



# TOWN OF GOLDEN BEACH

100 Ocean Boulevard  
Golden Beach, FL 33160

---

Official Agenda for the June 09, 2026  
Special Town Council Meeting called for 6:00 P.M.

---

**Zoom Room Meeting ID: 889 9606 3194 Password: 622826**

**For Dial In Only: Call 305.224.1968 Meeting ID: 889 9606 3194**

THE PUBLIC MAY PARTICIPATE AT GOOD AND WELFARE; PLEASE HOLD ALL QUESTIONS AND COMMENTS UNTIL THEN! THE PUBLIC IS ENCOURAGED TO SUBMIT ALL COMMENTS VIA EMAIL TO [LPEREZ@GOLDENBEACH.US](mailto:LPEREZ@GOLDENBEACH.US) BY 2:00 P.M. TUESDAY, JUNE 09, 2026.

**A. MEETING CALLED TO ORDER**

**B. ROLL CALL**

**C. PLEDGE OF ALLEGIANCE**

**D. PRESENTATIONS/TOWN PROCLAMATIONS**

CURATIVE HEALTH INSURANCE PRESENTATION

SIDECAR HEALTH INSURANCE PRESENTATION

**E. MOTION TO SET THE AGENDA**

ADDITIONS/ DELETIONS/ REMOVAL OF ITEMS FROM CONSENT  
AGENDA/ AND CHANGES TO AGENDA

**F. GOOD AND WELFARE**

**G. MAYOR'S REPORT**

**H. COUNCIL COMMENTS**

**I. TOWN MANAGER REPORT**

**J. TOWN ATTORNEY REPORT**

None

**K. ORDINANCES - FIRST READING**

None

**L. ORDINANCES – SECOND READING**

None

**M. QUASI JUDICIAL RESOLUTIONS**

None

**N. MAJOR PROJECTS UPDATE**

- Overview of All Current Active Town Projects

**O. CONSENT AGENDA**

- 1. Official Minutes of the May 19, 2026 Regular Town Council Meeting**
- 2. A Resolution of the Town Council Authorizing the Mayor and Town Manager to Take Any and All Corrective Measures to Rectify Stormwater System Energizing Capabilities in the Town during Emergency Events.**

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA, AUTHORIZING THE MAYOR AND TOWN MANAGER TO TAKE CORRECTIVE MEASURES TO RECTIFY STORMWATER SYSTEM ENERGIZING CAPABILITIES IN TOWN DURING EMERGENCY EVENTS; PROVIDING FOR IMPLEMENTATION; AND PROVIDING FOR AN EFFECTIVE DATE.

**Exhibit:** Agenda Report No. 2  
Resolution No. 3076.26

**Sponsor:** Town Administration

**Recommendation:** Motion to Approve Resolution No. 3076.26

**P. TOWN RESOLUTIONS**

- 3. A Resolution of the Town Council Accepting the General Purpose Financial Statements for Fiscal year 2024/2025.**

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA, ACCEPTING THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR FISCAL YEAR 2024/2025 ENDING SEPTEMBER 30, 2025 PREPARED BY CABALLERO, FIERMAN, LLERENA & GARCIA, LLP; AND PROVIDING FOR AN EFFECTIVE DATE.

**Exhibit:** Agenda Report No. 3  
Resolution No. 3077.26

**Sponsor:** Town Administration

**Recommendation:** Motion to Approve Resolution No. 3077.26

**4. A Resolution of the Town Council Adopting A Proposed Millage Rate for F/Y 2026-2027.**

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA, PROVIDING POLICY DIRECTION TO THE TOWN MANAGER FOR THE PREPARATION OF THE FISCAL YEAR 2026-2027 PROPOSED BUDGET; DIRECTING THE TOWN MANAGER TO PREPARE A PROPOSED BUDGET UTILIZING A COMBINED MILLAGE RATE OF 7.99 MILLS FOR TRIM PLANNING PURPOSES; PROVIDING FOR THE CONTINUATION OF MUNICIPAL SERVICES, EMPLOYEE COST-OF-LIVING ADJUSTMENTS, AND STAFFING OF THE WELLNESS CENTER; PROVIDING FOR IMPLEMENTATION; AND PROVIDING FOR AN EFFECTIVE DATE.

**Exhibit:** Agenda Report No. 4  
Resolution No. 3078.26

**Sponsor:** Town Administration

**Recommendation:** Motion to Approve Resolution No. 3078.26

**5. A Resolution of the Town Council Amending the Town's Schedule of Building Permit Fees and Other Fees.**

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA, AMENDING THE TOWN'S SCHEDULE OF BUILDING PERMIT FEES AND OTHER FEES; PROVIDING FOR IMPLEMENTATION; AND PROVIDING FOR AN EFFECTIVE DATE.

**Exhibit:** Agenda Report No. 5  
Resolution No. 3079.26

**Sponsor:** Town Administration

**Recommendation:** Motion to Approve Resolution No. 3079.26

**6. A Resolution of the Town Council Approving the Proposals for the Purchase and Installation of Landscape and Irrigation Improvements at the Civic Center Site.**

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA, ENTERING INTO A CONTRACT WITH RC LANDSCAPING THROUGH JOHN BELL CONSTRUCTION, INC. FOR THE INSTALLATION OF LANDSCAPING IMPROVEMENTS AT THE CIVIC CENTER SITE AND AWARDING A CONTRACT TO AN ELIGIBLE FIRM, FOR THE INSTALLATION OF AN IRRIGATION SYSTEM; PROVIDING FOR A WAIVER OF COMPETITIVE BIDDING PROCEDURES; PROVIDING FOR IMPLEMENTATION; PROVIDING FOR AUTHORIZATION; AND PROVIDING FOR AN EFFECTIVE DATE.

**Exhibit:** Agenda Report No. 6  
Resolution No. 3080.26

**Sponsor:** Town Administration

**Recommendation:** Motion to Approve Resolution No. 3080.26

#### **Q. DISCUSSION & DIRECTION TO TOWN MANAGER**

Mayor Glenn Singer:  
None Requested

Vice Mayor Jessie Mendal:  
None Requested

Councilmember Kenneth Bernstein:  
None Requested

Councilmember Bernard Einstein:  
None Requested

Councilmember Judy Lusskin:  
None Requested

Town Manager Alexander Diaz  
None Requested

#### **R. ADJOURNMENT:**

---

**DECORUM:**

ANY PERSON MAKING IMPERTINENT OR SLANDEROUS REMARKS OR WHO BECOMES BOISTEROUS WHILE ADDRESSING THE COUNCIL SHALL BE BARRED FROM THE COUNCIL CHAMBERS BY THE PRESIDING OFFICER. NO CLAPPING, APPLAUDING, HECKLING OR VERBAL OUTBURSTS IN SUPPORT OR OPPOSITION TO A SPEAKER OR HIS OR HER REMARKS SHALL BE PERMITTED. NO SIGNS OR PLACE CARDS SHALL BE ALLOWED IN THE COUNCIL CHAMBERS. PERSONS EXITING THE COUNCIL CHAMBERS SHALL DO SO QUIETLY.

THE USE OF CELL PHONES IN THE COUNCIL CHAMBERS IS NOT PERMITTED. RINGERS MUST BE SET TO SILENT MODE TO AVOID DISRUPTION OF PROCEEDINGS.

PURSUANT TO FLORIDA STATUTE 286.0105, THE TOWN HEREBY ADVISES THE PUBLIC THAT: IF A PERSON DECIDES TO APPEAL ANY DECISION MADE BY THIS BOARD WITH RESPECT TO ANY MATTER CONSIDERED AT ITS MEETING OR

HEARING, HE WILL NEED A RECORD OF THE PROCEEDINGS, AND FOR THAT PURPOSE, AFFECTED PERSONS MAY NEED TO ENSURE THAT A VERBATIM RECORD OF THE PROCEEDINGS IS MADE, WHICH RECORD SHALL INCLUDE THE TESTIMONY AND EVIDENCE UPON WHICH THE APPEAL IS TO BE BASED. THIS NOTICE DOES NOT CONSTITUTE CONSENT BY THE TOWN FOR THE INTRODUCTION OR ADMISSION OF OTHER INADMISSIBLE OR IRRELEVANT EVIDENCE, NOR DOES IT AUTHORIZE CHALLENGES OR APPEALS NOT OTHERWISE ALLOWED BY LAW.

IF YOU NEED ASSISTANCE TO ATTEND THIS MEETING AND PARTICIPATE, PLEASE CALL THE TOWN MANAGER AT 305-932-0744 EXT 224 AT LEAST 24 HOURS PRIOR TO THE MEETING.

RESIDENTS AND MEMBERS OF THE PUBLIC ARE WELCOMED AND INVITED TO ATTEND.



# TOWN OF GOLDEN BEACH

100 Ocean Boulevard  
Golden Beach, FL 33160


---

## MEMORANDUM

---

**Date:** June 9, 2026

**To:** Honorable Mayor Glenn Singer &  
Town Council Members

**From:** Lissette Perez,   
Town Clerk

**Subject:** **Town Council Minutes**

Item Number:

1

---

### **Recommendation:**

It is recommended that the Town Council adopt the Official Minutes of the May 19, 2026 Regular Town Council Meeting.



# TOWN OF GOLDEN BEACH

100 Ocean Boulevard  
Golden Beach, FL 33160

---

Official Minutes for the May 19, 2026  
Regular Town Council Meeting called for 6:00 P.M.

---

**Zoom Room Meeting ID: 847 4899 1502 Password: 118348**

**For Dial In Only: Call 305.224.1968 Meeting ID: 847 4899 1502**

THE PUBLIC MAY PARTICIPATE AT GOOD AND WELFARE; PLEASE HOLD ALL QUESTIONS AND COMMENTS UNTIL THEN! THE PUBLIC IS ENCOURAGED TO SUBMIT ALL COMMENTS VIA EMAIL TO [LPEREZ@GOLDENBEACH.US](mailto:LPEREZ@GOLDENBEACH.US) BY 2:00 P.M. TUESDAY, MAY 19, 2026.

## A. MEETING CALLED TO ORDER

**Mayor Singer** called the meeting to order at 6:07 PM.

## B. ROLL CALL

**Councilmembers Present:** Mayor Glenn Singer, Vice Mayor Jessie Mendal, Councilmember Bernard Einstein, Councilmember Kenneth Bernstein, Councilmember Judy Lusskin

**Staff Present:** Town Manager Alexander Diaz, Town Attorney Steve Helfman, Assistant Town Manager Linda Epperson, Town Clerk Lissette Perez, Finance Director Maria Guerra, Chief Rudy Herbello, Assistant Chief Yovany Diaz, Resident Services Director Michael Glidden, Special Projects Director Lissett Rovira via Zoom, Administrative Office Coordinator Amber Schwabenbauer, Administrative Assistant Eric Garcia

## C. PLEDGE OF ALLEGIANCE

**Chief Rudy Herbello** led the Pledge of Allegiance.

## D. PRESENTATIONS/TOWN PROCLAMATIONS

### PROCLAMATION PRESENTATION FOR NATIONAL SAFE BOATING WEEK

**Mayor Singer:** Presented Flotilla 39 Commander Neil Kuritzky with the National Safe Boating Week Proclamation.

**Town Manager:** As of July 1<sup>st</sup> we no longer have the authority, as a local municipal entity, to conduct safety inspections or any type of marine patrol enforcement unless an officer sees there is probable cause for a legitimate stop. Commended the Marine Patrol Unit for being the first responders to arrive on scene at the Haulover Sandbar boat explosion. Chief Herbello attended a meeting this week with neighboring agencies and governing bodies of the waterway where they commended Golden Beach for how quickly and professionally our unit responded and started pulling people out of the water

and providing first aid. Officer Gonzalez will be recognized for his efforts at our June meeting, and I am very proud of the work that our men and women provide to our residents and the South Florida boating community alike.

The Ralston brothers, who are the founding members of the Town, do not have a monument, memorial, or plaque anywhere in the Town. The Mayor has blessed my idea to honor the brothers somewhere in Town. During the summer months, we will be working on finding an appropriate place that we can dedicate in honor of the founding members of our community and legacy Councilmembers. Congratulated Golden Beach on 97 years of incorporation.

## **E. MOTION TO SET THE AGENDA**

### **ADDITIONS/ DELETIONS/ REMOVAL OF ITEMS FROM CONSENT AGENDA/ AND CHANGES TO AGENDA**

**Town Manager:** Asked to add an addition to item 5 to change the total project cost from \$720,000 to \$740,000.

**Mayor Singer:** Made a motion to amend the total project cost for item 5.

**Consensus vote 5 Ayes, 0 Nays. Item amended.**

## **F. GOOD AND WELFARE**

## **G. MAYOR'S REPORT**

**Mayor Singer:** Hurricane season is about to start, I urge you all to please prepare your homes now as they are anticipating an active hurricane season again this year. If you need the Town's assistance or recommendations, the Town will be happy to help you hurricane proof your home. If you are going away for the summer, please secure everything in your backyard and make sure you have a plan, especially if you have a boat.

We will be closing the pickleball courts within the next two weeks, but the Town Manager found a way to keep the tennis courts open a little longer.

Memorial Day is coming up on Monday, and Councilwoman Lusskin has a great event planned. The event will be held on Monday at the beach pavilion at 5 p.m. and I recommend everyone attend.

Wished everyone a great summer and stated we will be awarding the contract for Tweddle Park this evening. Thanked Vice Mayor Mendal and Councilman Einstein for their hard work on the plan for the park.

## **H. COUNCIL COMMENTS**

**Vice Mayor Mendal:** None.

**Councilmember Lusskin:** Reiterated the Mayor's statement regarding the Memorial Day Event on May 25<sup>th</sup> at 5 p.m. at the beach pavilion. It will be a double celebration, we will be doing Memorial Day and America 250 for America's birthday. We hope everyone can come, we have a great celebration planned with a champagne toast. Thanked Michael Glidden and Eric Garcia for all their help with the program and preparations. Thanked the Town Manager for getting the sidewalks evened out and highlighting the ones that still need work so residents are aware and can use caution. Stated that the Town looks great other than the structure on South Parkway needs to be pressure washed.

**Councilmember Bernstein:** Apologized for missing the Tweddle Park workshop due to prior engagements.

**Councilmember Einstein:** Mentioned people have been soliciting within Town and that he would like the officers to be more vigilant and watch out for that. Asked in the case of traffic incidents that back up traffic we coordinate and communicate with Sunny Isles to alleviate congestion issues in a timely manner. Stated the Town looks great.

## **I. TOWN MANAGER REPORT**

### **RESOLUTION NO. 3052.26 SUMMARY OF APPROVED CHANGE ORDERS TO DATE**

**Town Manager:** Asked that a motion be made to reconsider the setting of the agenda and have item number 4 pulled from the consent agenda and moved to the regular agenda at the Mayor's request.

**Councilmember Einstein:** Made a motion to move item 4 off the consent agenda and to the first Town resolution, Item P.

**Mayor Singer:** Seconded Councilman Einstein's motion.

**Consensus vote 5 Ayes, 0 Nays. Item moved to Town Resolutions Item P.**

**Town Manager:** Thanked Mrs. Batta, Chairwoman of the Wellness Center Advisory Committee, for all of her and the committee's guidance and feedback and being present this evening.

Stated the Council has individually expressed consent for the Town Manager to spend above his spending authority for the purpose of removing a retaining tank that has been identified in the Town and will do so administratively with the Council's consent and no objections.

This Friday, we will be hosting the jumpers of the U. S. Army Golden Knights. They will be jumping into our beach area in one jump. There will be tandem jumpers including two of our Councilmembers, Councilman Bernstein and Councilwoman Lusskin, along with Police Officer David Carrazana and Finance Director Maria Guerra. We will be providing hot dogs and hamburgers for all of our residents to come and watch the Golden Knights land in Golden Beach. It is an honor to host them, and we have some commemorative patches that we will be giving out. This is our kickoff to Memorial Day weekend, and we

will be providing refreshments out at the beach for the weekend which is culminated with the Memorial Day celebration that Councilwoman Lusskin is hosting at the beach at 5 p.m.

Tomorrow from 10 a.m. to 2 p.m. we are hosting a Wellness Fair that will include a variety of vendors that are coming in to do stretching, life checks, blood pressure checks, and provide financial advice. The Wellness Fair will be held in the Town Chambers and bunker. Feel free to stop by between those hours for a free, quick checkup.

We will be meeting on Tuesday, June 9<sup>th</sup>, which will be our final meeting before we meet again in September. Reminded residents that they are allowed 8 people at the beach per household, unless they have more than 8 registered at the house. Households need to remember that it's the people who actually live in the house up to a total of 8, so if you have guests the totals have to be capped at that. More and more of our families are larger households, that does not mean that they get special treatment or are being treated differently. You are afforded a set number of chairs and umbrellas if the beach is empty. As more and more guests come, we will then ask you to return those chairs and umbrellas to be able to accommodate the other beachgoers.

As of July 1<sup>st</sup>, our building permit fees can no longer be a percentage of the value of work done. I will be working with the Town Attorney and Linda Epperson to draft up a resolution to bring to you because it will go into effect starting in July and our new budget does not go into effect until October. Stated that a recommendation would be provided at the June meeting on potential ways to proceed with how our permit fees are currently set. Action will need to be taken at your next meeting as the state legislator has preempted cities from charging permit fees based on value, so we have to come up with a new requirement. There are a lot of changes as it relates to building inspections and services, so we have to adjust the way that we provide services. This is not solely a Golden Beach issue, it is statewide.

**J. TOWN ATTORNEY REPORT**

None.

**K. ORDINANCES - FIRST READING**

None.

**L. ORDINANCES – SECOND READING**

- 1. An Ordinance of the Town Council of the Town of Golden Beach Amending the Town's Code or Ordinances, Chapter 24, "Personnel" Article II "Retirement" Amending Benefit Amounts and Eligibility and Deferred Retirement Option Plan.**

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA, AMENDING CHAPTER 24, "PERSONNEL," ARTICLE II, "RETIREMENT," DIVISION

1 "GENERAL EMPLOYEES" BY AMENDING THE TOWN OF GOLDEN BEACH EMPLOYEES PENSION PLAN AT SECTION 24-33 "BENEFIT AMOUNTS AND ELIGIBILITY," SECTION 24-41 DEFERRED RETIREMENT OPTION PLAN"; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; PROVIDING FOR CODIFICATION; AND PROVIDING AN EFFECTIVE DATE.

**Exhibit:** Agenda Report No. 1  
Ordinance No. 616.26

**Sponsor:** Town Administration

**Recommendation:** Motion to Approve Ordinance No. 616.26

The Motion to adopt the foregoing Ordinance was offered by Councilmember Lusskin, seconded by Councilmember Einstein, and on roll call the following vote ensued:

Mayor Glenn Singer	<u>Aye</u>
Vice Mayor Jessie Mendal	<u>Aye</u>
Councilmember Judy Lusskin	<u>Aye</u>
Councilmember Kenneth Bernstein	<u>Aye</u>
Councilmember Bernard Einstein	<u>Aye</u>

**PASSED AND ADOPTED** on first reading this 21<sup>st</sup> day of April, 2026.

The Motion to adopt the foregoing Ordinance was offered by Councilmember Lusskin, seconded by Vice Mayor Mendal, and on roll call, the following vote ensued:

Mayor Glenn Singer	<u>Aye</u>
Vice Mayor Jessie Mendal	<u>Aye</u>
Councilmember Judy Lusskin	<u>Aye</u>
Councilmember Kenneth Bernstein	<u>Absent</u>
Councilmember Bernard Einstein	<u>Aye</u>

**PASSED AND ADOPTED** on second reading this 19<sup>th</sup> day of May, 2026.

**Town Manager:** No changes were made from the first to second reading, this is just a housekeeping item that has no fiscal impact as stated by the actuary. For the staff, with the enactment of this ordinance, once you enter DROP, you may now elect (only once) to have your DROP money go into a qualified plan that you can manage on your own behalf. You can choose to take risks or not take risks, right now the DROP money performs as the pension performs. This is not in the collective bargaining agreement, so we will need to have a CBA amendment.

## **M. QUASI JUDICIAL RESOLUTIONS**

None.

## N. MAJOR PROJECTS UPDATE

- Overview of All Current Active Town Projects-

**Town Manager:** Addressed a Zoom comment regarding the courts and Tweddle Park closures. Stated that the courts are still currently open and that there is a small walkway that allows access to the courts while demolition gets started for the tot lot. Tonight, with your action, we are awarding everything needed for the park minus the landscaping. Should the Council approve the items on tonight's agenda, you will have the two tot lots, all of the recreational courts, all lighting, the dog park areas, water feature for the kids, and a couple other surprises we are having throughout the park area. At your June meeting, I am hoping to bring you the landscaping.

In regard to the Wellness Center, what is holding us up is we are having issues getting our county permit for fire suppression. Because that building has occupancies to the general public on any given day, we are not willing to take the liberty of getting an after-the-fact permit like we did for the Civic Center. They have already installed all the AV, and all of the framing is done. All of the furniture has been ordered or is in the process of being ordered. Today, the lady that we have hired for the toddler room came and did a walkthrough. Stated that the entire set of materials the Council has chosen was in the back of the chambers for anyone who wanted to see them. Our target goal is to open the Wellness Center by the December date. It seems as though we should meet that date, however every contract that we award adds more time to that schedule.

Over the next couple of months, the Wellness Center Advisory Committee will be asked to continue talks in relation to rules, regulations, and programming. I have an obligation to present you a budget by August 1<sup>st</sup>. I have provided a very preliminary budget to operate the Wellness Center. This budget assumes that we will provide three classes a week of some sort at a minimal cost of \$500/week, and that there is one staff member in the Wellness Center at all times that will greet you and wipe down equipment. We are looking at \$986,000 in operational cost per year with one staff member and three classes per week.

Clarified for Councilman Bernstein that total was including all costs (electric, insurance, coffee, etc.) Expressed he wanted the Council and Advisory Committee to look at what is being presented and provide him what they want and don't want, as these were only rough assumptions, by the June meeting since he needs to have real number presented by August 1<sup>st</sup>. Stated that a programming budget number needed to be set.

**Mayor Singer:** Stated that he did some research and found that \$500 was too high and numbers were closer to \$150. Mentioned the fixed costs (electric, water, staff, internet) were quoted around \$250,000. Variable costs would be the programming, which gets expensive, so we need to be cognizant of that. The Town Manager and I have had numerous conversations regarding staffing and have agreed that we need at least one person upstairs to check everyone in and watch the equipment, and a cleaning person upstairs and downstairs wiping down the equipment. We will have an automated check-in system that can be accessed by your phone. Stated he felt that was sufficient staffing. We still have to set the rules, those still need to be discussed in a later meeting.

**Town Manager:** What this currently contemplates is one person in the building seven days a week, limited hours on the weekends, 14 hours a day with sick and vacation time factored in.

**Mayor Singer:** Stated we need to be very careful with expenditures as the budget may be shrinking depending on what the Governor's expectations and proposals are regarding property taxes.

**Town Manager:** Clarified for Councilman Einstein that the staffer will not have knowledge on how to use the equipment, and that the minimum wage in Town is \$20/hour which is what they budgeted for that position.

**Mayor Singer:** Directed the Town Manager to discuss at the next meeting the budgeting for one person upstairs at the desk, and one cleaning person.

**Town Manager:** Stated his intent is to issue an RFP and have a private provider take care of programming the building for us. They would provide us with a list of classes and schedules.

We will be closing the rest of the park, we do not have a set date when the tennis courts will be closing. When the fence turns left the tennis courts will be closed, but we will be keeping them open as long as possible. We will be removing the pickleball courts relatively soon to start putting in the water infrastructure in that area.

The sidewalks, curbs, and gutters have all been completed. Right now, we are working on putting together and RFP to rennovate The Strand Guardhouse and beach pavilion as part of next year's budget. Stated that tree pruning will commence in the next couple of weeks to prepare for hurricane season.

Clarified for Mayor Singer why there were five spaces allotted for the Wellness Center positions by stating that based off of the number of hours and days the Wellness Center would be open, and taking into consideration time off and labor laws, it would require five bodies for staffing as the minimum number necessary if a person was wanted in the building at all times while open.

## **O. CONSENT AGENDA**

- 2. Official Minutes of the April 21, 2026 Regular Town Council Meeting**
- 3. A Resolution of the Town Council Approving the Purchase of License Plate Reader (LPR) Cameras.**

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA, AUTHORIZING AND APPROVING THE PURCHASE OF LICENSE PLATE READER (LPR) CAMERAS FOR THE TOWN'S SECURITY SYSTEM.; PROVIDING FOR IMPLEMENTATION AND AN EFFECTIVE DATE.

**Exhibit:** Agenda Report No. 3  
Resolution No. 3073.26

**Sponsor:** Town Administration

**Recommendation:** Motion to Approve Resolution No. 3073.26

The Motion to adopt the foregoing Resolution was offered by Councilmember Lusskin, seconded by Vice Mayor Mendal, and on roll call the following vote ensued:

Mayor Glenn Singer	<u>Aye</u>
Vice Mayor Jessie Mendal	<u>Aye</u>
Councilmember Bernard Einstein	<u>Aye</u>
Councilmember Judy Lusskin	<u>Aye</u>
Councilmember Kenneth Bernstein	<u>Aye</u>

**PASSED AND ADOPTED** by the Town Council of the Town of Golden Beach, Florida this 19<sup>th</sup> day of May, 2026.

**Mayor Singer:** Stated that at his coastal Mayor's meeting it was discussed to have the license plate readers coordinate with all the cities along the coast from Miami Beach to Golden Beach, and that the chief was going to call to speak about that with Chief Herbello.

**Town Manager:** Confirmed for Mayor Singer that with the new updated software being purchased that they will be coordinating with the neighboring cities. Clarified for Councilman Bernstein that they can still stop boats, but they physically need to have probable cause now, they cannot stop them on a whim or for a safety inspections anymore and then charge them based off of what they find.

## **P. TOWN RESOLUTIONS**

### **4. A Resolution of the Town Council Approving the Proposals for the Purchase and Installation of a Comprehensive Lighting System for the Civic Center Complex.**

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA, ENTERING INTO A CONTRACT WITH JOHN BELL CONSTRUCTION, INC. FOR THE INSTALLATION OF A COMPREHENSIVE LIGHTING SYSTEM FOR THE CIVIC CENTER COMPLEX, AND AWARDING A CONTRACT TO AN ELIGIBLE FIRM, AS APPROVED BY THE MAYOR AND TOWN MANAGER, FOR THE PURCHASE OF A COMPREHENSIVE LIGHTING SYSTEM FOR THE CIVIC CENTER COMPLEX; PROVIDING FOR A WAIVER OF COMPETITIVE BIDDING PROCEDURES; PROVIDING FOR IMPLEMENTATION; PROVIDING FOR AUTHORIZATION; AND PROVIDING FOR AN EFFECTIVE DATE.

**Exhibit:** Agenda Report No. 4  
Resolution No. 3074.26

**Sponsor:** Town Administration

**Recommendation:** Motion to Approve Resolution No. 3074.26

The Motion to adopt the foregoing Resolution was offered by Councilmember Lusskin, seconded by Councilmember Bernstein, and on roll call the following vote ensued:

Mayor Glenn Singer	<u>Aye</u>
Vice Mayor Jessie Mendal	<u>Aye</u>
Councilmember Bernard Einstein	<u>Aye</u>
Councilmember Judy Lusskin	<u>Aye</u>
Councilmember Kenneth Bernstein	<u>Aye</u>

**PASSED AND ADOPTED** by the Town Council of the Town of Golden Beach, Florida this 19<sup>th</sup> day of May, 2026.

**Town Manager:** We have put in half of the site lighting for the Civic Center Complex, so we afforded the company that did this complex and two other companies the option to give us a price for the install number. We were able to find a company that was \$51,000 cheaper than who did the install here. There is an \$80,000 allowance for the fixture purchase, and we have received quotes for \$75,000 to buy the fixtures. Clarified that we currently have 23 bollards and that we need to buy 33 additional bollards which, based on the type that we currently have, would cost roughly \$1,900 a bollard. Stated he is trying to find a more cost effective bollard to save on bollard purchases without having two different sets.

**5. A Resolution of the Town Council Awarding a Contract to Miracle of South Florida, Inc. for Playground Equipment and Installation at Tweddle Park.**

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA, AWARDING THE CONTRACT FOR PROCUREMENT AND INSTALLATION OF PLAYGROUND EQUIPMENT AT TWEDDLE PARK TO MIRACLE OF SOUTH FLORIDA, INC. FOR AN AMOUNT NOT TO EXCEED \$740,000.00; PROVIDING FOR IMPLEMENTATION; PROVIDING FOR AUTHORIZATION; AND PROVIDING FOR AN EFFECTIVE DATE.

**Exhibit:** Agenda Report No. 5  
Resolution No. 3075.26

**Sponsor:** Town Administration

**Recommendation:** Motion to Approve Resolution No. 3075.26

The Motion to adopt the foregoing Resolution was offered by Councilmember Lusskin, seconded by Councilmember Bernstein, and on roll call the following vote ensued:

Mayor Glenn Singer	<u>Aye</u>
Vice Mayor Jessie Mendal	<u>Aye</u>
Councilmember Bernard Einstein	<u>Aye</u>
Councilmember Judy Lusskin	<u>Aye</u>
Councilmember Kenneth Bernstein	<u>Aye</u>

**PASSED AND ADOPTED** by the Town Council of the Town of Golden Beach, Florida this 19<sup>th</sup> day of May, 2026.

**Town Manager:** Stated that if there is a motion he would like it to read “The Manager, in consultation with the rest of the Council, is directed to find a substitute for the maypole.” Clarified that there is enough budget to change the maypole as there have been some concerns about the maypole item in the 5-12 lot design, and that they are looking to remove that and replace it with something that will fit in the same square footage. Informed Councilman Einstein that they were able to include a slider that is included with the price presented. The final color palette was changed to not be as vibrant yet softer to better complement the surrounding environment. The site furniture will be what is in Miracle’s proposal. We are still looking, as part of the landscaping contract, into the purchase of two specimen trees, one for the dog park and one to replace the olive tree in the kid’s park which will be brought to you at your June meeting.

As a reminder to residents, the meeting we held was not a workshop, so attendance was not required. It was a gathering of two or more Councilmembers, for the purpose of discussing items in the Sunshine. During the meeting, I showed the Council what we were going to do for water features in the park, and with the Mayor’s consent we are going to work on bringing a shade structure with misters to the tennis courts and tot lot. We are going to probably bring that to you in September. So far, we have received three proposals for the landscaping that I hope to bring you on June 9<sup>th</sup>. All of the proposals are in excess of \$450,000 without the specimen trees. If you would like to see the video, it will be loaded onto the website today. We are going to have a nice specimen tree for the dog park and lots of toys for the dogs to play. With the consent of the Mayor, and my spending authority, the toddler room has been designed .

#### **Q. DISCUSSION & DIRECTION TO TOWN MANAGER**

Mayor Glenn Singer:  
None Requested

Vice Mayor Jessie Mendal:  
None Requested

Councilmember Kenneth Bernstein:  
None Requested

Councilmember Bernard Einstein:  
None Requested

Councilmember Judy Lusskin:  
None Requested

Town Manager Alexander Diaz  
Discussion of Second-Floor Ratio Distribution Requirements

**Town Manager:** As a reminder to the Council and the residents, at our last Council meeting we presented the consideration of purchasing or leasing all of our cycling equipment. It was found that it was not in our best interest to lease given the interest rate and lease terms because then we would have no asset at the end of the lease. So, the Council directed the administration to purchase all of our cardiovascular-type equipment. Those contracts have been awarded and signed.

Over the last four years, the Council has directed the staff to look at the second floor step-in requirements, the 18 to 1 rule that we currently have, for second floors. Prior to me coming to this city, they used to have a percentage of first floor to second floor ratio. I believe under the direction and guidance of the former building official you were convinced to change the rules from a percentage to a step-in requirement that required the step-in to happen along the side of the house which caused you to see things you didn't intend to see. About four years ago, Council said to the administration we need to get serious about possibly changing this. The questions that need to be asked are; what do you want us to do, and what are you looking for in order for us to guide our consultants and advisory board members on what your design intent and desire is. We announced through zoning in progress that we are looking at changes, and we have presented two options to the board. Tonight I am asking for guidance so the Town Attorney and I can draft some policy.

**Mayor Singer:** Asked the Town Attorney why we got away from the bottom floor/top floor ratio in the first place.

**Town Attorney:** My recollection is that you were trying to get some elevation to the sides of the buildings as opposed to just a ratio. You were trying to avoid what was ending up being a very tall, blank wall.

**Assistant Town Manager:** It was due to the modern structures coming in, and they were being penalized because of the pitched roof. That is why all of the houses have flat roofs now so they can maximize square footage and height. Before, you used to have a percentage of the second floor. It used to be 60, 65, or 70 depending on the size of your lot; and now, you're 92-95% on the second floor filled in based off of the current code.

**Stephanie Halfen:** The issue with the current regulations, from my point of view, is two things. One, the way the code is written leads to the architects having very limited ability to do something nice on the sides of the houses. For every foot you go above 18 feet, you have to set back a foot. Secondly, the way that the code is written benefits big houses as opposed to smaller ones and you only really get to see the front and the back of the house and the sides are very stale.

**Town Manager:** Clarified for Mayor Singer that the Building Advisory Board also has been contemplating a proposal from former board member, Michael Klinger, who came up with an alternative solution. The Board also held a workshop and directed staff to come up with a third option. There is also the option of going back to the original way that it used to be, or doing nothing and deal with requests on a variance basis like we do currently. Mentioned they could look into changing, for those who want pitched roofs, where we measure the pitch from to add volume since they are currently penalized if they want a pitched roof.

**Stephanie Halfen:** Suggested maintaining the square footage setback within the current code but to allow architects the flexibility for how they want to use it keeping in mind to benefit the neighbors on both sides.

**Town Manager:** Suggested to continue zoning in progress and task it back to the Building Advisory Regulatory Board to have a couple of workshops over the summer and see if they can come to a consent. Staff will administratively deal with the additions we have on pause through administrative review through zoning in progress. Stated that leading up to the June meeting he would meet with the Town Attorney, Building Official, Assistant Town Manager, and a BRAB member to strategize and hopefully have something to present to Council for the June meeting in relation to Mayor Singer's comment about the pending additions. As a reminder, the next meeting will be held on June 9<sup>th</sup>.

**Mayor Singer:** Thanked Stephanie Halfen for her help on the matter.

## **R. ADJOURNMENT:**

---

A motion to adjourn the Council Meeting was made by Mayor Singer, seconded by Councilmember Lusskin.

Consensus vote 5 Ayes 0 Nays. Motion passes.

The meeting adjourned at 7:36 PM

Respectfully submitted,

*Lissette Perez*  
Lissette Perez  
Town Clerk



# TOWN OF GOLDEN BEACH

100 Ocean Boulevard  
Golden Beach, FL 33160

---

## MEMORANDUM

---

**Date:** June 9, 2026

Item Number:

2

**To:** Honorable Mayor Glenn Singer &  
Town Council Members

**From:** Alexander Diaz,  
Town Manager

**Subject:** Resolution No. 3076.26– Authorizing the Mayor and Town Manager To  
Take Corrective Measures to Rectify Stormwater System Energizing  
Capabilities in Town During Emergency Events

---

### Recommendation:

It is recommended that the Town Council adopt the attached Resolution No. 3076.26 as presented.

### Background:

Proper and quick response when wet weather events occur is critical for the safety and wellbeing of our community. Ensuring the proper functioning of the Town's Stormwater System is critical during these types of events. The Town's Stormwater System is comprised of permanent and temporary pumps, emergency backup generators, automatic transfer switches and a system free and clear of debris.

The Town relies on vendors (Gen Serv, Pump Station Maintenance and Vactor Trucks Providers) to ensure that the system is functional and ready to operate as designed.

The ability to be able to run the Town and provide emergency relief during these types of events as soon as possible is critical. I am asking for authority and approval, with the consent of the Mayor, to take any and all corrective measures to ensure the proper operation of the Town's Stormwater System, to include the energizing, cleaning and proper operation during incidents that may arise. This will ensure that the Town is equipped to handle these types of events and provide emergency relief to the Residents of the Town as needed. It is requested that with the consent of the Mayor, and acceptance by the Town Council (after the fact), the authorization of funds in an amount not to exceed \$50,000 per occurrence.

### Fiscal Impact:

\$50,000 per occurrence, with the consent of the Mayor and acceptance of the Town Council.

**TOWN OF GOLDEN BEACH, FLORIDA**

**RESOLUTION NO. 3076.26**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA, AUTHORIZING THE MAYOR AND TOWN MANAGER TO TAKE CORRECTIVE MEASURES TO RECTIFY STORMWATER SYSTEM ENERGIZING CAPABILITIES IN TOWN DURING EMERGENCY EVENTS; PROVIDING FOR IMPLEMENTATION; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the proper and quick response of the Town's Stormwater System is critical during an emergency event; and

**WHEREAS**, the Town Administration needs to be able to run the Town and provide for emergency relief during rain events or hurricanes as soon as possible; and

**WHEREAS**, the Town Council finds that authorizing the Mayor and Town Manager to take any and all corrective measures to rectify our stormwater system energizing capabilities in in the best interest of the Town; and

**NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA, AS FOLLOWS:**

**Section 1. Recitals Adopted.** Each of the above stated recitals are hereby adopted and confirmed.

**Section 2. Authorization of Approval.** The approval of the Mayor and Town Manager to take any and all corrective measures to rectify our stormwater system energizing capabilities during an emergency event, is hereby authorized and approved.

**Section 3. Implementation.** The Town Mayor and Town Manager are hereby directed to take all steps necessary to implement this Resolution.

**Section 4. Effective Date.** This Resolution shall be effective immediately upon adoption.

The Motion to adopt the foregoing Resolution was offered by \_\_\_\_\_, seconded by \_\_\_\_\_ and on roll call the following vote ensued:

Mayor Glenn Singer	_____
Vice Mayor Jessie Mendal	_____
Councilmember Bernard Einstein	_____
Councilmember Kenneth Bernstein	_____
Councilmember Judy Lusskin	_____

**PASSED AND ADOPTED** by the Town Council of the Town of Golden Beach, Florida, this 9<sup>th</sup> day June, 2026.

\_\_\_\_\_  
MAYOR GLENN SINGER

ATTEST:

\_\_\_\_\_  
LISSETTE PEREZ  
TOWN CLERK

APPROVED AS TO FORM  
AND LEGAL SUFFICIENCY:

\_\_\_\_\_  
STEPHEN J. HELFMAN  
TOWN ATTORNEY



# TOWN OF GOLDEN BEACH

100 Ocean Boulevard  
Golden Beach, FL 33160

---

## MEMORANDUM

---

**Date:** June 9, 2026

**To:** Honorable Mayor Glenn Singer &  
Town Council Members

**From:** Alexander Diaz,   
Town Manager

**Subject:** **Resolution No. 3077.26 - Accepting the Managers Report on  
the General Purpose Financial Statements for Fiscal Year  
2024/2025.**

Item Number:

3

---

### **Recommendation:**

It is recommended that the Town Council adopt the attached Resolution No. 3077.26 as presented.

### **Background:**

Over the past several months, staff has been working closely with the Town's new auditing firm Caballero Fierman Llerena & Garcia, LLP to prepare the Town's annual financial statements and complete the annual audit. This year's process has been more challenging than usual due to staffing shortages experienced earlier in the fiscal year, which affected our ability to complete certain accounting and reconciliation functions as quickly as anticipated.

Recognizing the importance of timely and accurate financial reporting, I have taken several steps to strengthen our financial operations, including bringing in additional support and resources to ensure that both the current audit and future audits are completed in a more efficient and timely manner. These efforts are intended not only to address this year's challenges but also to establish a stronger framework for future financial reporting cycles.

While the audit remains in its final stages and the auditors continue to perform their final review and testing procedures, I am pleased to report that the Town's financial position remains exceptionally strong.

At the close of Fiscal Year 2024, the General Fund Balance stood at \$6,189,284.00. By the end of Fiscal Year 2025, it was \$8,561,535.00, representing an increase of \$2,372,251.

**Fiscal Impact and Fund Balance Structure**

As of the close of FY 2024/2025, our New Fund Balance is at \$8,561,535 – and is structured as follows:

Nonspendable		<b>FY2025</b>
	Prepaid expenditures	176,809.00
	Long-term Stormwater	
	Interfund receivable	2,578,238.00
Restricted for:		
	Building Department	710,513.00
	Debt service	
Committed for:		
	Pension reserve	460,000.00
	Health insurance	235,000.00
Assigned for:		
	Generator	228,000.00
	Aclarian Software	126,830.00
	Equipment & Vehicles	190,000.00
	Capitol project funding	1,000,000.00
Unassigned		2,856,145.00
<b>Total Fund Balance:</b>		<b>8,561,535.00</b>

\*\$2,578,238.00 due from Stormwater Fund (collectable)

Our Financial Positioning remains **STRONG and STABLE!**

As of this date, staff is providing the Council with the Town's financial statements reflecting current financial activity through the most recent reporting period available.

Although the Town's annual audit has not yet been finalized, I wanted to ensure that the Council had access to the most current financial information available prior to the summer recess. It is important that the Council have a clear understanding of the Town's financial condition as we continue budget planning efforts for the upcoming fiscal year.

I am pleased to report that the Town remains in a strong financial position. Based upon the current unaudited financial statements, the Town's General Fund balance exceeds

\$8 million. After accounting for reserves and commitments for specific purposes, including building department operations, pension obligations, health insurance reserves, and other designated funds, **the Town maintains an Unassigned Fund Balance of approximately \$2,856,145.** This level of unrestricted reserves provides the Town with a solid financial foundation and demonstrates our continued commitment to sound fiscal management.

Please note that the Town's independent auditing firm is continuing its audit procedures and final review processes. The auditors remain on schedule to complete the Town's Annual Comprehensive Financial Report and associated audit requirements in advance of the June 30 filing deadline required under our bond covenants and other applicable reporting obligations.

The auditing firm is continuing its final review procedures, and staff remains committed to completing the audit as expeditiously as possible. Should any material issues, concerns, findings, or adjustments arise during the completion of the audit process, I will promptly notify the Mayor and Council by memorandum.

Upon completion of the audit and receipt of the final audited financial statements, staff will provide the Mayor and Council with the finalized audit report. We anticipate distributing the final audit no later than mid-July.

At this time, I am pleased to report that the Town remains on sound financial footing, with strong reserves, responsible financial management, and a stable fiscal outlook.

Should you have any questions regarding the audit process or the attached financial statements, please do not hesitate to contact me.

**TOWN OF GOLDEN BEACH, FLORIDA**

**RESOLUTION NO. 3077.26**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA, ACCEPTING THE MANAGERS REPORT ON THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR FISCAL YEAR 2024/2025 ENDING SEPTEMBER 30, 2025 PREPARED BY CABALLERO, FIERMAN, LLERENA & GARCIA, LLP; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, Caballero, Fierman, Llerena & Garcia LLP has prepared and submitted to the Town General Purpose Finance Statements for Fiscal Year 2024-2025; and

**WHEREAS**, the Town Council intends to formally recognize and accept the Town Manager's Report on the statements and audit, copies of which are attached as Exhibit "A" to this resolution.

**NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA, AS FOLLOWS:**

**Section 1. Financial Statements Accepted.** That the Town hereby accepts the Town Manager's Report on the General Purpose Financial Statements for Fiscal Year 2024/2025 ending September 30, 2025 prepared by Caballero, Fierman, Llerena & Garcia, LLP.

**Section 3. Effective Date.** That this Resolution shall be effective immediately upon adoption.

Sponsored by the **Town Administration.**

The Motion to adopt the foregoing Resolution was offered by \_\_\_\_\_, seconded by \_\_\_\_\_, and on roll call the following vote ensued:

Mayor Glenn Singer \_\_\_\_\_  
Vice Mayor Jessie Mendal \_\_\_\_\_

Councilmember Kenneth Bernstein     \_\_\_  
Councilmember Bernard Einstein     \_\_\_  
Councilmember Judy Luskin     \_\_\_

**PASSED AND ADOPTED** by the Town Council of the Town of Golden Beach, Florida,  
this 9<sup>th</sup> day of June, 2026.

