

THE TOWN OF GOLDEN BEACH

ALWAYS FOCUSED ON YOU



2024-2025
**FISCAL
BUDGET**





1929 -



5
YEARS

2024



TOWN OF GOLDEN BEACH, FLORIDA
100 OCEAN BOULEVARD
GOLDEN BEACH, FL 33160

2024-2025
**ADOPTED OPERATING
& CAPITAL BUDGET**

“A TOWN OF EXCELLENCE”



TOWN COUNCIL

Mayor Glenn Singer

Vice Mayor Bernard Einstein, Esq.

Councilmember Kenneth Bernstein, Esq.

Councilmember Judy Lusskin

Councilmember Jaime Mendal

TOWN MANAGER

Alexander Diaz

DIRECTOR OF FINANCE

Maria D. Camacho



GOVERNMENT FINANCE OFFICERS ASSOCIATION

**DISTINGUISHED BUDGET
PRESENTATION AWARD**

presented to

THE TOWN OF
**GOLDEN
BEACH**
FLORIDA

for the fiscal year beginning

10 | 01 | 2023

Christopher P. Morill

EXECUTIVE DIRECTOR

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INTRODUCTION







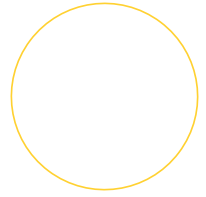
MESSAGE FROM THE MAYOR

To the Honorable Members of the Town Council and fellow Residents of Golden Beach

I have had the privilege of serving as your Mayor for almost twenty years, and I am happy to support the Town's Manager's recommended Operating and Capital Budget. The budget calls for a combined 8.4 mills for the tenth consecutive year, due in large part to the unprecedented growth of the Town's property values, which now stands at \$1.8 billion.

With the growth in our assessed values, the Town continues to make significant investments in infrastructure and capital improvement projects. We continue to be committed to increase services to the Town residents, improve operations, and support the strengthening of our reserves for the 2024-2025 fiscal year.

As we step into this new fiscal year, I wanted to take a moment to congratulate all of us for the completion of our brand new state-of-the-art Civic Center building. This was such an incredible accomplishment not only for the Council and I, but also for you, the residents who helped make this happen. Not only did we host an amazing grand opening ceremony, but we also were able to celebrate the Town's 95th year of incorporation at the same time. The ceremony was beautiful and so well attended, and I am so grateful for all the hard work and dedication from the Town Manager and his staff in making our Civic Center a reality.



You have my commitment that the Council and I will continue to protect and bring value to your investment in Golden Beach.

This is why we will be improving the Town's Stormwater System, by increasing our pump capacity, and doubling up on safety and security measures. We are currently wrapping up the installation of safety call boxes throughout Town; we are almost done with installing the Town-wide CCTV camera system; and as a brand-new security initiative, we will be installing safety gates on the north and south ends of the oceanfront.

We will increase staffing to include a first-ever Park Ranger's Program (to augment the police staff), focusing specifically on our park areas and public spaces. In addition, we just added a drone surveillance program, which will provide next level visibility and monitoring for our officers as they patrol our streets.

I am also happy to share this year we will finish and re-open our re-imagined Tweddle Park Project, which will provide enhanced spaces for recreation and socializing for the youngest members of our community. In addition, I am happy to share that we are well underway with the planning phase of the Town's first-ever Wellness Center. This will be the final piece of our Civic Center Complex, and I cannot wait to share more details with you as we get closer to breaking ground later this year.

It has truly been an honor and a pleasure to serve as your Mayor. I am especially proud of all that we have accomplished this past year and all that we will achieve in the coming year.

I want to thank you for your continued support and trust in myself and my fellow Councilmembers, and I look forward to the many milestones that lie ahead for Golden Beach.

Glenn Singer

Town of Golden Beach Mayor



READER'S GUIDE

The Fiscal Year 2024-2025 Annual Operating Budget for the Town of Golden Beach serves as the guidebook for the day-to-day operations and the long term goals of the Town. It consists of nine (9) major sections: Introduction, Budget Message & Summary, Budget Overview, Executive Management, Community Engagement, Public Safety, Operations Management, Fiscal Health, and Appendix. This section provides readers with a guide to the document contents and where and how to find the information. We have made every effort to design this book in an accessible and transparent manner.

INTRODUCTION

This section of the budget provides the reader with the history of the Town and the Town-wide organizational chart. It includes the annual budget procedures and budget schedule/calendar, an explanation of the type of government, our core values and vision statement, as well as our Year in Review where we look back at all of our accomplishments of the previous fiscal year.

BUDGET MESSAGE & SUMMARY

This section contains the Town Manager's Budget Message for the FY 2024-2025 Budget. The Town Manager's budget message provides the reader a unique opportunity to gain an understanding of the Town Manager's vision, major issues, recommended policy, current and future operational challenges, as well as new initiatives and his long-range financial plan for the Town.

BUDGET OVERVIEW

This section provides the reader with a basic overview of the budget. It details the Town's Financial Policy, contains information about the budget process, how departments and the General Fund are organized, a summary of the funds, Budget Overview by Fund, General Fund Revenues and Appropriations, and the Revenue Projection Rationale.

EXECUTIVE MANAGEMENT DEPARTMENT

The section contains detailed information on the functions of the Town Council, Town Manager, Town Attorney, and Town Clerk. These sections provide the reader with an explanation on how the Town Council act as the policymaking body of the Town; how the Town Manager oversees the Administration of all the Departments and guides the day-to-day decision-making process; how the Town Attorney provides legal support and opinions to the Town Council; and how the Town Clerk keeps a record of all proceedings. In addition, this department is responsible for management of the General Government and Capital Projects Funds.

COMMUNITY ENGAGEMENT DEPARTMENT

This section provides an overview of the Community Engagement Department of the Town. This department houses various divisions working in tandem towards one primary goal – the resident and the resident experience. Within this department are the following divisions: Human Resources, Resident Services and Parks & Recreation.

PUBLIC SAFETY DEPARTMENT

This department is responsible for all aspects of security and safety for all residents and visitors to the Town. Within this department are the following divisions: Law Enforcement, Public Service Aides, Lifeguards, Code Enforcement and management of the Law Enforcement Trust Fund (LETF).

OPERATIONS MANAGEMENT DEPARTMENT

This section provides an overview of the Operations Management Department. This department is in charge of overseeing and managing all aspects of the Town's infrastructure and facilities. Within this department are the following divisions: Residential Construction, Sanitation, Facilities and Streets Maintenance, and managements of both the Capital Projects and management of the Stormwater Fund.

FISCAL HEALTH DEPARTMENT

This department is responsible for all aspects of the financials of the Town. Within this department, the Chief Financial Officer and staff oversee the following sub-sections: Investments, Pension Liaison, Risk Management and Insurance, Fleet Management, Procurement, IT and Software, and management of the Town Debt & Debt Service Fund.

APPENDIX

This section includes a glossary of commonly used terms and acronyms.

TOWN GOVERNMENT

TOWN COUNCIL



GLENN SINGER
MAYOR



BERNARD EINSTEIN
VICE MAYOR



KENNETH BERNSTEIN
COUNCILMEMBER



JUDY LUSSKIN
COUNCILMEMBER



JAIME MENDAL
COUNCILMEMBER

CHARTER OFFICERS



LISSETTE PEREZ
TOWN CLERK



ALEXANDER DIAZ
TOWN MANAGER



STEVE HELFMAN
TOWN ATTORNEY

EXECUTIVE TEAM MEMBERS



LINDA EPPERSON
ASSISTANT TOWN
MANAGER



MARIA D. CAMACHO
DIRECTOR OF
FINANCE



LISSETTE PEREZ
TOWN CLERK /
H.R. DIRECTOR



RODOLFO HERBELLO
POLICE CHIEF

INTRODUCTION

The Town of Golden Beach is an ocean front community that covers approximately 1.8 square-miles and is bounded on the east by the Atlantic Ocean, on the west by the intra-coastal Waterway, on the south by the City of Sunny Isles Beach and on the north by the City of Hallandale Beach. The Town of Golden Beach was incorporated 95 years ago in 1929 and is among the oldest municipalities in Miami- Dade County.

The Town was founded, and has remained, one of purely single family homes. Presently, the Town has a total of 393 existing single-family residences, 21 of which are vacant lots. The single-family residents are distributed as follows:

133

residences along the east and west sides of AIA (ocean side)

260

residences on the mainland portion & islands on intra-coastal waterways

Nestled in exclusivity and privacy within a short driving distance from the large urban areas of Miami and Ft. Lauderdale, Golden Beach is convenient to fine dining, cultural centers, professional sports venues, and world class shopping centers such as the prestigious Shoppes of Bal Harbour.

Since its incorporation in 1929, Golden Beach has become one of the most desirable places to live in South Florida. This small quiet community has maintained its family lifestyle in a mile-long sanctuary of 393 single-family homes that are mostly located on the Intracoastal and its waterways or directly on the Atlantic Ocean. The Town Charter protects the Town from commercial activity of any kind and forbids the construction of high rise condominiums that saturate so many beach-front communities in South Florida. A beautiful mile and one-eighth of private beach with a historic beach pavilion, 9 parks, and a committed sense of community have attracted talented, discerning residents from all over the world to this idyllic town located only 18 miles from Miami International Airport and 15 miles from Ft. Lauderdale International Airport, and Port Everglades.

The Town of Golden Beach is governed by a Mayor, Vice Mayor and three Town Councilmembers who are elected on a non-partisan basis. The elections for Mayor are held every two years in February and for the Town Council every four years on a rotating basis. Day-to-day affairs of the Town are under the leadership of a Town Manager who is appointed by the Town Council. The Council also employs a Town Clerk and a Town Attorney.

The Mayor presides over all Town Council meetings, has a voice and vote in the proceedings, and serves as the ceremonial head of the Town. The Mayor also appoints members of the Town boards, subject to the approval of the Town Council. In the absence of the Mayor, the Vice-Mayor assumes the responsibilities of the Mayor. The Town Council enacts local legislation, adopts budgets, determines policies, and appoints such officers and officials as may be required by the charter or deemed necessary by the Council.

Regular Town Council meetings are held on the third Tuesday of each month at 6:00 p.m. The public is welcome to attend.

Like many municipalities in Miami-Dade County, the Town has grown tremendously with respect to population and property values, especially during the latest population boom of the late 1990's and early 2000's. With that growth, the Town has been able to maintain a steady level of services while controlling the fiscal growth of the Town.

By the Town's own Charter- NO COMMERCIAL ACTIVITIES ARE PERMITTED. Our 393 single family homes, nine parks and private beach access make Golden Beach a unique Town.

The only employer in the Town is the Town, and although the Town has just under 90 employees, we provide all the services of a larger community, such as: employing our own Police Department (public service aides, detective bureau, K-9 division, and marine patrol unit), Residential Construction Department, Sanitation Department, Facilities and Street Department, Parks and Recreation Department, Code Enforcement Office, Town Clerks Office, Human Resources Department, Finance Department and Resident Services Department.

A BRIEF HISTORY OF THE TOWN

Almost a century ago, two brothers surveyed a swath of mangrove and sand dunes. They were immediately inspired by the serene crystal shoreline and the prospect of opportunity. Their names were R.W. and Henry G. Ralston. That undisturbed patch of land would become what is the Town of Golden Beach. South Florida in the 1920's saw no shortage of investors and developers looking to get a piece of the sub-tropical pie. But the Ralston brothers had a different vision. Their plan was to build an intimate community, nestled on the ocean. It would be a respite from hustle and bustle that would be attractive to city dwellers from up north who had grown tired of congestion and longed for the jubilation that ocean side living could afford. Their community would be strictly residential. No businesses, no noisy nightclubs or hotels with throngs of tourists clattering and clamoring about.

The dream was concrete but developing the Town was no simple undertaking. The brothers and their associates of the "Golden Beach Corporation" spent millions of dollars in transforming the mangrove swamps, hauling fill to build the iconic silhouette of the town, encompassing three-islands, peninsulas meeting the existing ocean front. Their labors literally shaped Golden Beach one barge load at a time. With the foundations of the Town laid, infrastructure followed. Plumbing and electrical lines had to be configured, bridges built; this little oasis needed to be ready to accommodate its anticipated new residents. During the initial development streets in Town were given Italian names, a nod to another famed canalled city, Venice. Some of these monikers still remain today including those of Terracina, Verona, Ravenna, Palermo, Navona and Massini Avenues. North Island was once called Avellino Island, Center Island held the name Riviera Island and South Island was once known as Terranova. These former names were changed sometime later, most likely for ease of navigation. The Beach Pavilion, when built in 1924, was originally known as the "Florentine Loggia" due to its Italian influenced Mediterranean Revival style.

The Town of Golden Beach was incorporated under its present status, by a special act of the Legislature of the State of Florida in 1929. The act was approved and Golden Beach became a legalized community on May 23rd, 1929.

Once noted in Ripley's "Believe It or Not" as the Town with the only jail from which you could fish by putting a pole out of the window,

Golden Beach is now renowned for its upscale image. The same qualities that once drew families such as the Firestones, DuPonts, and Roosevelts have attracted current celebrities as well as ordinary people who love to live in Golden Beach. The old mangrove swamps are now replaced by stately homes.

95 years later the Town continues to build and improve on the vision of the Ralston brothers. Its current Mayor, Town Council and Town Administration have unfaltering dedication to enriching their community. In the past seventeen years, the Town has undergone over \$70 million in Capital Improvements Project.

Upgrades have been made to secure the Town's standing as a forefront community, such as:

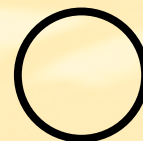
- **Town-wide CCTV Security Camera System**, including cameras on Ocean Boulevard, Golden Beach Drive, all the Town's parkways and the Intercoastal. This state-of-the-art security system provides motion detectors that monitor the shoreline as well as the roadways within Town.
- **Town-Wide Fiber Internet Project** – Golden Beach became the first municipal community in the nation to offer a fully managed, bulk internet/managed in-home WiFi with dedicated fiber to each home in Town.
- **Stormwater Drainage Improvements** – Drainage was addressed to remediate flooding and standing water and aid in the prevention of potential health hazards including \$60,000 towards the curbs and gutters replacement program.
- **Construction of a Pump Station at Center Island** – to address rising tides and flooding concerns the Council oversaw construction of a new pump station at Center Island, one of the lowest lying points of the Town.
- **Renovations and reconstruction** have occurred at the Town's historic **Beach Pavilion**, which included resurfacing and restoration of the Pavilion structure, along with upgraded bathroom facilities and added amenities.
- **New street lighting** has been installed throughout Town for improved security and aesthetics.

When originally developed in 1929, Golden Beach plots sold for \$7,500 for Ocean-Front (to the east) and \$2,000 for Ocean Boulevard plots (to the west). In the past fifteen years the value of homes in Golden Beach has skyrocketed from **\$479 million to \$1.857 billion**.

The Parks Masterplan Project is well underway, ushering in a complete redesign and repurposing of Tweddle Park with the addition of enhanced amenities, including brand new pickle ball courts, tennis courts and basketball courts. In May of 2024 the Town held the much-anticipated ribbon cutting ceremony for the new **multi-million-dollar Civic Center project**. The new state-of-the-art complex is approximately 12,000 sq. feet and houses Town Hall offices, all municipal government facilities, the police department, and includes event and leisure spaces for Residents. The ribbon cutting ceremony coincided with the Town's 95th Anniversary Celebration of incorporation.

Most recently the Town began the design and planning phase of the highly anticipated Wellness Center Project which will be housed in the location of the original Town Hall facility. Ground-breaking is expected to take place at the end of 2025. The Wellness Center will provide a healthy setting for residents to gather and spend quality time together.

The Ralston brothers would undoubtedly be proud of the way their coastal dream town has evolved and grown, meeting the ever-increasing expectations of modernity while holding onto their original vision of a tranquil enclave of Oceanside splendor.



1929 -



5
YEARS

2024



ORGANIZATIONAL CHART

RESIDENTS



TOWN COUNCIL

MAYOR

Glenn Singer

VICE MAYOR

Bernard Einstein, Esq.

COUNCILMEMBER

Kenneth Bernstein, Esq.

COUNCILMEMBER

Judy Lusskin

COUNCILMEMBER

Jaime Mendal



Lissette Perez
TOWN CLERK



Alexander Diaz
TOWN MANAGER



Steve Helfman
TOWN ATTORNEY



Linda Epperson
ASSISTANT TOWN MANAGER



Lissette Perez
TOWN CLERK/HR DIRECTOR



Maria Camacho
DIRECTOR OF FINANCE



Rodolfo Herbello
POLICE CHIEF

fast
&
direct

OPERATIONS MANAGEMENT

Residential Construction
Public Works/Sanitation
Capital Projects
Facilities & Streets
Maintenance
NPDES
Seawalls
Stormwater
Service Contracts
Comprehensive Plan

clear
&
effective

COMMUNITY ENGAGEMENT

Town Clerk
Boards And Committees
Human Resources
Resident Services
Parks & Recreation
Communications
Employee Relations
Resident Relations
Event Planning
Event Management

efficient
&
accountable

FISCAL HEALTH

Accounts Payable
Bank Requisitions
Cash Management
Investments
Pension Liaison
Risk Management & Insurance
Fleet Management
Asset Management
Procurement/Stores
IT And Software
Licensing

safe
&
responsive

PUBLIC SAFETY

Law Enforcement
Mental Health
Hotwire Contract
Public Service Aides
Lifeguards
Access Control
Elder Affairs
Cyber Security
Code Enforcement
Event Security

MISSION/VISION STATEMENT

MISSION STATEMENT

Golden Beach is a premier community of homes featuring top quality, safe neighborhoods and a diverse population that is committed to community involvement. It is the mission of the Golden Beach Town Government to provide effective and fiscally responsible municipal services in a manner which promotes this high standard of community life.

VISION STATEMENT

The Town of Golden Beach will continue to be the premier residential community in which to visit, live, raise a family, and retire by providing a clean natural environment, varied recreational activities, excellent services and reasonable taxes.

This will be achieved through the Town's new organizational structure and the re-alignment of how the Administration provides services to the community through the development of Super Departments, with varied divisions of government within their purview. This will usher in a new era for the Town of Golden Beach embracing the following core values:

fast
&
direct

We will provide immediate, personalized service and address the infrastructure needs of the community expeditiously. We will streamline our work functions and requirements to build in Town. And protect the Capital investments made in our community.

clear
&
effective

You, the resident, are at the center of every decision that is made in the Town of Golden Beach. We will provide transparency and clear avenues of communication to keep you informed and involved. We will enhance the manner in which you are engaged and kept informed of Town affairs. We will build a robust Recreational program that offers variety; to build stronger ties among our residents.

efficient
&
accountable

We will protect your investment by making sound fiscal decisions on your behalf to ensure that every dollar is accounted for and not a penny is spent that doesn't enhance the value of the services we deliver.

safe
&
responsive

We provide safety, security and peace of mind. We will guard your homes and your streets 24/7 to ensure Golden Beach continues to be one of the safest communities in South Florida, and take a zero-tolerance approach to crimes of opportunity. Through Code Compliance, we will ensure that our community is kept pristine and that your quality of life is preserved.

A YEAR IN REVIEW FISCAL YEAR 2023-2024 INITIATIVES

The coming 2024-2025 Fiscal Year will usher in continued growth and accomplishments for the Town of Golden Beach. The Town has for years been the premier community to live and raise a family in the South Florida area, but with the completion of the Town's Civic Center Building, it has been catapulted to a new level of excellence. And as the look of the community is drastically changing, so is the way we navigate through the day-to-day Administration of the Town.

The unveiling of the new Civic Center Building is only the beginning. The Town has created a vision of overlapping and intertwining services, that together will form the future Civic Center Complex. The Complex will be the hub of all of the Town's services from the Administration to Municipal Services, to Recreational Offerings, and Law Enforcement to provide residents with a one stop location for all of their Town needs. To accomplish this, the Town has put several initiatives in motion to position itself as a full-service concierge community, providing security, recreation, waste management and clerical services to all who live here.

This is why our organizational structure has changed, to streamline processes and eliminate overlap of services and functions. These structural re-alignments will help organize the various aspects of municipal government that the Town provides. These changes are setting the framework to lead the Town into the future, keeping in line with our ongoing vision of being a community that provides more customer-centric services, with more beautiful and vibrant open spaces.

In Fiscal Year 2023-2024 we laid the foundation for what the future of Golden Beach would look like – a future of investments. Investments by the community, as more and more people now call Golden Beach home; investments in infrastructure, with improvements and enhancements made to the Town's stormwater systems, continued construction on the Reimagined Tweddle Park, and the completion of the highly anticipated Civic Center Complex; investments in technology, with the purchase of software suites to improve the transparency, availability and efficiency of information online; investments in the growth and financial stability of the individuals who work day in and day out to secure our Town is at the forefront of luxury living in South Florida; and most importantly investments in YOU – the resident.

This year, the Town's assessed values grew to a very healthy \$1.857 billion; the Town finalized the design of the new, state of the art Wellness Center building; continued to make progress on the highly anticipated Re-imagined Tweddle Park project; and opened the doors to the long-awaited Civic Center building.

As we move forward, FY 2023/2024 provided the foundation and framework for the Town to continue to grow and meet the demands of tomorrow. Here is more of what FY 2023/2024 looked like:

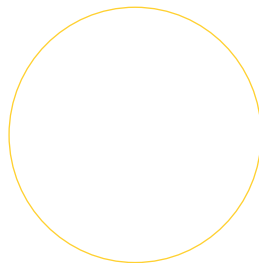
- The Town finalized the brand-new state of the art Civic Center building, holding a monumental Grand Opening Ceremony, partnered with the celebration of the Town's 95th Anniversary of Incorporation. Dignitaries from all over Miami-Dade County attended the event, alongside Town residents, totaling over 650 people in attendance. The event program was spectacular including a flag display by the Miami-Dade Fire Department, camel display, speeches, invocations, rides, fireworks display, and an awards portion recognizing all the individuals and organizations that helped make this building a reality.
- The Town's brand-new landfall team bunker, located within the new Civic Center building, was highlighted in Florida Trend Magazine. The bunker is the first of its kind for a barrier island and Florida Trend Magazine did a complete spread on the Town's new emergency facility as well as the Civic Center.
- The Town Council, via Resolution 2953.24, awarded the Wellness Center Request for Submittals to Eric Dempsey Architect, LLC. The firm is working on the design of the facility as well as the outfitting of it. In addition, the Town worked with the Resident Advisory Board to incorporate resident feedback and recommendations on how to properly outfit the facility to meet the needs of the community. Design work is scheduled to be finalized in the beginning of 2025, with ground-breaking scheduled for the end of 2025.
- The Town is in the final implementation stages of the Town-Wide Closed Circuit Television System installation. Cameras have been affixed at an additional 84 locations through Town, on top of the 77 locations we currently have for CCTV with an additional 208 lenses with smart analytics that cover every inch of our community. This system will provide the eyes that we need in Town. To monitor this new system the Town has made staffing shifts in the guardhouse to ensure adequate personnel are available to monitor the system.
- The Town is in the final construction phases of the Re-Imagined Tweddle Park. This past fiscal year, Council approved the purchase of lighting fixtures and poles, to ensure the park space has the appropriate lighting applications and approved the installation of conduit and wiring for the light fixtures. In addition, via Resolution 2922.24, Council approved the installation of retaining walls at various locations throughout the project, as well as the purchase of site furniture and equipment for the park. The Re-Imagined Tweddle Park will include 2 pickle ball courts, 2 full size hard surface tennis courts, a green artificial turf tennis court, a junior basketball court, a dog park and a new "wow" tot lot. One of the tennis courts will be dual-striped to be multi-purpose for those individuals who want to play pickle ball.
- Town Council approved, via Resolution 2923.24, the use of Law Enforcement Trust Fund (LETF) dollars to purchase and install 11 emergency call boxes throughout the Town to allow residents to have immediate access to contact 9-1-1 or our police substation should they be in an emergency and feel uncomfortable or unsafe.

- 
- The Town approved, via Resolution 2926.24, the Third Amendment to the Professional Services Agreement with Mainguy Environmental Care, Inc. calling for a 15% increase to their base maintenance contract.
 - The Town Council approved mutual aid agreements with approximately 10 other local police departments, allowing the Town's law enforcement personnel to receive assistance from other agencies and to aid those agencies when they request it.
 - The Town renewed the contract with the Department of Health to Monitor and Test the Water Quality of our beach waters on a weekly basis.
 - The council approved, via Resolution 2931.24, the purchase of new access control barrier gates for the Town and parking areas to enhance the Town's outdated security system.
 - Council approved, via Resolution 2932.24, the General-Purpose Financial Statement for Fiscal year 2022-2023 – this was the first year the financials were submitted to Council for review two months ahead of schedule.
 - The Town Council approved, via Resolution 2935.24, awarding the Request for Proposals (RFP) for the Tweddle Park Pump Station Retrofit Project to Southeastern Engineering, Inc. Part of the costs for the project will come from a \$500,000 state grant the Town was awarded as well as an additional \$320,000 from code enforcement fee collections.
 - The Town purchased thirty (30) new police radios for the Police Department through the use of Law Enforcement Trust Fund (LETf) Monies.
 - The Town Council approved, via Resolution 2945.24, the use of LETf dollars for the purchase of four speedchecks to be installed in designated locations along Ocean Boulevard.
 - The Town Council approved the purchase of approximately 10 vehicles through the fiscal year for both the Town's police fleet and public works fleet collectively.
 - Approved via Resolution 2950.24 the repair of the Stormwater Pump at South Park.
 - Approved via Resolution 2951.24 the installation of a 36" Wastop valve for the South Island outfall to mitigate the impacts of high tide water to the Town's infrastructure.
 - The Town Council approved, via resolution 2952.24, the Mayor and Town Manager to take corrective measures to rectify stormwater system energizing capabilities in Town during emergency events in an amount not to exceed \$50,000 per occurrence.
 - The Town reinstated both the motor program and the K-9 programs, with the addition of a K-9 officer and the promotion of a road officer to a motorcycle officer.
 - The Town Council approved the purchase of a drone to enhance and expand the Town's police services, providing added visibility around the perimeter of Town.
- 

- The Town received recognition as an alternate finalist for All-American City Award.
- Additional landscaping was added to the beach for the enjoyment of all residents and their guests.
- Added curbing along all the planters at the beach pavilion to prevent mulch and landscape debris from littering the walkways and negatively impacting the Town's drainage systems.
- The Town installed gates on the north and south sides of the oceanfront to further help crime prevention efforts by deterring intruders from walking on the beach after sundown.

The Town has been able to accomplish a number of goals both personal and Town-wide, with very limited and at times very little resources, because we are FOCUSED ON YOU!

We will continue to make good on your investment by providing the high quality of service you have come to expect, while maintaining the highest level of efficiency and professionalism. Following our current path, and continuing to invest in our community, infrastructure and people, we cement Golden Beach's standing as the premier residential community in which to work, live, and raise a family.





A vibrant night scene at a public event, likely a festival or concert. The background is filled with palm trees and a dense canopy of colorful lights in shades of red, purple, and blue. In the foreground, a large crowd of people is visible, many holding up their smartphones to capture photos or videos. Some individuals are wearing festive hats, including one with a star pattern. A large, white, circular graphic element is superimposed over the center of the image, containing the title text.

BUDGET IN BRIEF

ANNUAL BUDGET PROCEDURES

In accordance with the Town of Golden Beach Charter, Section 5.01 (d), (Town Manager), the Town Manager shall prepare and submit to the Council a proposed annual budget and capital program. Charter, Section 9.01 (Budget) further details the annual budget adoption procedure as follows:

BALANCED BUDGET

Each annual budget adopted by the Town Council shall be a balanced budget.

BUDGET ADOPTION

The Council shall by ordinance adopt the annual budget on or before the thirtieth (30th) day of September of each year, following two public hearings at which the public is invited to participate in the process.

SPECIFIC APPROPRIATION

The budget shall be specific as to the nature of each category of appropriations therein. Reasonable appropriations may be made for contingencies, but only within defined spending categories.

If, during the fiscal year, revenues in excess of those estimated in the annual budget are available for appropriation, the Council may by resolution make supplemental appropriations for the fiscal year up to the amount of such excess. If, at any time during the fiscal year, it appears probable to the Town Manager that the revenues available will be insufficient to meet the amount appropriated, the Manager and Mayor shall report in writing to the Council without delay, indicating the estimated amount of the deficit, and their recommendation as to the remedial action to be taken. The Council shall then take such action as it deems appropriate to prevent any deficit spending. The Council, may by resolution, reduce one or more appropriations as it may deem necessary to prevent or minimize any deficit, provided, however that no appropriation for debt service may be reduced or transferred and no appropriation may be reduced or transferred below any amount required to be maintained by law.



BUDGET & ACCOUNTING BASIS

The basic building block of governmental finance is the “fund”. Generally accepted accounting principles (GAAP) provides the following definition of a fund:

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residential equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The Town of Golden Beach uses Ad Valorem Revenue as the main source of revenue for the General Fund.

Ad Valorem Tax is the ability of local governments to raise revenue for governmental operations. Local governments may levy ad valorem taxes subject to the following:

TEN MILLS	for county purposes for municipal purposes for school purposes
A MILLAGE FIXED BY LAW	for a county furnishing municipal services
A MILLAGE AUTHORIZED BY LAW & APPROVED BY VOTERS	for special districts.

The Town of Golden Beach has assessed a combined 8.40 mills for fiscal year 2024-2025 in accordance with our TRIM (Truth in Millage) guidelines, which is no increase from the last five fiscal years.

BUDGET ADOPTION

The budget is approved via Resolution at two public meetings scheduled for September conducted by the Town Council. The adopted budget is integrated into the accounting software system effective October 1st.

BUDGET CONTROL/MONITORING

Funds appropriated in the Budget may be expended by and with the approval of the Town Manager in accordance with the provisions of the Town Charter and applicable law.

Funds of the Town shall be expended in accordance with the appropriations provided in the Budget and shall constitute an appropriation of the amounts specified therein.

The budget is monitored on a monthly basis to track variances between actual and budgeted amounts. Significant variances are investigated and monitored for corrective action.

Encumbrances do not constitute expenditures or liabilities in the current year, but instead are defined as commitments related to unperformed contracts for goods or services, which are only reported in governmental funds.

BUDGET AMENDMENT

Upon the passage and adoption of the budget for the Town of Golden Beach, if the Town Manager determines that the department total will exceed its original appropriation, the Town Manager is authorized to prepare such Resolutions/Ordinances for consideration by the Town Council as may be necessary and proper to modify any line item from the Budget.

BASIS OF ACCOUNTING

Basis of Accounting refers to the time period when revenues and expenditures are recognized in the accounts and reported on the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The accrual basis of accounting is followed for the proprietary fund types. The modified accrual basis of accounting is followed in the governmental fund types and the expendable trust funds type. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, that is, when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to pay current liabilities. Expenditures are generally recognized under the modified accrual accounting when the related fund liability is incurred. Exceptions to the general rule are principal and interest on general long-term debt which is recognized when due.

The Town applies all applicable GASB pronouncements as well as the following pronouncements issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements: Financial Accounting Standards Board (FASB) statements and interpretations, Accounting Principles Board (APB) opinions and Accounting Research Bulletins (ARBs).

During June 1999, the Government Accounting Standards Board (GASB) issued Statement No. 34. This statement established new accounting and financial reporting standards for state and local governments. The Town implemented the new financial reporting requirements of GASB 34.

BUDGET SCHEDULE

The Office of the Town Manager and Finance Department are responsible for the development of the annual budget. The budget process begins in early April with the distribution of budget request forms to all departments. All departments are responsible for compiling budget figures, which are then reviewed and adjusted by the Town Manager during a series of inter-departmental meetings. The Proposed Fiscal Year 2024-2025 Budget was presented to the Town Council at its September 24, 2024 Special Town Council Meeting.

A key component of the budget process is the Town's dependence upon the State, grants, and entitlements. Estimates for these revenue sources are provided by the State of Florida in late June and early July. The Town incorporates the latest projections available into the budget.

The Town Council must adopt a preliminary millage rate in July for use on the Notice of Proposed Taxes to be mailed to all property owners in late August, by the Miami-Dade County Property Appraiser. In accordance with Florida Statutes, the tentative millage rate is adopted at the first public budget hearing in September and this rate cannot be increased at the second budget hearing. Additionally, the tentative millage rate cannot exceed the preliminary rate adopted by the Council except by re-notifying all affected property owners by mail.

BUDGET CALENDAR

DATE	RESPONSIBILITY	TIME	DETAILS
Saturday, June 1, 2024	Miami-Dade County Property Appraiser	N/A	Estimate of Taxable Value (DR-from Property Appraiser)
June 2024	Town Manager	N/A	Departmental budget review meetings begin.
June 2024	Town Manager	N/A	Preparation of budget document for presentation to Council.
Monday, July 1, 2024	Miami-Dade County Property Appraiser	N/A	Certification of Taxable Value (DR-420) Received from the Property Appraiser
Thursday, August 1, 2024	Town Manager	N/A	Town Manager submits Budget Proposal to the Council no later than 60 days before the end of the fiscal year, per the Town's Charter
Friday, August 2, 2024	Finance Director	N/A	DR-420 Due to the Property Appraiser's Office.
Saturday, August 24, 2024	Miami-Dade County Property Appraiser	N/A	Notice of Proposed Tax Bill and Public Hearing Dates (TRIM Notice)
Tuesday, August 27, 2024	Town Clerk	6:00 PM	Special Town Council Meeting to Ratify the Maximum Proposed Millage.
Tuesday, August 27, 2024	Town Manager	6:00 PM	Adopt resolution setting proposed millage rate for Fiscal Year 2024-2025 and setting public hearing dates. (TRIM Notice)
Tuesday, September 10, 2024	Town Council Town Manager	6:00 PM	First Budget Hearing to adopt the Tentative Millage & Tentative Budget/Final Proposed Budget Presented at Special Town Council Meeting.
Friday, September 20, 2024	Town Clerk	N/A	Advertise final millage rate and final budget hearing.
Monday, September 30, 2024	Town Council Town Manager	6:00 PM	Special Town Council Meeting and Adoption of Final Millage & Final Budget.
Tuesday, October 1, 2024	Town Manager	5:00 PM	Deadline for returning final millage rate to Property Appraiser and Tax Collector.



THE TOWN OF
**GOLDEN
BEACH**

ALWAYS FOCUSED ON YOU



BUDGET MESSAGE FROM THE TOWN MANAGER

09.30.2024

Residents of the Town, Honorable Mayor Glenn Singer, Members of the Town Council

Town of Golden Beach
Civic Center @ 100 Ocean Boulevard • Golden Beach, FL 33160

Re: Proposed Fiscal Year 2024-2025 Operating and Capital Budget

In accordance with Section 5.01(d) of the Town of Golden Beach Charter, the Code of Ordinances, and the laws of the State of Florida, it is my pleasure to present the Town's Proposed Budget for Fiscal Year (FY) 2025 beginning October 1, 2024. A user-friendly electronic copy of the Proposed Budget can be found on the Town's website at www.goldenbeach.us. The budget proposal before you represent the policy direction expressed by the Town Council during the meetings and dialogue we have shared, regarding realizing the true potential for the Town of Golden Beach. With your leadership and support, we are continuing to move in a direction where we are focusing on a safer, more beautiful Town, delivering excellence in all areas of municipal services and delivering results that are driven by Organizational Excellence and Financial Stability!

We will continue to invest in expanding the services we offer to enhance your quality of life; delivering on public safety programs that keep all our Town safe; maintaining our infrastructure; expanding our Civic Center Complex; mitigating the impacts of climate change; and building a future-ready Golden Beach that is Always Focused on You!

The Town has reached approximately \$1.857- million in total taxable assessed value. Prepared to achieve the vision set forth by the Mayor and Members of our Town Council, the recommended FY 2025 Budget and Capital Improvement Program proposes a combined millage rate of 8.4 mills per \$1,000, for the tenth consecutive year. The proposed budget establishes an action plan that provides the most effective and efficient use of available resources necessary to achieve the short- and long-term goals of the Town.

The FY 2025 total Proposed Operating Budget for all funds is \$27,316,424 including balances and transfers. This is approximately \$2,794,875 million more than the FY 2024 Adopted Budget of \$24,521,549.

The FY 2025 Proposed Budget allows the Town to fund its General Fund commitments including wages, insurances, and investments in infrastructure. The Proposed Budget invests in the Town's priorities and lays the foundation for a financially sustainable future.

In the coming year, we will continue to prioritize public safety by re-assigning two of our detached officers to our patrol division, increasing the number of Officers available to patrol our streets and creating our first Park Ranger Program. We will expand our groundbreaking Closed-Circuit Television and Detection System and maintain our commitment to long-term investments in crime prevention initiatives.

The Fiscal Year 2025 budget in brief calls for:

- A 16% increase to our non-Health Insurance premiums (\$102,302 of new revenue)
- A 3% Cost of Living Adjustment to all General Employees; and for Police Officer salaries will be adjusted to their next step as called for in the contract
- A concerted effort to grow our General Fund Reserves by setting aside \$400,000 of new revenues
- It provides for \$100,000 for the milling and resurfacing projects throughout the Town
- It calls for a 12% increase to our prior year insurance budgets (Health, Dental, Vision, Life, Short/Long Term Disability)
- A 15% increase to our Landscaping Contract as approved by Resolution #2926.24
- A 20% increase in Fuel Costs based on consumption
- \$850,000 for civil work at the Civic Center Complex, funded by a State Grant
- \$500,000 for the modernization of the Civic Center Annex, which houses our Public Services Department and the Police Operations (Patrol Division), funded in the FY 24 Budget as Amended
- \$400,000 in an initial Town Wide wayfinding System and Fountain Modernization System funded by the interest earned from Town Investments

The proposed annual budget demonstrates our commitment to meeting the ongoing needs of our Town while strategically positioning it for the future. By allocating resources effectively, investing in essential services, and embracing sustainable and innovative practices, we aim to enhance the quality of life for our residents, and build a resilient and thriving Town.

This proposed budget addresses the Town Council's highest priorities for the upcoming fiscal year, positions the Town for a strong financial future, and makes the prospective investments needed to ensure that this is a great Town to live in, and work.

I would like to thank our amazing Town staff for their efforts in support of a comprehensive and transparent budget process, and for their outstanding service to our Town every day. I also want to thank everyone who assisted in the development of this year's proposed budget, including the Mayor, Vice-Mayor, Town Councilmembers and members of our Executive Team.

As in prior years, we have prepared a Long-Range Financial Plan (Forecast) that looks beyond the next fiscal year. This exercise in planning for the next five years once again provides for a responsible way to plan and approach the Town's financial matters, allowing us to be more Focused on You. A long-range plan based on known factors, reasonable estimates and assumptions, combined with contextual analysis of risks and opportunities, is a valuable decision-making tool (you can find the five-year forecast table after the Addendum to the Town Manager's Message).



Most Significant Long-Term Infrastructure Needs

The Town has identified approximately +\$4 million worth of future drainage needs in the Stormwater Master Plan (currently being considered). Finding pumping solutions for South Island, North Island and an area of Singer Park are at the forefront of the planning process. We also must anticipate the repair and replacement of our existing pump stations. Priority projects should be built during the next few years, as funding becomes available in the Stormwater Fund from fees. With the State of Florida shifting priority to infrastructure projects, the Town is currently aggressively seeking funds to apply towards the drainage needs.

Our Historic Beach Pavilion has begun to show signs of its age and will need restoration work and modernization in the coming years; anticipated costs are in excess of \$1.5 million.

This summer, we made immense progress on the work at the re-imagined Tweddle Park and began the design phase of the new Wellness Center. After yet another year of negotiations with the Miami-Dade County Water and Sewer Department, we expect that we will finally see the commencement of the replacement of the Sewer Forcemain on Golden Beach Drive from Navona Avenue to Terracina Avenue. The County will be covering the expenses to install brand new asphalt, pavers, and a geo-grid on Golden Beach Drive – a savings to the Town of over \$1.2 million.

After a review of all departments and programs by the Office of the Town Manager in conjunction with the members of our Executive Team, I am confident that the Town's finances will meet our funding needs. The proposed Fiscal Year 2025 Operating Budget and Capital Improvement Program establishes an action plan that provides the most effective and efficient use of available resources necessary to achieve the short and long-term aspirations of the Town Council.

The guiding principles for this budget incorporate policy goals that are established by listening to our residents, directed by the leadership of our Mayor and Town Council, and Achievable by our dedicated Town Employees.

Our proposed budget meets the needs of our departments, ensures the continuation of excellent municipal services for our community, and builds upon the exceptional quality of life that is expected in Golden Beach.

I would like to thank the Residents of Golden Beach – calling Golden Beach home is special and I invite you to get involved, provide feedback and participate in all the Town's offerings. To the Mayor and Members of the Town Council, thank you for your continued guidance and support throughout the development of the proposed budget. And a very special recognition to our employees, who are hard-working, innovative and dedicated to making sure Golden Beach is at the forefront of luxury living in South Florida.

I again want to thank everyone who assisted in the development of this year's budget proposal; in particular, I would like to thank our Town Clerk Lissette Perez and Director of Finance Maria D. Camacho for their efforts in completing this years' Operating and Capital budget.

In closing, thank you for allowing me the opportunity to serve as your Town Manager, know that I am as committed today as I was in 2007 when I joined the Town.

Respectfully Submitted,

A handwritten signature in black ink that reads "Alex B." with a stylized flourish at the end.

Alexander Diaz

Town Manager





1929 -



5
YEARS

2024





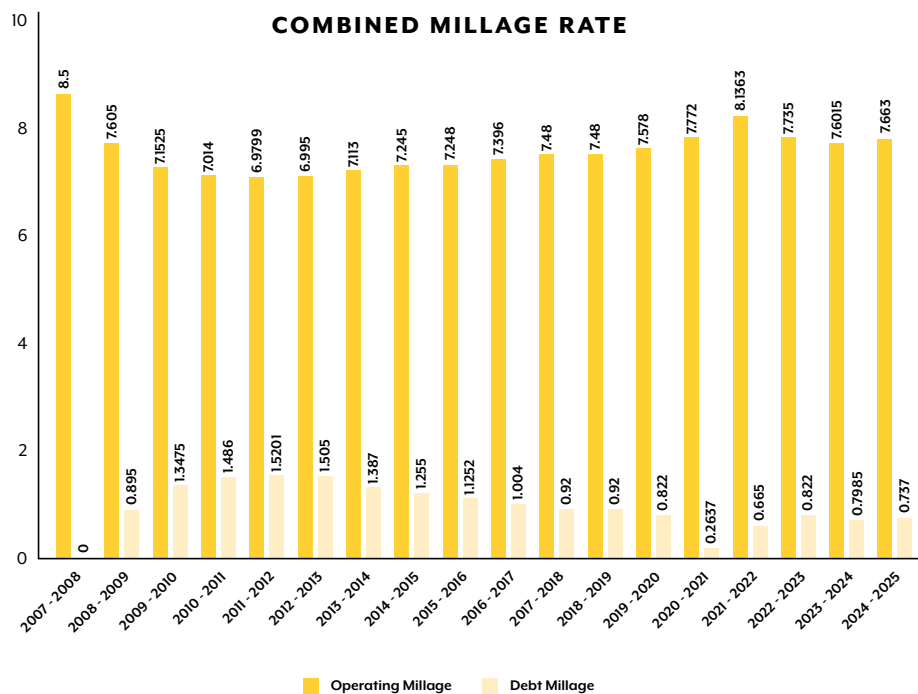


BUDGET OVERVIEW

ADDENDUM TO THE TOWN MANAGER'S MESSAGE

THE TOWN'S MILLAGE

I recommend that the Town's combined millage rate remain unchanged. If the Council approves my recommendation, our combined millage rate will remain at 8.400 mills, the same as the previous year.



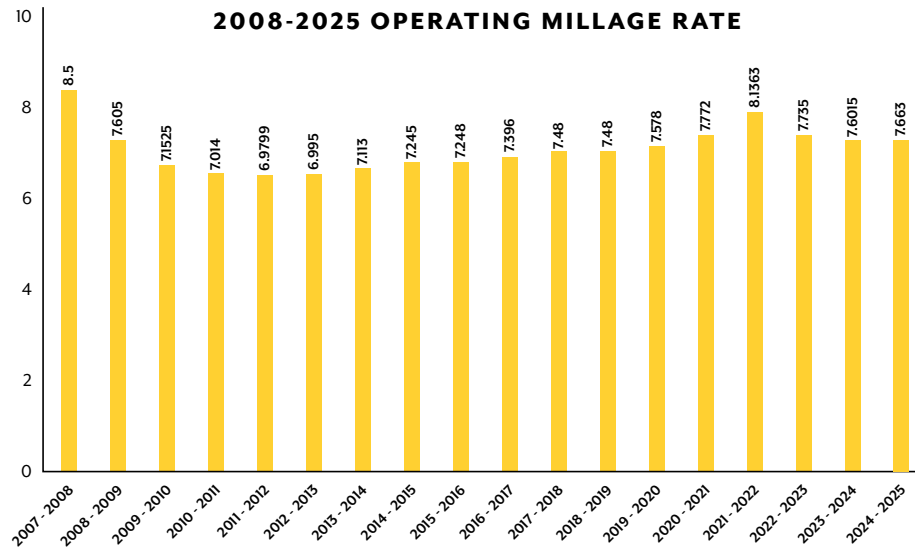
The 7.6630 operating millage, which at 95% will generate \$13,521,527 for the General Fund Budget.

