

25/26 FISCAL BUDGET

CONNECTED THROUGH WELLNESS





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

2025-2026 ADOPTED OPERATING & CAPITAL BUDGET



TOWN COUNCIL

Mayor Glenn Singer

Vice Mayor Judy Lusskin

Councilmember Jessie Mendal

Councilmember Kenneth Bernstein, Esq.

Councilmember Bernard Einstein, Esq.

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**

FOR THE FISCAL YEAR BEGINNING

10 | 01 | 2024

Christopher P. Morill

EXECUTIVE DIRECTOR





MESSAGE FROM THE MAYOR

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

It has been a great honor and privilege to serve as your Mayor for the past 20 years, and I would like to express my full support for the Operating and Capital Budget that the Town Manager is recommending. Once again, even with increased expenses due to inflation and salary competitiveness, we were able to keep the millage rate at 8.4 mills for the eleventh consecutive year. To be able to maintain the same millage rate for eleven straight years is a very significant accomplishment for us as a Town.

**THE TOWN HAS CONTINUED TO GROW, WITH
ASSESSED VALUES CURRENTLY STANDING AT
A VERY HEALTHY \$2.086 BILLION.**

Know that my fellow council members and I are fully committed to protecting and bringing the highest value to your investment here in Golden Beach. That being said, we are continuously finding ways to manage our expenses to have the most beneficial impact on our community. In doing so, we have remained financially prudent and stable while continuing to grow our fund balance.

As we begin this new fiscal year, I would like to take a moment to look back at some of our more notable accomplishments from the previous year. The highlight being the groundbreaking of our new state-of-the-art Wellness Center that was held on May 20th. We had a wonderful ceremony commemorating the beginning of this next chapter for the Town. In addition to that, we completed our new tennis and pickleball courts which are consistently in high demand. A three-year FOP contract was finalized for our police force, one that is competitive and fair for all our men and women in blue. Work was completed on all our pump stations, and we are addressing any outstanding flooding and standing water concerns. Some additional amenities were added that we felt would be a great addition for our residents to utilize, including a Bocce Ball Court in North Park and two Putting Greens in South Park.

This upcoming year we have a lot of exciting projects planned. One of which will be our new wayfinding system along A1A which will provide us with an all-around elevated and cohesive design. Work is also underway on our new auxiliary building for our public works and police departments that will provide them with a better facility to work from.

LASTLY, I AM HAPPY TO NOTE THAT WE ARE DILIGENTLY WORKING TOWARDS DELIVERING ON OUR COMMITMENT TO HAVE OUR NEW WELLNESS CENTER PROJECT COMPLETED BY THE END OF 2026.

I would like to extend a heartfelt thank you to everyone for their continued support and trust in me, and my fellow Councilmembers, to keep the best interests of the Town and residents at the forefront of our priorities. I am beyond proud of all that we have accomplished this past year, and I look forward to reaching many more milestones together in the future.



GLENN SINGER

Mayor



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INTRODUCTION

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WELLNESS





READER'S GUIDE

The Fiscal Year 2025-2026 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, 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 2025-2026 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, the budget process, 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.

COMMUNITY ENGAGEMENT DEPARTMENT

This section provides an overview of the Community Engagement Department of the Town. This newly created Master 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 section provides an overview of the Public Safety Department. Although not new, this Master Department has taken on a new role/responsibility focused on 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 new Mega-Department undertakes the daunting task of overseeing and managing all aspects of the Town's infrastructure and facilities. Within this Department are the following divisions: Building & Zoning, Public Works, Facilities and Streets Maintenance, and management of both the Capital Projects and Stormwater Funds.

FISCAL HEALTH DEPARTMENT

This section provides an overview of the Fiscal Health Department. Although not a new Department, this Master Department has been finetuned to address all aspects of the financials of the Town. Within this Department, the Chief Financial Officer and staff will oversee the following sub-sections that comprise the Finance Division: 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



Judy Lusskin
VICE MAYOR



Jessie Mendal
COUNCILMEMBER



Kenneth Bernstein
COUNCILMEMBER



Bernard Einstein
COUNCILMEMBER

CHARTER OFFICERS



Lissette Perez
TOWN CLERK



Alexander Diaz
TOWN MANAGER



Stephen 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 oceanfront 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 96 years ago in 1929 and is among the oldest municipalities in Miami- Dade County.