\_\_\_\_\_  
MAYOR GLENN SINGER

ATTEST:

\_\_\_\_\_  
LISSETTE PEREZ  
TOWN CLERK

APPROVED AS TO FORM  
AND LEGAL SUFFICIENCY:

\_\_\_\_\_  
STEPHEN J. HELFMAN  
TOWN ATTORNEY

**TOWN OF GOLDEN BEACH, FLORIDA**  
**BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

**DRAFT**

**TOWN OF GOLDEN BEACH, FLORIDA**  
**TABLE OF CONTENTS**  
**SEPTEMBER 30, 2025**

	<u>PAGES</u>
INDEPENDENT AUDITORS' REPORT	1-2
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)	3-10
<b>BASIC FINANCIAL STATEMENTS:</b>	
Government-Wide Financial Statements:	
Statement of Net Position	11
Statement of Activities	12
Fund Financial Statements:	
Balance Sheet – Governmental Funds	13
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	14
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	15
Reconciliation of Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	16
Statement of Net Position – Proprietary Fund	17
Statement of Revenues, Expenses and Changes in Net Position – Proprietary Fund	18
Statement of Cash Flows – Proprietary Fund	19
Statement of Fiduciary Net Position – Retirement Plan for Employees of the Town of Golden Beach	20
Statement of Changes in Fiduciary Net Position – Retirement Plan for Employees of the Town of Golden Beach	21
Notes to Basic Financial Statements	22-44
<b>REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)</b>	
Budgetary Comparison Schedule – General Fund	45
Budgetary Comparison Schedule – CIP Fund	46
Budgetary Comparison Schedule – Law Enforcement Trust Fund	47
Retirement Plan for Employees of the Town of Golden Beach – Schedule of Changes in the Town's Net Pension Liability and Related Ratios	48
Retirement Plan for Employees of the Town of Golden Beach – Schedule of Town Contributions	49-50
Retirement Plan for Employees of the Town of Golden Beach – Schedule of Investment Returns	51
Schedule of Changes in Total OPEB Liability and Related Ratios	52
<b>COMPLIANCE SECTION</b>	
Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	53
Summary Schedule of Prior Audit Findings	54
Schedule of Findings and Responses	55-57
Management Letter in Accordance with the Rules of the Auditor General of the State of Florida	58-59
Independent Accountants' Report on Compliance pursuant to Section 218.415 Florida Statutes	60

---

---

**FINANCIAL SECTION**

---

---

DRAFT

---

---

**INDEPENDENT AUDITORS' REPORT**

---

---

DRAFT



## INDEPENDENT AUDITORS' REPORT

Honorable Mayor and Members of the Town Council  
Town of Golden Beach, Florida

### Report on the Audit of the Financial Statements

#### **Opinions**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of the Town of Golden Beach, Florida (the Town) as of and for the fiscal year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the audit of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of the Town, as of September 30, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

#### **Auditors' Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison schedules, the Schedule of Changes in the Town's Net Pension Liability and Related Ratios, the Schedule of Town Contributions, Schedule of Investment Returns, and the Schedule of Changes in Total OPEB Liability and Related Ratios on pages XX-XX and XX-XX to be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June XX, 2026, on our consideration of the Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Town's internal control over financial reporting and compliance.

*DRAFT*

Caballero Fierman Llerena & Garcia, LLP  
Miami, Florida  
June XX, 2026

---

---

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**(Required Supplementary Information)**

---

---

DRAFT

**TOWN OF GOLDEN BEACH, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**SEPTEMBER 30, 2025**

**Introduction**

This section of the Town of Golden Beach's Comprehensive Annual Financial Report presents management's discussion and analysis (MD&A) of the Town's financial performance for the fiscal year ended September 30, 2025. This narrative overview is intended to help readers understand the Town's financial activities and conditions in an objective, easily readable format. Readers are encouraged to consider the information presented here in conjunction with the Town's basic financial statements and accompanying notes.

The Town of Golden Beach is a small, fully developed residential community located in Miami-Dade County, Florida. The Town provides a range of services to its residents, including public safety, infrastructure maintenance, physical environment services, transportation, parks and recreation, and general government administration. The Town also operates a stormwater utility system, which is reported as a business-type activity.

**Financial Highlights**

The following are highlights of financial activities for the fiscal year ended September 30, 2025:

- The Town's total net position for the primary government increased by \$1,740,157 — from \$23,915,656 at September 30, 2024 to \$25,655,813 at September 30, 2025 — reflecting a positive overall financial trajectory.
- Governmental activities net position increased by \$2,063,243, ending the year at \$17,198,457. This improvement was driven primarily by strong ad valorem tax revenues of \$15,223,166 and favorable investment income of \$613,232.
- Business-type activities (stormwater) net position decreased by \$323,086, ending the year at \$8,457,356, due to operating expenses exceeding revenues from charges for services.
- The Town's total capital assets, net of depreciation, grew to \$49,445,613 — an increase of \$2,592,273 over the prior year — reflecting significant capital investment activity, particularly in the CIP Fund.
- Governmental fund total revenues were \$20,478,144, while total expenditures were \$21,718,613. The \$1,240,469 deficit of revenues over expenditures reflects substantial capital outlay activity of \$4,280,199 in the CIP Fund.
- The General Fund ended the year with a fund balance of \$8,561,535 — an increase of \$2,372,271 from the prior year — reflecting strong operating performance.
- Total governmental long-term bonds and notes payable were \$19,473,334 at year end, a decrease from the prior year as the Town continued to make scheduled principal payments of \$757,222.
- The Town's assessed property values grew to approximately \$1.857 billion as of the prior fiscal year, with continued appreciation expected to support revenue stability going forward.

**Town Highlights**

Fiscal Year 2024–2025 continued the Town's commitment to delivering exceptional services and investing in the infrastructure, technology, and community amenities that define Golden Beach as the premier residential community in South Florida. Building on the transformational milestones of FY 2023–2024 — including the completion of the Civic Center Complex and the launch of key capital initiatives — FY 2025 advanced several major projects toward completion and opened new chapters in the Town's concierge-level service model.

Key accomplishments and initiatives during FY 2024–2025 include:

- The Re-Imagined Tweddle Park project progressed toward completion, incorporating two pickleball courts, two full-size hard-surface tennis courts, a green artificial turf tennis court, a junior basketball court, a dog park, and a new tot lot. Retaining walls, site furniture, lighting fixtures, and conduit installation were completed during the fiscal year.
- The Wellness Center project advanced through the design phase under Eric Dempsey Architect, LLC. Resident committee feedback was incorporated into the facility design, with groundbreaking targeted for the end of FY 2025.

**TOWN OF GOLDEN BEACH, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**SEPTEMBER 30, 2025**

- The Town-Wide Closed Circuit Television (CCTV) system reached final implementation stages, with cameras installed at 84 additional locations, supplementing the existing 77 locations for a total system featuring over 208 smart-analytics lenses covering the entire community.
- The Tweddle Park Pump Station Retrofit Project was awarded to Southeastern Engineering, Inc., funded in part by a \$500,000 state grant and \$320,000 from code enforcement fee collections.
- Law enforcement capabilities were enhanced through the reinstatement of the motor and K-9 programs, the addition of a K-9 officer, the purchase of a drone for expanded perimeter visibility, and the installation of 11 emergency call boxes throughout the Town.
- The Town continued capital investment in its vehicle fleet, police radios, access control barrier gates, and Aclarian software to improve administrative transparency and efficiency.
- Additional oceanfront landscaping, beach pavilion curbing, and oceanfront security gates on the north and south sides were installed to enhance the residential experience and support drainage and crime prevention efforts.
- The Town received recognition as an alternate finalist for the All-American City Award.

The Town's organizational structure continues to evolve to streamline processes, eliminate service overlap, and position Golden Beach as a full-service concierge community. These investments in people, infrastructure, and technology reinforce the Town's standing as the premier community in which to live, work, and raise a family in South Florida.

#### **Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the Town's basic financial statements. The basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to basic financial statements. This report also contains required supplementary information in addition to the basic financial statements themselves.

**Government-wide financial statements:** The government-wide financial statements, which consist of the following two statements, are designed to provide readers with a broad overview of the Town's finances, in a manner similar to a private sector business:

**Statement of net position:** The statement of net position presents information on all the Town's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

**Statement of activities:** The statement of activities presents information showing how the Town's net position changed during the year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods. The government-wide financial statements can be found on pages 11 and 12 of this report.

**Fund financial statements:** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town categorizes funds into three basic fund types: governmental funds, proprietary funds, and fiduciary funds.

*Governmental funds* are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the year. Such information may be useful in evaluating the Town's near-term financing requirements.

**TOWN OF GOLDEN BEACH, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**SEPTEMBER 30, 2025**

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Town's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide reconciliations to facilitate this comparison between governmental funds and governmental activities. The governmental fund financial statements can be found on pages 13 through 16 of this report.

The *proprietary fund* beginning on page 17 is comprised of an enterprise fund which is the equivalent of the business-type activities in the government-wide statements. The sole enterprise fund is the Stormwater Utility Fund.

The *fiduciary fund* beginning on page 20, which is not included in net position and the governmentwide financial statements, is presented in this section as the statements of fiduciary net position and changes in fiduciary net position - Retirement Plan for Employees of the Town of Golden Beach. The Town cannot use the assets in the pension plan to finance its operations; therefore, the activities of the Plan are excluded from the Town's government-wide financial statements. The Town is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

**Notes to basic financial statements:** The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements. The notes to basic financial statements can be found on pages 22 through 44 of this report.

**Required supplementary information:** In addition to the basic financial statements and accompanying notes, this report also presents certain required and other supplementary information concerning the Town of Golden Beach. Required supplementary information can be found on pages 45 through 52 of this report.

**Government-Wide Financial Analysis**

The table below presents condensed statements of net position as of September 30, 2025 and 2024:

	<b>Governmental Activities</b>		<b>Business-type Activities</b>		<b>Primary Government</b>	
	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>
Current and other assets	\$ 12,326,623	\$ 13,221,892	\$ 746,058	\$ 350,193	\$ 13,072,681	\$ 13,572,085
Capital assets, net	<u>37,334,582</u>	<u>34,606,171</u>	<u>12,111,031</u>	<u>12,247,169</u>	<u>49,445,613</u>	<u>46,853,340</u>
Total assets	<u>49,661,205</u>	<u>47,828,063</u>	<u>12,857,089</u>	<u>12,597,362</u>	<u>62,518,294</u>	<u>60,425,425</u>
Total deferred outflows of resources	<u>4,288,354</u>	<u>4,881,952</u>	-	-	<u>4,288,354</u>	<u>4,881,952</u>
Total assets and deferred outflows of resources	<u>53,949,559</u>	<u>52,710,015</u>	<u>12,857,089</u>	<u>12,597,362</u>	<u>66,806,648</u>	<u>7,008,156</u>
Current liabilities	2,304,690	2,963,588	3,414,206	2,831,393	5,718,896	5,794,981
Long-term liabilities	<u>30,910,952</u>	<u>30,162,286</u>	<u>985,527</u>	<u>985,527</u>	<u>31,896,479</u>	<u>31,147,813</u>
Total liabilities	<u>33,215,642</u>	<u>33,125,874</u>	<u>4,399,733</u>	<u>3,816,920</u>	<u>37,615,375</u>	<u>36,942,794</u>
Deferred inflows of resources	<u>3,535,460</u>	<u>4,448,927</u>	-	-	<u>3,535,460</u>	<u>4,448,927</u>
Net Position:						
Net investment in capital assets	24,455,443	22,025,994	11,125,504	11,056,572	35,580,947	33,082,566
Unrestricted	<u>(7,256,986)</u>	<u>(6,890,780)</u>	<u>(2,668,148)</u>	<u>(2,276,130)</u>	<u>(9,925,134)</u>	<u>(9,166,910)</u>
Total net position	<u>17,198,457</u>	<u>15,135,214</u>	<u>8,457,356</u>	<u>8,780,442</u>	<u>25,655,813</u>	<u>23,915,656</u>
Total liabilities, deferred inflows of resources and net position	<u>\$ 53,949,559</u>	<u>\$ 52,710,015</u>	<u>\$ 12,857,089</u>	<u>\$ 12,597,362</u>	<u>\$ 66,806,648</u>	<u>\$ 65,307,377</u>

**TOWN OF GOLDEN BEACH, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**SEPTEMBER 30, 2025**

**Government-Wide Financial Analysis (Continued)**

The following table presents condensed statements of activities for the years ended September 30, 2025 and 2024:

	<b>Governmental Activities</b>		<b>Business-type Activities</b>		<b>Primary Government</b>	
	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>	<u>2025</u>	<u>2024</u>
<b>Revenues</b>						
Program revenues:						
Charges for services	\$ 4,164,034	\$ 3,929,356	\$ 527,280	\$ 212,170	\$ 4,691,314	\$ 4,141,526
Grants	81,524	278,687	-	112,500	81,524	391,187
General revenues:						
Property taxes	15,223,166	13,719,580	-	-	15,223,166	13,719,580
Other general revenues	762,386	838,307	6,692	7,856	769,078	846,163
Other taxes and fees	<u>247,034</u>	<u>228,632</u>	<u>327,818</u>	<u>369,530</u>	<u>574,852</u>	<u>598,162</u>
Total revenues	<u>20,478,144</u>	<u>18,994,562</u>	<u>861,790</u>	<u>702,056</u>	<u>21,339,934</u>	<u>19,696,618</u>
<b>Program expenses</b>						
General government	6,214,115	5,455,895	-	-	6,214,115	5,455,895
Public safety	6,729,866	6,503,715	-	-	6,729,866	6,503,715
Physical environment	1,819,613	1,786,098	-	-	1,819,613	1,786,098
Transportation	1,106,916	900,402	-	-	1,106,916	900,402
Cultural and recreation	1,065,664	872,322	-	-	1,065,664	872,322
Special events	665,902	674,471	-	-	665,902	674,471
Interest expense	812,825	845,934	-	-	812,825	845,934
Stormwater drainage	-	-	1,184,876	510,629	1,184,876	510,629
Total expenses	<u>18,414,901</u>	<u>17,038,837</u>	<u>1,184,876</u>	<u>510,629</u>	<u>19,599,777</u>	<u>17,549,466</u>
Change in net position	<u>2,063,243</u>	<u>1,955,725</u>	<u>(323,086)</u>	<u>191,427</u>	<u>1,740,157</u>	<u>2,147,152</u>

**General discussion on revenues:** Property tax revenue is the major revenue source in governmental activities, accounting for approximately 74% of all governmental activities' general revenue during fiscal year 2025. The millage rate established by the Town Council during the budget process determines how much property tax revenue is generated. One mill of tax equals one dollar for each one thousand dollars of assessed property value as determined by the Miami-Dade County Property Appraiser. The ad valorem (property tax) rate was 7.6630 mills for general government services and \$0.7370 mills for bond debt service during the 2023–2024 fiscal year. Property values in Golden Beach have experienced continued appreciation consistent with broader Miami-Dade County real estate trends; during FY 2023–2024, values grew by approximately 13% over the prior year, reaching approximately \$1.857 billion in total assessed value. This trend has contributed to sustained growth in ad valorem revenues and supports the Town's long-term fiscal outlook.

Investment income of \$613,232 reflects a favorable interest rate environment on the Town's investment portfolio of approximately \$7.8 million. Licenses and permits revenue of \$3,365,373 reflects continued construction and development activity within the community.

**General discussion on expenses:** The Town is predominantly a service provider, and therefore its major expense is salaries and benefits. Salaries are specifically affected by cost-of-living adjustments, merit increases, and collective bargaining agreements, while benefit costs are closely linked to health insurance rates and actuarially determined pension contributions. Total governmental activity expenses were \$18,414,901 for FY 2025, and business-type expenses were \$1,179,153. The Town continues to manage expenditure growth while preserving the high level of service that Golden Beach residents expect.

**TOWN OF GOLDEN BEACH, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**SEPTEMBER 30, 2025**

**Analysis of the Governmental Funds**

The Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental funds:** The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the Town's governmental funds reported a combined ending fund balance of \$9,684,080 a decrease of \$1,856,782.

The General Fund balance decreased to \$6,189,264 during the current fiscal year, a decrease of \$391,799.

**Proprietary fund:** The Town's proprietary fund provides the same type of information found in the government-wide financial statements, but in more detail. Net position of the Stormwater Utility Fund amounted to \$8,780,442 at the end of FY2024, an increase of \$191,427 from the prior fiscal year. Factors concerning the finances of this Fund are covered in more detail in the discussion of the Town of Golden Beach's business-type activities in the Government-wide Financial Analysis section of Management's Discussion and Analysis.

**General Fund Budgetary Highlights**

General Fund revenues were favorable to the final budget projections during FY 2025. License and permit revenues continued to outperform budget expectations, reflecting more new construction applications than anticipated. The Town's Finance Department continues to monitor revenues and expenditures on a monthly basis to ensure compliance with the adopted budget and to identify variances early in the fiscal year.

The Town's major expense categories — public safety and general government — were managed within appropriated levels. The Town's salaries and benefits, which represent the largest component of operating expenditures, are governed by cost-of-living adjustments, merit policies, and collective bargaining agreements. A detailed budget-to-actual comparison for the General Fund can be found in the required supplementary information section of this report.

**Capital Assets and Debt Administration**

**Capital assets:** The Town's investment in capital assets for both governmental and business-type activities totaled \$71,183,236 (before accumulated depreciation) at September 30, 2025. Net of accumulated depreciation of \$21,737,623, total capital assets were \$50,230,321 — an increase of \$3,376,981 over the prior year net balance of \$46,853,340:

	Governmental Activities		Business-type Activities		Primary Government	
	2025	2024	2025	2024	2025	2024
Land	\$ 1,878,598	\$ 1,878,598	\$ -	\$ -	\$ 1,878,598	\$ 1,878,598
Construction in progress	4,004,751	11,439,917	-	484,265	4,004,751	11,924,182
Buildings	10,136,676	798,396	-	-	10,136,676	798,396
Equipment and vehicles	2,114,843	1,875,593	1,442,660	173,687	3,557,503	2,049,280
Infrastructure	16,274,170	16,358,250	-	-	16,274,170	16,358,250
Improvements other than buildings	2,925,544	2,255,417	11,453,079	11,589,217	14,378,623	13,844,634
	<u>37,334,582</u>	<u>34,606,171</u>	<u>12,895,739</u>	<u>12,247,169</u>	<u>50,230,321</u>	<u>46,853,340</u>

Infrastructure is the largest category of capital assets, totaling \$43,039,321, reflecting the Town's significant investment in roads, drainage systems, and utilities over the years. Construction in progress of \$4,489,016 represents active capital projects underway at fiscal year end, including the Re-Imagined Tweddle Park, stormwater improvement projects, and Civic Center-related infrastructure. The Town recorded \$924,357 in depreciation expense on governmental capital assets and \$136,138 on stormwater capital assets during FY 2025.

**TOWN OF GOLDEN BEACH, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**SEPTEMBER 30, 2025**

**Capital Assets and Debt Administration (Continued)**

During FY 2025, the Town invested \$4,280,199 in new governmental capital assets across general government, public safety, physical environment, transportation, and parks and recreation functions. Additional information on capital assets is available in the notes to the financial statements.

**Debt:** At September 30, 2025, the Town's outstanding bonds and notes payables were as follows:

	October 1, 2024	Additions	Reductions	September 30, 2025	Due Within One Year
<b>Governmental activities:</b>					
General Obligation Bonds, Series 2016	\$ 9,675,000	\$ -	\$ (535,000)	\$ 9,140,000	\$ -
Capital Improvement Revenue Note, Series 2019	3,555,556	-	(222,222)	3,333,334	-
General Obligation Bonds, Series 2022	7,000,000	-	-	7,000,000	-
Bond premium	560,573	-	(30,229)	530,344	30,229
<b>Total governmental activities</b>	<b>20,791,129</b>	<b>-</b>	<b>(787,451)</b>	<b>20,003,678</b>	<b>30,229</b>
<b>Business-type activities:</b>					
Department of Environmental Protection, Revolving Loans	1,190,597	-	(205,070)	985,527	-
<b>Total business-type activities</b>	<b>1,190,597</b>	<b>-</b>	<b>(205,070)</b>	<b>985,527</b>	<b>-</b>
<b>Total governmental and business-type activities</b>	<b>\$ 21,981,726</b>	<b>\$ -</b>	<b>\$ (992,521)</b>	<b>\$ 20,989,205</b>	<b>\$ 30,229</b>

The Town made scheduled principal payments of \$757,222 on governmental bonds during FY 2025, and the stormwater fund made principal payments of \$205,070 on its outstanding debt. No new long-term debt was issued during fiscal year 2025. Total debt outstanding at September 30, 2024 was approximately \$21.9 million for the primary government, which has been reduced through ongoing debt service payments.

In addition to bond debt, the Town carries long-term obligations related to pensions and OPEB. The net pension liability was \$4,958,926 and the OPEB liability was \$3,324,055 at September 30, 2025. These obligations are measured in accordance with GASB Statements No. 68 and No. 75, respectively, and are fully disclosed in the notes to the financial statements. The Town also holds builder bond deposits of \$1,435,910 and revegetation bond deposits of \$454,917, which are refundable security deposits held on behalf of developers.

**Economic Factors and Next Year's Budgets and Rates**

The Town of Golden Beach is a fully built-out, affluent coastal residential community. Its financial outlook is shaped by the following key factors:

- **Property values** — The Town's primary revenue source is ad valorem property taxes. Golden Beach's high-value waterfront residential properties provide a stable and strong tax base. Assessed values grew to approximately \$1.857 billion in the prior fiscal year, reflecting continued appreciation in the South Florida real estate market. During prosperous economic periods, property values generally increase, which correspondingly increases property tax revenue.

**TOWN OF GOLDEN BEACH, FLORIDA**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**SEPTEMBER 30, 2025**

- State shared revenues — State-shared revenues, including telecommunication taxes and fuel taxes, account for an additional source of revenue. The Town monitors legislative developments that could affect the distribution of these revenues.
- Investment income — The Town's investment portfolio of approximately \$7.8 million benefits from the current interest rate environment, with investment income of \$613,232 recorded in FY 2025.
- Capital program — Active infrastructure investment, particularly through the CIP Fund, is expected to continue. The Wellness Center groundbreaking and completion of the Re-Imagined Tweddle Park are anticipated highlights of FY 2026. Management monitors project progress and fund balance levels to ensure adequate capital resources.
- Pension and OPEB — Long-term employee benefit obligations continue to be a key consideration in financial planning. The Town monitors actuarial valuations and annual required contribution levels to ensure appropriate funding.
- Stormwater utility — Operating revenues from the stormwater system do not currently cover full operating costs. Management will continue to evaluate rate structures and cost management strategies to improve the long-term sustainability of the enterprise fund.

The Town's FY 2026 adopted budget reflects a continued commitment to maintaining the highest level of service for residents while prudently managing expenditures and long-term debt obligations. The Town's organizational and structural enhancements position it well to meet the demands of tomorrow while preserving the quality of life that defines Golden Beach. A detailed budget-to-actual comparison can be found in the required supplementary information section of this report.

**Contacting the Town's Financial Management**

This entire report has been prepared by the Finance Department of the Town of Golden Beach, Florida with the assistance of the Town's external auditors. Every effort has been made to make this report understandable to the reader. Any questions or comments about this report are welcomed and may be directed to the Finance Director, Town of Golden Beach, 100 Ocean Blvd. Drive; Golden Beach, Florida 33160.

---

---

**BASIC FINANCIAL STATEMENTS**

---

---

DRAFT

**TOWN OF GOLDEN BEACH, FLORIDA**  
**STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2025**

	<u>Governmental Activities</u>	<u>Business- Type Activities</u>	<u>Total</u>
<b><u>ASSETS</u></b>			
Cash	\$ 916,596	\$ 479,809	\$ 1,396,405
Investments	7,608,834	147,782	7,756,616
Accounts receivable	131,624	118,467	250,091
Prepays	199,758	-	199,758
Other current assets	78,776	-	78,776
Internal balances	3,391,035	(3,391,035)	-
Capital assets not being depreciated:			
Land	1,878,598	-	1,878,598
Construction in progress	4,004,751	484,265	4,489,016
Capital assets being depreciated:			
Equipment and vehicles	6,149,295	179,739	6,329,034
Buildings	11,070,766	-	11,070,766
Infrastructure	26,146,387	16,892,934	43,039,321
Improvements other than buildings	4,376,501	-	4,376,501
Total capital assets	<u>53,626,298</u>	<u>17,556,938</u>	<u>71,183,236</u>
Less accumulated depreciation	<u>(16,291,716)</u>	<u>(5,445,907)</u>	<u>(21,737,623)</u>
Total capital assets - net	<u>37,334,582</u>	<u>12,111,031</u>	<u>49,445,613</u>
Total assets	<u>49,661,205</u>	<u>9,466,054</u>	<u>59,127,259</u>
<b><u>DEFERRED OUTFLOWS OF RESOURCES</u></b>			
Deferred charge on refunding	429,786	-	429,786
Deferred outflows relating to pensions	2,683,879	-	2,683,879
Deferred outflows relating to OPEB	1,174,689	-	1,174,689
Total deferred outflows of resources	<u>4,288,354</u>	<u>-</u>	<u>4,288,354</u>
<b><u>LIABILITIES</u></b>			
Accounts payable	1,379,064	20,440	1,399,504
Accrued expenses	613,121	2,731	615,852
Accrued interest payable	312,505	-	312,505
Noncurrent liabilities:			
Due within one year:			
Compensated absences payable	-	-	-
Bonds and notes payable	-	-	-
Bond premium	-	-	-
Due in more than one year:			
Builders bond deposit	1,435,910	-	1,435,910
Revegetation bond deposit	454,917	-	454,917
Compensated absences	733,466	-	733,466
Net pension liability	4,958,926	-	4,958,926
Bonds and notes payable	19,473,334	985,527	20,458,861
Bond premium	530,344	-	530,344
Other post-employment benefit liability	3,324,055	-	3,324,055
Total liabilities	<u>33,215,642</u>	<u>1,008,698</u>	<u>34,224,340</u>
<b><u>DEFERRED INFLOWS OF RESOURCES</u></b>			
Deferred inflows relating to pensions	1,412,509	-	1,412,509
Deferred inflows relating to OPEB	2,122,951	-	2,122,951
Total deferred inflows of resources	<u>3,535,460</u>	<u>-</u>	<u>3,535,460</u>
<b><u>NET POSITION</u></b>			
Net investment in capital assets	24,455,443	11,125,504	35,580,947
Unrestricted	<u>(7,256,986)</u>	<u>(2,668,148)</u>	<u>(9,925,134)</u>
Total net position	<u>\$ 17,198,457</u>	<u>\$ 8,457,356</u>	<u>\$ 25,655,813</u>

See notes to basic financial statements

**TOWN OF GOLDEN BEACH, FLORIDA**  
**STATEMENT OF ACTIVITIES**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
<b>Governmental activities:</b>							
General government	\$ 6,214,115	\$ 3,699,590	\$ 81,524	\$ -	\$ (2,433,001)	\$ -	\$ (2,433,001)
Public safety	6,729,866	445,262	-	-	(6,284,604)	-	(6,284,604)
Physical environment	1,819,613	-	-	-	(1,819,613)	-	(1,819,613)
Transportation	1,106,916	-	-	-	(1,106,916)	-	(1,106,916)
Cultural and recreation	1,065,664	19,182	-	-	(1,046,482)	-	(1,046,482)
Special events	665,902	-	-	-	(665,902)	-	(665,902)
Interest expense and other financing costs	812,825	-	-	-	(812,825)	-	(812,825)
<b>Total governmental activities</b>	<b>18,414,901</b>	<b>4,164,034</b>	<b>81,524</b>	<b>-</b>	<b>(14,169,343)</b>	<b>-</b>	<b>(14,169,343)</b>
<b>Business-type activities:</b>							
Stormwater	1,184,876	527,280	-	-	-	(657,596)	(657,596)
<b>Total business-type activities</b>	<b>1,184,876</b>	<b>527,280</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(657,596)</b>	<b>(657,596)</b>
<b>Total</b>	<b>\$ 19,599,777</b>	<b>\$ 4,691,314</b>	<b>\$ 81,524</b>	<b>\$ -</b>	<b>(14,169,343)</b>	<b>(657,596)</b>	<b>(14,826,939)</b>
<b>General revenues:</b>							
Ad valorem taxes					15,223,166	-	15,223,166
Utility service taxes					35,433	190,141	225,574
Franchise fees					18,939	137,677	156,616
Sales, use, and fuel taxes					192,662	-	192,662
<b>Other</b>							
Miscellaneous					99,520	-	99,520
State shared revenues					49,634	6,692	56,326
Interest income (unrestricted)					613,232	-	613,232
<b>Total general revenues and transfers</b>					<b>16,232,586</b>	<b>334,510</b>	<b>16,567,096</b>
Change in net position					2,063,243	(323,086)	1,740,157
Net position - Beginning					15,135,214	8,780,442	23,915,656
Net position - Ending					<b>\$ 17,198,457</b>	<b>\$ 8,457,356</b>	<b>\$ 25,655,813</b>

See notes to basic financial statements

**TOWN OF GOLDEN BEACH, FLORIDA**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**SEPTEMBER 30, 2025**

	Major Funds				Total Governmental Funds
	General	CIP Fund	Law Enforcement Trust Fund	Debt Service Fund	
<u>ASSETS</u>					
Cash	\$ 799,710	\$ 77,994	\$ 38,892	\$ -	\$ 916,596
Investments	927,483	6,594,195	87,156	-	7,608,834
Accounts receivable	15,726	(3,701)	118,222	1,377	131,624
Prepays	176,809	-	22,949	-	199,758
Due from other funds	12,169,296	20,277	70,000	2,798,728	15,058,301
Other current assets	78,776	-	-	-	78,776
Total assets	<u>\$ 14,167,800</u>	<u>\$ 6,688,765</u>	<u>\$ 337,219</u>	<u>\$ 2,800,105</u>	<u>\$ 23,993,889</u>
<u>LIABILITIES</u>					
Accounts payable	\$ 303,589	\$ 822,390	\$ 253,085	\$ -	\$ 1,379,064
Other liabilities	613,121	-	-	-	613,121
Due to other funds	2,798,728	5,329,028	986,952	2,552,558	11,667,266
Bond deposits	1,890,827	-	-	-	1,890,827
Total liabilities	<u>5,606,265</u>	<u>6,151,418</u>	<u>1,240,037</u>	<u>2,552,558</u>	<u>15,550,278</u>
<u>FUND BALANCES</u>					
Nonspendable:					
Prepaid expenditures	176,809	-	22,949	-	199,758
Long-term stormwater interfund receivable	2,578,238	-	-	-	2,578,238
Restricted:					
Building department	710,513	-	-	-	710,513
Debt service	-	-	-	163,359	163,359
Committed					
Pension reserves	460,000	-	-	-	460,000
Health insurance	235,000	-	-	-	235,000
Assigned:					
Capital projects funding	1,544,830	3,323,860	-	-	4,868,690
Unassigned	2,856,145	(2,786,513)	(925,767)	84,188	(771,947)
Total fund balances	<u>8,561,535</u>	<u>537,347</u>	<u>(902,818)</u>	<u>247,547</u>	<u>8,443,611</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 14,167,800</u>	<u>\$ 6,688,765</u>	<u>\$ 337,219</u>	<u>\$ 2,800,105</u>	<u>\$ 23,993,889</u>

See notes to basic financial statements

**TOWN OF GOLDEN BEACH, FLORIDA**  
**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2025**

Fund balances - total government funds (Page 13) \$ 8,443,611

Amounts reported for governmental activities in the statement of net position are different as a result of:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.

Governmental capital assets	53,626,298	
Less accumulated depreciation	<u>(16,291,716)</u>	37,334,582

Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.

Deferred charge on refunding	429,786	
Deferred outflows relating to pensions	2,683,879	
Deferred outflows relating to OPEB	1,174,689	
Deferred inflows relating to pensions	(1,412,509)	
Deferred inflows relating to OPEB	(2,122,951)	
Accrued interest	(312,505)	
Compensated absences	(733,466)	
Net pension liability	(4,958,926)	
Debt	(19,473,334)	
Bond premium	(530,344)	
OPEB liability	<u>(3,324,055)</u>	
		<u>(28,579,736)</u>

Net position of governmental activities (Page 11) \$ 17,198,457

DRAFT

**TOWN OF GOLDEN BEACH, FLORIDA**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

	Major Funds				Total Governmental Funds
	General Fund	CIP Fund	Law Enforcement Trust Fund	Debt Service Fund	
<b>REVENUES:</b>					
Property taxes	\$ 13,883,303	\$ -	\$ -	\$ 1,339,863	\$ 15,223,166
Franchise fees	18,939	-	-	-	18,939
Utility taxes	35,433	-	-	-	35,433
Licenses and permits	3,365,373	-	-	-	3,365,373
Sales, use, and fuel taxes	192,662	-	-	-	192,662
Grant proceeds	81,524	-	-	-	81,524
State shared revenues	49,634	-	-	-	49,634
Cultural and recreation	19,182	-	-	-	19,182
Fines and forfeitures	286,754	-	158,508	-	445,262
Investment income	244,146	354,326	14,760	-	613,232
Special assessment	334,217	-	-	-	334,217
Miscellaneous	99,520	-	-	-	99,520
Total revenues	<u>18,610,687</u>	<u>354,326</u>	<u>173,268</u>	<u>1,339,863</u>	<u>20,478,144</u>
<b>EXPENDITURES:</b>					
Current:					
General government	4,901,113	19,264	-	-	4,920,377
Public safety	6,372,091	-	46,071	-	6,418,162
Physical environment	1,721,091	-	-	-	1,721,091
Transportation	1,101,193	-	-	-	1,101,193
Parks and recreation	1,032,445	-	-	-	1,032,445
Special events	664,406	-	-	-	664,406
Debt service:					
Principal retirement	-	222,222	-	535,000	757,222
Interest	-	102,843	-	720,675	823,518
Capital outlay:					
General government	31,978	3,396,510	-	-	3,428,488
Public safety	383,627	-	377,612	-	761,239
Physical environment	61,299	-	-	-	61,299
Transportation	5,723	-	-	-	5,723
Parks and recreation	23,450	-	-	-	23,450
Special events	-	-	-	-	-
Total expenditures	<u>16,298,416</u>	<u>3,740,839</u>	<u>423,683</u>	<u>1,255,675</u>	<u>21,718,613</u>
Excess (deficiency) of revenues over expenditures	<u>2,312,271</u>	<u>(3,386,513)</u>	<u>(250,415)</u>	<u>84,188</u>	<u>(1,240,469)</u>
<b>OTHER FINANCING SOURCES (USES):</b>					
Issuance of bonds	-	-	-	-	-
Transfers in	60,000	600,000	-	-	660,000
Transfers out	-	-	(660,000)	-	(660,000)
Total other financing sources (uses)	<u>60,000</u>	<u>600,000</u>	<u>(660,000)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	2,372,271	(2,786,513)	(910,415)	84,188	(1,240,469)
Fund balances, beginning	6,189,264	3,323,860	7,597	163,359	9,684,080
Fund balances, ending	<u>\$ 8,561,535</u>	<u>\$ 537,347</u>	<u>\$ (902,818)</u>	<u>\$ 247,547</u>	<u>\$ 8,443,611</u>

See notes to basic financial statements

**TOWN OF GOLDEN BEACH, FLORIDA**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

Amounts reported for governmental activities in the statement of activities are different as a result of:

Net change in fund balances - total government funds (Page 15)		\$ (1,240,469)
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is depreciated over their estimated useful lives.</p>		
Expenditures for capital outlays	4,280,199	
Capital outlay which did not meet the threshold for capitalization	(627,431)	
Less current year depreciation	<u>(924,357)</u>	2,728,411
<p>The issuance of long-term debt (e.g. bonds, leases) provided current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.</p>		
Principal payments on debt	757,222	
Amortization of bond premium	<u>30,229</u>	787,451
<p>Some expenses reported in the statement of activities do not require current financial resources and, therefore, are not reported as expenditures in the governmental funds.</p>		
Change in deferred charge on refunding	(19,536)	
Change in net pension liability	(684,188)	
Change in compensated absences payable	43,867	
Change in OPEB obligation	108,302	
Change in deferred outflows related to pensions	(331,713)	
Change in deferred outflows related to OPEB	(242,349)	
Change in deferred inflows related to pensions	770,008	
Change in deferred inflows related to OPEB	<u>143,459</u>	(212,150)
Change in net position of governmental activities (Page 12)		<u>\$ 2,063,243</u>

**TOWN OF GOLDEN BEACH, FLORIDA**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUND**  
**SEPTEMBER 30, 2025**

	<u>Stormwater</u>
<u>ASSETS</u>	
Current assets:	
Cash	\$ 479,809
Investments	147,782
Accounts receivable	118,467
Due from other funds	-
Total current assets	<u>746,058</u>
Non-current assets:	
Capital assets, net	<u>12,111,031</u>
Total non-current assets	<u>12,111,031</u>
Total assets	<u>12,857,089</u>
<u>LIABILITIES AND NET POSITION</u>	
Current liabilities:	
Accounts payable	20,440
Accrued interest payable	2,731
Due to other funds	3,391,035
Long-term debt, current portion	-
Total current liabilities	<u>3,414,206</u>
Non-current liabilities:	
Long-term debt, noncurrent portion	<u>985,527</u>
Total non-current liabilities	<u>985,527</u>
Total liabilities	<u>4,399,733</u>
Net position:	
Net investment in capital assets	11,125,504
Unrestricted	<u>(2,668,148)</u>
Total net position	<u>\$ 8,457,356</u>

See notes to basic financial statements

**TOWN OF GOLDEN BEACH, FLORIDA**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**  
**PROPRIETARY FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

	<u>Stormwater</u>
Operating revenues:	
Charges for services	\$ 527,280
Tax revenue	190,141
Franchise fees	<u>137,677</u>
Total revenues	<u>855,098</u>
Operating expenses:	
Repairs and maintenance	17,597
Depreciation expense	136,138
General expenses	997,468
Professional services	<u>27,950</u>
Total operating expenses	<u>1,179,153</u>
Operating income (loss)	<u>(324,055)</u>
Non-operating revenues (expenses):	
Interest income	6,692
Interest expense	<u>(5,723)</u>
Total non-operating revenues (expenses)	<u>969</u>
Income (loss) before capital contributions and transfers	(323,086)
Grants and contributions	<u>-</u>
Change in net position	(323,086)
Net position - Beginning	<u>8,780,442</u>
Net position - Ending	<u>\$ 8,457,356</u>

DRAFT

**TOWN OF GOLDEN BEACH, FLORIDA**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUND**  
**FISCAL YEAR ENDED SEPTEMBER 30, 2025**

	<u>Stormwater</u>
Cash flows from operating activities:	
Cash received from customers and users	\$ 931,874
Cash paid for goods and services	(1,183,790)
Cash paid for interfund services used	<u>-</u>
Net cash provided by operating activities	<u>(251,916)</u>
Cash flows from non-capital financing activities:	
Change in due to/from balances	893,518
Grants received	<u>-</u>
Net cash provided by non-capital financing activities	<u>893,518</u>
Cash flows from capital and related financing activities:	
Interest payments	(5,723)
Principal payments	<u>(205,070)</u>
Net cash used in capital and related financing activities	<u>(210,793)</u>
Cash flows from investing activities	
Purchase of property and equipment	-
Investment income received	6,692
Increase (decrease) in investments	<u>(6,603)</u>
Net cash used in investing activities	<u>89</u>
Net Increase (decrease) in cash	430,898
Cash - beginning	<u>48,911</u>
Cash - ending	<u>\$ 479,809</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:	
Operating income (loss)	<u>\$ (324,055)</u>
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:	
Depreciation	136,138
Change in operating assets and liabilities:	
Accounts receivables	(59,362)
Accounts payable and accrued liabilities	<u>(4,637)</u>
Net cash provided by operating activities	<u>\$ (251,916)</u>

See notes to basic financial statements

**TOWN OF GOLDEN BEACH, FLORIDA**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**RETIREMENT PLAN FOR EMPLOYEES OF THE TOWN OF GOLDEN BEACH**  
**SEPTEMBER 30, 2025**

<u>ASSETS</u>		
Cash and cash equivalents		\$ 1,221,264
Receivables:		
Interest and dividends		43,510
Employee contribution		-
Receivable for securities sold		<u>5,739</u>
Total receivables		<u>49,249</u>
Investments, at fair value:		
Common stock		10,257,303
Government securities		2,793,122
Alternative investments		8,996
Corporate bonds		2,045,969
Mutual funds		1,968,724
Real estate holdings		<u>1,117,086</u>
Total investments, at fair value		<u>18,191,200</u>
Prepaid expenses		<u>59,708</u>
Total assets		<u>19,521,421</u>
<u>LIABILITIES</u>		
Accounts payable		11,912
Prepaid town contributions		38,606
Due to broker		<u>6,150</u>
Total liabilities		<u>56,668</u>
Net position restricted for pensions		<u>\$ 19,464,753</u>

DRAFT

**TOWN OF GOLDEN BEACH, FLORIDA**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**RETIREMENT PLAN FOR EMPLOYEES OF THE TOWN OF GOLDEN BEACH**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

<u>ADDITIONS</u>		
Contributions:		
Employer	\$	1,279,760
Employee		221,186
State		<u>32,353</u>
Total contributions		<u>1,533,299</u>
Investment income:		
Net appreciation in fair value of investments		943,870
Interest and dividends		444,808
Other income		<u>-</u>
Total investment income		<u>1,388,678</u>
Total additions		<u>2,921,977</u>
 <u>DEDUCTIONS</u>		
Benefits paid		693,396
Refunds of contributions		3,471
Consulting expenses		108,470
Administrative expenses		76,456
Office expenses		8,628
Custodian fees		<u>16,128</u>
Total deductions		<u>906,549</u>
Net increase		<u>2,015,428</u>
Net position restricted for pensions		
Beginning of year		<u>17,449,325</u>
End of year	\$	<u>19,464,753</u>

DRAFT

---

---

**NOTES TO BASIC FINANCIAL STATEMENTS**

---

---

DRAFT

**TOWN OF GOLDEN BEACH, FLORIDA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

**NOTE 1 – ORGANIZATION AND OPERATIONS**

The Town of Golden Beach, Florida (the "Town") was incorporated in 1929 under the provisions of the State Of Florida. The Town operates under a council/manager form of government. The Town provides or contracts for the following services as authorized by its Charter and Town ordinances: public safety (police and fire), streets, sanitation, stormwater utility, social services, culture and recreation, public improvements, planning and zoning and general administrative services.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The summary of the Town significant accounting policies is presented to assist the reader in interpreting the financial statements and other data in this report. The policies are considered essential and should be read in conjunction with the accompanying financial statements.

The financial statements of the Town have been prepared in accordance with generally accepted accounting principles ("GAAP") applicable to governmental units. GAAP includes all relevant Governmental Accounting Standards Board ("GASB") pronouncements. The following is a summary of the more significant accounting policies of the Town:

**A. Financial Reporting Entity**

The financial reporting entity consists of the Town, organizations for which the Town is financially accountable and other organizations for which the nature and significance of their relationship with the Town are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The Town is financially accountable for a component unit if it appoints a voting majority of the organization's governing board and it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Town. Based upon the application of these criteria, there were no component units or related organizations of the Town

**B. Government Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all activities of the Town. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for services.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those expenses that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

The accounts of the Town are organized on the basis of funds, each of which is considered and accounted for as a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, deferred inflows/outflows, fund balance/net position, revenues and expenditures. An emphasis is placed on major funds within the governmental category.

The Town reports the following major governmental funds:

The General Fund - is the principal operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund.

The Capital Improvement Project Fund - is used to account for financial resources segregated for the acquisition or construction of major capital facilities other than those financed by enterprise operations.

**TOWN OF GOLDEN BEACH, FLORIDA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2025**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**B. Government Wide and Fund Financial Statements (Continued)**

The Law Enforcement Trust Fund - is a special revenue fund used to keep track of proceeds related to specific sources. The Fund requires separate accounting due to legal or regulatory provisions or administrative action.

The Debt Service Fund - is used to account for the payment of principal, interest and other expenditures on long-term debt.

The Town reports the following major proprietary fund:

The Stormwater Utility Fund - accounts for the operation of the Town's stormwater drainage system.

**C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

*Government-wide financial statements*

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenses/expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. This differs from the manner in which governmental fund financial statements are prepared. Therefore, governmental fund financial statements include reconciliations with a brief explanation to better identify the relationship between the government-wide statements and the fund financial statements.

The proprietary fund financial statements are prepared on the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

*Fund financial statements*

All governmental fund types use the modified accrual basis of accounting under which revenue is recognized in the accounting period in which it becomes susceptible to accrual (i.e., when it becomes both measurable and available). "Measurable" means the amount of the transaction which can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The Town considers revenues as available if they are collected within sixty days after year end. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) fines and forfeitures, 3) operating grants and contributions, and 4) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the proprietary fund are from charges to customers for services. Operating expenses for proprietary funds include the costs of services, administrative expenses, and depreciation expense on capital assets. All revenues and expenses that do not meet this definition are reported as nonoperating revenues or expenses.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, and then unrestricted resources as they are needed.

**TOWN OF GOLDEN BEACH, FLORIDA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2025**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)**

Budgets:

The Town is required to develop an approved annual budget. Annual budgets are adopted for most governmental funds.

The Town follows these procedures in establishing the budgetary data reflected in the financial statements:

- a. Prior to July 1, the Town Manager submits to the Town Council, the budget estimates of expenditures and revenues of all Town departments for the fiscal year commencing the following October 1.
- b. Upon receipt of the annual budget estimates, the Town Council prepares an appropriation ordinance using the Town Manager's estimates as a basis.
- c. Public hearings are conducted at the Town Hall to obtain taxpayers' comments.
- d. Prior to October 1, the budget is legally enacted through passage of a resolution.
- e. The Town may not legally expend or contract to expend amounts in excess of the total amount of appropriate expenditures of any of the funds for the year. The Town Manager can transfer funds among departmental expenditure categories but may not increase total departmental expenditures without Council approval. Therefore, the legal level of control is at the departmental level.
- f. Formal budgetary integration is employed as a control device during the year for the General Fund, Special Revenue Funds, Capital Improvement Project Fund and the Debt Service Fund. Budget appropriations lapse at year end.
- g. The budgets for the General, Special Revenue, Capital Improvement Project and the Debt Service Funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America.
- h. Budgeted amounts presented for fiscal year 2025 include amendments to the budget originally adopted by the Town Council.