THE PROPOSED MILLAGE RATES FOR FISCAL YEAR 2024-2025

General Operating 7.6630 (7.6015 last year, 0.0615 increase)

Voted Debt Service 7370 (.7985 last year, 0.0615 decrease)

Total 8.4000



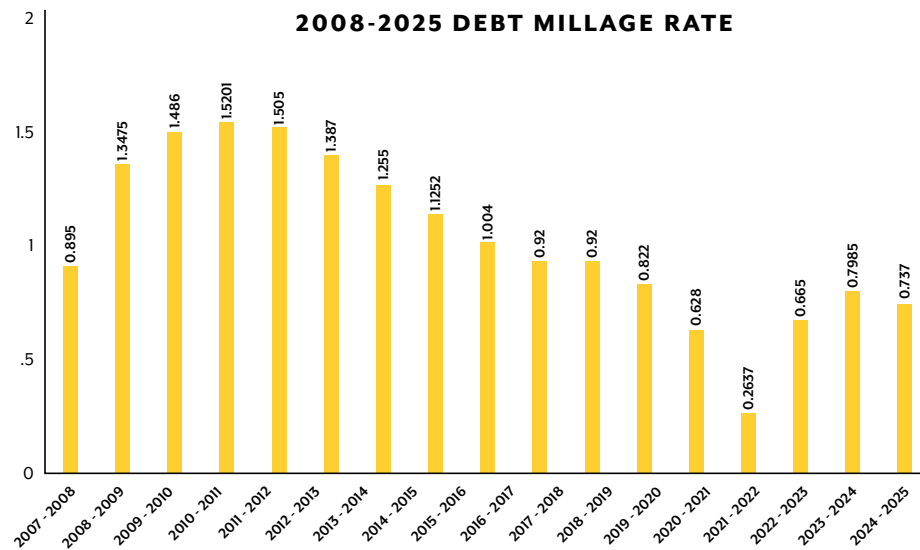
YEAR	ASSESSED VALUE	OPERATING MILLAGE	AD VALOREM REVENUES
2007-2008	705,403,202	8.5	\$5,995,927
2008-2009	727,052,005	7.605	\$5,529,230
2009-2010	712,373,295	7.1525	\$5,095,250
2010-2011	644,237,679	7.014	\$4,518,683
2011-2012	630,682,606	6.9799	\$4,402,101
2012-2013	633,839,127	6.995	\$4,433,704
2013-2014	688,604,864	7.113	\$4,898,046
2014-2015	760,202,266	7.245	\$5,507,665
2015-2016	848,449,766	7.2748	\$5,863,687
2016-2017	952,564,565	7.396	\$7,045,168
2017-2018	1,035,263,421	7.48	\$7,743,770
2018-2019	1,095,765,448	7.48	\$8,196,325
2019-2020	1,160,543,438	7.578	\$8,794,598
2020-2021	1,179,521,503	7.772	\$9,167,241
2021-2022	1,195,352,529	8.1363	\$9,725,747
2022-2023	1,438,422,337	7.735	\$11,126,197
2023-2024	1,656,778,376	7.6015	\$12,594,001
2024-2025	1,857,390,824	7.663	\$14,233,186

** State law permits that we budget only 95%, thus, \$13,521,527 is available for budgeting purposes

The Town's total taxable assessed value grew to \$1,857,390,824, and is the highest it has ever been. This is a strong indication that our community continues to be a highly sought after and solid investment for our residents.

GENERAL OBLIGATION DEBT SERVICE FUND

The .7370 debt service millage, which at 95% will generate \$1,300,452 for the Debt Service Fund Budget.



YEAR	ASSESSED VALUE	DEBT MILLAGE	AD VALOREM REVENUES
2008-2009	727,052,005	0.895	\$618,175
2009-2010	712,373,295	1.3475	\$911,926
2010-2011	644,237,679	1.486	\$909,470
2011-2012	630,682,606	1.5201	\$910,765
2012-2013	633,839,127	1.505	\$906,231
2013-2014	688,604,864	1.387	\$907,340
2014-2015	760,202,266	1.255	\$906,351
2015-2016	848,449,766	1.1252	\$906,941
2016-2017	952,564,565	1.004	\$908,556
2017-2018	1,035,263,421	0.92	\$952,442
2018-2019	1,095,765,448	0.92	\$957,699
2019-2020	1,160,543,438	0.822	\$906,268
2020-2021	1,179,521,503	0.2637	\$899,382
2021-2022	1,195,352,529	0.665	\$903,056
2022-2023	1,438,422,337	0.822	\$903,181
2023-2024	1,656,778,376	0.7985	\$1,256,800
2024-2025	1,857,390,824	0.737	\$1,368,897

The Town has maintained our combined millage at 8.4 mills since FY 2015/2016, and we are committed to continue doing so.





STRATEGIC PRIORITIES MOVING FORWARD

While every aspect of the Town's Services is important, this coming year we will focus on some core areas: Public Safety/ Security, Capital Projects and Infrastructure.

ORGANIZATIONAL EXCELLENCE & FINANCIAL STABILITY

Maintain efficient and responsive government which embraces the highest standards of service and citizen engagement and commits to the goals of the strategic plan.

SECURITY AND SAFETY

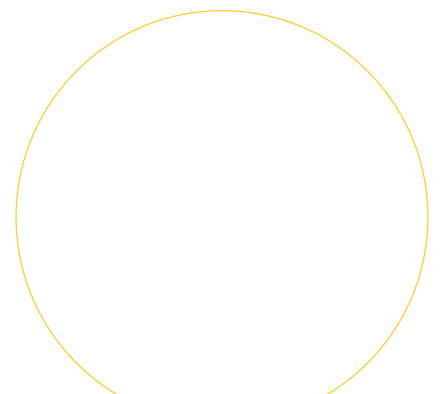
We will continue our initiative that maintains the standard of police service and enhanced safety for all residents, employees and guests.

RECREATION AND INFRASTRUCTURE

Continue to provide a high standard of parks and infrastructure to best serve the community and plan for future demands, as Golden Beach's needs change. In addition, we will continue to maintain the highest quality of resident recreational activities, by continuing to offer the most successful and highly attended events.

RESIDENTIAL CHARACTER AND COMMUNITY ENHANCEMENT

Maintain the appearance of the Town and the quality of life for residential living by preserving the streetscape, minimizing impacts from development, protecting the caliber of our facilities, and planning for the future needs of our community.



Our Capital Projects goals are never quite finished, and this is why we will continue to look for the necessary resources to meet future projects. Left on our list (in no particular order):

- Complete Re-Design of a new Tweddle Park
- The Wellness Center
- Renovation of the Auxiliary Building
- Wall at Massini Avenue and Terracina Avenue
- Proximity Detectors and Cameras on the Intercostal and Ocean
- Increasing the crown of the road on Golden Beach Drive
- Beach Pavilion Modernization
- A-1-A Tree Lighting Replacement

We will work to identify funds for these projects without raising taxes, looking for grants, and minimizing costs

This budget takes care of the needs and services of residents in the here and now, while looking ahead and anticipating how we will meet these requirements in the future. I continue to be enthusiastic about the Town's future. You have my personal commitment that we will make the Town proud of our continued dedication to the heritage and tradition of Golden Beach, and that we are an organization you can trust and believe in, and one you can admire for the good that we do and the future direction towards which we steer.

OUR STRATEGIC GOALS

Our strategic goals remain the same and these four guide the Town's activities, including preparation of the annual operating budget. These goals align the financial decisions included in the annual budget and Capital Improvement Program (CIP) to the services provided by the Town.

Goal 1 Town Services

Ensure that town services assist in creating a superior quality of life and a safe atmosphere where people desire to work, live, and enjoy the Town's amenities.

Goal 2 Fiscal Responsibility

Provide exceptional value for community-provided resources and strive for long-term financial balance in the Town's operational and capital activities.

Goal 3 Reinvestment

Promote and support efforts to improve our island community to continue the Town's reputation as a safe and friendly community.

Goal 4 Sense of Community

Celebrate Golden Beach's heritage and history to enhance the sense of community, pride and quality of life for residents.

FINANCIAL OUTLOOK/FUND BALANCE OVERVIEW

At the end of the 2022-2023 Fiscal Year the Town's General Fund Balance, sat at a strong \$6,581,063.

The Town of Golden Beach reports the status of its fund balances at the end of each year. The amounts reported include funds which are available for appropriations or are restricted for use for a specific purpose. Designations of unreserved, undesignated fund balances can be used in the ensuing year's budget. The Town reviews fund balances at the end of the fiscal year and identifies available surpluses. These surpluses are subsequently used to fund future operations. The following is a description of the reserves and designations planned for use by the Town of Golden Beach in Fiscal Year 2023-2024.

GENERAL FUND

Reserved for General Government

The General Fund Balance/Reserves function is to fill the Town's need for unfunded one-time special projects. The funds have been designated as follows:

\$2,600,319.00 is a receivable from the Stormwater Fund; the Town Council will need to determine the manner in which these funds are re-paid to the General Fund. The Administration would support increasing the Stormwater fee gradually; the Town Council is evaluating this recommendation.

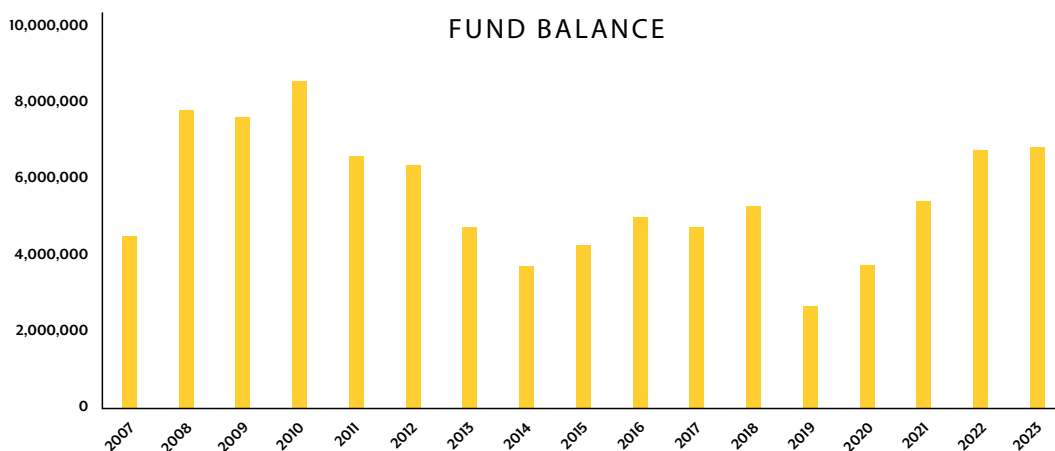
\$539,333.00 are restricted reserve for the Town's Building Department; these funds are available for years in which revenues for the Building Department are not sufficient to cover expenses.

\$210,581.00 is committed for Pension reserves & **\$135,177** is committed for Health Insurance for future unforeseen liabilities.

\$109,947.00 is assigned for Capital Projects funding.

\$2,985,706.00 are un-restricted and available for future allocations.

Bringing the audited Fund Balance grand total to: **\$6,581,063.00**





FISCAL YEAR	FUND BALANCE
2007	\$4,342,280
2008	\$7,533,133
2009	\$7,346,929
2010	\$8,251,306
2011	\$6,362,055
2012	\$6,138,237
2013	\$4,578,284
2014	\$3,598,142
2015	\$4,124,856
2016	\$4,817,781
2017	\$4,576,119
2018	\$5,102,047
2019	\$2,566,933
2020	\$3,627,364
2021	\$5,232,215
2022	\$6,527,113
2023	\$6,581,063

General Fund Undesignated Reserve

Although the Town of Golden Beach has no policy dictating a requirement to retain undesignated reserves, the Town has employed fiscal prudence maintaining a healthy General Fund undesignated reserve balance.

*(It is important to note that the full amount is not readily available)

In an effort to better understand the Town's General Fund Balance and how we intend to allocate funds to the 2024-2025 Budget, below is a breakdown of the allocations:

Long Term Stormwater Fund Receivable	\$2,600,319
Restricted for Building Department Reserve	\$539,333
Restricted for Capital Projects	\$109,947
Committed for Pension Plan Liability	\$210,581
Committed for Insurance Liability	\$135,177
Unassigned	\$2,985,706
General Fund as stated in the FY' 2023 final audit	\$6,581,063

Note to reader

At the time of this report, these are projections based on anticipated increases and expenditures.

LONG-RANGE FINANCIAL PLANS

		YEAR 1 2024-2025	YEAR 2 2025-2026	YEAR 3 2026-2027	YEAR 4 2027-2028	YEAR 5 2028-2029
GENERAL FUND						
Beginning Undesignated Fund Balance		6,581,063	6,541,063	6,202,620	5,889,650	5,604,258
REVENUES						
Ad Valorem Taxes (4%)	4%	13,521,527	14,062,388	14,624,884	15,209,879	15,818,274
Restricted	0%		-	-	-	-
Other Taxes (1%)	2%	210,040	214,241	218,526	222,896	227,354
Licenses and Permits (3%)	3%	1,466,100	1,510,083	1,555,385	1,602,047	1,650,108
Franchise Fees	1%	8,800	8,888	8,977	9,067	9,157
State Shared Revenue	1%	32,039	32,359	32,683	33,010	33,340
Charges for Services	3%	182,171	187,636	193,265	199,063	205,035
Assessment	0%	349,466	347,547	347,547	347,547	347,547
State Grant- JPA	0%	16,800	16,800	16,800	16,800	16,800
Fines & Forfeitures	1%	99,000	99,990	100,990	102,000	103,020
Miscellaneous Revenues	1%	115,400	116,554	117,720	118,897	120,086
Interfund Transfers	2%	60,000	61,200	62,424	63,672	64,946
Total Revenues		16,061,343	16,657,686	17,279,200	17,924,878	18,595,667
% Increase for revenue year to year			3.63%	3.63%	3.63%	3.63%
TOTAL REVENUES/ RESOURCES						
APPROPRIATIONS						
Personel Services	3%	9,139,987	9,444,187	9,757,512	10,080,238	10,412,645
Operating Expenses	3%	6,561,356	6,758,197	6,960,943	7,169,771	7,384,864
Unforeseen Expenses			193,746	473,716	560,261	653,752
Capital Outlay	1%	400,000	600,000	400,000	400,000	400,000
Total Appropriations		16,101,343	16,996,129	17,592,171	18,210,269	18,851,261
% Increase for revenues year to year			3.63%	3.63%	3.63%	3.63%
RESERVES						
TOTAL GENERAL FUND RESERVES		6,541,063	6,202,620	5,889,650	5,604,258	5,348,665

LONG-RANGE FINANCIAL PLANS

		YEAR 1 2024-2025	YEAR 2 2025-2026	YEAR 3 2026-2027	YEAR 4 2027-2028	YEAR 5 2028-2029
LAW ENFORCEMENT TRUST FUND						
Beginning Undesignated Fund Balance		190,261	190,261	693,375	759,727	829,445
REVENUES						
Other Revenues	3%	245,871	253,247	260,845	268,670	514,499
Transfer From Fund Balance			500,000	60,000	60,000	60,000
Total Revenues		245,871	753,247	320,845	328,670	574,499
% Increase for revenue year to year			31.96%	2.34%	2.36%	2.37%
APPROPRIATIONS						
Personel Services	3%	90,186	92,892	95,678	98,549	200,719
Operating Expenses	1%	155,685	157,242	158,814	160,402	70,277
Total Appropriations		245,871	250,133	254,493	258,951	270,996
% Increase for revenues year to year			2.34%	2.35%	2.36%	2.37%
RESERVES						
TOTAL LAW ENFORCEMENT FUND RESERVES		190,261	693,375	759,727	829,445	902,664
DEBT SERVICE FUND						
Beginning Undesignated Fund Balance		119,317	164,094	396,235	625,876	859,117
REVENUES						
Voted Debt Service (Ad Valorem)		1,300,452	1,253,300	1,249,675	1,250,900	1,246,984
New Voted Debt Service		222,222	222,222	222,222	222,222	222,222
Transfer From Fund Balance						
Total Revenues		1,522,674	1,475,522	1,471,897	1,473,122	1,469,206
% Increase for revenue year to year			12.72%	-0.09%	-0.09%	-0.09%
APPROPRIATIONS						
Operating Expenses		1,477,897	1,243,381	1,242,256	1,239,881	1,236,256
Total Appropriations		1,477,897	1,243,381	1,242,256	1,239,881	1,236,256
% Increase for revenues year to year			0.41%	0.01%	-0.12%	-0.26%
RESERVES						
TOTAL DEBT SERVICE FUND RESERVES		164,094	396,235	625,876	859,117	1,092,067

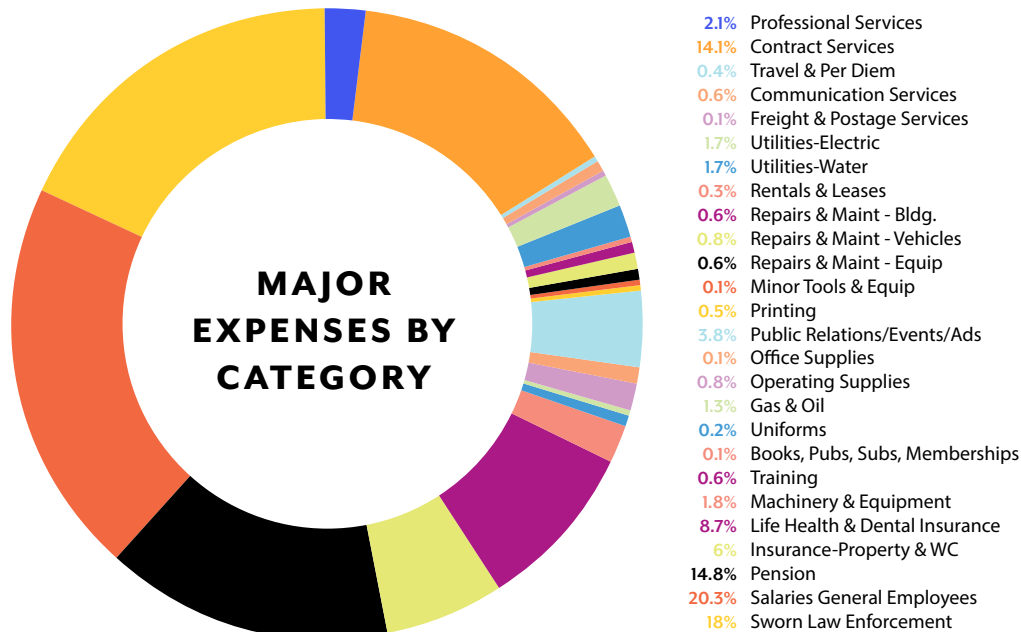
LONG-RANGE FINANCIAL PLANS

		YEAR 1 2024-2025	YEAR 2 2025-2026	YEAR 3 2026-2027	YEAR 4 2027-2028	YEAR 5 2028-2029
CAPITAL IMPROVEMENT FUND						
Beginning Undesignated Fund Balance		4,650,221	4,650,221	5,000,221	5,150,221	5,300,221
REVENUES						
State Grant Other Physical Environment		850,000				
GF-519 CNB TRANSFER		334,814				
G.O. Bond Proceeds		5,500,000				
Transfer From General Fund		400,000	400,000	400,000	400,000	400,000
City National Note						
Inter-Fund Transfer (LETF)		60,000	250,000	250,000	250,000	250,000
Capital Fund Reserves		500,000	200,000			
Total Revenues		7,644,814	850,000	650,000	650,000	650,000
% Increase for revenue year to year			899%	76%	0%	0%
APPROPRIATIONS						
Capital Outlay	3%	7,644,814	500,000	500,000	500,000	500,000
Total Appropriations		7,644,814	500,000	500,000	500,000	500,000
% Increase for revenues year to year			75%	100%	0%	0%
TOTAL CAPITAL IMPROVEMENT FUND RESERVES		4,650,221	5,000,221	5,150,221	5,300,221	5,450,221
STORMWATER UTILITY FUND						
Beginning Undesignated Fund Balance		8,589,015	8,089,015	8,627,799	9,171,693	9,720,774
REVENUES						
Stormwater Utility Fees	1%	712,800	719,928	727,127	734,399	741,743
New Local Option Gas Tax	2%	10,044	10,244.88	10,449.78	10,658.77	10,871.95
Franchise Fee-Electric	2%	150,000	153,000	156,060	159,181	162,365
Utility Tax-Electric	3%	150,000	154,500	159,135	163,909	168,826
Fema-Federal Grant		500,000				
Interest On Investments	1%	1,000	1,010	1,020	1,030	1,041
Interest Income	1%	100	101	102	103	104
Stormwater Fund Balance		-	-	-	-	-
S.F.W.M.D. Grant Proceeds		-	-	-	-	-
State Revolving Loan		-	-	-	-	-
Total Revenues		1,523,944	1,038,784	1,053,894	1,069,281	1,084,950
% Increase for revenue year to year			2.26%	2.26%	2.26%	2.26%
APPROPRIATIONS						
Operating	2%	1,069,995	500,000	510,000	520,200	530,604
Capital Outlay		953,949				
Total Appropriations		2,023,944	500,000	510,000	520,200	530,604
% Increase for revenues year to year			2.00%	2.00%	2.00%	2.00%
RESERVES		8,089,015	8,627,799	9,171,693	9,720,774	10,275,120
TOTAL DEBT SERVICE FUND RESERVES		8,524,668	8,699,924	9,051,291	9,667,873	10,683,327

MAJOR EXPENSES BY CATEGORY ACROSS ALL DEPARTMENTS

This section is dedicated to detailing all of the major common expenditures across all departments. In an effort to increase transparency and communication, the following charts give a breakdown of all of the major expenditures shared between all of the Town's departments.

EXPENSE	BUDGET TOTAL
Professional Services	260,347.29
Contract Services	1,760,721.45
Travel & Per Diem	53,139.46
Communication Services	73,573.35
Freight & Postage Services	9,927.62
Utilities-Electric	214,134.65
Utilities-Water	216,013.37
Rentals & Leases	31,363.08
Repairs & Maint-Bldg.	76,015.10
Repairs & Maint-Vehicles	98,730.87
Repairs & Maint-Equip	72,081.21
Minor Tools & Equip	5,100.00
Printing	65,013.57
Public Relations/Events/Ads	469,921.14
Office Supplies	13,562.13
Operating Supplies	106,070.71
Gas & Oil	162,651.24
Uniforms	27,589.28
Books, Pubs, Subs, Memberships	15,966.95
Training	80,203.02
Machinery & Equipment	220,157.11
Life Health & Dental Insurance	1,085,432.24
Insurance-Property & WC	748,395.30
Pension	1,847,265.66
Salaries General Employees	2,539,254.65
Sworn Law Enforcement	2,258,039.83



ALL STAFF PERSONNEL SUMMARY TREND

AUTHORIZED POSITIONS 2023-2024

POSITIONS BY DEPARTMENT		FISCAL YEAR 2021-2022	FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	FISCAL YEAR 2024-2025
EXECUTIVE MANAGEMENT					
Full Time	Town Manager	1	1	1	1
	Executive Assistant to Town Manager	1	1	1	1
	Office Support Staff	1	1	1	1
	Town Attorney	1	1	1	1
	Town Clerk				
Executive Management Total		4	4	4	4
COMMUNITY ENGAGEMENT					
Full Time	Town Clerk/ HR Director	1	1	1	1
	Human Resources Generalist/Asst. to the Town Clerk	1	1	1	1
	Resident Services Director	1	1	1	1
	Resident Services Assistant	1	1	1	1
	Resident Services Support Staff	0	0	1	1
	Community Development Specialist	1	1	0	0
	Parks & Recreation Attendant	3	3	4	4
	Recreation Staff Member	0	1	1	1
Part Time	Parks & Recreation Attendant	2	3	3	3
Community Engagement Total		10	12	13	13
FISCAL HEALTH					
Full Time	Finance Director	1	1	1	1
	Senior Accountant	1	1	1	1
	Fiscal Health Support Staff	1	1	1	1
Fiscal Health Total		3	3	3	3
PUBLIC SAFETY					
Full Time	Chief of Police	1	1	1	1
	Executive Assistant to the Chief	1	1	1	1
	Command Staff	2	2	2	2
	Sergeant	3	3	3	3
	Officer	9	9	11	11
	Accreditation Manager	1	1	1	1
	Ocean Rescue	1	1	1	1
	Public Service Aide	3	4	6	6
	Police/Code Enforcement Officer	1	1	2	2
	Park Ranger	0	0	0	1
Part Time	Officer	6	6	7	7
	Reserve Officer	2	2	3	3
	Ocean Rescue	2	2	2	2
	Code Compliance	1	1	2	2
Detached Detectives	(SFMLTF, DEA & IRS)	3	3	3	3
Public Safety Total		36	37	45	46

ALL STAFF PERSONNEL SUMMARY TREND

AUTHORIZED POSITIONS 2023-2024

POSITIONS BY DEPARTMENT		FISCAL YEAR 2021-2022	FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	FISCAL YEAR 2024-2025
OPERATIONS MANAGEMENT					
Full Time	Assistant Town Manager	1	1	1	1
	Operations Management Support Staff	0	0	1	1
	Residential Construction Director	1	1	1	1
	Residential Construction Manager	0	0	1	1
	Residential Construction Special Projects	1	1	1	1
	Facilities & Streets Maintenance Director	0	0	1	1
	Facilities & Streets Maintenance Manager	0	0	1	1
	Public Services Director	0	0	1	1
	Municipal Service Worker	8	6	8	8
	Custodian	1	1	1	3
Part Time	Municipal Service Worker	1	2	2	2
Contracted	Building Official	1	1	1	1
	Building Inspector	1	1	1	1
	Chief Mechanical Inspector	1	1	1	1
	Chief Plumbing Inspector	1	1	1	1
	Chief Electrical Inspector	1	1	1	1
	Structural Plans Examiner	1	1	1	1
	Landscape Architect	1	1	1	1
	Zoning Reviewer	1	1	1	1
Operations Management Total		21	20	27	29

TOTAL AUTHORIZED POSITIONS

Full Time	52	52	65	68
Part Time	14	16	19	19
Contracted	8	8	8	8
Grand Total	74	76	92	95

VEHICLE FLEET

Department	Vehicle	Year	Make	Model	Color
Police	154	2011	Chevy	Tahoe	White
Police	155	2011	Chevy	Tahoe	White
Police	156	2011	Chevy	Tahoe	White
Police	161	2011	Chevy	Tahoe	White
Police	162	2011	Chevy	Tahoe	White
Police	163	2011	Chevy	Tahoe	White
Police	168	2012	Chevy	Tahoe	White
Police	169	2012	Chevy	Tahoe	White
Police	175	2013	Ford	Explorer XLT	Black
Police	184	2015	Amer-Trail	30 Vessell Trailer	Aluminum
Police	185	2014	Contender	30ST Vessell	White
Police	190	1993	International	Command Post	Black
Police	195	2017	Chevy	Silverado 1500	Black
Police	198	2018	Chevy	Colorado	Black
Police	199	2019	Chevy	Tahoe	Black
Police	200	2019	Chevy	Tahoe	Black
Police	201	2019	Chevy	Tahoe	Black
Police	202	2019	Chevy	Tahoe	Black
Police	203	2019	Chevy	Tahoe	Black
Police	204	2019	Chevy	Tahoe	Black
Police	205	2019	Chevy	Tahoe	Black
Police	206	2019	Chevy	Tahoe	Black
Police	207	2019	Chevy	Tahoe	Black

VEHICLE FLEET

Department	Vehicle	Year	Make	Model	Color
Admin	210	2019	Chevy	Tahoe	Black
Police	211	2019	Chevy	Tahoe	Black
Police	212	2019	Chevy	Tahoe	Black
Police	213	2019	Chevy	Tahoe	Black
Police	214	2019	Chevy	Tahoe	Black
Police	215	2015	Infiniti	QX60	White
Police	217	2020	Polaris	Ranger	Green
Police	220	2021	Chevy	Tahoe	Black
Police	223	2022	Polaris	Ranger	Black/Green
Police	224	2022	Chevy	Tahoe	Black
Admin	228	2023	Chevy	Tahoe	Black
Police	230	2022	Polaris	Ranger 1000	Green
Police	231	2022	Polaris	Ranger Sports- man 570	Green
Police	232	2023	Chevy	Tahoe	Black
Police	233	2023	Chevy	Tahoe	Black
Police	235	2023	Tesla	Model 3	Black
Police	236	2023	Ford	F-150	Black
Police	238	2023	Chevy	Tahoe	Black
Police	240	2024	Polaris	ATV	Sage Green
Police	241	2024	Polaris	ATV	Sage Green
Police	242	2024	Hyundai	Palisades	Black

VEHICLE FLEET

Department	Vehicle	Year	Make	Model	Color
Public Works	132	2005	Sterling	Trash Truck-D	White
Public Works	137	2002	Toro	328D Riding Mower	Red
Public Works	143	2017	Ford	F-150	White
Public Works	144	2007	Ford	F-250	White
Public Works	148	2009	Ford	F-150	White
Public Works	165	2011	Ford	F-150 2dr	White
Public Works	166	2011	Ford	F-150	White
Public Works	187	2015	Ford	F-150	White
Public Works	188	2015	International	Garbage Trucks	White
Public Works	189	2015	International	Garbage Trucks	White
Public Works	221	2020	Multihog	Street Sweeper	White
Public Works	225	2022	Ford	F-150-4Door	White
Public Works	227	2022	John Deere	Backhoe	Yellow
Public Works	229	2022	Ford	Van	White
Public Works	237	2023	Ford	F-250	White

VEHICLE FLEET

Department	Vehicle	Year	Make	Color
Police	119	2003	26"Raleigh	Black
Police	120	2003	26"Raleigh	Black
Police	121	2003	26"Raleigh	Black
Police	177	2013	Fat Tire Bike	Black/Red
Police	178	2013	Fat Tire Bike	Black/Red
Police	179	2013	Fat Tire Bike	Black/Red
Public Works	218	2019	Club Car	Black
Police	219	2019	Club Car	White
Police	222	2021	Trek Bicycle	Black
Police	226	2021	Cannondale Electric Bicycle	Gray
Admin	234	2023	Mercedes Racer Bicycle	Blue
Police	243		GT 3.0 Avalanche Bicycle	White



1929 -

5
YEARS

2024



FINANCIAL POLICY

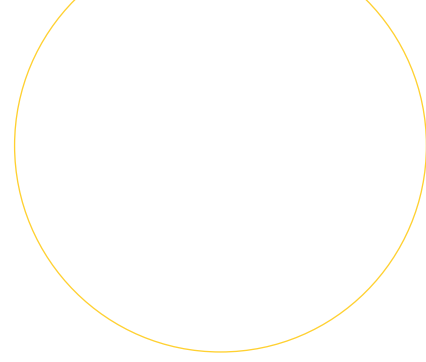
The following financial policy statements are the basis of the daily operations of the Town of Golden Beach. The financial policy statements define objectives, establish rules with parameters and express guidelines for fiscal conduct by the Town of Golden Beach in connection with the operating budget and capital improvement program.

OPERATING BUDGET POLICY

- The Town will pay for all current expenditures with current revenues. The Town will avoid budgetary procedures that balance current expenditures at the expense of meeting future years' expenses, such as postponing expenditures or accruing future year's revenues.
- The budget will provide for adequate maintenance of capital plant and equipment and for their orderly replacement.
- The Town will maintain a continuing budgetary control system to ensure that it adheres to the budget.
- The Town Administration will prepare monthly reports comparing actual revenues and expenditures with budgeted amounts.
- Wherever possible, the Town will integrate performance measurements and productivity indicators in the budget.

CAPITAL IMPROVEMENT BUDGET POLICY

- The Town will update its multi-year plan for capital improvements.
- The Town will enact an annual capital budget based on the multi-year Capital Improvement Plan.
- The Town will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts.
- The Town will use intergovernmental assistance to finance only those capital improvements that are consistent with the Capital Improvement Plan and Town priorities, and whose operating and maintenance costs have been included in operating budget forecasts.
- The Town will maintain all its assets at a level adequate to protect the Town's capital interest and to minimize future maintenance and replacements costs.
- The Town will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted to the Town Council for approval.
- The Town will determine the least costly financing method for all new projects.



DEBT POLICY

- The Town will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues.
- When the Town finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the estimated useful life of the project.
- The Town will strive to have the final maturity of general obligation bonds at, or below, thirty (30) years.
- Whenever possible, the Town will use special assessment, revenue, or other self-supporting bonds instead of general obligation bonds.
- The Town will not use long-term debt for current operations.
- The Town has no legal debt limits.
- The Town will maintain good communications with bond rating agencies regarding its financial condition. The Town will follow a policy of full disclosure on every financial report and borrowing prospectus.

REVENUE POLICY

- The Town will try to maintain a diversified and stable revenue system to shelter it from unforeseeable short-run fluctuations in any one revenue source.
- The Town will estimate its annual revenues by an objective, analytical process, wherever practical.
- The Town will project revenues for the next year and will update this projection annually. Each existing and potential revenue source will be re-examined annually.
- Each year, the Town will recalculate the full costs of activities supported by user fees to identify the impact of inflation and other cost increases.
- The Town will automatically revise user fees, subject to review by the Town Council, to adjust for the effects of inflation.



INVESTMENT POLICY

- Per Resolution 1939.08 the Golden Beach has adopted an investment policy for the Town, following concerns from the State Board of Administration's (SBA) about the investments of the Local Government Investment Pools (LGIP).
- The Town will invest 100% of its idle cash on a continuous basis in conformity with Florida Statutes, Section 218.415.
- The Town will invest funds giving priority to the safety of principal and liquidity of funds.
- The Town will make a cash flow analysis of all funds on a regular basis. Disbursement, collection, and deposit of all funds will be scheduled to ensure maximum cash availability.
- When permitted by law, the Town will pool cash from several different funds for investment purposes.

SCHEDULE OF INVESTMENT TYPE LIMITATIONS (MARKET VALUE)

Type of Security	% of Total Maximum
U.S. Government Obligations	100%
Local Government Investment Pools	100%
Certificates of Deposit	80%
Federal Agency & Instrumentality Obligations	100%
Collateralized Repurchase Agreements	15%
Other Investment Pools (rated "A" or better)	10%
Mutual Funds	10%
State & Local Government Obligations	5%
Bankers Acceptance	5%
Commercial Paper	5%
High Grade Corporate Debt	5%
Money Market Mutual Funds	10%

Maturity Limitations	% of Total Maximum
≤ 1 year	100%
> 1-3 years	75%
> 3-5 years	50%
> 5 years	0%

Unless matched to a specific cash flow or fund as provided for in section IV.7.b

Other Limitations	% of Total Maximum
Portion of Individual Issue Purchased	50%
Portion of Fixed-Income Portfolio in a Single Security	15%

“Maximums” are not to exceed percentages within the investment category

RESERVE UNDESIGNATED FUND BALANCE POLICY

- Reserve Fund balances may from time to time be established by resolution of the Town Council.
- Reserve Fund balances may be used for disasters, unanticipated expenditures, capital project debt reduction, or any other purpose at the discretion of the Town Council.
- Fund balances at the end of each fiscal year not placed by the Town Council in a restricted Reserve Fund shall be carried over as the Undesignated Fund Balance and reported in the annual budget and annual comprehensive financial report in accordance with accepted accounting principles.
- The Town will maintain an adequate fund balance in the General Fund to indicate that it is in sound financial condition.

ACCOUNTING, AUDITING AND FINANCIAL REPORTING POLICY

- The Town has established and will maintain a high standard of accounting practices.
- The Town financial system will be maintained in conformity with generally accepted accounting principles. The Town will strive to obtain and retain the Certificate of Achievement of the Government Finance Officers Association.
- Regular monthly and annual financial reports will present a summary of financial activity by major types of funds.
- Wherever possible, the reporting system will provide monthly information on the total cost of specific services by type of expenditure and, if necessary, by fund.
- An independent public accounting firm selected by the Town Council will perform an annual audit and will publicly issue a financial opinion.
- The Town will operate an active and fully documented internal auditing program.

CAPITAL ASSETS POLICY

- Threshold: The Town will capitalize all individual assets and infrastructures with a cost of \$10,000 or more and a life of three years or more.
- Asset categorization: The Town shall account for assets and infrastructure meeting the minimum dollar and life thresholds in the following categories:
 - Land
 - Buildings
 - Improvements
 - Equipment
 - Infrastructure (roads, stormwater system, sidewalks)
 - Construction in progress
- Infrastructure Accounting: Pre-1996 valuations. Prior to the incorporation of the Town in 1996, the Town has used the estimated historical cost method of valuation. Method:
 - The Town determined the estimated cost of road replacement by using the Florida Department of Transportation Statistics Unit Prices and then applied the U.S. Bureau of Labor Statistics price trend information for asphalt, concrete, paving mixtures and blocks weighted average deflator index in determining the present value of the roads.
 - The Stormwater system estimated cost is based upon the Florida Department of Transportation Statistics price trend information for storm sewer pipes and concrete pipes weighted average deflator index in determining the present value of the stormwater system.
 - The Town determined the estimated cost of sidewalks by using the Florida Department of Transportation Statistics United Prices and then applied the U.S. Bureau of Labor Statistics price trend information for asphalt, concrete paving mixtures and blocks weighted average deflator index in determining the present value of the sidewalks.
- Capital Outlay-Budget vs. GAAP (Generally Accepted Accounting Principles). Only assets or infrastructure with a value over \$10,000 will be budgeted as a capital item in the budget. Short lived assets which do not meet the capital asset threshold will be budgeted as operational materials and supplies.
- Depreciation method: GASB (Governmental Accounting Standards Board) Statement 34 requires governments to depreciate capital assets with a defined estimated life>
 - The Town will use the straight line depreciation method.
 - There will be no depreciation on land or other assets with an indefinite life.
 - Construction in progress projects are not subject to depreciation until the project is completed.
 - Depreciation expense is not calculated on the salvage value (value which the asset will not fall below).
- Capital Assets-Assets vs. Repair & Maintenance: GASB 34 requires that repair and maintenance items are expenses rather than capitalized assets.
 - The criteria determining whether an item is capitalized or expensed is whether the service life of the assets will be extended.
 - The Town will adopt this definition and capital expenditures that extend the life of the asset will be classified as capital assets.

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- Estimated useful assets life: The estimated useful lives of the assets are based on Town experience and established projections reflected in the 5 year capital plan. The useful life will be used when determining depreciation expense. The useful lives are:
 - Land – indefinite
 - Buildings – 40 years
 - Improvements – 15 years
 - Equipment:
 - Cars – 5 years
 - Trucks – 10 years
 - Equipment – 5 years
 - Computer Equipment – 3 years
 - Infrastructure:
 - Roads – 25 years
 - Stormwater System – 50 years
 - Sidewalks – 20 years
 - Five year capital plan: The Town prepares a 5 year capital plan which reports the capital asset budget needs for the Town.
 - Fixed Asset Accounting. The Town will comply with the standards established by GASB 34 (Governmental Accounting Standards Board) and all subsequent pronouncements set forth by GASB or its successor organization.

PURCHASING POLICY

The purchasing policy is in accordance with Section 2-266 – 2-270 of the Town of Golden Beach Code of Ordinances (Ordinance No. 464.2001, 490.2004, 491.2004).

- Items covered by this policy:
 - Materials
 - Supplies
 - Equipment
 - Improvements
 - Professional Services
 - The Town Manager is authorized to make purchases of goods, materials or services that have a total cost of less than \$25,000.00 without council action provided the applicable requirements of the purchasing ordinance have been met and the Manager obtains the approval of the Mayor who shall execute all documents on behalf of the Town.
 - The Town Manager, or such employee of the Town as the Town Manager may designate, shall be the Person responsible for implementing the provisions of the division.
 - Except as provided under the provisions of this division, it shall be unlawful for any Town officer, employee or agent of the Town to order the purchase of any supplies or make any contract and any attempt to do so shall not be binding upon the Town.
- 



- The Town Manager shall, when possible and practical:
 - Classify all supplies used by the various departments of Town Government.
 - Prepare and adopt written specifications of all standard supplies.
 - Prepare written specifications for all contractual services required by the Town.
- Specifications for bids
 - Specifications for request for proposal or bids shall be issued for all goods, materials, or services subject to this division and include but not be limited to the following:
 - Instructions and information to persons concerning the request for proposal or bid submission requirements, including the time and date set for receipt of the of the request for proposal or bid, the address of the office to which the request for proposal or bid is to be delivered, the maximum time for bid or proposals acceptance by the Town, the right of the Town to reject all bids or proposals and any other special information.
 - The purchase description, qualification factors, delivery or performance schedule, and such inspection and acceptance requirements as are not included in the purchase description.
 - The contract terms and conditions including warranty and bonding or other security requirements as applicable.
 - The date, time, and place at which any pre-bid conference may be held and whether attendance at such conference is a condition for bidding.
 - The place where any documents incorporated by reference may be obtained.

FRAUD POLICY

- The Town of Golden Beach is aware that fraud is possible within the organization. Fraud may take the form of:
 - Theft of cash or assets.
 - Falsification of expense and invoices.
 - Alteration of falsification of records including data processing records.
 - Knowingly providing false information on job applications.
- Information and concerns about fraudulent activity may come from various sources including:
 - Employees
 - Vendors
 - Members of the public
 - Results of external or internal audits or any other interested party
- Fraudulent activity or concerns may be reported to any of the following:
 - Finance Director
 - Town Attorney
 - Town Manager
 - Department Head
 - Mayor or Councilmember

WHISTLEBLOWER POLICY

*** No retaliatory action will be taken against any party reporting a suspicious fraudulent activity. The Town of Golden Beach will take cost effective steps to ameliorate the possibility of fraud.

- An audit will be conducted each year.
 - The Town's internal controls will be reviewed and recommendations made to strengthen fraud deterrent.
 - The annual audit will include an operational review of the internal controls of a department of the Town.
 - Each department head and councilmember shall answer a fraud questionnaire as part of the annual audit. They will be asked if they are aware of any fraud occurring in the Town.

SUMMARY OF FUNDS

The Town of Golden Beach's budget consists of five funds: General Fund, Law Enforcement Trust Fund, Debt Service Fund, Capital Improvement Project Fund, and the Stormwater Utility Fund.

Fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Funds are established to attain certain objectives or to simply segregate activities.

All funds, except the Stormwater Utility Fund which uses the accrual basis of accounting, employ the modified accrual basis of accounting. For more detailed information regarding the funds, please refer to the fund sections in this document.

GENERAL FUND

The General Fund is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is the major operating fund of the Town of Golden Beach.

LAW ENFORCEMENT TRUST FUND

The Law Enforcement Trust Fund receives forfeited cash and assets of individuals involved in drug enforcement activities and must be used for police related services. This is a special revenue fund that has very strict guidelines as to how the forfeiture assets can be distributed as required by Florida Statute 932.7055.

DEBT SERVICE FUND

The Debt Service Fund is used to accumulate resources and distributed principal, interest and bond related issuance costs on long term debt payable by the Town of Golden Beach.

CAPITAL PROJECTS FUND

The Capital Improvement Fund was created to track all expenditures that relate to the Town's Capital Improvement Project.

STORMWATER UTILITY FUND

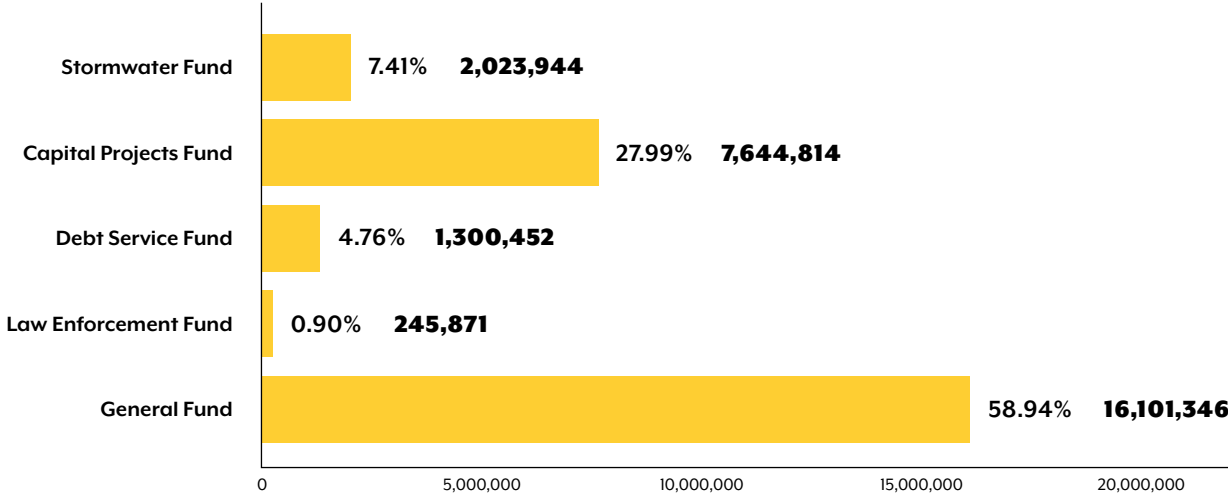
The Stormwater Utility Fund accounts for the financial resources received and allocated on behalf of the Stormwater Utility maintained by the Town of Golden Beach. The funds are used to maintain the Stormwater drainage system located within the Town. This is a proprietary fund which focuses on the determination of operating income, changes in net assets, financial position and cash flows.