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 390 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, eight 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 Town was founded, and has remained, one of purely single family homes. Presently, the Town has a total of 390 existing single-family residences, 17 of which are vacant lots. The single-family residents are distributed as follows:

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

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

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 390 single family homes, eight 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 over 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), Building & Zoning Department, Public Works Department, Roads and Street Department, Parks and Recreation Department, Code Enforcement Office, Town Clerks Office, Human Resources Department, Finance Department, Resident Services Department, and Capital Improvement Projects 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. And 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 canal 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.

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.

96 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 close to \$70 million in Capital Improvement Projects.

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 \$2.086 billion**.

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

Civic Center Complex Masterplan

To meet the communities growing need for added amenities and a centralized hub for events and gathering spaces, the Administration birthed the Civic Center Complex Masterplan creating a centralized location in Town housing the Municipal building, Recreational Offerings, Police Department, and soon the State-of-the Art Wellness Center.

Wayfinding System

The Town updated the existing Town Welcome markers to create an official wayfinding system for Golden Beach, providing distinguishing features at the northernmost and southernmost ends of Town to denote when a traveler has entered the Town of Golden Beach. This is just the first part of an anticipated Civic Center Complex Wayfinding system.

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 & Pump Station Improvements

Drainage continues to be 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. In addition, the Tweddle Park Pump Station Retrofit Project was completed, part of which was funded through grant dollars, which fixed a number of age-related issues to the oldest pump station in Town.

Beach Pavilion

Renovations and upgrades continue to occur at the Town's historic Beach Pavilion, which included resurfacing and restoration of the Pavilion structure, upgraded bathroom facilities and added recreational amenities for the enjoyment of residents and their guests.

Emergency call boxes

As part of the Town's "Building a Safer Community" initiative, emergency call boxes were installed in our most active areas, giving residents immediate access to contact 911.

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.

Just a year after the unveiling of the Civic Center, the Town has already finalized the design and entered into the preconstruction phase of the highly anticipated Wellness Center Project which will be housed in the location of the original Town Hall facility. The Wellness Center groundbreaking ceremony was held in May of 2025, coinciding with the Town's 96th Anniversary Celebration of incorporation. The Wellness Center will provide a healthy setting for residents to gather and spend quality time together. Completion of the project is expected to take place at the end of 2026.

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.





ORGANIZATIONAL CHART

RESIDENTS

TOWN COUNCIL

Glenn Singer
MAYOR

Judy Lusskin
VICE MAYOR

Kenneth Bernstein, Esq.
COUNCILMEMBER

Bernard Einstein, Esq.
COUNCILMEMBER

Jessie Mendal
COUNCILMEMBER

Lisette Perez
TOWN CLERK

Alexander Diaz
TOWN MANAGER

Stephen Helfman
TOWN ATTORNEY

Linda Epperson
ASSISTANT
TOWN MANAGER

Lisette Perez
TOWN CLERK /
H.R. DIRECTOR

Maria D. Camacho
DIRECTOR
OF FINANCE

Rodolfo Herbello
POLICE
CHIEF

OPERATIONS MANAGEMENT

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

COMMUNITY ENGAGEMENT

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

FISCAL HEALTH

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

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.

The Town Administration has created a unique organizational structure to provide the highest level of service to the community through Super Departments, including varied divisions of government within their prevue.

This alignment of services allows the Town of Golden Beach employees to better meet the needs of the community, embracing the following core values:

fast & direct

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

clear & effective

You, the residents, 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 continue to enhance the way 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 2024-2025

INITIATIVES

The coming 2025-2026 Fiscal Year will usher in continued growth and accomplishments for the Town of Golden Beach. The Town for years has 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.