During the year, departmental expenditures exceeded the legally authorized budget as follows:

General Fund

Legislative	\$	42,649
Executive		105,405
Town legal counsel		40,011
Finance		2,629
Law enforcement		425,522
Physical environment		267,395
Transportation		174,827
Special events		54,251

Law Enforcement Fund

Capital outlay: Public safety	\$	377,612
-------------------------------	----	---------

**TOWN OF GOLDEN BEACH, FLORIDA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2025**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)**

**Cash and cash equivalents:** In connection with the statement of cash flows, the Town considers cash on hand, demand deposits and bank repurchase agreements as cash and cash equivalents.

**Investments:** Investments are stated at their fair value, which is based on quoted market prices. Certain investments are stated at amortized cost if they have a remaining maturity of one year or less when purchased.

**Accounts receivable:** The accounts receivable consists of amounts owed for property taxes, other miscellaneous taxes, fines, stormwater utility fees and other fees.

**Capital assets:** Capital assets, which include land, buildings, improvements other than buildings, infrastructure, equipment and vehicles, and construction in progress are reported in the governmental activities' column in the government-wide financial statements. The government defines capital assets as assets with an initial, individual cost of more than \$ 1,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Depreciation on all capital assets is charged to operations using the straight-line method over the assets' estimated service lives, ranging from 5-50 years.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

GASB 34 encourages but does not require certain governments to retroactively report infrastructure assets. The Town has elected not to retroactively report any unrecorded infrastructure that may exist.

Improvements other than buildings of the Proprietary Fund are stated at cost or, if donated, at fair value at the date of donation. Costs, which materially extend the useful life of existing assets, are capitalized. Depreciation has been provided over an estimated useful life of 40 years using the straight-line method.

The cost of property sold or retired, together with the related accumulated depreciation, is removed from the appropriate accounts and any resulting gain or loss is included in income.

**Deferred outflows/inflows of resources:** In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Town has two items that qualify for reporting in this category. They are the deferred outflows relating to pension plans and other post-employment benefits, discussed in further detail in Note 7 and Note 8.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Town has two items that qualify for reporting in this category. They are the deferred inflows relating to pension plans and other post-employment benefits, discussed in further detail in Notes 7 and 8.

**Compensated absences:** Full-time employees of the Town are entitled to be paid for twelve days of sick leave in each calendar year after six months of employment. Unused hours can be carried over to the following year, subject to limitations established by Town ordinance. In the event of termination, each qualifying employee is entitled to receive payment equal to 50% of the value of total accumulated unused sick days.

Each full-time employee is entitled to between ten and twenty days annual paid vacation leave. Unused hours can be carried over to the following year, subject to limitations established by Town ordinance. In the event of termination, each qualifying employee is entitled to receive payment equal to 100% of the value of the total accumulated unused vacation days.

**TOWN OF GOLDEN BEACH, FLORIDA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2025**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)**

Accumulated compensated absences are recorded as expenses in the government-wide and proprietary fund financial statements when earned. Expenditures for accumulated compensated absences have been recorded in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

**Equity classifications:**

**Government-wide statements**

Equity is classified as net position and displayed in three components:

- Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- Restricted net position - Consists of net position with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments, or 2) laws through constitutional provisions or enabling legislation.
- Unrestricted net position - All other net position that do not meet the definition of “restricted” or “invested in capital assets net of related debt.”

**Fund statements**

The Town previously adopted GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions. This statement requires that governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the Town is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- Nonspendable  
This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. “Not in spendable form” includes items that are not expected to be converted to cash (such as inventories and prepaid amounts) and items such as long-term amount of loans and notes receivable, as well as property acquired for resale. The corpus (or principal) of a permanent fund is an example of an amount that is legally or contractually required to be maintained intact. In fiscal year 2025, this category represents \$X.
- Restricted  
This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. In fiscal year 2025, this category represents \$X.
- Committed  
This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Town Council. These amounts cannot be used for any other purpose unless the Council removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category. In fiscal year 2025, this category represents \$X.

**TOWN OF GOLDEN BEACH, FLORIDA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2025**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)**

- Assigned  
This classification includes amounts that are constrained by the Town's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Council or through the Council delegating this responsibility to Town management. In fiscal year 2025, this category represents \$X.
- Unassigned  
This classification includes the residual fund balance for the General Fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed or assigned for those specific purposes. In fiscal year 2025, this category represents \$X.

The Town considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the Town would first use committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

**Property taxes:** Real and personal property values are assessed on a county-wide basis by the Miami-Dade County Property Appraiser as of January 1 of each year (the lien date). Taxable value of property within the Town is certified by the Property Appraiser and the Town levies a tax upon the taxable value, which will provide revenue required for the next fiscal year beginning October 1.

Property taxes levied by the Town and all other taxing authorities within Miami-Dade County (the "County") are centrally billed and collected by the County, with monthly remittances to the Town for their proportionate share of collected taxes. Taxes for the fiscal year beginning October 1 are billed in the month of November, subject to a 1% per month discount for the period November through February and are due no later than March 31. On April 1, unpaid amounts become delinquent with interest and penalties thereafter. Beginning June 1, tax certificates representing delinquent taxes with interest and penalties added are sold by the County, with remittance to the Town for its share of those receipts.

Assessed values are established by the Miami-Dade County Property Appraiser at just values. The assessed value of property at January 1, 2024, upon which the 2024-2025 levy was based, was approximately \$1,631,641,000. The Miami-Dade County Tax Collector bills and collects all property taxes for the Town.

The Town is permitted by Article 7, Section 8 of the Florida Constitution to levy taxes up to \$10 per \$1,000 of assessed valuation (10 mills) for general governmental services. In addition, unlimited amounts may be levied for the payment of principal and interest for debt service if approved by the voters. The operating tax rate to finance general government services for the year ended September 30, 2025 was \$7.6015 per \$1,000 and \$0.7985 per \$1,000 for bond debt service.

The Town accrues property tax receivables based on the County's allocation of the Town's portion of County-held certificates for prior years.

**Retirement systems:** The Town sponsors and administers a retirement system covering substantially all full-time general employees and police officers. Annual costs of the pension plan are actuarially computed and the Town funds annual pension costs as incurred. Investments are stated at their fair value.

**Internal balances:** Amounts reported in the fund financial statements as interfund receivables and payables are eliminated in the government-wide governmental and business-type activities columns of the statement of net position, except for the net residual amounts due between governmental and business-type activities, which are presented as internal balances.

**TOWN OF GOLDEN BEACH, FLORIDA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2025**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)**

**Use of estimates:** The presentation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Accordingly, actual results could differ from those estimates.

**NOTE 3 – DEPOSITS AND INVESTMENTS**

**Governmental and Proprietary Funds**

**Deposits**

As required by Chapter 280.03, Florida Statutes, all deposits of the Town during the year ended September 30, 2025, including time deposit accounts, demand deposit accounts and money market accounts, were held in institutions designated by the Treasurer of the State of Florida as “qualified public depositories” and were accordingly covered by a collateral pool as required by that Statute. Therefore, in accordance with GASB Codification 150.110, the deposits are treated as insured or collateralized with securities held by the entity or its agent in the entity’s name. As of September 30, 2024, the carrying amount of the Town’s deposits was \$1,396,405 with a bank balance of \$X.

**Investments – Town**

Florida Statutes and Town Ordinances authorize Town officials to invest pooled funds in United States bonds and obligations, guaranteed United States agency issues, Florida county, municipal and district general, excise and revenue obligations, Florida bank certificates of deposit, bankers acceptances, reverse repurchase agreements and prime commercial paper issues. Investments in the proprietary fund are allowed to be comprised of United States Treasury state and local government series securities. In addition, the Fiduciary Fund is authorized to invest in corporate and government bonds, stocks, mutual funds, money market funds, mortgages, and notes.

The Town’s governmental and proprietary portfolios were placed in an external investment pool, the Local Government Surplus Funds Trust Fund (“Florida PRIME”). Florida PRIME is administered by the Florida State Board of Administration (“SBA”), who provides regulatory oversight.

The Florida PRIME has adopted operating procedures consistent with the requirement for a 2a7-like fund. The Town’s investment in the Florida PRIME is reported at amortized cost. The fair value of the position in the pool is equal to the value of the pool shares.

Total governmental and proprietary investments at September 30, 2025, were as follows:

	Fair Value	Investment Maturities (in years)	
		Less than 1	
Certificates of deposit	\$ 7,650,379	\$	7,251,186
Florida PRIME	1,042,156		1,042,156
	\$ 8,692,535	\$	8,293,342

**Interest rate risk** - The Town’s investment policy is designed to minimize the risk that change in the market value of securities in the portfolio caused by changes in general interest rates will result in any losses by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations and by investing operating funds primarily in shorter-term securities, money market funds, or similar investment pools.

**TOWN OF GOLDEN BEACH, FLORIDA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2025**

**NOTE 3 – DEPOSITS AND INVESTMENTS (CONTINUED)**

The dollar weighted average days to maturity (WAM) of Florida PRIME at September 30, 2025, is X days. Next interest rate reset dates for floating rate securities are used in the calculation of the WAM. The weighted average like (WAL) of Florida PRIME at September 30, 2025, is X days.

The certificates of deposit all mature within the next fiscal year.

Credit risk - State law limits investments in bonds, stocks or other evidences of indebtedness issued or guaranteed by a corporation organized under the laws of the United States, any state or organized territory of the United States, or the District of Columbia, unless the corporation is listed on any one or more of the recognized national stock exchanges or on the National Market System of the NASDAQ Stock Market and in the case of bonds only, hold a rating in one of the three highest classifications by a major rating service. The Florida PRIME is rated AAAM by Standard and Poor's.

The certificates of deposit were issued by what management believes to be a high quality financial institution.

Fair value hierarchy - The certificates of deposit are classified as Level 2 investments, as defined below.

**Fiduciary Funds**

The Retirement Plan for the Employees of the Town of Golden Beach (the "Plan") maintains an agreement whereby the investment securities are held in the Plan's name by a financial institution acting as the Plan's custodian. The custodian also assists Plan management in securing one or more investment managers to invest in securities at the manager's discretion.

**Investments – Pension Plan**

The table below summarizes the Plan's investment balances and scheduled maturities (in years):

Investment Type	Fair Value	Investment Maturities (in years)		
		Less than 1	1 to 5	6 to 10
Corporate bonds	\$1,615,360	\$ 90,539	\$1,273,693	\$ 251,128
U.S. Government Securities	2,512,285	397,530	1,488,279	626,476
	<u>\$4,127,645</u>	<u>\$ 488,069</u>	<u>\$2,761,972</u>	<u>\$ 877,604</u>

Interest rate risk - Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Plan does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The Plan does, however, limit its exposure to interest rate risk by diversifying its investments by security type and institution, and limits holdings in any one type of investment with any one issuer with various durations of maturities.

Credit risk - Credit risk is the risk that a security or portfolio will lose some or all of its value due to a real or perceived change in the ability of the issuer to repay its debt. This risk is generally measured by the assignment of a rating by a nationally recognized statistical rating organization. As of September 30, 2025, the Plan's corporate bonds were rated between AA and BBB+ by Standard & Poor's. The Plan has no investment policy that would further limit its investment choices.

Concentration of credit risk - GASB Statement No. 40 requires disclosure when the percent is 5% or more in any one issuer. As of September 30, 2025, investments held in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represent 5% or more of total investments are as follows:

Custodial credit risk - This is the risk that, upon failure of a counterparty or collateral securities held by the Plan, it would not be able to recover the value thereof. The Plan assets are held by their custodial bank and registered in the Plan's name.

**TOWN OF GOLDEN BEACH, FLORIDA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2025**

**NOTE 3 – DEPOSITS AND INVESTMENTS (CONTINUED)**

Fair value hierarchy - GASB Statement No. 72, Fair Value Measurement and Application, establishes a hierarchy disclosure framework which prioritizes and ranks the level of market price observability used in measuring investment at fair value. Various inputs are used in determining the fair value of investments. These inputs are categorized into a fair value hierarchy consisting of three broad levels for financial statement purposes as follows:

- Level 1 - inputs are quoted prices (unadjusted) in active markets for identical investments that the Plan has the ability to access at the measurement date.
- Level 2 - inputs are inputs other than quoted prices included with Level 1 that are observable for the investments, either directly or indirectly. (e.g., quoted prices in active markets for similar securities, securities valuations based on commonly quoted benchmarks, interest rates and yield curves, and/or securities indices).
- Level 3 - inputs are unobservable inputs for the investments. (e.g., information about assumptions, including risk, market participants would use in pricing a security).

The categorization of investments within the hierarchy is based upon the pricing transparency of the instrument and should not be perceived as the particular investment's risk.

The Town categorizes its fair value measurement within the fair value hierarchy established by generally accepted accounting principles. Investments are recorded at fair value, and primarily uses the market approach to valuing each security. Security pricing is provided by a third-party, and is reported daily to the Plan of the Town by its custodians.

**Investments – Pension Plan (Continued)**

Fair values of investments held by the Town's Fiduciary Investment Funds are classified at September 30, 2025 as follows:

	Fair Value Measurements Using			
	9/30/2024	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investments by fair value level:				
Debt securities:				
U.S. government obligations	\$ 2,512,285	\$ -	\$ 2,512,285	\$ -
Corporate bonds	1,615,360	-	1,615,360	-
Total debt securities	<u>4,127,645</u>	<u>-</u>	<u>4,127,645</u>	<u>-</u>
Equity securities:				
Common stock	10,284,514	10,284,514	-	-
Alternate investments	43,900	-	-	43,900
Mutual fund equities	860,099	860,099	-	-
Total equity securities	<u>11,188,513</u>	<u>11,144,613</u>	<u>-</u>	<u>43,900</u>
Total investments at fair value	<u>15,316,158</u>			
Investment Measured at Net Asset Value (NAV)*				
Core real estate fund	1,081,297			
Total investments	<u>\$ 16,397,455</u>			

**TOWN OF GOLDEN BEACH, FLORIDA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2025**

**NOTE 3 – DEPOSITS AND INVESTMENTS (CONTINUED)**

The Plans valuation methods for investments measured at the net asset value ("NAV") per share (or its equivalent) as of September 30, 2025, are as follows:

Investments Measured at the NAV				
	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Real Estate Fund	\$ 1,081,297	\$ -	Quarterly	10 business days
<b>Total investments measured at the NAV</b>	<b>\$ 1,081,297</b>	<b>\$ -</b>		

The real estate fund invests primarily in core institutional-quality office, retail, industrial, and multi-family properties in the United States. The fair value of the investment in the fund is valued at the net asset value of units held at the end of the period based upon the fair value of the underlying investments.

Given the inherent nature of the investments, it is reasonably possible that changes in the value of those investments will occur in the near term and that such changes could materially affect the amounts reported in the financial statements.

**NOTE 4 – CAPITAL ASSETS**

Capital asset activity of governmental activities for the year ended September 30, 2025 was as follows:

	Balance October 1, 2024	Additions	Deletions	Transfers	Balance September 30, 2025
Governmental activities:					
Capital assets not being depreciated:					
Land	\$ 1,878,598	\$ -	\$ -	\$ -	\$ 1,878,598
Construction in progress	11,439,917	2,926,188	-	(10,361,354)	4,004,751
<b>Total capital assets not being depreciated</b>	<b>13,318,515</b>	<b>2,926,188</b>	<b>-</b>	<b>(10,361,354)</b>	<b>5,883,349</b>
Capital assets being depreciated:					
Equipment and vehicles	5,823,750	821,538	(512,593)	16,600	6,149,295
Buildings	1,554,979	-	(102,884)	9,618,671	11,070,766
Infrastructure	26,146,387	-	-	-	26,146,387
Improvements other than buildings	3,705,081	-	(54,663)	726,083	4,376,501
<b>Total capital assets being depreciated</b>	<b>37,230,197</b>	<b>821,538</b>	<b>(670,140)</b>	<b>10,361,354</b>	<b>47,742,949</b>
Less accumulated depreciation for:					
Equipment and vehicles	(3,948,157)	(553,421)	467,126	-	(4,034,452)
Buildings	(756,583)	(237,180)	59,673	-	(934,090)
Infrastructure	(9,788,137)	(84,080)	-	-	(9,872,217)
Improvements other than buildings	(1,449,664)	(49,676)	48,383	-	(1,450,957)
<b>Total accumulated depreciation</b>	<b>(15,942,541)</b>	<b>(924,357)</b>	<b>575,182</b>	<b>-</b>	<b>(16,291,716)</b>
<b>Total capital assets being depreciated, net</b>	<b>21,287,656</b>	<b>(102,819)</b>	<b>(94,958)</b>	<b>10,361,354</b>	<b>31,451,233</b>
<b>Governmental activities capital assets, net</b>	<b>\$ 34,606,171</b>	<b>\$ 2,823,369</b>	<b>\$ (94,958)</b>	<b>\$ -</b>	<b>\$ 37,334,582</b>

**TOWN OF GOLDEN BEACH, FLORIDA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2025**

**NOTE 4 – CAPITAL ASSETS (CONTINUED)**

	Balance October 1, 2024	Additions	Deletions	Transfers	Balance September 30, 2025
Business-type activities:					
Capital assets not being depreciated:					
Construction in progress	\$ 484,265	\$ 784,708	\$ -	\$ (1,268,973)	\$ -
Total capital assets not being depreciated	484,265	784,708	-	(1,268,973)	-
Capital assets being depreciated:					
Equipment and vehicles	179,739	-	-	1,268,973	1,448,712
Improvements other than buildings	16,892,934	-	-	-	16,892,934
Total capital assets being depreciated	17,072,673	-	-	1,268,973	18,341,646
Less accumulated depreciation for:					
Equipment and vehicles	(6,052)	-	-	-	(6,052)
Improvements other than buildings	(5,303,717)	(136,138)	-	-	(5,439,855)
Total accumulated depreciation	(5,309,769)	(136,138)	-	-	(5,445,907)
Total capital assets being depreciated, net	11,762,904	(136,138)	-	1,268,973	12,895,739
Business-type activities capital assets, net	\$12,247,169	\$ 648,570	\$ -	\$ -	\$ 12,895,739

Depreciation expense was charged to function/programs of the primary government as follows:

Governmental activities	
General government	\$ 496,623
Public safety	293,157
Physical environment	84,080
Cultural and recreation	49,676
Special events	821
Total depreciation expense - governmental activities	<u>\$ 924,357</u>
Business-type activities:	
Stormwater drainage	<u>\$ 136,138</u>

Commitments: The Town has entered into various agreements related to construction projects. Outstanding commitments at September 30, 2025 amounted to approximately **\$1,300,000**.

**TOWN OF GOLDEN BEACH, FLORIDA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2025**

**NOTE 5 – LONG-TERM DEBT**

**Governmental Activities**

The following is a summary of changes in the long-term debt for the year ended September 30, 2025:

	Beginning	Additions	Reductions	Ending	Due Within One Year
Governmental activities:					
General Obligation Bonds, Series 2016	\$ 9,675,000	\$ -	\$ (535,000)	\$ 9,140,000	\$ 560,000
Capital Improvement Revenue Note, Series 2019	3,555,556	-	(222,222)	3,333,334	222,222
General Obligation Bonds, Series 2022	7,000,000	-	-	7,000,000	-
Bond premium	560,573	-	(30,229)	530,344	30,229
Compensated absences	777,333	-	(43,867)	733,466	-
<b>Total governmental activities</b>	<b>\$21,568,462</b>	<b>\$ -</b>	<b>\$ (831,318)</b>	<b>\$20,737,144</b>	<b>\$ 812,451</b>

General Obligation Refunding Bonds, Series 2016 - Previously, the Town issued \$ 12,390,000 of General Obligation Refunding Bonds, Series 2016, maturing January 1, 2038, with interest rates ranging from 3.00% to 5.00%. The Bonds refunded the Town's then outstanding Special Assessment General Obligation Bonds, Series 2008. Interest is payable semi-annually on the first day of each January and July. The Bonds are secured by the pledge of revenues derived from the collection of non-ad valorem special assessments. At September 30, 2025, the total outstanding balance is \$9,140,000.

The Town is required by the Bond Indenture to levy and collect special assessments pursuant to Florida Statutes, Section 190.022. The collection of these assessments are restricted and applied to the debt service requirements of the Bond issue. Further, the Town covenants to levy special assessments in annual amounts adequate to provide for the payment of principal and interest on the Bonds as it becomes due.

The annual debt service requirements for the General Obligation Refunding Bonds, Series 2016 is as follows:

September 30,	Principal	Interest	Total
2026	\$ 560,000	\$ 339,681	\$ 899,681
2027	585,000	311,056	896,056
2028	610,000	287,281	897,281
2029	625,000	268,366	893,366
2030	650,000	247,631	897,631
2031-2035	3,600,000	862,544	4,462,544
2036-2038	2,510,000	153,200	2,663,200
<b>Totals</b>	<b>\$ 9,140,000</b>	<b>\$ 2,469,759</b>	<b>\$ 11,609,759</b>

**TOWN OF GOLDEN BEACH, FLORIDA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2025**

**NOTE 5 – LONG-TERM DEBT (CONTINUED)**

**Governmental Activities (Continued)**

In the event the Town fails to pay principal and interest when due on the loan or any other loan or obligation for the repayment of money; declare bankruptcy or insolvency; fails to correct any covenants, conditions or arrangements of this note and such default continues for 30 days after written notice requiring to be remedied; the holder of the note may proceed to protect and enforce its rights as allowed by law.

Capital Improvement Revenue Note, Series 2019 - In fiscal year 2020, the Town issued a Capital Improvement Revenue Note, Series 2019 in the amount of up to \$4,000,000 for the purpose of financing the costs of construction, installation and furnishing of a new civic center complex masterplan. The Note shall mature on December 1, 2039 and the first draw shall be made on the date of delivery in the amount of \$250,000. The principal of the Note shall be subject to mandatory prepayment in annual installments on each December 1, commencing on December 1, 2022, the date of the final draw. The Note shall bear interest initially at a fixed rate for the first 10 years calculated based on the amount drawn from time to time, and outstanding principal balance from the date of such draw at a rate of 2.94%, payable semiannually beginning June 1, 2020 through December 1, 2029. Thereafter the Note will bear interest at a floating rate equal to the 10 years U.S. Treasury Rate plus 2%. The Note is secured exclusively by legally available non-ad valorem revenue of the Town. At September 30, 2025, the total outstanding balance is \$ 3,333,334.

The indenture contains a provision that in each fiscal year in which the Note is outstanding hereunder, Legally Available Non-Ad Valorem Revenues shall be at least 125% of the maximum annual debt service on the Note, assuming the Note has been drawn for the full amount of \$ 4,000,000.

The annual debt service requirements for the Capital Improvement Revenue Note, Series 2019 is as follows:

September 30,	Principal	Interest	Total
2026	\$ 222,222	\$ 102,300	\$ 324,522
2027	222,222	95,700	317,922
2028	222,222	89,100	311,322
2029	222,222	82,500	304,722
2030	1,111,110	313,500	1,424,610
2031-2035	1,111,110	148,500	1,259,610
2036-2040	-	-	-
2041-2043	444,448	13,200	457,648
<b>Totals</b>	<b>\$ 3,555,556</b>	<b>\$ 844,800</b>	<b>\$ 4,400,356</b>

In the event the Town fails to pay principal and interest within ten days of when due, the Town shall pay a late charge of 5% of the late payment. In addition, during the period in which an event of default shall have occurred or be continuing hereunder, the Note shall bear interest at a rate of 3% in excess of the interest rate immediately prior to the occurrence of such Event of Default.

General Obligation Bonds, Series 2022 – During the year, the Town closed on a \$7,000,000 bond voted on by the residents and approved by the Town Council for the purpose of financing a Town Wellness Center and improvements to Town parks. The bond will mature in 2052 with principal payments beginning in 2039. The bond is secured by a lien on ad valorem taxes levied by the Town. Interest is payable semi-annually at rates ranging from 4.25% to 5.25%.

**TOWN OF GOLDEN BEACH, FLORIDA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2025**

**NOTE 5 – LONG-TERM DEBT (CONTINUED)**

**Governmental Activities (Continued)**

The annual debt service requirements for the General Obligation Bond, Series 2022 is as follows:

September 30,	Principal	Interest	Total
2026	\$ -	\$ 353,619	\$ 353,619
2027	-	353,619	353,619
2028	-	353,619	353,619
2029	-	353,619	353,619
2030	-	353,619	353,619
2031-2035	-	1,768,094	1,768,094
2036-2040	735,000	1,752,794	2,487,794
2041-2045	2,160,000	1,418,656	3,578,656
2046-2050	2,780,000	800,888	3,580,888
2051-2052	1,325,000	105,263	1,430,263
<b>Totals</b>	<b>\$ 7,000,000</b>	<b>\$ 7,613,790</b>	<b>\$ 14,613,790</b>

**Business-type activities**

The following is a summary of changes in the long-term debt for the year ended September 30, 2025:

	Beginning	Additions	Reductions	Ending	Due Within One Year
Business-type activities:					
Department of Environmental Protection, Revolving Loans	\$ 1,190,597	\$ -	\$ (205,070)	\$ 985,527	\$ 208,054
Total business-type activities	\$ 1,190,597	\$ -	\$ (205,070)	\$ 985,527	\$ 208,054

Department of Environmental Protection, Revolving Loan - The Town previously entered into a revolving loan agreement with the State of Florida Department of Environmental Protection. This loan is payable in semiannual installments of \$ 81,578, including interest at 1.81%, on June 15 and on December 15, until June 2026, when all remaining principal and interest is due. Loan payments are collateralized by electric franchise fees. At September 30, 2025, the total outstanding balance is \$159,709.

Additionally, in July 2020, the Town entered into a revolving loan agreement with the State of Florida Department of Environmental Protection to borrow \$ 951,414 for the construction of the Town's stormwater facilities, specifically a center island drainage system. The loan will be secured by the net revenues of the Town's Stormwater Utility Fees based upon authorization of the Town Council. This loan is payable in semiannual installments of \$24,416, including interest at .06%, on April 15 and on October 15, through October 2042. At September 30, 2025, the total outstanding balance is \$825,818.

**TOWN OF GOLDEN BEACH, FLORIDA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2025**

**NOTE 5 – LONG-TERM DEBT (CONTINUED)**

**Business-type activities (Continued)**

The annual debt service requirements for the revolving loans are as follows:

September 30,	Principal	Interest	Total
2026	\$ 208,054	\$ 2,495	\$ 210,549
2027	48,374	230	48,604
2028	48,403	215	48,618
2029	48,432	201	48,633
2030	48,461	186	48,647
2031-2035	242,741	712	243,453
2036-2040	243,470	347	243,817
2041-2042	97,592	37	97,629
Totals	\$ 985,527	\$ 4,423	\$ 989,950

The State Revolving Fund Loan arrangements discussed above include other financial provisions for events of defaults such as failure to make monthly deposits and semiannual loan payments, violation of covenants or actions required by the arrangement with such failure continuing for a period of sixty days after written notice, insolvency-bankruptcy, and false representations.

Non-payment may result in acceleration of the repayment schedule or increasing the financing rate on the unpaid principal balance to as much as 1.667 times the financing rate. The lender may also seek enforcement of and exercise all remedies available and allowed by law.

**NOTE 6 – INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS**

Receivables at September 30, 2025 were as follows:

	Taxes receivable	Inter-governmental	Customer accounts	Other	Total
Governmental activities					
General Fund	\$ 15,726	\$ -	\$ -	\$ -	\$ 15,726
Capital improvement project fund	-	-	-	(3,701)	(3,701)
Debt service fund	1,377	-	-	-	1,377
Law enforcement fund	-	118,222	-	-	118,222
Total governmental activities	<u>\$ 17,103</u>	<u>\$ 118,222</u>	<u>\$ -</u>	<u>\$ (3,701)</u>	<u>\$ 131,624</u>
Business-type activities:					
Stormwater utility fund	\$ -	\$ -	\$ 160,220	\$ (41,753)	\$ 118,467
Total business-type activities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 160,220</u>	<u>\$ (41,753)</u>	<u>\$ 118,467</u>

**TOWN OF GOLDEN BEACH, FLORIDA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2025**

**NOTE 6 – INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS (CONTINUED)**

Accounts payables at September 30, 2025 were as follows:

	Vendors	Subcontractors	Total
Governmental activities			
General Fund	\$ 303,589	\$ -	\$ 303,589.00
Capital improvement project fund	-	822,390	822,390
Law enforcement fund	253,085	-	253,085
Total governmental activities	<u>\$ 556,674</u>	<u>\$ 822,390</u>	<u>\$ 1,379,064</u>
Business-type activities:			
Stormwater utility fund	20,440	-	20,440
Total business-type activities	<u>\$ 20,440</u>	<u>\$ -</u>	<u>\$ 20,440</u>

Interfund receivables and payables as of September 30, 2025 were as follows:

Due from	Due to					Total
	General Fund	Debt Service Fund	CIP Fund	Law Enforcement Fund	Stormwater Fund	
General fund	\$ -	\$ 2,798,728	\$ -	\$ -	\$ -	\$ 2,798,728
Debt service fund	2,552,558	-	-	-	-	2,552,558
CIP fund	5,259,028	-	-	70,000	-	5,329,028
Law enforcement fund	986,952	-	-	-	-	986,952
Stormwater fund	3,370,758	-	20,277	-	-	3,391,035
Total	<u>\$ 12,169,296</u>	<u>\$ 2,798,728</u>	<u>\$ 20,277</u>	<u>\$ 70,000</u>	<u>\$ -</u>	<u>\$ 15,058,301</u>

Interfund balances are typically due to project deficit funding that will be supplied by the general fund at or near the end of project.

Transfers to and from individual funds were as follows:

	General Fund	CIP Fund	Law Enforcement Fund	Total
Transfers in	\$ 60,000	\$ 600,000	\$ -	\$ 660,000
Transfers out	-	-	(660,000)	(660,000)
Total	<u>\$ 60,000</u>	<u>\$ 600,000</u>	<u>\$ (660,000)</u>	<u>\$ -</u>

During the year ended September 30, 2025, the Capital Improvement Fund received \$600,000 from the Law Enforcement Trust Fund to provide funding for construction of the Town Civic Center.

Additionally, the General Fund received \$60,000 from the Law Enforcement Trust Fund. These transfers were in accordance with budgeted amounts.

**TOWN OF GOLDEN BEACH, FLORIDA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2025**

**NOTE 7 – RETIREMENT PLANS**

**Summary of Significant Accounting Policies**

**Basis of Accounting**

The Retirement Plan for Employees of the Town of Golden Beach (the “Plan”) and the Town of Golden Beach Police Officers Retirement Fund (the “Fund”) are accounted for on the accrual basis of accounting. Plan member contributions are recognized as revenues in the period in which the contributions are due. Town contributions are recognized when due pursuant to actuarial valuations. State contributions are recognized as revenue in the period in which they are approved by the State of Florida. Benefits and refunds are recognized when due and payable in accordance with the terms of the Plans.

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Plan and additions to/deductions from Plan’s fiduciary net position have been determined on the same basis as they are reported by the Plan.

General Information about the Plan and the Fund - The Plan and the Fund are both single employer defined benefit plans. The Fund is not required to be included as a fiduciary fund and, thus, is not included in the Town’s basic financial statements.

All full-time employees (excluding elected officials, persons appointed to fulfill elected positions, and retained professionals and consultants for the Town) and police officers become participants in the Plan on their start of service. The Plan provides retirement, death, and disability benefits. The Plan does not currently provide for post-retirement benefit increases.

Plan Membership - Employee membership consisted of the following at October 1, 2024:

	General Employees	Police Officers
Retirees and beneficiaries currently receiving benefits, including DROP, and terminated employees entitled to benefits but not yet receiving them	14	17
Active participants	31	20
<b>Total</b>	<b>45</b>	<b>37</b>

Plan members are required to contribute 3.5% (6.0% for police officers) of their annual covered salary to the Plan. Contribution requirements of the Plan members and the Town are established and may be amended by the Pension Board. The Town is required to fund any annual unfunded amount as actuarially determined.

Net Pension Liability - The Town’s net pension liability was determined based on a measurement date of September 30, 2024.

The components of the pension liability of the Town at September 30, 2025 were as follows:

	2024
Total pension liability	\$ 21,724,063
Plan fiduciary net position	(17,449,325)
Town's net pension liability	\$ 4,274,738
Plan fiduciary net position as a percentage of total liability	80.32%

**TOWN OF GOLDEN BEACH, FLORIDA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2025**

**NOTE 7 – RETIREMENT PLANS (CONTINUED)**

Actuarial Assumptions - The total pension liability at September 30, 2025 was determined by using actuarial assumptions as of October 1, 2023, with update procedures used to roll forward the total pension liability to September 30, 2025. The actuarial valuations used the following actuarial assumptions:

Inflation	1.90%
Salary increases	5.00%, including inflation
Cost-of-living increases	None
Investment rate of return	6.64%, including inflation

Long-term expected rate of return - The long-term expected rate of return on pension plan investments was determined in accordance with Actuarial Standard of Practice (ASOP) No. 27, Selection of Economic Assumptions for Measuring Pension Obligations. ASOP No. 27 provides guidance on the selection of an appropriate assumed investment rate of return. Consideration was given to expected future real rates (expected returns, net of pension Trust investment expense and inflation) for each major asset class as well as historical investment data and Trust performance.

The target allocation and best estimates of arithmetic real rates for each major asset class are summarized in the following table:

Asset Class	Target allocation	Long-term expected real rate of return
Large Cap Value Equity	12.50%	5.80%
Large Cap Growth Equity	12.50%	6.10%
Mid Cap Value Equity	5.00%	6.20%
Mid Cap Growth Equity	5.00%	6.10%
Small Cap Value Equity	5.00%	6.00%
Small Cap Growth Equity	5.00%	4.70%
International Value Equity	5.00%	4.90%
International Growth Equity	5.00%	4.90%
Emerging Markets Equity	5.00%	5.90%
Private Real Estate	10.00%	4.60%
Infrastructure	5.00%	3.20%
Core Fixed Income	25.00%	1.30%

• Real rate of return are net of the long-term inflation assumption of 2.4% for 2024.

Rate of return - For the year ended September 30, 2025, the annual money weighted rate of return on pension plan investments, net of pension plan investment expense was **4.74%**. The money weighted rate of return expresses investment performance adjusted for the changing amounts actually invested.

Discount rate - The discount rate used to measure the total pension liability was **6.64%**. The projection of cash flows used to determine the discount rate assumed that Plan member contributions will be made at the current contribution rates and that contributions from the Town will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current Plan members. Therefore, the long term expected rate on pension Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**TOWN OF GOLDEN BEACH, FLORIDA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2025**

**NOTE 7 – RETIREMENT PLANS (CONTINUED)**

Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(a)	(b)	(a) - (b)
Balances, as of September 30, 2023, Measurement Date	\$ 18,538,705	\$ 14,399,543	\$ 4,139,162
Changes for the year:			
Service cost	926,855	-	926,855
Expected interest growth	1,251,184	970,444	280,740
Demographic experience	1,148,446	-	1,148,446
Investment income	-	1,645,497	(1,645,497)
Contributions - employer	-	962,996	(962,996)
Contributions - members	-	222,275	(222,275)
Changes in benefit terms	123,671	-	123,671
Benefit payments, including refunds of member contributions	(675,413)	(675,413)	-
Assumption changes	410,615	-	410,615
Administrative expense	-	(76,017)	76,017
Net changes	<u>3,185,358</u>	<u>3,049,782</u>	<u>135,576</u>
Balances, as of September 30, 2024, Measurement Date	\$ 21,724,063	\$ 17,449,325	\$ 4,274,738

Sensitivity of the Net Pension Liability to Changes on the Discount Rate - The following presents the net pension liability of the Town using the discount rate of 6.64%, as well as what the employer net pension liability would be if it were calculated using a discount rate that is 1- percentage-point lower or 1-percentage-point higher than the current discount rate:

Town Net Pension Liability		
1% Decrease	Current Single Discount Rate Assumption	1% Increase
5.64%	Rate 6.64%	7.64%
\$ 6,911,218	\$ 4,274,738	\$ 2,087,647

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - For the year ended September 30, 2025, the Town recognized pension expense of \$555,653. At September 30, 2025, the Town reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on pension plan	\$ 1,024,324	\$ 1,837,645
Demographic changes	1,431,169	188,815
Changes in assumptions	560,099	156,057
Total	<u>\$ 3,015,592</u>	<u>\$ 2,182,517</u>

**TOWN OF GOLDEN BEACH, FLORIDA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2025**

**NOTE 7 – RETIREMENT PLANS (CONTINUED)**

Amounts reported as deferred outflows/inflows of resources will be recognized as pension expense as follows:

Years ending September 30,	
2025	\$ 240,152
2026	314,986
2027	(163,904)
2028	(8,241)
2029	326,839
Thereafter	123,243
	\$ 833,075

Financial Report - The Town has issued stand-alone financial statements for the Plan, which may be obtained from the Town of Golden Beach Finance Department.

**NOTE 8 – OTHER POST-EMPLOYMENT BENEFITS**

The Town previously implemented GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. GASB Statement No. 75 specifies that governments must recognize their total OPEB liability and related deferred outflows of resources, deferred inflows of resources, and OPEB expense in the financial statements based on the actuarial present value of projected benefit payments, rather than the smaller net OPEB obligation based on contribution requirements, under GASB Statement No. 45.

Plan Description - The Town's Other Post-Employment Benefits Plan (the "OPEB Plan") is a single employer healthcare plan administered by the Town. Pursuant to Section 112.0801, Florida Statutes, the Town is required to permit participation in the OPEB Plan to retirees and their eligible dependents at a cost to the Town. This cost is then reimbursed to the Town by the retiree. Eligible individuals include all regular employees of the Town who retire from active service under one of the pension plans sponsored by the Town. Under certain conditions, eligible individuals also include spouses and dependent children. The Plan also covers Town Council members who retire with at least ten years of service. The OPEB Plan does not issue a publicly available financial report.

Funding Policy - The contribution requirements of OPEB plan members and the Town are established by the state statutes and may be amended by the state legislature. The required contribution is based on projected pay-as-you-go financing requirements and is subject to constant revision. The Town has opted to not fund the net OPEB obligation of the resulting unfunded actuarial accrued liability on an annual basis.

The following table provides a summary of the number of participants in the plan as of the measurement date:

Inactive plan members or beneficiaries	
currently receiving benefits	2
Inactive plan members entitled to but	
not yet receiving benefits	-
Active plan members	56
Total plan member	58

Actuarial Methods and Assumptions - The actuarial valuation of the calculation of OPEB involves estimates of the value of reported amounts and assumptions about the probability of events in the future. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the Town and plan members) and include the types of benefits in force at the valuation date and the historical pattern of sharing benefit costs between the Town and the plan members to that point. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets.

**TOWN OF GOLDEN BEACH, FLORIDA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2025**

**NOTE 8 – OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)**

The total OPEB liability at September 30, 2025 was based on an actuarial valuation dated October 1, 2023 with a measurement date of September 30, 2025, using the following actuarial assumptions:

Actuarial Cost Method	Entry Age Normal
Discount Rate	4.06 per annum; this rate was used to discount all future benefit payments and is based on the return on the S&P Municipal Bond 20-year High Grade Index as of the measurement date.
Salary Increases	3.00% per annum.
Cost-of-living increases	Retiree contributions, health insurance premiums, and the implied subsidy have been assumed to increase in accordance with the healthcare cost trend rates.
Healthcare Cost Trend Rates	Increases in healthcare costs are assumed to be 7.00% for the 2023/24 fiscal year graded down by 0.50% per year to 5.00% for the 2027/2028 and later fiscal years.
Age-related Morbidity	Healthcare costs are assumed to increase at the rate of 3.50% for each year of age.
Implied Subsidy	Because the insurance carrier charges the same monthly rate for health insurance regardless of age, for the 2023/24 fiscal year, an implied monthly subsidy was assumed at age 62 of \$475.00 for the retiree and \$600.00 for the retiree's spouse; at other ages, the implied subsidy was developed based on the age-related morbidity assumption and, for other fiscal years, the implied subsidy was increased in accordance with the healthcare cost trend rates; the implied subsidy is assumed to disappear at age 65.
Mortality Basis	Sex-distinct rates set forth in the PUB-2010 Headcount-Weighted Below Median Healthy Retiree Mortality table for general employees, with male ages set back one year (general employees); sex-distinct rate set forth in the PUB-2010 Headcount-Weighted Healthy Retiree Mortality table for public safety employees (Below Median table for males), with ages set forward one year (police officers); both tables with full generational improvements in mortality using Scale MP-2018
Retirement	With respect to general employees, retirement is assumed to occur at the rate of 5% at each of ages 55 through 64, 60% at age 65, 40% at each of ages 66 through 69, and 100% at age 70; with respect to police officers who have earned less than 20 years of service, retirement is assumed to occur at the rate of 5% at each of ages 50 through 54, 70% at age 55, 40% at each of ages 56 through 59, and 100% at age 60; with respect officers who have earned at least 20 years of service, retirement is assumed to police to occur at the rate of 5% at each of ages 50 and 51, 70% at age 52, 40% at each of ages 53 through 56, and 100% at age 57.
Other Decrements	Assumed employment termination is based on the Scale 155 table; assumed disability is based on the Wyatt 1985 Disability Study (Class 2).

**TOWN OF GOLDEN BEACH, FLORIDA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2025**

**NOTE 8 – OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)**

Coverage Election	20% of eligible employees are assumed to elect medical coverage until age 65 upon retirement or disability in accordance with their current election as to coverage status, except that 100% of individuals who are eligible for an explicit subsidy are assumed to elect medical coverage for life upon retirement or disability in accordance with their current election as to coverage status but with no assumed dependent children after age 55.
Spousal age COBRA	Husbands are assumed to be three years older than wives. Future healthcare coverage provided solely pursuant to COBRA was not included in the OPEB valuation; because the COBRA premium is determined periodically based on plan experience, the COBRA premium to be paid by the participant is assumed to fully cover the cost of providing healthcare coverage during the relevant period.
Changes	Since the prior measurement date, the discount rate was decreased from 4.06% per annum to 4.50% per annum.

Discount Rate - The discount rate used to measure the total OPEB liability at September 30, 2025 was 4.50%. Because the Town's OPEB costs are funded on a pay-as-you-go funding structure, a tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date was used to determine the total OPEB liability.

Total OPEB Liability of the Town - The components of the Town's net OPEB liability at September 30, 2025, are as follows:

Measurement Year Ended September 30, 2025

Total OPEB Liability:	
Service cost	\$ 68,983
Interest on total OPEB liability	\$ 147,757
Benefit payments	\$ (104,857)
Demographic gain	\$ -
Assumption changes	\$ (220,185)
Net change in total OPEB liability	\$ (108,302)
Total OPEB liability, beginning	\$ 3,432,357
Total OPEB liability, ending	<u>\$ 3,324,055</u>

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate - The following table presents the total OPEB liability, calculated using the discount rate of 4.50%, as well as what the Town's total OPEB liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than current discount rate:

	1% Decrease 3.50%	Current Discount Rate 4.50%	1% Increase 5.50%
Total OPEB liability	\$ 3,855,419	\$ 3,324,055	\$ 2,898,405

**TOWN OF GOLDEN BEACH, FLORIDA**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2025**

**NOTE 8 – OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)**

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates - The following table presents the total OPEB liability of the Town, as well as what the Town's total OPEB liability would be if it were calculated using a healthcare cost trend rate that is one percentage- point lower or one percentage-point higher than the current trend rate:

	Trend Rate Decrease 6.00% decreasing to 4.00%	Trend Rate Assumption 7.00% decreasing to 5.00%	Trend Rate Increase 8.00% decreasing to 6.00%
Total OPEB liability	\$ 2,845,720	\$ 3,324,055	\$ 3,916,483

OPEB Expense and Deferred Outflows and Deferred Inflows of Resources Related to OPEB - For the year ended September 30, 2024, the Town recognized negative OPEB expense of \$9,412. At September 30, 2025, the Town reported deferred outflows of resources related to OPEB in the amount of \$1,174,689 and deferred inflows of resources related to OPEB in the amount of \$2,122,951.

Amounts reported as deferred outflows of resources will be recognized in OPEB expense as follows:

Year Ending September 30,	Amount
2026	\$ (121,295)
2027	(121,295)
2028	(127,890)
2029	(128,023)
2030	(266,860)
Thereafter	(182,899)
	\$ (948,262)

**NOTE 9 – RISK MANAGEMENT**

For the year ended September 30, 2025, the Town participated in the Florida League of Cities (FLC) risk pool. This is a statewide pool with several hundred governmental members. FLC provided the Town with general liability and property coverages. The FLC pool is nonassessable. There is no self-insured retention for the Town excluding a \$250 per occurrence deductible. FLC also provided the Town with \$ 2,000,000 in general liability coverage.

**NOTE 10 – COMMITMENTS AND CONTINGENCIES**

The Town is subject to various claims and legal proceedings covering a wide range of matters that arise in the ordinary course of its business activities, including employee discrimination claims. Management believes that any liability that may ultimately result from the resolution of these matters will not have a material adverse effect on the financial condition or results of operations of the Town.