CONSOLIDATED BUDGET

This budget summary presents a consolidated picture of the total revenue and expenditures of the General Fund, Stormwater Utility Fund, Capital Improvement Project Fund, Debt Service Fund, and Law Enforcement Trust Fund. The operation of each fund is accounted for through a set of self-balancing accounts comprised of each fund's revenues and expenditures, assets, liabilities, fund balances, and retained earnings.



CONSOLIDATED BUDGET BY FUND



Consolidated Budget by Fund	Amount	Percentage of Budget
General Fund	16,101,643	58.94%
Law Enforcement Trust Fund	245,871	0.90%
Debt Service Fund	1,300,452	4.76%
Capital Projects Fund	7,644,814	27.99%
Stormwater Fund	2,023,944	7.41%
TOTAL	27,316,424	100%

REVENUE BUDGET SUMMARY

General Fund	COUNCIL APPROVED BUDGET FY 22-23	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25
Ad Valorem Taxes	10,569,887	11,964,291	13,521,527
Restricted			
Other Taxes	192,048	204,847	210,040
Licenses and Permits	1,078,100	1,281,100	1,466,100
Franchise Fees	8,800	8,800	8,800
State Shared Revenue	27,255	31,371	32,039
Charges for Services	14,400	13,000	182,171
Assessment	347,547	349,466	349,466
State Grant- JPA	16,093	16,800	16,800
Fines & Forfeitures	50,600	39,000	99,000
Miscellaneous Revenues	94,500	158,000	155,400
Interfund Transfers	710,000	444,994	60,000
Total General Fund	13,109,230	14,511,669	16,101,343

Law Enforcement

Other Revenues	457,126	245,871	245,871
Transfer From Fund Balance			
Total Law Enforcement Fund	457,126	245,871	245,871

Debt Service Fund

Voted Debt Service (Ad Valorem)	903,056	1,256,800	1,256,800
Transfer From S/A II			
Transfer From General Fund	200,000		
LETF Funds			
Fund 330 Capital Fund			
Transfer From General Fund			
Total Debt Service Fund	1,103,056	1,256,800	1,300,452

REVENUE BUDGET SUMMARY

Capital Improvement Fund	COUNCIL APPROVED BUDGET FY 22-23	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25
State Grant Other Physical Environment	205,000		850,000
Transfer From General Fund	720,000	278,518	334,814
TRANSFER		70,000	400,000
Transportation Trust			
Bond Series 2022		7,000,000	5,500,000
City National Bank Note	1,500,000		
Inter-Fund Transfer (LETF)	1,505,948		60,000
General Fund Reserves	1,945,183	109,947	500,000
Total Capital Improvements Fund	5,876,231	7,458,465	7,458,465
Stormwater Utility Fund			
Stormwater Utility Fees	237,600	237,600	712,800
New Local Option Gas Tax	10,044	10,044	10,044
Franchise Fee-Electric	100,000	150,000	150,000
Utility Tax-Electric	120,000	150,000	150,000
Fema-Federal Grant		-	-
State Grant Sewer/Wastewater	500,000	500,000	500,000
Interest On Investments	1,000	1,000	1,000
Interest Income	100	100	100
Stormwater Fund Balance			
S.F.W.M.D. Grant Proceeds			
State Revolving Loan			
Total Debt Service Fund	968,744	1,048,744	2,023,944
TOTAL BUDGET ALL FUNDS	21,514,387	24,521,549	27,316,424

EXPENDITURES BUDGET SUMMARY

General Fund	COUNCIL APPROVED BUDGET FY 22-23	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25
Legislative			
Personnel Services	106,447	102,323	117,625
Operating	51,566	52,092	52,123
Total	158,013	154,414	169,748
Executive			
Personnel Services	533,285	619,240	640,695
Operating	59,614	60,252	59,896
Total	592,899	679,491	700,591
Town Clerk			
Personnel Services	250,392	299,519	314,030
Operating	92,018	82,808	82,607
Total	342,410	382,327	396,637
Finance			
Personnel Services	292,367	380,194	394,588
Operating	91,860	102,825	112,900
Total	384,227	483,018	507,487
Legal			
Operating	179,500	179,500	179,500
Total	179,500	179,500	179,500
General Government			
Personnel Services			173,368
Operating	1,621,769	2,434,905	2,750,738
Capital Outlay	720,000		400,000
Total	2,341,769	2,434,905	3,324,105
Public Safety			
Personnel Services	3,771,688	4,064,688	4,348,263
Operating	501,656	582,870	637,802
Total	4,273,344	4,647,558	4,986,065

EXPENDITURES BUDGET SUMMARY

General Fund	COUNCIL APPROVED BUDGET FY 22-23	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25
Division of Code Compliance			
Personnel Services	159,137	128,243	115,755
Operating	53,565	54,101	54,642
Total	212,702	182,344	170,397
Building Department			
Personnel Services	624,896	757,078	879,301
Operating	364,516	412,568	462,293
Total	989,412	1,169,646	1,341,594
Public Works			
Personnel Services	1,015,802	1,061,062	1,170,625
Operating	332,619	335,058	344,370
Total	1,348,421	1,396,119	1,514,996
Roads and Street Facilities			
Personnel Services	121,639	271,055	173,073
Operating	633,893	701,532	759,015
Total	755,532	972,587	932,088
Recreation Department			
Personnel Services	396,951	507,845	492,780
Operating	626,449	637,711	686,720
Total	1,023,400	1,145,556	1,179,499
Resident Services			
Personnel Services	278,417	292,453	319,886
Operating	228,000	391,750	378,750
Total	506,417	684,203	698,636
TOTAL GENERAL FUNDS EXPENDITURES	13,108,046	14,511,669	16,101,343

EXPENDITURES BUDGET SUMMARY

All Other Funds	COUNCIL APPROVED BUDGET FY 22-23	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25
Law Enforcement Trust Fund			
Personnel Services	172,269	180,809	90,186
Operating	284,857	65,062	155,685
Total	457,126	245,871	245,871
Debt Service Fund			
Operating	1,103,056	1,256,800	1,300,452
Total	1,103,056	1,256,800	1,300,452
Capital Improvement fund			
Capital Outlay	5,876,231	7,458,465	7,644,814
Total	5,876,231	7,458,465	7,644,814
Stormwater Utility fund			
Personnel Services	968,744	538,744	1,069,995
Operating		510,000	953,949
Total	968,744	1,048,744	2,023,944
TOTAL ALL FUNDS EXPENDITURES	21,513,203	24,521,549	27,316,424



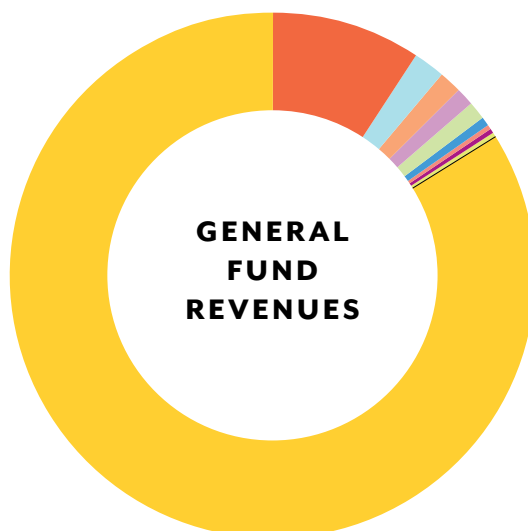




GENERAL FUND REVENUES

As a general policy, the Town's revenue estimates are budgeted conservatively to avoid possible shortfalls due to anticipated changes in the economy. The Fiscal Year 2024-2025 General Fund estimated revenue is \$16,101,343.

Revenue by Type	Amount	Percentage of Budget
Ad Valorem Taxes	13,521,527	83.98%
Other Taxes	210,040	1.30%
Licenses & Permits	1,466,100	9.11%
Franchise Fees	8,800	0.05%
State Shared Revenue	32,039	0.20%
Charges for Services	182,171	1.13%
Assessment	349,466	2.17%
State Grant-JPA	16,800	0.10%
Fines & Forfeitures	99,000	0.61%
Miscellaneous Revenues	155,400	0.97%
Interfund Transfers	60,000	0.37%
TOTAL	16,101,343	100%



83.98%	Ad Valorem Taxes
9.11%	Licenses & Permits
2.17%	Assessment
1.30%	Other Taxes
1.13%	Charges for Services
0.97%	Miscellaneous Revenues
0.61%	Fines & Forfeitures
0.37%	Interfund Transfers
0.20%	State Shared Revenue
0.10%	State Grant-JPA
0.05%	Franchise Fees



BUDGET REVENUES

ACCOUNT NO.	ACCOUNT DESCRIPTION	COUNCIL APPROVED BUDGET FY 21-22	COUNCIL APPROVED BUDGET FY 22-23	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25
FUND 001	GENERAL FUND				
311100	Current ad valorem tax (gf)	8,835,210	10,569,887	11,964,291	13,521,527
311101	Restricted	404,249	-	-	-
312100	Local option gas tax	25,843	26,406	25,933	25,933
312620	Charter county transportation system surtax	40,043	53,981	62,004	62,004
323400	Gas-franchise	8,800	8,800	8,800	8,800
323500	Cable-franchise	-	-	-	-
315100	State communications services tax	19,000	19,000	17,000	17,000
314400	Utility tax-gas	6,000	6,000	6,000	6,000
316100	Local business tax (municipal occupational license)	1,000	1,000	500	500
322100	Building permits	467,774	630,000	750,000	830,000
322102	Re-inspections	100	100	1,000	1,000
322103	Building imaging fee	4,400	4,400	10,000	10,000
322104	Building street sweeping	8,000	8,000	11,000	20,000
322105	Building dumpster permit	5,000	5,000	10,000	12,000
322106	Building fees-transient	1,000	1,000	1,000	1,000
322200	Building regulatory board	9,500	9,500	11,000	15,000
322300	Educational fee	100	100	100	100
322400	Contractor registration fee	10,000	10,000	10,000	10,000
322500	Building miscellaneous	500	15,000	15,000	15,000
322900	Permit processing fees	205,000	340,000	400,000	450,000
325100	Assessment	273,595	347,547	349,466	349,466
329100	Film permits	8,500	8,500	15,000	50,000
329200	Certificate of occupancy	1,500	1,500	2,000	2,000
329300	Bldg. Fee maint. Infrastructure	25,000	45,000	45,000	50,000
334200	State grant proceeds	350,000	-	-	-
335125	Municipal revenue sharing	22,339	27,255	31,371	32,039

BUDGET SUPPORT INFORMATION

ACCOUNT NO.	ACCOUNT DESCRIPTION	DESCRIPTION OF ITEM AND JUSTIFICATION	APPROVED AMOUNT
FUND 001	GENERAL FUND		
311100	Current ad valorem tax (gf)	Current Year Gross Taxable Value 1857,390,825 X Proposed Millage Rate of 7.6630. We are to budget only 95% of the ad valorem	13,521,527
311101	Restricted		-
312100	Local option gas tax	State Estimates	25,933
312620	Charter county transportation system surtax	Miami Dade Co. estimates	62,004
323400	Gas-franchise	Town estimate based on prior years' revenues. Tax is based on a percentage of actual usage.	8,800
323500	Cable-franchise		-
315100	Communications services tax	FL Dept of Revenue estimate	17,000
314400	Utility tax-gas	Teco Gas Estimate based on prior years' collections	6,000
316100	Municipal occupational license	Based on submission of municipal contractors licenses (provided by Building Department)	500
322100	Building permits	Provided by Building Department	830,000
322102	Re-inspections	Estimate based on review of prior years' actual income-(pro- vided by Building Department)	1,000
322103	Building imaging fee	Fee for copy of plans (provided by Building Department)	10,000
322104	Building street sweeping	Fee charged to all permitting per 1,000 of value project .20	20,000
322105	Building dumpster permit	Trash Hauling Fee (provided by Building Department)	12,000
322106	Building fees-transient	Fees for registration of rental property	1,000
322200	Building regulatory board	Estimate based on older homes currently for sale-(provided by Building Department)	15,000
322300	Educational fee	Permit surcharge on master permits charged at 20 cents per \$1000 of value-(provided by Building Department)	100
322400	Contractor registration fee	Registration of all contractors that provide services within the Town	10,000
322500	Building miscellaneous	Structural Review fees-(provided by Building Director)	15,000
322900	Permit processing fees	Based on the value of all construction work x 1%-(provided by Building Dept.)	450,000
325100	Assessment	Resident Communication Assessment (\$80 X 12 X 362)	349,466
329100	Film permits	Estimate based on prior years actual revenues	50,000
329200	Certificate of occupancy	\$250 per certificate for temporary & \$300 for permanent	2,000
329300	Bldg. Fee maint. Infrastructure	Fee to cover cost of maintenance of curbs & gutters due to construction vehicles damages	50,000
334200	State grant proceeds		-
335125	Municipal revenue sharing	FL Dept. of Revenue Estimates	32,039

BUDGET REVENUES

ACCOUNT NO.	ACCOUNT DESCRIPTION	COUNCIL APPROVED BUDGET FY 21-22	COUNCIL APPROVED BUDGET FY 22-23	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25
335180	State half (1/2) cent sales tax	71,417	83,161	93,410	98,603
335450	Motor fuel tax rebate	2,500	2,500	-	-
341100	Stormwater fund admin. Fee	150,000	-	-	144,171
342100	Off duty	6,500	10,000	10,000	20,000
334490	AIA reimbursement	13,972	16,093	16,800	16,800
347900	Recreation proceeds	-	-	-	15,000
351100	Fines and forfeitures	20,000	20,000	9,000	8,900
351101	Law enf. Trust fund (LETf)	100	100	-	100
354100	Violation of local ordinances	20,000	30,000	30,000	90,000
354101	Special magistrate admin. Fees	500	500	-	-
361100	Interest income	13,500	13,500	25,000	25,000
361113	Interest income on investments	1,000	1,000	75,000	80,400
369900	Miscellaneous revenues	80,000	80,000	58,000	50,000
369901	Tax lien letter income	4,200	4,200	2,500	2,500
369903	Public records requests & photocopies	200	200	500	500
369904	Public records requests document imaging retrieval	-	-	-	-
369905	Transponders	-	-	-	-
381200	Transfer from fund balance	430,000	650,000	384,994	-
382120	Transfer from fund-120	60,000	60,000	60,000	60,000
001 GENERAL FUND TOTALS		11,606,342	13,109,230	14,511,669	16,101,343

BUDGET SUPPORT INFORMATION

ACCOUNT NO.	ACCOUNT DESCRIPTION	DESCRIPTION OF ITEM AND JUSTIFICATION	APPROVED AMOUNT
335180	State half (1/2) cent sales tax	Local Government Half-Cent Sales Tax Program	98,603
335450	Motor fuel tax rebate		-
341100	Stormwater fund admin. fee	Administration fee charged to the stormwater fund-fee deleted due to state not allowing until the fund has increased the stormwater fee	144,171
342100	Off duty	Administration Fee charged for off duty detail	20,000
334490	Ala reimbursement	Per reimbursement agreement with F.D.O.T.	16,800
347900	Recreation proceeds		15,000
351100	Fines and forfeitures	Distributed by County Court	8,900
351101	Law enforcement training trust fund (LETF)	Distributed by County Court	100
354100	Violation of local ordinances	Special Master Program violation exclude administration fees	90,000
354101	Special magistrate admin. fees		-
361100	Interest income	Interest earned on funds held at Northern Trust	25,000
361113	Interest income on investments	Interest earned on funds held at State Board of Admin. & Northern Trust	80,400
369900	Miscellaneous revenues	Newsletter Ads, Public Records and FEMA REIMB (\$70k)	50,000
369901	Tax lien letter income	Lien requests to finance dept. & building dept.	2,500
369903	Public records requests & photocopies	Decreased due to verification of true revenue breakdown	500
369904	Public records requests for document imaging photocopies		-
369905	Transponders		-
381200	Transfer from fund balance	Prior Year Funding Allocation	-
382120	Transfer from fund-120	Administrative Fee for managing fund	60,000
001 GENERAL FUND TOTALS			16,101,343



1929 -

5
YEARS

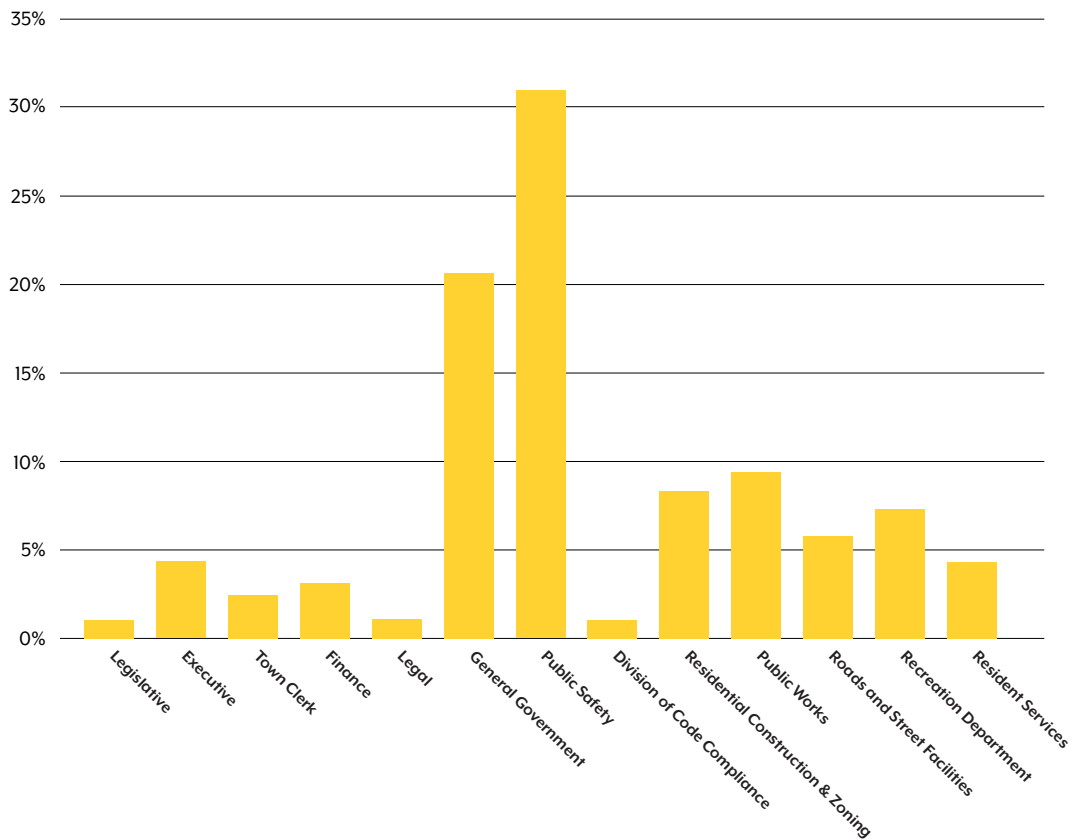
2024



GENERAL FUND APPROPRIATIONS

The Fiscal Year 2024-2025 budget identifies a total of \$16,101,343 in revenues. Expenditures are projected to be \$16,101,343.

PERCENTAGE OF EXPENDITURES BY DEPARTMENT



Department	Appropriations	Percentage of Budget
Legislative	169,748	1.05%
Executive	700,591	4.35%
Town Clerk	396,637	2.46%
Finance	507,487	3.15%
Legal	179,500	1.11%
General Government	3,324,105	20.64%
Public Safety	4,986,065	30.97%
Division of Code Compliance	170,397	1.06%
Residential Construction & Zoning	1,341,594	8.33%
Public Works	1,514,996	9.41%
Roads and Street Facilities	932,088	5.79%
Recreation Department	1,179,499	7.33%
Resident Services	698,636	4.34%
TOTAL	16,101,343	100.00%

REVENUE PROJECTION RATIONALE

The tax revenue classification in the General Fund includes Ad Valorem Taxes, also known as property taxes, Franchise Fees, Utility Taxes, and Business Tax, formerly called Occupational License. Below is a description of each type of revenue source, trends and assumptions used to arrive at the budgeted amounts.

The Licenses and Permits revenue classification in the General Fund includes Building Permits, Public Services Fees and Other Licenses, Fees and Permits. Below is a description of each type of revenue source, trends and assumptions used to arrive at the budgeted amounts.

BUILDING PERMITS

The costs of the operation of the Building Department. The Department is fully staffed and offers contracted services in the area of inspections.

The Building Permit fees are established per Town Resolution No. 2890.23. The Building Permits, except for new construction and additions, are calculated at the estimated value submitted on a permit application, times three. New construction is calculated based on square footage, air condition space times three, plus non-air condition space times 1.5. All permits for processing fees are calculated based on estimated costs, submitted with the permit application, times 1% the estimated value of the work.

OTHER LICENSES, FEES & PERMITS

Other licenses, fees and permits such as Certificates of Occupancy, Planning and Zoning Fees, Site Plan application fees, film permits, etc. are estimated to generate \$52,000 in revenues. These fees are set by the Administration per application.

The dumpster fee generated approximately \$20,800 in Fiscal Year 2023/2024. The Town's Contractor Registration fee generated approximately \$11,150.

The Intergovernmental Revenue classification in the General Fund includes several grants, State Revenue Sharing Proceeds, and Local Government Half-cent Sales tax fees. Below is a description of each type of revenue source, trends and assumptions used to arrive at the budgeted amounts. Due to the nature of grants, in some cases, amounts are budgeted for only one year.

MUNICIPAL REVENUE SHARING

These estimates represent a 100 percent distribution of trust fund monies. “Section 212.20(6)(d)5., F.S. Distribution” reflects the distribution authorized in Chapter 2000-355, L.O.F. This law restructured the Municipal Revenue Sharing Program by transferring the portions of cigarette tax that previously funded the former Municipal Financial Assistance Trust Fund and Revenue Sharing Trust Fund for Municipalities to the state’s General Revenue Fund and providing a separate distribution from state sales and use taxes to the Revenue Sharing Trust Fund for Municipalities. “Section 218.245(3), F.S. Distribution” reflects the distribution authorized in Chapter 2004-265, L.O.F. Chapter 2003-402, L.O.F., which addressed state funding of the judicial system, including reductions in the proportion of state sales and use taxes transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund and Revenue Sharing Trust Fund for Counties and an increase in the proportion of state sales and use taxes transferred to the Revenue Sharing Trust Fund for Municipalities to offset municipalities’ losses from the Local Government Half-cent Sales Tax reduction. Chapter 2004-265, L.O.F., included a hold harmless provision such that the revenue sharing dollar increases to individual municipalities resulting from the increased share of state sales and use taxes transferred to the Revenue Sharing Trust Fund for Municipalities are to be distributed in proportion to their respective loss from the Local Government Half-Cent Sales Tax Program. The proportional contributions of each revenue source comprising the Municipal Revenue Sharing Program in State FY 2024-25 has been estimated to be as follows state sales tax, \$485.4 million or 82.0% and municipal fuel tax, \$106.3 million or 18.0%. Unincorporated Duval County population is estimated based on data from prior to the incorporation of the entire county. The Local Government Financial Information Handbooks published between 2011 and 2021 had the “Guaranteed” and “Section 212.20 (6)(d)5., F.S. Distribution” amounts for Jacksonville in the Jacksonville Duval row, and the same amounts for Jacksonville Duval in the Jacksonville row. These have been corrected.

LOCAL GOVERNMENT HALF-CENT SALES TAX

The dollar figures represent a 100 percent distribution of estimated monies and contain no adjustment for county contributions to Medicaid pursuant to s. 409.915, F.S. Notes: The Ordinary Distribution amounts are estimated for the local fiscal year from October 1 to September 30. The Emergency, Supplemental, and Fiscally Constrained distribution amounts are for the state fiscal year as these distributions require that eligibility to receive these distributions be determined at the start of each state fiscal year. It is possible that a county eligible for one or more of these distributions for state fiscal year 2024-25 will not be eligible for state fiscal year 2025-26 or, if still eligible, will receive a different amount for the final three months of local fiscal year 2024-25. For state fiscal year 2024-25, Bradford County is newly eligible for the Emergency distribution and Gadsden and Jefferson counties are newly eligible for the Supplemental distribution



LOCAL OPTION FUEL TAX

The dollar figures represent a 100 percent distribution of estimated monies. As a result of statewide equalization, all counties levy the 1 to 6 cents local option fuel tax on diesel fuel at the maximum rate of 6 cents. Consequently, the rates listed in that column are for motor fuel only. The revenue estimates are based on the total number of cents imposed by the counties as reflected in the table with the following exception. For those counties that do not currently impose the 1 to 5 cents local option fuel tax, a separate revenue estimate is provided. This estimate represents a countywide distribution based on a hypothetical 1 cent per gallon levy and is provided for those officials that may be considering a future tax levy. The estimated distributions of the 1 to 6 cents local option fuel tax to the municipalities of Islamorada and Marathon in Monroe County reflect fixed dollar amounts deducted from the county government's share. Revenue estimates are based on FY 2024-25 distribution percentages specified by either locally determined interlocal agreement or statutory default formula if no interlocal agreement has been established. Examples of factors used in interlocal agreements to determine distribution percentages include lane miles, population, roadway miles, and transportation expenditures. Under the statutory default formula, the distribution is based on the transportation expenditures of each local government for the immediately preceding five fiscal years as a proportion of the total of such expenditures for the county and all municipalities within the county. These proportions are recalculated every ten years based on the transportation expenditures of the immediately preceding five years. Indian River County's interlocal agreement distributes proceeds based on 1/3 lane miles, 1/3 transportation expenditures, and 1/3 population. Manatee County has interlocal agreements with the municipalities to distribute proceeds of both local option fuel taxes pursuant to the statutory default formula.

JUDGMENTS, FINES AND FORFEITURES

The Fines and Forfeits revenue classification in the General Fund includes fees collected by the Courts for Judgments and Fines and fees collected from violations of local ordinances. Below is a description of each type of revenue source, trends and assumptions used to arrive at the budgeted amounts.

The Town will receive a portion of the revenues resulting from traffic enforcement activities. These are estimated to generate \$10,142.00.

VIOLATIONS OF LOCAL ORDINANCES

Revenues in this category derive from code compliance penalties and fines resulting from a property owner's violation of Town codes. It is estimated that \$90,000 will be generated next year.

MISCELLANEOUS

The Miscellaneous revenue classification in the General Fund includes Interest Earnings, Lease Income, Impact Fees for Police and Parks, Sale of Assets, Donations and Other Miscellaneous revenues.

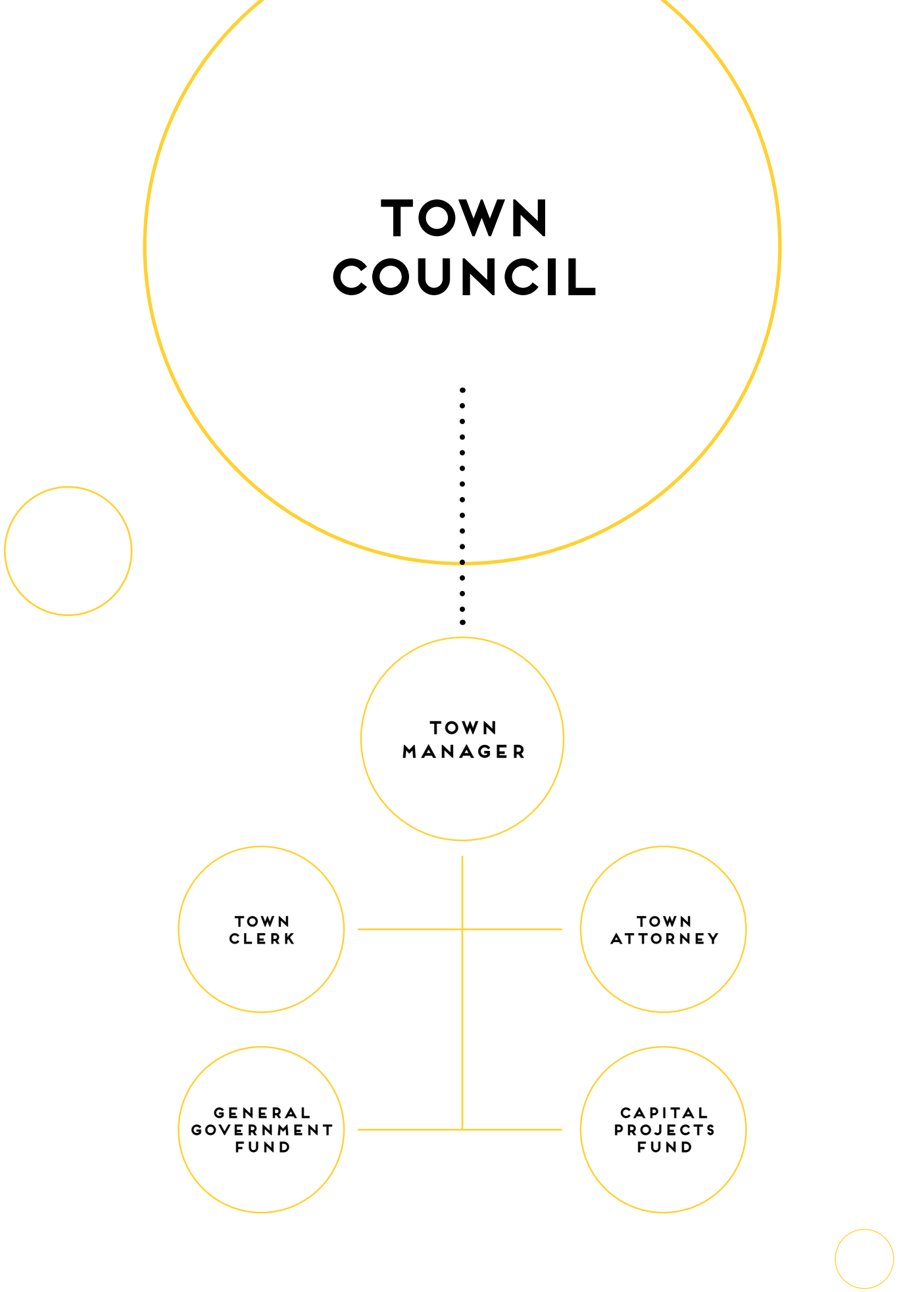








TOWN COUNCIL



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graph TD; TC((TOWN COUNCIL)) -.- TM((TOWN MANAGER)); TM --- CL((TOWN CLERK)); TM --- TA((TOWN ATTORNEY)); TM --- GGF((GENERAL GOVERNMENT FUND)); TM --- CPF((CAPITAL PROJECTS FUND));
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The diagram is an organizational chart for The Town of Golden Beach. At the top is a large yellow circle containing the text 'TOWN COUNCIL'. A vertical dotted line connects this circle to a smaller yellow circle below it containing the text 'TOWN MANAGER'. From the 'TOWN MANAGER' circle, a horizontal line extends to the left and another to the right, each connecting to a yellow circle. Below these, another horizontal line connects two more yellow circles. The circles on the left are labeled 'TOWN CLERK' and 'GENERAL GOVERNMENT FUND'. The circles on the right are labeled 'TOWN ATTORNEY' and 'CAPITAL PROJECTS FUND'. There are also two isolated yellow circles: one to the left of the 'TOWN COUNCIL' circle and one in the bottom right corner of the page.

TOWN
MANAGER

TOWN
CLERK

TOWN
ATTORNEY

GENERAL
GOVERNMENT
FUND

CAPITAL
PROJECTS
FUND

The Executive Management Department has been created to intertwine the functions of the Town Council with the Chartered Offices of Golden Beach. This department combines the decision-making functions of the Council with the management process of the Town Manager's Office, guided by the legal counsel of the Town Attorney's Office, and memorialized by the Office of the Town Clerk. Each of these divisions plays a pivotal role in how the remaining Town functions were assigned and allocated. Specifically, the Town Council functions as the representatives of the people, chosen by the people; the Town Manager makes the Council's vision a reality; the Town Attorney works to make sure the Town's actions and rulings are legally sound and responsible; and the Town Clerk confirms that proper decorum is followed, and all Town laws and legislation are properly codified and archived. The Capital Projects Fund and the General Government Fund also fall under this Department. The Capital Projects Fund covers all expenditures related to the Town's Capital Improvement Projects and infrastructure improvements. The General Government Fund covers several Town-wide services that are general in nature and not applicable to any one specific division.

The Town Manager, in consultation with the Mayor, manages this department. It is important to note that all Department directors report directly to the Town Manager, who oversees their management of the rest of the division directors and staff. This Department includes, but is not limited to, the following job functions:

BUDGET PLANNING

CAPITAL PROJECTS MANAGEMENT

LAND DEVELOPMENT REGULATIONS

LEGAL MATTERS

STORMWATER MANAGEMENT

CHARTER AMENDMENTS

CODE REVISIONS

FOP NEGOTIATIONS

ELECTIONS SUPERVISION

This Department is responsible for **\$12,018,758** of the Town's total budget revenues and expenditures for Fiscal Year 2024-2025.

TOWN COUNCIL

FUNCTION

The Golden Beach Council consists of a Mayor and four Councilmembers. Golden Beach operates under a Council-Manager form of government, combining the political leadership of elected officials with the managerial experience of a professional Town Manager. Under the Town's Charter, the Town Council is the policymaking body. Authority is vested in the Mayor to execute all contracts or other obligations on behalf of the Town as approved by the Council.

The Mayor is recognized as the head of the Town government for all ceremonial purposes and is responsible for nominating the Town Manager. The Town Manager is appointed by resolution of the Council.

The Mayor, together with the Town Manager, shall carry out all administrative duties as provided by the Charter, ordinance or resolution of the Council. The Mayor shall approve all written orders, administrative policies and acts of the Town Manager. While the Town Manager may recommend policy decisions, he/she is bound by the consent of the Mayor and Town Council. The Council appoints two additional staff members: the Town Attorney and Town Clerk.

The members of the Town Council also serve as the Local Planning Agency responsible for the development of the Town's Master Plan.

The Town's registered voters elect the Mayor and Council members. Elections are held every two years. The Mayor serves a two-year term, and the Councilmembers serve staggered four-year terms.

OBJECTIVES

The following objectives were developed to provide a description of the anticipated accomplishments for this office as they relate to the Town Council's Goals and Objectives.

- Review the Town Manager's recommended operating and capital budget for adoption by the Town by September 30, 2024.
- Review and adopt resolutions and ordinances and review staff reports.
- Conduct public hearings on issues affecting the residents of the Town.
- Review the Town's Land Development Regulations in the capacity of the Local Planning Agency and legislative authority.
- Hear Land Use administrative matters.
- Develop policy and provide direction to meet the needs of constituents by providing leadership that enhances and improves the quality of life for those who live, visit and play in the Town of Golden Beach.

NEW INITIATIVES FOR F/Y 2024-2025

The following initiatives were developed for Fiscal Year 2024/2025 and are relevant to the office's objectives, providing the necessary guidelines that will be utilized by this office to assess the effectiveness and quality of the services it provides.

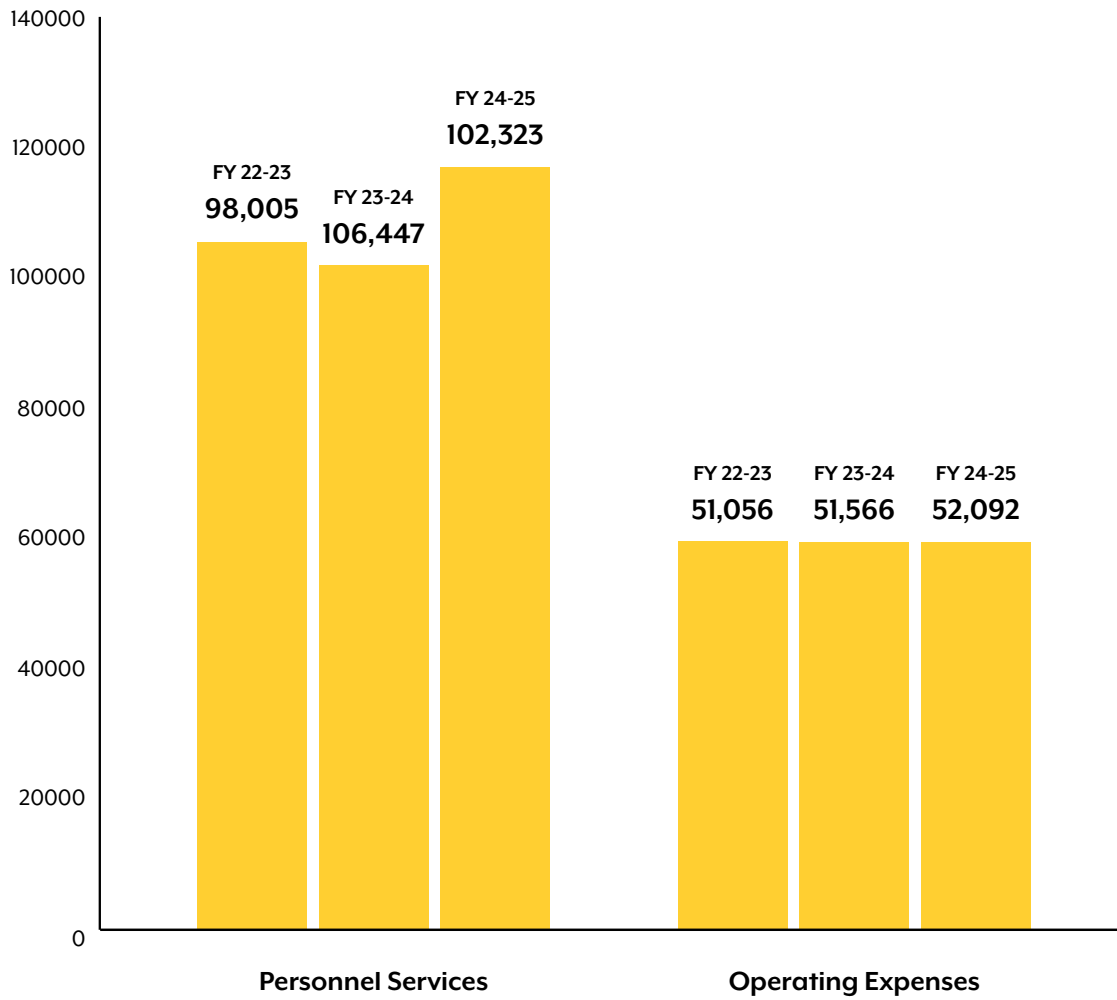
- Ensure that the Town adequately funds the stormwater system
- Ensure the Town updates the Town's 5-year capital plan
- With the completion and addition of new and upgraded public spaces, the Council will work to ensure that all of the Town's recreational offerings are properly staffed and have adequate programming available for all residents to enjoy.
- Ensure the Town continues to improve upon its current safety and security measures, enhancing and increasing security as needed.
- Manage and oversee the completion of the Re-Imagined Tweddle Park (which began in FY 2022-2023)
- Continued oversight of the Town's canal maintenance program and stormwater improvements, in particular ensuring that the Town adequately funds the stormwater system.

PRIOR YEAR ACCOMPLISHMENTS

The following accomplishments were attained during Fiscal Year 2023/2024 and provide a guideline to move forward in Fiscal Year 2024/2025 for this office as they relate to the Town Council's Goals and Objectives.

- Issued the RFP for the Wellness Center Complex Project, designating a Wellness Center Resident Committee to review the submittal and recommend the top two to Council.
- Approved, via Resolution, awarding the design of the Wellness Center Complex Project to Eric Dempsey Architect, LLC.
- Approved, via Resolution, the installation of safety call boxes throughout Town.
- Hosted a beautiful grand opening ceremony for the new Civic Center Complex in conjunction with the Town's 95th Anniversary of Incorporation. The event was a wonderful evening of speeches, food and entertainment for residents and visitors alike.
- Approved, via Resolution, a contract with Southeastern Engineering, Inc. awarding RFP 2024-001 for the retrofit for the Tweddle Park pump station
- Continued holding Council meeting in-person with the option for zoom participation for any resident who still wished to participate remotely.
- The Mayor and Town Council have heard and approved over 50 Resolutions pertaining to the policymaking, administration, purchasing, and other legislative acts
- Approved, via Resolution, the general-purpose financial statements and the single audit for Fiscal Year 2022/2023

TOWN COUNCIL





BUDGET APPROPRIATIONS WORKSHEET

ACCOUNT NO.	ACCOUNT DESCRIPTION	COUNCIL APPROVED BUDGET FY 21-22	COUNCIL APPROVED BUDGET FY 22-23	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25
511-Town Council					
Personnel Services					
511100	Council Compensation	5	5	5	5
511230	Council Insurance	98,000.00	106,442	102,318	117,620
Total Personnel Services		98,005	106,447	102,323	117,625
Operating Expenses					
511400	Travel & Per Diem	2,525	2,550	2,576	2,602
511410	Communication Services	7,575	7,651	7,727	7,805
511420	Freight & Postage Services	505	510	515	520
511480	Public Relations/ Events/Ads	20,200	20,402	20,606	20,812
511510	Office Supplies	1,061	1,071	1,082	1,093
511520	Operating Supplies	1,010	1,020	1,041	561
511528	Council Meeting Expenses	5,050	5,101	5,152	5,203
511540	Books, Pub, Sub-scrip, Memberships	2,525	2,550	2,576	2,602
511640	Machinery & Equipment	10,605	10,711	10,818	10,926
Total Operating Expenses		51,056	51,566	52,092	52,123
511 TOWN COUNCIL TOTALS		149,061	158,013	154,414	169,748

BUDGET SUPPORT INFORMATION

ACCOUNT NO.	ACCOUNT DESCRIPTION	DESCRIPTION OF ITEM AND JUSTIFICATION	APPROVED AMOUNT
511-Town Council			
Personnel Services			
511100	Council Compensation	Set by Town Charter	5
511230	Council Insurance	Insurance Authorized by Resolution #2290.13	117,620
Total Personnel Services			117,625
Operating Expenses			
511400	Travel & Per Diem	Travel costs, reimbursements for private vehicles, per diem, meals, and incidental travel expenses	2,602
511410	Communication Services	Teleconference-Wireless Phones Services and Data Plans	7,805
511420	Freight & Postage Services	FedEx w/council members, include special Mayor mailings i.e., surveys, notices, , etc.	520
511480	Public Relations/Events/Ads	Goodwill for Residents/Holiday Events	20,812
511510	Office Supplies	Office Supplies; Copy paper; File Folders; Pens; etc.	1,093
511520	Operating Supplies	User Licenses & Computer Software; etc.	561
511528	Council Meeting Expenses	Food & drinks for Council Meetings (includes additional meetings)	5,203
511540	Books, Pub, Subscrip, Memberships	Board Meeting FL League of Cities; City Attorneys Dues; FL League Annual Member.; FL Magazine Subscriptions; FSBPA Conference	2,602
511640	Machinery & Equipment	Equipment as needed for Town Council or Chambers	10,926
Total Operating Expenses			52,123
511 TOWN COUNCIL TOTALS			169,748



1929 -

5
YEARS



2024







TOWN MANAGER

FUNCTION

The Town Manager is the chief administrative officer of the Town and ensures the proper implementation of laws, policies, provisions of the Town Charter and acts of the Council through the administration of all departments, divisions, and agencies of the Town government.

The Town Manager is nominated by the Mayor and confirmed by a majority vote of the Town Council. The Town Manager is responsible for the appointment, supervision and removal of all Town employees, with the consent of the Mayor. In addition, the Town Manager submits a proposed annual budget, capital improvement program and comprehensive annual financial report to the Town Council. The Town Manager formulates policy and plans and implements Town-wide goals and objectives as set by the Town Council.

OBJECTIVES

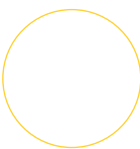
The following objectives were developed to provide a description of the anticipated accomplishments for this office as they relate to the Town Council's Goals and Objectives.

- Prepare and submit a proposed annual budget and capital program to the Town Council
- Advise the Town Council as to the financial obligation and future needs of the Town and make recommendations to the Town Council concerning the affairs of the Town.
- Administer and supervise all departments, divisions and agencies of the Town government
- Implement, administer and enforce the laws, policies, Charter and Code of Ordinances of the Town of Golden Beach
- Submit to the Council a comprehensive annual financial report.
- Manage the contract with the Fraternal Order of Police (FOP)
- File NPDES annual report and permit in a timely manner.
- Ensure the timely audits of the Town's financials

GOALS FOR F/Y 2024-2025

The following goals were developed for Fiscal Year 2024/2025 and are relevant to the office's objectives, providing the necessary guidelines that will be utilized by this office to assess the effectiveness and quality of the services it provides.