Now that the Town has broken ground on a state-of-the-art Wellness Center facility, the framework has been set for the 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 amenities from Municipal Services, Recreational Offerings, and Law Enforcement/Security Services to provide residents with a one-stop location for all their Town Administrative 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 overlapping services and functions. These structural re-alignments will help organize the various aspects of city 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 2024-2025 we furthered our commitment to make the necessary enhancements to create a blueprint for what the future of Golden Beach will 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, completion of new tennis courts and the addition of pickleball courts (part of the ongoing Reimagined Tweddle Park project), 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 that 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 \$2.086 billion; the Town broke ground on the new, state of the art Wellness Center building; continued to make progress on the highly anticipated Reimagined Tweddle Park Project; and increased recreational offerings such as adding a Bocce Court and Putting Green in North and South Park, respectively.

As we move forward, FY 2024/2025 provided the foundation and framework for the Town to continue to grow and meet the demands of tomorrow. Here is more of what FY 2024/2025 looked like:

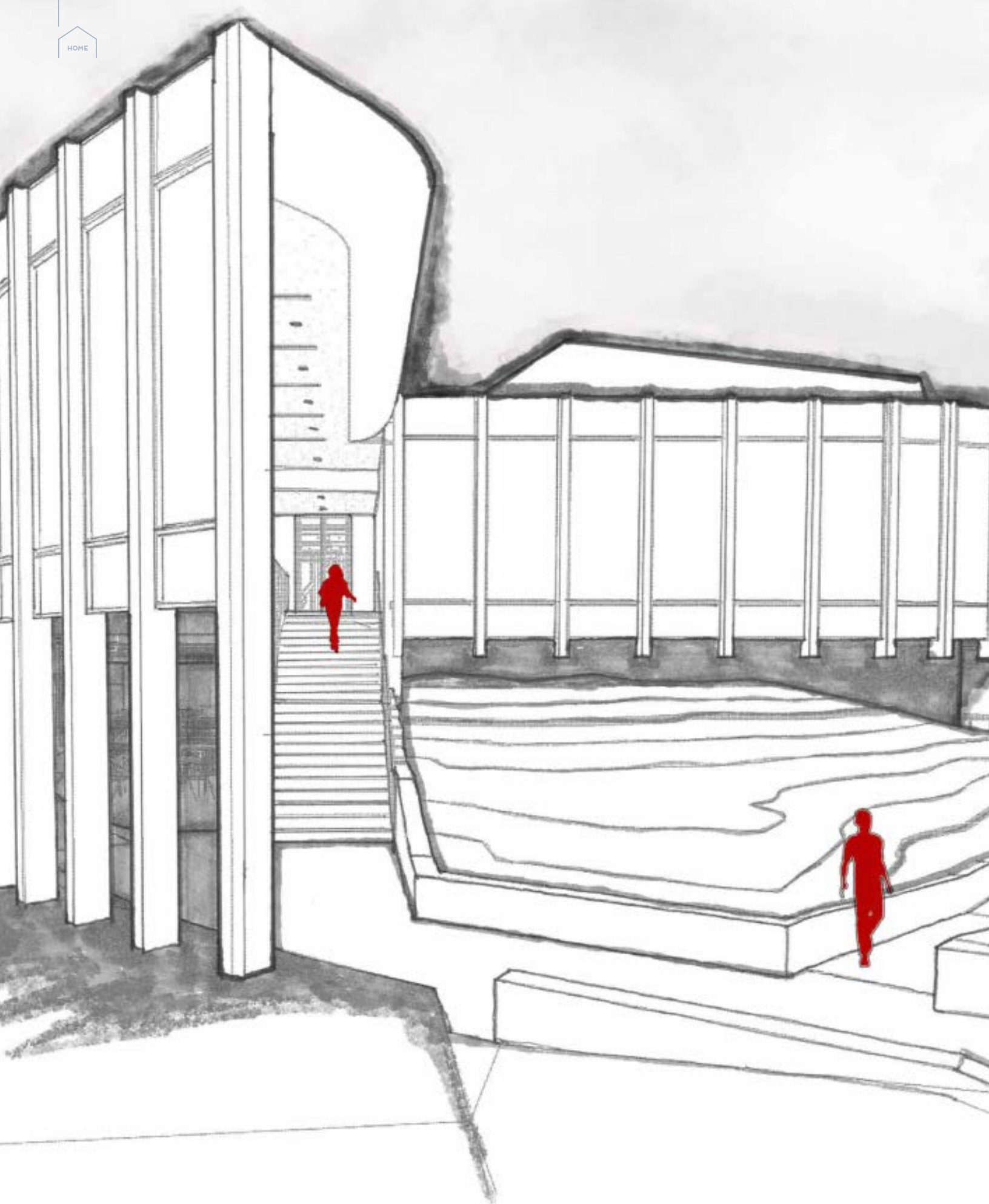
- Mayor Singer was re-elected (unopposed) for another two-year term as the Mayor of Golden Beach. Also unopposed and re-elected for another four-year term was Vice Mayor Judy Lusskin. Newcomer, Councilmember Jessie Mendal, was also elected unopposed for her first four-year term to serve on the Town Council. The Town held a beautiful Swearing-In Ceremony at the beach pavilion for the three elected members of the Town Council. Judge Robert Luck officiated the ceremony – his third time officiating a swearing-in ceremony for the Town. The Town also paid tribute to outgoing Councilmember Jaime Mendal, for his dedicated eight years of service to the Town Council.