---

---

**REQUIRED SUPPLEMENTARY INFORMATION**

---

---

DRAFT

**TOWN OF GOLDEN BEACH, FLORIDA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULE - GENERAL FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

	Budgeted Amounts		Actual	Variance with Final Budget Positive/(Negative)
	Original	Final		
<b>Revenues:</b>				
Property taxes	\$ 13,521,527	\$ 13,521,527	\$ 13,883,303	\$ 361,776
Franchise fees	8,800	8,800	18,939	10,139
Utility taxes	23,000	23,000	35,433	12,433
Licenses and permits	1,466,500	1,466,500	3,365,373	1,898,873
Sales, use, and fuel taxes	186,540	186,540	192,662	6,122
Grant proceeds	-	-	81,524	81,524
State shared revenues	48,839	48,839	49,634	795
Cultural and recreation	15,000	15,000	19,182	4,182
Fines and forfeitures	99,000	99,000	286,754	
Investment income	105,400	105,400	244,146	138,746
Special assessment	349,466	349,466	334,217	(15,249)
Miscellaneous	217,271	217,271	99,520	(117,751)
Total revenues	<u>16,041,343</u>	<u>16,041,343</u>	<u>18,610,687</u>	<u>2,381,590</u>
<b>Expenditures:</b>				
General government	5,978,576	5,978,576	2,787,723	3,190,853
Legislative	169,749	169,749	212,398	(42,649)
Executive	1,097,227	1,097,227	1,202,632	(105,405)
Town legal counsel	179,500	179,500	219,511	(40,011)
Finance	508,198	508,198	510,827	(2,629)
Law enforcement	5,156,462	5,156,462	5,581,984	(425,522)
Protective inspections	1,341,594	1,341,594	1,173,734	167,860
Physical environment	1,514,995	1,514,995	1,782,390	(267,395)
Transportation	932,089	932,089	1,106,916	(174,827)
Parks and recreation	1,266,595	1,266,595	1,055,220	211,375
Special events	610,830	610,830	665,081	(54,251)
Total expenditures	<u>18,755,815</u>	<u>18,755,815</u>	<u>16,298,416</u>	<u>2,457,399</u>
Excess (deficiency) of revenues over expenditures	<u>(2,714,472)</u>	<u>(2,714,472)</u>	<u>2,312,271</u>	<u>5,026,743</u>
<b>Other financing sources (uses):</b>				
Transfers in	60,000	60,000	60,000	-
Transfers out	(334,814)	(334,814)	-	334,814
Total other financing sources (uses)	<u>(274,814)</u>	<u>(274,814)</u>	<u>60,000</u>	<u>334,814</u>
Revenues over (under) expenditures and other financing sources (uses)	<u>(2,989,286)</u>	<u>(2,989,286)</u>	<u>2,372,271</u>	<u>5,361,557</u>
Fund balance appropriated	<u>2,989,286</u>	<u>2,989,286</u>	<u>-</u>	<u>(2,989,286)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>2,372,271</u>	<u>\$ 2,372,271</u>
Fund balance - beginning			<u>6,189,264</u>	
Fund balance - ending			<u>\$ 8,561,535</u>	

See notes to budgetary comparison schedule

**TOWN OF GOLDEN BEACH, FLORIDA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULE - CIP FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Investment income	\$ -	\$ -	\$ 354,326	\$ 354,326
Total revenues	<u>-</u>	<u>-</u>	<u>354,326</u>	<u>354,326</u>
Expenditures:				
Current:				
General government	<u>2,060,000</u>	<u>2,060,000</u>	<u>19,264</u>	<u>2,040,736</u>
Debt service				
Principal retirement	<u>222,222</u>	<u>222,222</u>	<u>222,222</u>	<u>-</u>
Interest	<u>112,592</u>	<u>112,592</u>	<u>102,843</u>	<u>9,749</u>
Capital outlay:				
General government	<u>5,250,000</u>	<u>5,250,000</u>	<u>3,396,510</u>	<u>1,853,490</u>
Total expenditures	<u>7,644,814</u>	<u>7,644,814</u>	<u>3,740,839</u>	<u>3,903,975</u>
Excess (deficiency) of revenues over expenditures	<u>(7,644,814)</u>	<u>(7,644,814)</u>	<u>(3,386,513)</u>	<u>4,258,301</u>
Other financing sources (uses) :				
Transfers in	<u>-</u>	<u>-</u>	<u>600,000</u>	<u>(600,000)</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>600,000</u>	<u>(600,000)</u>
Revenues over (under) expenditures and other financing sources (uses)	<u>(7,644,814)</u>	<u>(7,644,814)</u>	<u>(2,786,513)</u>	<u>4,858,301</u>
Fund balance appropriated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ (7,644,814)</u>	<u>\$ (7,644,814)</u>	<u>(2,786,513)</u>	<u>\$ 4,858,301</u>
Fund balance, beginning			<u>3,323,860</u>	
Fund balance, ending			<u>\$ 537,347</u>	

See notes to budgetary comparison schedule

**TOWN OF GOLDEN BEACH, FLORIDA**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**BUDGETARY COMPARISON SCHEDULE - LAW ENFORCEMENT FUND**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$ 241,871	\$ 241,871	\$ 158,508	\$ (83,363)
Interest	<u>4,000</u>	<u>4,000</u>	<u>14,760</u>	<u>10,760</u>
Total revenues	<u>245,871</u>	<u>245,871</u>	<u>173,268</u>	<u>(72,603)</u>
Expenditures:				
Current:				
Public safety	<u>95,248</u>	<u>95,248</u>	<u>46,071</u>	<u>49,177</u>
Capital outlay:				
Public safety	<u>-</u>	<u>-</u>	<u>377,612</u>	<u>(377,612)</u>
Total expenditures	<u>95,248</u>	<u>95,248</u>	<u>423,683</u>	<u>(328,435)</u>
Excess of revenues over expenditures	<u>150,623</u>	<u>150,623</u>	<u>(250,415)</u>	<u>(401,038)</u>
Other financing sources (uses) :				
Transfers out	<u>(150,623)</u>	<u>(150,623)</u>	<u>(660,000)</u>	<u>(509,377)</u>
Total other financing sources (uses)	<u>(150,623)</u>	<u>(150,623)</u>	<u>(660,000)</u>	<u>(509,377)</u>
Revenues over (under) expenditures and other financing sources (uses)	-	-	(910,415)	(910,415)
Fund balance appropriated	-	-	-	-
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	(910,415)	<u>\$ (910,415)</u>
Fund balance, beginning			<u>7,597</u>	
Fund balance, ending			<u>\$ (902,818)</u>	

**TOWN OF GOLDEN BEACH**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS**  
**OTHER POST EMPLOYMENT BENEFITS (OPEB)**

September 30,	2025	2024	2023	2022	2021	2020	2019	2018
<b>Total OPEB liability</b>								
Service cost	\$ 68,983	\$ 75,250	\$ 66,566	\$ 68,734	\$ 142,083	\$ 151,600	\$ 11,908	\$ 11,778
Interest	147,757	139,041	164,092	256,695	134,948	73,845	114,195	113,716
Changes of benefits	-	-	-	-	-	-	-	-
Differences between expected and actual experience	-	(533,192)	(12,113)	(801,122)	-	751,802	-	-
Changes of assumptions or other inputs	(220,185)	447,509	(152,487)	(1,495,810)	(307,589)	1,206,163	60,685	-
Amortization of payments	-	-	90,181	-	-	-	-	-
Benefit Payments	(104,857)	(90,427)	(74,101)	(57,666)	(78,675)	(63,828)	(67,042)	(52,853)
Net change in total OPEB liability	(108,302)	38,181	82,138	(2,029,169)	(109,233)	2,119,582	119,746	72,641
Total OPEB liability-beginning	<u>3,432,357</u>	<u>3,394,176</u>	<u>3,312,038</u>	<u>5,341,207</u>	<u>5,450,440</u>	<u>3,330,858</u>	<u>3,211,112</u>	<u>3,138,471</u>
Total OPEB liability-ending	<u>\$ 3,324,055</u>	<u>\$ 3,432,357</u>	<u>\$ 3,394,176</u>	<u>\$ 3,312,038</u>	<u>\$ 5,341,207</u>	<u>\$ 5,450,440</u>	<u>\$ 3,330,858</u>	<u>\$ 3,211,112</u>
Covered payroll	\$ 3,432,452	\$ 3,432,452	\$ 2,850,397	\$ 2,850,397	\$ 2,708,702	\$ 2,708,702	\$ 2,373,485	\$ 2,373,485
Total OPEB liability as a percentage of covered- employee payroll	96.84%	100.00%	119.08%	116.20%	197.19%	201.22%	140.34%	135.29%
	*	*	*	*	*	*	*	*

Note: This schedule is presented to illustrate the requirement to show information for 10 years. However until a full 10-year trend is compiled, plans should present information for those years for which information is available.

---

---

**COMPLIANCE SECTION**

---

---

DRAFT



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Mayor and Members of the Town Council  
Town of Golden Beach, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, and each major fund of the Town of Golden Beach, Florida (the Town), as of and for the fiscal year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated June XX, 2026.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Town's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Town's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2023-01, 2023-03, and 2024-XX that we consider to be significant deficiencies.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Town's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*DRAFT*

Caballero Fierman Llerena & Garcia, LLP  
Miami, Florida  
June XX, 2026



## MANAGEMENT LETTER IN ACCORDANCE WITH THE RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Honorable Mayor and Members of the Town Council  
Town of Golden Beach, Florida

### Report on the Financial Statements

We have audited the financial statements of the Town of Golden Beach, Florida (the Town) as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated June XX, 2026.

### Auditors' Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Auditor General.

### Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; the Schedule of Findings and Responses, and Independent Accountants' Report an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June XX, 2026, should be considered in conjunction with this management letter.

### Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. See summary schedule of prior audit findings.

### Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. This information is disclosed in the notes to the financial statements, Note 1.

### Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the Town has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identification of the specific condition(s) met. In connection with our audit, we determined that the Town did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the Town. It is management's responsibility to monitor the Town's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same. This assessment was performed as of the fiscal year end.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

#### **Property Assessed Clean Energy (PACE) Programs**

As required by Section 10.554(1)(i)6.a., Rules of the Auditor General, the Town did not operate a PACE program authorized pursuant to Section 163.081 or Section 163.082, Florida Statutes, within the Town's geographical boundaries during the fiscal year under audit.

#### **Additional Matters**

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

#### **Purpose of this Letter**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, and members of the Town Council and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

*DRAFT*

Caballero Fierman Llerena & Garcia, LLP  
Miami, Florida  
June XX, 2026

**DRAFT**



Accountants

Advisors

## INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE PURSUANT TO SECTION 218.415 FLORIDA STATUTES

Honorable Mayor and Members of the Town Council  
Town of Golden Beach, Florida

We have examined the Town of Golden Beach, Florida, (the Town), compliance with the requirements of Section 218.415 Florida Statutes during the period of October 1, 2024 to September 30, 2025. Management of the Town is responsible for the Town's compliance with the specified requirements. Our responsibility is to express an opinion on the Town's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Town complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Town complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent of the Town and to meet other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

Our examination does not provide a legal determination on the City's compliance with specified requirements. In our opinion, the City complied, in all material respects, with the requirements of Section 218.415 Florida Statutes during the period of October 1, 2024 to September 30, 2025.

This report is intended solely for the information and use of management, the Mayor, the Town Council, others within the Town and the Auditor General of the State of Florida and is not intended to be and should not be used by anyone other than these specified parties.

*DRAFT*

Caballero Fierman Llerena & Garcia, LLP  
Miami, Florida  
June XX, 2026



# TOWN OF GOLDEN BEACH

100 Ocean Boulevard  
Golden Beach, FL 33160


---

## MEMORANDUM

---

**Date:** June 9, 2026

**To:** Honorable Mayor Glenn Singer &  
Town Council Members

**From:** Alexander Diaz,   
Town Manager

**Subject:** **Resolution No. 3078.26 – Proposed Millage Rate, Voted Millage Rate  
and Budget Hearing Dates for Fiscal year 2026-2027**

Item Number:  
4

---

### Recommendation:

It is recommended that the Town Council adopt the attached Resolution No. 3078.26 as presented.

### Background:

This item requests authorization and policy direction from the Town Council to prepare the **FY 2026-2027 budget based upon a combined millage rate of 7.99 mills, representing a reduction from the Town's current combined millage rate of 8.40 mills**, which has remained unchanged for more than a decade (since 2016).

This item also requests to set the First and Final Budget Hearings on the following dates respectively:

- Tuesday, September 1<sup>st</sup> First Budget Hearing
- Tuesday, September 15<sup>th</sup> Final Budget Hearing

As the Council is aware, the Town has experienced significant growth in taxable value over the years while continuing to maintain a conservative fiscal philosophy, strong reserves, and exceptional municipal services. Through careful financial management, strategic planning, and ongoing evaluation of expenditures, we believe it is possible to reduce the millage rate while continuing to provide the high level of service our residents expect.

**By reducing the combined millage rate from 8.40 mills to 7.99 mills, the Town would provide approximately \$900,000 in tax relief to our residents.** This reduction represents a meaningful commitment to fiscal stewardship and demonstrates that when property values increase, the Town is willing to share those benefits with taxpayers whenever fiscally responsible to do so.

The direction requested from the Council is not the adoption of a final budget, but rather authorization for staff to work backward from a combined millage rate of 7.99 mills and prepare a proposed one-year operating budget that can be supported by that revenue level.

In developing that budget, staff will be expected to:

- Continue maintaining the high level of municipal services currently provided throughout the Town.
- Preserve existing police, public works, parks, recreation, resident services, and administrative operations.
- Provide a modest 3% cost-of-living adjustment (COLA) for employees to help offset inflationary pressures and remain competitive in attracting and retaining qualified personnel.
- Ensure the Town's new Wellness Center is staffed by at least one employee during all hours of operation to provide oversight, customer service, and facility management.
- Maintain appropriate reserves and safeguard the Town's long-term financial stability.

This proposal represents a significant milestone for the Town. If ultimately adopted, it would be the first time in recent history that the Town's combined millage rate falls below 8.00 mills, a noteworthy accomplishment that reflects the Town's strong financial condition and commitment to taxpayers.

Additionally, staff believes it is prudent to begin positioning the Town for the ongoing property tax reform discussions occurring at the state level. Both the Governor and the Florida Legislature have expressed interest in evaluating Florida's property tax structure, and future legislative changes could impact municipal revenue sources. By proactively reducing the Town's millage rate while maintaining service levels, Golden Beach demonstrates its commitment to responsible government, fiscal efficiency, and taxpayer value.

Accordingly, staff recommends that the Town Council authorize the Town Manager to prepare the FY 2026-2027 proposed budget utilizing a combined millage rate of 7.99 mills for TRIM planning purposes and return to the Council with a balanced budget that meets the policy objectives outlined above; and authorize the Town Manager to prepare and present a proposed FY 2026-2027 budget based upon a combined millage rate of 7.99 mills and to incorporate the service, staffing, and compensation objectives discussed herein for future Council consideration.

**TOWN OF GOLDEN BEACH, FLORIDA**

**RESOLUTION NO. 3078.26**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA, PROVIDING POLICY DIRECTION TO THE TOWN MANAGER FOR THE PREPARATION OF THE FISCAL YEAR 2026-2027 PROPOSED BUDGET; DIRECTING THE TOWN MANAGER TO PREPARE A PROPOSED BUDGET UTILIZING A COMBINED MILLAGE RATE OF 7.99 MILLS FOR TRIM PLANNING PURPOSES; PROVIDING FOR THE CONTINUATION OF MUNICIPAL SERVICES, EMPLOYEE COST-OF-LIVING ADJUSTMENTS, AND STAFFING OF THE WELLNESS CENTER; PROVIDING FOR IMPLEMENTATION; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Town Council of the Town of Golden Beach ("Town") is committed to maintaining a fiscally responsible budget while preserving the high level of municipal services provided to the residents of the Town; and

**WHEREAS**, the Town has maintained a combined millage rate of approximately 8.40 mills for more than a decade while continuing to strengthen its financial position, expand municipal services, and invest in critical infrastructure and community amenities; and

**WHEREAS**, the Town Council recognizes that increasing property values have generated additional revenue and believes that a portion of those benefits should be returned to taxpayers when fiscally prudent to do so; and

**WHEREAS**, A reduction in the Town's combined millage rate from 8.40 mills to 7.99 mills would provide an estimated tax savings of approximately Nine Hundred Thousand Dollars (\$900,000) to the residents of the Town; and

**WHEREAS**, the Town Council desires to direct the Town Manager to prepare and present a proposed Fiscal Year 2026-2027 budget utilizing a combined millage rate of 7.99 mills for TRIM planning purposes; and

**WHEREAS**, the Town Council further desires that such proposed budget maintain existing municipal service levels, provide for a modest cost-of-living adjustment for Town employees, ensure appropriate staffing for the Town's Wellness Center, and maintain the Town's strong financial position; and

**WHEREAS**, the Town Council recognizes the ongoing discussions at the State of Florida regarding potential property tax reform and believes it is prudent to continue evaluating opportunities to reduce the tax burden on residents while maintaining essential municipal services.

**NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA, AS FOLLOWS:**

**Section 1. Recitals.** The foregoing recitals are hereby ratified and confirmed as being true and correct and are incorporated herein by this reference.

**Section 2. Budget Preparation Direction.** The Town Council hereby directs the Town Manager to prepare and present a proposed Fiscal Year 2026-2027 budget utilizing a combined millage rate of 7.99 mills for purposes of budget development and TRIM planning.

**Section 3. Policy Objectives.** In preparing the proposed budget, the Town Manager shall endeavor to:

- a. Maintain the current level of municipal services provided by the Town;
- b. Continue funding public safety, public works, parks and recreation, resident

services, and administrative operations at levels necessary to preserve service quality;

- c. Include funding for a three percent (3%) cost-of-living adjustment for Town employees, subject to final budget approval by the Town Council;
- d. Include funding sufficient to ensure that the Town's Wellness Center is staffed by at least one employee during operating hours; and
- e. Maintain appropriate financial reserves and long-term fiscal stability.

**Section 4. No Final Budget Approval.** Nothing contained herein shall constitute the adoption of a final budget or final millage rate. The final millage rate and budget shall be established by the Town Council following the public hearing process required by Florida law.

**Section 5. Implementation.** The Town Manager, Town Attorney, and Town Staff are authorized to take all actions necessary to implement the provisions of this Resolution.

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

Sponsored by **the Town Administration.**

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

The Motion to adopt the foregoing Resolution was offered by \_\_\_\_\_,  
seconded by \_\_\_\_\_, and on roll call the following vote ensued:

Mayor Glenn Singer	_____
Vice Mayor Jessie Mendal	_____
Councilmember Kenneth Bernstein	_____
Councilmember Bernard Einstein	_____
Councilmember Judy Lusskin	_____

**PASSED AND ADOPTED** by the Town Council of the Town of Golden Beach,  
Florida, this \_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
MAYOR GLENN SINGER

ATTEST:

\_\_\_\_\_  
LISSETTE PEREZ  
TOWN CLERK

APPROVED AS TO FORM  
AND LEGAL SUFFICIENCY:

\_\_\_\_\_  
STEPHEN J. HELFMAN  
TOWN ATTORNEY

PROPERTY APPRAISER  
OF MIAMI-DADE COUNTY  
ADMINISTRATION



**TOMAS REGALADO**  
**PROPERTY APPRAISER**

---

June 1, 2026

The Honorable Glenn Singer, Mayor  
Town of Golden Beach  
One Golden Beach Drive  
Golden Beach, FL 33160

**RE: 2026 JUNE 1<sup>st</sup> ESTIMATE OF TAXABLE VALUE**

Dear Mayor Singer:

The June 1<sup>st</sup> Estimate of **\$2,230,000,000** Taxable Value is being provided in accordance with Section 200.065(8), Florida Statutes, so that you may begin preparing your budget for the upcoming fiscal year. It is important to note that July 1<sup>st</sup> is the official certification date for the 2026 assessment roll. The June 1 taxable value is only an estimate, which is subject to change.

This year due to reduced new construction activity, weaker sales and value trends in the non-luxury condominium sector, and modest residential and commercial values, the county-wide taxable value growth is estimated at 5.5%, compared to 8.7% last year.

As you begin the important task of creating a budget, please consider that affordable home ownership has become increasingly more difficult for many of our residents. I urge you to not increase your millage rates in order to help our residents cope with the challenges of home ownership.

I want to thank you for your consideration, and if you have questions, you may contact my office at 305-375-4009.

Sincerely,

Tomas Regalado  
Property Appraiser

cc: Alexander Diaz, Town Manager  
Maria D. Camacho, Finance Director



# TOWN OF GOLDEN BEACH

100 Ocean Boulevard  
Golden Beach, FL 33160

---

## MEMORANDUM

---

**Date:** June 9, 2026  
**To:** Honorable Mayor Glenn Singer &  
Town Council Members  
**From:** Alexander Diaz, *Alex B*  
Town Manager  
**Subject:** **Resolution No. 3079.26 – Amending the Building Permit, Town Fees, and Associated Fees for Fiscal Year 2025-2026**

Item Number: <u>5</u>
--------------------------

---

### Recommendation:

It is recommended that the Town Council adopt the attached Resolution No. 3079.26 as presented.

### Background:

The Florida Legislature recently adopted House Bill 399 and House Bill 803, which significantly modify how local governments establish and collect building permit fees, inspection fees, and other building department-related charges. Effective July 1, 2026, municipalities must ensure that building department fees are directly related to the actual cost of providing building department services and may no longer rely upon valuation-based methodologies that have historically been used throughout the State of Florida.

These legislative changes are intended to increase transparency, improve accountability, and ensure that fees collected by building departments are limited to the reasonable costs associated with permitting, plan review, inspections, and related regulatory activities.

In response to these new statutory requirements, staff has reviewed the Town's existing fee schedule and evaluated several alternative fee models currently being considered by municipalities throughout South Florida. The proposed fee schedule is substantially consistent with the methodologies being adopted by comparable municipalities and mirrors recommendations advanced by Broward County and other jurisdictions seeking compliance with the new legislation.

Additionally, the Miami-Dade County Board of Rules and Appeals has recommended that municipalities utilize a similar framework when establishing building department fees. The proposed structure focuses on measurable factors such as the scope, size, and complexity of work rather than the value of construction, thereby aligning the Town's practices with the new statutory requirements.

This approach provides the Town with the most responsible and legally compliant mechanism for recovering the costs associated with providing building department services while ensuring that fees remain directly tied to those services.

Because the Town will no longer be permitted to calculate fees based upon construction valuation, staff anticipates that many permit applicants may experience lower fees under the new structure. While the exact impact will vary depending on the nature of each project, the proposed methodology is designed to fairly allocate costs based on the actual work performed by the Building Department and the resources required to review and inspect that work.

The proposed fee schedule is intended to recover only the costs associated with providing building department services, as required by state law. While revenues may fluctuate under the new methodology, staff believes the proposed schedule will allow the Town to continue providing high-quality permitting, plan review, and inspection services in a financially sustainable and legally compliant manner.

The adoption of the proposed Building Department Fee Schedule will ensure compliance with House Bill 399 and House Bill 803, align the Town with regional best practices and recommendations from the Miami-Dade County Board of Rules and Appeals, and provide a fair and transparent methodology for recovering the costs associated with building department operations.

**Fiscal Impact:**

Attachment: Proposed Building Department, Town Fees and Associated Fees Schedule

**TOWN OF GOLDEN BEACH, FLORIDA**

**RESOLUTION NO. 3079.26**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA, AMENDING THE TOWN'S FISCAL YEAR 2025-2026 SCHEDULE OF BUILDING PERMIT FEES AND OTHER FEES; PROVIDING FOR IMPLEMENTATION; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, on September 3<sup>rd</sup> 2025, via Resolution 3026.25, the Town Council of the Town of Golden Beach adopted the Fiscal Year 2025-2026 Schedule of Building Permit Fees and Other fees (“the Fees”); and

**WHEREAS**, pursuant to Fla. Stat. 166.222, the Town imposes fees upon applicants for various development permits and other activities within the Town; and

**WHEREAS**, the Town desires to amend the schedule of fees attached hereto as Exhibit “A”; and

**WHEREAS**, the Town Council finds that amending the Town’s fees is in the best interest of the Town.

**NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA, AS FOLLOWS:**

**Section 1. Recitals Adopted.** The foregoing recitals are adopted, confirmed and incorporated herein.

**Section 2. Reauthorize Schedule of Fees & Establish Fees.** Pursuant to Fla. Stat. 166.222 and Section 50-8(e) of the Town’s Code of Ordinances, the Schedule of Permit and Processing Fees, and Associated Fees attached to this Resolution as Exhibit "A" is hereby adopted and supersedes all prior schedules and fees for said services.

**Section 3. Implementation.** The Town Manager and Town Mayor are hereby authorized to take all reasonable measures to implement this Resolution, and the Schedule of Fees adopted herein.

**Section 4. Effective Date.** The Resolution shall become immediately effective upon adoption.

Sponsored by **Town Administration.**

A motion to approve was made by \_\_\_\_\_, seconded by \_\_\_\_\_ and on roll call the following vote ensued:

Mayor Glenn Singer	_____
Vice Mayor Jessie Mendal	_____
Councilmember Kenneth Bernstein	_____
Councilmember Bernard Einstein	_____
Councilmember Judy Lusskin	_____

**PASSED AND ADOPTED** by the Town Council of the Town of Golden Beach, Florida, this 9<sup>th</sup> day of June, 2026.

ATTEST:

\_\_\_\_\_  
MAYOR GLENN SINGER

\_\_\_\_\_  
LISSETTE PEREZ  
TOWN CLERK

APPROVED AS TO FORM  
AND LEGAL SUFFICIENCY:

\_\_\_\_\_  
STEPHEN J. HELFMAN  
TOWN ATTORNEY

# RESOLUTION NO. 3079.26 EXHIBIT "A"



## FY 2025-26 Rates & Fees

Fee Type	Fee Structure	Code/ Charter Section Reso No. Ord. No.
<b>Administration</b>		
Duplicated copy of not more than 14 inches by 8½ inches	\$0.15	Sec. 2-257 (1)
Each two-sided copy	\$0.20	Sec. 2-257 (2)
Copies larger than 14 inches by 8½ inches , or for requests for records of any other type of nature	shall be assessed, but in no event shall it be less than \$0.15 per copy (does not include the labor cost or overhead cost associated with such duplication)	Sec. 2-257 (3)
Certificate of a public record	\$1.00	Sec. 2-257 (4)
CD-ROM.	\$5.00	
DVD	\$5.00	
Certification statement	\$5.00 + any fees for copies calculated under section 2.	Florida Department Of State Basics Of Records Management Handbook Appendix D
Cassette tape	\$5.00	Sec. 2-257 (5)
Cassette tape provided by the Town	\$1.00 additional charge per cassette	Sec. 2-257 (5)
VHS tape, duplicated VHS, or edited VHS tape copy	\$10.00	Sec. 2-257 (6)
If the nature or volume of public records requested to be inspected, examined or copied requires the extensive use meaning any request that required more than 15 minutes of clerical or supervisory assistance to locate, review for confidential information, copy, refile or a combination of any like activities or assistance of clerical or supervisory personnel of the Town.	special service charge which shall represent the employee's actual labor cost incurred by the Town, which shall be billed in quarter-hour increments	Sec. 2-257 (7)
The cost of mailing or shipping the requested material may also be added if the requestor asks that the material be delivered (instead of the requestor picking up the material in person).		
<b>Rentals</b>		
Short term Rentals	\$300.00	
<b>Park &amp; Recreation</b>		
Special Event Permit Fee (required, no change)	\$0.00	Reso No. 2609.19
Beach Pavilion Event Deposit (refundable)	\$1,000.00	Reso No. 3026.25
Beach Pavilion User Fee: 0-50 Guests	\$1,000.00	Reso No. 3026.25
Beach Pavilion User Fee: 50-100 guests	\$2,500.00	Reso No. 3026.25
Permit to use Town Parks (North and South)	\$250.00	Reso No. 3026.25
Permit to use Tweddle Park	\$250.00	Reso No. 2609.19
Town Park Event Deposit (Refundable)	\$1,000.00	Reso No. 3026.25
Tent Permit	\$100.00	Reso No. 3026.25
Portable Toilet Permit	\$50.00	Reso No. 3026.25
Catering Fee	\$50.00	Reso No. 3026.25
Insurance Fee	\$50.00	Reso No. 3026.25

# RESOLUTION NO. 3079.26 EXHIBIT "A"



## FY 2025-26 Rates & Fees

<b><u>Furniture Rentals Fee</u></b>		
Per Folding Chair	\$4.00	Reso No. 2967.24
Per 60 Inch Round Table	\$15.00	Reso No. 2967.24
Per 6 Foot Rectangular Table	\$15.00	Reso No. 2967.24
Clean up Fee ( 1 Public Works' Employee \$25/hr, Min 3 hr)	Min \$75.00	Reso No. 2609.19
Off Duty Officer	\$60/ hr, Min 4 hr.	Reso No. 3026.25
30-50 People= 1 Officer	Min \$240.00	Reso No. 3026.25
51-80 People= 2 Officer	Min \$480.00	Reso No. 3026.25
81-100 People= 3 Officer	Min \$720.00	Reso No. 3026.25
Additional Lifeguard (required for Beach Parties over 20) \$50/hr, Min. 4 hr)	Min \$200.00	Reso No. 3026.25
<b><u>Film Fees (require an extra-duty police)</u></b>		
less than 11 people	\$500.00 per day	Reso. No. 2404.15
11-20 people	\$700.00 per day	Reso. No. 2404.15
21-30 people	\$1100.00 per day	Reso. No. 2404.15
31-40 people	\$1500.00 per day	Reso. No. 2404.15
40 people	\$2000.00 per day	Reso. No. 2404.15
<b><u>Vehicle Transponder fee</u></b>		
First 4 Vehicles per household	No Charge	
Each additional vehicle	\$35.00 per vehicle	
<b><u>Waste Disposal</u></b>		
Waste pickup	\$35.00 each cubic yard	
Appliance/ Refrigerator	\$80.00	
Stove	\$60.00	
Televisions less than 60'	\$30.00	
Televisions 60' and over	\$60.00	
Special Furniture (call for price)	\$120-\$200	
<b><u>Finance</u></b>		
<b><u>NSF Check</u></b>		
If the face value exceeds \$50.00	\$25.00	Fla. Stat. Sec. 832.07
If the face value exceeds \$50.00 but does not exceed \$300.00	\$30.00	Fla. Stat. Sec. 832.07
If the face value exceeds \$300.00, or an amount of up to 5 percent of the face amount of the	\$40.00	Fla. Stat. Sec. 832.07
<b><u>Lien Search (each request is separate for Building and Finance)</u></b>		
Lien Request regular- 5 day response	\$60.00	Fla. Stat. Sec. 832.07
Lien Request expedited 3 day response	\$70.00	Fla. Stat. Sec. 832.07
<b><u>Police</u></b>		
Fingerprinting	No Charge	Article 29 of Collective Bargaining Agreement
Off Duty Officer - Resident Rate	\$60.00 hr./ Min 4 hr. no admin fee	Article 29 of Collective Bargaining Agreement
Off Duty Supervisor - Resident Rate	\$65.00 hr./ Min 4 hr.	Article 29 of Collective Bargaining Agreement
Off Duty- Holiday	\$120.00 hr./ Min. 4 hr.	Article 29 of Collective Bargaining Agreement
Off- Duty Officer- Commercial- Business services in town	\$75.00 hr./ Min. 4 hr.	Article 29 of Collective Bargaining Agreement
Off- Duty Supervisor- Commercial- Business services in town	\$80.00 hr./ Min. 4 hr.	Article 29 of Collective Bargaining Agreement
Off Duty- Admin Fee	\$5.00 hr./ Min. 4 hr.	Article 29 of Collective Bargaining Agreement

# RESOLUTION NO. 3079.26 EXHIBIT "A"



## FY 2025-26 Rates & Fees

<b>Code Enforcement - (see section for fees for 2nd-4th offense)</b>		
Animal nuisance	\$150.00 1st offense	Section 2.2-11
County ordinances	\$150.00 1st offense	Section 2.2-11
Eyesore	\$150.00 1st offense	Section 2.2-11
Florida Building Code (structural)	\$150.00 1st offense	Section 2.2-11
Florida Building Code (life safety)	\$250.00 1st offense	Section 2.2-11
Hurricane Protection Measures	\$250.00 1st offense	Section 2.2-11
Landscaping	\$150.00 1st offense	Section 2.2-11
Licensing	\$150.00 1st offense	Section 2.2-11
Litter/ debris	\$150.00 1st offense	Section 2.2-11
Mailboxes	\$150.00 1st offense	Section 2.2-11
Nuisance	\$150.00 1st offense	Section 2.2-11
Recycling	\$150.00 1st offense	Section 2.2-11
Seawalls	\$250.00 1st offense	Section 2.2-11
Signs/ advertising	\$150.00 1st offense	Section 2.2-11
<b>Building Department</b>		
<b>Upfront - Permit Review Fee</b>		
<b>Stand Alone &amp; Sub-Permits</b>		
Base Administrative fee to be added to each trade (includes 2 reviews)	\$350.00	Reso No 3079.26
Building - (includes 2 reviews)	\$375.00	Reso No 3079.26
Each additional building review after 2 reviews	\$375.00	Reso No 3079.26
Electrical (includes 2 reviews)	\$375.00	Reso No 3079.26
Each additional electrical review after 2 reviews	\$375.00	Reso No 3079.26
Mechanical (includes 2 reviews)	\$275.00	Reso No 3079.26
Each additional Mechanical review after 2 reviews	\$275.00	Reso No 3079.26
Plumbing (includes 2 reviews)	\$375.00	Reso No 3079.26
Each additional plumbing review after 2 reviews	\$375.00	Reso No 3079.26
Structural (includes 2 reviews)	\$250.00	Reso No 3079.26
Each additional structural review after 2 reviews	\$250.00	Reso No 3079.26
Landscaping (includes 2 reviews)	\$600.00	Reso No 3079.26
Each additional landscape review after 2 reviews	\$300.00	Reso No 3079.26
Civil (includes 2 reviews)	\$600.00	Reso No 3079.26
Each additional Civil review after 2 reviews	\$300.00	Reso No 3079.26
Zoning (includes 2 reviews)	\$175.00	Reso No 3079.26
Each additional Zoning review after 2 reviews	\$375.00	Reso No 3079.26
Building Official Oversight (includes 2 reviews)	\$200.00	Reso No 3079.26
Floodplain (includes 2 reviews)	\$750.00	Reso No 3079.26
Each additional Floodplain review after 2 reviews	\$750.00	Reso No 3079.26
<b>Permit Review fee - New Construction - Sq. Footage Multiplier</b>		
Zone 1 Ocean Front	11	Reso No 3079.26
Zone 2 West side of Ocean - East Side Golden Beach Drive	6	Reso No 3079.26
Zone 3 - Canal & Intracoastal	7	Reso No 3079.26
<b>Permit Review fee - Additions - Interior Remodels - Sq. Footage Multiplier</b>		
Zone 1 Ocean front - square footage multiplier	5	Reso No 3079.26

# RESOLUTION NO. 3079.26 EXHIBIT "A"



<b>FY 2025-26 Rates &amp; Fees</b>		
Zone 2 West Side Ocean and East Side Golden Beach Drive	3	Reso No 3079.26
Zone 3 - Canal & Intracoastal	3.5	Reso No 3079.26
<b>Permit Fees - New Construction - Additions and Remodels Sq. Footage Multiplier</b>		
Zone 1 Ocean front - New Construction, Additions and Remodels	Air Conditioned Space x 4	Reso No 3079.26
Zone 1 Ocean front - New Construction, Additions and Remodels	Non-Air Conditioned Space x 2.5	Reso No 3079.26
Zone 2 West side Ocean - East Side Golden Beach Drive New, Additions/Remodels	Air Conditioned Space x 3	Reso No 3079.26
Zone 2 West side Ocean - East Side Golden Beach Drive New, Additions/Remodels	Non-Air Conditioned Space x 1.5	Reso No 3079.26
Zone 3 - Canal & Intracoastal , New, Additions/Remodels	Air Conditioned Space x 3.5	Reso No 3079.26
Zone 3 - Canal & Intracoastal , New, Additions/Remodels	Non-Air Conditioned Space x 2.0	Reso No 3079.26
<b>Permit Fees - New Construction - Additions and Remodels Sub Permits Flat Rate</b>		
Zone 1 Building Permit Fee - Per Trade Permit - Flat Rate \$15,000 x 3 years	\$45,000.00	Reso No 3079.26
Electrical Permit Fee - Per Trade Permit Flat Rate \$10,000 x 3 years	\$30,000.00	Reso No 3079.26
Plumbing Permit Fee - Per Trade Permit Flat Rate \$10,000 x 3 years	\$30,000.00	Reso No 3079.26
Mechanical Permit Fee - Per Trade Permit - Flat Rate \$5,000 x 3 years	\$15,000.00	Reso No 3079.26
Landscape Permit Fee - Per Permit - Flat Rate \$2,000 x 3 years	\$6,000.00	
Shop Drawing Fee - Per Permit - Flat Rate \$1,500 x 3 years	\$4,500.00	Reso No 3079.26
Zone 2 /3 Building Permit Fee - Per Trade Permit - Flat Rate \$10,000 x 2 years	\$2,000.00	Reso No 3079.26
Electrical Permit Fee - Per Trade Permit Flat Rate \$7,500 x 2 years	\$15,000.00	Reso No 3079.26
Plumbing Permit Fee - Per Trade Permit Flat Rate 7,500 x 2 years	\$15,000.00	Reso No 3079.26
Mechanical Permit Fee - Per Trade Permit - Flat Rate \$5,000 x 2 years	\$10,000.00	Reso No 3079.26
Shop Drawing Fee - Per Permit - Flat Rate \$1,500 x 2 years	\$3,000.00	Reso No 3079.26
Landscape Fee - Per Permit - Flat Rate \$1,000 x 3 years	\$3,000.00	
<b>Flat Rate Permit Fees - Stand Alone Permits -</b>		
Base Administrative Fee \$350.00	\$350.00	Reso No 3079.26
Building permit fee - Base Admin of \$350.00 + \$1,500	\$1,850.00	Reso No 3079.26
Electrical permit fee - Base Admin of \$350.00 + \$1,200	\$1,550.00	Reso No 3079.26
Structural permit fee Base Admin of \$350 + \$1,500	\$1,850.00	Reso No 3079.26
Mechanical permit fee - Base Admin of \$350 + \$1,000	\$1,350.00	Reso No 3079.26
Plumbing permit fee - Base Admin of \$350 + \$1,500.	\$1,850.00	Reso No 3079.26
Landscape permit fee - Base Admin of \$350 + \$1,550	\$1,900.00	Reso No 3079.26
Civil plan permit fee - Base Admin of \$350 + 1,550	\$1,900.00	Reso No 3079.26
Public Works permit fee - Base Admin of \$350.00 \$1,000	\$1,350.00	Reso No 3079.26
Zoning use permit -	\$2,000.00	Reso No 3079.26
floodplain use permit	\$5,000.00	Reso No 3079.26
Revision to active permit	refer to Flat Rate Permit Fees	Reso No 3079.26
Change of Contractor Fee - per trade	\$750.00	Reso No 3079.26
<b>Construction Site Equipment Storage Fee - 1 Week</b>		
First Week - Only One Use Permitted	\$350.00	Reso No. 2643.19
Second and Third Week - Only One Use Permitted	\$1,050.00	Reso No. 2643.19
Monthly	\$3,000.00	Reso No. 2643.19
Lost permit card	\$125.00	Reso No. 2643.19
Expired permit - new plan submittal & plan review required	10 months or more- 100% permit fee	Reso No. 2643.19
1 month expiration	\$100.00	Reso No. 2643.19
2-3 months expiration	25% discount of original fee	Reso No. 2643.19

# RESOLUTION NO. 3079.26 EXHIBIT "A"



<b>FY 2025-26 Rates &amp; Fees</b>		
4-6 months expiration	15% discount of original fee	Reso No. 2643.19
7-9 months expiration	10% discount of original fee	Reso No. 2643.19
10 months or more	100% fee	Reso No. 2643.19
Replacement of plans for an active permit:	Cost of Reproduction	Reso No 2643.19
<b>Recertification of each applicable trade:</b>	<b>Plus recertification of plans</b>	Reso No. 2643.19
Building, Electrical, Mechanical, Plumbing, Structural, Zoning and Landscaping	\$225.00 per Trade Review	Reso No. 2643.19
<b>Zoning Compliance Monitoring fee - Payment at Permit Issuance</b>		
Zoning monitoring fee - at initial permit issuance and every year thereafter	\$5,000.00 each year of construction	Reso No 3079.26
<b>Excessive Square Footage</b>		
Zone 1 - Areas below the Permissible Height	\$300.00 per square foot	Reso No 3079.26
<b>Contractor Information Maintenance fee</b>		
New Applications	\$50.00	Reso No. 2643.19
Renewal each Fiscal Year	\$30.00	Reso No. 2643.19
Educational Fund for building department personnel	\$0.30 Per 1,000 of value project	Reso No. 2643.19
<b>Building permit imaging</b>		
Plan sheet submitted	\$1.50 per sheet	Reso No. 2643.19
8 1/2 x 11 or 8 1/2 x 14	\$0.46 per page	Reso No. 2643.19
Special projects, meetings	\$50.00 per hour	Reso No. 2643.19
<b>Certificates of Occupancy and Completion</b>		
Temporary	\$250.00	Reso No. 2643.19
Final	\$300.00	Reso No. 2643.19
<b>Lien Search Requests</b>		
Regular - 5 Day Response	\$60.00	Reso No. 2643.19
Expedited - 3 Day Response	\$70.00	Reso No. 2643.19
<b>Minimum per square foot pricing for:</b>		
New Construction - Zone 1 Ocean Front-East Side Ocean Boulevard	\$2,100.00	Reso No. 3062.26
Zones 2 and 3 - Waterways, West Side Ocean Blvd and East Side Golden Beach Dr	\$900.00	Reso No. 3062.26
Addition - Zones 1 through 3	\$400.00	Reso No. 2890.23
Remodeling - Zones 1 through 3	\$300.00	Reso No. 2890.23
<b>Re-inspection Fees:</b>		
Failed Inspections-1st & 2nd	\$75.00	Reso No. 2643.19
Failed Inspections- 3rd	\$125.00	Reso No. 2643.19
Building Code Compliance Fee	\$0.60 per 1,000 of value project	Reso No. 2643.19
Street Sweeping Fee (charged to all permitting)	\$ 2.50 per 1,000 of value project	Reso No 3079.26
<b>Building Advisory Board Fees - Zoning Fees</b>		
New single-family residence - based on Gross Floor Area:		
Up to 5,000 square feet	\$7,500.00	Reso No. 3062.26
5,001 up to 10,000 square feet	\$12,500.00	Reso No. 3062.26
10,001 up to 15,000 square feet	\$20,000.00	Reso No. 3062.26
15,001 up to 20,000 square feet	\$30,000.00	Reso No. 3062.26
over 20,000 square feet	\$40,000.00	Reso No. 3062.26
Addition/Remodel of existing structure	\$225.00 per submittal	Reso No. 2643.19
Accessory Building (Cabana or Gazebo)	\$150.00 per submittal	Reso No. 2643.19

# RESOLUTION NO. 3079.26 EXHIBIT "A"



<b>FY 2025-26 Rates &amp; Fees</b>		
Pools and Spas	\$100.00 per submittal	Reso No. 2643.19
Fencing, site walls, driveways, pool decks	\$150.00 for each item submitted	Reso No. 2643.19
Landscaping: New construction, additions, remodel, existing	\$300.00 per submittal	Reso No. 2643.19
Docks	\$100.00 per submittal	Reso No. 2643.19
Boat Lift	\$100.00 per submittal	Reso No. 2643.19
Resubmission within 30 days of original	75% of all fees paid on original	Reso No. 2643.19
Variance Request - per Variance	\$5,000.00	Reso No. 3062.26
Variance Request - Seawalls, Docks & Minor Structures (per Variance)	\$750.00	Reso No. 3062.26
Lot aggregation or replat	\$7,500.00	Reso No. 3062.26
Non-Standard design review (recreational facilities & other proposed uses)	\$5,000.00	Reso No. 3062.26
Administrative zoning interpretation requests	\$3,000.00	Reso No. 3062.26
<b>Sidewalk, gutter and street maintenance fees</b>		
New construction per Linear Feet based on property frontage	\$450/LF	Reso No 3079.26
Remodel and Addition to an existing Structure per Linear Feet based on Frontage	\$250/LF	Reso No 3079.26
<b>Extension Fee: New Construction, Addition and Remodel Work Permits</b>		
<b>Zone 1</b>		
Construction work that exceeds 36 months from permit issuance will extend the Master permit	30% of Master Permit Fee	Reso No. 2643.19
Requires a permit renewal every 12 months after the 36 month period.	30% of Master Permit Fee	Reso No. 2643.19
<b>Zones 2 &amp; 3</b>		
Construction work that exceeds 24 months from permit issuance will extend the Master permit	30% of Master Permit Fee	Reso No. 2643.19
Requires a permit renewal every 12 months after the 24 month period.	30% of Master Permit Fee	Reso No. 2643.19

# Core Structure (Non-Value-Based)

## A. Upfront Process Fee

Covers:

- intake,
- routing,
- file setup,
- coordination,
- zoning review,
- Building Official oversight
- Applicable trades review
- Floodplain oversight
- permit issuance.