- Conduct an all-staff authorized positions assessment to determine how to move forward with staffing and consolidating of open positions to better serve the needs of the Residents of Golden Beach
- Provide Leadership and Direction to all aspects of the Town's Administration
- Provide Individual attention and assistance to/for the Residents of Town
- Conduct evaluation and assessment meetings with Mayor and Members of the Town Council
- Develop Strategic Plan and Business Plan with Mayor and Members of the Town Council
- Oversee Implementation of New Initiatives throughout the budget
- Manage and oversee the Wellness Center Complex Project. The Town has begun the design phase of the project, after awarding the Request for Proposals (RFP) for design services for the Wellness Center to Eric Dempsey Architect, LLC. Design and logistics will be finalized in the beginning of the Fiscal Year, with anticipated groundbreaking by the end of 2025.
- Provide oversight of the General Obligation Bond projects, consisting of the following:
 - Finalize the construction of the re-imagined Tweddle Park
 - Finalize the design of the Wellness Center and break ground by the end of the fiscal year
 - Continued modernization of the Beach Pavilion
 - Design new signage throughout the Town and update the Town's entry and exit fountains
 - Provide additional park enhancements to the Town's 9 open spaces
- Commence a Sustainability Study and finish the updates to the Town's Code on Sustainability Elevations
- Develop Funding Strategy for the Town's Long-Term Capital Projects which include:
 - Renovation of the Auxiliary Building
 - Increasing the crown of the road on Golden Beach Drive
 - Seawall Sustainability Options



PRIOR YEAR ACCOMPLISHMENTS

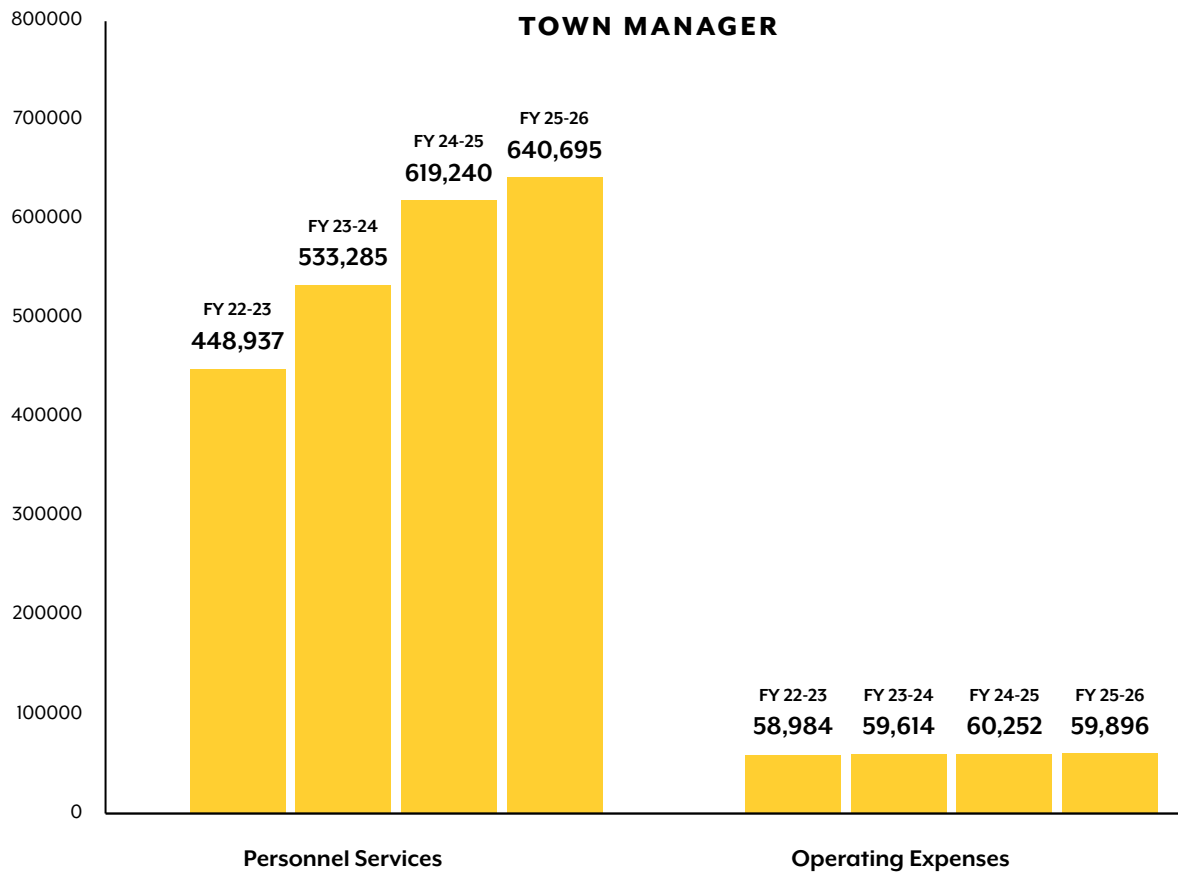
The following accomplishments were attained during Fiscal Year 2023/2024 and provide a guideline to move forward for this office as they relate to the Town Manager's Goals and Objectives.

- **Civic Center Masterplan.** The Town Manager's Office serves as Project Manager of the Town's Capital Improvement Projects (CIP). The Town's current CIP projects are:
 - Finalized the Civic Center Building Project and held a beautiful grand opening ceremony
 - Continued maintenance of the building and its grounds to include landscaping, streetscaping, IT updates and general building maintenance.
 - Created a framework for the renovation plans that will take place in the Town's Auxiliary Building as well as the Police Annex. Upgrades will be made to increase the usability and functionality of these areas for the staff that is assigned to work there.
 - Develop a map to designate the south end of Golden Beach the Town's Civic Center Complex, housing the Town's municipal buildings as well as the Town's shared recreational offerings and main amenities.
 - Re-Imagined Tweddle Park is well underway and we expect to break ground on the new site design and additional amenities that will be offered to all of the Residents of Town.
 - The Town Manager continued work to improve the Town's Stormwater systems including, awarding the RFP for the Tweddle Park Pump Station Retrofit Project to Southeastern Engineering, Inc. The Manager, along with the Town's lobbyist, was able to secure a \$500,000 state grant to offset the costs of this project, in addition to using over \$300,000 in Code Enforcement Collections to further assist with expenditures related to this project. Repairs were authorized and made to the pump in South Park, the South Island outfall, and Council approved the Mayor and Manager to take corrective measures to rectify Stormwater System Energizing Capabilities during Emergency Events in Town up to \$50,000 per occurrence.
 - The Town Manager supervised ten departments or divisions during Fiscal Year 2023-2024 – holding individual and department-wide staff meetings as needed to ensure proper execution of the Town's strategic policies and goals. This year he developed a hybrid program for the members of the Police Department to increase coverage and offset personnel costs. The program consists of full-time Public Service Aides (PSA) that serve as part-time officers as well. These individuals are fully certified police officers, who are also well versed in the dispatch work done by the PSA's. In addition, the position of Park Ranger was created to have a dedicated staff member monitoring and patrolling public areas of town specifically.
 - Managed Town's Hurricane Preparedness Response Efforts
 - The Town Manager serves as the Director of the Stormwater Utility.
 - The Town Manager serves as the Town's Debt Service Manager, with the assistance of the Finance Director.
 - The Town Manager oversees all IT related items including management of the Town's servers and electronic device purchases and upgrades.
- 

- Attained the esteemed “Distinguished Budget Award” for the 2023/2024 Fiscal Year budget.
- Was invited to be a part of one of a panel discussion at the Florida Government Finance Officer’s Association Conference over the summer in Orlando.
- Continued oversight of all of the accomplishments of the other departments.
- Administrative Assistant to the Town Manager coordinated the purchase of summer polo shirts for Administrative staff
- Admin. Asst. took over the duties of managing and organizing all of the Town Manager’s files and records.

Town Manager Personnel Summary Trend Analysis

	FY 22-23	FY 23-24	FY 24-25
Town Manager	1	1	1
Executive Assistant to the Town Manager	1	1	1
Assistant to the Town Manager	1	1	1



BUDGET APPROPRIATIONS WORKSHEET

ACCOUNT NO.	ACCOUNT DESCRIPTION	COUNCIL APPROVED BUDGET FY 20-21	COUNCIL APPROVED BUDGET FY 21-22	COUNCIL APPROVED BUDGET FY 22-23	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25
512-Town Manager						
Personnel Services						
512110	Town Manager	213,896	235,285	261,082	305,586	314,754
512120	Salary-General Employees	64,972	74,507	78,605	85,172	87,727
512140	Overtime	1,000	1,000	1,000	1,000	1,000
512156	Longevity	-	-	-	800	800
512210	FICA	21,333	22,472	26,047	29,954	30,851
512220	Retirement Contribution- Town Pension	83,660	88,125	115,766	144,876	153,263
512230	Life, Health & Dental Insurance	24,482	26,440.56	49,504	50,394	50,783
512240	Workers Compensation	1,052	1,107	1,281	1,457	1,517
Total Personnel Services		410,395	448,937	533,285	619,240	640,695
Operating Expenses						
512400	Travel & Per Diem	17,000	17,170	17,342	17,515	17,690
512410	Communication Services	5,100	5,151	5,203	5,255	5,307
512420	Freight & Postage Services	1,000	1,010	1,020	1,030	1,041
512460	Repairs & Maintenance	500	505	510	515	520
512470	Printing & Binding	10,000	10,100	10,201	10,303	10,406
512510	Office Supplies	2,500	2,525	2,550	2,576	2,602
512520	Operating Supplies	4,000	4,040	4,120.80	4,203	3,287
512528	Meetings Expenses-Food	3,100	3,131	3,162	3,194	3,226
512540	Books, Pub, Subscrip, Memberships	5,200	5,252	5,305	5,358	5,411
512550	Continuing Education	5,000	5,050	5,101	5,152	5,203
512640	Machinery & Equipment	5,000	5,050	5,101	5,152	5,203
Total Operating Expenses		58,400	58,984	59,614	60,252	59,896
512 TOWN MANAGER TOTALS		468,795	507,921	592,899	679,491	700,591

BUDGET SUPPORT INFORMATION

ACCOUNT NO.	ACCOUNT DESCRIPTION	DESCRIPTION OF ITEM AND JUSTIFICATION	APPROVED AMOUNT
512-Town Manager			
Personnel Services			
512110	Town Manager	Town Manager Salary (As required by contract)	314,754
512120	Salary-General Employees	Assistant to the Town Manager and Vacant Position	87,727
512140	Overtime	As needed for Special Projects	1,000
521156	Longevity	Longevity Pay	800
512210	FICA	7.65% of Salary	30,851
512220	Retirement	Town Pension Retirement Plan	153,263
512230	Life, Health & Dental Insurance	Full cost of employee premium and half of family premium	50,783
512240	Workers' Compensation	Code 8010 (gross salary multiplied by current rate of .00377)	1,517
Total Personnel Services			640,695
Operating Expenses			
512400	Travel & Per Diem	Travel costs, reimbursement for private vehicle, per diem, meals, conferences, and travel expenses	17,690
512410	Communication Services	Cell phone plans,WiFi data plans, etc.	5,307
512420	Freight & Postage Services	Fed Ex; postage etc.	1,041
512460	Repairs & Maintenance	Minor repair to office equipment or furniture	520
512470	Printing & Binding	Business stationary, reports and communication to residents	10,406
512510	Office Supplies	Office supplies, copy paper, file folders, pens, etc.	2,602
512520	Operating Supplies	Toner ink for printers, fax, water, coffee, and Zee medical supply	3,287
512528	Meeting Expenses -Food	Meeting Expenses	3,226
512540	Books, Pub, Subscrip, Memberships	ICMA, FCCMA, MDCCMA, and Employee Law Bulletin	5,411
512550	Continuing Education	Reimbursement for employee continued education at an accredited school	5,203
512640	Machinery & Equipment	Laptop; Desktop; Home PC; iPad; Phone	5,203
Total Personnel Services			59,896
512 TOWN MANAGER TOTALS			700,591





TOWN ATTORNEY

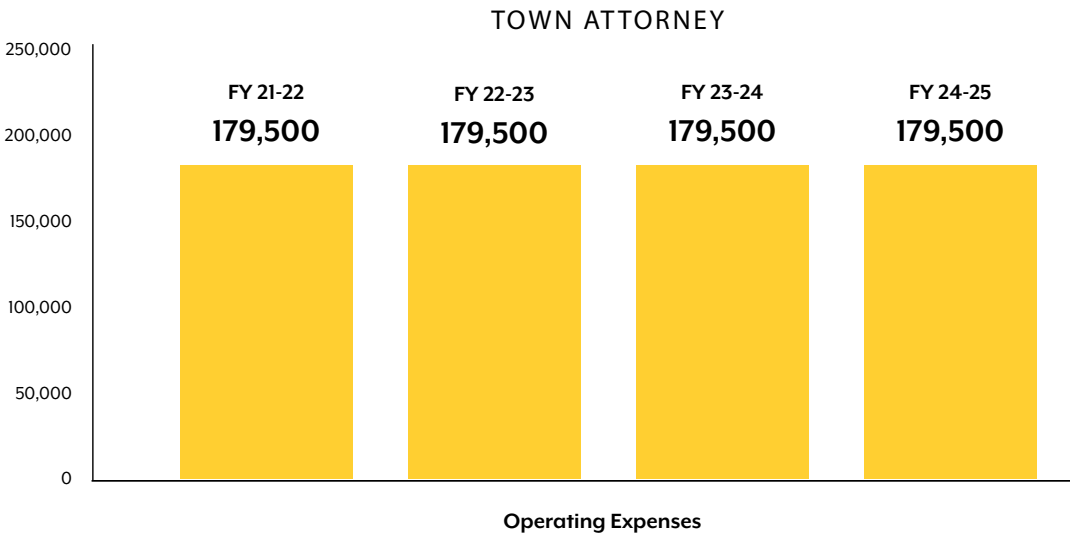
FUNCTION

The Town Attorney is a Charter Official, appointed by the Town Council. The Town Attorney provides legal support and opinions to the Town Council, Town Manager, Department Directors and advisory boards, on all legal issues affecting the Town. The Office of the Town Attorney may assist the Town Clerk with the drafting of resolutions and ordinances. The Town Attorney is responsible for drafting and reviewing agreements, contracts and other legal documents. The Town Attorney may defend and prosecute cases involving the Town.

OBJECTIVES

The following objectives were developed to provide a description of the anticipated accomplishments for this office as they relate to the Town Council's Goals and Objectives.

- Attend all regular, special and emergency meetings of the Town Council, as well as all Planning Board and Local Planning Agency meetings.
- Provide the Town Council and Town staff with legal advice and support on all necessary legal matters affecting the Town
- Ensure adequate legal oversight associated with the Implementation and Construction of the Town's Capital Improvement Program
- Prepare and/or review resolutions, ordinances and contracts
- Represent the Town in litigation matters



BUDGET APPROPRIATIONS WORKSHEET

ACCOUNT NO.	ACCOUNT DESCRIPTION	COUNCIL APPROVED BUDGET FY 21-22	COUNCIL APPROVED BUDGET FY 22-23	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25
514-Town Attorney					
Operating Expenses					
514310	Town Attorney	130,000	130,000	130,000	130,000
514311	Special Council-Code Enforcement	8,500	8,500	8,500	8,500
514312	Special Council	40,000	40,000	40,000	40,000
514330	Legal Cost	1,000	1,000	1,000	1,000
Total Personnel Services		179,500	179,500	179,500	179,500
514 TOWN ATTORNEY TOTALS		179,500	179,500	179,500	179,500

BUDGET SUPPORT INFORMATION

ACCOUNT NO.	ACCOUNT DESCRIPTION	DESCRIPTION OF ITEM AND JUSTIFICATION	APPROVED AMOUNT
514-Town Attorney			
Operating Expenses			
514310	Town Attorney	Attorney Billable Hours	130,000
514311	Special Council-Code Enforcement	Special Magistrate for Code Violations	8,500
514312	Special Council	New cases and miscellaneous legal matters outside 514310	40,000
514330	Legal Cost	Covers costs of deposition rooms, stenographers, arbitration, and mediation	1,000
Total Personnel Services			179,500
514 TOWN ATTORNEY TOTALS			179,500





GENERAL GOVERNMENT

FUNCTION

The General Government Budget provides for Town-wide services and provides for a variety of items of a general nature not applicable to any one specific department or office such as contracted and professional services.

OBJECTIVES

The following objectives were developed to provide a description of the anticipated accomplishments for this department as they relate to the Town Council's Goals and Objectives..

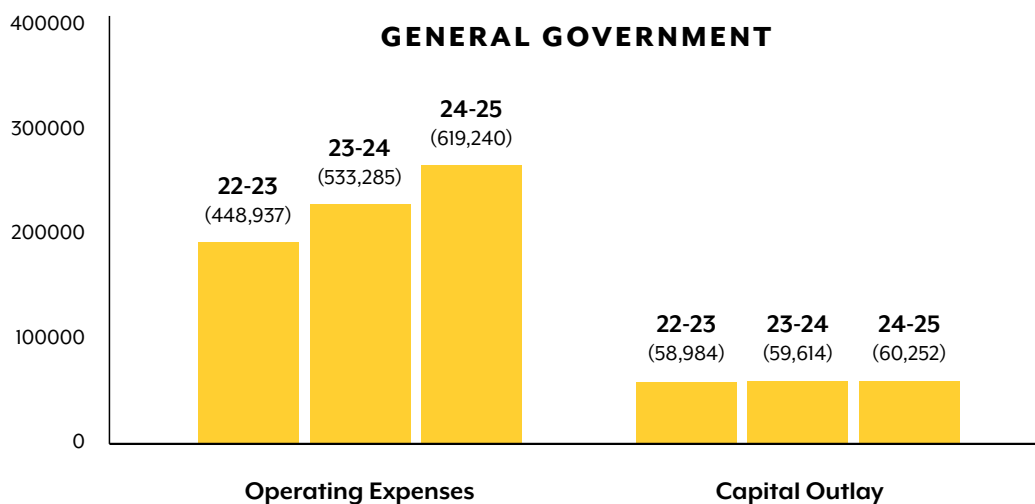
- Provide for the daily management of Town Projects.
- Ensure proper Representation during the State Legislative Process
- Ensure a healthy reserve for unforeseen expenditures and unforeseen events.
- Provides for general utility costs
- Provide and Ensure a secure computer network for the Town
- Provide for continued Maintenance of Town Facilities
- Provide for any Capital Projects needs

SIGNIFICANT PRIOR ACCOMPLISHMENTS

The following accomplishments were attained during Fiscal Year 2023/2024 and are relevant to the office's objectives, providing the performance measurements that will be utilized by this office to assess the effectiveness and quality of the services it provides.

- Approved a \$7-million General Obligation Bond to fund a number of Capital Projects including the Re-Imagined Tweddle Park and state-of-the-art Wellness Center.
- Made roadways improvements to South Island Drive
- Performed repairs and enhancements to the beach pavilion.
- Rolled out the Hotwire Communications, Inc. Town-Wide Closed-Circuit TV project, adding an additional 84 locations on top of the 77 locations we currently have for CCTV in Town. The system calls for increased monitoring and safeguarding of the Town.

- Completed a number of Capital Projects including:
 - Awarding the RFP for the design of the Wellness Center to Eric Dempsey Architect, LLC.
 - Completed the installation of the new Audio/Visual equipment for the Civic Center from AVI-SPL, Inc., including all of the Council Chambers Audio/Visual enhancements.
 - Approved the purchase of three portable pumps to alleviate flooding in Town
 - Approved the purchase of lighting fixtures, poles, furniture and equipment for the Re-Imagined Tweddle Park Project
- Approved the Third Amendment to the Agreement with Mainguy Landscape Services, to provide landscape maintenance and irrigation services to the Town.
- Aluminum fencing was added to all of the Town's street ends, replacing the chain-link fencing that was there before, providing more secure entry points at all of our street ends that meet Ocean Boulevard.
- Continued scanning project to eliminate hard copies of archival documents and alleviate costs of external storage with Iron Mountain
- Conducted an audit of the Resident Information Database, to include registering and updating Emergency Contact Information to coincide with the distribution of new resident ID's and vehicle transponders to provide vehicle gate arm access as well as pedestrian access to Town common spaces, recreational facilities and pedestrian gates.
- Continued use of the Telvue system for improved broadcasting of the Town's
- Website enhancements including video archiving of all past Town Council meetings through 2018, improved online tennis reservation system and increased content and ease of use for visitors of the Town's website.



BUDGET APPROPRIATIONS WORKSHEET

ACCOUNT NO.	ACCOUNT DESCRIPTION	COUNCIL APPROVED BUDGET FY 21-22	COUNCIL APPROVED BUDGET FY 22-23	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25
519-General Government					
Personnel Services					
519120	Salary-General Employees				98,898
519140	Overtime				1,000
519156	Longevity				1,000
519210	FICA				7,642
519220	Retirement Contribution-Town Pension				37,961
519230	Life, Health & Dental Insurance				26,481
519240	Workers Compensation				384
Total Personnel Services					173,368
Civic Center Operating Expenses					
519314	Contract Services-TKE				11,280
519314	Contract Services-AFA				6,000
519314	Contract Services-Exterminator				3,600
519314	Contract Services-A/C				14,250
519314	Contract Services-Landscaping				10,000
519410	Communication Services				13,000
519430	Utilities-Electric				24,000
519432	Utilities-Water				15,000
519440	Rentals & Leases				5,000
519450	Insurance				173,723
519460	Repair & Maintenance Civic Center				5,000
519520	Operating Supplies				8,500
Total Civic Center Operating Expenses					289,353

BUDGET SUPPORT INFORMATION

ACCOUNT NO.	ACCOUNT DESCRIPTION	DESCRIPTION OF ITEM AND JUSTIFICATION	APPROVED AMOUNT
519-General Government			
Personnel Services			
519120	Salary-General Employees	Janitorial staff reclassified from Public Services Department.	98,898
519140	Overtime	Payment for time worked in excess of 40 hours per week	1,000
519156	Longevity	Longevity Pay	1,000
519210	FICA	7.65% of Salary	7,642
519220	Retirement Contribution- Town Pension	Town Pension Plan	37,961
519230	Life, Health & Dental Insurance	Full cost of employee premium and half of family premium	26,481
519240	Workers' Compensation	Code 8010 (gross salary multiplied by current rate of .00377)	384
Total Personnel Services			179,368
Civic Center Operating Expenses			
519314	Contract Services-TKE	Elevator Service Contract	11,280
519314	Contract Services-AFA	Fire Monitor Contract	6,000
519314	Contract Services-Exterminator	Pest Control Contract	3,600
519314	Contract Services -A/C	Air Conditioner Service Contract	14,250
519314	Contract Services-Landscaping	Landscape Contract	10,000
519410	Communication Services	Communication Services	13,000
519430	Utilities-Electric	FPL costs	24,000
519432	Utilities-Water	NMB water costs	15,000
519440	Rentals & Leases	Boom Lifts	5,000
519450	Insurance	Florida League of Cities coverage to include new Civic Center	173,723
519460	Repair & Maintenance-Civic Center	Maintenance, and other service Building Related	5,000
519520	Operating Supplies	New Civic Center Supplies	8,500
Total Civic Center Operating Expenses			289,353

BUDGET APPROPRIATIONS WORKSHEET

ACCOUNT NO.	ACCOUNT DESCRIPTION	COUNCIL APPROVED BUDGET FY 21-22	COUNCIL APPROVED BUDGET FY 22-23	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25
519-General Government					
Personnel Services					
519310	Professional Services	85,850	86,709	87,576	88,451
519340	Contract Services	17,510	18,035	18,216	18,398
519341	Contract Services-Exterminator	41,200	42,436	43,709	45,020
519343	Contract Services-Computers	40,400	40,804	41,212	41,624
519344	Contract Services-Landscaping	33,000	36,960	60,000	69,000
519345	Contract Services- Town Wide Cameras (CCTV-1)	45,240	45,240	43,200	43,200
519346	Contract Services- Town Wide Cameras (CCTV-2)	-	-	159,840	159,840
519410	Communication Services	30,300	30,603	30,909	31,218
519411	Communication Services-Residents	273,595	194,400	200,232	206,239
519420	Freight & Postage Services	9,090	9,181	9,273	9,365
519430	Utilities-Electric	25,750	26,523	50,000	50,000
519432	Utilities-Water	2,987	3,077	3,138	3,201
519440	Rentals & Leases	7,070	7,141	7,284	7,429
519450	Insurance	234,000	243,360	646,093	574,672
519462	Repair & Maintenance-Buildings	20,200	20,402	20,606	20,812
519464	Repair, Replacement & Maintenance	10,100	10,201	12,000	12,000
519468	Beautification	35,350	35,704	60,000	80,000
519469	Minor Tools & Equipment	202	204	100	100
519469-013-09-005	Repair & Maintenance-Mailboxes	15,150	15,302	25,000	20,000
519480	Public Relations	50,000	50,000	60,000	65,000
519484 519490	Town of GB Website	15,150	15,302	25,000	28,000
13003	Donations	15,000	15,000	18,000	18,000
519490	Other Current Charges & Obligations	50,000	50,000	50,000	50,000
519520	Operating Supplies	30,000	30,000	50,000	50,000
519550	Continuing Education	32,825	33,153	40,000	40,000
519630	Town Facilities Renovations	30,000	30,000	45,000	45,000
519581	Contingency	297,647	332,035	350,000	350,000
519581	Capital Project Fund (CPF)	1,000,000	720,000	-	-
519910	Restricted (GF-Growth	-	-	-	400,000
519933	Transfer to 330 for CNB Debt Service	-	200,000	278,518	334,814
Total Civic Center Operating Expenses		2,447,616	2,341,769	2,434,905	2,861,385
519 GENERAL GOVERNMENT TOTALS		2,447,616	2,341,769	2,434,905	3,324,105

BUDGET SUPPORT INFORMATION

ACCOUNT NO.	ACCOUNT DESCRIPTION	DESCRIPTION OF ITEM AND JUSTIFICATION	APPROVED AMOUNT
519-General Government			
Personnel Services			
519310	Professional Services	Legislative Services and Professional Services as needed for Town Objectives	88,451
519340	Contract Services	General Needs	18,398
519341	Contract Services-Exterminator	Extermination; Termite; Increased Mosquito Control; Pest control	45,020
519343	Contract Services-Computers	Increase Costs Due to Increase in Tech. and Lisc. Requirements	41,624
519344	Contract Services-Landscaping	Non-Park and Non-A-1-A	69,000
519345	Contract Services- Town Wide Cameras (CCTV-1)	Hotwire Contract CCTV #1 (\$10 x min of 360 x 12) based on actual doors above the 360 min	43,200
519346	Contract Services- Town Wide Cameras (CCTV-2)	Hotwire Contract CCTV #2 (\$37 x min of 360 x 12) based on actual doors above the 360 min	159,840
519410	Communication Services	Phone - Internet Service	31,218
519411	Communication Services-Residents	Hotwire Fiber Contract and Constant Contact	206,239
519420	Freight & Postage Services	Postage	9,365
519430	Utilities-Electric	FPL costs	50,000
519432	Utilities-Water	NMB water costs	3,201
519440	Rentals & Leases	Copier in Town Hall, postage machine and the water cooler systems	7,429
519450	Insurance	Florida League of Cities coverage	574,672
519462	Repair & Maintenance-Buildings	AC Maintenance, and other service Building Related	20,812
519464	Repair, Replacement & Maintenance	Server System License Maintenance for Town Facilities	12,000
519468	Beautification	Smaller Projects and Holiday Lights	80,000
519469	Minor Tools & Equipment	Miscellaneous small tools	100
519469-013-09-005	Repair & Maintenance-Mailboxes	Repair and Maintain all Town Residence Mail Boxes	20,000
519480	Public Relations	Resident public relation material	65,000
519484 519490	Town of GB Website	Web page maintenance; Licenses: ADA Audit	28,000
13003	Donations	Donation requests will be brought to Town Council as received	18,000
519490	Other Current Charges & Obligations	Miscellaneous Expenditures for unforeseen events	50,000
519520	Operating Supplies	New Civic Center Supplies	50,000
519550	Continuing Education	Reimbursement for employee continuing education at an accredited school	40,000
519630	Town Facilities Renovations	Minor Town facilities renovations	45,000
519581	Contingency	Dedicated for Non-Budgeted Projects or Emergencies	350,000
519581	Capital Project Fund (CPF)		-
519910	Restricted (GF-Growth	Restricted Fund Growth	400,000
519933	Transfer to 330 for CNB Debt Service	Issuance of New Debt	334,814
Total Civic Center Operating Expenses			2,861,385
519 GENERAL GOVERNMENT TOTALS			3,324,105





THE TOWN OF
**GOLDEN
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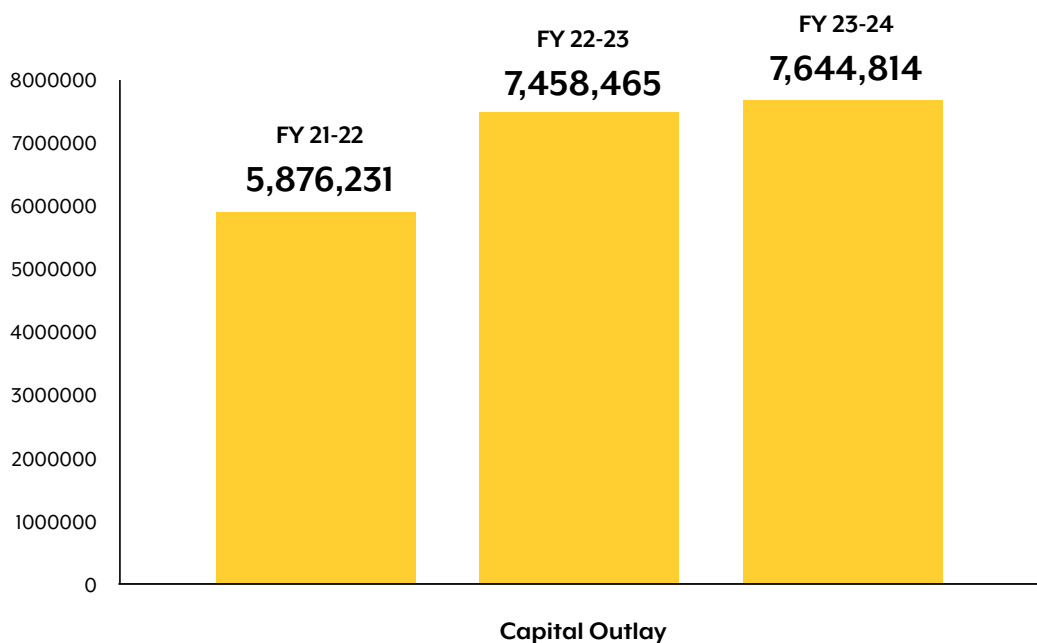
CAPITAL PROJECTS FUND

This section provides a brief overview of the capital improvement projects that are scheduled to take place during Fiscal Year 2024-2025 and how they will be funded through the Capital Improvement Project Fund.

The relationship between the Operating Budget and Capital Improvement Budget is a closely linked one. The Capital Improvement Budget is different from the Operating Budget in that it is a multi-year financial plan for the acquisition, expansion or rehabilitation of infrastructure or capital assets. Capital Improvement Projects typically take place over two or more years requiring continuing appropriations beyond a single fiscal year, but only those projects scheduled during the first year of the plan are financed and adopted as part of the Town's Annual Operating Budget.

The Capital Project Fund is established for those Capital Improvement Projects that are funded through transactions such as debt issuance, bond anticipation notes, special assessments, grant proceeds, and transfers from the General Fund. More specifically, the Capital Improvement Project Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities. The fund uses the modified accrual basis of accounting.

CAPITAL PROJECTS FUND



BUDGET REVENUES

ACCOUNT NO.	ACCOUNT DESCRIPTION	COUNCIL APPROVED BUDGET FY 21-22	COUNCIL APPROVED BUDGET FY 22-23	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25
Fund 330 Capital Projects Fund					
334390	State grant-other physical environment	-	205,000	-	850,000
381200	GF-519 cnb transfer	1,000,000	720,000	278,518	334,814
361113	Interest income	-	100	70,000	400,000
381231	Restricted (GF) CPF transfer	-	-	-	-
331400	Transportation trust	-	-	-	-
384111	2019 Series-City National bank	3,350,000	1,500,000	-	-
385100	2022 Series bond	-	-	7,000,000	5,500,000
381200	Inter-fund transfer (LETF)	717,446	1,505,948	-	60,000
381230	FY 24 Allocation fund balance	1,170,000	1,945,183	109,947	500,000
330 CAPITAL PROJECTS FUND TOTALS		6,237,446	5,876,231	7,458,465	7,644,814

BUDGET SUPPORT INFORMATION

ACCOUNT NO.	ACCOUNT DESCRIPTION	DESCRIPTION OF ITEM AND JUSTIFICATION	APPROVED AMOUNT
Fund 330 Capital Projects Fund			
334390	State grant-other physical environment	FDEP GRANTS	850,000
381200	GF-519 cnb transfer	Transfer from General Fund	334,814
361113	Interest income	Interest revenue	400,000
381231	Restricted (GF) CPF transfer		-
331400	Transportation trust		-
384111	2019 Series City National Bank		-
385100	2022 Series bond	Bond Series 2022	5,500,000
381200	Inter-fund transfer (LETF)	Cost share for Annex	60,000
381230	FY 24 Allocation fund balance	These are non-loan funds set aside in the FY' 23 & 24 budget	500,000
330 CAPITAL PROJECTS FUND TOTALS			7,644,814

BUDGET APPROPRIATIONS WORKSHEET

ACCOUNT NO.	ACCOUNT DESCRIPTION	COUNCIL APPROVED BUDGET FY 21-22	COUNCIL APPROVED BUDGET FY 22-23	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25
330-Capital Projects Fund					
Personnel Services					
519120	Salary-Project Manager	68,675		72,452	-
519210	FICA Taxes	5,254		5,543	-
519220	Retirement Contribution- Town Pension	20,603		24,634	-
519230	Life, Health & Dental Insurance	12,477		18,695	-
519240	Workers' Compensation	259		273	-
Total Personnel Expenses		107,268	121,597	-	-
Operating Expenses					
Administrative/Operating Costs-Project 02-006					
519342	General Fund-Admin Reimbursement	70,000	70,000	70,000	70,000
519314	Professional Services	80,000	80,000	-	180,000
519520	Operating Supplies	-	-	-	-
519710	CIP-Principal	-	200,000	222,222	222,222
519720	CIP -Interest	-	20,000	56,296	112,592
519910	Restricted (GF) CPF Transfer	-	-	-	-
Civic Center Complex-13-006					
519313	Engineering Fees	-		-	-
519314	Professional Services	-		-	-
519634	Construction	5,480,178		4,679,634	850,000
519640	Machinery & Equipment	400,000		400,000	-
519630	Contingency	100,000		100,000	-
Wellness Center-20-005					
519313	Engineering Fees	-	-	300,000	
519314	Professional Services	-	-	330,000	310,000
519634	Construction	-	-	4,970,000	5,000,000
519630	Contingency	-	-	200,000	
FOUNTAINS & SIGNAGE ON AIA-23-002					
519313	Engineering Fees	-	-	-	-
519314	Professional Services	-	-	-	40,000
519634	Construction	-	-	-	360,000
519630	Contingency	-	-	-	-
Auxiliary Service Facility-20-006					
519313	Engineering Fees	-	-	-	-
519314	Professional Services	-	-	-	-
519634	Construction	-	-	-	500,000
519630	Contingency	-	-	-	-

BUDGET SUPPORT INFORMATION

ACCOUNT NO.	ACCOUNT DESCRIPTION	DESCRIPTION OF ITEM AND JUSTIFICATION	APPROVED AMOUNT
330-Capital Projects Fund			
Personnel Services			
519120	Salary-Project Manager	MOVED TO FACILITY MAINTENANCE DEPARTMENT	-
519210	FICA Taxes	MOVED TO FACILITY MAINTENANCE DEPARTMENT	-
519220	Retirement Contribution- Town Pension	MOVED TO FACILITY MAINTENANCE DEPARTMENT	-
519230	Life, Health & Dental Insurance	MOVED TO FACILITY MAINTENANCE DEPARTMENT	-
519240	Workers' Compensation	MOVED TO FACILITY MAINTENANCE DEPARTMENT	-
Total Personnel Expenses			-
Operating Expenses			
Administrative/Operating Costs-Project 02-006			
519342	General Fund-Admin Reimbursement	Additional staff costs associated with the Administration of the Town's Capital Improvement Projects	70,000
519314	Professional Services	Professional Services	180,000
519520	Operating Supplies		-
519710	CIP-Principal	City National Bank Note	222,222
519720	CIP -Interest	City National Bank Note	112,592
519910	Restricted (GF) CPF Transfer		-
Civic Center Complex-13-006			
519313	Engineering Fees		-
519314	Professional Services		-
519634	Construction	Construction	850,000
519640	Machinery & Equipment		-
519630	Contingency		-
Wellness Center-20-005			
519313	Engineering Fees		-
519314	Professional Services	Professional Services	310,000
519634	Construction	Construction	5,000,000
519630	Contingency		-
FOUNTAINS & SIGNAGE ON AIA-23-002			
519313	Engineering Fees		-
519314	Professional Services	Professional Services	40,000
519634	Construction	Construction	360,000
519630	Contingency		-
Auxiliary Service Facility-20-006			
519313	Engineering Fees		-
519314	Professional Services		-
519634	Construction	Construction	500,000
519630	Contingency		-

BUDGET APPROPRIATIONS WORKSHEET

ACCOUNT NO.	ACCOUNT DESCRIPTION	COUNCIL APPROVED BUDGET FY 21-22	COUNCIL APPROVED BUDGET FY 22-23	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25
330-Capital Projects Fund					
Operating Expenses					
Re-Imagined Tweddle Park- 20-007					
519313	Engineering Fees	-	-	50,000	
519314	Professional Services	-	-	100,000	
519634	Construction	-	-	1,050,000	
519630	Contingency	-	-	-	-
CCTV IMPLEMENTATION -23-001					
519313	Engineering Fees	-	-	-	-
519314	Professional Services	-	-	-	-
519634	Construction	-	-	109,947	-
519630	Contingency	-	-	-	-
Portable Pumps- 22-001					
519313	Engineering Fees	-	20,000	-	-
519314	Professional Services	-	10,000	-	-
519634	Construction	-	100,000	-	-
519630	Contingency	-	-	-	-
Vulnerability & Seawall Study-22-002					
519313	Engineering Fees	-	70,000	-	-
519314	Professional Services	-	5,000	-	-
519634	Construction	-	-	-	-
519630	Contingency	-	-	-	-
Lighting on A 1A-22-003					
519313	Engineering Fees	-	-	-	-
519314	Professional Services	-	-	-	-
519634	Construction	-	-	-	-
519630	Contingency	-	-	-	-
Total Operating Expenses		6,130,178	5,754,634	7,458,465	7,644,814

BUDGET SUPPORT INFORMATION

ACCOUNT NO.	ACCOUNT DESCRIPTION	DESCRIPTION OF ITEM AND JUSTIFICATION	APPROVED AMOUNT
330-Capital Projects Fund			
Operating Expenses			
Re-Imagine Tweddle Park- 20-007			
519313	Engineering Fees		-
519314	Professional Services		-
519634	Construction		-
519630	Contingency		-
CCTV IMPLEMENTATION -23-001			-
519313	Engineering Fees		-
519314	Professional Services		-
519634	Construction		-
519630	Contingency		-
Portable Pumps- 22-001			
519313	Engineering Fees		-
519314	Professional Services		-
519634	Construction		-
519630	Contingency		-
Vulnerability & Seawall Study-22-002			
519313	Engineering Fees		-
519314	Professional Services		-
519634	Construction		-
519630	Contingency		-
Lighting on A 1A-22-003			
519313	Engineering Fees		-
519314	Professional Services		-
519634	Construction		-
519630	Contingency		-
Total Operating Expenses			7,644,814
330 CAPITAL PROJECTS FUND TOTALS			7,644,814

Capital Improvement Plan Revenue Summary	Total of Prior Years	FY23-24	FY24-25	Funds To Date	Anticipated Funding	FINAL REVENUE APPROVAL
SRF Loan Stormwater	1,216,296			1,216,296		1,216,296
SRF Loan Stormwater SW13110	1,376,223			1,376,223		1,376,223
State Stormwater Grant	1,100,000			1,100,000		1,100,000
State Water Grant	405,000		850,000	1,255,000		1,255,000
Miami-Dade G.O. Bond	160,000			160,000		160,000
State FDOT JPA	690,000			690,000		690,000
2008 General Obligation Bond	14,305,683			14,305,683		14,305,683
"2008 General Obligation Bond-Underwriters Fee"	194,317			194,317		194,317
FEMA Grant 1st Award	5,969,800			5,969,800		5,969,800
FEMA Grant 2nd Award (Seawall)	648,326			648,326		648,326
FEMA Administrative Reimbursement	83,310			83,310		83,310
FPL Added Work Reimb.	317,602			317,602		317,602
FDOT LAP AGREEMENT	5,939,750			5,939,750		5,939,750
LETF PROJECT FUNDS	3,080,751		60,000	3,140,751		3,140,750.75
Miami-Dade County PTP (Bridges)	300,000			300,000		300,000
Miami-Dade County CITT	78,249			78,249		78,249
Stormwater Settlement	375,000			375,000		375,000
Prior Year Deduction(s) from fund Balance	3,274,889			3,274,889		3,274,889
Bridge Loan Northern Trust	2,500,000			2,500,000		2,500,000
State Inland Grant	29,735			29,735		29,735
State DOE Grant	100,000			100,000		100,000
General Fund Balance Allocation (CIP)	7,292,267	458,465	500,000	8,250,732		8,250,732
General Fund Balance Allocation (Bridges)	3,487,039			3,487,039		3,487,039
General Fund Allocation (FY2022)	1,000,000		400,000	1,400,000		1,400,000
Note Series 2019- City National Bank	5,500,000		334,814	5,834,814		5,834,814
2022 General Obligation Bond	0	7,000,000	5,500,000	7,000,000		7,000,000
			7,644,814	69,027,516	-	69,027,516

Capital Improvement Plan Projects Summary	Total of Prior Years	Actual Costs as of 07/2024 FY 23-24	Proposed Budget FY 24-25	Anticipated Total	Projected Project Costs	Project Costs (Actual or Anticipated)
Administrative / Operating Costs-Project 02-006						3,506,337
General Fund- Admin Reimbursement	387,441	32,498	70,000	489,939		
Project Manager	370,435		180,000	550,435		
Professional Services	26,787	37,326		64,113		
Operating Expenses	0	57,255		57,255		
Bond Counsel	307,572			307,572		
Disclosure Counsel	191,396			191,396		
Owners Representative	384,976			384,976		
Financial Consultants	18,596			18,596		
Survey	118,593			118,593		
Public Relations	45,902			45,902		
CIP-Principal	271,190	222,222	222,222	715,634		
CIP-Interest	100,632	109,828	112,592	323,052		
Operating Supplies	98,458			98,458		
Restricted (GF) CPF Transfer Contingency	197,669			197,669		
Civic Center Complex and Town Hall Program Project 13-006						11,848,865
Engineering Fees	134,574	42,740		177,314		
Professional Services	183,670	178,081		361,751		
Rentals & Leases	22,481	9,095		31,575		
Operating Expenses	12,637	129,557		142,194		
Construction	7,737,286	1,432,950	850,000	10,020,235		
Park Improvements and Site Work	0			0		
Furniture, Fixtures and Equipment	296,833	608,456		905,289		
Contingency	150,687	59,819		210,506		
Town Wellness Center Project 20-005						5,543,348
Engineering Fees	1,200			1,200	158,800	
Professional Services	64,750	71,789	310,000	446,539		
Operating Expenses	0	2,128		2,128		
Permit Fees	0			0		
Construction	0	93,480	5,000,000	5,093,480		
Contingency	0			0	840,000	
Fountain & Signage on A1A						180,000
Engineering Fees	0			0		
Professional Fees	0		40,000	40,000		
Construction	0		360,000	360,000	180,000	
Contingency	0			0		
Auxiliary Service Facility Project 20-006						400,000
Engineering Fees	1,200			1,200	62,800	
Permit Fees	0			0		
Construction	10,000		500,000	510,000		
Contingency	0			0	-174,000	
Re-Imagine Tweddle Park Project 20.007						58,841
Engineering Fees	0	5,033		5,033	288,000	
Professional Services	87,654	74,455		162,109		
Permit Fees	0	0		0		
Construction	8,000	45,809		53,809		
Contingency	0			0	1,512,000	
CCTV Implementation Project 23-001						1,266,587
Engineering Fees	0			0	192,000	
Permit Fees	0			0		
Construction	43,588	22,999		66,587		
Contingency	0			0	1,008,000	

Capital Projects Plan Un-Funded Projects Summary	Total of Prior Years	Actual Costs as of 07/2024 FY 23-24	Proposed Budget FY 24-25	Anticipated Total	Projected Project Costs	Project Costs (Actual or Anticipated)
Long-Term Un-Funded Capital Wish List						
Golden Beach Drive- Increase Crown of the Road						1,600,000
Engineering Fees				0	256,000	
Permit Fees				0		
Construction				0		
Contingency				0	1,344,000	
Beach Pavilion Modernization						500,000
Engineering Fees				0	80,000	
Permit Fees				0		
Construction				0		
Contingency				0	420,000	
AIA Light Replacement						180,000
Engineering Fees				0		
Permit Fees				0		
Construction				0	180,000	
Contingency				0		
TOTAL Long-Term Un-Funded Capital Wish List					2,280,000	