- The end of an era officially took place with the demolition of the Town Hall building. The building was an icon of the Town, spanning more than 70 years. It once housed the Town's onsite jail and was the meeting place for a number of Council's and Town elections throughout the years.
- The Town broke ground on the new state-of-the-art Wellness Center building, holding a Groundbreaking Ceremony, partnered with the celebration of the Town's 96th Anniversary of Incorporation. The Town Council, via Resolution 2998.25, awarded the Wellness Center Construction project to John Bell Construction, Inc. They issued a Request for Proposal for the project, and while working alongside the Resident Selection Committee determined that John Bell Construction, Inc. was the most qualified firm to complete the project. Groundwork is well underway on the project, with the installation of pilings and framework. The expected completion date is the end of 2026.
- The Town's Police Department hosted the Commission for Florida Law Enforcement's Accreditors in the hopes of being successfully reaccredited for another three year period.
- Council approved, via Resolution 3022.25, the construction and installation of the Ocean Boulevard Wayfinding System. By repurposing the Town's existing entry and exit features on Ocean Boulevard, the Administration was able to provide considerable savings to the project by no longer needing to provide construction drawings and new permits for the installation. The new features will be in line with the current aesthetics of the Town and provide an understated elegance to visitors and residents alike, as they enter and exit the Town's boundary lines.
- The Town is in the final implementation stages of the Townwide Closed Circuit Television System installation. The council approved, via Resolution 2992.25, installing and activating additional cameras, in places where it was determined that there were deficiencies in monitoring, such as the pedestrian entry gate from the Civic Center garage area and the northeast corner of the tennis courts. Council also approved, via Resolution 3017.25, a job order contract with several vendors to finalize the camera installation on Ocean Boulevard that had been delayed due to statutory and permitting needs from the State for over three years. A major accomplishment in completing the Town's security infrastructure on AIA.