## 2. Upfront Permit Review Fee – Stand-Alone Permits

Category	Fee
Base Administrative Fee	\$350 (includes 2 reviews). Each additional review adds \$350.00
Building Review	\$375.(includes 2 reviews). Each additional review adds \$375.00
Electrical Review	\$375 (includes 2 reviews). Each additional review adds \$375.00
Structural Review	\$250 (includes 2 reviews). Each additional review adds \$250.00
Mechanical Review	\$275 (includes 2 reviews). Each additional review adds \$275.00
Plumbing Review	\$375 (includes 2 reviews). Each additional review adds \$375.00
Landscape Review	\$600 (includes 2 reviews). Each additional review adds \$300.00
Civil Plan Review	\$600 (includes 2 reviews). Each additional review adds \$300.00
Public Work Review	\$250 (includes 2 reviews). Each additional review adds \$250.00
Building Official Oversight	\$375 (includes 2 reviews). Each additional review adds \$200.00
Zoning Review	\$350 (includes 2 reviews). Each additional review adds \$175.00
Floodplain Review	\$750 (includes 2 reviews). Each additional review adds \$750.00

---

## Example — New Pool and Spa Project

- Base Administrative Fee = \$350.00,
- electrical + plumbing + Building + Structural + Civil + Zoning + Building Official + Floodplain = \$3,425.00 up front fee due

# Permit Review New Construction, Addition, and Remodel Fee:

Reviews: Plan review includes Building, Structural, Electrical, Mechanical, Plumbing, Public Works, Civil, Flood, and administrative overview

## Tier Model

Tier	Description	Fee Multiplier
Zone 2 Residential – New Construction	Dry Lot	6.0
Zone 3 Residential – New Construction	- Waterfront	7.0
Zone 1 Residential – New Construction	- Ocean Front	11
Zone 2 Residential – Interior Remodel	- Dry Lot	3.0
Zone 3 Residential – Interior Remodel	- Waterfront	3.5
Zone 1 Residential – Interior Remodel	- Ocean Front	5.0

Then:

Square Footage × Tier Multiplier

### EXAMPLE:

New Construction

Zone 2 – 8,000 square foot home =  $8,000 \times 6 = \$48,000$   
Zone 3 – 12,000 square foot home =  $12,000 \times 7 = \$84,000$   
Zone 1 – 30,000 square foot home =  $30,000 \times 11 = \$330,000$

Interior Remodel

Zone 2 – 4,000 square feet =  $4,000 \times 3.0 = \$12,000$   
Zone 3 – 6,000 square feet =  $6,000 \times 3.5 = \$21,000$   
Zone 1 – 15,000 square feet =  $15,000 \times 5.0 = \$75,000$

---

## Discipline-Based Flat Permit Fees not based on square footage Permit Fee – Stand-Alone Permits

Assume:

Base Administrative Fee	\$350
Building Fee	Base Administration \$350.00 + 1,500.00 = \$1,850.00
Electrical Fee	Base Administration \$350.00 + \$1200.00 = \$1,550.00
Structural (Shop drawings)	Base Administration \$350.00 + \$1,500.00 = \$1,850.00
Mechanical Fee	Base Administration \$350.00 + \$1,000.00 = \$1,350.00
Plumbing Fee	Base Administration \$350.00 + \$1,200.00 = \$1,550.00
Landscape Fee	Base Administration \$350.00 + \$1,550.00 = \$1,900.00
Civil Plan Permit	Base Administration \$350.00 + \$1,550.00 = \$1,900.00
Public Work	Base Administration \$350.00 + \$1,000.00 = \$1,250.00
Zoning Use Fee	\$2,000 Based on the application submitted
Floodplain Review	\$750 Based on the application submitted.

### Example — New Pool and Spa Project

- Base Administrative Fee = \$350.00,
- electrical + plumbing + Building + Structural + Civil + Zoning + Building Official + Floodplain = \$11,800.00 permit fees due.

# Permit Fee for Master Permit – New Construction, Additions, Remodels based on Square Footage:

All Zones 1 through 3

Permit Type	Multiplier	
<b>Air Conditioned Space x</b>		
Zone 1	4	Changed from 3
Zone 2	3	No Change
Zone 3	3.5	Changed from 3
<b>Non Air Conditioned Space – Covered Roof Area x</b>		
Zone 1	2.5	Changed from 1.5
Zone 2	1.5	No Change
Zone 3	2.0	Changed from 1.5

# Permit Fee for Master Permit – Sub Permit Fees– New Construction, Additions, Remodels based on Square Footage:

Zone 1	Building Permit Fee - Per Trade Permit - Flat Rate \$15,000 x 3 years	\$45,000.00
	Electrical Permit Fee - Per Trade Permit Flat Rate \$10,000 x 3 years	\$30,000.00
	Plumbing Permit Fee - Per Trade Permit Flat Rate \$10,000 x 3 years	\$30,000.00
	Mechanical Permit Fee - Per Trade Permit - Flat Rate \$5,000 x 3 years	\$15,000.00
	Landscape Permit Fee - Per Permit - Flat Rate \$2,000 x 3 years	\$ 6,000.00
	Shop Drawing Fee - Per Permit - Flat Rate \$1,500 x 3 years	\$ 4,500.00
2 /3	Building Permit Fee - Per Trade Permit - Flat Rate \$10,000 x 2 years	\$ 2,000.00
	Electrical Permit Fee - Per Trade Permit Flat Rate \$7,500 x 2 years	\$15,000.00
	Plumbing Permit Fee - Per Trade Permit Flat Rate 7,500 x 2 years	\$15,000.00
	Mechanical Permit Fee - Per Trade Permit Flat Rate \$5,000 x 2 years	\$10,000.00
	Shop Drawing Fee - Per Permit - Flat Rate \$1,500 x 2 years	\$ 3,000.00
	Landscape Fee - Per Permit - Flat Rate \$1,000 x 3 years	\$ 3,000.00



# TOWN OF GOLDEN BEACH

100 Ocean Boulevard  
Golden Beach, FL 33160

---

## MEMORANDUM

---

**Date:** June 9, 2026

**To:** Honorable Mayor Glenn Singer &  
Town Council Members

**From:** Alexander Diaz, *Alex B*  
Town Manager

Item Number:

6

**Subject: Resolution No. 3080.26 – Approving a Contract with RC Landscaping through John Bell Construction, Inc for the Installation of Landscape Improvements, and an Eligible Firm for the Installation of Irrigation Improvements for the Wellness Center and Tweddle Park Projects**

---

### **Recommendation:**

It is recommended that the Town Council adopt the attached Resolution No. 3080.26 as presented.

### **Background:**

As part of the Town's Civic Center Complex Master Plan and the construction of the new Wellness Center and the Reimagined Tweddle Park, the Town engaged its landscape architect, Carlos Somoza, to prepare a comprehensive landscape design plan for the project area.

Upon completion of the design, the Town solicited informal proposals from qualified landscape contractors for the installation of the landscaping improvements. Proposals were received from BrightView, Arazoza Brothers, and RC Landscaping.

Following a thorough review of the proposals by the Town's landscape architect and project manager, Sean Compel, staff is recommending the award of the landscape installation contract to RC Landscaping. RC Landscaping through John Bell Construction, Inc. submitted the proposal that best met the Town's design intent and project objectives, demonstrating a comprehensive approach to landscape installation, project coordination, and maintenance during the establishment period.

Accordingly, staff recommends approval of a contract with RC Landscaping through John Bell Construction, Inc. for the installation of the landscaping improvements associated with the Wellness Center and Tweddle Park project.

In addition, staff continues to evaluate proposals for the irrigation component of the project. To ensure the timely completion of the landscaping improvements, staff is requesting authorization for an additional budget allocation of \$65,000 for irrigation installation. Upon completion of the evaluation process, the Town Manager will return with a recommendation for the irrigation contractor or proceed in accordance with the Town's purchasing policies.

Recommendation

Approve the award of the landscape installation contract to RC Landscaping and authorize an additional budget allocation of \$65,000 for irrigation improvements at the Civic Center associated with the Wellness Center and Tweddle Park landscape project.

**Fiscal Impact**

\$408,348.00

Landscaping Material and Installation Cost

\$65,000.00

Irrigation Allowance

**\$473,348.00**

**TO BE ALOCATED DURING BUDGET POROCESS**

**TOWN OF GOLDEN BEACH, FLORIDA**

**RESOLUTION NO. 3080.26**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA, ENTERING INTO A CONTRACT WITH RC LANDSCAPING THROUGH JOHN BELL CONSTRUCTION, INC. FOR THE INSTALLATION OF LANDSCAPING IMPROVEMENTS AT THE CIVIC CENTER SITE AND AWARDING A CONTRACT TO AN ELIGIBLE FIRM, FOR THE INSTALLATION OF AN IRRIGATION SYSTEM; PROVIDING FOR A WAIVER OF COMPETITIVE BIDDING PROCEDURES; PROVIDING FOR IMPLEMENTATION; PROVIDING FOR AUTHORIZATION; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, as part of the Civic Center Complex Master Plan, the Town engaged its landscape architect, Mr. Carlos Somoza, to prepare a comprehensive landscape design plan for the Civic Center as part of work associated with the Wellness Center and Reimagined Tweddle Park Projects; and

**WHEREAS**, upon completion of the design, the Town solicited pricing proposals from three (3) qualified landscape contractors for the installation work; and

**WHEREAS**, after review of the proposals received, Mr. Somoza and the Town's project manager, Mr. Sean Compel, it was determined that RC Landscaping submitted the proposal that best met the Town's design intent and project objectives, demonstrating a comprehensive approach to landscape installation, project coordination, and maintenance during the establishment period; and

**WHEREAS**, the Town Council desires to enter into a contract with RC Landscaping through John Bell Construction, Inc. for the installation of the landscaping improvements associated with the Wellness Center and Re-Imagined Tweddle Park Project; and

**WHEREAS**, the Town Council further desires to authorize the Mayor and Town Manager to directly procure irrigation improvements for the project in an amount not to exceed Sixty-Five Thousand Dollars (\$65,000.00), in order to allow staff to continue negotiating pricing and finalizing fixture selections in the best interest of the Town; and

**WHEREAS**, the Town Council finds that approving the contract and authorizing the direct purchase of irrigation improvements is in the best interest and welfare of the Town of Golden Beach.

**NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA, AS FOLLOWS:**

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

**Section 2. Approval.** The Town Council hereby approves the Agreement, subject to the final approval of the Town Attorney as to legal sufficiency.

**Section 3. Waiver of Competitive Bidding.** The Town Council finds that compliance with the bid procedures within the Town Code is impractical and hereby waives such procedures in accordance with Section 2-275 of the Town Code.

**Section 4. Implementation.** The Town Mayor and Town Manager are hereby authorized to take any and all actions which are necessary to implement this Resolution.

**Section 5. Effective Date.** This Resolution shall become effective immediately upon adoption.

Sponsored by **Town Administration.**

The Motion to adopt the foregoing Resolution was offered by \_\_\_\_\_,  
seconded by \_\_\_\_\_, and on roll call the following vote ensued:

Mayor Glenn Singer	_____
Vice Mayor Jessie Mendal	_____
Councilmember Bernard Einstein	_____
Councilmember Judy Lusskin	_____
Councilmember Kenneth Bernstein	_____

**PASSED AND ADOPTED** by the Town Council of the Town of Golden Beach, Florida, this 9<sup>th</sup> day of June, 2026.

---

MAYOR GLENN SINGER

ATTEST:

---

LISSETTE PEREZ  
TOWN CLERK

APPROVED AS TO FORM  
AND LEGAL SUFFICIENCY:

---

STEPHEN J. HELFMAN  
TOWN ATTORNEY

SYMBOL	MODEL NO.	DESCRIPTION	EST. QUANTITY
▲	1404	RAIN BIRD FLOOD BUBBLER	122
△	PA8S-5CST-B	RAIN BIRD STREAM BUBBLER	05
△	PA8S-SQ-QTR	RAIN BIRD SPRAY BUBBLER	01
△	PA8S-SQ-HLF	RAIN BIRD SPRAY BUBBLER	11
●	5Q	RAIN BIRD 6" POP-UP SPRAY	03
●	8Q	RAIN BIRD 8" POP-UP SPRAY	10
●	8H	RAIN BIRD 8" POP-UP SPRAY	12
●	10V	RAIN BIRD 8" POP-UP SPRAY	01
●	10Q	RAIN BIRD 8" POP-UP SPRAY	05
●	10T	RAIN BIRD 8" POP-UP SPRAY	04
●	10H	RAIN BIRD 8" POP-UP SPRAY	05
●	10TQ	RAIN BIRD 8" POP-UP SPRAY	01
●	12H	RAIN BIRD 8" POP-UP SPRAY	01
○	RCS	RAIN BIRD 8" POP-UP SPRAY	12
○	LCS	RAIN BIRD 8" POP-UP SPRAY	11
○	SST	RAIN BIRD 8" POP-UP SPRAY	28
○	15Q	RAIN BIRD 8" POP-UP SPRAY	21
○	15T	RAIN BIRD 8" POP-UP SPRAY	01
○	15H	RAIN BIRD 8" POP-UP SPRAY	22
○	15TQ	RAIN BIRD 8" POP-UP SPRAY	04
○	15F	RAIN BIRD 8" POP-UP SPRAY	01
●	8Q	RAIN BIRD 12" POP-UP SPRAY	04
●	8H	RAIN BIRD 12" POP-UP SPRAY	04
●	10V	RAIN BIRD 12" POP-UP SPRAY	16
●	10Q	RAIN BIRD 12" POP-UP SPRAY	23
●	10H	RAIN BIRD 12" POP-UP SPRAY	23
●	10F	RAIN BIRD 12" POP-UP SPRAY	02
●	12V	RAIN BIRD 12" POP-UP SPRAY	04
●	12Q	RAIN BIRD 12" POP-UP SPRAY	18
●	12H	RAIN BIRD 12" POP-UP SPRAY	51
○	RCS	RAIN BIRD 12" POP-UP SPRAY	07
○	LCS	RAIN BIRD 12" POP-UP SPRAY	04
○	SST	RAIN BIRD 12" POP-UP SPRAY	13
○	15V	RAIN BIRD 12" POP-UP SPRAY	02
○	15Q	RAIN BIRD 12" POP-UP SPRAY	16
○	15H	RAIN BIRD 12" POP-UP SPRAY	14
●	2	5004-PL-PC-2.0 RAIN BIRD 4" POP-UP SPRAY	10
●	3	5004-PL-PC-3.0 RAIN BIRD 4" POP-UP SPRAY	07
●	200 PEB	RAIN BIRD 2" SOLENOID VALVE	06
□	CW	ESP SERIES RAIN BIRD AUTO. CONTROLLER	EXISTING
NOT SHOWN	ESPLXMSM8	RAIN BIRD EXPANSION MODULE	01
.....		PAIGE MULTI-STRAND WIRE	700 LF
<b>SCH 40 PVC</b>			
—		NEW MAIN LINE	900 LF
—		LATERALS	AS REQUIRED
—		SLEEVES	AS REQUIRED
.....		PAIGE MULTI-STRAND WIRE	AS REQUIRED
NOT SHOWN		PVC FITTINGS	AS REQUIRED
NOT SHOWN		SPRINKLER RISER	AS REQUIRED
⋈		GATE VALVES	03
⊕		VALVE BOX	09
⊕		EXISTING SOLENOID VALVE	07
⊕		EXISTING SOLENOID VALVE TO BE UTILIZED	04
---		EXISTING MAIN LINE	EXISTING

NOTE: ABOVE QUANTITIES ARE FOR COMPARISON ONLY. CONTRACTOR SHALL VERIFY PRIOR TO SUBMITTING BID.

**ZONE SUMMARY CHART**

VALVE NUMBER	STATUS	SPRINKLER TYPE	VALVE SIZE	WATER DEMAND*	RUN TIME*	WEEKLY USAGE
CW1-7	EXISTING					
CW8	NEW	SPRAY	2"	68 GPM	40 MIN/WK	2,720 GAL/WK
CW9	NEW	SPRAY	2"	60 GPM	40 MIN/WK	2,400 GAL/WK
CW10	NEW	ROTOR	2"	41 GPM	120 MIN/WK	4,920 GAL/WK
CW11	NEW	SPRAY	2"	57 GPM	40 MIN/WK	2,280 GAL/WK
CW12	NEW	SPRAY	2"	63 GPM	40 MIN/WK	2,520 GAL/WK
CW13	NEW	SPRAY	2"	65 GPM	40 MIN/WK	2,600 GAL/WK
CW14	EXISTING	SPRAY	2"	47 GPM	40 MIN/WK	1,880 GAL/WK
CW15	EXISTING	SPRAY	2"	35 GPM	40 MIN/WK	1,400 GAL/WK
CW16	EXISTING	SPRAY	2"	67 GPM	40 MIN/WK	2,680 GAL/WK
CW17	SPARE					
					440 MIN/WK	23,400 GAL/WK

\*APPROXIMATE RUN TIME TO APPLY 1.0 IN/WK.

MATCHLINE L600 to L601

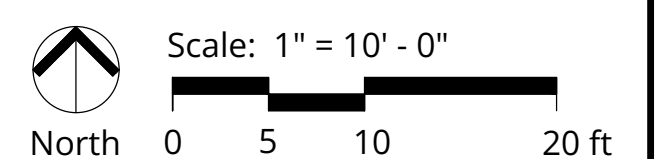
MATCHLINE L602 to L600

- NOTES:
- IRRIGATION PLAN SHALL BE USED AS A GUIDE ONLY. CONTRACTOR TO ADJUST LOCATION OF SYSTEM COMPONENTS IN ORDER TO AVOID INSTALLATION OF IRRIGATION COMPONENTS IN CLOSE PROXIMITY TO TREES AND PALMS AND OVERWATERING OF INSTALLED PLANT MATERIAL.
  - BUBBLERS: INSTALL (1) BUBBLER AT EACH NEW PALM, (3) BUBBLERS AT EACH NEW MEDJOOB DATE PALM, (2) BUBBLERS AT EACH NEW TREE, (4) BUBBLERS AT TRANSPLANTED LARGE CANOPY TREES, AND (2) BUBBLERS AT TRANSPLANTED PALMS. TO AVOID OVERWATERING, ADJUST BUBBLER QUANTITIES BASED ON SIZE OF ROOT BALL, WATER REQUIREMENTS FOR SPECIES AND COVERAGE PROVIDED BY ADJACENT SPRAY HEADS.
  - REFER TO TREE PROTECTION SPECIFICATIONS FOR WORK AROUND EXISTING TREES.
  - REFER TO ROOT BARRIER SPECIFICATIONS FOR WORK INTERSECTING ROOT BARRIER PANELS.
  - REFER TO IRRIGATION SPECIFICATIONS FOR EXISTING COMPONENTS NOTES.

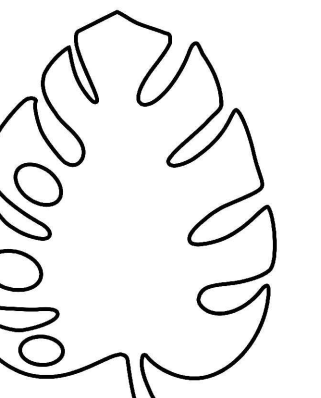
INSTALL SINGLE BUBBLER AT PALMS AND TREES WHERE SPRAY HEAD COVERAGE PROVIDES SUPPLEMENTAL ROOTBALL IRRIGATION (TYP.)

1 IRRIGATION PLAN - NORTHWEST  
L600

Scale: 1" = 10'-0"



BID PACKAGE - NOT FOR CONSTRUCTION



**CARLOS SOMOZA**  
LANDSCAPE ARCHITECTURE

1 ALHAMBRA PLAZA FLOOR PH  
CORAL GABLES, FL 33134  
TEL 786.440.6567  
WEB DESIGN SOMOZA.COM  
EMAIL INFO@DESIGN SOMOZA.COM

SEAL

CARLOS E. SOMOZA  
REGISTERED LANDSCAPE ARCHITECT  
STATE OF FLORIDA LICENSE LA6667457

PROJECT NAME + ADDRESS

**WELLNESS CENTER**

1 GOLDEN BEACH DRIVE  
GOLDEN BEACH, FL 33160

TOWN OF GOLDEN BEACH  
GOLDEN BEACH, FLORIDA

SUBMITTAL INFORMATION

PROJECT NUMBER	---
CHECKED BY	CS
DRAWN BY	CS/SP
SUBMITTAL %/ PHASE	SD
ORIGINAL ISSUED DATE	2026-04-08
LAST UPDATED	2026-04-08 BID SET

REVISIONS

#	DATE	DESCRIPTION
-	2026-05-18	Irrigation Bid

SHEET TITLE

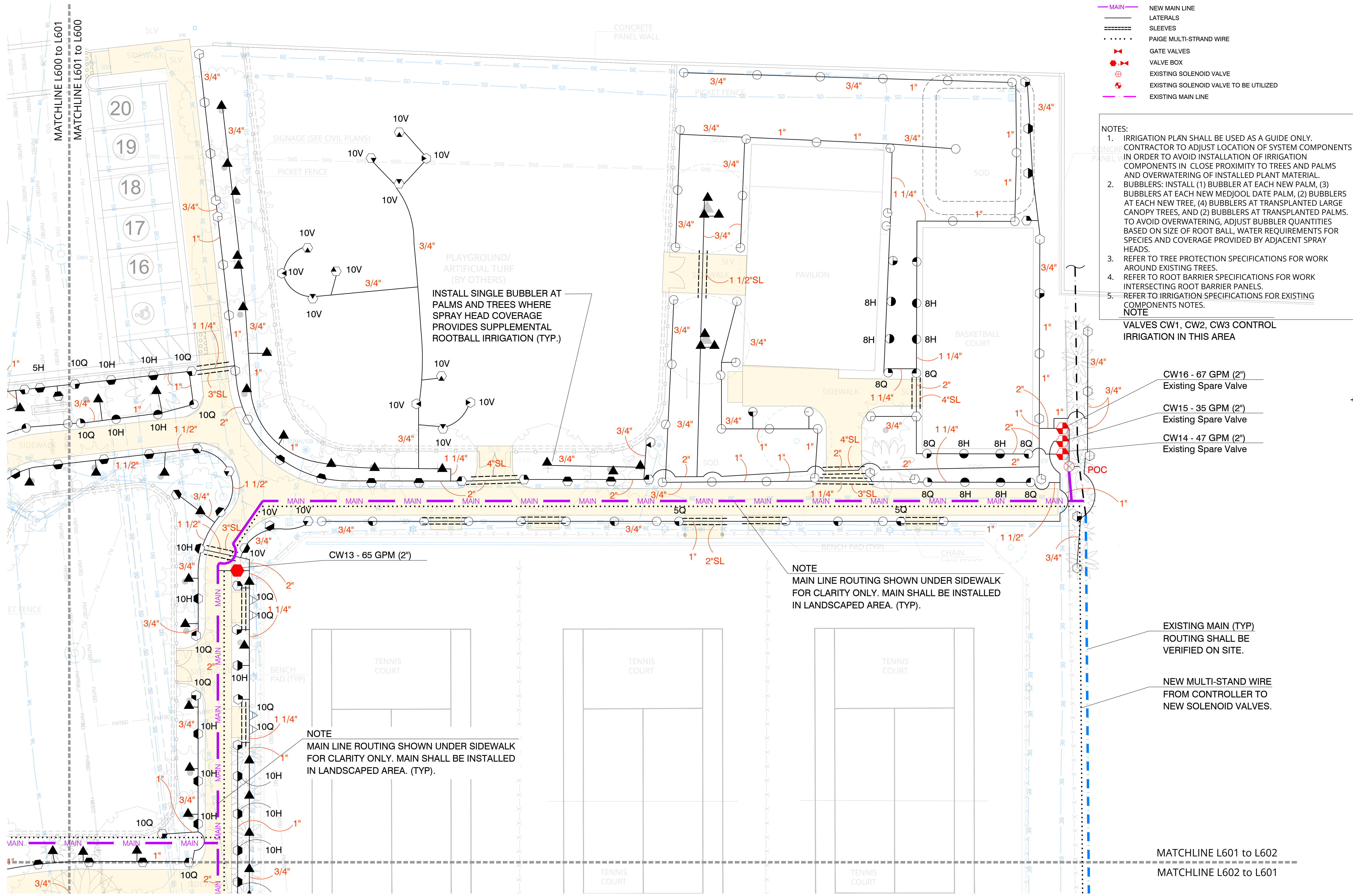
IRRIGATION PLAN  
NW

SHEET NO.

**L600**

5/18/2026 5:21 PM

c:\users\info\Desktop\working\2\_golden\_beach\1\_wellness\_center\l600\_irrigation\final\_20260518.dwg



- LEGEND**
- MAIN
  - NEW MAIN LINE
  - LATERALS
  - SLEEVES
  - ..... PAIGE MULTI-STRAND WIRE
  - ▶ GATE VALVES
  - VALVE BOX
  - ⊕ EXISTING SOLENOID VALVE
  - ⊖ EXISTING SOLENOID VALVE TO BE UTILIZED
  - EXISTING MAIN LINE

- NOTES:**
1. IRRIGATION PLAN SHALL BE USED AS A GUIDE ONLY. CONTRACTOR TO ADJUST LOCATION OF SYSTEM COMPONENTS IN ORDER TO AVOID INSTALLATION OF IRRIGATION COMPONENTS IN CLOSE PROXIMITY TO TREES AND PALMS AND OVERWATERING OF INSTALLED PLANT MATERIAL.
  2. BUBBLERS: INSTALL (1) BUBBLER AT EACH NEW PALM, (3) BUBBLERS AT EACH NEW MEDJOL DATE PALM, (2) BUBBLERS AT EACH NEW TREE, (4) BUBBLERS AT TRANSPLANTED LARGE CANOPY TREES, AND (2) BUBBLERS AT TRANSPLANTED PALMS. TO AVOID OVERWATERING, ADJUST BUBBLER QUANTITIES BASED ON SIZE OF ROOT BALL, WATER REQUIREMENTS FOR SPECIES AND COVERAGE PROVIDED BY ADJACENT SPRAY HEADS.
  3. REFER TO TREE PROTECTION SPECIFICATIONS FOR WORK AROUND EXISTING TREES.
  4. REFER TO ROOT BARRIER SPECIFICATIONS FOR WORK INTERSECTING ROOT BARRIER PANELS.
  5. REFER TO IRRIGATION SPECIFICATIONS FOR EXISTING COMPONENTS NOTES.

VALVES CW1, CW2, CW3 CONTROL IRRIGATION IN THIS AREA

- CW16 - 67 GPM (2") Existing Spare Valve
- CW15 - 35 GPM (2") Existing Spare Valve
- CW14 - 47 GPM (2") Existing Spare Valve

**NOTE**  
MAIN LINE ROUTING SHOWN UNDER SIDEWALK FOR CLARITY ONLY. MAIN SHALL BE INSTALLED IN LANDSCAPED AREA. (TYP.)

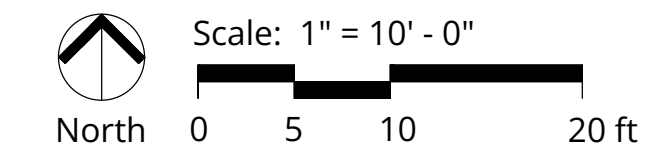
**NOTE**  
MAIN LINE ROUTING SHOWN UNDER SIDEWALK FOR CLARITY ONLY. MAIN SHALL BE INSTALLED IN LANDSCAPED AREA. (TYP.)

EXISTING MAIN (TYP)  
ROUTING SHALL BE VERIFIED ON SITE.

NEW MULTI-STAND WIRE  
FROM CONTROLLER TO NEW SOLENOID VALVES.

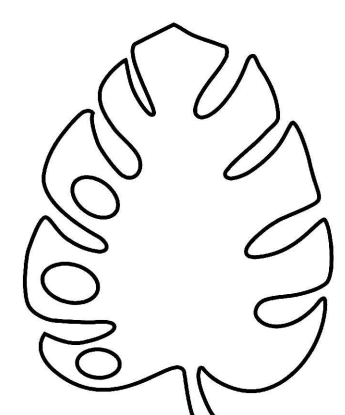
**1 IRRIGATION PLAN - NORTHEAST**  
L601

Scale: 1" = 10'-0"



**BID PACKAGE - NOT FOR CONSTRUCTION**

LANDSCAPE ARCHITECT



**CARLOS SOMOZA**  
LANDSCAPE ARCHITECTURE

1 ALHAMBRA PLAZA FLOOR PH  
CORAL GABLES, FL 33134  
TEL 786.440.6567  
WEB DESIGNSONOZA.COM  
EMAIL INFO@DESIGNSONOZA.COM

SEAL

CARLOS E. SOMOZA  
REGISTERED LANDSCAPE ARCHITECT  
STATE OF FLORIDA LICENSE LA6667457

PROJECT NAME + ADDRESS

**WELLNESS CENTER**

1 GOLDEN BEACH DRIVE  
GOLDEN BEACH, FL 33160

TOWN OF GOLDEN BEACH  
GOLDEN BEACH, FLORIDA

**SUBMITTAL INFORMATION**

PROJECT NUMBER	---
CHECKED BY	CS
DRAWN BY	CS/SP
SUBMITTAL #/ PHASE	SD
ORIGINAL ISSUED DATE	2026-04-08
LAST UPDATED	2026-04-08 BID SET

**REVISIONS**

#	DATE	DESCRIPTION
-	2026-05-18	Irrigation Bid

**SHEET TITLE**

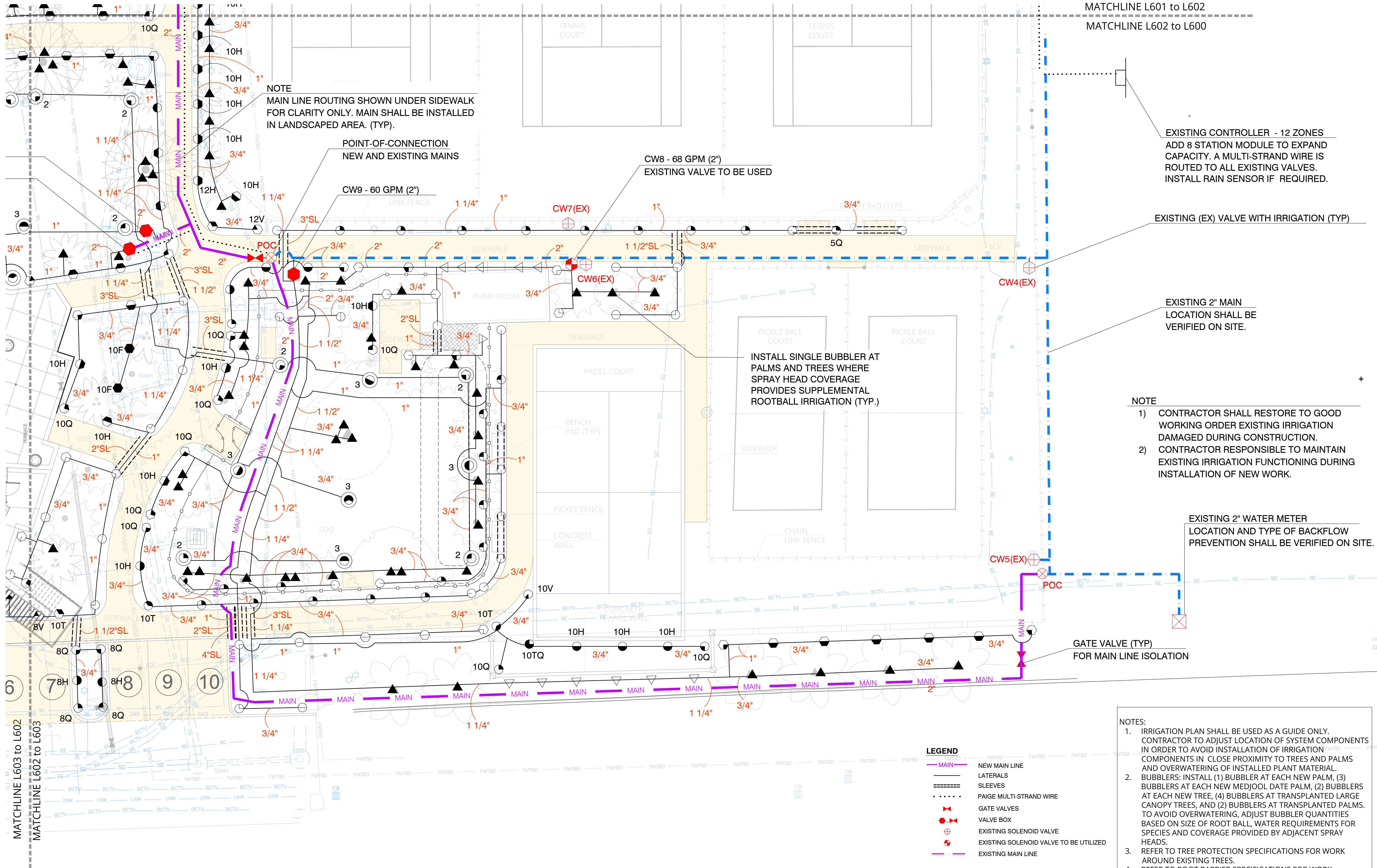
**IRRIGATION PLAN**  
NE

SHEET NO.

**L601**

5/18/2026 5:22 PM

c:\users\nt\Desktop\working2\_golden beach\1\_wellness center\l600 irrigation final 20260518.dwg



**NOTE**  
 MAIN LINE ROUTING SHOWN UNDER SIDEWALK FOR CLARITY ONLY. MAIN SHALL BE INSTALLED IN LANDSCAPED AREA. (TYP).

**POINT-OF-CONNECTION**  
 NEW AND EXISTING MAINS

CW8 - 68 GPM (2")  
 EXISTING VALVE TO BE USED

CW9 - 60 GPM (2")

**EXISTING CONTROLLER - 12 ZONES**  
 ADD 8 STATION MODULE TO EXPAND CAPACITY. A MULTI-STRAND WIRE IS ROUTED TO ALL EXISTING VALVES. INSTALL RAIN SENSOR IF REQUIRED.

**EXISTING (EX) VALVE WITH IRRIGATION (TYP)**

**EXISTING 2" MAIN**  
 LOCATION SHALL BE VERIFIED ON SITE.

**INSTALL SINGLE BUBBLER AT PALMS AND TREES WHERE SPRAY HEAD COVERAGE PROVIDES SUPPLEMENTAL ROOTBALL IRRIGATION (TYP.)**

**NOTE**  
 1) CONTRACTOR SHALL RESTORE TO GOOD WORKING ORDER EXISTING IRRIGATION DAMAGED DURING CONSTRUCTION.  
 2) CONTRACTOR RESPONSIBLE TO MAINTAIN EXISTING IRRIGATION FUNCTIONING DURING INSTALLATION OF NEW WORK.

**EXISTING 2" WATER METER**  
 LOCATION AND TYPE OF BACKFLOW PREVENTION SHALL BE VERIFIED ON SITE.

**GATE VALVE (TYP)**  
 FOR MAIN LINE ISOLATION

**LEGEND**

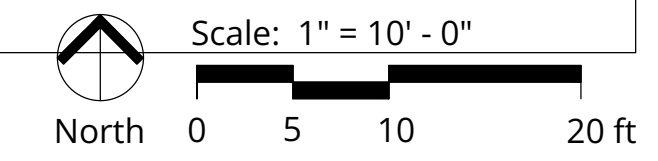
	NEW MAIN LINE
	LATERALS
	SLEEVES
	PAIGE MULTI-STRAND WIRE
	GATE VALVES
	VALVE BOX
	EXISTING SOLENOID VALVE
	EXISTING SOLENOID VALVE TO BE UTILIZED
	EXISTING MAIN LINE

**NOTES:**

- IRRIGATION PLAN SHALL BE USED AS A GUIDE ONLY. CONTRACTOR TO ADJUST LOCATION OF SYSTEM COMPONENTS IN ORDER TO AVOID INSTALLATION OF IRRIGATION COMPONENTS IN CLOSE PROXIMITY TO TREES AND PALMS AND OVERWATERING OF INSTALLED PLANT MATERIAL. BUBBLERS: INSTALL (1) BUBBLER AT EACH NEW PALM, (3) BUBBLERS AT EACH NEW MEDJOL DATE PALM, (2) BUBBLERS AT EACH NEW TREE, (4) BUBBLERS AT TRANSPLANTED LARGE CANOPY TREES, AND (2) BUBBLERS AT TRANSPLANTED PALMS. TO AVOID OVERWATERING, ADJUST BUBBLER QUANTITIES BASED ON SIZE OF ROOT BALL, WATER REQUIREMENTS FOR SPECIES AND COVERAGE PROVIDED BY ADJACENT SPRAY HEADS.
- REFER TO TREE PROTECTION SPECIFICATIONS FOR WORK AROUND EXISTING TREES.
- REFER TO ROOT BARRIER SPECIFICATIONS FOR WORK INTERSECTING ROOT BARRIER PANELS.
- REFER TO IRRIGATION SPECIFICATIONS FOR EXISTING COMPONENTS NOTES.

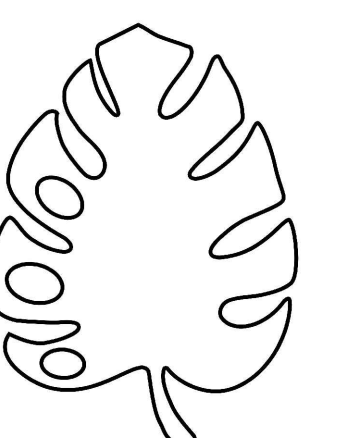
**1 IRRIGATION PLAN SOUTHEAST**  
 L602

Scale: 1" = 10'-0"



**BID PACKAGE - NOT FOR CONSTRUCTION**

LANDSCAPE ARCHITECT



**CARLOS SOMOZA**  
 LANDSCAPE ARCHITECTURE

1 ALHAMBRA PLAZA FLOOR PH  
 CORAL GABLES, FL 33134  
 TEL 786.440.6567  
 WEB DESIGNSONOMOZA.COM  
 EMAIL INFO@DESIGNSONOMOZA.COM

SEAL

CARLOS E. SOMOZA  
 REGISTERED LANDSCAPE ARCHITECT  
 STATE OF FLORIDA LICENSE LA6667457

PROJECT NAME + ADDRESS

**WELLNESS CENTER**

1 GOLDEN BEACH DRIVE  
 GOLDEN BEACH, FL 33160

TOWN OF GOLDEN BEACH  
 GOLDEN BEACH, FLORIDA

**SUBMITTAL INFORMATION**

PROJECT NUMBER	---
CHECKED BY	CS
DRAWN BY	CS/SP
SUBMITTAL %/PHASE	SD
ORIGINAL ISSUED DATE	2026-04-08
LAST UPDATED	2026-04-08 BID SET

**REVISIONS**

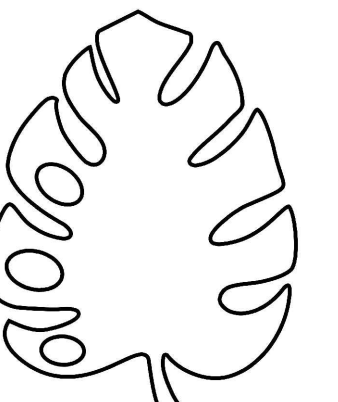
#	DATE
-	2026-05-18 Irrigation Bid

**SHEET TITLE**

**IRRIGATION PLAN SE**

SHEET NO.

**L602**



**CARLOS SOMOZA**  
LANDSCAPE ARCHITECTURE

1 ALHAMBRA PLAZA FLOOR PH  
CORAL GABLES, FL 33134  
TEL 786.440.6567  
WEB DESIGNSONOMOZA.COM  
EMAIL INFO@DESIGNSONOMOZA.COM

SEAL

CARLOS E. SOMOZA  
REGISTERED LANDSCAPE ARCHITECT  
STATE OF FLORIDA LICENSE LA6667457

PROJECT NAME + ADDRESS

**WELLNESS CENTER**

1 GOLDEN BEACH DRIVE  
GOLDEN BEACH, FL 33160

TOWN OF GOLDEN BEACH  
GOLDEN BEACH, FLORIDA

SUBMITTAL INFORMATION

PROJECT NUMBER	---
CHECKED BY	CS
DRAWN BY	CS/SP
SUBMITTAL #/ PHASE	SD
ORIGINAL ISSUED DATE	2026-04-08
LAST UPDATED	2026-04-08 BID SET

REVISIONS

#	DATE
-	2026-05-18 Irrigation Bid

SHEET TITLE

IRRIGATION PLAN  
SW

SHEET NO.

**L603**

MATCHLINE L600 to L603

MATCHLINE L603 to L600

**LEGEND**

- NEW MAIN LINE
- LATERALS
- SLEEVES
- PAIGE MULTI-STRAND WIRE
- GATE VALVES
- VALVE BOX
- EXISTING SOLENOID VALVE
- EXISTING SOLENOID VALVE TO BE UTILIZED
- EXISTING MAIN LINE

**NOTES:**

- IRRIGATION PLAN SHALL BE USED AS A GUIDE ONLY. CONTRACTOR TO ADJUST LOCATION OF SYSTEM COMPONENTS IN ORDER TO AVOID INSTALLATION OF IRRIGATION COMPONENTS IN CLOSE PROXIMITY TO TREES AND PALMS AND OVERWATERING OF INSTALLED PLANT MATERIAL.
- BUBBLERS: INSTALL (1) BUBBLER AT EACH NEW PALM, (3) BUBBLERS AT EACH NEW MEDJOL DATE PALM, (2) BUBBLERS AT EACH NEW TREE, (4) BUBBLERS AT TRANSPLANTED LARGE CANOPY TREES, AND (2) BUBBLERS AT TRANSPLANTED PALMS. TO AVOID OVERWATERING, ADJUST BUBBLER QUANTITIES BASED ON SIZE OF ROOT BALL, WATER REQUIREMENTS FOR SPECIES AND COVERAGE PROVIDED BY ADJACENT SPRAY HEADS.
- REFER TO TREE PROTECTION SPECIFICATIONS FOR WORK AROUND EXISTING TREES.
- REFER TO ROOT BARRIER SPECIFICATIONS FOR WORK INTERSECTING ROOT BARRIER PANELS.
- REFER TO IRRIGATION SPECIFICATIONS FOR EXISTING COMPONENTS NOTES.

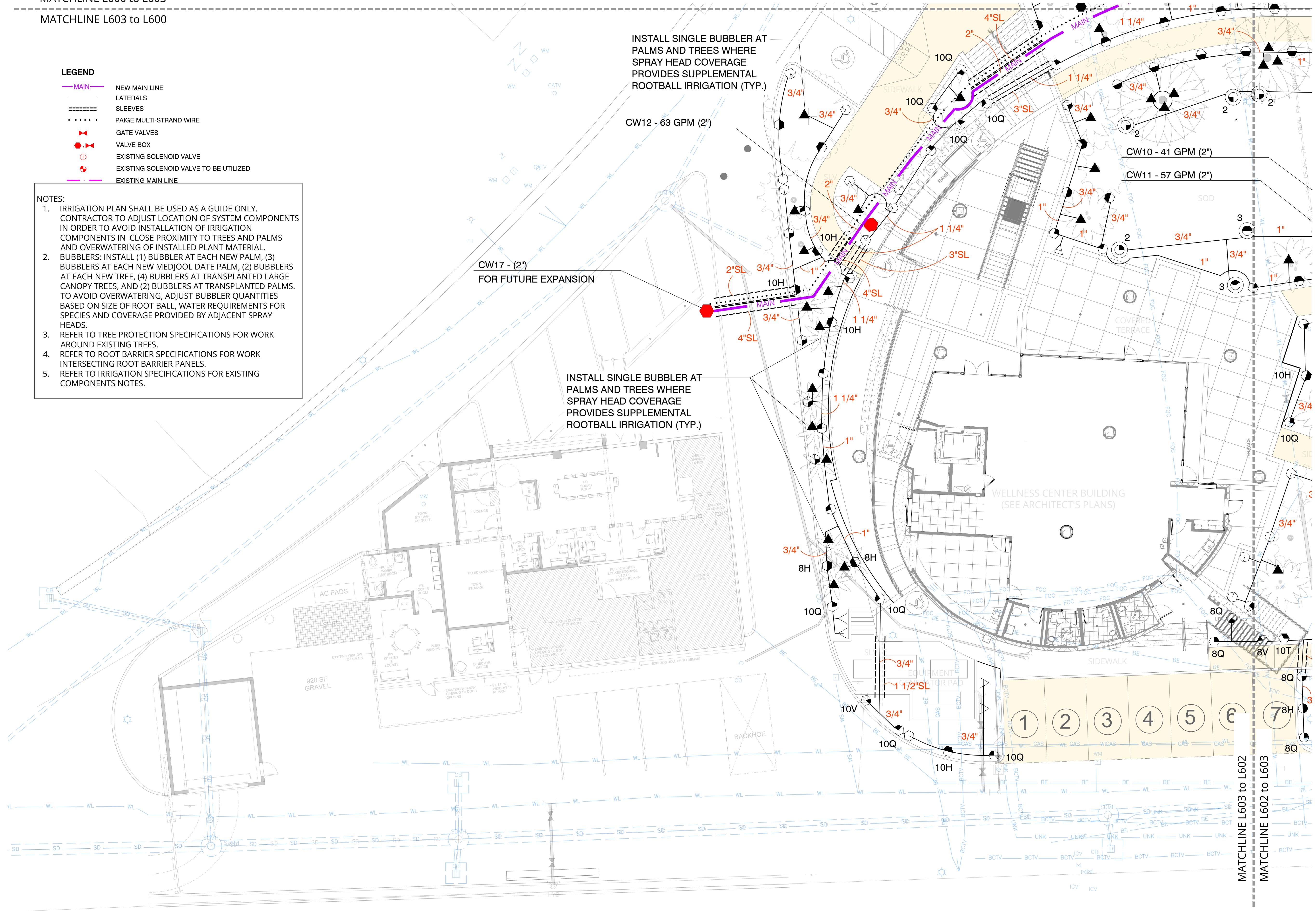
INSTALL SINGLE BUBBLER AT PALMS AND TREES WHERE SPRAY HEAD COVERAGE PROVIDES SUPPLEMENTAL ROOTBALL IRRIGATION (TYP.)