Capital Improvement Plan Projects Summary	Total of Prior Years	Actual Costs as of 07/2024 FY 23-24	Proposed Budget FY 24-25	Anticipated Total	Projected Project Costs	Project Costs (Actual)
Completed Projects since 2007						
Veterans Memorial Park Project 20-004						286,553
Engineering Fees	2,565			2,565	18,605	
Permit Fees	0			0		
Construction	20,345			20,345	245,038	
Contingency	0			0		
Wall at Massini Avenue Project 20-003						557,599
Engineering Fees	43,693			43,693	80,000	
Permit Fees	0			0		
Construction	513,907			513,907	420,000	
Contingency	0			0		
AIA Transit Shelters Project 20-002						
Engineering Fees	21,776			21,776		
Professional Services	32,949			32,949		
Construction	184,661			184,661		
Contingency	0			0		
Center Island Pump Station Project 17-001						1,324,214
Engineering Fees	462,914			462,914		
Additional Engineering Fees	495			495		
Construction	860,804			860,804		
Contingency	0			0		
Canal Maintenance Project 14-004						664,300
Engineering Fees	220,246			220,246		
Owners Representative	71,146			71,146		
Construction	372,908			372,908		
Contingency	0			0		
Strand Entrance Project 18-002						174,164
Engineering Fees	15,090			15,090		
Permit Fees	0			0		
Construction	121,094			121,094		
Contingency	0			0		
General Fund Maintenance	37,981			37,981		
Mill and Resurface Town Wide						410,741
Engineering Fees				0		
Permit Fees				0		
Construction				410,741		
Contingency				0		

Capital Improvement Plan Projects Summary	Total of Prior Years	Actual Costs as of 07/2024 FY 23-24	Proposed Budget FY 24-25	Anticipated Total	Projected Project Costs	Project Costs (Actual or Anticipated)
A1A Corridor Project 18-005						63,724
Engineering Fees	0			0		
Professional Fees	63,724			63,724		
Construction	0			0		
Contingency	0			0		
Town Wide Street Lighting 10-010						297,312
Engineering Fees	123,902			123,902		
Permit Fees	80,715			80,715		
Construction	92,161			92,161		
Contingency	534			534		
Beach Pavilion Restrooms Project 13-005/10-007						654,870
Engineering Fees	18,641			18,641		
Owners Representative	11,428			11,428		
Professional Services	37,403			37,403		
Construction	581,399			581,399		
Contingency	6,000			6,000		
Police Sub Station Guard House Project 13-002						398,813
Engineering Fees	19,341			19,341		
Owners Representative	30,705			30,705		
Construction	342,767			342,767		
Furniture & Equipment	0			0		
Contingency	6,000			6,000		
Digital CCTV Project 18-001						103,560
Engineering Fees	0			0		
Permit Fees	0			0		
Construction	103,560			103,560		
Contingency	0			0		
Historic Beach Pavilion Project 18-003						188,313
Engineering Fees	0			0		
Permit Fees	0			0		
Construction	188,313			188,313		
Contingency	0			0		
Center Island Bridge Replacement Program						5,694,704
Administrative	12,328			12,328		
Professional Services	53,075			53,075		
Engineering Fees	376,636			376,636		
Owners Representative	65,700			65,700		
CEI	296,467			296,467		
Permit Fees	36,785			36,785		
Construction	3,603,713			3,603,713		
Contingency	0			0		
Loan Principal & Interest	1,250,000			1,250,000		

Capital Improvement Plan Projects Summary	Total of Prior Years	Actual Costs as of 07/2024 FY 23-24	Proposed Budget FY 24-25	Anticipated Total	Projected Project Costs	Project Costs (Actual or Anticipated)
North Island Bridge Replacement Program						5,694,704
Administrative	12,328			12,328		
Professional Services	53,075			53,075		
Engineering Fees	376,636			376,636		
Owners Representative	65,700			65,700		
CEI	296,467			296,467		
Permit Fees	36,785			36,785		
Construction	3,603,713			3,603,713		
Contingency	0			0		
Loan Principal & Interest	1,250,000			1,250,000		
Lots on A-1-A						456,800
Principal	310,000			310,000		
Interest	146,800			146,800		
Golden Beach Drive Streetscapes-Project 08-001						2,924,679
Engineering Fees	875,967			875,967		
Owners Rep	33,000			33,000		
MOT-Police	3,480			3,480		
Professional Services	9,000			9,000		
Landscaping	405,978			405,978		
Operating Supplies	68			68		
Construction	1,505,186			1,505,186		
GEO Technical	92,000			92,000		
Survey	0			0		
Town-Wide Undergrounding Utilities-Project 08-002						6,331,897
Engineering Fees	325,464			325,464		
Owners Representative	93,051			93,051		
FPL Costs Shares	1,453,521			1,453,521		
AT&T Costs Shares	1,032,637			1,032,637		
Atlantic Broadband Costs Shares	180,901			180,901		
Construction (SEC)	2,679,665			2,679,665		
Construction (non-SEC)	354,283			354,283		
Added Work FPL	0			0		
Service To Homes	212,376			212,376		

Capital Improvement Plan Projects Summary	Total of Prior Years	Actual Costs as of 07/2024 FY 23-24	Proposed Budget FY 24-25	Anticipated Total	Projected Project Costs	Project Costs (Actual or Anticipated)
Stormwater/Replacement Program 08-999						10,498,312
Engineering Fees	1,480,999			1,480,999		
Permit Fees	50,025			50,025		
Construction	89,207			89,207		
Permit Fees	8,878,082			8,878,082		
Contingency	0			0		
Police Boat Dock 05-002						159,119
Engineering Fees	0			0		
Permitting	3,863			3,863		
Professional Service	1,006			1,006		
Owners Representative	17,213			17,213		
Construction	122,037			122,037		
Contingency	15,000			15,000		
Water Main replacement 07-994						2,423,350
Engineering Fees	474,568			474,568		
Survey	36,572			36,572		
Permit fees	5,775			5,775		
Construction	1,906,434			1,906,434		
Ocean Boulevard Median Improvements-Project 08-003						3,680,038
Engineering Fees (CM-C3TS)	525,782			525,782		
Engineering Fees (Entry Design-C3TS)	24,500			24,500		
MOT-Police	53,495			53,495		
Owners Representative	126,125			126,125		
Landscaping	17,808			17,808		
Operating Supplies	3,126			3,126		
Construction	1,932,935			1,932,935		
Change Orders	996,267			996,267		
S,C,N Island Curb and Gutters Program-10-003 & 10-008						190,963
Engineering Fees	15,528			15,528		
Construction	169,063			169,063		
Contingency	6,373			6,373		
N & S Parkways and Valley East of GBD-10-009 & 10-011						633,292
Engineering Fees	49,983			49,983		
Construction	583,309			583,309		
Contingency	0			0		
North Park Improvements Program 09-003						325,746
Engineering Fees	41,970			41,970		
Owners Representative	24,512			24,512		
Construction	245,097			245,097		
Machinery & Equipment	14,167			14,167		
Contingency	0			0		

Capital Improvement Plan Projects Summary	Total of Prior Years	Actual Costs as of 07/2024 FY 23-24	Proposed Budget FY 24-25	Anticipated Total	Projected Project Costs	Project Costs (Actual or Anticipated)
South Park Improvement Program 09-004						396,434
Engineering Fees	50,019			50,019		
Owners Representative	71,854			71,854		
Construction	261,434			261,434		
Machinery & Equipment	13,127			13,127		
Contingency	0			0		
Town Wide Mailboxes 09-005						335,116
Professional Services	38,839			38,839		
Operating Supplies	48,022			48,022		
Construction	248,255			248,255		
Singer Park and Massini Improvements 10-006						152,021
Engineering Fees	9,926			9,926		
Owners Representative	2,308			2,308		
Construction	139,787			139,787		
Contingency	0			0		
Town Wide CCTV Project 11-016						665,627
Engineering Fees	0			0		
Professional Services	49,758			49,758		
Owners Representative	32,969			32,969		
Construction	3,350			3,350		
Machinery & Equipment	579,550			579,550		
Contingency	0			0		
Total Operating Expenses	56,526,174	3,235,520	7,644,814	67,817,248		71,629,691



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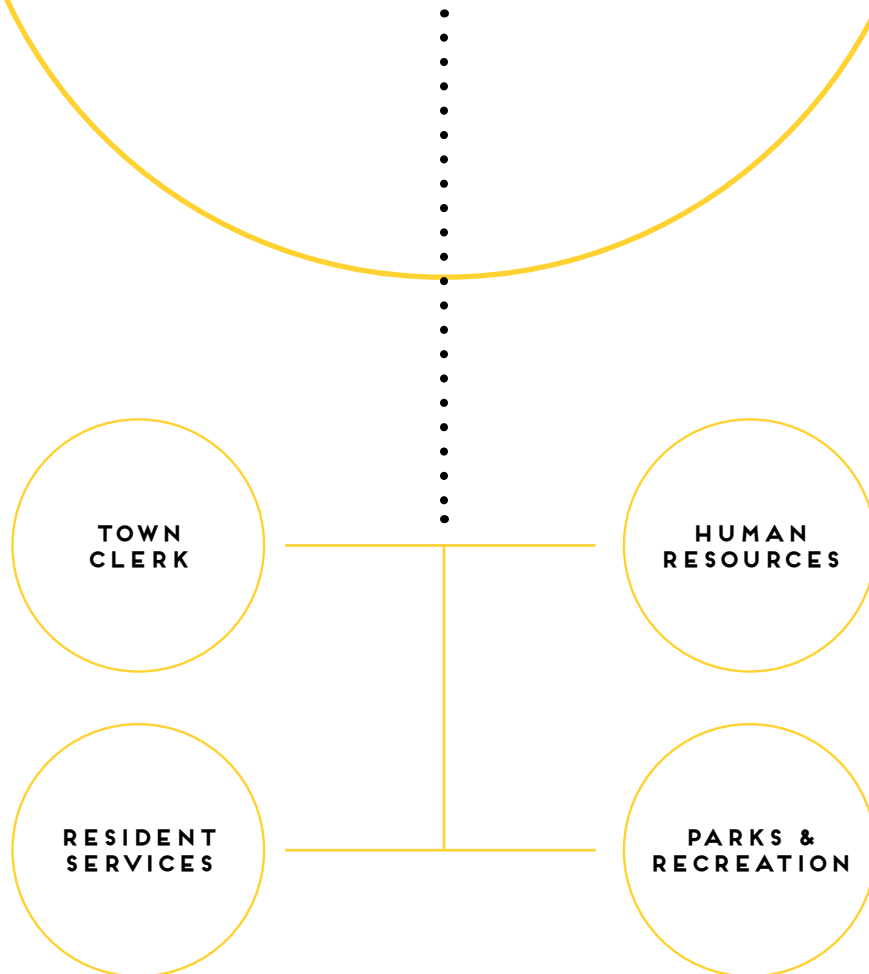


COMMUNITY ENGAGEMENT





TOWN CLERK/ DIRECTOR OF COMMUNITY ENGAGEMENT





The Community Engagement Department has been created to provide for more clear and effective communications to residents (and employees), by aligning the functions of Town in charge of communications under one umbrella. The idea is to have one unified message, distributed over various avenues of contact. As such, the Human Resources Division, in addition to the Resident Services Division and Parks and Recreation Division all fall under this category.

The structure of this Department is to ensure the proper flow of information to residents and the public, and the ease of dissemination of that information. The Human Resources Division will serve to keep all staff informed and served, so that they can better serve and inform the community. The Resident Services Division will enhance the way they distribute information to residents to adequately and efficiently saturate all mediums of communication. Finally, the Parks and Recreations Division will now take on an even greater role in the management and coordination of resident events, to ensure that staff are always present and available to assist.

This Department falls under the direction of the Town Clerk, and will include, but not be limited to, the following job functions:

TOWN CLERK

BOARDS AND COMMITTEES

HUMAN RESOURCES

RESIDENT SERVICES

PARKS & RECREATION

COMMUNICATIONS

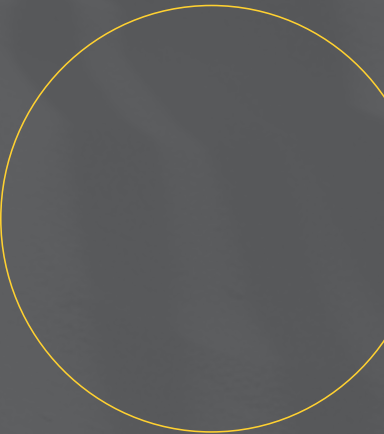
EMPLOYEE RELATIONS

RESIDENT RELATIONS

PUBLIC RELATIONS

EVENT PLANNING

EVENT MANAGEMENT



This Department is responsible for **\$2,274,772** of the Town's total budget revenues and expenditures for Fiscal Year 2024-2025.







TOWN CLERK

FUNCTION

The Town Clerk is one of three Chartered Officials. The Town Clerk position is appointed by the Town Council and provides secretariat, records management and communication services for the Town Council. The Town Clerk is responsible for giving notice of all public meetings as well as keeping accurate recordings of the proceedings in the form of written minutes and/or audio recording.

In addition, the Town Clerk serves as the Financial Disclosure Coordinator with the Florida Commission on Ethics; serves as the Records Management Liaison with the Florida Department of State; Municipal Supervisor of Elections; and maintains custody of Town records including agreements, contracts, ordinances, resolutions, and proclamations. The Town Clerk is responsible for attending council, board and committee meetings, bid openings, all vehicle titles and registrations, codification and recording of all ordinances, resolutions and legal documents that are adopted by the Town Council, collecting various fees and payments, administering oaths, and providing notary services.



OBJECTIVES

The following objectives were developed to provide a description of the anticipated accomplishments for this office as they relate to the Town Council's Goals and Objectives.

- Complete and distribute Town Council meeting agenda packets electronically to the Council and Administrative staff.
- Ensure adequate preservation of records associated with the Implementation and Construction of the Town's Capital Improvement Program
- Create and maintain accurate minutes of Town Council meetings.
- Administer the publication of the Town Charter and Code.
- Publish public notices as required by law.
- Implement and maintain a records management system.
- Act as the records custodian for the Town and disseminate information to the public as necessary.
- Act as Elections Supervisor for the Town
- Oversee all board and committee meetings

GOALS FOR F/Y 2024-2025

The following goals were developed for Fiscal Year 2024/2025 and are relevant to the office's objectives, providing the necessary guidelines that will be utilized by this office to assess the effectiveness and quality of the services it provides.

- Offer passport services to the residents of the Town at least once a year.
- Elections Manual revisions – look at the Town's current elections book and make changes/revisions as needed for the Town's 2025 General election.
- Work with Town Attorney to clean up sections of the code that are outdated.
- Train other departments on how to use the Code Red Emergency Messaging system so that there are no lapses in information dissemination should the Clerk not be available.
- Finish implementation of the Town's centralized records management (CRM) software (Laserfiche) upgrades and enhancements and train all staff that will be using the CRM system for records retention and disposition.
- Continued Town-wide archival records scanning project to have digital copies of all Town archives prior to the completion of the New Civic Center. This is being done to eliminate the Town's outside records inventory company and keep in-house all archival items that need original hard copies and digitized ones that no longer require a physical in-house copy. This will generate a considerable savings to the Town once the Town no longer needs to employ the outside records inventory company.
- Complete Town Council Meeting minutes for regular meetings within 25 business days. – ongoing
- Complete Town Council Meeting minutes for special and budget meetings within 35 business days. – ongoing
- Create a total inventory of all Town records, including special diagramming and coding of filing cabinets and file boxes. – ongoing
- Design a record management plan to be in compliance with the State of Florida law, Florida Administrative Code, and the Town's Code of Ordinances. The plan will encompass the life cycle of documents from creation to final disposition. – ongoing
- Attend continuing education classes to obtain the Master Municipal Clerk (MMC) designation.
- Resident Information Liaison – Foster relationships with various government agencies to provide informational brochures, pamphlets and educational meetings to the Town's residents in reference to the services they provide. – ongoing
- Redesign and restructure the Town Clerk's section of the website
- Integrate Town video archiver on website to provide timestamps and ease of use for residents
- Increase Town's digital footprint by digitizing all archival documents and making them easily accessible to residents
- Create an online public records request portal that is tied to the department the request is being made for and will filter directly to that staff member.

SIGNIFICANT PRIOR ACCOMPLISHMENTS

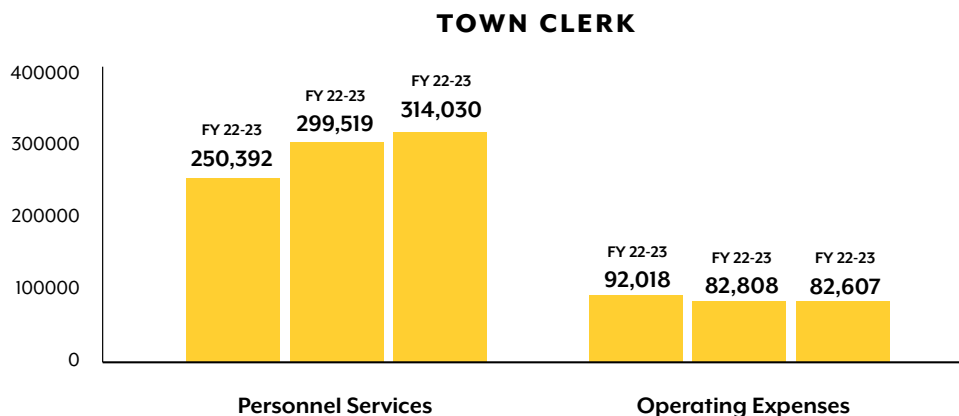
The following accomplishments were attained during Fiscal Year 2023/2024 and are relevant to the office's objectives, providing the performance measurements that will be utilized by this office to assess the effectiveness and quality of the services it provides.

- Held the first Town Council meeting in the new Council Chambers in the Town Civic Center on April 24, 2024. This was the soft opening of the Civic Center and the dry run in preparation of the May 21, 2024, Council meeting in the new Civic Center commemorating the Town's 95th Anniversary.
- With the installation of the new Audio/Visual system in the new Council Chambers at the Civic Center, Town Clerk now sits in on all council, board and committee meetings, recording them and broadcasting them on the Town's local channel.
- Created a public portal for residents and visitors of the Town's website to easily and quickly access the Town's public records. This has created an additional level of transparency.
- Upgraded the Town's Laserfiche platform for the Town's records management and retention needs, improving the Town's current centralized records management system (CRM). Final implementation of the Town Clerk's section was completed. Began the process of training other departments and performing upgrades to their sections.
- Assisted Mayor and Council with filing their Financial Disclosure forms for the first time online through the Florida Ethics Department's web portal.
- Issued all Code Red Messages to the residents of the Town.
- Provided notary services to the residents free of charge
- Continued management of the Zoom Account for the Town to continue to offer all meetings virtually for the safety and well-being of residents and staff. In addition, created an internal Zoom meeting register to archive all meetings held via Zoom.
- Coordinated the Town Council's Holiday gifts
- Continued maintenance of online Town Resolutions register
- Maintenance of ADA compliance of Town's website.
- Assisted the Resident Services Department with all resident events as needed
- Streamlined Paperless Public Records Request through the Town's website without incurring any additional costs – also maintained digital/paperless database of all current year public records requests.
- Wrote proclamations as directed by the Mayor and Council.
- Continued records disposition program – whereby a number of records that had surpassed their retention period were discarded according to the State of Florida Law and Florida Administrative Code
- Prepared 12 months of minutes for the Regular Town Council Meetings and Special Town Council Meetings.
- Uploaded all Resolutions, Minutes and Agendas to the Town's website for transparency of information to visitors of the Town's website.
- Processed approximately 50 public record requests, with the assistance of individual departments.
- Prepared the Regular and Special Town Council Meeting Agendas, as well as agendas related to workshops held by the Town Council.

- Made a number of revisions and updates to the Town's website including updating the Town Manager's page, Town Clerk's page, updating the Council Meeting Video Archives section, and coordinating with the web designer to make additional section changes as needed.
- Processed Mayor and Council Members Correspondence
- Assisted with drafting Town Manager letters and correspondence, as needed.
- Worked with the Town Attorney to prepare all Legal Notices and public notices
- Assisted the Resident Services Department with maintaining the Town's local Channel 665 and Hotwire channel 1614 updated with current information for residents as needed
- Assisted with the preparation of approximately 60 Resolutions and 2 Ordinances
- Ensured that all the Town Council actions have been executed.
- Codification of the Town's adopted Ordinances
- Provided proof-reading services for the articles in the Town's monthly magazine
- Ordered Uniforms for Beach Attendants and assisted with ordering of equipment for the beach as needed.
- Certification of Town's documents, such as Resolutions
- Coordinated with the Miami-Dade Elections Department to process financial disclosures for the Town's elected officials, employees and board members for 2023.
- Served as liaison between the Town's attorneys and the Town in the information gathering phase of preparation for claims/lawsuits.
- Posted all pension board meeting notices and agendas to the Town's website.
- Ensured that all newly elected Councilmembers received annual ethics training requirements per the state.

Town Clerk Personnel Summary Trend Analysis

	F/Y 22-23	FY 23-24	FY 24-25
Town Clerk/HR Director	1	1	1
HR Generalist/Asst. to the Town Clerk	1	1	1



BUDGET APPROPRIATIONS WORKSHEET

ACCOUNT NO.	ACCOUNT DESCRIPTION	COUNCIL APPROVED BUDGET FY 21-22	COUNCIL APPROVED BUDGET FY 22-23	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25
512-Town Clerk					
Personnel Services					
512-113100	Town Clerk Salary	90,392	111,000	122,960	126,649
512-125100	HR Generalist & Assistant to Town Clerk	36,388	42,791	60,000	61,800
512-156100	Longevity	-	-	800	800
512-210100	FICA	9,699	11,803	14,058	14,340
512-220100	Retirement Contribution-Town Pension	38,034	52,459	67,991	71,915
512-230100	Life, Health & Dental Insurance	30,567.24	31,759	33,020	37,816
512-240100	Workers Compensation	478	580	690	710
Total Personnel Services		205,558	250,392	299,519	314,030
Operating Expenses					
512-340100	Professional Services	28,280	28,563	28,848	29,137
512-360100	Election Expenses	5,000	15,000	5,000	5,000
512-400100	Travel & Per Diem	1,515	1,530	1,545	1,561
512-410100	Communication Services	1,515	1,530	1,545	1,561
512-420100	Freight & Postage Services	1,818	1,836	1,855	1,873
512-440100	Off Site Storage	7,272	7,345	7,418	7,492
512-470100	Printing & Binding	3,535	3,570	3,606	3,642
512-480100	Public Relations	15,150	15,302	15,455	15,609
512-492100	Legal Advertising	10,100	10,201	10,303	10,406
512-510100	Office Supplies	2,020	2,040	2,061	2,081
512-520100	Operating Supplies	2,020	2,040	2,081	1,123
512-540100	Books, Pub, Subscrip, Memberships	808	816	824	832
512-640100	Machinery & Equipment	2,222	2,244	2,267	2,289
Total Operating Expenses		81,255	92,018	82,808	82,607
512 TOWN CLERK TOTALS		286,813	342,410	382,327	396,637

BUDGET SUPPORT INFORMATION

ACCOUNT NO.	ACCOUNT DESCRIPTION	DESCRIPTION OF ITEM AND JUSTIFICATION	APPROVED AMOUNT
512-Town Clerk			
Personnel Services			
512113100	Town Clerk Salary	Town Clerk salary-1st of 2 steps to align salary	126,649
512-125100	HR Generalist & Assistant to Town Clerk	Full-Time assistant	61,800
512-156100	Longevity	Longevity Pay	800
512210100	FICA	7.65% of Salary	14,340
512220100	Retirement	Town Pension Retirement Plan	71,915
512230100	Life, Health & Dental Insurance	Full cost of employee premium and half of family premium	37,816
512240100	Workers' Compensation	Code 8010 (gross salary multiplied by current rate of .00377)	710
Total Personnel Services			314,030
Operating Expenses			
512340100	Professional Services	Non-contracted outside vendor services	29,137
512360100	Election Expenses	Costs associated with election and preparation with the County	5,000
512400100	Travel & Per Diem	FACC Conf. & Institute ; IIMC; Fuel Stipend	1,561
512-410100	Communication Services	Cell Phone; air cards, Wi-Fi cards	1,561
512-420100	Freight & Postage Services	Courier Services Fed Ex etc.	1,873
512440100	Off Site Storage	Iron Mountain	7,492
512470100	Printing & Binding	Codification	3,642
512480100	Public Relations	Employee related programing and incentives	15,609
512492100	Legal Advertising	Community News; Legal Notices	10,406
512510100	Office Supplies	Index sheets, copy paper etc.	2,081
512520100	Operating Supplies	Videos and tapes, water, coffee, Zee medical supplies, code books, Sunshine manuals	1,123
512540100	Books, Pub, Subscrip, Memberships	FACC; IIMC; MDCCA and class registration fees	832
512640100	Machinery & Equipment	Replacements as recommended by staff	2,289
Total Operating Services			82,607
512 TOWN CLERK TOTALS			396,637



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DIVISION OF HUMAN RESOURCES

FUNCTION

The Human Resources Division provides timely and effective services in the personnel, labor relations, insurance, and safety areas to Town departments, employees, and residents.

OBJECTIVES

The following objectives were developed to provide a description of the anticipated accomplishments for this division as they relate to the Town Council's Goals and Objectives.

- 
- Procure and maintain insurance coverage at appropriate levels
 - Work with Finance Department on payroll processing
 - Conduct periodic compensation studies to ensure adequate compensation, in-line with that of neighboring cities
 - Ensure staff members are versed on all matters associated with the Implementation and Construction of the Town's Capital Improvement Program, to meet the needs of our residents
 - Responsible for accident/incident investigation, reporting and monitoring of Workers' Compensation, safety training and general liability issues
 - Responsible for all-staff trainings in areas including sexual harassment, workplace violence, cultural diversity, and ethics.
 - Responsible for maintenance and archiving of all personnel records and files
 - In charge of all matters pertaining to employee relations and employee benefits, such as recruitment, tuition reimbursement, group benefits program, policy development, and performance evaluations
 - Assist Finance Department with issues pertaining to Risk Management
 - Maintain safety guidelines and ensure employees are following proper safety protocols and are using appropriate Personal Protective Equipment
 - Maintenance of administrative functions, such as labor relations, legal regulations, strategic planning, training and development.

GOALS FOR F/Y 2024-2025

The following goals were developed for Fiscal Year 2024/2025 and are relevant to the office's objectives, providing the necessary guidelines that will be utilized by this office to assess the effectiveness and quality of the services it provides.

- Update job descriptions and look at creating salary ranges for certain job classifications
- Update all of the Town employee emergency contacts
- Send monthly did you know flyers/emails to staff advising them of different types of information pertaining to Golden Beach, whether that be benefits, luncheons, health, etc. (Human Resources monthly newsletter) – this might be able to be done through the Town's new payroll provider.
- Create new safety policies and procedures manual for employees of the Town of Golden Beach.
 - This will be done by redrafting the current Town Employee Safety Manual to reflect the new direction and vision of management – to include a section on infectious diseases and hazardous materials.
- Apply for Florida Municipal Insurance Trust (FMIT) Safety Grants, to reimburse the Town for costs associated to safety and health measures.
- Have HR Generalist become SHRM-CP certified
- Uniformity of all employee documents and documentation as it relates to personnel files for the Town employees to create uniformity and more detailed records management program.
 - This will help in the document archiving process at Town Hall.
 - This will also ease the method and process of records attainment if employee files are ever called upon. (THIS IS AN ONGOING PROJECT THAT IS REVISITED EVERY FISCAL YEAR FOR ACCURACY THROUGH INTERNAL AUDITS).
- Create New Employee Hire Checklist/Forms
- Identify and provide training opportunities for staff to develop/enhance knowledge and skills.
- Bring back Employee of the Quarter and Officer of the Quarter programs
- Develop some form of employee Intranet for increased communications to the employees of useful and important information
- Make updates to the Town employee handbook and issue a new version
- Research possibilities for digitizing Personnel files within the Laserfiche system, thereby creating a digital copy as the original copy of the files and destroying the old paper copies.
- Add an HR section to the Town's website

SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS

The following accomplishments were attained during Fiscal Year 2023/2024 and are relevant to the office's objectives, providing the performance measurements that will be utilized by this office to assess the effectiveness and quality of the services it provides.

- Reinstated the Town's Summer Family Event. Organized a day of bowling for the employees and their families to spend quality time together.
- Established evacuation protocols during fire alarms in the new Civic Center building.
- Transitioned employees from using the physical time clock to using the Paycom app to clock in and out.
- Updated all Labor Law posters and relocated bulletin board to the copier/mail area of the new Civic Center
- Disseminated pertinent information and informative announcements to employees regarding HR matters.
- Met with our Concentra Representative to review our account and services.
- Attended the 88th Annual Florida Public Human Resources Association Conference in Orlando, FL.
- Fine-tuned Paycom platform to create a seamless onboarding experience for all aspects of the new hire process – to include receipt of the employee manual, benefits booklet and any other new hire materials provided by the Town.
- Made sure all employees were successfully registered/transitioned to the Town's health insurance carrier and coordinated with Town's health insurance broker the dissemination of all pertinent insurance information and cards.
- Shopped for different health, dental and vision insurance offerings to find the most affordable and competitive rates available to the employees of the Town.
- Processed bi-weekly payroll.
- Continued coordination of return-to-work measures for employees testing positive for COVID-19 or needing to take time off to care for family members.
- Posted monthly flyers with tips and information concerning health and wellness, and financial/retirement topics
- Updated and re-issued the all-inclusive benefits booklet for the employees to easily understand their benefits and to also easily have access to all of the information pertaining to the Town's vast benefits options.

- All Administrative Orders were managed, implemented and disseminated through the HR department.
- Disseminated pertinent health information to all employees, during the Town's insurance open enrollment session.
- Served as liaison between the Town and several of the Town's vendors.
- Dealt with all matters pertaining to employee relations and employee benefits, such as recruitment, tuition reimbursement, group benefits program, policy development, and performance evaluations
- Coordinated all monthly employee luncheons, both on-site and off, and coordinated the Town's annual holiday party. Both were met with positive feedback from all of the employees who welcomed the opportunity to spend time and socialize with peers.
- Held the 2024 Benefits Open Enrollment Session.
- Assisted the Resident Services Department with covering the reception desk when staffing was needed.
- Processed all of the Town's new hire documentation, including all drug screenings and physicals for police applicants.
- Coordinated new hire orientation and enrolled all employee's in the Town's health insurance, dental, vision, and life insurances.
- Managed all workers' compensation claims for the Town.
- Served as liaison between the Town and the Town's attorneys in acquisition of information pertaining to the Town's outstanding lawsuits, newly filed lawsuits, and EEO claims.
- Managed safety committee, comprised of representatives from each of the Town's departments, addressing safety issues within each department.





DIVISION OF RESIDENT SERVICES

FUNCTION

The Resident Services Division is responsible for facilitating communication between Town Hall and its Residents, including utilizing Resident feedback to more effectively serve the Community. Special Events, Quality-Of-Life Social Programming, and Giveaways as well as documenting related costs, fall under the scope of this Department.

OBJECTIVES

The following objectives were developed to provide a description of the anticipated accomplishments for this division as they relate to the Town Council's Goals and Objectives.

- Relay timely and relevant information to Residents via media including eBlasts, Town Magazine, Resident Information Guide, Flyers, Marquee Entrance Sign, Website and Town News Station.
- Case manage Resident concerns and issues, including serving as a liaison for utility services (NMB Water, Hotwire fiber internet).
- Based on ongoing input from Residents, plan, organize and administer events and programs throughout the year, such as youth activities, adult activities, senior citizen activities, and community celebrations and support events.
- Oversee Resident giveaways and premiums. Including research, develop and design materials as needed.
- Facilitate Residents in improving their experience living in Town, including networking with other departments to achieve results.

GOALS FOR F/Y 2024-2025

The following goals were developed for Fiscal Year 2024-2025 and are relevant to the office's objectives, providing the necessary guidelines that will be utilized by this office to assess the effectiveness and quality of the services it provides.

- Reinvent the Town's Resident Database from a collection of unrelated documents and platforms to a more homogeneous, centralized system.
- Streamline communications, utilize new tools available to allow for Residents to feel more "connected" to the Community and Town Staff.
- Work with Town's website designer to implement all changes that were researched and developed as part of a Comprehensive Study completed by the Director of Resident Services to improve the website's user experience.

- Online event permitting, Residents will be able to download and submit event permits and forms virtually.
- Rework/Revise and Produce New Edition of Resident Guidebook, including digital version.
- Go “live” with BuildingLink software, a new communication tool and database which will offer:
 - A platform for Residents to communicate with Town Staff and fellow Residents via Message and Bulletin Boards
 - A library of informative documents available in an easy-to-use, easy-to-access format, including Town rules & regulations and fillable forms and permits.
- Collaborate with Police Department to launch the Avigilon system, a new database to manage Resident security and access throughout Town.
- Research, Develop and Roll-Out Social Programming for new Town event spaces including the Town terrace.
- Assemble and Manage Informational Campaign and Outreach regarding the new Wellness Center Project and providing progress updates to Residents.

SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS

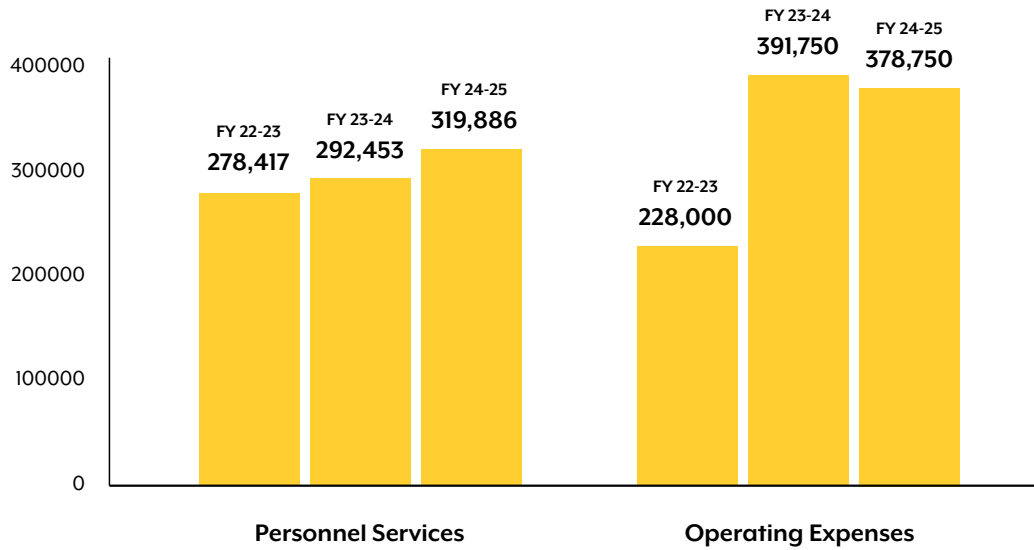
- Coordinated and hosted the Town’s widely-acclaimed 95th Anniversary Celebration and Civic Center Ribbon Cutting Ceremony. Including writing scripts for the 95th Anniversary Video Montage, overseeing promotion, menus, staging, designing and selecting premiums/giveaways, t-shirt designs and more.
- Collaborated with Councilmember Judy Lusskin for the official flag raising at the new Civic Center as part of this year’s Memorial Day event.
- Engaged the community by coordinating and hosting successful Halloween and New Year’s Eve celebrations with the largest turnouts to date.
- Reinstated Spring Break activities for Youth including sports activities and craft sessions.
- Applied for All-American City Award
- Began laying groundwork for the BuildingLink system, performed a complete Audit of Town Parcels, created Educational Materials, participated in training, prepared Library Documents in preparation for roll-out.
- Continued to work directly with Hotwire Communication to roll out town-wide Fiber Internet service. The Resident Services Department Director and his Assistant also went door-to-door to physically register non-responders. Additional duties included providing project updates and serving as a liaison for Resident questions/concerns.
- Successfully case managed various inquiries and requests from Residents.



**Resident Services Personnel
Summary Trend Analysis**

	FY 22-23	FY 23-24	FY 24-25
Director of Resident Services	1	1	1
Assistant to the Resident Services Director	1	1	1
Receptionist	1	1	1

RESIDENT SERVICES





BUDGET APPROPRIATIONS WORKSHEET

ACCOUNT NO.	ACCOUNT DESCRIPTION	COUNCIL APPROVED BUDGET FY 21-22	COUNCIL APPROVED BUDGET FY 22-23	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25
574-Resident Services					
Personnel Services					
574110	Resident Services Director	62,163	72,000	80,000	82,400
574120	Salary-General Employees	82,950	91,680	95,600	105,620
574156	Longevity	-	-	500	500
574210	FICA Taxes	11,101	12,583	13,472	14,422
574220	Retirement Contribution-Town Pension	43,534	55,923	51,603	71,638
572230	Life, Health & Dental Insurance	31,806	45,614	50,630	44,596
513240	Workers' Compensation	547	617	648	711
Total Personnel Services		232,101	278,417	278,417	319,886
Operating Expenses					
574316	Professional Services	-	-	40,000	40,000
574400	Travel & Per Diem	-	-	2,500	2,500
574410	Communication Services	-	-	1,000	1,000
574471-15-006	Printing & Binding Town Magazine	-	-	35,000	35,000
574510	Office Supplies	-	-	500	500
574520	Operating Supplies	-	-	1,000	1,000
574525	Uniforms	-	-	250	250
574540	Memberships	-	-	-	-
574480	Promotional Activities	28,000	28,000	-	-
574480	Resident Relations-Promotions	39,000	39,000	45,000	45,000
574480	Special Event- Halloween 05-408	38,000	38,000	55,000	70,000
574480	Special Event- Food Trucks 00-401	15,000	15,000	18,000	18,000
574480	Special Event-New Year's Party 00-411	60,000	60,000	90,000	102,000
574480	Special Event-Valentine's Day 00-414	10,000	10,000	15,000	15,000
574480	Special Event-Pot Luck 00-405	10,000	10,000	-	10,000
574480	Special Event-Memorial Day 04-406	7,500	7,500	12,000	12,000
574480	Special Event-Veteran's Day 00-409	7,500	7,500	12,000	12,000
574480	Special Event-4th of July Day 08-996	3,000	3,000	4,500	4,500
574480	Special Event-Town Anniv. 14-001	10,000	10,000	60,000	10,000
574640	Machinery & Equipment	-	-	-	-
Total Operating Expenses		228,000	228,000	391,750	378,750
574 RESIDENT SERVICES TOTALS		460,101	506,417	684,203	698,636

BUDGET SUPPORT INFORMATION

ACCOUNT NO.	ACCOUNT DESCRIPTION	DESCRIPTION OF ITEM AND JUSTIFICATION	APPROVED AMOUNT
574-Resident Services			
Personnel Services			
574110	Resident Services Director	Resident Services Director	82,400
574120	Salary-General Employees	Assistant to the Resident Service Director and Resident Service Specialist moved from Town Manager's Dept.	105,620
574156	Longevity	Longevity Pay	500
574210	FICA Taxes	7.65% of Salary	14,422
574220	Retirement Contribution- Town Pension	Estimate set by actuary based on 34% of Payroll	71,638
572230	Life, Health & Dental Insurance	Full cost of employee premium and half of family premium	44,596
513240	Workers' Compensation	Insurance Premium based on Classification	711
Total Personnel Services			319,886
Operating Expenses			
574316	Professional Services	Non-contracted outside vendor services	40,000
574400	Travel & Per Diem	Travel expenses for seminars; fuel stipend	2,500
574410	Communication Services	Data plans; Wi-Fi cards	1,000
"574471-15-006"	Printing & Binding Town Magazine	Town Magazine	35,000
574510	Office Supplies	Paper, pens, etc.	500
574520	Operating Supplies	Software; coffee, water, Zee medical, etc.	1,000
574525	Uniforms	Uniforms	250
574540	Memberships		-
574470	Promotional Activities		-
574480	Resident Relations-Promotions	Welcome Home Program	45,000
574480	Special Event- Halloween 05-408	Costs Associated with Event	70,000
574480	Special Event-Food Trucks-00-401	Costs Associated with Event	18,000
574480	Special Event-New Year's Party 00-411	Costs Associated with Event	102,000
574480	Special Event-Valentine's Day 00-414	Costs Associated with Event	15,000
574480	Special Event-Pot Luck 00-405	Costs Associated with Event	10,000
574480	Special Event-Memorial Day 04-406	Costs Associated with Event	12,000
574480	Special Event-Veteran's Day 00-409	Costs Associated with Event	12,000
574480	Special Event-4th of July Day 08-996	Costs Associated with Event	4,500
574480	Special Event-Town Anniv. 14-001	Costs Associated with Event	10,000
574640	Machinery & Equipment		-
Total Operating Services			378,750
574 RESIDENT SERVICES TOTALS			698,636







DIVISION OF PARKS & RECREATION

FUNCTION

The Parks and Recreation Division is responsible for the management of Golden Beach's nine parks, and aesthetically enhance the quality of life for residents and visitors of the Town of Golden Beach.

The Division is also responsible for the coordination of all program and activities at the parks and around Town.

OBJECTIVES

The following objectives were developed to provide a description of the anticipated accomplishments for this division as they relate to the Town Council's Goals and Objectives.

- 
- Assist the Resident Services Division and provide staffing for all Town events (such as Bagels on the Beach, Memorial Day Event, New Year's Eve Gala, Halloween Party, etc.).
 - Cross train certain staff members on specific tasks of each facility to increase employee coverage should absences occur.
 - Assist with the planning, organizing and administering of resident programs throughout the year, such as youth activities, adult activities, senior citizen activities, and community support events.
 - Ensure compliance with applicable safety standards and take immediate remedial action to provide optimal recreational opportunities.

GOALS FOR F/Y 2024-2025

The following goals were developed for Fiscal Year 2024/2025 and are relevant to the office's objectives, providing the necessary guidelines that will be utilized by this office to assess the effectiveness and quality of the services it provides.

- Finalizing the Reimagining of Tweddle park to provide for increased functionality and added amenities.
- Various enhancements to the Town's open spaces/parks to include possible addition of public restrooms in certain areas.
- Apply for National Parks and Recreation Association accreditation by beginning the certification process for administrative staff.

- Apply for Playful City USA designation.
- Apply for Tree City USA designation
- Increase resident participation and enhance current programming by offering new programs, trips, special events, and classes for residents of all ages, including new cultural programming opportunities for youth residents. (ongoing)
- Provide parks and facilities that are aesthetically pleasing by performing checks and playground inspections. (ongoing)
- Creation of Park Attendants positions in place of Beach Attendants, with an enhanced role servicing all of the Town's park areas/open spaces
- Have Park Attendants be more involved with the scheduling and use of tennis courts/ pickle ball courts in anticipation of the grand re-opening of the re-imagined Tweddle Park, such as the possibility of scattered hours of work to have personnel on-hand during the times residents schedule use of the facilities.
- Re-visit the Town's Parks & Recreation Fee Schedule to make sure fees are adequately priced.

SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS

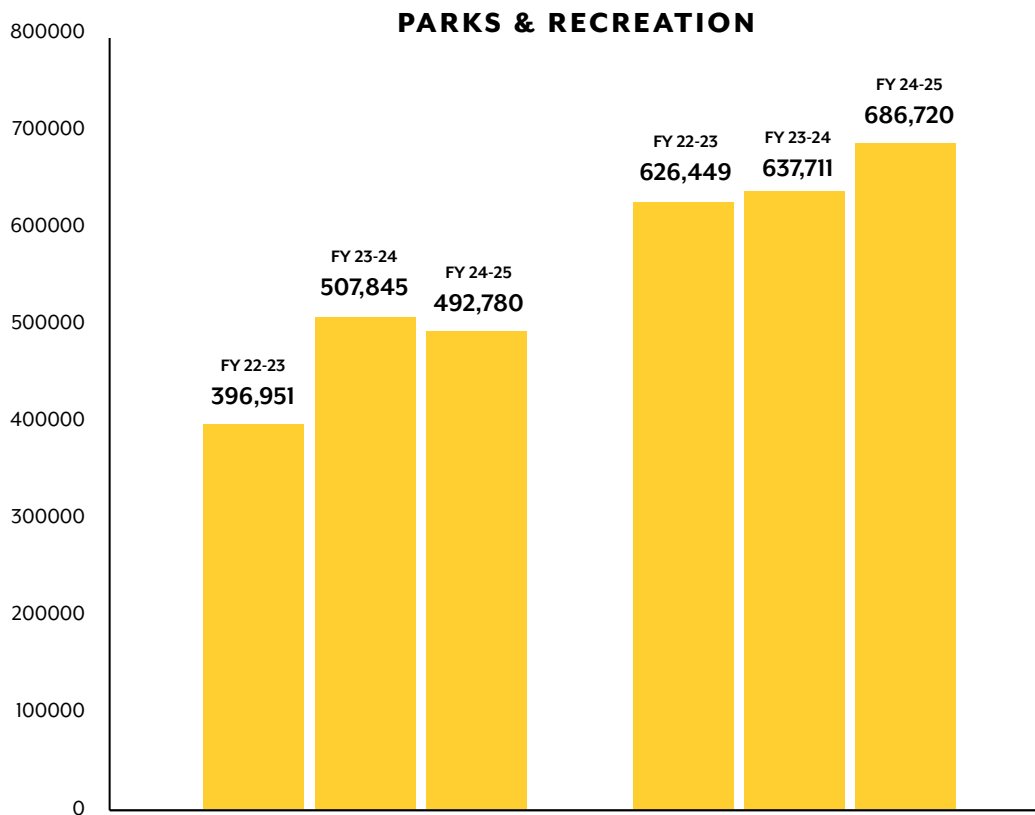
The following accomplishments were attained during Fiscal Year 2023/2024 and are relevant to the office's objectives, providing the performance measurements that will be utilized by this office to assess the effectiveness and quality of the services it provides.