- The Townwide Park's Masterplan continues to grow and expand. This past fiscal year the Council approved, via Resolution 3011.25, the construction of a privacy wall at Tweddle Park and at the West Lot on The Strand Avenue to enhance security measures and maintain aesthetic consistency throughout the Town. In addition, via Resolution 3018.25, the Council approved the addition of a Bocce Court in North Park and two Putting Greens in South Park. The Reimagined Tweddle Park already houses three full size tennis courts, and two pickle ball courts, with work already started on adding a junior basketball court, a padel court, expanded dog parks, and a new "wow" children's park that will now include recreational offerings for older children as well as a "tot" lot area.
- The Town's historic beach pavilion saw some added amenities and upgrades this fiscal year, with the addition of turf and a number of stand-alone offerings for children such as splash pads and life-size boardgames.
- Security efforts were also heightened in the Town's beach area. The Council approved, via Resolution 3005.25, the establishment of hours of operation for the Town's beach. All beaches within the Town are closed to the public daily between the hours of 10:00 p.m. and 6:00 a.m. To assist with these measures and enhance public safety, the Town installed retractable fencing systems on the seaside of Ocean Boulevard at both the North and South ends of Town.
- After more than 25 years with the same outdated accounting software system, the Town Council approved, via Resolution 3015.25, the purchase and implementation of a new Finance Department software system, Aclarian, a Florida based company founded by former members of the Florida Government Finance Officers Association (FCFOA). The software will modernize the department's functions, enhancing internal controls, efficiency and compliance with current financial standards.
- The Town Manager, along with Mayor Singer, successfully negotiated the three-year renewal of the Town's current FOP contract with our Union Police Officer employees. The contract brings the Town's police department in line with the current employment standards of our neighboring communities and makes the Golden Beach Police Department a competitive employer in the South Florida law enforcement market. The contract will run from October 1, 2025 through September 30, 2028.
- The Town signed a contract for a \$850,000 grant for our Civic Center Stormwater Drainage/Retaining Wall Project. These funds will assist the Town in its effort to construct and install a retaining wall for the management of stormwater and tidal flooding.
- The Town Council approved Mutual Aid Agreements with several 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 a new access control barrier gates for the Town and parking areas to enhance the Town's outdated security system.
- Council approved, via Resolution 3021.25, the General-Purpose Financial Statement for Fiscal year 2023-2024 – after more than 18 years with Keefe, McCullough & Co., LLP this year the Town's annual audit was conducted by Caballero, Fierman, Llerena & Garcia, LLP.

- The Town Council approved, via Resolution 2995.25, approved change orders to the Tweddle Park Pump Station Retrofit Project. These necessary project change orders addressed uncertainties regarding the site conditions that were encountered after the bid submittal to Southeastern Engineering, Inc. Part of the costs for the project have 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 Council approved a number of code revisions as well as comprehensive plan amendments to clean up the rules governing the Town to be consistent with current standards and state mandated requirements.
- The Town Council approved the purchase of a new Marine Patrol Vessel to replace the Town's current aging and weathered marine patrol boat. The new vessel will enhance our marine response capabilities, reduce maintenance and operational strain, and allow our officers safely and efficiently navigate in all local waterways.
- At the end of 2024 through July of 2025 the Town deployed two portable CCTV camera systems along Ocean Boulevard while ongoing discussions were underway with the State to get permanent camera poles installed. The Town also purchased one of the portable CCTV systems.
- On February 21, 2025 the Town Manager welcomed several distinguished guests from neighboring municipalities as he hosted the Miami-Dade City & County Managers Association (MDCCMA) monthly luncheon for the first time in the Council Chambers.
- The Town Council approved Ordinance 609.25 to amend the Town of Golden Beach Employees' Pension Plan to establish a minimum annual benefit amount of \$63,000 for a police officer service-incurred disability benefit as a result of a catastrophic event in the line of duty.
- The Town Council approved Ordinance 610.25 which amends the Town of Golden Beach Employees' Pension Plan, aligning it with the terms of the newly negotiated Collective Bargaining Agreement (CBA) with the Police Union, to formalize changes in compensation calculation methods for employees hired before and after October 1, 2009.
- The Town Council approved, via Resolution 3023.25, 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 was awarded the Distinguished Budget Award for the 2024-2025 Fiscal Year Budget. The Town has received this designation for over 15 years in a row.