CW12 - 63 GPM (2")

CW17 - (2")  
FOR FUTURE EXPANSION

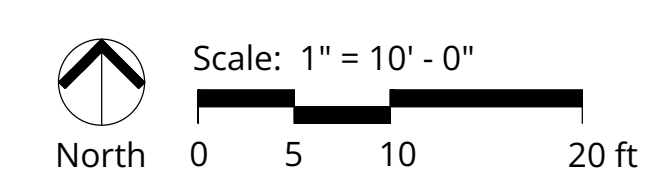
INSTALL SINGLE BUBBLER AT PALMS AND TREES WHERE SPRAY HEAD COVERAGE PROVIDES SUPPLEMENTAL ROOTBALL IRRIGATION (TYP.)

WELLNESS CENTER BUILDING  
(SEE ARCHITECT'S PLANS)



1 IRRIGATION PLAN SOUTHWEST  
L603

Scale: 1" = 10'-0"



BID PACKAGE - NOT FOR CONSTRUCTION

5/18/2026 5:22 PM

c:\users\info\Desktop\working\2\_golden beach\1\_wellness center\acad\l600 irrigation final 20260518.dwg

5/18/2026 4:53 PM

c:\users\info\Desktop\working\2\_golden beach\1\_wellness center\aa\l604\_ irrigation notes details.dwg

GENERAL

RELATED WORK: LANDSCAPE, TREE PROTECTION, SOIL PREPARATION, SLEEVES UNDER PAVED SURFACES, CIVIL ENGINEERING PLANS REFER TO ROOT BARRIER AND TREE PROTECTION DETAILS AND SPECIFICATIONS FOR WORK AROUND EXISTING TREES AND PALMS

THE INSTALLING CONTRACTOR SHALL PROVIDE AN AS-BUILT IRRIGATION PLAN ACCURATELY REFLECTING THE FINAL INSTALLED SYSTEM, INCLUDING ALL MAINLINE AND LATERAL PIPING, SLEEVES, IRRIGATION HEAD TYPES AND LOCATIONS, VALVES, CONTROLLER LOCATIONS, PUMP EQUIPMENT, AND BACKFLOW PREVENTER LOCATIONS, INCLUDING ALL FIELD REVISIONS. THE AS-BUILT PLAN SHALL BE PREPARED AT A SCALE OF 1" = 10'-0" AND SUBMITTED TO THE CLIENT WITHIN TEN (10) DAYS FOLLOWING FINAL INSPECTION AND APPROVAL OF THE IRRIGATION SYSTEM.

IRRIGATION NOTES & SPECIFICATIONS

IRRIGATION SHALL BE INSTALLED IN ACCORDANCE WITH LOCAL CODES, CONTRACT DRAWINGS, CONTRACT SPECIFICATIONS, AND APPENDIX "F" OF THE FLORIDA BUILDING CODE.

IRRIGATION SHALL BE INSTALLED IN ACCORDANCE WITH LOCAL CODES, CONTRACT DRAWINGS, CONTRACT SPECIFICATIONS, AND APPENDIX "F" OF THE FLORIDA BUILDING CODE.

GENERAL

IRRIGATION DESIGN BASED ON PLANS DATED MARCH 8, 2026 BY CARLOS SOMOZA LANDSCAPE ARCHITECTURE AND SUBSEQUENT REVISIONS AND ADDENDA. CONTRACTOR SHALL REFER TO THIS PLAN TO COORDINATE SPRINKLER LOCATIONS AND PIPE ROUTING WITH NEW AND EXISTING PLANT LOCATIONS.

THIS IRRIGATION PLAN SHALL BE USED AS A GUIDE ONLY. IRRIGATION SHALL BE INSTALL TO MATCH ON SITE CONDITIONS AND TO OVERCOME THE INHERENT INACCURACIES THAT RESULT WHEN DESIGNING FROM BASE PLANS SCALED AT 1" = 10'.

THE WATER SOURCE IS AN EXISTING 2" CITY METER WHICH SUPPLIES THE EXISTING IRRIGATION SYSTEM.

IRRIGATION SYSTEM SHALL BE INSTALLED AND MAINTAINED TO AVOID OVERTHROW AND DIRECT SPRAY ONTO IMPERVIOUS SURFACES INCLUDING PAVEMENT, SIDEWALKS, BUILDINGS AND ONTO EXISTING AND NEW TREES AND PALM TRUNKS.

EXISTING BACKFLOW PREVENTION SHALL BE EVALUATED TO DETERMINE IF IT MEETS CONNECT CODES.

IRRIGATION HAS BEEN DESIGNED AS A TYPICAL BLOCK VALVE TYPE USING RAINBIRD SPRAY SPRINKLERS AND IN-LINE VALVES. AN ESP CONTROLLER SHALL BE USED. AN 8 STATION MODULE SHALL BE ADDED TO THE EXISTING CONTROLLER TO INCREASE STATION CAPACITY. IF NOT EXISTING, A RAIN SENSOR SHALL BE INSTALLED TO CONSERVE WATER.

THE CONTRACTOR SHALL BECOME FULLY ACQUAINTED WITH THE EXISTING CONDITIONS AND ALL PROPOSED IMPROVEMENTS ON THE SITE INCLUDING BUT NOT LIMITED TO SETBACKS, EXISTING UTILITY LOCATIONS, PROPOSED PLANTING, IRRIGATION AND WOOD DECK CONSTRUCTION.

THE CONTRACTOR SHALL CONTACT SUNSHINE STATE ONE CALL AT 811 A MINIMUM OF THREE FULL BUSINESS DAYS BEFORE DIGGING. TO REQUEST THAT UNDERGROUND UTILITIES BE MARKED. REPORT ANY CONFLICTS TO THE CLIENT'S REPRESENTATIVE IMMEDIATELY.

CONTRACTOR IS RESPONSIBLE FOR THE REMOVAL AND PROPER DISPOSAL OF ALL MATERIALS AND DEBRIS CREATED DURING THE INSTALLATION OF THE IRRIGATION. CONTRACTOR IS RESPONSIBLE FOR THE REPAIR AND/OR REPLACEMENT OF EXISTING SITE ARCHITECTURE AND UTILITIES THAT ARE DAMAGED DURING INSTALLATION AND TESTING OF THE IRRIGATION.

CONTRACTOR SHALL VISIT THE SITE TO BECOME FAMILIAR WITH SITE CONDITIONS, AND STUDY THE PLANS FOR ADDITIONAL INFORMATION.

TO ENSURE PROPER OPERATION, PRESSURE REQUIRED, SOURCE SIZE, VALVE SIZES, ZONE CAPACITIES, SPRINKLER SPACING, PIPE AND WIRE SIZES, INSTALLATION NOTES AND DETAILS, AND SPECIFICATIONS SHALL BE FOLLOWED AS SHOWN.

THE IRRIGATION SYSTEM BE INSTALLED BY A LICENSED AND INSURED IRRIGATION CONTRACTOR AS REQUIRED BY STATE AND LOCAL CODES. THE IRRIGATION SYSTEM SHALL BE INSTALLED TO ADEQUATELY WATER LAWN AREAS, GROUND COVER PLANTINGS (I.E. PERENNIALS AND SHRUBS), PROPOSED TREES AND PALMS. EXISTING VEGETATION SHALL BE IRRIGATED AS SHOWN. THE SYSTEM SHALL BE INSTALLED TO ENSURE PROPER OPERATION, INCLUDING PROPER REQUIRED PRESSURE, SOURCE SIZE, VALVE SIZES, ZONE CAPACITIES, SPRINKLER SPACING, AND PIPE AND WIRE SIZES.

BID LINE ITEMS AND OPTIONS

THE CONTRACTOR SHALL PROVIDE A PROPOSAL FOR THE INSTALLATION OF A NEW IRRIGATION SYSTEM. EXISTING MAIN LINE SHALL BE USED AS NOTED ON PLANS.

CONTRACTOR SHALL INCLUDE A LIST OF ALL IRRIGATION COMPONENTS BEING USED INCLUDING, BUT NOT LIMITED TO PUMPS, PIPE, VALVES, SENSORS, WATER METERS AND CONTROLLERS.

CONTRACTOR TO INCLUDE PERMIT AND PERMIT FEES INCLUDING WATER METERS AND DRILLING OF WELLS.

CONTRACTOR SHALL PERFORM A DIAGNOSTIC TO EVALUATE THE CONDITION OF ANY IRRIGATION COMPONENTS AND BID THE JOB ACCORDINGLY.

CONTRACTOR SHALL SUBMIT A DETAILED, ITEMIZED LINE-ITEM COST BREAKDOWN FOR ALL IRRIGATION COMPONENTS SHOWN ON THE BID DRAWINGS. LUMP-SUM PRICING WILL NOT BE ACCEPTED. THE BREAKDOWN MUST SPECIFY MANUFACTURER, MODEL, SIZE, AND EXACT QUANTITIES FOR THE FOLLOWING:

PIPING: LINEAR FOOTAGE OF MAIN LINES, LATERAL LINES, AND SLEEVES (BROKEN DOWN BY DIAMETER AND SCHEDULE/CLASS).

VALVES: QUANTITIES FOR BACKFLOW PREVENTERS, MASTER VALVES, ZONE VALVES, AND VALVE BOXES.

EMISSION DEVICES: QUANTITIES FOR ROTORS, POP-UP SPRAYS, NOZZLES, AND DRIP IRRIGATION ZONES.

CONTROL SYSTEM: CONTROLLER MODEL, SENSORS, AND TOTAL LINEAR FOOTAGE/GAUGE OF CONTROL WIRE.

LABOR & PERMITS: SEPARATE LINE ITEMS FOR LABOR, TRENCHING/EXCAVATION, PERMITTING FEES, AND WARRANTY TERMS.

PIPE ROUTING IS SCHEMATIC ONLY AND SHALL BE ADJUSTED FOR ON SITE CONDITIONS. PIPE SHALL BE INSTALLED TO MINIMIZE DAMAGE TO THE ROOT SYSTEMS OF EXISTING TREES.

THE LOCATION OF POINTS OF CONNECTION BETWEEN NEW AND EXISTING MAIN LINE SHALL BE VERIFIED ON SITE.

PIPE SHALL BE INSTALLED IN ACCORDANCE WITH LOCAL CODES AND PIPE MANUFACTURER'S INSTRUCTIONS.

PIPE ROUTED UNDER HARDSCAPED AREAS SHALL BE SLEEVED IN SCH 40 PVC. EACH SLEEVE SHALL BE (1) BURIED TO A MINIMUM DEPTH OF 18", (2) TWO PIPE SIZES LARGER THAN CARRIER PIPE, AND (3) EXTENDED 3' BEYOND HARDSCAPED AREA. CONTRACTOR SHALL VERIFY THE SIZE, DEPTH AND LOCATION OF ALL EXISTING SLEEVES.

PIPE INSTALLED ABOVE GRADE FOR THE BACKFLOW PREVENTER (IF REQUIRED) SHALL BE SCH 40 GALVANIZED STEEL. ALL OTHER PIPE AND FITTINGS SHALL BE SCH 40 TYPE 1120 PVC.

PIPE SIZED TO LIMIT FLOW VELOCITIES TO 5 FEET/SECOND AND TO LIMIT FRICTION LOSS IN THE PIPING NETWORK.

PIPE SHALL BE INSTALLED AT SUFFICIENT DEPTH BELOW GROUND TO PROTECT IT FROM HAZARD SUCH AS VEHICULAR TRAFFIC OR ROUTINE OCCURRENCES WHICH OCCUR IN THE NORMAL USE AND MAINTENANCE OF THE PROPERTY. IT SHOULD NOT EXCEED THE SCS CODE 430-DD. REFER TO THE APPLICABLE DETAIL FOR ADDITIONAL INFORMATION.

BACKFILL SHALL BE OF SUITABLE MATERIAL, FREE OF ROCKS, STONES, AND OTHER DEBRIS THAT WOULD DAMAGE IRRIGATION SYSTEM COMPONENTS.

THE BACKFLOW PREVENTER (IF REQUIRED) SHALL BE INSTALLED IN ACCORDANCE WITH LOCAL CODES AND SHALL BE LOCATED TO BE CONCEALED FROM VIEW.

GATE VALVES SHALL BE INSTALLED FOR ISOLATION. EACH VALVE SHALL BE TO LINE SIZE AND INSTALLED IN A VALVE BOX. POROUS MATERIAL SHALL BE INSTALLED PER BOX TO PROMOTE DRAINAGE.

SPRINKLERS

SPRINKLER LOCATIONS ARE SCHEMATIC ONLY AND SHALL BE ADJUSTED FOR LANDSCAPING, FENCES, SITE LIGHTING, PREVAILING WIND, MOUNDING, ETC. TO ENSURE PROPER COVERAGE WITH MINIMAL UNDESIRABLE OVERTHROW. A PRIME OBJECTIVE SHALL BE TO ELIMINATE OVERTHROW ONTO TREE AND PALM TRUNKS, PAVEMENT, SIDEWALKS, AND HARDSCAPE.

SPRINKLERS SHALL BE RAIN BIRD 1800 SERIES. SIX INCH POP-UP TYPE SHALL BE INSTALLED IN AREAS LANDSCAPED WITH SOD AND MULCH. TWELVE INCH POP-UP TYPE SHALL BE INSTALLED IN AREAS LANDSCAPED WITH GRASS COVER AND SHRUBS. AND BUBBLERS SHALL BE INSTALLED IN NARROW LANDSCAPED AREAS AND AT TREES AND PALMS.

POP-UP TYPE LOCATED IN SOD, MULCH, AND GROUND COVERS SHALL BE INSTALLED ON FLEXIBLE SWING JOINTS CONSISTING OF THICKWALLED POLY PIPE AND 1/2" INSERT ELBOWS.

POP-UP TYPE LOCATED IN SHRUBS SHALL BE INSTALLED ON 1/2" SCH 40 PVC RISERS TO A HEIGHT SO SPRINKLERS ARE CONCEALED FROM VIEW EXCEPT DURING USE.

BUBBLERS SHALL BE INSTALLED ON 1/2" SCH 40 PVC RISERS AT THE BASE OF PLANTS FOR LOW LEVEL WATERING. RISERS SHALL BE PAINTED FLAT BLACK TO BE LESS VISIBLE.

EACH SPRAY HEAD SHALL BE EQUIPPED WITH THE APPROPRIATE SPRAY NOZZLE.

ROTOR HEADS SHALL BE RAIN BIRD 5004 SERIES WHICH SHALL BE INSTALLED IN FLEXIBLE SWING JOINTS CONSISTING OF THICKWALLED POLY PIPE AND 3/4" INSERT ELBOWS.

ADJUSTMENT FEATURES OF SPRINKLERS SPECIFIED SHALL BE UTILIZED TO ENSURE PROPER COVERAGE WITH MINIMAL UNDESIRABLE OVERTHROW. LOW ANGLE, FLAT SPRAY, AND ADJUSTABLE ARC NOZZLES SHALL BE USED TO MINIMIZE OVERTHROW.

SPRINKLERS LOCATED ADJACENT TO HARDSCAPED AREAS SHALL BE INSTALLED AWAY FROM HARDSCAPED AREAS TO MINIMIZE OVERTHROW AND THE CHANCE OF DAMAGE BY VEHICLES, PEDESTRIANS, AND LAWN MAINTENANCE PERSONNEL AS A GENERAL RULE. 6" POP-UP SPRAY HEADS SHALL BE INSTALLED IN 4" SHRUB HEADS AND 12" POP-UP SPRAY HEADS SHALL BE INSTALLED IN 12" AND ROTOR HEADS SHALL BE INSTALLED IN 6".

CONTROL SYSTEM

AN EXISTING RAIN BIRD ESP CONTROLLER SHALL BE UTILIZED. AN 8 STATION EXPANSION MODULE SHALL BE INSTALLED TO INCREASE THE STATION COUNT TO 20.

CONTROLLER LOCATION SHALL BE VERIFIED ON SITE. PROPER GROUNDING SHALL BE ESTABLISHED IF REQUIRED.

NEW CONTROL LINES FROM AUTOMATIC CONTROLLER TO IN-LINE AUTOMATIC VALVES SHALL MULTI-STRAND TYPE WHICH SHALL BE INSTALLED IN ACCORDANCE WITH LOCAL CODES AND BURIED TO A MINIMUM DEPTH OF 15". SPLICES SHALL BE MADE WATERPROOF USING APPROVED METHODS.

AUTOMATIC VALVE LOCATIONS ARE SCHEMATIC ONLY AND SHALL BE ADJUSTED FOR ON SITE CONDITIONS. EACH VALVE SHALL BE INSTALLED IN A VALVE BOX. A MINIMUM OF ONE CUBIC FOOT OF GRAVEL SHALL BE PROVIDED PER BOX TO PROMOTE DRAINAGE.

WATER CONSERVATION EQUIPMENT (IF REQUIRED) SHALL BE INSTALLED IN ACCORDANCE WITH MANUFACTURER'S INSTRUCTIONS.

TIMING AND PRECIPITATION

TIMING OF EACH STATION SHALL BE SET IN THE FIELD TO MATCH LOCAL REQUIREMENTS. REFER TO ZONE SUMMARY CHART FOR RECOMMENDED RUN TIMES TO APPLY 1.0 INCHES/WEEK.

AS-BUILT PLAN

THE INSTALLING CONTRACTOR SHALL PROVIDE AN AS-BUILT IRRIGATION PLAN ACCURATELY REFLECTING THE FINAL INSTALLED SYSTEM, INCLUDING ALL MAINLINE AND LATERAL PIPING, IRRIGATION HEAD TYPES AND LOCATIONS, VALVES, CONTROLLER LOCATIONS, PUMP EQUIPMENT, AND BACKFLOW PREVENTER LOCATIONS, INCLUDING ALL FIELD REVISIONS.

THE AS-BUILT PLAN SHALL BE PREPARED AT A SCALE OF 1" = 10'-0" AND SUBMITTED TO THE CLIENT WITHIN TEN (10) DAYS FOLLOWING FINAL INSPECTION AND APPROVAL OF THE IRRIGATION SYSTEM.

SLEEVEING

CONTRACTOR TO COORDINATE INSTALLATION OF SLEEVES UNDER PAVED SURFACES AND THROUGH WALLS/PLANTERS, PRIOR TO CONSTRUCTION OF BUILDING SHELL AND HARDSCAPE PAVED AREAS. COORDINATE WITH GENERAL CONTRACTOR.

SLEEVEING ON PLANS IS DIAGRAMMATIC AND SHOULD BE ADJUSTED BASED ON EXISTING SITE CONDITIONS AND SITE IMPROVEMENTS. SLEEVEING PIPE SHALL BE INSTALLED IN ACCORDANCE WITH LOCAL CODES AND PIPE MANUFACTURER'S SPECIFICATIONS.

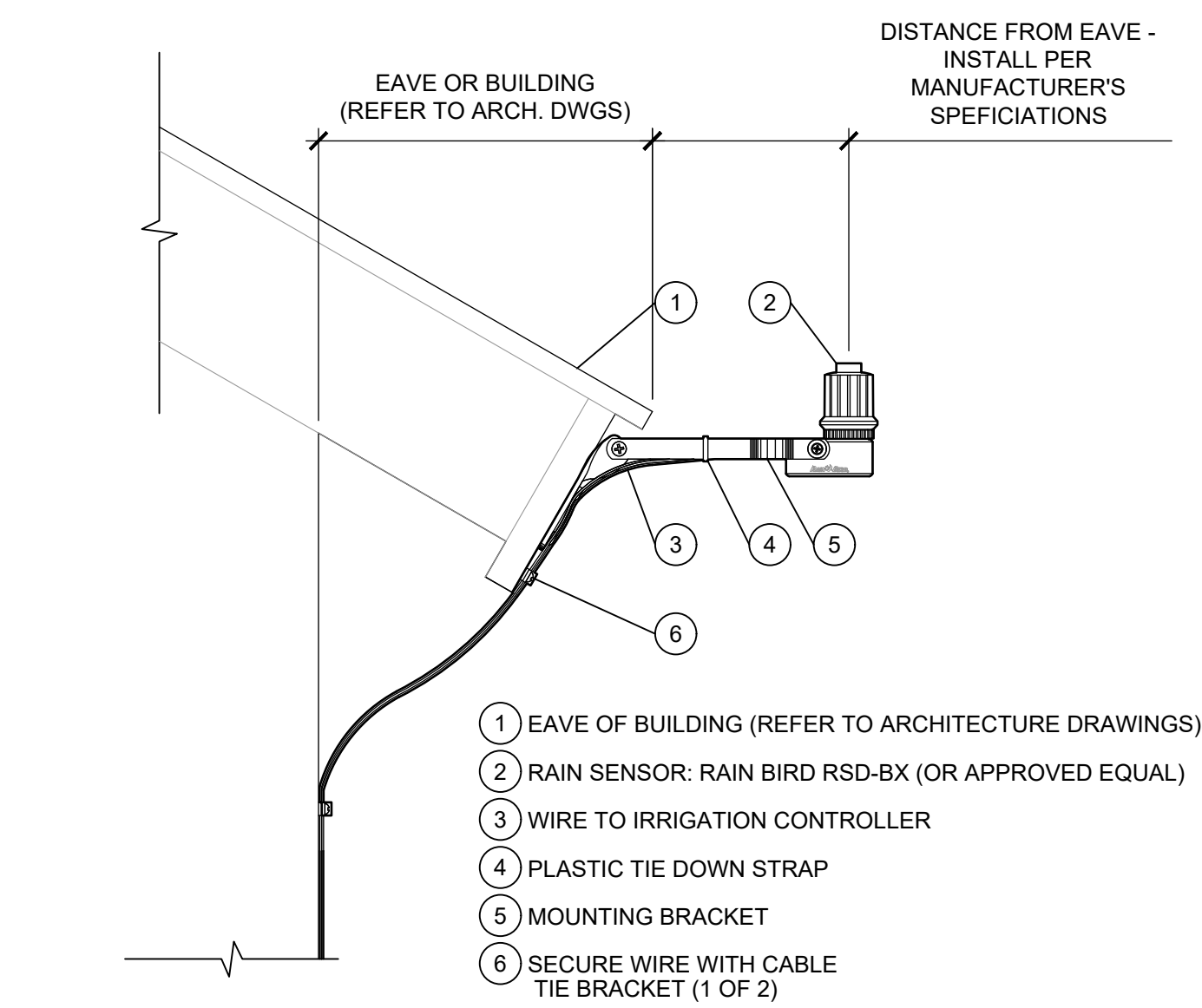
INSTALL SCHEDULE 40 PVC PIPE A MINIMUM OF TWO PIPE SIZES LARGER THAN THE CARRIER PIPE. INSTALL SLEEVES A MINIMUM OF 18" BELOW THE BOTTOM OF PAVED WALKWAY SURFACES AND 24" BELOW THE BOTTOM OF DRIVEWAY SURFACES IN ORDER TO AVOID SETTLING OR CRACKING OF THE PAVED SURFACE. CONTRACTOR TO ADEQUATELY COMPACT BACKFILL SURROUNDING SLEEVE TRENCH.

EXTEND THE PVC PIPE A MINIMUM OF 12" FROM THE EDGE OF PAVED WALKWAY SURFACES AND 36" BEYOND THE EDGE OF DRIVEWAYS.

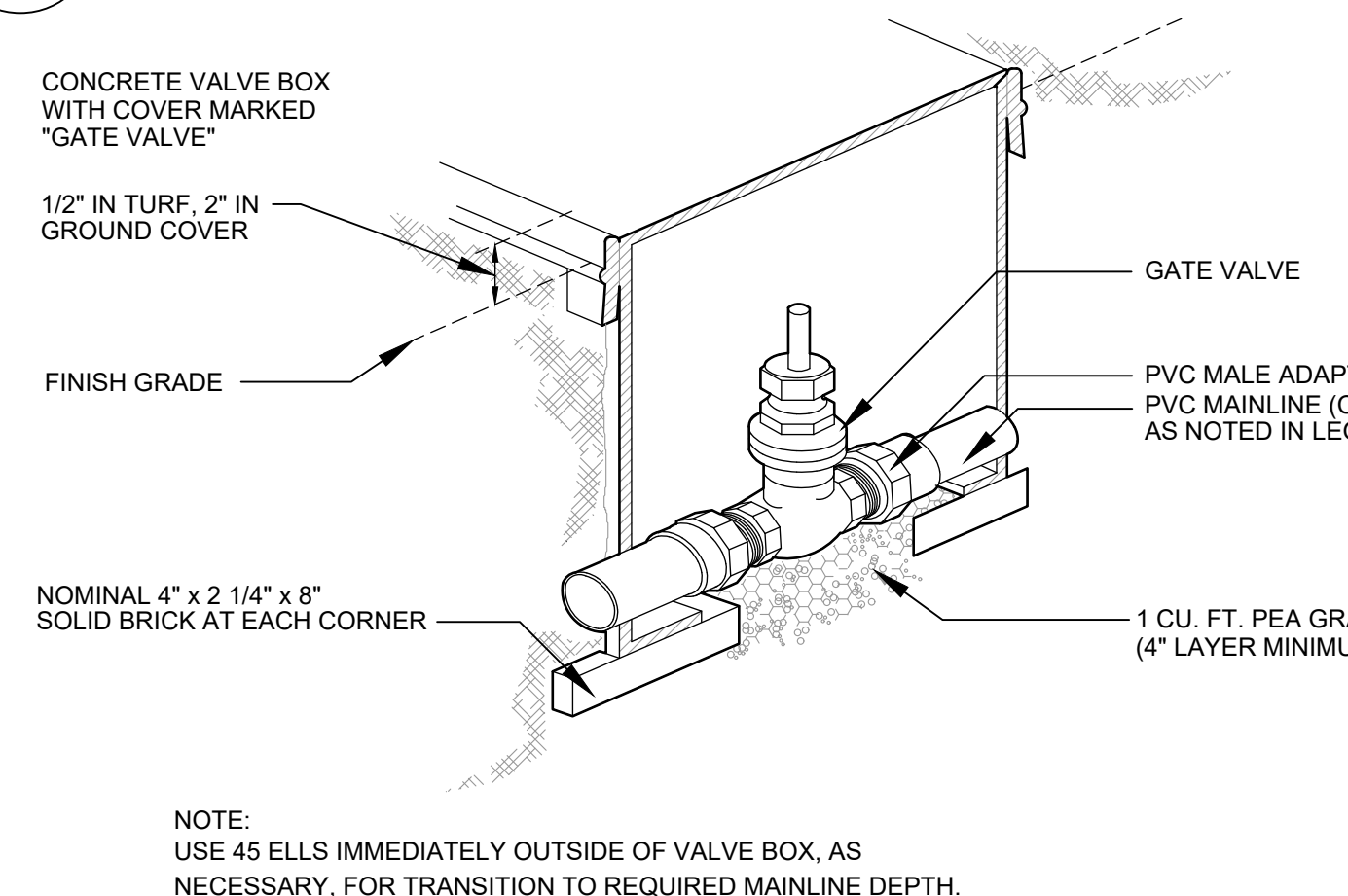
ADD METALLIC TAPE ON EACH SLEEVE. SEAL THE ENDS OF THE SLEEVES WITH DUCT TAPE IN ORDER TO AVOID DIRT OR DEBRIS FROM ENTERING THE PIPE.

WHEN THE LINES ARE RUNNING ADJACENT TO LARGE CANOPY TREES AND PALMS WITH AGGRESSIVE ROOT SYSTEMS, REROUTE THE LINE OR PROTECT THE MAIN LINE IN A SCHEDULE 40 PVC SLEEVE. DIAMETER SHOULD BE AT LEAST 1.5 - 2 X THE OUTER DIAMETER OF THE IRRIGATION MAINLINE SO IT CAN HAVE SUFFICIENT SPACE TO MOVE SLIGHTLY AND BE REPLACED LATER.

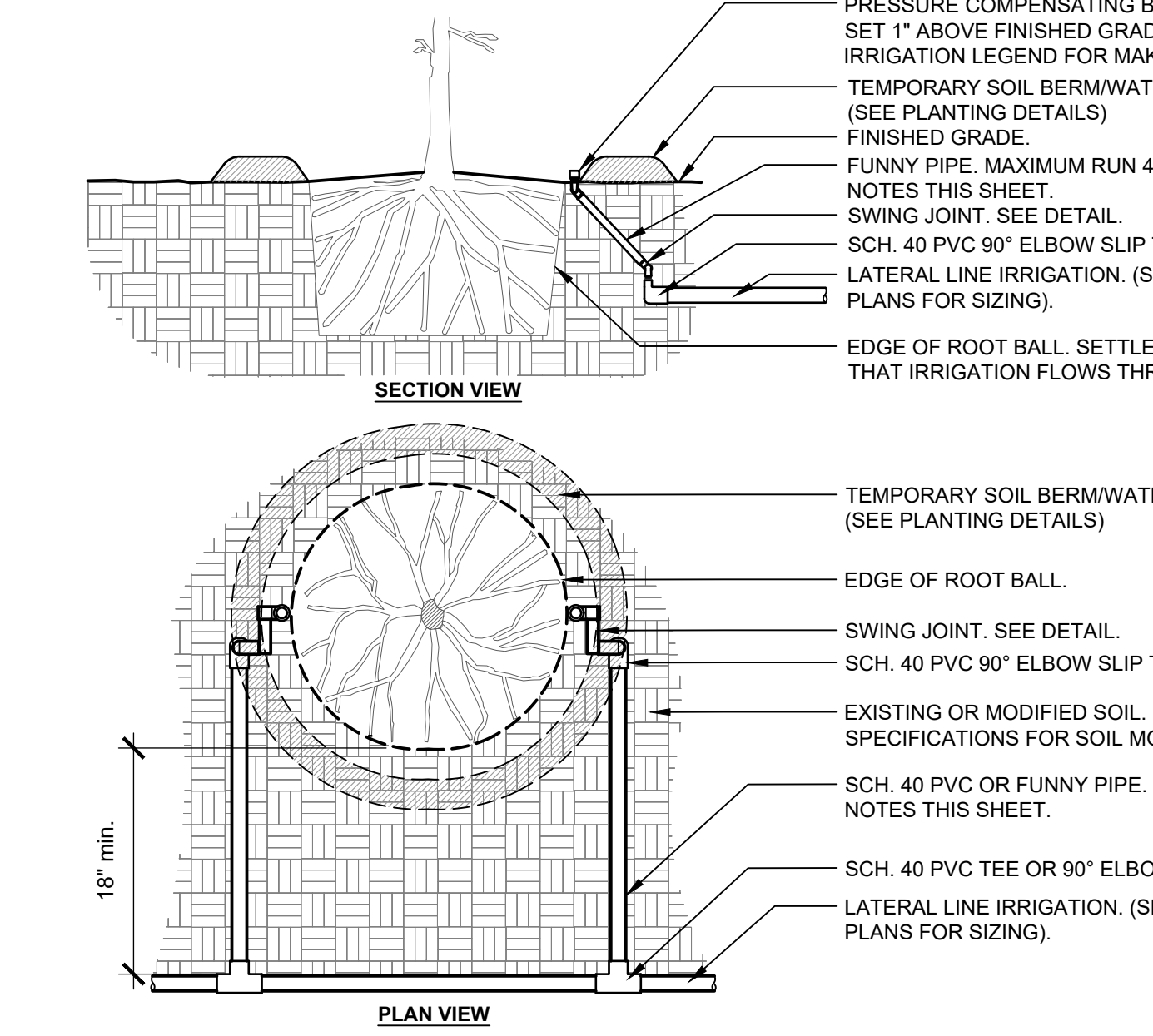
SLEEVE LOCATIONS SHOULD BE REVIEWED ON A CASE-BY-CASE BASIS AFTER THE TREES AND PALMS HAVE BEEN ROOT PRUNED. SLEEVE LENGTH SHOULD CONSIDER FUTURE GROWTH OF TREE OR PALM AND EXTEND BEYOND CANOPY IF NEEDED.



A L604 RAIN SENSOR RSD-BEX Not to Scale

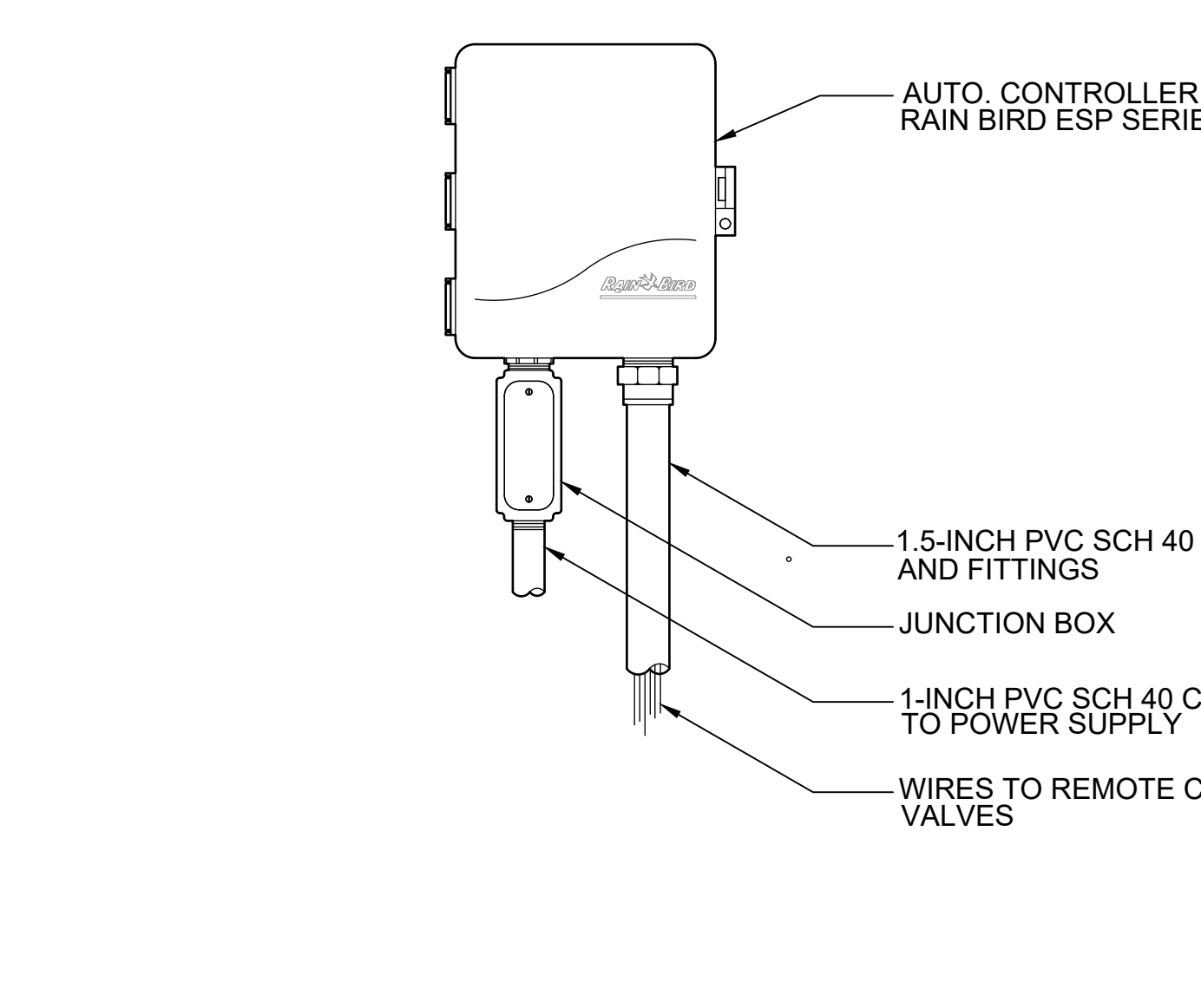


B L604 GATE VALVE DETAIL Not to Scale

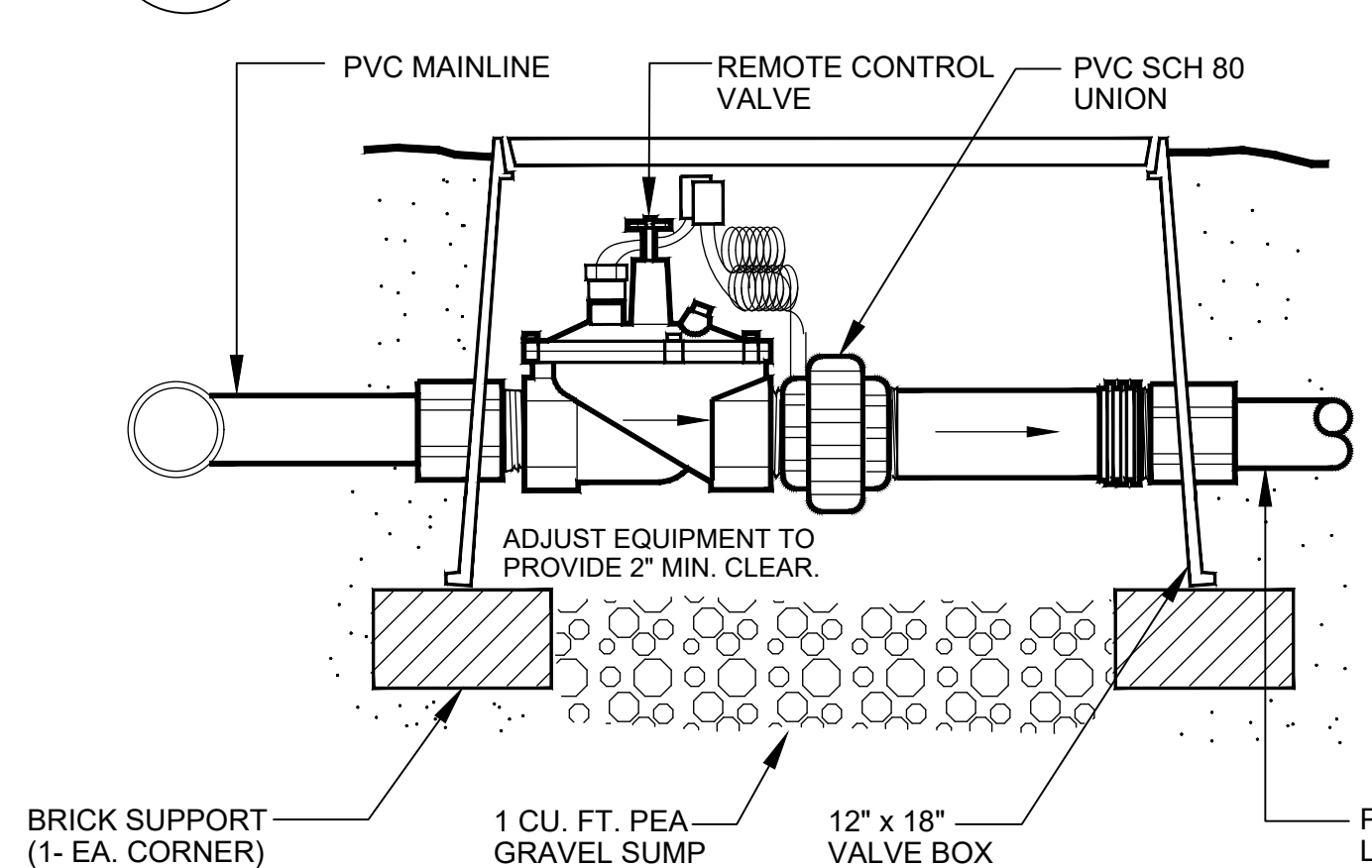


C L604 IRRIGATION BUBBLER LAYOUT Not to Scale

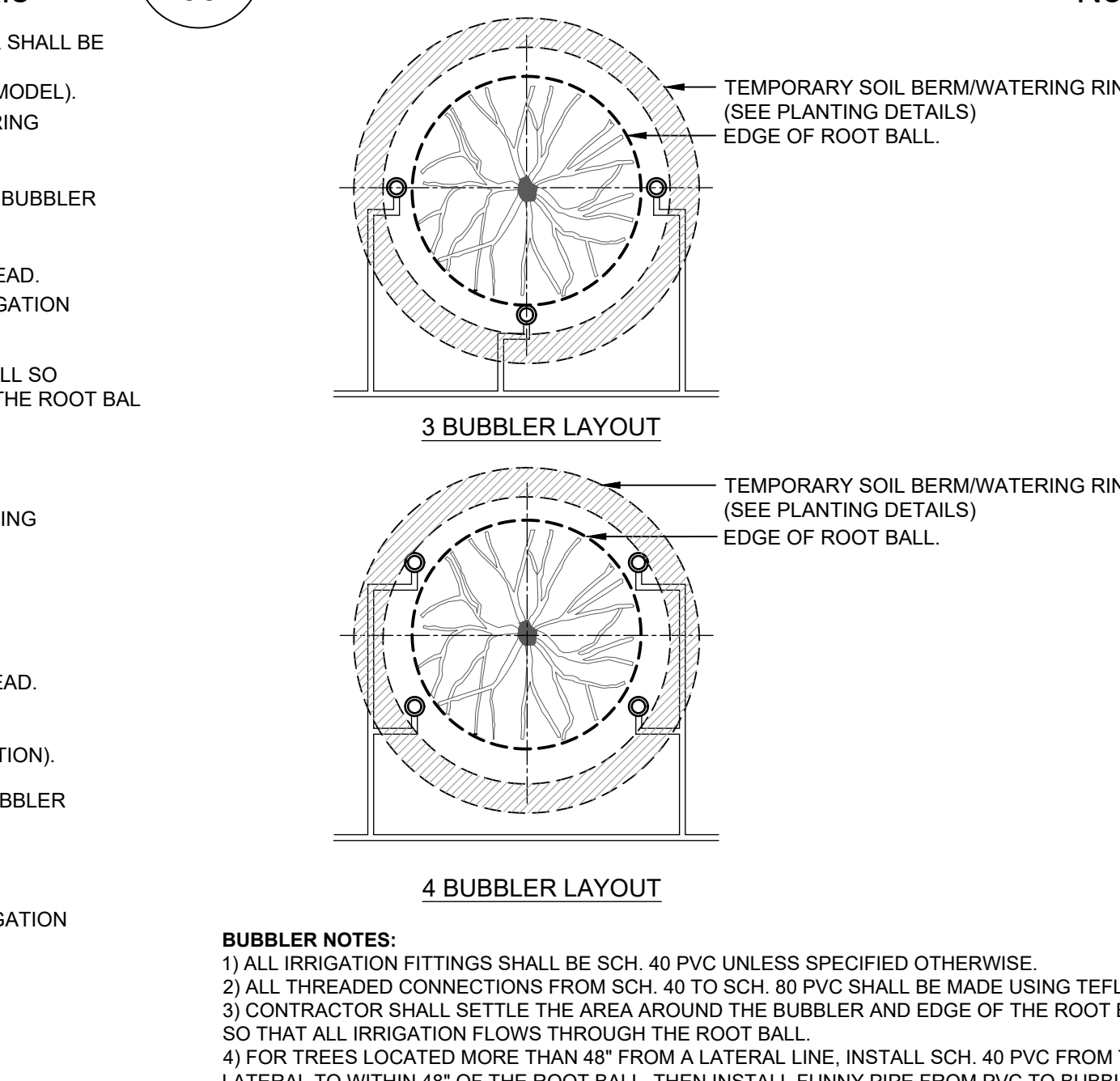
EXISTING COMPONENT NOTES: 1. REFER TO IRRIGATION PLANS FOR EXISTING IRRIGATION SYSTEM COMPONENTS INCLUDING MAIN LINE, CONTROLLER AND VALVES TO BE INCORPORATED INTO NEW IRRIGATION SYSTEM. 2. THE EXISTING MAIN LINE IS 2\"/>



D L604 ESP AUTOMATIC CONTROLLER Not to Scale



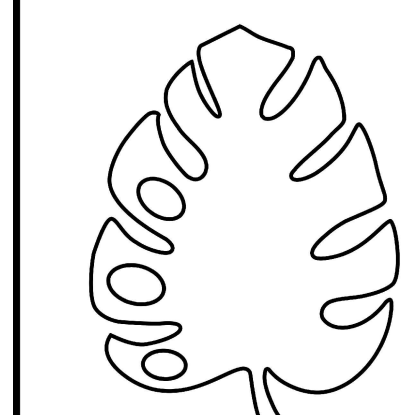
E L604 REMOTE CONTROL VALVE DETAIL Not to Scale



F L604 BUBBLER LAYOUT Not to Scale

BUBBLER NOTES: 1) ALL IRRIGATION FITTINGS SHALL BE SCH. 40 PVC UNLESS SPECIFIED OTHERWISE. 2) ALL THREADED CONNECTIONS FROM SCH. 40 TO SCH. 80 PVC SHALL BE MADE USING TEFLON TAPE. 3) CONTRACTOR SHALL SETTLE THE AREA AROUND THE BUBBLER AND EDGE OF THE ROOT BALL SO THAT ALL IRRIGATION FLOWS THROUGH THE ROOT BALL. 4) FOR TREES LOCATED MORE THAN 48\"/>