- The Town broke ground on the Re-imagined Tweddle Park Project, providing for a complete overhaul and redesign of the current park area and amenities.
- Provided resort-like amenities such as free refreshments at the beach.
- Created a Department Lead position, who will assist with staffing, scheduling and coordinating special events
- Established a new standard issuance uniform for all staff
- New members were added to the Beach and Recreation Committee to help lead the conversation as to the Town's amenities and services provided at the beach and parks.
- Awarded RFP 2024-001 for the Tweddle Park Pump Station Retrofit Project to Southeastern Engineering, Inc.
- Rolled out alternative virtual social programing including Fitness Options (boot camp, yoga, meditation) and creative classes (painting, cooking, informative seminars)
- Electrical repairs were completed at the beach pavilion to address saltwater erosion.
- Ordered toys for resident's children to play with while visiting the beach, and repaired any damaged equipment as needed.
- Held the weekend food and beverage program every weekend in July and August, providing small fares such as fruit and water.
- Held the Town's food truck program every other weekend at the beach pavilion during the months of July and August, as an end of Summer beginning of Fall benefit for residents



**Parks & Recreation Personnel
Summary Trend Analysis**

	FY 22-23	FY 23-24	FY 24-25
Parks & Rec Lead	0	1	1
Parks Attendant / Full-time	3	2	1
Recreation Staff Member / Trainer	1	1	1
Parks Attendant / Part-time	3	3	3



BUDGET APPROPRIATIONS WORKSHEET

ACCOUNT NO.	ACCOUNT DESCRIPTION	COUNCIL APPROVED BUDGET FY 21-22	COUNCIL APPROVED BUDGET FY 22-23	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25
572-Parks & Recreation					
Personnel Services					
572120	Salaries-Full Time Life Guard	49,526	43,888	47,302	48,721
572121	Salaries-Contract Employee	-	-	60,000	61,800
572136	PT Lifeguard	62,339	58,798	62,032	63,893
572125100	Beach Attendants	145,631	156,900	168,800	173,864
572210	FICA Taxes	19,699	22,010	25,867	23,114
572140	Salaries-Overtime	2,000	2,000	2,000	2,000
572220	Retirement Contribution-Town Pension	58,851	55,584	65,784	58,198
572230	Life, Health & Dental Insurance	39,269	51,984	66,856	52,037
572240	Workers' Compensation	6,209	5,787	9,205	9,153
Total Personnel Services		383,524	396,951	507,845	492,780
Operating Expenses					
572344	Landscape Contract	257,500	297,052	-	-
572344-03-008	Landscape Contract-Twed-dle Park	-	-	72,251	83,088
572344-09-003	Landscape Contract-North Park	-	-	70,713	81,320
572344-09-004	Landscape Contract- South Park	-	-	72,251	83,088
572344-10-006	Landscape Contract- Singer Park	-	-	15,372	17,678
572344-10-007	Landscape Contract-Beach Pavilion	-	-	46,117	53,035
572344-16-001	Landscape Contract-Stand Dock Park	-	-	30,775	35,391
572430	Utilities-Electric	15,450	15,914	16,232	16,556
572432	Utilities-Water	87,550	90,177	91,980	93,820
572462	Repairs & Maint-Bldg.	20,000	20,000	30,000	30,000
572464	Repairs & Maint-Equip	80,000	80,000	60,000	60,000
572480	Pub Relations/Events/Ad	50,000	50,000	55,000	55,000
572481	Teens Committee/Movie Nights	7,000	7,000	10,000	10,000
572490	Other Current Charges & Obligations	40,400	40,804	41,212	41,624
572520	Operating Supplies	5,050	5,101	5,203	5,307
572640	Machinery & Equipment	20,200	20,402	20,606	20,812
Total Operating Expenses		583,150	626,449	637,711	686,720
572 PARKS & RECREATION TOTALS		966,674	1,023,400	1,145,556	1,179,499

BUDGET SUPPORT INFORMATION

ACCOUNT NO.	ACCOUNT DESCRIPTION	DESCRIPTION OF ITEM AND JUSTIFICATION	APPROVED AMOUNT
572-Parks & Recreation			
Personnel Services			
572120	Salaries-General Employees	Full time lifeguard	48,721
572121	Salaries- Contract Employee	Gym Instructor	61,800
572136	Salaries-Part-Time Employees	Weekend lifeguard	63,893
572125100	Beach Attendants	Two full time beach attendants and part-time beach attendants	173,864
572210	FICA Taxes	7.65% of compensation	23,114
572140	Salaries-Overtime	Special Events	2,000
572220	Retirement Contribution	Estimate set by actuary based on 34% of Payroll	58,198
572230	Life, Health & Dental Insurance	Full cost of employee premium and half of family premium	52,037
572240	Workers' Compensation	Estimate based on category rates x payroll	9,153
Total Personnel Services			492,780
Operating Expenses			
572344	Landscape Contract		-
572344-03-008	Landscape Contract-Tweddle Park	Landscape Contract	83,088
572344-09-003	Landscape Contract-North Park	Landscape Contract	81,320
572344-09-004	Landscape Contract- South Park	Landscape Contract	83,088
572344-10-006	Landscape Contract- Singer Park	Landscape Contract	17,678
572344-10-007	Landscape Contract-Beach Pavilion	Landscape Contract	53,035
572344-16-001	Landscape Contract-Stand Dock Park	Landscape Contract	35,391
572430	Utilities-Electric	Park and Beach Pavilion	16,556
572432	Utilities-Water	Park, beach pavilion, & park sprinklers	93,820
572462	Repairs & Maint-Bldg.	Repair and maintenance of Tweddle Park and beach pavilion	30,000
572464	Repairs & Maint-Equipment	Park & Beach repairs	60,000
572480	Pub Relations/Events/Ad	Activates at Beach & Youth Activates	55,000
572481	Teens Committee	G.B. Youth Leadership Group expenses	10,000
572490	Other Current Charges & Obligations	Town wellness programs	41,624
572520	Operating Supplies	Travel expenses for seminars; fuel stipend	5,307
572640	Machinery & Equipment	Trash cans, dog litter equipment	20,812
Total Operating Services			686,720
572 PARKS & RECREATION TOTALS			1,179,499



1929 -



5
YEARS

2024









THE TOWN OF
**GOLDEN
BEACH**

ALWAYS FOCUSED ON YOU



THE TOWN OF
**GOLDEN
BEACH**

ALWAYS FOCUSED ON YOU

POLICE CHIEF

LAW
ENFORCEMENT

CODE
ENFORCEMENT

LAW
ENFORCEMENT
TRUST FUND

The Public Safety Department has been created to combine all facets of security and emergency management. The Chief of Police will oversee not just the Police Division and Law Enforcement Personnel, but he will also oversee all contract and contract relationships concerning the Town's CCTV program; he will continue to manage the Public Service Aides, Code Enforcement, and the Town's Ocean Rescue; and take on added responsibilities concerning Cyber Security and Elder Affairs.

With an emphasis on keeping residents and their homes safe, this Department will focus on being more responsive in managing the needs of our community. These functions truly overlap with one another, with members of each of the divisions assisting with all aspects of safety and recovery to a certain degree. By combining all these functions under one roof, this will allow the Town to effectively manage incidents and emergencies when they arise, and properly disseminate information to residents and staff alike.

This Department will include, but not be limited to, the following job functions:

LAW ENFORCEMENT

MENTAL HEALTH

HOTWIRE CONTRACT(S)

PUBLIC SERVICE AIDES

LIFEGUARDS

ACCESS CONTROL

ELDER AFFAIRS

CYBER SECURITY

CODE COMPLIANCE

EVENT SECURITY

This Department is responsible for **\$5,402,333** of the Town's total budget revenues and expenditures for Fiscal Year 2024-2025.







DIVISION OF LAW ENFORCEMENT

LAW ENFORCEMENT DIVISION'S CREED

The Golden Beach Police Department is an accredited agency by The Commission for Florida Law Enforcement Accreditation, Inc., ("CFA"), maintaining the highest standards of professionalism. Accreditation is obtained through a certification process completed by CFA, the independent reviewing authority which endorses that an entity has met specific requirements. The Golden Beach Police Department is committed to providing the highest level of service to its community, while maintaining the public's trust in its ability to keep them safe. This is accomplished by maximizing both internal and external resources to develop strong and effective community partnerships. Through a coordinated approach to comprehensive enforcement, community policing and a proactive vision for the organization, the Golden Beach Police Department will not only meet, but exceed all public safety expectations from the community it serves. The Golden Beach Police Department has been accredited for 11 years.

FUNCTION

The Golden Beach Police Department is a multi-service, community-oriented police agency. The Department is committed to community involvement with a concentration placed on the prevention of crime. The Chief of Police manages the day-to-day operations of the Department, with the support of an Administrative Captain, Operations Lieutenant, three Sergeants, three Corporals, an Executive Assistant to the Chief and a Contractual Accreditation Manager.

The Golden Beach Police Department is responsible for enforcing Federal, State, County and local laws. The Police Department responds to requests for services within the community and outside of the Town of Golden Beach. Community Policing Services include patrol services and local programs for the prevention of crime, conducting preliminary and follow up investigations, conducting traffic control activities and maintaining internal controls to insure fair, efficient and effective professional police services.

OBJECTIVES

The following objectives were developed to provide a description of the anticipated accomplishments for this department as they relate to the Town Council's Goals & Objectives.

- Maintain high quality and cost-effective policing services commensurate with funding levels which may be adversely affected by mandated state legislative tax cuts.
- Ensure adequate levels of police staffing during events and activities; and
- Continue to review and make recommendations on enhanced and reorganized police department regulations to the Town Manager.

GOALS FOR F/Y 2024-2025

The following goals were developed for Fiscal Year 2024/2025 and are relevant to the office's objectives, providing the necessary guidelines that will be utilized by this office to assess the effectiveness and quality of the services it provides.

- The Department will continue to aggressively pursue crime prevention measures, keeping our task force in place to provide extra coverage and monitoring of our community to combat crime.
- The Golden Beach Police Department will progressively continue to oversee the replacement and new installation of the CCTV cameras and any other security measures in Town, which will include processing new Town photo ID cards with access controls as well as vehicle transponders with access controls for employees and residents.
- The GBPD will continue its aggressive training effort, not only to successfully educate Golden Beach Police Officers but other officers abroad. This coming year, as it was done during 2024, the GBPD will tactically train officers in active shooting situations. Additionally, it is the intent of the GBPD to utilize the bunker, not only as a fort to house the landfall team during a hurricane, but also as an active training facility.
- The Golden Beach Police Department will pursue acquiring a K-9 Dog and train an officer to become our next K-9 Patrol Officer.
- The Golden Beach Police Department will enhance our fleet of police cars by purchasing at least 3 additional Tahoes and a motorcycle.
- The GBPD will initiate a ride-along day so residents can experience what police officers encounter daily. This will include First Aid/CPR training.
- The Department will implement a voluntary program where parents will be allowed to fingerprint and/or swab and store their children's DNA for safety reasons. The Department will keep a current database in case the information is needed for any possible investigation. (Therefore, the department will need the proper software to maintain not only a current list but samples of those juveniles already tested).
- The GBPD will replace the engines of the marine vessel and train additional officers accordingly.
- The GBPD will purchase a drone as a deployment asset for police related activities, and/or as a tool for capturing aerial views of Town activities.
- The police department will continue its long-standing community engagement efforts by providing new initiatives to the residents of Golden Beach. This community relation effort includes attending schools outside Golden Beach to engage the youth.
- The GBPD will continue our CFA re-accreditation efforts in 2025 towards our 4th re-certification and obtaining our first-time Excelsior Status with the organization.
- Purchase of software and printer to electronically maintain a current I.D. list for residents and staff.
- The Department will negotiate subcontracting an outside vendor to manage all police off-duty jobs.
- The GBPD will study the need to initiate a youth sport and activity program for the Town's youngest residents.
- The GBPD and the Sunny Isles Beach Police Department have mutually agreed to coordinate a simulator-based training for officers and volunteer residents inside the GBPD police department.

SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS

The following accomplishments were attained during Fiscal Year 2023/2024 and are relevant to the objectives, providing performance measurements that will be utilized by this office to assess the effectiveness and quality of the services it provides.

- The GBPD purchased and replaced the old Glock 22 models for the Glock 45 model with the red dot laser.
- GBPD hired a new Executive Assistant to the Chief.
- Detective Pete Vila was reassigned to the newly formed U.S. Postal Service Task Force.
- Lt. Yovany Diaz was promoted to the rank of Captain, still overseeing the Administrative Division.
- The GBPD hosted a building and area search-based training where multiple outside agencies (city, state, federal and military) profited by this proactive initiative.
- The Golden Beach Police Department has added two officers to the roster of certified Rapid Deployment Force, (RDF) and is planning on certifying additional officers, as soon as a training course becomes available.
- The Golden Beach Police Department promoted an officer to the in-house Detective Unit.
- Sgt. Joseph Bautista was nominated and invited to the Florida (2025) Annual Law Enforcement Officer Memorial Services in Tallahassee. The event takes place in April of 2025.
- The GBPD was actively involved in the Security Enhancement Camera project which includes cameras along Ocean Blvd, the Intercoastal Waterway, the beach area and within the interior of the Town.
- The Field Operations Division addressed traffic, parking and quality of life issues with the assistance of the code enforcement unit and implemented numerous traffic and high visibility initiatives. The Department maintained its proactive efforts to keep the community safe.
- The department successfully conducted a full inventory of the Police Property/Evidence articles, once we moved to the new Civic Center, to ensure and confirm accountability and integrity of all property being held by the department. Additionally, in cooperation with the Sweetwater Police Department, GBPD purged and expunged evidentiary items and/or other personal property that were either from closed cases or unclaimed items.

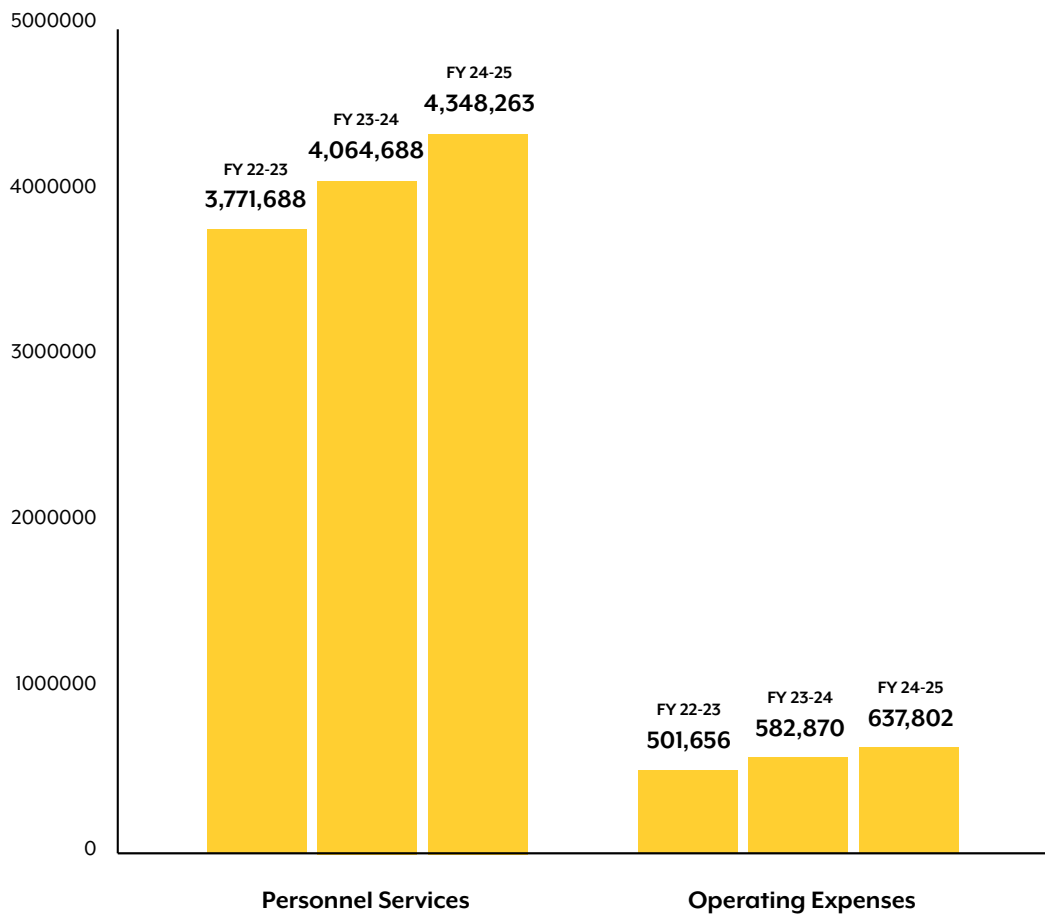


- The GBPD resumed the “Meet and Greet”, Movie Nights, driver license renewal and Coast Guard Marine Classes initiatives that were suspended during Covid.
- Maintained a constant partnership with other police agencies and businesses abroad to enhance our community policing and police practices.
- The Golden Beach Police Department addressed the lack of parking as it relates to the construction sites around Golden Beach to include the new Civic Center.
- The Golden Beach Police Department continued with progressive crime prevention initiatives to further reduce crime and remain as one of the safest communities in South Florida.
- The department successfully maintained the minimum mandatory training for all sworn members.
- A new certified bomb K-9 partner “Lira” and a certified bomb dog police officer were hired and have been used to clear areas and buildings according to safety protocols for resident gatherings at the Civic Center and other Town events.
- Lt. Leila Perez and Detective Alex Victores attended and completed the Internal Affairs course at the Doral Police Department.

Law Enforcement Personnel Summary Trend Analysis

	FY 22-23	FY 23-24	FY 24-25
Chief of Police	1	1	1
Executive Assistant to the Chief	1	1	1
Command Staff	2	2	2
Sergeant	3	3	3
Patrol Officer Full-Time	9	11	11
Patrol Officer Part-Time	5	6	7
Accreditation Manager	1	1	1
Detached Detectives/In-house	3	3	4
Police/Code Enforcement Officer	1	1	2
Reserve Officer	2	3	3
Park Ranger Full-Time	0	0	1
Park Ranger Part-Time	0	0	1
Ocean Rescue Full-Time	1	1	1
Ocean Rescue Part-Time	2	2	2
Public Service Aide	5	7	6
Code Compliance Clerk	1	1	2

LAW ENFORCEMENT





BUDGET APPROPRIATIONS WORKSHEET

ACCOUNT NO.	ACCOUNT DESCRIPTION	COUNCIL APPROVED BUDGET FY 21-22	COUNCIL APPROVED BUDGET FY 22-23	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25
521-Law Enforcement					
Personnel Services					
521110	Police Chief	126,146	152,975	161,389	166,230
521120	Salary-General Employees	150,801	121,325	103,000	104,805
521113	Salary-Administrative Division	93,620	110,000	116,050	130,887
521100	Salary-Operational Division	86,524	102,000	107,610	110,838
521121	Salary-Sergeant	216,277	272,632	283,431	290,783
521125	Salaries-Officers	802,392	1,039,467	1,145,927	1,226,713
5211251	Part-Time Officers	152,090	170,713	185,629	272,224
521130	Community Service Aids (CSA)	164,343	185,427	277,326	239,264
521133	Park Rangers				52,000
521140	Salaries-Overtime	45,000	45,000	55,000	55,000
521153	Salaries-State Incentive	18,240	18,240	18,240	18,240
521154	Salaries-Education Comp	10,250	10,250	10,250	10,250
521156	Longevity	10,550	19,700	15,150	15,150
521157	Uniform Allowance	18,800	18,800	18,800	18,800
521210	FICA Taxes	123,826	159,111	185,492	185,492
521220	Retirement Contribution- Town Pension	516,281	901,881	864,060	895,137
521230	Life, Health & Dental Insurance	371,483	368,195	415,491	442,314
521240	Workers' Compensation	55,529	68,772	79,445	91,736
521250	Unemployment Compensation	7,200	7,200	7,200	7,200
521261	RHS-Employer Match	-	-	15,200	15,200
Total Personnel Services		2,969,352	3,771,688	4,064,688	4,348,263

BUDGET SUPPORT INFORMATION

ACCOUNT NO.	ACCOUNT DESCRIPTION	DESCRIPTION OF ITEM AND JUSTIFICATION	APPROVED AMOUNT
521-Law Enforcement			
Personnel Services			
521110	Police Chief	Police Chief Salary	166,230
521120	Salary-General Employees	Executive Assistant to the Chief & Accreditation Manager	104,805
521113	Salary-Administrative Division	Salary	130,887
521100	Salary-Operational Division	Salary	110,838
521121	Salary-Sergeant	Three Full Time	290,783
521125	Salaries-Officers	As stipulated in the agreed to FOP Union Contract	1,226,713
5211251	Part-Time Officers	Part-Time Officers	272,224
521130	Community Service Aids (CSA)	Substation personnel	239,264
521133	Park Rangers	Park Ranger personnel	52,000
521140	Salaries-Overtime	Payments of time worked in excess of 40 hours; estimate includes court time, hurricanes & day to day	55,000
521153	Salaries-State Incentive	Incentive paid by state for continuing education/ based on actual payment & a contingency for add'l incentives	18,240
521154	Salaries-Education Comp	Additional pay per contract dependent on highest degree earned/estimate based on actual + contingency	10,250
521156	Longevity	As per FOP contract, Recognition for years of service	15,150
521157	Uniform Allowance	Clothing Maintenance allowance \$200/qtr. per officer \$300/qtr. for detectives and 1 time annual shoe allowance of \$120 per Contract	18,800
521210	FICA Taxes	7.65% of compensation	185,492
521220	Retirement Contribution	Estimate Based on Funding at 25% of Payroll	895,137
521230	Life, Health & Dental Insurance	Full cost of employee premium and half of family premium	442,314
521240	Workers' Compensation	Estimate based on category rates for police and officer x payroll	91,736
521250	Unemployment Compensation	Contingency estimate based on previous years' payout	7,200
521260	RHS-Employer Match	Retirement Health Savings-Mission Square	15,200
Total Personnel Services			4,348,263

BUDGET APPROPRIATIONS WORKSHEET

ACCOUNT NO.	ACCOUNT DESCRIPTION	COUNCIL APPROVED BUDGET FY 21-22	COUNCIL APPROVED BUDGET FY 22-23	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25
Operating Expenses					
521316	Professional Services	15,150	15,302	30,000	30,000
521340	Contract Services	15,150	15,302	20,000	20,000
521343101	Contract Services-Interlink	50,500	51,005	-	-
521345	K-9 Expense	3,535	3,570	30,000	30,000
521400	Travel & Per Diem	5,050	5,101	10,000	20,000
521410	Communication Services	21,210	21,422	23,000	23,000
521420	Freight & Postage Services	202	204	250	250
521430	Utilities-Electric	4,080	4,162	4,245	4,330
521432	Utilities-Water	10,200	10,404	10,612	10,824
521440	Rentals & Leases	18,180	18,362	18,545	18,731
521462	Repairs & Maint-Bldg.	5,050	5,101	20,000	20,000
521463	Repairs & Maint-Vehicles	45,450	45,905	80,000	80,000
521464	Repairs & Maint-Equip	7,878	7,957	10,000	10,000
521469	Minor Tools & Equip	3,535	3,570	5,000	5,000
521470	Printing	4,545	4,590	2,500	2,500
521480	Public Relations/Events/Ads	19,190	19,382	15,000	15,000
521510	Office Supplies	2,020	2,040	3,000	3,000
521520	Operating Supplies	25,250	25,503	25,758	16,015
521521	Gas & Oil	82,400	100,000	108,000	129,600
521521100	Marine Patrol Fuel	8,755	12,000	12,960	15,552
521525	Uniforms	15,150	15,302	25,000	25,000
521540	Books, Pubs, Subs, Memberships	3,232	3,264	4,000	4,000
521550	Police Training	25,250	25,503	35,000	35,000
521640	Machinery & Equipment	85,850	86,709	90,000	120,000
Total Operating Expenses		476,812	501,656	582,870	637,802
572 LAW ENFORCEMENT TOTALS		3,446,164	4,273,344	4,647,558	4,986,065

BUDGET SUPPORT INFORMATION

ACCOUNT NO.	ACCOUNT DESCRIPTION	DESCRIPTION OF ITEM AND JUSTIFICATION	APPROVED AMOUNT
Operating Expenses			
521316	Professional Services	Psychological & medical testing, background & internal investigations, and polygraphs	30,000
521340	Contract Services	GPS Service; Copy Machine (Maint/copies); New CAD System	20,000
521343101	Contract Services-Interlink Group		-
521345	K-9 Expense	K-9 medical & dental; food & supplies; vehicle insurance membership for USPCA	30,000
521400	Travel & Per Diem	Employees attending conferences and other trainings in accordance with travel forms	20,000
521410	Communication Services	Wireless Phone Service and wireless cards	23,000
521420	Freight & Postage Services	Courier services & postage	250
521430	Utilities-Electric	Substation & Police Station	4,330
521432	Utilities-Water	Substation & Police Station	10,824
521440	Rentals & Leases	Copier; Vehicle Lease and Harley Davidson Motors	18,731
521462	Repairs & Maint-Bldg.	Misc. repairs at substation and Police Station	20,000
521463	Repairs & Maint-Vehicles	Repair and maintenance of all police vehicle and the marine patrol boat	80,000
521464	Repairs & Maint-Equipment	Equipment repair at substation, phones, radios, office equipment, and transponders	10,000
521469	Minor Tools & Equipment	Transmitter, cones, flex cuff, etc.	5,000
521470	Printing	Police Department forms and documents	2,500
521480	Public Relations/Events/Ads	Officer of the Quarter; Dade County Chiefs annual event	15,000
521510	Office Supplies	Paper, pens, etc.	3,000
521520	Operating Supplies	Medical supplies, drinking water, coffee	16,015
521521	Gas & Oil	Increased due to cost increase for Police Vehicles /Take Home Vehicles	129,600
521521100	Marine Patrol Fuel & Oil	New line item for better tracking of expenses (Marine Patrol Boat)	15,552
521525	Uniforms	Uniforms, new name embroidery, name badges, etc.	25,000
521540	Books, Pubs, Subs, Memberships	Reference books, IACP; FCOP; DCCP	4,000
521550	Police Training	Training classes for officers and staff	35,000
521640	Machinery & Equipment	One Beach Vehicle and One Vehicle	120,000
Total Operating Services			637,802
572 LAW ENFORCEMENT TOTALS			4,986,065





DIVISION OF CODE ENFORCEMENT

FUNCTION

The objective of the Code Enforcement Compliance Unit is to assess and enforce the Town's Ordinance in Golden Beach. The Golden Beach Police Division is dedicated to enhancing residents' quality of life by ensuring compliance with the Town's Code. Our primary goal is to achieve compliance through fair and impartial enforcement.

Responsibilities include issuing warnings and citations for noncompliance:

OBJECTIVES

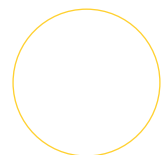
- Ensure residential properties adhere to the Town's Code of Ordinances.
- Issue warnings upon detecting noncompliance.
- Provide reasonable time frames for compliance (5 days for minor violations, 15 days for major violations).
- Issue violations when properties fail to comply.
- Facilitate the Special Magistrate process to ensure adherence to the Town's Code.
- Coordinate with the Town Clerk to place lines on properties and initiate Special Magistrate Hearings.



GOALS FOR F/Y 2024-2025

The following goals have been established for the upcoming fiscal year to guide the Unit in evaluating service effectiveness and quality:

- Focus efforts on addressing quality of life issues to foster a safer and healthier environment.
- Ensure recreational safety by promptly addressing lighting, sidewalk, and hazardous conditions.
- Implement monthly neighborhood-wide sanitation debris removal to minimize wildlife and rodent populations.
- Conduct bi-weekly inspections of construction sites to enforce compliance with construction codes and ensure worker safety.
- Take enforcement action against dilapidated or unsightly homes to promote repairs and maintenance.
- Enforce regulations on excessive signage, lawn care, loose dogs, and animal control, as well as prohibit weekend construction to enhance public safety.
- Conduct quarterly seawall inspections with Marine Patrol to ensure structural integrity and safety.
- Enhance enforcement of short-term vacation rentals to improve compliance through increased fines.
- Provide code enforcement training to patrol officers.
- Implement a new software platform to streamline code enforcement processes and improve efficiency.
- Increase weekend code enforcement operations.
- Utilize the new software platform to create a comprehensive digital archive of all code-related matters categorized by address and town area.
- Advise residents on what is needed to obtain a permit through the towns' newsletter



SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS

The following accomplishments were attained during Fiscal Year 2023/2024 and are relevant to the office's objectives, providing the performance measurements that will be utilized by this office to assess the effectiveness and quality of the services it provides.

- Staff members attended Stormwater Management Training
- Two employees received OSHA training.
- A Marked Patrol Vehicle was designated as a Code/Police Enforcement Officer.
- Staff members participated in a seminar related to the Sea Turtle conservation and/or violations.
- Staff members participated in the annual “Police Meet and Greet” event at South Park where Code Violations and regulations were discussed.
- Staff members have been assigned to perform compliance detection activities and one other staff member was assigned to perform administrative tasks related to maintaining the individual case files.
- Continued to collect unpaid fees for outstanding citation cases (this is an ongoing annual initiative).

Code Enforcement Personnel Summary Trend Analysis	FY 22-23	FY 23-24	FY 24-25
Code Compliance Clerk	1	1	1
Code Compliance Officer (Civilian)	0	1	0

Year-to-Date Statistical Report from October 1, 2023, to July 24, 2024

PARTIAL COMPLIANCE CASES

Number of Cases COMPLIED with Violations issuances (closed but unpaid) **270**

Total amount unpaid **\$685,900.00**

OPEN CASES

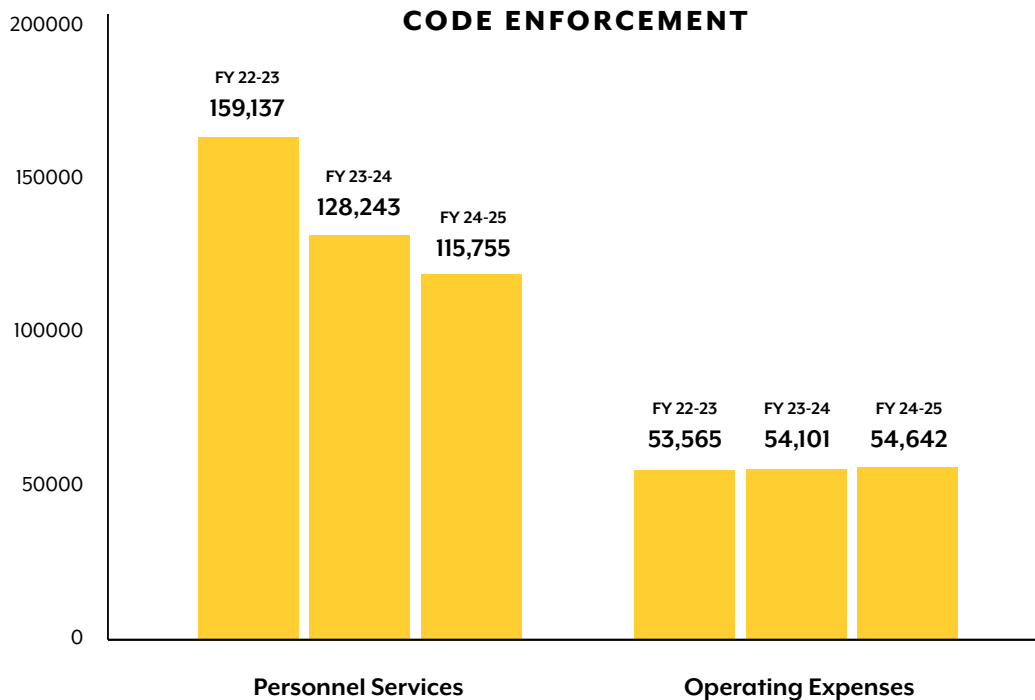
Number of cases not complied and not paid **54**

Total amount unpaid **\$141,250.00**

TOTAL CASES GENERATED YEAR-TO-DATE 277

TOTAL CLOSED CASES YEAR-TO-DATE 203

TOTAL AMOUNT COLLECTED YEAR-TO-DATE \$369,310.00



BUDGET APPROPRIATIONS WORKSHEET

ACCOUNT NO.	ACCOUNT DESCRIPTION	COUNCIL APPROVED BUDGET FY 21-22	COUNCIL APPROVED BUDGET FY 22-23	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25
521-Division of Code Enforcement					
Personnel Services					
5211262	Salary-Code Compliance	50,764	95,756	70,088	80,931
5211402	Salaries-Overtime	7,400	7,400	7,400	7,400
5212102	FICA Taxes	3,883	7,325	5,254	6,191
5212302	Retirement Contribution- Town Pension	15,229	22,429	18,349	2,893
5212302	Life, Health & Dental Insurance	12,482	25,866	26,887	13,197
5212402	Workers' Compensation	191	361	264	5,143
Total Personnel Services		89,949	159,137	128,243	115,755
Operating Expenses					
5214702	Printing and Binding	596	602	608	614
5215102	Office Supplies	505	510	515	520
5213162	Professional Services	50,419	50,923	51,433	51,947
5216402	Machinery & Equipment	1,515	1,530	1,545	1,561
Total Operating Expenses		53,035	53,565	54,101	54,642
521 DIVISION OF CODE ENFORCEMENT TOTALS		142,984	212,702	182,344	170,397

BUDGET SUPPORT INFORMATION

ACCOUNT NO.	ACCOUNT DESCRIPTION	DESCRIPTION OF ITEM AND JUSTIFICATION	APPROVED AMOUNT
521-Division of Code Enforcement			
Personnel Services			
5211262	Salary-Code Compliance	Code Compliance under the Police Department	80,931
5211402	Salaries-Overtime	Overtime	7,400
5212102	FICA Taxes	7.65% of Salary	6,191
5212302	Retirement Contribution- Town Pension	30% of Salary	2,893
5212302	Life, Health & Dental Insurance	Full cost of employee premium and half of family premium	13,197
5212402	Workers' Compensation	Estimate based on category rates for code officer x payroll	5,143
Total Personnel Services			115,755
Operating Expenses			
5214702		Printing supplies	614
5215102		Office supplies	520
5213162		Professional Services to assist in Code Violation department	51,947
5216402		Machinery & Equipment	1,561
Total Operating Services			54,642
521 DIVISION OF CODE ENFORCEMENT TOTALS			170,397



1929 -

5
YEARS



2024







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LAW ENFORCEMENT TRUST FUND

OBJECTIVES

The Law Enforcement Trust Fund manages all forfeiture assets from the Police Department. Florida Statute 932.701 through 932.707 authorizes municipalities to seize assets, including cash, personal property and real property used in violation of the Florida Contraband Forfeiture Act. Under the FCFA, proceeds of forfeited funds in an agency's law enforcement trust must be used for police related services. This is a special revenue fund used to account for specific revenues that are legally restricted to expenditure for a particular purpose. Oversight of this fund is primarily the function of the Police Department.

Under no circumstance may funds be used for normal operating expenses, Section 932.7055, Florida Statutes, 2006.

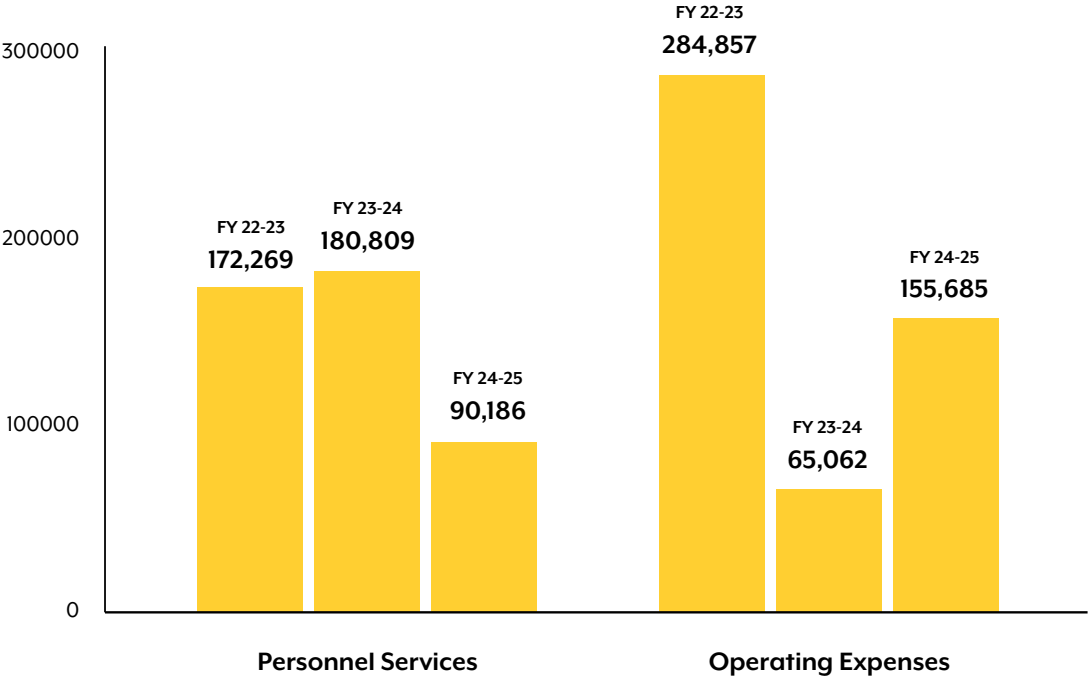
The Town pledged \$1.7-million to the Civic Center Complex, of which \$300,000 has already been received and allocated towards this obligation.

Current and future projects anticipated with these dollars include:

- Installation of safety gates on the north and south ends of the Town's oceanfront
- Funding for the purchase of a Drone to Assist and Enhance the Police Department's Security Response and Monitoring Capabilities
- Installation of four SpeedCheck signs to assist with traffic enforcement
- Purchase of 30 Police Mobile Radios for the Department
- Additional intracoastal and ocean cameras
- Additional cameras throughout the Town
- Development of a Training Bureau for the Police Development
- Possible funding for the creation of the Town's Wellness Center



LAW ENFORCEMENT TRUST FUND



BUDGET REVENUES

ACCOUNT NO.	ACCOUNT DESCRIPTION	COUNCIL APPROVED BUDGET FY 21-22	COUNCIL APPROVED BUDGET FY 22-23	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25
Fund 120 Law Enforcement Trust Fund					
351100	Judgments and fines	-	-	-	-
355100	Federal fines & forfeits	88,147	88,147	100,000	100,000
355911	Federal fines & forfeits (SFMLTF)	100,000	133,979	126,871	126,871
356911	State fines & forfeits	15,000	15,000	15,000	15,000
361100	Interest on investments	4,000	4,000	4,000	4,000
361113	Interest income	-	-	-	-
369900	Misc. Revenues	-	216,000	-	-
381200	Transfer from fund balance	-	-	-	-
120 LAW ENFORCEMENT TRUST FUND TOTALS		207,147	457,126	245,871	245,871

BUDGET SUPPORT INFORMATION

ACCOUNT NO.	ACCOUNT DESCRIPTION	DESCRIPTION OF ITEM AND JUSTIFICATION	APPROVED AMOUNT
Fund 120 Law Enforcement Trust Fund			
351100	Judgments and fines		-
355100	Federal fines & forfeits	Federal Forfeits	100,000
355911	Federal fines & forfeits (SFMLTF)	Federal Forfeits	126,871
356911	State fines & forfeits	State Forfeitures	15,000
361100	Interest on investments	Interest on investments	4,000
361113	Interest income		-
369900	Misc. Revenues		-
381200	Transfer from fund balance		-
120 LAW ENFORCEMENT TRUST FUND TOTALS			245,871

BUDGET APPROPRIATIONS WORKSHEET

ACCOUNT NO.	ACCOUNT DESCRIPTION	COUNCIL APPROVED BUDGET FY 21-22	COUNCIL APPROVED BUDGET FY 22-23	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25
MISCELLANEOUS FUNDS					
120-Law Enforcement Trust Fund					
Personnel Expenses					
521125	Specialty Unit Salaries	92,239	118,364	120,823	60,364
521140	Over Time	15,000	15,000	15,000	10,000
521210	FICA	7,056	9,055	9,243	4,618
521230	Life, Health & Dental Insurance	21,569	25,861	31,671	13,170
521240	Workers Comp	3,108	3,989	4,072	2,034
521310	GF521-Contract Salaries	-	-	-	-
Total Personnel Services		138,972	172,269	180,809	90,186
Operating Expenses					
521640	Machinery & Equipment	2,525	2,550	-	-
521316	Professional Services	-	216,000	-	-
521490	Other Current Charges	5,050	5,101	5,062	5,062
521520	Operating Supplies	-	-	-	-
521550	Police Training	-	1,206	-	-
521581	Inter-Fund Transfer	60,600	60,000	60,000	150,623
	Restricted Reserves	-	-	-	-
Total Operating Expenses		68,175	284,857	65,062	155,685
120 LAW ENFORCEMENT TRUST FUND TOTALS		207,147	457,126	245,871	245,871

BUDGET SUPPORT INFORMATION

ACCOUNT NO.	ACCOUNT DESCRIPTION	DESCRIPTION OF ITEM AND JUSTIFICATION	APPROVED AMOUNT
120-Law Enforcement Trust Fund			
Personnel Expenses			
521125	Specialty Unit Salaries	Police Officers for Specialty Units (includes all associated liabilities)	60,364
521414	Overtime	one and a half times the hourly rate	10,000
521210	FICA	7.65% of Salary	4,618
521230	Life, Health & Dental Insurance	Health, Vision, Dental, Short Term Long Term and other insurances	13,170
521240	Workers Comp	Code 7720	2,034
521310	Contract Salaries		-
Total Personnel Services			90,186
Operating Expenses			
521640	Machinery & Equipment		-
521316	Professional Svcs		-
521590	Other Current Charges & Obligations	Expenses associated with police activates	5,062
521520	Operating Supplies		-
521550	Police Training		-
521581	Inter-Fund Transfer	Due to General Fund	150,623
521582	Restricted Reserves		-
Total Operating Services			155,685
120 LAW ENFORCEMENT TRUST FUND TOTALS			245,871





OPERATIONS
MANAGEMENT





ASSISTANT TOWN MANAGER

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graph TD; A((ASSISTANT TOWN MANAGER)) -.- B[ ]; B --- C((RESIDENTIAL CONSTRUCTION & ZONING)); B --- D((PUBLIC SERVICES)); B --- E((FACILITIES & STREET MAINTENANCE)); B --- F((STORMWATER UTILITY FUND));
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RESIDENTIAL
CONSTRUCTION
& ZONING

PUBLIC
SERVICES

FACILITIES &
STREET
MAINTENANCE

STORMWATER
UTILITY
FUND

The Operations Management Department has been created as a new program that will oversee both residential development and Town development. The Assistant Town Manager will spearhead this Department, comprised of the newly created Residential Construction Division, Public Services Division, and Facilities & Streets Division.

The guiding principle of this department is to provide faster and more direct services to residents. The re-alignment of positions and responsibilities led to redefinition of the current department structure, to provide a more streamlined approach to service. By specifying in clearer terms the Department functions, this provides a better picture of just how each division works. The Residential Construction Division is responsible for all aspects of residential building and zoning. The Public Services Division is in charge of all aspects of Stormwater Maintenance, and Trash and Debris maintenance. The Facilities & Streets Maintenance Division is responsible for maintaining facilities, service contracts, and seawalls. This Department will fall under the direction of the Assistant Town Manager, who will also be responsible for updates to the Town's Comprehensive Plan.

This Department will include, but not be limited to, the following job functions:

RESIDENTIAL CONSTRUCTION

PUBLIC SERVICES

FACILITIES & STREETS MAINTENANCE

SEAWALLS

STORMWATER

SERVICE CONTRACTS

COMPREHENSIVE PLANS

This Department is responsible for **\$5,812,622** of the Town's total budget revenues and expenditures for Fiscal Year 2024-2025.



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DIVISION OF RESIDENTIAL CONSTRUCTION & ZONING

The Town operates under The Florida Building Code, Miami Dade County Code and the Code of Ordinances established by the Town of Golden Beach Town Council.

The State of Florida first mandated statewide building codes during the 1970s, at the beginning of the modern construction boom. The first law required all municipalities and counties to adopt and enforce one of the four state-recognized model codes known as the “state minimum building codes.” During the early 1990s, a series of natural disasters led to a comprehensive review of the State building code system. The consequences of the building code systems’ failures were devastation to lives and economies, and a statewide property insurance crisis. The response was a reform of the State building construction regulatory system that placed emphasis on uniformity and accountability.