LANDSCAPE ARCHITECT



CARLOS SOMOZA LANDSCAPE ARCHITECTURE

1 ALHAMBRA PLAZA FLOOR PH CORAL GABLES, FL 33134 TEL 786.440.6567 WEB DESIGNSONOMOZA.COM EMAIL INFO@DESIGNSONOMOZA.COM

SEAL

PROJECT NAME + ADDRESS

WELLNESS CENTER

1 GOLDEN BEACH DRIVE GOLDEN BEACH, FL 33160

TOWN OF GOLDEN BEACH GOLDEN BEACH, FLORIDA

SUBMITTAL INFORMATION

PROJECT NUMBER -- CHECKED BY C DRAWN BY CS/SJ

SUBMITTAL %/PHASE 5% ORIGINAL ISSUED DATE 2026-04-01 LAST UPDATED 2026-04-08 BID SE

REVISIONS

# DATE - 2026-05-18 Irrigation Bid

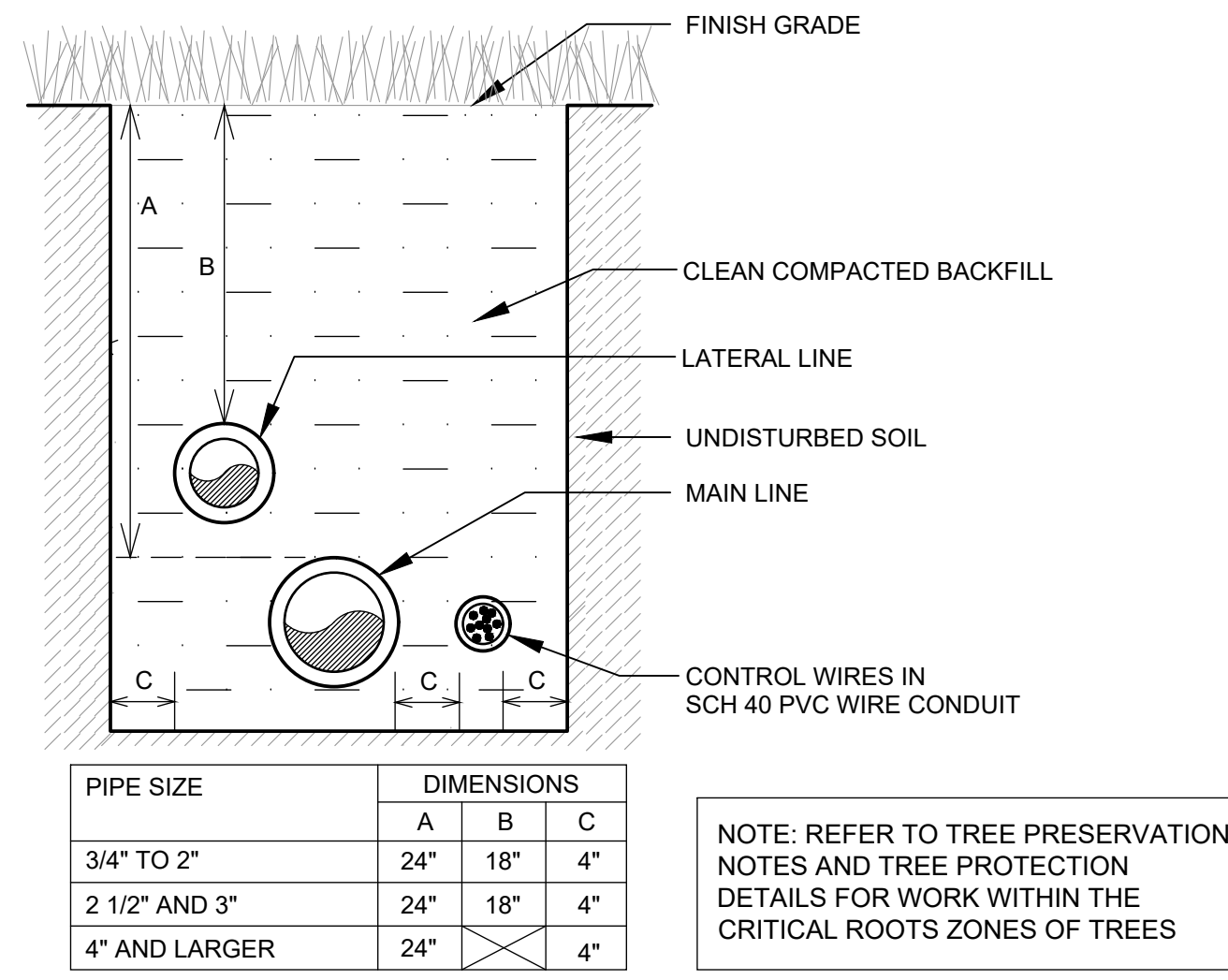
SHEET TITLE

IRRIGATION DETAILS

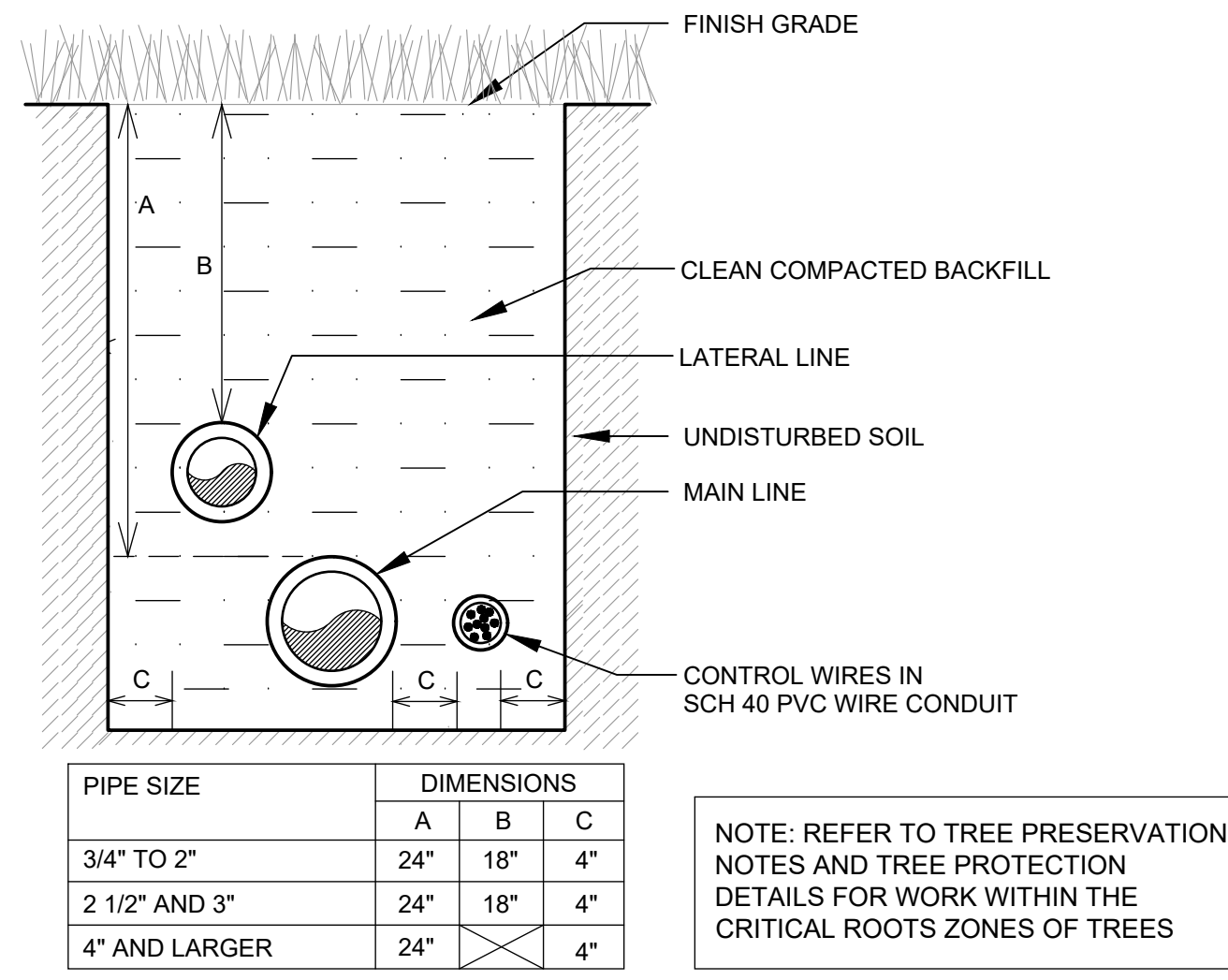
SHEET NO.

L604

5/18/2026 4:53 PM

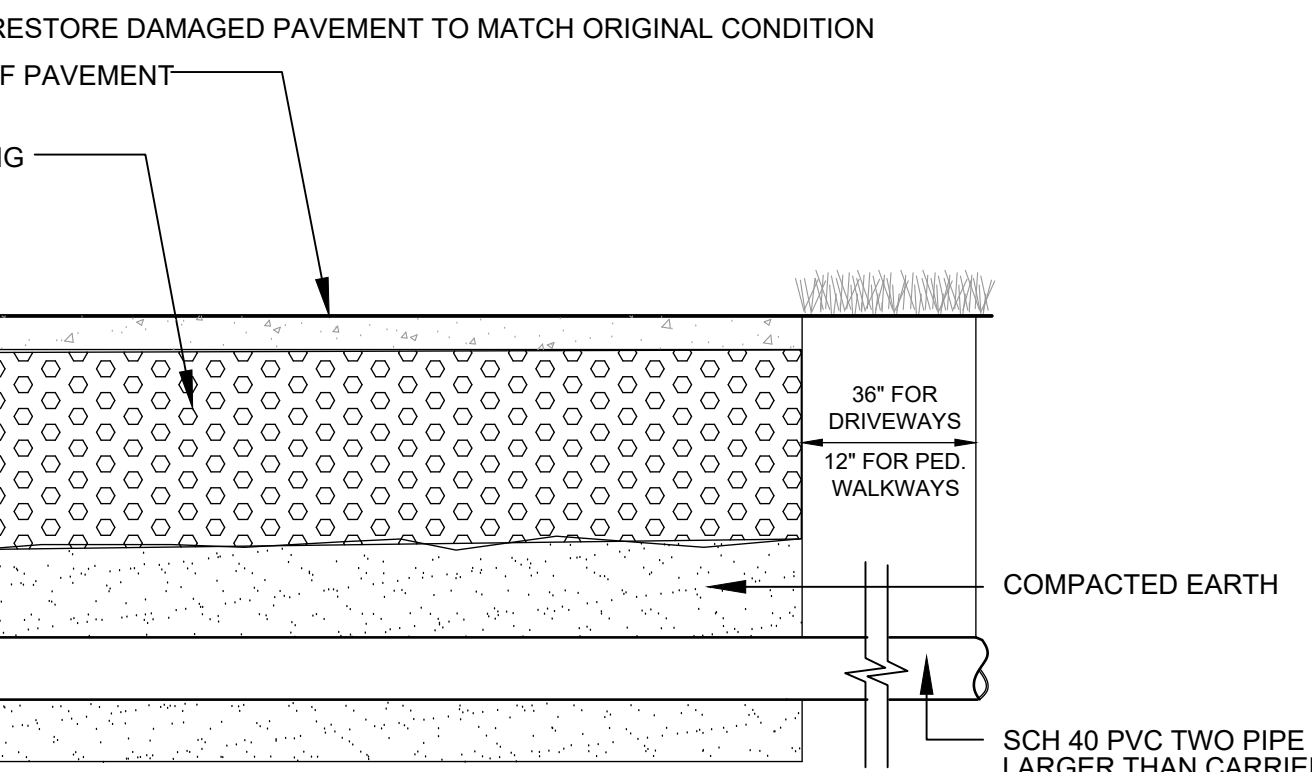


**A** TRENCHING DETAIL - NON TRAFFIC AREAS  
L605 Not to Scale

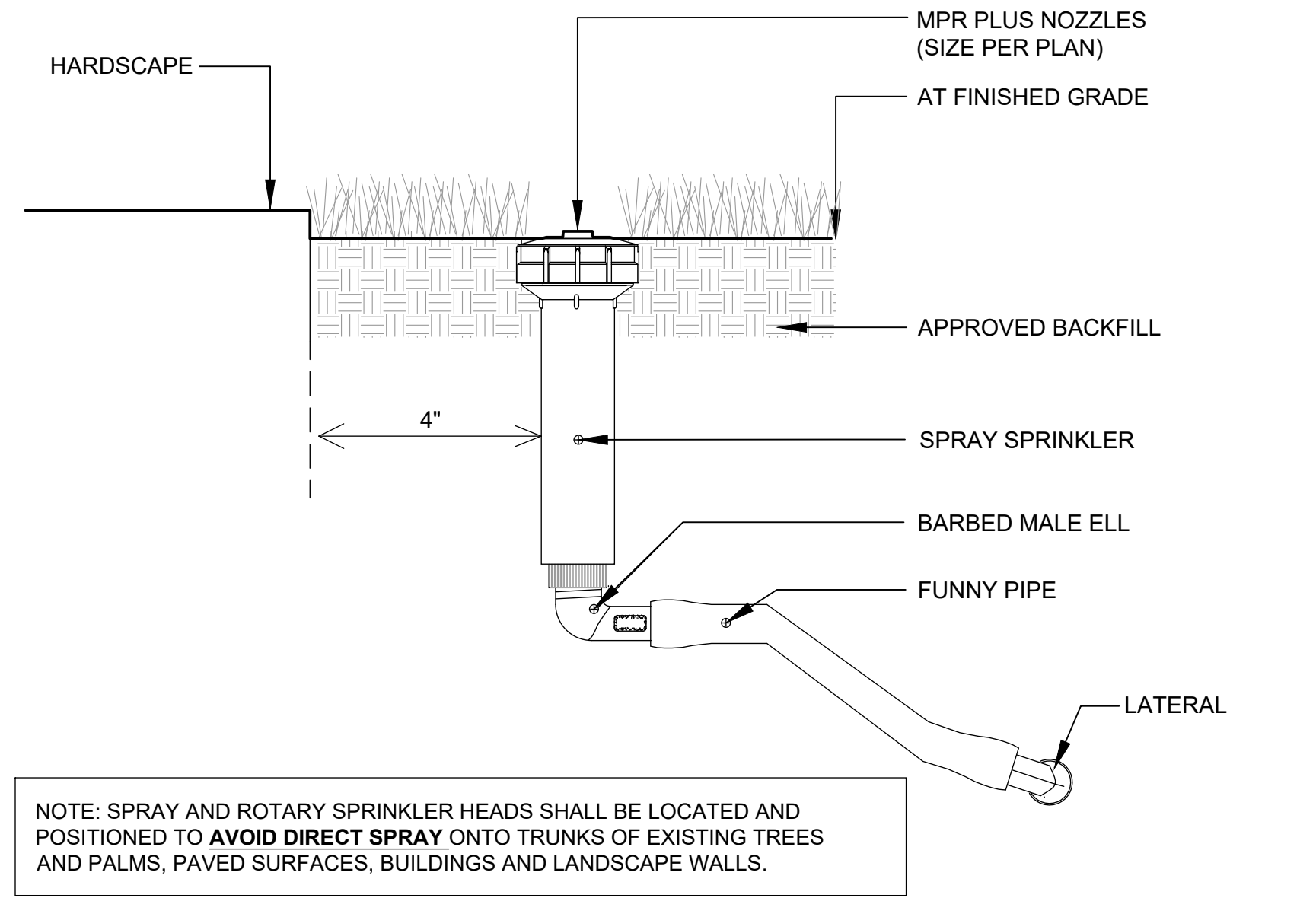


**B** TRENCHING DETAIL @ VEHICULAR TRAFFIC AREAS  
L605 Not to Scale

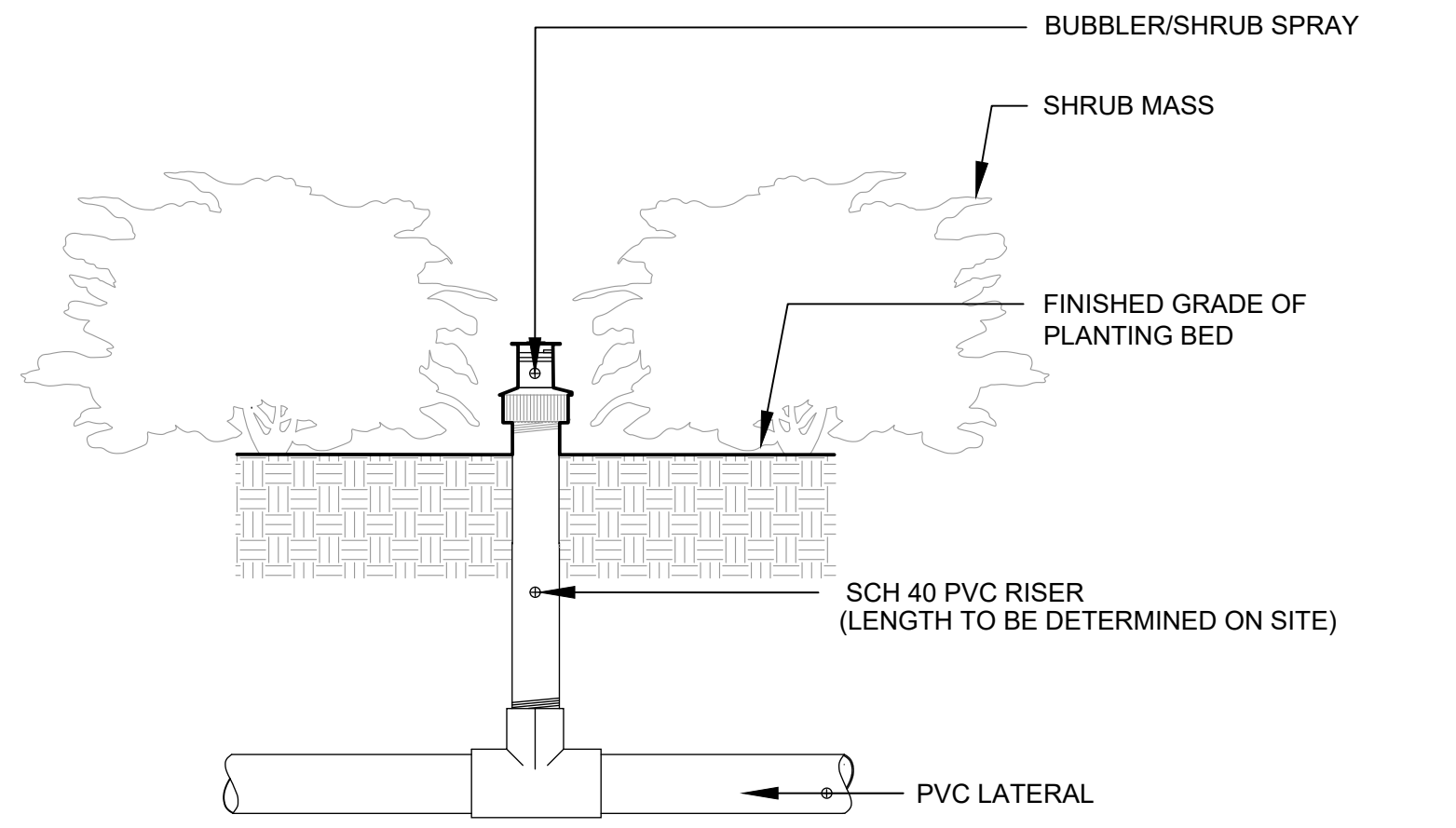
NOTES: CONTRACTOR TO COORDINATE INSTALLATION OF SLEEVES UNDER PROPOSED PAVED SURFACES, INCLUDING DRIVEWAYS, TERRACES AND WALKWAYS, PRIOR TO CONSTRUCTION OF BUILDING SHELL AND HARDSCAPE AREAS. COORDINATE WITH GENERAL CONTRACTOR.



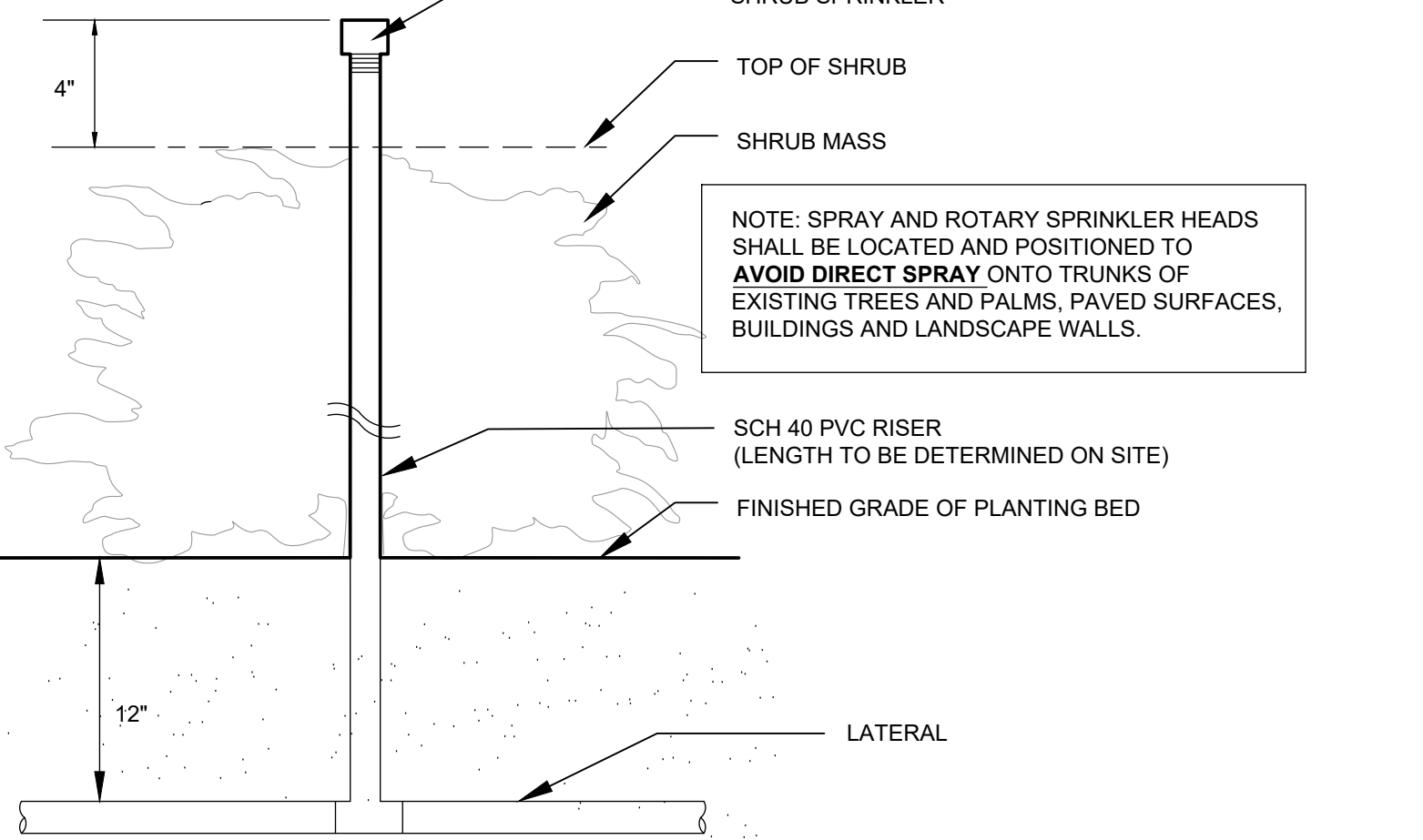
**C** PIPE SLEEVE DETAIL  
L605 Not to Scale



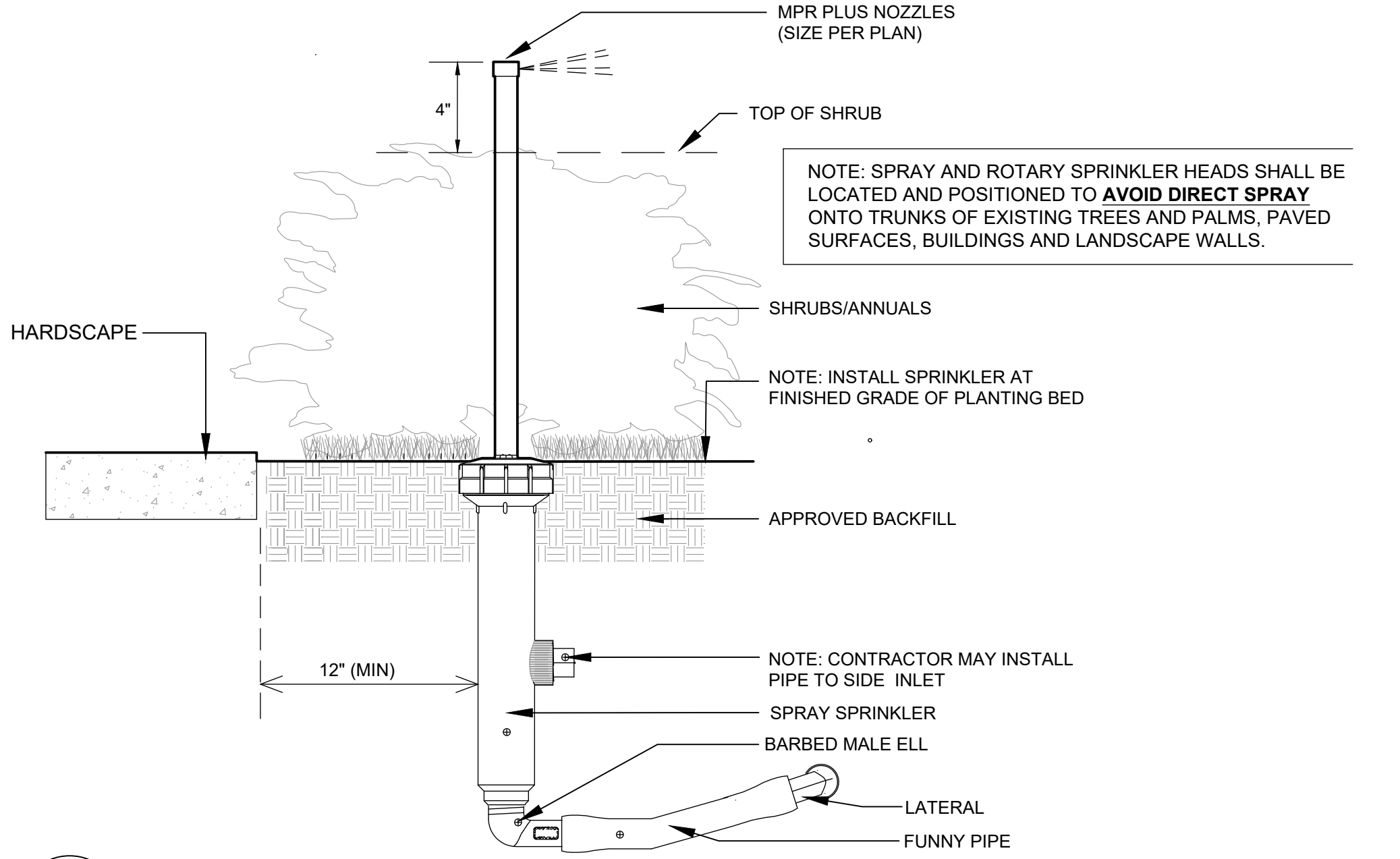
**D** SPRINKLER DETAIL  
L605 POP-UP SPRAY ON POLY PIPE SWING JOINT LOCATED IN SOD OR MULCH Not to Scale



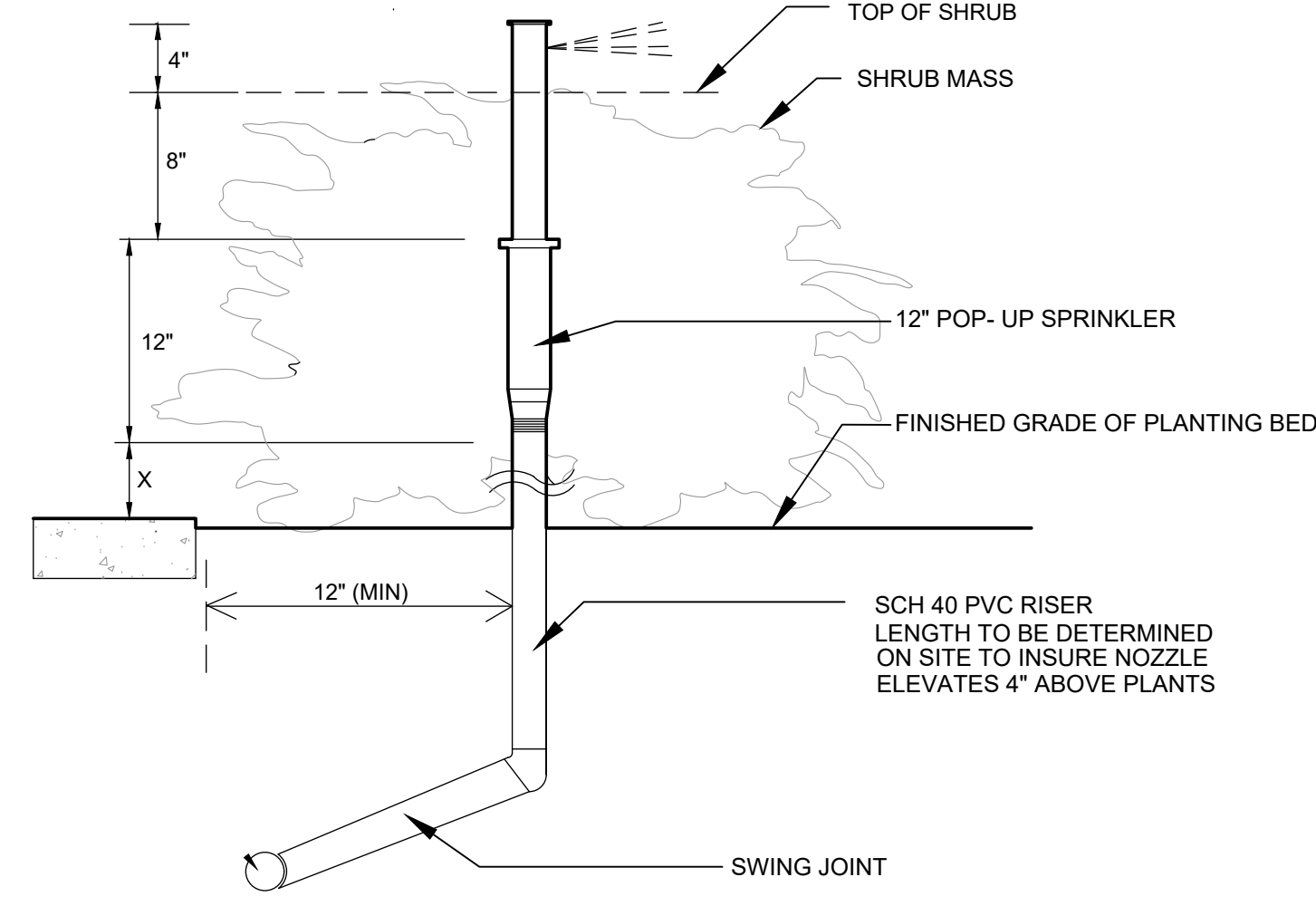
**E** SPRINKLER DETAIL AT BUBBLER/SHRUB SPRAY  
L605 BUBBLER/SHRUB SPRAY INSTALLED AT THE BASE OF PLANTS FOR LOW LEVEL WATERING NTS



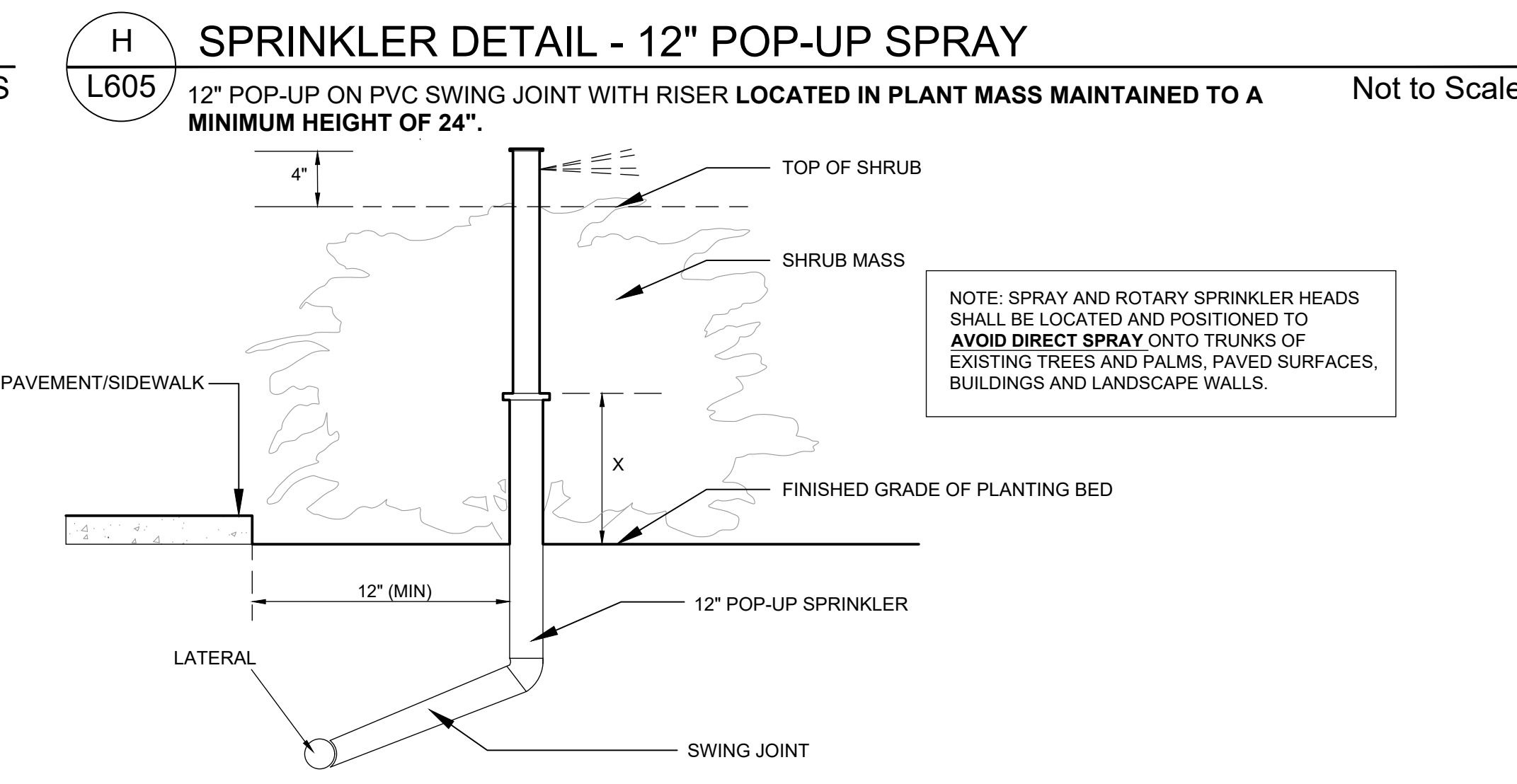
**F** SPRINKLER DETAIL - SHRUB  
L605 SHRUB SPRAY ON RISER AT INTERIOR LOCATION IN PLANT MASS Not to Scale



**G** SPRINKLER DETAIL - 12" POP-UP SPRAY FOR 8" MAX HT. BEDS  
L605 ON POLY PIPE SWING JOINT LOCATED IN PLANTS MAINTAINED TO A MAX. HEIGHT OF 8". Not to Scale



**H** SPRINKLER DETAIL - 12" POP-UP SPRAY  
L605 12" POP-UP ON PVC SWING JOINT WITH RISER LOCATED IN PLANT MASS MAINTAINED TO A MINIMUM HEIGHT OF 24". Not to Scale



**I** SPRINKLER DETAIL - 12" POP-UP SPRAY  
L605 12" POP-UP INSTALLED ON PVC SWING JOINT LOCATED IN PLANT MASS MAINTAINED TO A MAXIMUM HEIGHT OF 18". Not to Scale

LANDSCAPE ARCHITECT  
**CARLOS SOMOZA**  
LANDSCAPE ARCHITECTURE  
1 ALHAMBRA PLAZA FLOOR PH  
CORAL GABLES, FL 33134  
TEL 786.440.6567  
WEB DESIGN@SOMOZA.COM  
EMAIL INFO@DESIGNSOMOZA.COM

SEAL  
CARLOS E. SOMOZA  
REGISTERED LANDSCAPE ARCHITECT  
STATE OF FLORIDA LICENSE LA6667457

PROJECT NAME + ADDRESS

**WELLNESS CENTER**  
1 GOLDEN BEACH DRIVE  
GOLDEN BEACH, FL 33160

TOWN OF GOLDEN BEACH  
GOLDEN BEACH, FLORIDA

SUBMITTAL INFORMATION  
PROJECT NUMBER ---  
CHECKED BY CS  
DRAWN BY CS/SP  
SUBMITTAL %/ PHASE SD  
ORIGINAL ISSUED DATE 2026-04-08  
LAST UPDATED 2026-04-08 BID SET

REVISIONS  
# DATE  
- 2026-05-18 Irrigation Bid

SHEET TITLE

IRRIGATION DETAILS

SHEET NO.

**L605**

BID PACKAGE - NOT FOR CONSTRUCTION



# **GOLDEN BEACH WELLNESS CENTER**

## **Landscape Proposal**

The landscape bid set dated 04/08/26 has been issued and defines the required landscape scope for the Golden Beach Wellness Center. This proposal includes the labor, material, equipment, supervision, and installation required to complete the landscape work per the issued landscape plans and specifications. Irrigation is not included in this proposal. Irrigation plans are being issued separately and will be submitted under a separate proposal once pricing is finalized. This proposal also does not include hardscape or site furnishings. This proposal assumes sales tax is not applicable and has not been included.



**Landscape Proposal**

OWNER ■  
 ARCHITECT ■  
 CONTRACTOR ■  
 FIELD —  
 OTHER —

AIA DOCUMENT G701

**PROJECT:** Landscape **DATE:** 6/4/2026

**CONTRACTOR:** John Bell Construction  
 4000 SW 60th Court  
 Miami, FL 33155

**PROPOSAL FOR:** Golden Beach  
 1 Golden Beach Drive  
 Golden Beach, FL 33160

**Not valid until signed by the Owner, Architect and Contractor.**

The Costs Associated with this Proposal are:		\$ 375,320.00
1 Landscape (See Exhibit A)		\$ 375,320.00
Insurance (GL & Workers Comp)	1.0%	\$ 3,753.20
Standard Overhead & Management Fee	7.8%	\$ 29,274.96
Bond Cost	0.0%	\$ -
<b>Total:</b>		<b>\$ 408,348.16</b>

**NOTE:** This summary does not reflect changes in the Contract Sum, Contract Time or Guaranteed Maximum Price which have been authorized by Construction Change Directive.

ARCHITECT	John Bell Construction, Inc CONTRACTOR	Town of Golden Beach CONTRACTED
Address	4000 SW 60th Court, Miami FL 33155	100 Ocean Blvd, Golden Beach, FL 33160
BY	ADDRESS Jay Castellanos	ADDRESS
SIGNATURE	BY 	BY
DATE	SIGNATURE 6/4/2026	SIGNATURE
	DATE	DATE

AIA DOCUMENT G701 - CHANGE ORDER - 1987 EDITION - AIA REGISTERED - COPYRIGHT 1987 - THE AMERICAN INSTITUTE OF ARCHITECTS, 1735 NEW YORK AVE., N. W., WASHINGTON, D. C. 20006



# Proposal

**BILL TO**  
Golden Beach Wellness Center  
John Bell Construction

**DATE**  
5/19/2026

QTY	DESCRIPTION	SPECIFICATION	UNIT PRICE	AMOUNT
3	Bulnesia arborea/ Verawood	100 gal 18-20' OA		\$0.00
4	Burseria simaruba/ Gumbo Limbo	100 gal 16-18' OA		\$0.00
3	Caesalpinia granadillo /Bridalveil	65 gal 14-16' OA		\$0.00
3	Conocarpus e. Sericeus / Silver Buttonwood	45 gal 8-9' OA MULTI		\$0.00
1	Guaiaicum officinale/ Lignum Vitae	65 gal 8-9' OA		\$0.00
1	Myrcianthes fragrans/ Simpson stopper	100 gal 8-12' OA MULTI		\$0.00
4	Quercus Virginia/ Live oak	300 gal 20-25' OA 6.5 cal		\$0.00
1	Swietenia Mahogoni/ Mahogany	100 gal 17-18' OA 4-5.5" C		\$0.00
2	Tabebuia Caraiba/ Silver trumpet	19-20' OA		\$0.00
3	Coccothrinax miraguama/ Silver palm	25 gal 5-6' OA		\$0.00
11	Dypsis Cabadae	45 gal 10-12' OA MULTI		\$0.00
3	Phoenix dactylifera/ Medjool	24-26' OA		\$0.00
9	Ptychosperma elegans/ Alexander palm single	11-12' OA		\$0.00
6	Ptychosperma elegans/ Alexander palm double	11-12' OA		\$0.00
6	Sabal palmetto curved regenerated slick/boot head	18-20' OA		\$0.00
18	Sabal palmetto curved regenerated slick/boot head	15-16' OA		\$0.00
13	Sabal palmetto straight regenerated slick/boot head	18-20' OA		\$0.00
14	Sabal palmetto straight regenerated slick/boot head	15-16' OA		\$0.00
2	Thrinax Radiata/ Thatch palm	10' OA		\$0.00
7	Thrinax Radiata/ Thatch palm	25 GAL 5-6' OA		\$0.00
7	Thrinax Radiata/ Thatch palm double	25 gal 5-6' OA		\$0.00
8	Imperial	24-30" HT		\$0.00
11	Odorata	24-30" HT		\$0.00
61	Aloe Safari Rose	1 gal		\$0.00
18	Big red Skinneri	3 gal		\$0.00
3	Locustberry	7 gal		\$0.00
83	Carissa emerald blanket	3 gal		\$0.00
49	Horizontal Cocoplum	7 gal		\$0.00
28	Clusia guttifera	15 gal 3' HT		\$0.00
5	Mango Croton	25 gal 5-6' OA		\$0.00
14	Crinum augustum queen emma lily	7 gal		\$0.00
3	Dioon Mejjae	4-5' HT		\$0.00
100	Emodea litoralis Golden beach creeper	3 gal		\$0.00
12	Green island ficus	7 gal		\$0.00
451	Green island ficus	3 gal		\$0.00
4	Hamelia patens Firebush	7 gal		\$0.00
49	Lantana Depressa	3 gal		\$0.00
577	Liriope super blue	1 gal		\$0.00
341	Wart fern	1 gal		\$0.00
15	Regina iris Giant Apostle	3 gal		\$0.00
37	Boston fern	3 gal		\$0.00
6	Philodendrom Giganteum	7 gal		\$0.00
12	Red congo	3 gal		\$0.00
17	Psychotria Ligustrifolia Bahama wild coffee	7 gal		\$0.00
3	Rhapis Excelsa Lady palm	15 gal 3' HT		\$0.00
52	Firecracker plant	3 gal		\$0.00
20	Orange bird of paradise	7 gal		\$0.00
183	Yellow walking iris	3 gal		\$0.00
163	Fakahatchee grass	3 gal		\$0.00
60	Dwarf Fakahatchee grass	3 gal		\$0.00
11	Zamia pumila Coontie	7 gal		\$0.00
101	Catharanthus roseus Periwinkle	1 gal		\$0.00
100	Pine bark mulch yd			\$0.00
300	Soil amendments Topsoil/Sand/Peat yd			\$0.00
11500	St. Augustine Seville sod sq ft			\$0.00
1	Root barrier 18x24"			\$0.00
1	Instal/Delivery/Labor per Landscape Plan			\$0.00
1	Palm and Tree stakes/bracing			\$0.00
<b>Total</b>				\$375,320.00

Irrigation, lighting, ~~tree removal~~, stump grinding and hardscape are not included in this proposal  
 RC Landscape Design will install all material to industry standards  
 This proposal is based on landscape plans provided by John Bell Construction  
 No maintenance will take place on-site after final acceptance  
 RC Landscape Design will not be responsible for open landscape permits and/or any tree mitigation fines and/or fees

John Bell Construction agrees and understands the terms and the installment plan in this proposal. John Bell Construction further agrees that this proposal is not valid until a deposit has been received by RC Landscape Design.