The 1998 Florida Legislature amended Chapter 553, Florida Statutes, entitled “Building Construction Standards”, to create a single Statewide building code that is enforced by all local governments. As of March 1, 2002, the Florida Building Code supersedes all local building codes, and it is developed and maintained by the Florida Building Commission. The Florida Building Code is updated every three years and may be amended annually to incorporate interpretations and clarifications.

Residential Construction is separated into two (2) sections Construction and Zoning

The Construction section is responsible for administering the various provisions of the Florida Building Code, including accepting permit applications, reviewing and approving construction plans in accordance with the provisions of the Florida Building Code, inspecting construction to ensure compliance with the approved plans, and issuing violations for those projects where construction was done without or not in compliance with the approved permits.

The Town currently utilizes the latest edition of the Florida Building Code which includes Plumbing, Mechanical, Gas, Structural, Florida Energy, Florida Accessibility (ADA) and the National Electric Code, and just as the number of codes have changed over the years, so have the functions of the Division. The building department is responsible for the issuance of building, electrical, mechanical, plumbing, landscaping, and other miscellaneous permits, building inspections, contractor licensing oversight, garage and real estate sign permitting.

All Building Plans are routed through the Building Division in coordination with engineering, electrical, plumbing, mechanical, structural, landscaping and zoning reviewers. The division is always available to answer questions and work with residents, contractors, architects, and engineers daily. A dedicated staff of State and National Certified Building Officials and Inspectors, plans examiners, and support personnel accomplishes this goal.

It is the Division’s goal to continually evolve and find new ways to innovate its processes. The Division notes that the efficient issuance of permits, inspections, and Certificates of Occupancy or Completion, is critical in nurturing the local economy.

This year, our efforts will be to streamline the Division with modern technology-our goal is to make our process easy to understand and quick in receiving your permits.

The Zoning section is tasked with the oversight of all inquiries pertaining to Zoning, including but not limited to, property plat and zoning information, Comprehensive Plan amendments, variance requests, site plan reviews, and land development regulations. The processing of applications to the Building Advisory Board for project approval and applications for variance approval by the Town Council.

OBJECTIVES

The following objectives were developed to provide a description of the anticipated accomplishments for this division as they relate to the Town Council's Goals and Objectives.

- Upgrading our software technology will enable the Town to provide e-government services to its citizens while providing the opportunity to become paperless. Online permit applications, electronic permits forms, electronic payments, concurrent electronic plan review, real-time inspection results and inspection routes will be made possible by the advancements in permitting platforms. The Division has been actively working toward finalizing the platform selection that we believe will best serve our building community.
- Provide continued construction regulation services to the community maintaining the service levels established by the Division of Professional Regulation for the State of Florida and Miami Dade County Office of Neighborhood Compliance and the Office of Economic Resources Management.
- Increase the quality of service to residents and construction trade representatives by increasing staff training and utilizing contracted professional services to augment the in-house staff.
- Working with experienced professionals to ensure that the Zoning Services continue to make progress in terms of operating more efficiently through updates and clarification of the Town's Code of Ordinances.

GOALS FOR F/Y 2024-2025

The following goals were developed for Fiscal Year 2024-2025 and are relevant to the department's objectives. These are the necessary guidelines that will be utilized by this office to assess the effectiveness, and quality of the services it provides.

- Implementation of new permitting software to simplify and streamline all Building Department processes.
- Use our new office facility as an opportunity to reorganize our filing and storage needs.
- Update the department's Standard Operating Procedures.
- Review the Town's Code of Ordinance and update accordingly.
- Provide Staff training from various educational programs, enhancing the staff's technical abilities and personal development.
- Implementation of a Digital Permitting platform.
- Establish digital, fillable forms online in combined packages to simplify submissions.
- Implementation of the "Workday Thursday" once a month where each discipline will have an inspector available to answer questions regarding permitting.

SIGNIFICANT PRIOR ACCOMPLISHMENTS

The following accomplishments were attained during Fiscal Year 2023/2024 and are relevant to the office's objectives, providing the performance measurements that will be utilized by this office to assess the effectiveness and quality of the services it provides.

- Provided customer service for scheduled appointments and walk-in customers.
- Responded to more than 1,800 emails and phone calls.
- 568 applications for permits, and contractor registrations were received and processed.
- 30 Building Advisory Board applications with Variance requests were processed through the department.
- 114 contractor registrations were processed through the department in this fiscal year.
- 2 permits for Demolition of existing Homes were issued.
- There are several new residential projects that have been submitted and approved by the Building Advisory Board for construction in the backlog
- Processed over one thousand inspection requests and emailed results to each contractor.
- Building, Electrical, Plumbing, Mechanical and Landscaping combined performed 1,255 building inspections to date.
- 2 Certificates of Occupancy/Completions were issued in this fiscal year.
- Continually updating and streamlining building forms for public access.
- Processed Zoning reviews and Variance Requests for both the Building Advisory Board and Council, inclusive of resolution preparation, and public notification, offsetting legal fees.
- Preparation of the Building Advisory Board Agenda, project packages, and minutes for distribution to Board Members
- Coordination of The Building Advisory Board in-person and Zoom meetings.
- Review of the current Zoning code for Ordinance changes.
- Coordinated the 2023 NPDES report with Craig A. Smith and our Public works Department.
- Continue with Code Enforcement for construction site, water intrusion property and seawall and dock issues.

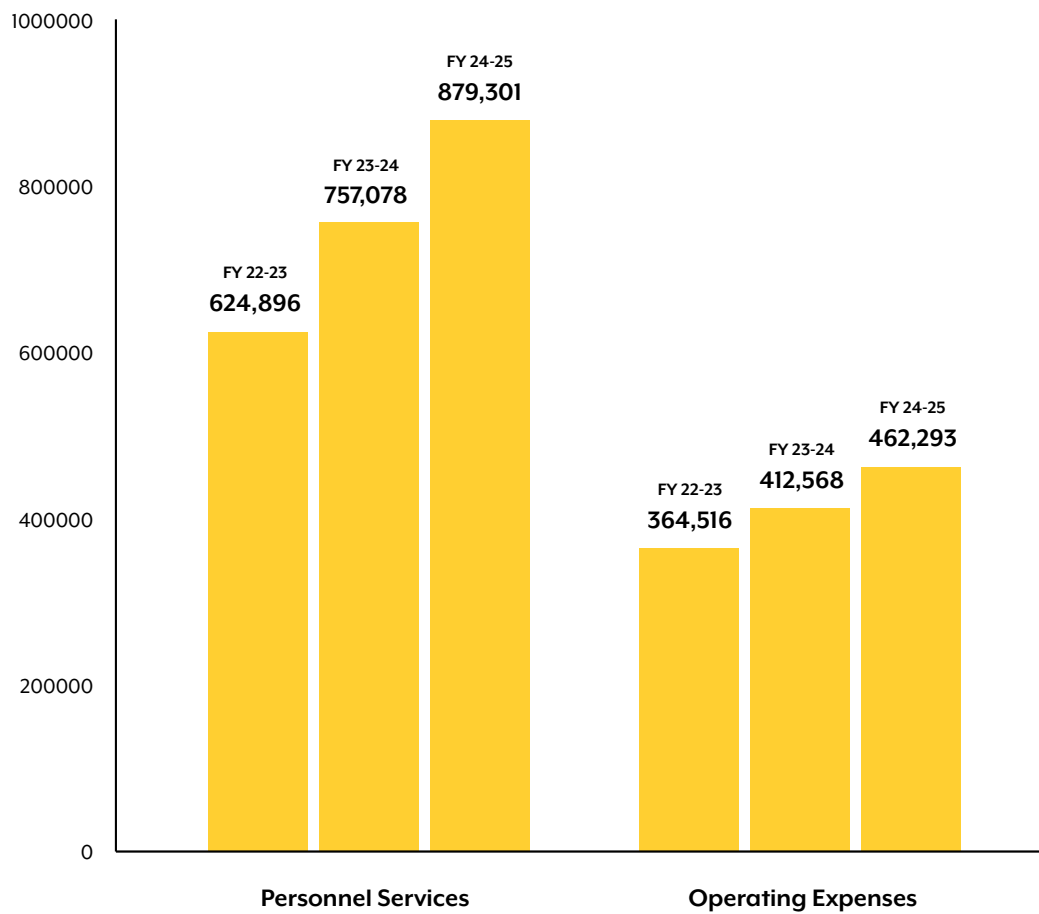
- Issue notices and inspection reports on construction properties for compliance with best management practices and storm system protection as required.
- Provide additional safety and preparation reminders to construction sites when approaching hurricane season and possible unnamed storms.
- Issuance of Lien request letters, and tracking of Seawall Engineering reports at Property Title Transfer
- Fulfilled 37 public records requests.

ONGOING PROJECTS

- Recruitment of a full-time Building Official.
- Update Building and Zoning related Forms, simplify by creating packages.
- Reduce paper permit files and plans, transferring paper scan files for electronic storage.
- Boxing closed out permit files for storage at the Iron Mountain facility.
- Update Zoning Codes as required.

Residential Construction & Zoning Personnel Summary Trend Analysis	F/Y 22-23	FY 23-24	FY 24-25
Building Official	1	1	1
Residential Construction and Zoning Dir.	1	1	1
Building Inspector	1	1	1
Chief Mechanical Inspector	1	1	1
Chief Plumbing Inspector	1	1	1
Chief Electrical Inspector	1	1	1
Structural Plans Examiner	2	2	2
Landscape Architect	1	1	1
Zoning Reviewer	1	1	1
Senior Permit Clerk	1	1	1
Permit Clerk	0	1	1
File Clerk	0	1	1

RESIDENTIAL CONSTRUCTION & ZONING





BUDGET APPROPRIATIONS WORKSHEET

ACCOUNT NO.	ACCOUNT DESCRIPTION	COUNCIL APPROVED BUDGET FY 21-22	COUNCIL APPROVED BUDGET FY 22-23	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25
524-Residential Construction & Zoning					
Personnel Services					
524110	Assistant Town Manager	-	120,000	132,930	136,918
524100	Residential Construction & Zoning Director	-	80,000	84,400	87,423
524110	Building Official	60,626	60,000	72,000	74,160
524120	Salary-General Employees	186,214	129,894	166,416	175,941
524140	Salaries-Overtime	2,500	2,500	2,500	2,500
524156	Longevity	-	-	1,000	1,000
524210	FICA Taxes	16,765	29,903	36,991	52,289
524220	Retirement Contribution- Town Pension	55,864	125,411	168,996	247,525
524230	Life, Health & Dental Insurance	32,166	74,924	88,885	98,476
524240	Workers' Compensation	2,013	2,264	2,960	3,068
Total Personnel Services		356,148	624,896	757,078	879,301

BUDGET SUPPORT INFORMATION

ACCOUNT NO.	ACCOUNT DESCRIPTION	DESCRIPTION OF ITEM AND JUSTIFICATION	APPROVED AMOUNT
524-Residential Construction & Zoning			
Personnel Services			
524110	Assistant Town Manager	Assistant Town Manager	136,918
524100	Residential Construction & Zoning Director	Residential Construction & Zoning Director	87,423
524110	Building Official	Building Official	74,160
524120	Salon, • General Employees	Permit Clerk & Residential Construction Project Coordinator	175,941
524140	Salaries-Overtime	Special Projects	2,500
524156	Longevity	Longevity Pay	1,000
524210	FICA Taxes	7.65% of compensation	52,289
524220	Retirement Contribution	Estimate set by actuary based on 34% of Payroll	247,525
524230	Life Health & Dental Insurance	Full cost of employee premium and half of family premium	98,476
524240	Workers' Compensation	Estimate based on category rates x payroll	3,068
Total Personnel Services			879,301

BUDGET APPROPRIATIONS WORKSHEET

ACCOUNT NO.	ACCOUNT DESCRIPTION	COUNCIL APPROVED BUDGET FY 21-22	COUNCIL APPROVED BUDGET FY 22-23	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25
524-Residential Construction & Zoning					
Operating Expenses					
524316	Contract Services-Landscape Review	33,660	45,333	50,920	56,702
524340	Contract Services-Computer	20,400	20,808	25,536	30,430
524341	Contract Services-Planner	56,100	57,222	63,225	69,438
524345	Building Inspector	33,660	40,333	45,745	51,346
524345100	Structural Plans Examiner	28,560	49,131	54,851	60,771
524346	Consulting/Engineering Svcs	2,040	12,081	16,504	21,081
524347	Chief Plumbin Inspector	32,640	40,293	45,703	51,303
524348	Chief Mechanical Inspector	20,400	28,808	33,816	39,000
524349	Chief Electrical Inspector	35,700	40,414	45,828	51,432
524400	Travel & Per Diem	2,525	2,550	2,576	2,602
524410	Communication Services	1,515	1,530	1,545	1,561
524420	Freight & Postage Services	5,555	5,611	5,667	5,723
524470	Printing & Binding	7,070	7,141	7,212	7,284
524510	Office Supplies	2,020	2,040	2,061	2,081
524520	Operating Supplies	4,545	4,590	4,682	4,776
524540	Books, Pubs, Subs, Memberships	1,010	1,020	1,030	1,041
524640	Machinery & Equipment	5,555	5,611	5,667	5,723
Total Operating Expenses		292,955	364,516	412,568	462,293
524 RESIDENTIAL CONSTRUCTION & ZONING TOTALS		649,103	989,412	1,169,646	1,341,594

BUDGET SUPPORT INFORMATION

ACCOUNT NO.	ACCOUNT DESCRIPTION	DESCRIPTION OF ITEM AND JUSTIFICATION	APPROVED AMOUNT
524-Residential Construction & Zoning			
Operating Expenses			
"524316-14-005"	Contract Services-Landscape Review	Landscape Architect (O'Leary)	56,702
524340	Contract Services	EnerGov Maintenance fee, Printer Service, Sweeping Services 3rd party review of building process	30,430
524341	Contract Services-Planner	Code Review	69,438
524345	Building Inspector	Structural Inspector \$45/hr. for a minimum 5 hours	51,346
524345100	Structural Plans Examiner	Structural Inspector \$45/hr. for a minimum 5 hours	60,771
524346	Consulting/Engineering Svcs	Engineering and Consulting for Town related projects	21,081
524347	Chief Plumbing Inspector	Minimum \$650 monthly for 75% of permit fees collected	51,303
524348	Chief Mechanical Inspector	Minimum \$750 monthly or 75% of permit fees collected (rarely makes minimum)	39,000
524349	Chief Electrical Inspector	Performs electrical plan review, approves plans and permits-Performs Inspections-State Licensed.	51,432
524400	Travel & Per Diem	Travel expenses for seminars; fuel stipend	2,602
524410	Communication Services	Phone & internet services	1,561
524420	Freight & Postage Services	Postage variance, Special Master Courier Service FedEx	5,723
524470	Printing & Binding	Imaging and Microfilming	7,284
524510	Office Supplies	Paper, pens, etc.	2,081
524520	Operating Supplies	Software; coffee, water, Zee medical, etc.	4,776
524540	Books, Pubs, Subs, Memberships	Continuing education seminars and Membership Fees	1,041
524640	Machinery & Equipment	Machinery & Equipment; iPads for Inspectors	5,723
Total Operating Expenses			462,293
524 RESIDENTIAL CONSTRUCTION & ZONING TOTALS			1,341,594





5
YEARS

2024







THE TOWN OF
**GOLDEN
BEACH**

ALWAYS FOCUSED ON YOU

DIVISION OF PUBLIC SERVICES

FUNCTION

The Division of Public Services is responsible for the planning, building, managing and maintenance of proper levels of infrastructure. The Division is also responsible for water quality, wastewater treatment, solid waste services, and beautification projects to support the community's well-being and growth. The Division is responsible for the safe, reliable, competitive, cost-effective and environmentally friendly operations of all divisions. The Public Services Division functions under the direction of the Public Services Director.

OBJECTIVES

The following objectives were developed to provide a description of the anticipated accomplishments for this division as they relate to the Town Council's Goals and Objectives.

- Maintain public grounds and buildings (such as the Town's Beach Pavilion, designated park areas and Civic Center Complex).
- Ensure adequate cleaning of public right-of-way.
- Perform adequate safety oversight
- Review existing infrastructure and make recommendations to the Town Manager as to possible future capital improvement needs.
- Clear roads and rights-of-way following storm events.
- Daily Maintenance and upkeep of the Town's facilities, including the Town's roads, beach, parks and tennis courts.
- Quick and uninterrupted removal of garbage and trash from residence throughout Town on designated trash removal days.
- Monitor and comply with local, state and national environmental laws.

GOALS FOR F/Y 2024-2025

The following initiatives were developed for Fiscal Year 2024-2025 and are relevant to the office's objectives, providing the necessary guidelines that will be utilized by this office to assess the effectiveness and quality of the services it provides.

- Developmental trainings and workshops for all public works employees
- Once a month cleaning of all garbage cans for residents and in the parks
- Provide litter removal in the Town's common areas 7 days a week
- Provide quarterly pressure cleaning of all Town bridges
- Pruning and cutting of all empty lots throughout town as needed
- Sanitize all park equipment weekly
- Provide more open services to all residents within Town guidelines, especially to the Town's elderly residents
- Sand blast Ocean Blvd. (AIA) as needed
- Provide document destruction and removal services to residents once yearly
- Provide painting and renovations as needed to the parks and open spaces throughout Town.
- Provide assistance, as needed, to residents who are away on vacation.
- Provide help with mosquito eradication
- Training for all Staff Members to achieve NPDES Certification
- Training for one full-time employee to be certified in Mosquito Eradication Measures
- Training for two staff members to be knowledgeable in iguana control methods
- Additional training in customer relations for all staff members on how to properly address and communicate with Town residents and visitors.

SIGNIFICANT PRIOR ACCOMPLISHMENT

The following accomplishments were attained during Fiscal Year 2023-2024 and are relevant to the objectives, providing the performance measurements that will be utilized by this office to assess the effectiveness and quality of the services it provides.

- Employ two contract employees on trash days (Mondays and Thursdays) to assist with the increased volume of waste throughout Town. With the increased resident population in Town, the volume of waste materials coming from the homes has increased immensely.
- Removed all the hedges and old fencing from Massini and Terracina Avenues in preparation of the installation of the new walls at both locations
- Camera poles near Massini Avenue wall removed and replaced
- Purchased all new tools such as power saws and new blowers to help with upkeep of the town
- Held weekly meetings with all public works staff to keep them up to date of all town requirements and expectations
- Successful setup for and cleanup all town events
- Painted curbs as needed throughout entire town
- Conducted monthly checks of all generators to make sure all are in working order in case of emergencies
- Conducted weekly checks of all dog stations throughout town.
- Changed all unreadable roadways signs throughout town
- Pressure cleaned all sidewalks and walkways throughout the town
- Cleaned all beach equipment every month including beach chairs, umbrellas, etc.
- Removed weeds on entire sidewalk on A1A
- Cleaned the town with street sweeper on a weekly basis
- Repainted all park benches
- Installed new drainage system at basketball court to prevent flooding
- Assisted with TV cameras installation by helping to dig trenches for camera lines
- Repaired all cracks in sidewalks on Golden Beach Drive
- Pressure cleaned all curbs and gutters throughout the entire Town
- Trimmed away shrubbery from posted roadway signs in Town
- Refurbished and removed all broken equipment in Tweddle Park, tennis courts, volleyball courts, and basketball courts.
- Repaired all parking spaces throughout Town with the help of an outside entity
- Procured essential hurricane equipment
- Refurbished tennis and pickleball courts
- Made all necessary arrangements in case of any natural disasters, ensured all equipment was in working order and maintained an open dialogue with departmental supervisors to assess their needs.
- Completed major pre-hurricane cleanup prior to the beginning of hurricane season.
- Removed and replaced all faded street signs

- Repainted all town street sign poles
- Assisted with installation of camera poles throughout town
- Repainted all three bridges

ONGOING PROJECTS

- Rake the beach sand Mondays, Wednesdays, and Fridays
- Clean the bathrooms at the beach pavilion daily
- Clean all walkways daily
- Clean up areas along seawall on the west end of The Strand
- Wash and clean all garbage cans throughout Town
- Bring all recycling cans to the curbs of residents' homes every Wednesday
- Pressure clean the sidewalk on AIA
- Trim all coconut trees in Town
- Clean drainage runoffs on the Intercoastal waterways
- Replace all pedestrian signs as needed
- Repaint all curbs throughout Town as needed
- Annual upkeep of new Civic Center grounds
- Removal of hedges on Massini
- Repainting of all black fencing throughout town
- Daily de-brushing of all signs
- Start the two pumps in North and South Park monthly
- Daily inspections of all drains
- Garbage pick-up on Mondays and Thursdays
- Repainting of all light poles that are fading
- Change all broken "No Trespassing" signs along the beach as needed
- Help keep coconut trees free of coconuts daily
- Refurbish all park equipment as needed
- Clean and deodorize all drainage as needed
- Maintain new sanitizer stations
- Install street signage throughout Town as needed
- Repair all broken sidewalks
- Clean all dog stations (garbage cans) weekly
- Pressure clean rubber flooring at Tweddle Park tot area
- Trimming and de-brushing of eureka palms at the south entrance
- Trim hanging coconut limbs as needed
- Continued pressure cleaning of curbs as needed



YIELD

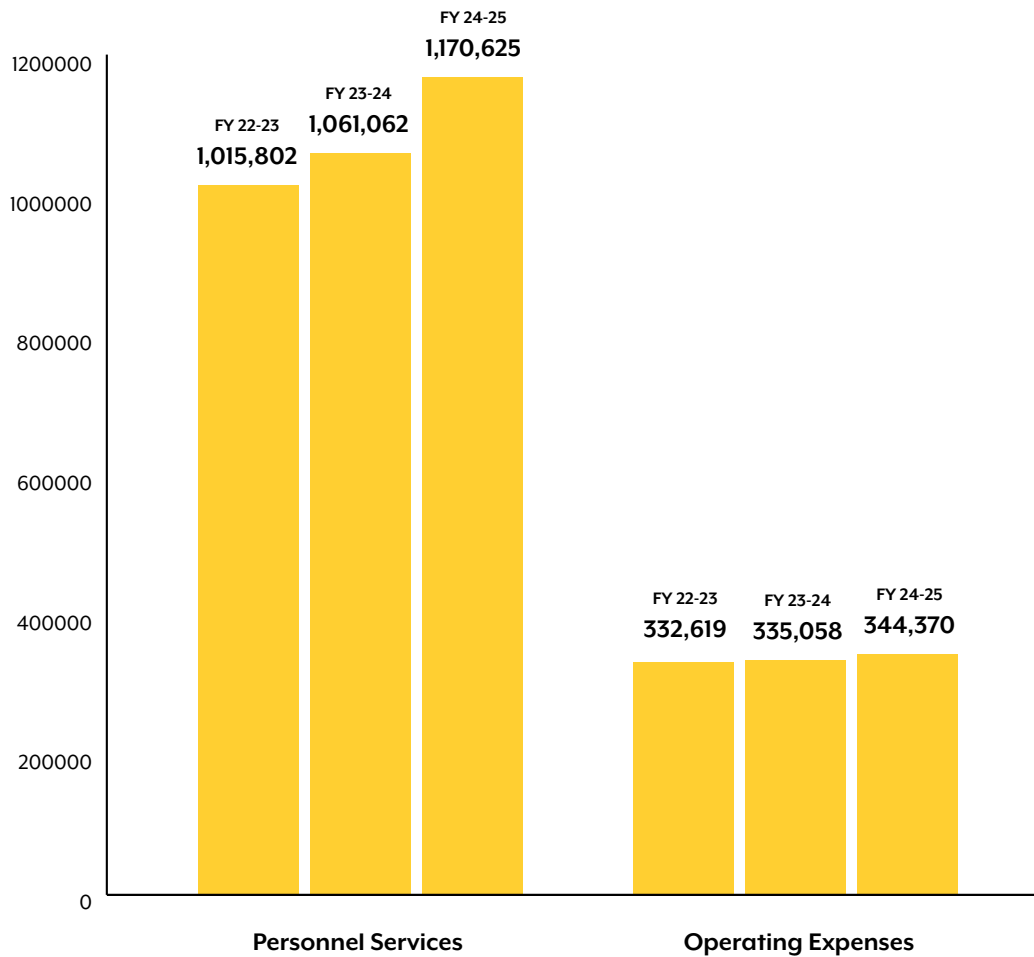
Golden
BEACH

Golden
BEACH

**Public Services Division
Personnel Summary
Trend Analysis**

	FY 22-23	FY 23-24	FY 24-25
Public Services Director	1	1	1
Public Services Assistant Director	1	1	1
Municipal Service Worker (Full-time)	6	7	8
Municipal Service Worker (Part-time)	1	2	1

PUBLIC SERVICES



BUDGET APPROPRIATIONS WORKSHEET

ACCOUNT NO.	ACCOUNT DESCRIPTION	COUNCIL APPROVED BUDGET FY 21-22	COUNCIL APPROVED BUDGET FY 22-23	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25
539-Public Services					
Personnel Services					
539110	Public Service Director	68,413	72,175	88,805	91,469
5391121	Public Service Assistant Director	65,245	68,834	72,620	74,798
539120	Salary-General Employees	375,961	416,531	416,064	458,926
539140	Salaries- Overtime	20,000	20,000	20,000	20,000
539156	Longevity	4,000	2,600	3,300	3,300
539210	FICA Taxes	38,986	42,576	44,430	48,080
539220	Retirement Contribution- Town Pension	146,407	175,938	190,149	229,140
539230	Life, Health & Dental Insurance	155,062	147,744	152,694	160,682
539240	Workers' Compensation	63,114	69,404	72,999	84,230
Total Personnel Services		937,188	1,015,802	1,061,062	1,170,625

BUDGET SUPPORT INFORMATION

ACCOUNT NO.	ACCOUNT DESCRIPTION	DESCRIPTION OF ITEM AND JUSTIFICATION	APPROVED AMOUNT
539-Public Services			
Personnel Services			
539110	Public Service Director	Salary	91,469
5391121	Asst. Public Service Director	Salary	74,798
539120	Salary-General Employees	Employee salaries and Incentive Pay for CDL driver's licenses (\$50 a pay period) 5% crew leader incentive	458,926
539140	Salaries-Overtime	Time worked in excess of 40 hours	20,000
539156	Longevity	Longevity Pay	3,300
539210	FICA Taxes	7.65% of compensation	48,080
539220	Retirement Contribution	Estimate set by actuary based on 34% of Payroll	229,140
539230	Life, Health & Dental Insurance	Full cost of employee premium and half of family premium	160,682
539240	Workers' Compensation	Estimate based on category rates x payroll	84,230
Total Personnel Services			1,170,625

BUDGET APPROPRIATIONS WORKSHEET

ACCOUNT NO.	ACCOUNT DESCRIPTION	COUNCIL APPROVED BUDGET FY 21-22	COUNCIL APPROVED BUDGET FY 22-23	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25
539-Public Services					
Operating Expenses					
539340	Contract Services	30,300	34,275	40,000	40,000
539400	Travel & Per Diem	3,030	3,060	4,000	4,000
539410	Communication Services	1,515	1,530	1,545	1,561
539430	Utilities-Electric	30,900	31,827	32,464	33,113
539432	Utilities-Water	36,050	37,132	37,874	38,632
539434	Utilities-Waste Disposal	72,100	74,263	75,748	77,263
539437	Utilities-Recycling	-	-	-	-
539440	Rentals & Leases	5,050	5,101	5,152	5,203
539462	Repairs & Maint-Bldg.	5,050	5,101	5,152	5,203
539463	Repairs & Maint-Vehicles	18,180	18,362	18,545	18,731
539464	Repairs & Maint-Equipment	2,020	2,040	2,061	2,081
539467	Landscaping & Maintenance	10,100	10,201	10,303	10,406
539470	Printing & Binding	1,010	1,020	1,030	1,041
539510	Office Supplies	505	510	515	520
539520	Operating Supplies	20,200	20,402	20,810	21,226
539521	Gas & Oil	25,250	25,503	27,543	33,051
539525	Uniforms-Shoes	2,270	2,293	2,316	2,339
539640	Machinery & Equipment	60,000	60,000	50,000	50,000
539711	Principal-2015 Garbage Truck Lease	-	-	-	-
539721	Interest-2015 Garbage Truck Lease	-	-	-	-
Total Operating Expenses		323,530	332,619	335,058	344,370
539 PUBLIC SERVICES TOTALS		1,260,718	1,348,421	1,396,119	1,514,996

BUDGET SUPPORT INFORMATION

ACCOUNT NO.	ACCOUNT DESCRIPTION	DESCRIPTION OF ITEM AND JUSTIFICATION	APPROVED AMOUNT
539-Public Services			
Operating Expenses			
539340	Contract Services	Uniform Service cleaning & Contract Labor for Trash Days	40,000
539400	Travel & Per Diem	Travel & Per Diem Public Works Director and Facilities & General Maintenance Director; Seminars (APWA)	4,000
539410	Communication Services	Wireless phone expenses of Public Works Director and Facilities & General Maintenance Director	1,561
539430	Utilities-Electric	Pump Stations, Sprinklers, etc.	33,113
539432	Utilities-Water	Sprinklers	38,632
539434	Utilities-Waste Disposal	Solid waste disposal fees	77,263
539437	Utilities-Recycling		-
539440	Rentals & Leases	Leases and Misc. Rentals	5,203
539462	Repairs & Maint-Bldg.	Repairs To Town Facilities	5,203
539463	Repairs & Maint-Vehicles	Garbage Truck, Trash Truck, Tractor & Public Works Trucks, Fleet Maintenance	18,731
539464	Repairs & Maint-Equip	Lawnmowers, sprinkler repair, maintenance of gardening equipment	2,081
539467	Landscaping & Maintenance	Plants, Sod, Mulch etc.	10,406
539470	Printing & Binding	Door Hangers & Flyers	1,041
539510	Office Supplies	Paper, pens, etc.	520
539520	Operating Supplies	Medical, cleaning supplies, maintenance supplies, minor tools & equip., safety shoes, safety vests, goggles, keys, landscaping tools, fire extinguishers, etc.	21,226
539521	Fuel & Oil	Public Works Fleet & Two take home vehicles	33,051
539525	Uniforms-Shoes	Safety Shoes	2,339
539640	Machinery & Equipment	New Backhoe and Replace Pick-Up Truck	50,000
539711	Principal-2015 Garbage Truck Lease		-
539721	Interest-2015 Garbage Truck Lease		-
Total Operating Expenses			344,370
539 PUBLIC SERVICES TOTALS			1,514,996





DIVISION OF FACILITIES & STREET MAINTENANCE

FUNCTION

The Division of Facilities and Streets Maintenance is responsible for the maintenance of roads, sidewalks, curbs, gutters, bridges, and other public areas and facilities, beautification projects, and road storm water management. The Facilities and Streets Maintenance Division functions under the direction of the Facilities & Streets Maintenance Director.

OBJECTIVES

The following objectives were developed to provide a description of the anticipated accomplishments for this division as they relate to the Town Council's Goals and Objectives.

- Continue to come up with innovative ways to add value to the Town by embarking on new and fresh infrastructure projects, while maintaining the ones we have already completed. (During the last 15 years the Town has invested combined capital expenditures close to \$70 million).
- To repair and maintain all the Town's streets.
- Administer and supervise various infrastructure and facility improvement projects.
- Maintain all signage throughout Town, making sure it is both accurate and relevant.
- Maintain specific public grounds and buildings.
- Inspect bridges.
- Inspect sidewalks, curbs and gutters.

GOALS FOR F/Y 2024-2025

The following initiatives were developed for Fiscal Year 2024/2025 and are relevant to the office's objectives, providing the necessary guidelines that will be utilized by this office to assess the effectiveness and quality of the services it provides.

- Installation of Proximity Detectors and Cameras on the Intercoastal and Ocean Boulevard.
- Finalize new town-wide security enhancements, including the replacement of all out-of-date security cameras.
- Submissions to FDEP office of resiliency for additional funding for town infrastructure projects and planning.
- Repairs to Loggia Beach Park including replacement of furnishings.
- Complete review of all seawall conditions throughout town.

- Resiliency planning to increase the crown of the road on Golden Beach Drive
- Implementation of the right-of-way landscape hazard mediation program
- Ongoing Strategies and recommended implementations from the town Resiliency Team; developing ordinances that will assist in combating sea level rise and tidal flooding.
- We will continue to explore new ways to enhance and beautify the towns' fountains and feature walls.
- Pressure clean sidewalks and gutters on both Golden Beach Drive and A1A.
- Maintain all street signs.
- Monitor town-wide landscaping.
- Performing on-going daily Town-wide maintenance, as needed.
- Development of construction documents for the Wellness Center Project
- Renovation of the Auxiliary Building
- Construction of restrooms at North and South Parks
- Creation of the Golden Beach Guidebook relating to emergency protocols when responding to infrastructure incidences and repairs.

SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS

The following accomplishments were attained during Fiscal Year 2023/2024 and are relevant to the office's objectives, providing the performance measurements that will be utilized by this office to assess the effectiveness and quality of the services it provides.

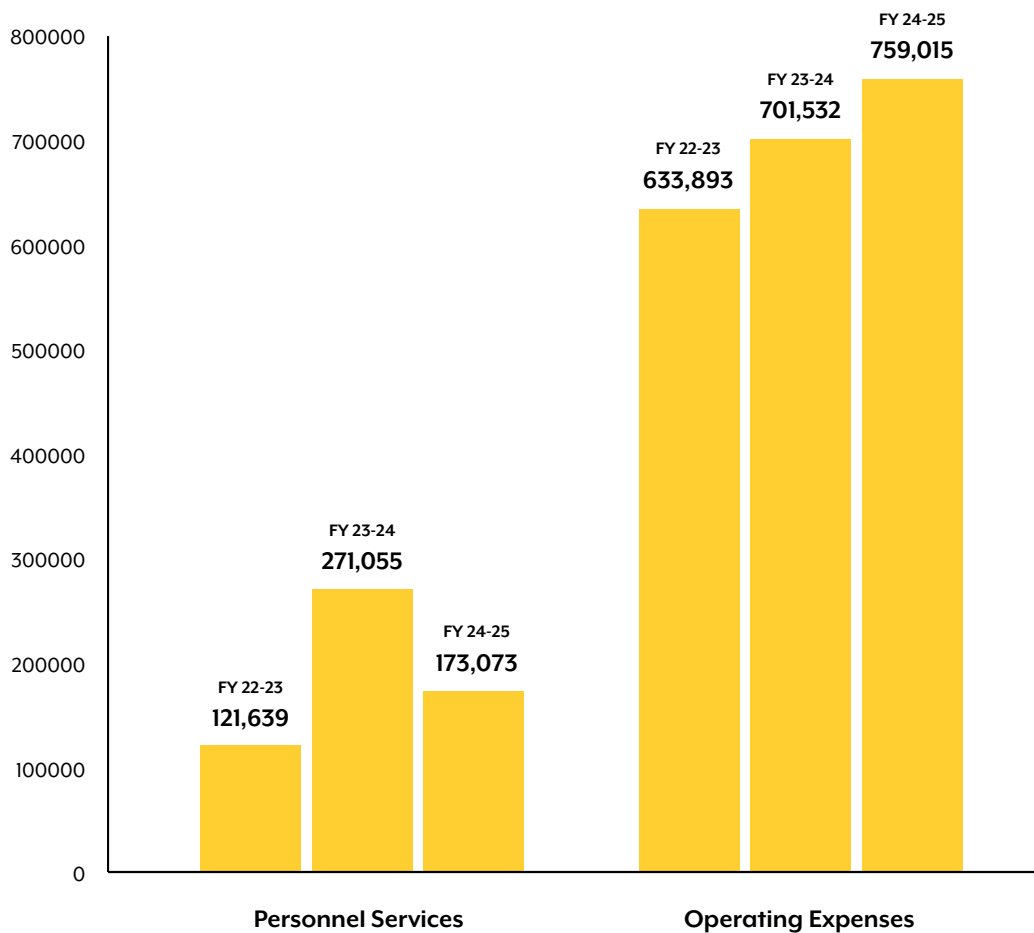
- Hotwire completed the installation of dedicated fiber to each home, providing 1-gig of Internet and Cable service to each residence, making Golden Beach the first Town/City in the Country to provide this service.
- Completion of the new Civic Center Building including additional parking and amenities, holding a grand opening ceremony for residents and special invited guests.
- Completed Sewer Force main Replacement from Navona Avenue to Sunny Isles, leading to the raising and repaving of Golden Beach Drive at no additional cost to residents.
- Milling and resurfacing of South Island.
- Seal coated the asphalt on North Island.
- Beach shower repairs and replaced to ADA compliant fixtures.
- Awarded the Contract for the retrofit of pump station 1 at Tweddle Park to Craig A. Smith & Associates via resolution 2861.23
- Approved the Purchase of lighting fixtures and poles for the Re-Imagined Tweddle Park via resolution 2912.23.
- Added installation of conduit and wiring for the light fixtures, installing retaining walls and the purchase of site furniture and equipment for the Re-Imagined Tweddle Park Project via resolution 2922.24.

- Authorized additional scope of work to the Design-Build Agreement with Gerrits Construction, Inc. including millwork upgrades to the Council Chambers, utility revisions and drywall revisions throughout the building via resolution 2921.24.
- Awarded RFP 2024-001 for the Tweddle Park Pump Station Retrofit Project to Southeastern Engineering, Inc. via resolution 2935.24.
- Installed new aluminum fencing at street ends that abut Ocean Blvd.
- Electrical & plumbing repairs to Beach Pavilion due to saltwater erosion.
- Installation of a drainage well to provide better drainage at the beach showers.
- Installation of curbing along planters at the beach pavilion.
- New dry wall installed in planting areas at the beach to assist storm drainage.
- New landscape at the east lot.
- Received an approved agreement for \$500,000 grant to assist in the retrofit of the Pump Station at Tweddle Park.
- Design services approval of the proposed Wellness Center Building by resolution 2953.24
- Replaced all damaged signs throughout Town
- Milling and resurfacing of all Golden Beach Drive and Islands to provide safer travel conditions for motorists and pedestrians
- Seal coat West Lot and Beach Pavilion parking lot.
- Replace the garbage truck parking area with sand to improve drainage.
- Review, research and revise more cost-effective lighting on AIA.
- Maintained all Public Works vehicles including garbage trucks and pick-up trucks.
- Cleaned streets, sidewalks, curbs, and drains.
- Maintained town-wide streetlights.
- Painted town-wide curbs and fixtures.
- Maintained supply of gas and oil for all Public Works vehicles.
- Maintained Town pumps and storm water stations.
- Maintained Town-wide mailboxes.
- Provided building maintenance.
- Responsible for purchasing tools and rental equipment.
- Installed new drainage around tennis courts.
- Installed new dog park.
- Maintained all parks and open spaces.
- Installed various signs throughout Town.
- Maintained fountain at Singer Park.

**Facilities & Street Maintenance
Personnel Summary Trend
Analysis**

	FY 22-23	FY 23-24	FY 24-25
Facilities & Street Maintenance Dir.	1	1	0
Facilities & Street Municipal Service Worker	1	1	1

FACILITIES & STREET MAINTENANCE



BUDGET APPROPRIATIONS WORKSHEET

ACCOUNT NO.	ACCOUNT DESCRIPTION	COUNCIL APPROVED BUDGET FY 21-22	COUNCIL APPROVED BUDGET FY 22-23	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25
541 -Facilities & Street Maintenance					
Personnel Services					
541112	Facilities & General Maintenance Director	68,027	71,769	156,645	153,000
541156	Longevity	-	-	1,000	1,000
541210	FICA Taxes	5,204	5,551	12,060	11,705
541220	Retirement Contribution- Town Pension	20,408	24,673	58,329	-
541230	Life, Health & Dental Insurance	12,601	13,061	35,754	-
541240	Workers' Compensation	6,585	6,585	7,267	7,368
Total Personnel Services		112,825	121,639	271,055	173,073

BUDGET SUPPORT INFORMATION

ACCOUNT NO.	ACCOUNT DESCRIPTION	DESCRIPTION OF ITEM AND JUSTIFICATION	APPROVED AMOUNT
541 -Facilities & Street Maintenance			
Personnel Services			
541112	Facilities & General Maintenance Director	Salary	153,000
541156	Longevity	Longevity Pay	1,000
541210	FICA Taxes	7.65% of salary	11,705
541220	Retirement Contribution		-
541230	Life, Health & Dental Insurance		-
541240	Workers' Compensation	Estimate based on category rates x payroll	7,368
Total Personnel Services			173,073

BUDGET APPROPRIATIONS WORKSHEET

ACCOUNT NO.	ACCOUNT DESCRIPTION	COUNCIL APPROVED BUDGET FY 21-22	COUNCIL APPROVED BUDGET FY 22-23	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25
541 -Facilities & Street Maintenance					
Operating Expenses					
541340	Contract Services	-	-	-	-
541344	Contract Srvs-Median Maintenance	290,700	332,096	309,347	355,749
541344-13-002	Contract Srvs-Median Maintenance-Substation	-	-	27,498	31,623
541344-18-002	Contract Srvs-Media Maintenance-Stand Entrance	-	-	6,874	6,943
541344-18-005	Contract Srvs-AIA Corridor	20,000	20,000	20,700	23,805
541430	Utilities-Electric	102,775	105,859	107,976	110,136
541430-10-012	Utilities-Electric-Ocean Blvd.	-	-	-	-
541430-10-014	Utilities-Electric-Center Island	-	-	-	-
541432	Utilities-Water	64,890	66,837	68,173	69,537
541461	Repair & Maintenance-Lights & Poles	25,452	25,707	25,964	26,223
541465	Repair & Maintenance-Streets	150,000	80,000	100,000	100,000
541466	Repair & Maintenance-Fountains	3,296	3,395	5,000	5,000
541467	Landscape & Maintenance	-	-	30,000	30,000
541520	Operating Supplies	-	-	-	-
541521	Roads & Streets- Fuel	-	-	-	-
541640	Machinery & Equipment	-	-	-	-
Total Operating Expenses		657,113	633,893	701,532	759,015
541 FACILITIES & STREET MAINTENANCE TOTALS		769,938	755,532	972,587	932,088

BUDGET SUPPORT INFORMATION

ACCOUNT NO.	ACCOUNT DESCRIPTION	DESCRIPTION OF ITEM AND JUSTIFICATION	APPROVED AMOUNT
541 -Facilities & Street Maintenance			
Operating Expenses			
541340	Contract Services		-
541344	Contract Srvs-Median Maintenance	Median Maintenance	355,749
541344-13-002	Contract Srvs-Median Maintenance-Substation	Median Maintenance-Substation	31,623
541344-18-002	Contract Srvs-Median Maintenance-Stand	Median Maintenance-Stand	6,943
541344-18-005	Contract Srvs-AIA Corridor	Enhancements as part of the AIA Corridor Beautification project	23,805
541430	Utilities-Electric	Power to the street sprinkler timers & Lights	110,136
541432	Utilities-Water	Water use greenway and medians	69,537
541461	Repair & Maintenance-Lights & Poles	Street Signs, Light Poles	26,223
541465	Repair & Maintenance-Streets	South Island Drive Milling Resurfacing	100,000
541466	Repair & Maintenance-Fountains	Strand & AIA	5,000
541467	Landscape & Maintenance	Landscape & Maintenance	30,000
541520	Operating Supplies		-
541521	Roads & Streets-Fuel		-
541640	Machinery & Equipment		-
Total Operating Expenses			759,015
541 FACILITIES & STREET MAINTENANCE TOTALS			932,088



1929 -

5
YEARS

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STORMWATER UTILITY FUND

FUNCTION

The Stormwater Utility Fund is a proprietary fund used to account for those operations that are financed and operated in a manner similar to private business enterprises. The Stormwater Utility is supported by user fees, which are to be used only for the management, maintenance and improvement of the Town's Stormwater system maintained by the Town of Golden Beach.

The money collected by Golden Beach from the Stormwater utility fee goes into a separate Stormwater Utility Fund for maintenance of existing catch basins, Stormwater drains and canal system.

The fund is also required to meet the debt service of outstanding debt carried by the fund, which as of September 30, 2023 totals \$1,267,882 (this debt, refers to the Department of Environmental Protection, State Revolving Fund Loan Balance, which is detailed in the Debt Service Fund section of the budget).

This is a proprietary fund, which focuses on the determination of operating income, changes in net assets, financial position and cash flows. Oversight of this fund is primarily the function of the Town Manager with the assistance of third party contracts.

OBJECTIVES

The following objectives were developed to provide a description of the anticipated accomplishments for this department as they relate to the Town Council's Goals and Objectives.

As a relatively low-lying town situated between the Intracoastal Waterway and the Atlantic Ocean, Golden Beach has been significantly prone to tidal flooding. In addition, its existing Stormwater infrastructure is old, limited and undersized compared to modern collection and disposal systems. These two factors combine to make standing, brackish water a commonplace occurrence even in normal rainfalls and creates flooding in more severe weather conditions.

Our Stormwater System, completed in 2012, is designed to effectively control flooding problems due to rainfall runoff as well as flooding due to tidal surges. It calls for constructing systems of inlets and culverts to collect and direct Stormwater runoff to pumping stations, which in turn will discharge Stormwater into the Intracoastal Waterway. As a result of negotiations with Federal, state and local requirements, the system also addresses pre-treatment of Stormwater drainage to reduce pollutants before outflow to the Intracoastal. In lieu of a well system, which is difficult to remove and repair, sediment boxes have been and will continue to be installed. These boxes are designed to collect Stormwater, capture sediments, and allow clean waters to discharge.

The current Stormwater Utility Fee is \$50 per Equivalent Residential Unit (ERU). However, in Fiscal Year 2023/2024 the Town Council proposed raising the Stormwater Utility Fee to \$150 per Equivalent Residential Unit (ERU), making this the first increase in eleven years. The increase is required to meet the costs of operating and maintaining the existing stormwater system and to eliminate the responsibility carried by the Town's General Fund. Statutorily the Stormwater System must be self-sufficient and cannot continue to rely on the General Fund to fund its operations. Year after year the Stormwater Fund has had to borrow funds from the General Fund to meet its obligations. The Stormwater Fund owes the General Fund \$2,600,319, and this number continues to grow every year. It is important to note that the Town has been put on notice by Moody's Credit that the bond's rating may be downgraded unless this matter is resolved. To better manage the system, the Town is exploring the possibility of promoting or hiring a full-time dedicated stormwater system operator who will be responsible for the functionality, maintenance, financial management, and contract management of the system.

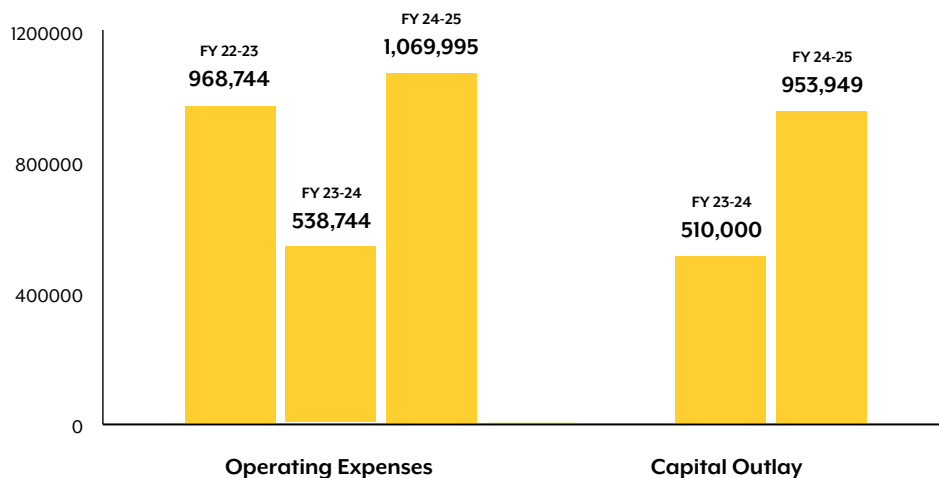
Also, in fiscal year 2023/2024 the Town awarded RFP #2024-001 for the Tweddle Park Pump Station (Pump Station #1) Retrofit Project to Southeastern Engineering, Inc. The total fiscal impact of this project is approximately \$1,000,000, part of which is covered under the \$500,000 matching state grant the Town received to assist with the renovation costs associated with this project and \$320,000 in Code Enforcement Fines Collected.

In June of 2024, via Resolution 2950.24 the Town Council approved the repair of the Stormwater Pump at South Park to MWI Pumps. At that same meeting, via Resolution 2951.24 the Council approved repairs to the South Island outfall as well, and over the summer months the Town took delivery of three portable pumps to further increase the Town's response to flooding events. As an executive action, to proactively deal with stormwater issues, the Council approved via Resolution No. 2952.24 the authorization for the Mayor and Town Manager to take corrective measures to rectify stormwater system energizing capabilities in Town during emergency events up to \$50,000 per occurrence.

LONG-TERM LIABILITIES

\$2,600,319 is receivable from the Stormwater Fund; with the increase to the Stormwater Fee, the Town will be able to set up an adequate repayment plan to the General Fund to be able to pay down the debt.

STORMWATER UTILITY FUND



BUDGET REVENUES

ACCOUNT NO.	ACCOUNT DESCRIPTION	COUNCIL APPROVED BUDGET FY 21-22	COUNCIL APPROVED BUDGET FY 22-23	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25
Fund 410 Stormwater Utility Fund					
329200	Stormwater utility fees	237,600	237,600	237,600	237,600
329200	Stormwater utility fees				475,200
312410	New local option gas tax	9,852	10,044	10,044	10,044
323100	Electricity-franchise	100,000	100,000	150,000	150,000
314100	Utility tax-electric	120,000	120,000	150,000	150,000
331500	Fema-federal grant	-	-	-	-
334350	State grant-sewer/wastewater	-	500,000	500,000	500,000
361100	Interest on investments	1,000	1,000	1,000	1,000
361113	Interest income	100	100	100	100
381121	Stormwater fund balance	-	-	-	-
389300	S.F.W.M.D. Grant proceeds	-	-	-	-
334361	State revolving loan	-	-	-	-
386100	As budgeted by reso #2935.24				500,000
381230	Stormwater fund balance	-	-	-	-
410 STORMWATER UTILITY FUND TOTALS		468,552	968,744	1,048,744	2,023,944

BUDGET SUPPORT INFORMATION

ACCOUNT NO.	ACCOUNT DESCRIPTION	DESCRIPTION OF ITEM AND JUSTIFICATION	APPROVED AMOUNT
Fund 410 Stormwater Utility Fund			
329200	Stormwater utility fees	\$50 Per Month ERU (Equivalent Residential Unit) per month approved by Resolution 2323.13	237,600
329200	Stormwater utility fees	Proposed \$100 increase Per Month ERU to cover operating expenses to make the system self sustained	475,200
312410	New local option gas tax	Estimate provided by State of Florida Dept of Revenue	10,044
323100	Electric-franchise fee	Municipal Franchise fee on sale of electric power. Based on our share which is 6% of 90% of net revenue less license fee.	150,000
314100	Utility tax-electric	Estimate based on avg monthly revenue x 12 months adjusted for possible changes in fuel charges by FPL	150,000
331500	Fema-federal grant		-
335350	State grant-sewer/wastewater	State Grant Award	500,000
361100	Interest on investments	Interest	1,000
361113	Interest income	Interest	100
381200	Stormwater fund balance		-
389300	Sfwmd grant proceeds		-
389300	State revolving loan		-
386100	As budgeted by reso#2935.24	As budgeted by Resolution 2935.24	500,000
381230	Capital fund reserves		-
410 STORMWATER UTILITY FUND TOTALS			2,023,944

BUDGET APPROPRIATIONS WORKSHEET

ACCOUNT NO.	ACCOUNT DESCRIPTION	COUNCIL APPROVED BUDGET FY 21-22	COUNCIL APPROVED BUDGET FY 22-23	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25
410-Stormwater Utility Fund					
Operating Expenses					
538313	Engineering Fees	15,000	15,000	74,000	74,000
538313-22-004	Engineering Fees-Pump Station #1	-	-	30,000	128,080
538313	Owner's Representative & Town Civil Engineer				80,000
538314	Contract wit GEN SEV				15,000
538314	Contract for Vactor Truck Services				120,000
538316	Contract with Pump Station Maintenance				24,000
538343	Administration Fees-NMB W & S	8,000	8,000	8,000	8,000
538460	Repairs & Pump Station Maintenance	20,000	20,000	70,000	70,000
538496	NPDES Stormwater Permit	5,000	5,000	5,000	5,000
538520	Fuel Services				50,000
538537	Stormwater Administrative Charges	150,000	-	-	144,171
538590	Depreciation Expenses	53,461	53,461	53,461	53,461
538634-22-004	Stormwater Renovations-Pump Station #1	-	500,000	510,000	953,949
538719	Principle Pmt Stormwater Project	183,834	183,834	183,834	183,834
538726	Interest Pmt Stormwater Project	26,958	26,958	26,958	26,958
538910	Stormwater Reserves	-	149,421	-	
538930	Contingency	-	-	87,491	87,491
538911	Intergovernmental GF Debt Repayment	6,299	7,070	-	
Total Operating Expenses		468,552	968,744	1,048,744	2,023,944
410 STORMWATER UTILITY FUND TOTALS		468,552	968,744	1,048,744	2,023,944

BUDGET SUPPORT INFORMATION

ACCOUNT NO.	ACCOUNT DESCRIPTION	DESCRIPTION OF ITEM AND JUSTIFICATION	APPROVED AMOUNT
410-Stormwater Utility Fund			
Operating Expenses			
538313	Engineering Fees	Engineering	74,000
538313-22-004	Engineering Fees-Pump Station #1	Engineering	128,080
538313	Owner's Representative & Town Civil Engineer	Owner's Representative	80,000
538314	Contract wit GEN SEV	Generator Service Contract	15,000
538314	Contract for Vactor Truck Services	SEC & Shenandoah-Hydraulic Jet Vac Truck services	120,000
538316	Contract with Pump Station Maintenance	Pump Station Maintenance Service Contract	24,000
538343	Administration Fees-NMB W & S	NMB Fees	8,000
538460	Repairs & Maintenance	Repairs & Maintenance	70,000
538496	NPDES Stormwater Permit	County	5,000
538520	Fuel Services	Fuel services to generators	50,000
538537	Stormwater Administrative Charges	Administrative Fees	144,171
538590	Depreciation Expenses	Based on Year End Audit	53,461
538634-22-004	Stormwater Renovations-Pump Station #1	Stormwater Renovations & Repairs-Tweddle Pump	953,949
538719	Principle Pmt Stormwater Project	SRF SW82103S Loan & SRF SW13110	183,834
538726	Interest Pmt Stormwater Project	SRF Loan	26,958
538910	Stormwater Reserves		-
538930	Contingency	Contingency	87,491
538910	Fund Balance In Reserve		-
538911	Intergovernmental Transfer-SW to GF		-
Total Operating Expenses			2,023,944
410 STORMWATER UTILITY FUND TOTALS			2,023,944

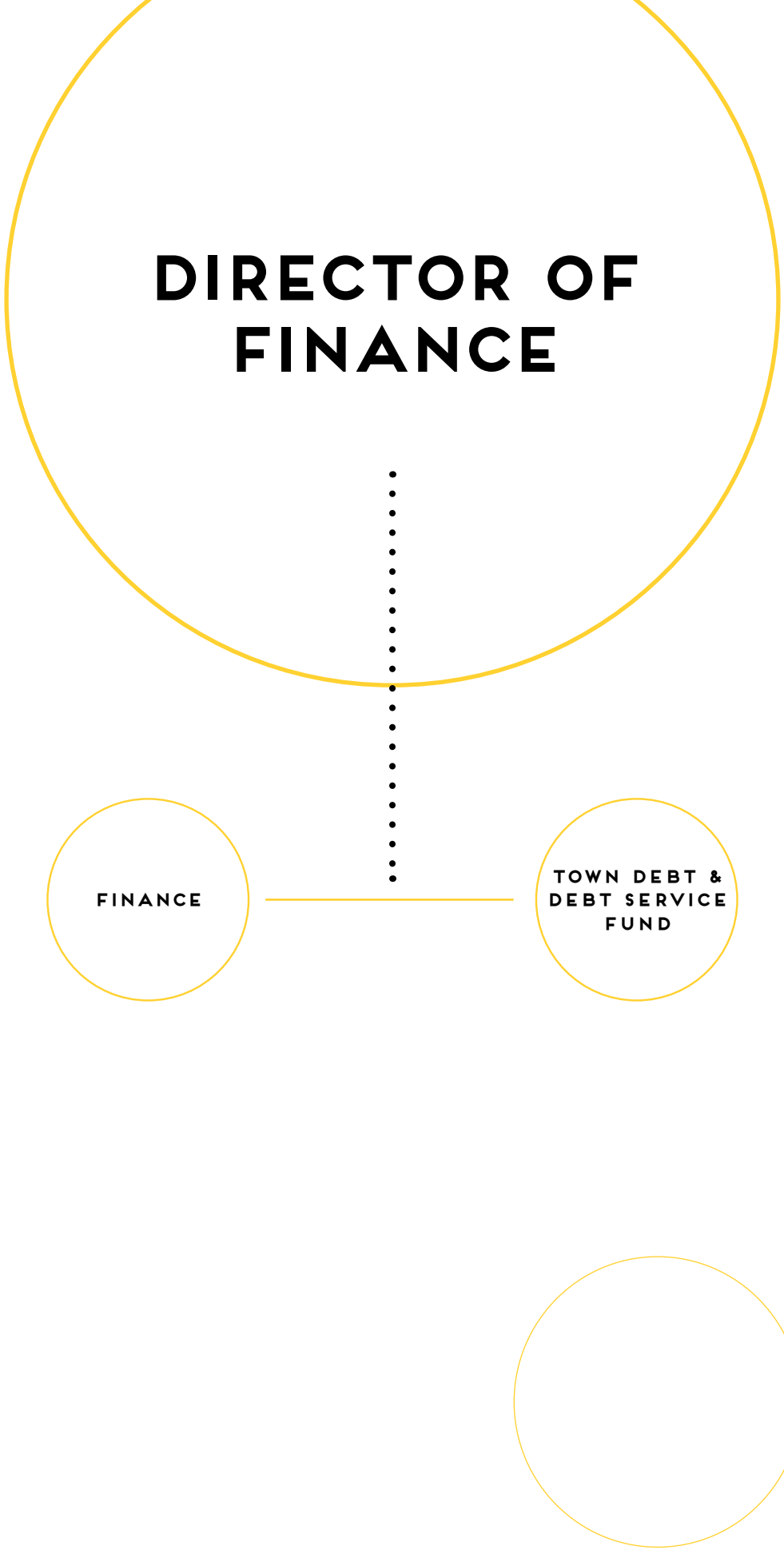




FISCAL HEALTH







The organizational chart features a large yellow circle at the top containing the title 'DIRECTOR OF FINANCE'. A vertical dotted line descends from the center of this circle to a horizontal solid yellow line. Below this horizontal line are two smaller yellow circles: 'FINANCE' on the left and 'TOWN DEBT & DEBT SERVICE FUND' on the right. There are also two additional empty yellow circles: one on the left side of the page and one at the bottom right.

DIRECTOR OF FINANCE

FINANCE

TOWN DEBT &
DEBT SERVICE
FUND

The Fiscal Health Department has been created as a new program that will integrate all aspects of the finance, budgeting and money management of the Town. The purpose of this super department is to create a stronger more detailed manner by which to protect the Town's investments and reduce the Town's risk. The Finance Division falls under this category as well as the Town Debt & Debt Service Fund.

Housing all the Town's monetary obligations under one umbrella will create a stronger checks and balances system, increasing efficiency and accountability. The concentration of this area will be cash flow in and out of the Town and management of outstanding liabilities and obligations, in addition to coming up with new innovative ways for the Town to invest and save and plan for future monetary security.

This Department falls under the direction of the Director of Finance and will include, but not be limited to, the following job functions:

ACCOUNTS PAYABLE

BANK REQUISITIONS

CASH MANAGEMENT

INVESTMENTS

PENSION LIAISON

RISK MANAGEMENT & INSURANCE

FLEET MANAGEMENT

ASSET MANAGEMENT

PROCUREMENT/STORES

IT AND SOFTWARE

LICENSING

This Department is responsible for **\$1,807,939** of the Town's total budget revenues and expenditures for Fiscal Year 2024-2025.





DIVISION OF FINANCE

FUNCTION

The Finance Division seeks the most effective use of the Town Funds; developing, analyzing and presenting information about our Town finances to town departments, the public, bond rating agencies, and other interested parties. It also works with the Town Manager, financial advisors, underwriters and bond counsel to prepare and implement the Town's financing strategies. The Finance Department provides financial management and procedural support to the Mayor, Town Council, Town Manager and all Town Departments. The Finance Division is responsible for fairly and accurately reporting the financial position of the Town in accordance with Generally Accepted Accounting Principles (GAAP).

The major duties and responsibilities of the Division are:

- Managing the Town's financial cycle of billing, receipting, disbursements, recording and reporting.
- Managing the Town Investments, debt, treasury and financing functions.
- Managing the Town's Risk Management.

The Finance Director is responsible for all services and duties in the Finance Division. The Finance Director reports directly to the Town Manager and is supported by an Assistant to the Finance Director.

The duties and responsibilities of the Finance Director include:

- Consults with the Town Manager regarding financial policies.
- Invests funds pursuant to local, state, and federal laws.
- Supervises the planning, organizing and maintenance of central accounting systems, including general ledger, posting of revenues and expenditures, accounting controls, annual operating and capital budgets, investments, and bonded debt program.
- Monitors cash flow and directs receipts, deposits, and investments of all Town monies, together with records thereof.
- Directs preparation of the periodic financial statements, including statements of position, operations, budget-to-actual reports, and other reports.
- Oversees all procurement duties that include materials, goods and services.
- Oversees the maintenance of capital asset inventory and depreciation schedules.
- Assists the Town Manager and all Department Heads in preparation of the annual operating and long-range capital budgets.

- Directs preparation of revenues, expenditures, debt, costs and other statements, and monitors expenditures and budget condition.
- Oversees the administration of accounts payable, payroll and accounts receivable.
- Coordinates with independent auditors on the annual Town audit.
- Coordinates pension and insurance programs with Human Resources.
- Consults with, advises legislative and administrative officials on the financial condition of the Town, and makes recommendations for specific courses of action.
- Coordinates management and accounting informational needs; establishes accounting technology priorities and follows up.

OBJECTIVES

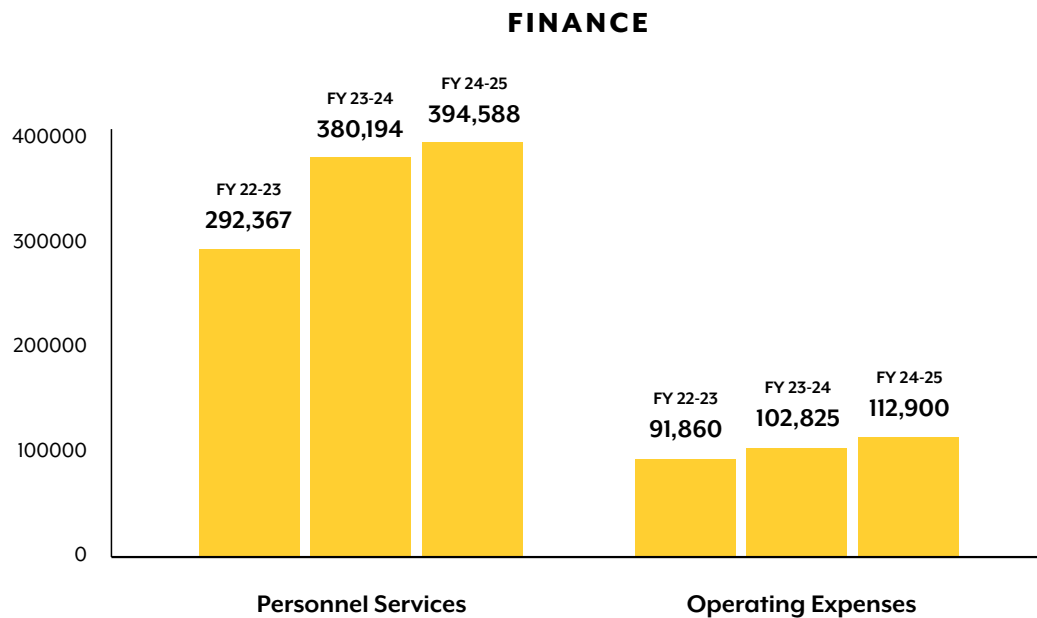
The following objectives were developed to provide a description of the anticipated accomplishments for this department as they relate to the Town Council's Goals and Objectives.

- Provide accurate and timely budget and financial reports on a monthly basis to the Town Manager.
- Ensure adequate accounting of expenditures for costs associated with the Implementation and Construction of the Town's Capital Improvement Program
- Process payroll and associated Federal and State reports.
- Process accounts payable, accounts receivable and reconciliation of all accounts.
- Assist the Town Manager in the preparation of the Annual Operating and Capital Budget.
- Collect and monitor revenues.
- Coordinate and assist the independent auditors in the preparation of the Comprehensive Annual Financial Report and Single Audit.
- Coordinate the investment of the Town's idle cash as provided by the Town's newly enacted Investment Policy.
- Process and account for grants and submit timely reports as required.
- Manage and account for Town debt.
- Maintain the capital assets program in compliance with GASB 34.
- File continuing financial disclosures to Municipal Securities Rulemaking Board (MSRB) through the Electronic Municipal Market Access (EMMA)
- Manage all aspect of the Town Risk Management in accordance with Town Insurance.

GOALS FOR F/Y 2024-2025

The following initiatives were developed for Fiscal Year 2024-2025 and are relevant to the office's objectives, providing the necessary guidelines that will be utilized by this office to assess the effectiveness and quality of the services it provides.

- Continue to implement new simplified methods of providing seamless support to all divisions.
- The division continues to implement a virtual program to allow all staff to view the history of vendors for verification of payment with minimal face-to-face contact.
- The division continues to improve the scanning program and keep with the going green initiative.
- The division seeks to procure and implement a program to meet the needs of our environment today that will require more security to work with our new norm of less face to face contact i.e. zoom staff meetings & more centralized location of virtual files.
- To grow the division with a new full time Finance Clerk
- Procure and implement a new accounting software that meets the Town's needs, or explore possibly outsourcing accounts payable
- Procure and implement a new and updated fixed asset program
- Procure and implement a system to track all employee pension related files
- Seeking new software to facilitate the new GASB 87 lease requirements



SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS

The following accomplishments were attained during Fiscal Year 2023/2024 and are relevant to the office's objectives, providing the performance measurements that will be utilized by this office to assess the effectiveness and quality of the services it provides.

- Completed early filing of the Fiscal Year 2022/2023 Annual Financial Report with the State of Florida Department of Finance.
- Completed the timely filing of the Fiscal Year 2022/2023 Annual Audit Report to the Florida Audit Report with the State of Florida Auditor General's Office.
- The department implemented a new Payroll Outsourcing company and has migrated all accounting related records.
- Completed and filed the quarterly & annual reports to certify compliance with Miami-Dade County for the CITT (Citizens' Independent Transportation Trust).
- Completed the timely filing of the FDOT (Florida Department of Transportation) quarterly reports as required by the Turf and Landscape Agreement.
- Completed and improved on the initiative to go green with all accounting reports and invoices now scanned and available on the accounting software and Finance Drive.
- Completed and improved the auto fill forms to facilitate the vendor enrollment process.
- Accomplished a major step forward on the go "green" initiative by setting up all major vendors to submit invoices and statements via email to the Finance@goldenbeach.us email.
- Accomplished closing out several projects through FEMA.
- Completed to use the new codes and scan files for COVID-19 expenses tracking to facilitate the FEMA and County reports & grants.
- Completed with much success on the implementation of the new Builder's Bond logs for tracking and storing.
- The division successfully negotiated with FDOT to increase allocation to the Town.
- Continued with much success the use and improved options with the Finance@goldenbeach.us email for better tracking of invoices and all items relating to the Finance Department.
- The division procured and updated desktops, monitors & scanners to facilitate the need to work remotely.
- The division implemented the new budget program –Cleargov
- The division implemented the new personnel budget program with Cleargov

Finance Personnel Summary Trend Analysis

	FY 22-23	FY 23-24	FY 24-25
Director of Finance	1	1	1
Accountant	1	1	1
Part-time Staff Member	1	1	0

BUDGET APPROPRIATIONS WORKSHEET

ACCOUNT NO.	ACCOUNT DESCRIPTION	COUNCIL APPROVED BUDGET FY 21-22	COUNCIL APPROVED BUDGET FY 22-23	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25
513-Finance Dept					
Personnel Services					
513110	Finance Director	93,104	115,000	127,391	131,213
513120	Salary-General Employee	-	-	116,600	120,098
513121	Salary-Contract Employee	75,963	82,089	-	-
513140	Overtime	2,000	2,000	1,000	1,000
513156	Longevity	-	-	1,000	1,000
513210	FICA	12,934	12,019	18,742	19,302
513220	Retirement Contribution- Town Pension	27,931	43,503	75,255	79,596
513230	Life, Health & Dental Insurance	36,229	37,167	39,286	41,432
513240	Workers' Compensation	637	589	920	947
513250	Unemployment	-	-	-	-
Total Personnel Services		248,798	292,367	380,194	394,588
Operating Expenses					
513310	Professional Services	20,200	20,402	20,606	20,812
513320	Accounting & Auditing	50,500	51,005	61,515	72,130
513400	Travel & Per Diem	2,121	2,142	2,164	2,185
513410	Communication Services	1,515	1,530	1,545	1,561
513420	Freight & Postage Services	505	510	515	520
513470	Printing & Binding	4,394	4,437	4,482	4,527
513510	Office Supplies	1,616	1,632	1,648	1,665
513520	Operating Supplies	4,545	4,590	4,682	3,776
513540	Books, Pub, Subscrip, Memberships	2,020	2,040	2,061	2,081
513640	Machinery & Equipment	3,535	3,570	3,606	3,642
Total Operating Expenses		90,951	91,860	102,825	112,900
513 FINANCE DEPT TOTALS		339,749	384,227	483,018	507,487

BUDGET SUPPORT INFORMATION

ACCOUNT NO.	ACCOUNT DESCRIPTION	DESCRIPTION OF ITEM AND JUSTIFICATION	APPROVED AMOUNT
513-Finance Dept			
Personnel Services			
513110	Finance Director	Finance Director Salary-1st of 2 steps to align salary	131,213
513120	Salary-General Employee	Full Time and Part Time Staff	120,098
513121	Salary-Contract Employee		-
513140	Overtime	Payment for time worked in excess of 40 hours per week	1,000
513156	Longevity	Longevity Pay	1,000
513210	FICA	7.65% of Salary	19,302
513220	Retirement	Town Pension Plan	79,596
513230	Life, Health & Dental Insurance	Full cost of employee premium and half of family premium	41,432
513240	Workers' Compensation	Code 8010 (gross salary multiplied by current rate of .00377)	947
513250	Unemployment		-
Total Personnel Services			394,588
Operating Expenses			
513310	Professional Services	Payroll Services	20,812
513320	Accounting & Auditing	Audit & and Single Audit	72,130
513400	Travel & Per Diem	Travel costs, per diem, meals, conferences, and travel expenses; fuel stipend	2,185
513410	Communication Services	Cell Phone, Wireless Card, FedEx	1,561
513420	Freight & Postage Services	Postage, and courier charges	520
513470	Printing & Binding	Operating & Capital Budget Books	4,527
513510	Office Supplies	Copy paper and file folders	1,665
513520	Operating Supplies	Printer Supplies and updates for accounting software and technical support	3,776
513540	Books, Pub, Subscripts, Memberships	Seminars & Training, FGFOA, GFOA, SFGFO&CCA	2,081
513640	Machinery & Equipment	As needed for upgrades	3,642
Total Operating Services			112,900
513 FINANCE DEPT TOTALS			507,487



1929 -

5
YEARS

2024







TOWN DEBT & DEBT SERVICE FUND

The Debt Service Fund tracks the Town's long-term debt, with the exception of any debt carried by the Storm Water Utility.

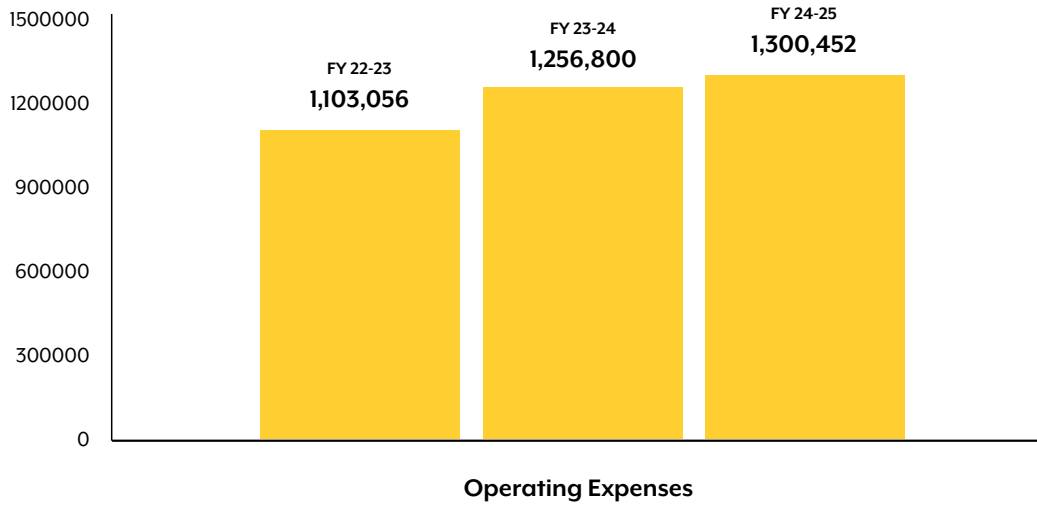
The Debt Service Fund is used to accumulate resources and distributed principal, interest and bond related issuance costs on long-term debt payable by the Town of Golden Beach.

The Town's Current Long Term Debt is the balance of the following:

- 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 refunding the Town's then outstanding Special Assessment General Obligation Bonds, Series 2008. As of September 30, 2023, the total outstanding balance is \$10,185,000.
- 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. As of July 25, 2024, the total outstanding balance is \$3,555,555.56.
- Department of Environmental Protection, State Revolving Fund Loan – the Town previously entered into a revolving loan agreement with the State of Florida Department of Environmental Protection. As of July 25, 2024, the total outstanding balance is \$393,749.14. 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, especially 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. As of September 30, 2022, the Town drew \$303,525 of this amount. As of July 25, 2024, the total outstanding balance is \$874,133.
- On August 23, 2022, the Residents of the Town of Golden Beach overwhelmingly voted in favor of a \$7-million General Obligation Bond to construct a state-of-the-art Wellness Center, Re-imagined Tweddle Park, enhancements to the Town's historic beach pavilion, and updates to AIA. The Town broke ground on the Re-Imagined Tweddle Park at the end of Fiscal Year 2022-2023, and expects to break ground on the Wellness Center Project at the end of Fiscal Year 2024-2025.

The Town's total debt across all funds is: **\$22,008,438.42**

DEBT SERVICE FUND



BOND DEBT SERVICE

Town of Golden Beach, Florida
General Obligation Refunding Bonds, series 2016 (FINAL)
FINAL VERIFIED NUMBERS 11/29/2016, 2:43 PM EASTERN

Period Ending	Principal	Coupon	Interest	Debt Service
09/30/2017	274,439.69			274,439.69
09/30/2018	190,000	4.000%	495,181.26	685,181.26
09/30/2019	195,000	4.000%	487,481.26	682,481.26
09/30/2020	430,000	4.000%	474,981.26	904,981.26
09/30/2021	445,000	4.000%	457,481.26	902,481.26
09/30/2022	460,000	4.000%	439,381.26	899,381.26
09/30/2023	485,000	5.000%	418,056.26	903,056.26
09/30/2024	510,000	5.000%	393,181.26	903,181.26
09/30/2025	535,000	5.000%	367,056.26	902,056.26
09/30/2026	560,000	5.000%	339,681.26	899,681.26
09/30/2027	585,000	5.000%	311,056.26	896,056.26
09/30/2028	610,000	3.000%	287,281.26	897,281.26
09/30/2029	625,000	3.125%	268,365.63	893,365.63
09/30/2030	650,000	3.375%	247,631.25	897,631.25
09/30/2031	670,000	3.500%	224,937.50	894,937.50
09/30/2032	690,000	3.625%	200,706.25	890,706.25
09/30/2033	720,000	3.750%	174,700.00	894,700.00
09/30/2034	745,000	4.000%	146,300.00	891,300.00
09/30/2035	775,000	4.000%	115,900.00	890,900.00
09/30/2036	805,000	4.000%	84,300.00	889,300.00
09/30/2037	835,000	4.000%	51,500.00	886,500.00
09/30/2038	870,000	4.000%	17,400.00	887,400.00
	12,390,000		6,276,999.18	18,666,999.18

BOND DEBT SERVICE

Town of Golden Beach, Florida
General Obligation Bonds, Series 2022

Dated Date 10/21/2022
Delivery Date 10/21/2022

Period Ending	Principal	Coupon	Interest	Debt Service
09/30/2023			157,163.89	157,163.89
09/30/2024			353,618.76	353,618.76
09/30/2025			353,618.76	353,618.76
09/30/2026			353,618.76	353,618.76
09/30/2027			353,618.76	353,618.76
09/30/2028			353,618.76	353,618.76
09/30/2029			353,618.76	353,618.76
09/30/2030			353,618.76	353,618.76
09/30/2031			353,618.76	353,618.76
09/30/2032			353,618.76	353,618.76
09/30/2033			353,618.76	353,618.76
09/30/2034			353,618.76	353,618.76
09/30/2035			353,618.76	353,618.76
09/30/2036			353,618.76	353,618.76
09/30/2037			353,618.76	353,618.76
09/30/2038			353,618.76	353,618.76
09/30/2039	360,000	4.250%	353,618.76	713,618.76
09/30/2040	375,000	4.250%	338,318.76	713,318.76
09/30/2041	395,000	4.375%	322,381.26	717,381.26
09/30/2042	410,000	4.500%	305,100.00	715,100.00
09/30/2043	430,000	5.250%	286,650.00	716,650.00
09/30/2044	450,000	5.250%	264,075.00	714,075.00
09/30/2045	475,000	5.250%	240,450.00	715,450.00
09/30/2046	500,000	5.250%	215,512.50	715,512.50
09/30/2047	525,000	5.250%	189,262.50	714,262.50
09/30/2048	555,000	5.250%	161,700.00	716,700.00
09/30/2049	585,000	5.250%	132,562.50	717,562.50
09/30/2050	615,000	5.250%	101,850.00	716,850.00
09/30/2051	645,000	5.250%	69,562.50	714,562.50
09/30/2052	680,000	5.250%	35,700.00	715,700.00
	7,000,000		8,478,189.07	15,478,189.07

AGGREGATE DEBT SERVICE

Town of Golden Beach, Florida
General Obligation Bonds, Series 2022

Period Ending	General Obligation Bonds, Series 2022	Series 2016	Aggregate Debt Service
09/30/2023	157,163.89	903,056.26	1,060,220.15
09/30/2024	353,618.76	903,181.26	1,256,800.02
09/30/2025	353,618.76	902,056.26	1,255,675.02
09/30/2026	353,618.76	899,681.26	1,253,300.02
09/30/2027	353,618.76	896,056.26	1,249,675.02
09/30/2028	353,618.76	897,281.26	1,250,900.02
09/30/2029	353,618.76	893,365.63	1,246,984.39
09/30/2030	353,618.76	897,631.25	1,251,250.01
09/30/2031	353,618.76	894,937.50	1,248,556.26
09/30/2032	353,618.76	890,706.25	1,244,325.01
09/30/2033	353,618.76	894,700.00	1,248,318.76
09/30/2034	353,618.76	891,300.00	1,244,918.76
09/30/2035	353,618.76	890,900.00	1,244,518.76
09/30/2036	353,618.76	889,300.00	1,242,918.76
09/30/2037	353,618.76	886,500.00	1,240,118.76
09/30/2038	353,618.76	887,400.00	1,241,018.76
09/30/2039	713,618.76		713,618.76
09/30/2040	713,318.76		713,318.76
09/30/2041	717,381.26		717,381.26
09/30/2042	715,100.00		715,100.00
09/30/2043	716,650.00		716,650.00
09/30/2044	714,075.00		714,075.00
09/30/2045	715,450.00		715,450.00
09/30/2046	715,512.50		715,512.50
09/30/2047	714,262.50		714,262.50
09/30/2048	716,700.00		716,700.00
09/30/2049	717,562.50		717,562.50
09/30/2050	716,850.00		716,850.00
09/30/2051	714,562.50		714,562.50
09/30/2052	715,700.00		715,700.00
	15,478,189.07	14,318,053.19	29,796,242.26

BUDGET REVENUES

ACCOUNT NO.	ACCOUNT DESCRIPTION	COUNCIL APPROVED BUDGET FY 21-22	COUNCIL APPROVED BUDGET FY 22-23	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25
210-Debt Service Fund					
311101	Voted debt service (advalorem)	299,454	903,056	1,256,800	1,300,452
389195	Transfer from S/A II	-	-	-	-
381200	Transfer from general fund	-	200,000	.	-
381210	Letf funds	-	-	.	-
381220	Fund-330 capital fund	-	-	.	-
381230	Transfer from 210 fund (Fund balance)	599,928	-	.	-
210 DEBT SERVICE FUND TOTALS		899,382	1,103,056	1,256,800	1,300,452

BUDGET SUPPORT INFORMATION

ACCOUNT NO.	ACCOUNT DESCRIPTION	DESCRIPTION OF ITEM AND JUSTIFICATION	APPROVED AMOUNT
210-Debt Service Fund			
311101	Voted debt service (advalorem)	Current Year Gross Taxable Value 1,857,390,824 X Proposed Millage Rate of .7370 We are to budget only 95% of the ad valorem	1,300,452
389195	Transfer from S/A II		-
381200	Transfer from general fund		-
381210	Letf funds		-
381220	Fund-330 capital fund		-
381220	Transfer from 210 fund (Fund balance)		-
210 DEBT SERVICE FUND TOTALS			1,300,452

BUDGET APPROPRIATIONS WORKSHEET

ACCOUNT NO.	ACCOUNT DESCRIPTION	COUNCIL APPROVED BUDGET FY 21-22	COUNCIL APPROVED BUDGET FY 22-23	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25
210-Debt Service Fund					
Operating Expenses					
519710	General Obligation Bond Payment-Principal	460,000	485,000	510,000	535,000
519720	General Obligation Bond Payment-Interest	439,382	418,056	746,800	720,675
519910	Reserved for Fund Balance Growth	-	200,000	.	44,777
Total Operating Expenses		899,382	1,103,056	1,256,800	1,300,452
210 DEBT SERVICE FUND TOTALS		899,382	1,103,056	1,256,800	1,300,452

BUDGET SUPPORT INFORMATION

ACCOUNT NO.	ACCOUNT DESCRIPTION	DESCRIPTION OF ITEM AND JUSTIFICATION	APPROVED AMOUNT
210-Debt Service Fund			
Operating Expenses			
519710	General Obligation Bond Payment-Principal	Debt Service for the General Obligation Bond	535,000
519720	General Obligation Bond Payment-Interest	Debt Service for the General Obligation Bond	720,675
519910	Reserved for Fund Balance Growth	Reserves	44,777
Total Operating Expenses			1,300,452
210 DEBT SERVICE FUND TOTALS			1,300,452





GLOSSARY OF KEY TERMS

Accrual Basis of Accounting	A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.
Ad Valorem Taxes (Property Tax)	Taxes paid on the fair market value of land, building and business inventory and equipment. Used to fund general operations and debt service. Also see “Millage Rate”.
Appropriation	Money allocated by the Town Council for a specific purpose.
Assessed Valuation	The just or fair market value of land, buildings, and business inventory and equipment as determined on an annual basis by the Property Appraiser in accordance with State law.
Bond Funds (General Obligation)	Proceeds from the sale of bonds for use in capital improvements project construction.
Budget	A balanced fiscal plan of programs, services, and construction projects funded within available revenues, bounded within a specific period of time, usually twelve months. A balanced budget is a fiscal plan in which the sum of estimated net revenues and appropriated fund balances is equal to appropriations. Florida State Statute 166.241 (2) requires that the amount available from taxation and other sources, including amounts carried over from prior fiscal years, must equal the total appropriations for expenditures and reserves.
Civic Center	Scheduled payment of principal and interest on outstanding bonds.
Civic Center Complex Masterplan	A provision that voids a bond or loan when the borrower sets aside cash or bonds sufficient enough to service the borrower's debt.
Debt Service	Scheduled payment of principal and interest on outstanding bonds.
Defeased (Defeasance)	A provision that voids a bond or loan when the borrower sets aside cash or bonds sufficient enough to service the borrower's debt.
EMMA	Electronic Municipal Market Access. The program the Town employs to file financial disclosures for bond holders as required by the Municipal Securities Rulemaking Board (MSRB).

Fiscal Year	The fiscal year for the Town of Golden Beach begins on October 1st and ends on September 30th.
Fund Balance	The equity or net worth of a general or trust fund resulting from the residual or excess earnings over expenditures from the operations of the agency. These funds, similar to retained earnings of proprietary funds, may be appropriated directly to operating expenditures in order to support the fund.
GFOA	Government Finance Officers Association is the professional association of state/provincial and local finance officers in the United States and Canada, and has served the public finance profession since 1906. Members are dedicated to the sound management of governmental financial resources.
Homestead Exemption	Every U.S. citizen or legal resident that has legal or equitable title to real property in the State of Florida and who resides thereon and in good faith makes it their permanent home as of January 1st, is entitled to this exemption of \$25,000 on the assessed value of a home.
Local Government ½ Cent Sales Tax	The value of ½ cent of the State sales tax, which is returned to the county of collection and shared by the county and its constituent cities on the basis of population.
Millage Rate	One mill equals \$1.00 of tax for each \$1,000 of property value. The millage rate is the total number of mills of tax assessed against this value, establishing a reserve for early payment, delinquencies and equalization.
MSRB	The Municipal Securities Rulemaking Board requires that the Town file through EMMA the financial disclosures for bond holders.
Obligations	Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.
Operating Budget	The Town's financial plan which outlines proposed expenditures for the coming fiscal year and estimates the revenues which will be used to finance them.
Operating Expenditures	All costs associated with the general operation of a given department. These costs include Professional Services, Repair/Maintenance Supplies, Office Supplies, Memberships, etc.
Operating Revenue	Funds that the government receives as income to pay for ongoing operations. It includes taxes, fees from specific services, interest earning, and grant revenues. Operating revenues are used to pay for day to day services.

Prior Year Encumbrances	Outstanding obligations to purchase goods and/or services which existed at fiscal year-end, reserved in fund balance or retained earnings of all applicable funds, and re-appropriated at the beginning of the consecutive fiscal year.
Property Taxes	Taxes paid on the assessed or “just” value of land, buildings, business inventory or equipment.
Revenue	Income derived from taxes, fees, and charges. In the broader sense, “revenue” refers to all government income, regardless of source, used to fund services.
Rolled-Back Millage Rate	That millage rate which will provide the same property tax levy as was levied during the previous fiscal year, exclusive of levies on new construction, additions to structures, deletions and property added due to geographic boundary changes.
State Revenue Sharing	Funds distributed by formula to local governments with few or no limits on the purposes for which funds may be used.
YTD	Year to date.



ALL STAFF DIRECTORY BY DEPARTMENT

Executive Management

Alexander Diaz	Town Manager	AlexDiaz@goldenbeach.us
	Executive Assistant to the Town Manager	
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Stephen Helfman	Town Attorney	SHelfman@wsh-law.com

Community Engagement

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	Resident Services Support Staff	
Amber Schwabenbauer	Parks & Recreation Attendant	Battendants@goldenbeach.us
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Kevin Cherizard	Parks & Recreation Attendant	Battendants@goldenbeach.us
Philome Jacques	Parks & Recreation Attendant	Battendants@goldenbeach.us
Cem Topacioglu	Recreation Staff Member	

Fiscal Health

Maria Camacho	Finance Director	Mcamacho@goldenbeach.us
Ingrid Gooden	Senior Accountant	Auditor@goldenbeach.us
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ALL STAFF DIRECTORY BY DEPARTMENT

Operations Management

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Hanner Ardila	File Clerk	Hardila@goldenbeach.us
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TBD	Building Inspector	
Jan Pierre Perez	Chief Mechanical Inspector	
John Lindgren	Chief Plumbing Inspector	
Carlos Sosa	Chief Electrical Inspector	soselectricl@aol.com
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Nohuberto Garcia Torres	Facilities & Streets Maintenance Manager	Ngarcia@goldenbeach.us
Brian Phillips	Municipal Service Worker	
Carlos Vina Pinero	Municipal Service Worker	
Derek Cardoza	Municipal Service Worker	
Emilio Gonzalez	Municipal Service Worker	
Johnny Lucien	Municipal Service Worker	
Jose Hernandez Pinero	Municipal Service Worker	
Keniel Jackson	Municipal Service Worker	
Khaljiah Reaves	Municipal Service Worker	
Lloyd Ruddison	Municipal Service Worker	
Reynaldo Mundle	Municipal Service Worker	
Ronald Leigh	Municipal Service Worker	
Jerome Scott	Part-Time Municipal Service Worker	
Joe Scott	Part-Time Municipal Service Worker	
Ken Jones	Part-Time Municipal Service Worker	
Vivian Austin	Part-Time Municipal Service Worker	
Armando Perez Morales	Custodian	
Lourdes Velasquez	Custodian	
Vianny Velasquez	Custodian	

ALL STAFF DIRECTORY BY DEPARTMENT

Public Safety

Rodolfo Herbello	Chief of Police	Rherbello@goldenbeach.us
Patricia Bocio	Executive Assistant to the Chief	Pbocio@goldenbeach.us
Yovany Diaz	Police Captain	Ydiaz@goldenbeach.us
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Ryan Kramer	Public Service Aide	Substation2@goldenbeach.us
Chad Turnipseed	Lifeguard	Cturnipseed@goldenbeach.us
Joe Taylor	Part-Time Lifeguard	
John Fialkowski	Part-Time Lifeguard	Jfialkowski@goldenbeach.us



1929 -



5
YEARS

2024





1929 - 2024



THE TOWN OF GOLDEN BEACH • 2024-2025 FISCAL BUDGET