Accepted by

Date



## Arazoza Bros., Corp.

7027 SW 87 Ct, Miami Fl 33173 | Phone: 305-246-3223 | FAX: 786-536-7686

**LI 10315-26 Wellness Center - Town of Golden Beach**

Description	Size	Total Qty	Unit Cost	Total Cost
<b>Trees &amp; Palms</b>				
Bulnesia arborea/Verawood	100 Gal., 19-20' Ht. x 8-9' Spr.	3	\$2,500.00	\$7,500.00
Bursera simaruba/Gumbo Limbo	100 Gal., 16-18' Ht. x 8-9' Spr.	4	\$2,500.00	\$10,000.00
Caesalpinia granadillo/Bridalveil	65 Gal., 15-16' Ht. x 10-12' Spr.	3	\$5,000.00	\$15,000.00
Coccothrinax miraguama/Silver Palm	25 Gal., 5-6' Ht. x 4-5' Spr.	3	\$1,200.00	\$3,600.00
Codiaeum variegatum 'Mango'/Mango Croton	25 Gal., 60" Ht. x 60" Spr.	5	\$350.00	\$1,750.00
Conocarpus erectus 'Sericeus'/Silver Buttonwood	45 Gal., 8-9' Ht. x 7-8' Spr., Multi, 2' CT	3	\$1,000.00	\$3,000.00
Dypsis cabadae/Cabada Palm	45 Gal., 10-12' Ht., Multi, Minimum two 3.5" DBH Trunks	11	\$1,250.00	\$13,750.00
Guaiacum officinale Lignum Vitae	65 Gal., 8-9' Ht. x 5-6' Spr.	1	\$5,000.00	\$5,000.00
Myrcianthes fragrans/Simpson Stopper	100 Gal., 10-12' Ht. x 10-12' Spr., Multi	1	\$2,000.00	\$2,000.00
Phoenix dactylifera 'Medjool'/Medjool Date Palm	24-26' Ht. x 22' Spr., FL Fancy	3	\$7,000.00	\$21,000.00
Ptychosperma elegans/Alexander Palm	11-12' Ht., 4" DBH, Single	9	\$700.00	\$6,300.00
Ptychosperma elegans/Alexander Palm	11-12' Ht., Double	6	\$900.00	\$5,400.00
Quercus virginiana/Live Oak	300 Gal., 22-24' Ht., 6.5" Cal., FL Fancy	4	\$5,000.00	\$20,000.00
Sabal Palmetto / Cabbage Palm	18-20' Ht., Booted, Curved, Regenerated	6	\$750.00	\$4,500.00
Sabal palmetto/Cabbage Palm	15-16' Ht. Booted, Curved, Regenerated	18	\$750.00	\$13,500.00
Sabal palmetto/Cabbage Palm	18-20' Ht., Booted, Straight, Regenerated	13	\$750.00	\$9,750.00
Sabal PalmettoCabbage Palm	15-16' Ht., Booted, Straight, Regenerated	14	\$750.00	\$10,500.00
Swietenia mahagoni/Mahogany	100 Gal., 17-18' Ht. x 10-12' Spr., 4-5' Cal.	1	\$2,000.00	\$2,000.00
Tabebuia caraiba/Silver Trumpet Tree	19-20' Ht. x 7-8' Spr.	2	\$6,000.00	\$12,000.00
Thrinax radiata/Thatch Palm	10' Ht. x 5-6' Spr.	2	\$1,200.00	\$2,400.00
Thrinax radiata/Thatch Palm	25 Gal., 5-6' Ht.	7	\$800.00	\$5,600.00
Thrinax radiata/Thatch Palm	25 Gal., 5-6' Ht., Double	7	\$900.00	\$6,300.00
				<b>\$180,850.00</b>
<b>Accent Trees</b>				
Clusia guttifera/Small Leaf Clusia	15 Gal., 36" Ht. x 36" Spr.	28	\$115.00	\$3,220.00
Rhaphis excelsa/Lady Palm	15 Gal., 36" Ht. x 36" Spr.	3	\$250.00	\$750.00
				<b>\$3,970.00</b>
<b>Accent Shrubs</b>				
Byrsonima lucida/Key Locustberry	7 Gal., 24" Ht. x 24" Spr.	3	\$60.00	\$180.00
Chrysoalanus icaco 'Horizontalis'/Horizontal Cocoplum	7 Gal., 30" Ht. x 30" Spr.	49	\$50.00	\$2,450.00
Crinum augustum 'Queen Emma'/Crinum Lily	7 Gal., 48" Ht. x 48" Spr.	14	\$40.00	\$560.00
Dioon mejiae/Palma Teosinte Cycad	7 Gal., 48" Ht. x 48" Spr.	3	\$250.00	\$750.00
Ficus microcarpa 'Green Island'/Ficus Green Island	7 Gal., 24" Ht. x 24" Spr.	12	\$40.00	\$480.00
Hamelia patens/Firebush	7 Gal., 24" Ht. x 24" Spr.	4	\$40.00	\$160.00
Philodendron giganteum/Giant Philodendron	7 Gal., 36" Ht. x 36" Spr.	6	\$100.00	\$600.00
Psychotria ligustrifolia/Bahama Wild Coffee	7 Gal., 30" Ht. x 30" Spr.	17	\$60.00	\$1,020.00
Strelitzia reginae/Bird of Paradise	7 Gal., 48" Ht. x 48" Spr.	20	\$50.00	\$1,000.00
Zamia pumila/Coontie	7 Gal., 24" Ht. x 24" Spr.	11	\$50.00	\$550.00
				<b>\$7,750.00</b>
<b>Shrubs</b>				
Alcantarea imperialis/Bromeliad	3 Gal., 30" Ht. x 30" Spr.	8	\$100.00	\$800.00
Alcantarea odorata/Bromeliad	3 Gal., 30" Ht. x 30" Spr.	8	\$100.00	\$800.00
Alocasia gageana 'California'/California Taro	3 Gal., 24" Ht. x 24" Spr.	11	\$15.00	\$165.00
Aloe x 'Safari Rose'/Safari Rose Aloe	3 Gal., 24" Ht. x 24" Spr.	61	\$25.00	\$1,525.00



## Arazoza Bros., Corp.

7027 SW 87 Ct, Miami Fl 33173 | Phone: 305-246-3223 | FAX: 786-536-7686

Description	Size	Total Qty	Unit Cost	Total Cost
<b>Shrubs</b>				
Androlepis skinneri/Big Red Bromeliad	3 Gal., 30" Ht. x 30" Spr.	18	\$100.00	\$1,800.00
Carissa macrocarpa 'Emerald Blanket'/Emerald Blanket Carissa	3 Gal., 16" Ht. x 16" Spr.	83	\$12.00	\$996.00
Ernodea littoralis/Golden Creeper	3 Gal., 16" Ht. x 16" Spr.	100	\$12.00	\$1,200.00
Ficus microcarpa 'Green Island'/Ficus Green Island	3 Gal., 16" Ht. x 16" Spr.	451	\$10.00	\$4,510.00
Lantana depressa/Depressed Shrubverbena	3 Gal., 16" Ht. x 16" Spr.	49	\$15.00	\$735.00
Neomarica caerulea 'Regina'/Apostle's Iris	3 Gal., 30" Ht. x 30" Spr.	15	\$16.00	\$240.00
Nephrolepis exaltata/Sword Fern	3 Gal., 18" Ht. x 18" Spr.	37	\$10.00	\$370.00
Philodendron 'Rojo Congo'/Rojo Congo Philodendron	3 Gal., 24" Ht. x 24" Spr.	12	\$15.00	\$180.00
Russelia equisetiformis/Firecracker Plant	3 Gal., 24" Ht. x 24" Spr.	52	\$12.00	\$624.00
Trimezia martinicensis/Firecracker Plant	3 Gal., 30" Ht. x 30" Spr.	183	\$15.00	\$2,745.00
Tripsacum dactyloides/Fakahatchee Grass	3 Gal., 24" Ht. x 24" Spr.	163	\$10.00	\$1,630.00
Tripsacum floridana/Dwarf Fakahatchee Grass	3 Gal., 24" Ht. x 24" Spr.	60	\$10.00	\$600.00
				<b>\$18,920.00</b>
<b>Groundcover</b>				
Catharanthus roseus 'Magenta'/Periwinkle	4" Pot, 8" Ht. x 8" Spr.	101	\$8.00	\$808.00
Liriope muscari 'Super Blue'/Big Blue Lilyturf	1 Gal., 16" Ht. x 16" Spr.	577	\$5.00	\$2,885.00
Microsorium scolopendrium/Wart Fern	1 Gal., 12" Ht. x 12" Spr.	341	\$5.00	\$1,705.00
				<b>\$5,398.00</b>
<b>Mulch</b>				
Melaleuca Mulch	3" Depth, Cubic Yards	125	\$55.00	\$6,875.00
				<b>\$6,875.00</b>
<b>Sod</b>				
Stenotaphrum secundatum 'Floratam'/St. Augustine Floratam	Square Feet	14,500	\$1.00	\$14,500.00
				<b>\$14,500.00</b>
<b>Soil</b>				
Planting Soil - 70% Sand, 30% Peat	12" Depth, Cubic Yards	500	\$75.00	\$37,500.00
Topsoil for Sodded Areas - 70% Sand, 30% Peat	2" Depth, Cubic Yards	90	\$75.00	\$6,750.00
				<b>\$44,250.00</b>
<b>Root Barrier</b>				
Root Barrier	Linear Feet	1,250	\$20.00	\$25,000.00
				<b>\$25,000.00</b>
<b>Relocates</b>				
Bucida buceras/Black Olive	11" DBH, 18' Ht.	1	\$10,000.00	\$10,000.00
Cocos nucifera/Coconut Palm	6-7" DBH, 14-20' Ht. x 16' Spr.	8	\$2,000.00	\$16,000.00
Quercus virginiana/Live Oak	12" DBh, 20' Ht.	2	\$12,000.00	\$24,000.00
				<b>\$50,000.00</b>
<b>Total Landscape...</b>				<b>\$357,513.00</b>
Irrigation				\$85,000.00
<b>Total Irrigation...</b>				<b>\$85,000.00</b>
<b>Grand Total</b>				<b>\$442,513.00</b>

**Qualifications:****Landscape**

\* Landscape proposal is based upon drawings L000 through L504 last dated 4/8/26 by Carlos Somoza.

**Qualifications:****Landscape**

- \* Clearing, excavation, and/or scarifying of planting and/or sod areas is excluded:
  - a. areas to be received by Subcontractor denuded at finished elevation LESS the combined depths of soil, mulch and/or sod as applicable (1" for sod) listed in proposal or scope.
  - b. For the avoidance of doubt, excavation of individual tree planting pits is INCLUDED.
- \* All work associated with existing trees/plants/lawns to remain (including tree protection), to be removed is not included in proposal.
- \* Relocate price applies to a single move only for each tree or palm. No guarantee is provided for relocated material. Note that a minimum of 4-8 weeks may be required to properly root-prune trees and palms prior to relocating.
- \* Standard 2" x 4" wood bracing for trees and palms is included in proposal.
- \* Initial fertilizer is included in proposal.
- \* Tree grates, site furnishing, and hardscape items are not included in proposal.
- \* Maintenance through acceptance only is included in proposal.
- \* Weed cloth and filter fabric are not included in proposal.
- \* Structural soil (if needed) is not included in proposal.
- \* Landscape permit fee is not included in proposal.
- \* All living material to be provided will be Florida #1 quality according to the Florida Grades & Standards.
- \* New installations are guaranteed for 1 year from completion/final acceptance.
- \* Reference Sod Quantity: Sod quantity is approximated; actual quantity to be field-verified at time of installation.
- \* If there is discrepancy between size of plant material and container size specified, container size supersedes.

**Irrigation**

- \* Irrigation proposal is based upon drawings L600 through L605 last dated 05/18/2026 by Carlos Somoza.
- \* Electrical drop and power hook-up fees for pump stations and controllers is not included in proposal.
- \* Trenching through/boring under existing paving/asphalt, or coring through existing concrete, are not included in proposal.
- \* Water meter, deposit tapping services, service charges, and/or capital or impact fees are not included in proposal.
- \* SFWMD fees are not included in proposal.
- \* Pipe hanging is not included in proposal.
- \* All sleeves are to be open cut; no bores are included in proposal.
- \* No consideration was given to the condition of any existing system herein.
- \* Irrigation permit fee is not included in proposal.
- \* 'Flowable Fill' (if needed) is not included in proposal.
- \* Irrigation well is not included in proposal.

**General**

- \* Any item not specifically listed is excluded from proposal.
- \* Bond is not included in proposal; if required add 1.5%.
- \* MOT is not included in proposal, unless specifically detailed.
- \* Hoisting of material to upper levels, if required, is not included in proposal.
- \* This proposal shall be valid for ninety (90) days from date of issue.
- \* Alternates, if present, are to be added to the cost of proposal.
- \* No Material will be purchased from Tree World Wholesale Nursery.
- \* Please read all qualifications carefully, as there could be references to specific materials, quantities, or pricing that pertain to this particular project.

Accepted By: \_\_\_\_\_ Date: \_\_\_\_\_



# Arazoza Bros., Corp.

7027 SW 87 Ct, Miami Fl 33173 | Phone: 305-246-3223 | FAX: 786-536-7686

---

## **Qualifications:**

### **General**

Submitted By: \_\_\_\_\_ Date: \_\_\_\_\_

\*\*Acceptance shall serve as notice that proposal has been reviewed and approved and contract is forthcoming.

## Proposal for Extra Work at WELLNESS CENTER

Property Name	WELLNESS CENTER	Contact	SEAN COMPEL
Property Address	1 GOLDEN BEACH DRIVE GOLDEN BEACH, FL 33160	To Billing Address	COMPELING SOLUTIONS, INC 4129 HARDIE AVENUE MIAMI, FL 33133
Project Name	WELLNESS CENTER		
Project Description	NEW LANDSCAPE PER PLAN DATED 2026-04-08 BID SET PAGE L-502 PLANT LIST		

### Scope of Work

QTY	UoM/Size	Material/Description	Unit Price	Total
<b>TREES</b>				<b>Subtotal</b>
				<b>\$77,264.48</b>
3.00	EACH	VERAWOOD 100GAL 19'-20' OA HT, 8'-9' SPR	\$4,889.65	\$14,668.95
4.00	EACH	GUMBO LIMBO 100GAL SINGLE LEADER, 16'-18' HT, STRAIGHT LEADER, 8'-9' SPR	\$4,889.65	\$19,558.60
3.00	EACH	BRIDAL VEIL TREE 95GAL 15'-16' OA HT, 10'-12' SPR	\$3,482.19	\$10,446.57
3.00	EACH	SILVER BUTTONWOOD MULTI TRUNK 45GAL 8'-9' OA HT, 7'-8' SPR	\$852.31	\$2,556.94
1.00	EACH	LIGNUM VITAE B&B 8'-9' OA HT, 5'-6' SPR	\$3,526.49	\$3,526.49
1.00	EACH	SIMPSON'S STOPPER - MULTI 100GAL 10'-12' OA HT, 10'-12' SPR	\$4,889.65	\$4,889.65
4.00	EACH	LIVE OAK B&B FLORIDA FANCY, SINGLE LEADER 6.5" CAL 22'-24'HT	\$2,543.88	\$10,175.52
1.00	EACH	WEST INDIAN MAHOGANY B&B 17'-18' OA HT, 10'-12' OA SPE, 4.5"-5" CAL	\$3,013.03	\$3,013.03
2.00	EACH	SILVER TRUMPET FG 19'-20' OA HT, 7'-8' SPR	\$3,013.03	\$6,026.07
22.00	EACH	TREE BRACING	\$109.21	\$2,402.66
<b>PALMS</b>				<b>Subtotal</b>
				<b>\$106,786.46</b>
3.00	EACH	25GAL SILVER PALM 5'-6'OA HT, 4'-5' SPR	\$615.13	\$1,845.38
11.00	EACH	45GAL CABADA PALM 45GAL 10'-12' OA HT, MULTI TRUNK, MINIMUM TWO 3.5" TRUNK	\$1,227.64	\$13,504.01
3.00	EACH	MEDJOOl DATE PALM FF 24'-26' OA HT, 22' SPR, MATCHING	\$5,734.13	\$17,202.38
9.00	EACH	ALEXANDER PALM FG 11'-12' OA HT, MINIMUM 5 FRONS, 4"DBH	\$711.57	\$6,404.12
6.00	EACH	ALEXANDER PALM DOUBLE 11'-12' OA HT, MINIMUM 5 FRON, 4"DBH	\$852.31	\$5,113.89
6.00	EACH	CABBAGE PALMEETO PALM - 18'-20' OA HT, BOOTED, REGENERATED, SLIGHTLY CURVED TRUNK	\$939.37	\$5,636.25
18.00	EACH	CABBAGE PALMETTO 15'-16' OA HT, BOOTED REGENERATED SLIGHTLY CURVED TRUNK	\$889.85	\$16,017.24
13.00	EACH	CABBAGE PALMETTO - 18'-20' OA HT BOOTED, REGENERATED, STRAIGHT TRUNK	\$702.19	\$9,128.41

**THIS IS NOT AN INVOICE**

This proposal is valid for thirty (30) days unless otherwise approved by Contractor's Senior Vice President  
4155 E. Mowry Dr, Homestead, FL 33033 ph. (305) 258-8011 fax

## Proposal for Extra Work at WELLNESS CENTER

14.00	EACH	CABBAGE PALMETTO 15'-16'OA HT, BOOTED, REGENERATED, STRAIGHT TRUNK	\$702.19	\$9,830.60
2.00	EACH	FLORIDA THATCH PALM 10' OA HT, 5'-6' SPR, FG	\$1,556.05	\$3,112.09
7.00	EACH	FLORIDA THATCH PALM 25GAL 5'-6' OA HT,	\$568.21	\$3,977.47
7.00	EACH	FLORIDA THATCH PALM DOUBLE TRUNK 5'-6' OA HT,	\$1,131.19	\$7,918.36
99.00	EACH	PALM BRACING	\$71.68	\$7,096.26
<b>TRANSPLANT TREES &amp; PALMS</b>			<b>Subtotal</b>	<b>\$11,428.17</b>
1.00	EACH	BLACK OLIVE # 150	\$1,399.73	\$1,399.73
2.00	EACH	LIVE OAK # 151 & 154	\$1,399.73	\$2,799.47
8.00	EACH	COCONUT PALM # 66, 69, 71, 147, 148, 149, L2 & L3	\$903.62	\$7,228.97
<b>REMOVALS</b>			<b>Subtotal</b>	<b>\$23,049.62</b>
37.00	EACH	PALMS REMOVAL WITH ROOT BALL AND DUMP FEES	\$622.96	\$23,049.62
<b>GROUNDCOVERS AND SHRUBS</b>			<b>Subtotal</b>	<b>\$65,397.00</b>
8.00	EACH	IMPERIAL BROMELIAD 7GAL 30"X30", 36"OC	\$149.00	\$1,192.01
8.00	EACH	GIANT SILVER BROMLIAD 7GAL 30"X30", 36"OC	\$149.00	\$1,192.01
11.00	EACH	CALIFORNIA TARO 7GAL 24"X24"	\$64.55	\$710.08
61.00	EACH	SAFARI ROSE ALOE 7GAL 24"X24", 30"OC	\$92.70	\$5,654.84
18.00	EACH	BIG RED BROMELIAD 7GAL 30"X30", 36"OC	\$102.09	\$1,837.54
3.00	EACH	KEY LOCAUSTBERRY 7GAL 24"X24", 60"OC	\$92.70	\$278.11
83.00	EACH	EMERALD BLANKET NATAL PALM 7GAL 16"X16", 18"OC	\$55.17	\$4,579.11
49.00	EACH	HORIZONTAL COCOPLUM 7GAL 30"X30", 48"OC	\$83.32	\$4,082.64
28.00	EACH	LEAF CLUSIA 7GAL 36"X36", 60"OC	\$43.91	\$1,229.49
5.00	EACH	MANGO CROTON 25GAL 60"X60", 60"OC	\$331.02	\$1,655.10
14.00	EACH	QUEEN EMMA LILY 15GAL 48"X48", 3PLANT PER POT, 60"OC	\$108.46	\$1,518.49
3.00	EACH	DIOON PALMA TEOSINTE CYCAD 15GAL 48"X48", 60"OC	\$194.79	\$584.36
100.00	EACH	GOLDEN CREEPER 3GAL 16"X16", 24"OC	\$20.08	\$2,007.86
12.00	EACH	GREEN ISLAND FICUS 7GAL 24"X24", 36"OC	\$45.79	\$549.44
451.00	EACH	GREEN ISLAND FICUS 3GAL 16"X16", 18"OC	\$14.45	\$6,516.41
4.00	EACH	FIREBUSH 7GAL 24"X24" 60"OC	\$55.17	\$220.68
49.00	EACH	LANTANA DEPRESSED SHRUBVERBENA 3GAL 16"X16", 24"OC	\$17.26	\$845.92
577.00	EACH	BIG BLUE LILYTURF 3GAL 16"X16", 22"OC	\$13.04	\$7,524.77
341.00	EACH	WARF FERN 1GAL 12"X12", 18"OC	\$9.51	\$3,244.17
15.00	EACH	REGINA WALKING IRIS 3GAL 24"X24", 36"OC	\$21.02	\$315.25
37.00	EACH	BOSTON FERN 3GAL 18"X18", 24"OC	\$15.39	\$569.32
6.00	EACH	GIANT PHILODENDRON 7GAL 36"X36", 48"OC	\$92.70	\$556.21
12.00	EACH	ROJO CONGO HILODENDRON 7GAL 24"X24", 36"OC	\$73.94	\$887.23
17.00	EACH	BAHAMA WILD COFFEE 7GAL 30"X30", 48"OC	\$55.17	\$937.89

**THIS IS NOT AN INVOICE**

This proposal is valid for thirty (30) days unless otherwise approved by Contractor's Senior Vice President  
4155 E. Mowry Dr, Homestead, FL 33033 ph. (305) 258-8011 fax

## Proposal for Extra Work at WELLNESS CENTER

3.00	EACH	LADY PALM 15GAL 36"X36", 48"OC	\$298.00	\$894.01
52.00	EACH	FIRECRACKER PLANT 7GAL 24"X24", 36"OC	\$50.48	\$2,624.88
20.00	EACH	ORANGE BIRD OF PARADISE 25GAL 48"X48", 60"OC	\$284.10	\$5,682.10
183.00	EACH	YELLOW WALKING IRIS 3GAL 24"X24", 30"OC	\$19.14	\$3,502.67
163.00	EACH	FAKAHACHEE GRASS 3GAL 24"X24", 30"OC	\$13.51	\$2,202.21
60.00	EACH	DWARF FAKAHACHEE 3GAL 18"X18", 36"OC	\$13.04	\$782.47
11.00	EACH	COONTIE CYCAD 7GAL 24"X24", 42"OC	\$92.70	\$1,019.73
<b>SEASONAL COLOR</b>				<b>Subtotal \$409.36</b>
101.00	EACH	PERIWINKLE MAGENTA 4" 6"X6", 8"OC	\$4.05	\$409.36
<b>SOD</b>				<b>Subtotal \$19,003.44</b>
10,843.00	SQUARE FEET	SEVILLE ST. AUGUSTINE GRASS	\$1.75	\$19,003.44
<b>MISC. ITEMS</b>				<b>Subtotal \$106,729.74</b>
144.00	CUBIC YARD	LAWN SOIL 80/20 MIX @ 4" DEPTH UNDER NEW SOD AREA	\$111.47	\$16,051.46
360.00	CUBIC YARD	PLANTING SOIL MIX 70/30 MIX	\$108.66	\$39,117.20
1.00	CUBIC YARD	ROOF TOP MIX (N/A)	\$0.00	\$0.00
184.00	LINEAR FEET	ROOT BARRIER 18" DEPTH	\$21.73	\$3,998.23
203.00	LINEAR FEET	ROOT BARRIER 24" DEPTH	\$31.71	\$6,437.60
118.00	LINEAR FEET	ROOT BARRIER 36" DEPTH	\$40.53	\$4,782.68
56.00	LINEAR FEET	ROOT BARRIER 48" DEPTH	\$54.04	\$3,026.32
1.00	LUMP SUM	FERTIZIER AND MYCORRHIZAL FUNGI AMENDMENT	\$5,880.21	\$5,880.21
26.00	PALLET	WOOD MULCH @ 3" DEPTH	\$523.91	\$13,621.58
1.00	LUMP SUM	DELIVERY / TRUCKING FEE	\$5,160.69	\$5,160.69
1.00	LUMP SUM	MOBILIZATION FEE	\$8,653.77	\$8,653.77
1.00	EACH	PERMITS NOT INCLUDED	\$0.00	\$0.00
1.00	EACH	IRRIGATION NOT INCLUDED	\$0.00	\$0.00
1.00	EACH	AS BUILT DRAWING NOT INCLUDED	\$0.00	\$0.00
1.00	EACH	ROUGH GRADING AND SLEEVES NOT INCLUDED, BY OTHERS	\$0.00	\$0.00

For internal use only

**SO#** 8915396  
**JOB#** 354900000  
**Service Line** 130

**Total Price** \$410,068.27

**THIS IS NOT AN INVOICE**

This proposal is valid for thirty (30) days unless otherwise approved by Contractor's Senior Vice President  
4155 E. Mowry Dr, Homestead, FL 33033 ph. (305) 258-8011 fax

### TERMS & CONDITIONS

1. The Contractor shall recognize and perform in accordance with written terms, written specifications and drawings only contained or referred to herein. All materials shall conform to bid specifications.
2. Work Force: Contractor shall designate a qualified representative with experience in landscape maintenance/construction upgrades or when applicable in tree management. The workforce shall be competent and qualified, and shall be legally authorized to work in the U.S.
3. License and Permits: Contractor shall maintain a Landscape Contractor's license, if required by State or local law, and will comply with all other license requirements of the City, State and Federal Governments, as well as all other requirements of law. Unless otherwise agreed upon by the parties or prohibited by law, Customer shall be required to obtain all necessary and required permits to allow the commencement of the Services on the property.
4. Taxes: Contractor agrees to pay all applicable taxes, including sales or General Excise Tax (GET), where applicable.
5. Insurance: Contractor agrees to provide General Liability Insurance, Automotive Liability Insurance, Worker's Compensation Insurance, and any other insurance required by law or Customer, as specified in writing prior to commencement of work. If not specified, Contractor will furnish insurance with \$1,000,000 limit of liability.
6. Liability: Contractor shall not be liable for any damage that occurs from Acts of God defined as extreme weather conditions, fire, earthquake, etc. and rules, regulations or restrictions imposed by any government or governmental agency, national or regional emergency, epidemic, pandemic, health related outbreak or other medical events not caused by one or other delays or failure of performance beyond the commercially reasonable control of either party. Under these circumstances, Contractor shall have the right to renegotiate the terms and prices of this Contract within sixty (60) days.
7. Any illegal trespass, claims and/or damages resulting from work requested that is not on property owned by Customer or not under Customer management and control shall be the sole responsibility of the Customer.
8. Subcontractors: Contractor reserves the right to hire qualified subcontractors to perform specialized functions or work requiring specialized equipment.
9. Additional Services: Any additional work not shown in the above specifications involving extra costs will be executed only upon signed written orders, and will become an extra charge over and above the estimate.
10. Access to Jobsite: Customer shall provide all utilities to perform the work. Customer shall furnish access to all parts of jobsite where Contractor is to perform work as required by the Contract or other functions related thereto, during normal business hours and other reasonable periods of time. Contractor will perform the work as reasonably practical after the Customer makes the site available for performance of the work.
11. Payment Terms: Upon signing this Agreement, Customer shall pay Contractor 50% of the Proposed Price and the remaining balance shall be paid by Customer to Contractor upon completion of the project unless otherwise, agreed to in writing.
12. Termination: This Work Order may be terminated by the either party with or without cause, upon seven (7) workdays advance written notice. Customer will be required to pay for all materials purchased and work complete to the date of termination and reasonable charges incurred in demobilizing.
13. Assignment: The Customer and the Contractor respectively, bind themselves, their partners, successors, assignees and legal representative to the other party with respect to all covenants of this Agreement. Neither the Customer nor the Contractor shall assign or transfer any interest in this Agreement without the written consent of the other provided, however, that consent shall not be required to assign this Agreement to any company which controls, is controlled by, or is under common control with Contractor or in connection with assignment to an affiliate or pursuant to a merger, sale of all or substantially all of its assets or equity securities, consolidation, change of control or corporate reorganization.
14. Disclaimer: This proposal was estimated and priced based upon a site visit and visual inspection from ground level using ordinary means, at or about the time this proposal was prepared. The price quoted in this proposal for the work described, is the result of that ground level visual inspection and therefore our company will not be liable for any additional costs or damages for additional work not described herein, or liable for any incidents/accidents resulting from conditions, that were not ascertainable by said ground level visual inspection by ordinary means at the time said inspection was performed. Contractor cannot be held responsible for unknown or otherwise hidden defects. Any corrective work proposed herein cannot guarantee exact results. Professional engineering, architectural, and/or landscape design services ("Design Services") are not included in this Agreement and shall not be provided by the Contractor. Any design defects in the Contract Documents are the sole responsibility of the Customer. If the Customer must engage a licensed engineer, architect and/or landscape design professional, any costs concerning these Design Services are to be paid by the Customer directly to the designer involved.

15. Cancellation: Notice of Cancellation of work must be received in writing before the crew is dispatched to their location or Customer will be liable for a minimum travel charge of \$150.00 and billed to Customer.

The following sections shall apply where Contractor provides Customer with tree care services:

16. Tree & Stump Removal: Trees removed will be cut as close to the ground as possible based on conditions to or next to the bottom of the tree trunk. Additional charges will be levied for unseen hazards such as, but not limited to concrete brick filled trunks, metal rods, etc. If requested mechanical grinding of visible tree stump will be done to a defined width and depth below ground level at an additional charge to the Customer. Defined backfill and landscape material may be specified. Customer shall be responsible for contacting the appropriate underground utility locator company to locate and mark underground utility lines prior to start of work. Contractor is not responsible damage done to underground utilities such as but not limited to, cables, wires, pipes, and irrigation parts. Contractor will repair damaged irrigation lines at the Customer's expense.
17. Waiver of Liability: Requests for crown thinning in excess of twenty-five percent (25%) or work not in accordance with ISA (International Society of Arboricultural) standards will require a signed waiver of liability.

#### Acceptance of this Contract

By executing this document, Customer agrees to the formation of a binding contract and to the terms and conditions set forth herein. Customer represents that Contractor is authorized to perform the work stated on the face of this Contract. If payment has not been received by Contractor per payment terms hereunder, Contractor shall be entitled to all costs of collection, including reasonable attorneys' fees and it shall be relieved of any obligation to continue performance under this or any other Contract with Customer. Interest at a per annum rate of 1.5% per month (18% per year), or the highest rate permitted by law, may be charged on unpaid balance 15 days after billing.

NOTICE: FAILURE TO MAKE PAYMENT WHEN DUE FOR COMPLETED WORK ON CONSTRUCTION JOBS, MAY RESULT IN A MECHANIC'S LIEN ON THE TITLE TO YOUR PROPERTY

#### Customer

	<b>P.E., LEED AP, ENV SP</b>
Signature _____	Title _____
<b>SEAN COMPEL</b>	<b>May 07, 2026</b>
Printed Name _____	Date _____

#### BrightView Landscape Services, Inc. "Contractor"

	<b>Account Manager Exterior</b>
Signature _____	Title _____
<b>Ramiro Fernandez</b>	<b>May 07, 2026</b>
Printed Name _____	Date _____

<b>Job #:</b>	<b>354900000</b>		
<b>SO #:</b>	<b>8915396</b>	<b>Proposed Price:</b>	<b>\$410,068.27</b>

# Exclusions And Qualifications

## Personnel/ Working Hours

- This Proposal is based upon personnel working normal daytime hours, 8 hour work day, 40 hour work week. Proposal excludes working in an ineffective manner (rain, unsafe working conditions, etc.)
- BrightView is an open shop contractor, non-signatory to any labor agreements.
- This Proposal is based on non-prevailing wage and non-union labor rates.
- This proposal is based on performing the work in one continuous operation and includes one mobilization of equipment, tools and resources to and from site.

## Utilities, Traffic Control, and Permitting

- BrightView excludes any permits or applicable fees in this proposal. Permits and fees, if required, are to be supplied and paid for by others including street closure and traffic control plans.
- Permanent or temporary Water meter fees, permits, installation and cost for water not included in proposal.
- BrightView Landscape Maintenance, Inc. is not responsible for underground or overhead utilities or their re-routing.
- BrightView is not responsible for unmarked private utilities.
- A minimum of (48) hour notice prior to mobilization must be provided for proper underground utility marking, etc. in public areas.
- The owner shall be responsible for identifying and marking all underground utilities within in the work site.
- BrightView shall accept no responsibility for damage to any unmarked underground utilities.

## Scope of Work/ Project Specifications

- No import or export soils are provided for in this proposal except as noted in the scope of work. All planting spoils to be used on-site.
- Equipment access roads and level crane pads are to be provided at the time of installation and approved by BrightView prior to mobilization.
- Any and all concrete or asphalt cutting, demolition, removal and replacement to be performed by others.
- Hardscape, electrical, surveying, metal work or waterproofing or any other scope not specified in this proposal are excluded.
- No demolition work is provided for in this proposal except as noted in the scope of work.
- BrightView will receive the site clean and free of weeds and construction debris and in finish graded condition (plus or minus 1/10th foot)
- Site is to be readily accessible by smooth bucket skip loader, forklift, and workmen with hand tools, semi-truck and trailer.
- Cutting, patching or penetration of planter walls is excluded. Coring of structures has not been included. All necessary penetrations into existing planters, sealing of these penetrations, etc. to be by others.
- Waterproofing, protection boards, and topping slabs shall be completed, in place and tested by others prior to mobilization.
- Specified plant materials are subject to availability at the time of construction.

## Irrigation

- BrightView shall be given sufficient notice to place irrigation sleeves prior to paving, curbing or wall footings being poured.
- No hardscape (asphalt, concrete, etc.) cutting for purposes of installing irrigation piping, wires, etc. is provided in this proposal.
- Irrigation to be taken from provided point of connection. Water meter installation excluded.
- Irrigation to be installed per plan. Any necessary irrigation modifications to be billed at time and materials.
- Power (110v) P.O.C. for irrigation controller will be provided by the others.
- BrightView will warranty the irrigation system, with regards to material and workmanship for (90) days post-installation.

## Warranty

- BrightView shall Warranty all shrubs, ground cover and vines for a period of (90) days. Specimen trees for a period of one (1) year.
- Warranty does not extend beyond the natural life cycle of the plant material. (E.G. annual color, perennials, biennials, etc.)

## Proposal for Extra Work at WELLNESS CENTER

Property Name	WELLNESS CENTER	Contact	SEAN COMPEL
Property Address	1 GOLDEN BEACH DRIVE GOLDEN BEACH, FL 33160	To	COMPELING SOLUTIONS, INC
		Billing Address	4129 HARDIE AVENUE MIAMI, FL 33133
Project Name	WELLNESS CENTER		
Project Description	NEW IRRIGATION PLANS PER IRRIGATION BID SET DATED 05-18-2026		

### Scope of Work

**Notes:**

- 1) Irrigation permit fees are not included.
- 2) Irrigation water meter POC by others.
- 3) Concrete / Asphalt restoration by others "If needed".
- 4) Power to the controllers at point of connection by others.
- 5) Irrigation sleeves to be installed prior to any hardscape. (Asphalt and concrete cutting and repair not included).
- 6) This estimate is only good for 30 days from 6/1/2026 due to market volatility and sharp pricing fluctuations.
- 7) Locates to be called prior to work commencement/excavation.
- 8) Backflow Certifications not included.

QTY	UoM/Size	Material/Description	Unit Price	Total	
<b>IRRIGATION INSTALLATION</b>				<b>Subtotal</b>	<b>\$29,557.80</b>
1.00	EACH	LABOR, EQUIPMENT AND MATERIAL TO INSTALL NEW IRRIGATION PER IRRIGATION BID SET DATED 05-18-2026	\$29,557.80	\$29,557.80	

For internal use only

**SO#** 8931975  
**JOB#** 354900000  
**Service Line** 150

**Total Price** \$29,557.80

**THIS IS NOT AN INVOICE**

This proposal is valid for thirty (30) days unless otherwise approved by Contractor's Senior Vice President  
4155 E. Mowry Dr, Homestead, FL 33033 ph. (305) 258-8011 fax

### TERMS & CONDITIONS

1. The Contractor shall recognize and perform in accordance with written terms, written specifications and drawings only contained or referred to herein. All materials shall conform to bid specifications.
2. Work Force: Contractor shall designate a qualified representative with experience in landscape maintenance/construction upgrades or when applicable in tree management. The workforce shall be competent and qualified, and shall be legally authorized to work in the U.S.
3. License and Permits: Contractor shall maintain a Landscape Contractor's license, if required by State or local law, and will comply with all other license requirements of the City, State and Federal Governments, as well as all other requirements of law. Unless otherwise agreed upon by the parties or prohibited by law, Customer shall be required to obtain all necessary and required permits to allow the commencement of the Services on the property.
4. Taxes: Contractor agrees to pay all applicable taxes, including sales or General Excise Tax (GET), where applicable.
5. Insurance: Contractor agrees to provide General Liability Insurance, Automotive Liability Insurance, Worker's Compensation Insurance, and any other insurance required by law or Customer, as specified in writing prior to commencement of work. If not specified, Contractor will furnish insurance with \$1,000,000 limit of liability.
6. Liability: Contractor shall not be liable for any damage that occurs from Acts of God defined as extreme weather conditions, fire, earthquake, etc. and rules, regulations or restrictions imposed by any government or governmental agency, national or regional emergency, epidemic, pandemic, health related outbreak or other medical events not caused by one or other delays or failure of performance beyond the commercially reasonable control of either party. Under these circumstances, Contractor shall have the right to renegotiate the terms and prices of this Contract within sixty (60) days.
7. Any illegal trespass, claims and/or damages resulting from work requested that is not on property owned by Customer or not under Customer management and control shall be the sole responsibility of the Customer.
8. Subcontractors: Contractor reserves the right to hire qualified subcontractors to perform specialized functions or work requiring specialized equipment.
9. Additional Services: Any additional work not shown in the above specifications involving extra costs will be executed only upon signed written orders, and will become an extra charge over and above the estimate.
10. Access to Jobsite: Customer shall provide all utilities to perform the work. Customer shall furnish access to all parts of jobsite where Contractor is to perform work as required by the Contract or other functions related thereto, during normal business hours and other reasonable periods of time. Contractor will perform the work as reasonably practical after the Customer makes the site available for performance of the work.
11. Payment Terms: Upon signing this Agreement, Customer shall pay Contractor 50% of the Proposed Price and the remaining balance shall be paid by Customer to Contractor upon completion of the project unless otherwise, agreed to in writing.
12. Termination: This Work Order may be terminated by the either party with or without cause, upon seven (7) workdays advance written notice. Customer will be required to pay for all materials purchased and work complete to the date of termination and reasonable charges incurred in demobilizing.
13. Assignment: The Customer and the Contractor respectively, bind themselves, their partners, successors, assignees and legal representative to the other party with respect to all covenants of this Agreement. Neither the Customer nor the Contractor shall assign or transfer any interest in this Agreement without the written consent of the other provided, however, that consent shall not be required to assign this Agreement to any company which controls, is controlled by, or is under common control with Contractor or in connection with assignment to an affiliate or pursuant to a merger, sale of all or substantially all of its assets or equity securities, consolidation, change of control or corporate reorganization.
14. Disclaimer: This proposal was estimated and priced based upon a site visit and visual inspection from ground level using ordinary means, at or about the time this proposal was prepared. The price quoted in this proposal for the work described, is the result of that ground level visual inspection and therefore our company will not be liable for any additional costs or damages for additional work not described herein, or liable for any incidents/accidents resulting from conditions, that were not ascertainable by said ground level visual inspection by ordinary means at the time said inspection was performed. Contractor cannot be held responsible for unknown or otherwise hidden defects. Any corrective work proposed herein cannot guarantee exact results. Professional engineering, architectural, and/or landscape design services ("Design Services") are not included in this Agreement and shall not be provided by the Contractor. Any design defects in the Contract Documents are the sole responsibility of the Customer. If the Customer must engage a licensed engineer, architect and/or landscape design professional, any costs concerning these Design Services are to be paid by the Customer directly to the designer involved.

15. Cancellation: Notice of Cancellation of work must be received in writing before the crew is dispatched to their location or Customer will be liable for a minimum travel charge of \$150.00 and billed to Customer.

The following sections shall apply where Contractor provides Customer with tree care services:

16. Tree & Stump Removal: Trees removed will be cut as close to the ground as possible based on conditions to or next to the bottom of the tree trunk. Additional charges will be levied for unseen hazards such as, but not limited to concrete brick filled trunks, metal rods, etc. If requested mechanical grinding of visible tree stump will be done to a defined width and depth below ground level at an additional charge to the Customer. Defined backfill and landscape material may be specified. Customer shall be responsible for contacting the appropriate underground utility locator company to locate and mark underground utility lines prior to start of work. Contractor is not responsible damage done to underground utilities such as but not limited to, cables, wires, pipes, and irrigation parts. Contractor will repair damaged irrigation lines at the Customer's expense.
17. Waiver of Liability: Requests for crown thinning in excess of twenty-five percent (25%) or work not in accordance with ISA (International Society of Arboricultural) standards will require a signed waiver of liability.

Acceptance of this Contract

By executing this document, Customer agrees to the formation of a binding contract and to the terms and conditions set forth herein. Customer represents that Contractor is authorized to perform the work stated on the face of this Contract. If payment has not been received by Contractor per payment terms hereunder, Contractor shall be entitled to all costs of collection, including reasonable attorneys' fees and it shall be relieved of any obligation to continue performance under this or any other Contract with Customer. Interest at a per annum rate of 1.5% per month (18% per year), or the highest rate permitted by law, may be charged on unpaid balance 15 days after billing.

NOTICE: FAILURE TO MAKE PAYMENT WHEN DUE FOR COMPLETED WORK ON CONSTRUCTION JOBS, MAY RESULT IN A MECHANIC'S LIEN ON THE TITLE TO YOUR PROPERTY

Customer

	<b>P.E., LEED AP, ENV SP</b>
Signature _____	Title _____
<b>SEAN COMPEL</b>	<b>June 01, 2026</b>
Printed Name _____	Date _____

BrightView Landscape Services, Inc. "Contractor"

	<b>Specialist, Production</b>
Signature _____	Title _____
<b>Nakita Shim</b>	<b>June 01, 2026</b>
Printed Name _____	Date _____

<b>Job #:</b>	<b>354900000</b>		
<b>SO #:</b>	<b>8931975</b>	<b>Proposed Price:</b>	<b>\$29,557.80</b>

# Exclusions And Qualifications

## Personnel/ Working Hours

- This Proposal is based upon personnel working normal daytime hours, 8 hour work day, 40 hour work week. Proposal excludes working in an ineffective manner (rain, unsafe working conditions, etc.)
- BrightView is an open shop contractor, non-signatory to any labor agreements.
- This Proposal is based on non-prevailing wage and non-union labor rates.
- This proposal is based on performing the work in one continuous operation and includes one mobilization of equipment, tools and resources to and from site.

## Utilities, Traffic Control, and Permitting

- BrightView excludes any permits or applicable fees in this proposal. Permits and fees, if required, are to be supplied and paid for by others including street closure and traffic control plans.
- Permanent or temporary Water meter fees, permits, installation and cost for water not included in proposal.
- BrightView Landscape Maintenance, Inc. is not responsible for underground or overhead utilities or their re-routing.
- BrightView is not responsible for unmarked private utilities.
- A minimum of (48) hour notice prior to mobilization must be provided for proper underground utility marking, etc. in public areas.
- The owner shall be responsible for identifying and marking all underground utilities within in the work site.
- BrightView shall accept no responsibility for damage to any unmarked underground utilities.

## Scope of Work/ Project Specifications

- No import or export soils are provided for in this proposal except as noted in the scope of work. All planting spoils to be used on-site.
- Equipment access roads and level crane pads are to be provided at the time of installation and approved by BrightView prior to mobilization.
- Any and all concrete or asphalt cutting, demolition, removal and replacement to be performed by others.
- Hardscape, electrical, surveying, metal work or waterproofing or any other scope not specified in this proposal are excluded.
- No demolition work is provided for in this proposal except as noted in the scope of work.
- BrightView will receive the site clean and free of weeds and construction debris and in finish graded condition (plus or minus 1/10th foot)
- Site is to be readily accessible by smooth bucket skip loader, forklift, and workmen with hand tools, semi-truck and trailer.
- Cutting, patching or penetration of planter walls is excluded. Coring of structures has not been included. All necessary penetrations into existing planters, sealing of these penetrations, etc. to be by others.
- Waterproofing, protection boards, and topping slabs shall be completed, in place and tested by others prior to mobilization.
- Specified plant materials are subject to availability at the time of construction.

## Irrigation

- BrightView shall be given sufficient notice to place irrigation sleeves prior to paving, curbing or wall footings being poured.
- No hardscape (asphalt, concrete, etc.) cutting for purposes of installing irrigation piping, wires, etc. is provided in this proposal.
- Irrigation to be taken from provided point of connection. Water meter installation excluded.
- Irrigation to be installed per plan. Any necessary irrigation modifications to be billed at time and materials.
- Power (110v) P.O.C. for irrigation controller will be provided by the others.
- BrightView will warranty the irrigation system, with regards to material and workmanship for (90) days post-installation.

## Warranty

- BrightView shall Warranty all shrubs, ground cover and vines for a period of (90) days. Specimen trees for a period of one (1) year.
- Warranty does not extend beyond the natural life cycle of the plant material. (E.G. annual color, perennials, biennials, etc.)