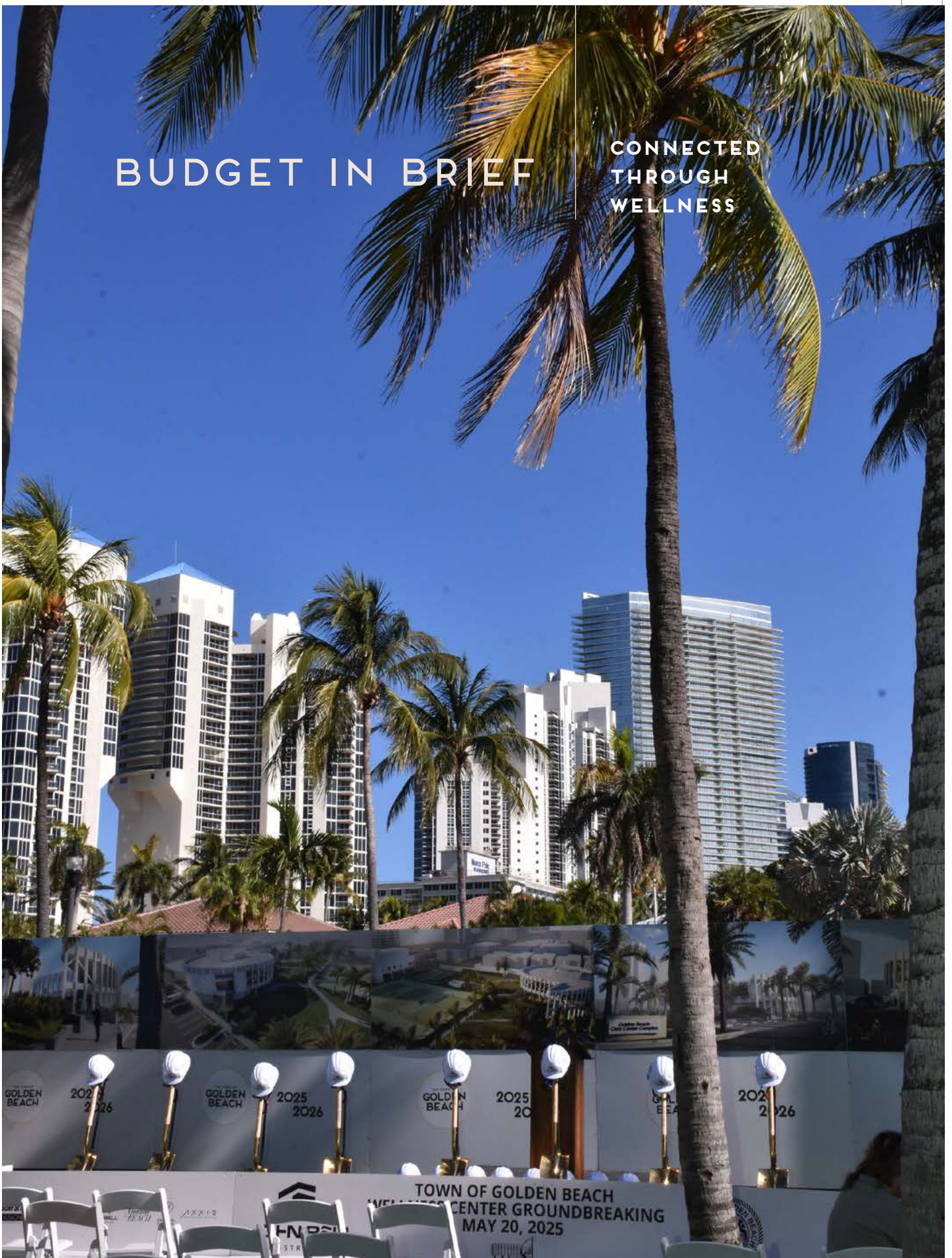
The Town has been able to accomplish a number of goals both personal and Townwide, with very limited and at times very little resources, because we are FOCUSED ON YOU!

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.



BUDGET IN BRIEF

CONNECTED
THROUGH
WELLNESS





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 probably 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 2025-2026 in accordance with our TRIM (Truth in Millage) guidelines, which is no increase from the last ten 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 2025-2026 Budget was presented to the Town Council at its September 16, 2025 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, 2025	Miami-Dade County Property Appraiser	N/A	Estimated of Taxable Value (DR-from Property Appraiser)
June 2025	Town Manager	N/A	Departmental budget review meetings begin.
June 2025	Town Manager	N/A	Preparation of budget document for presentation to Council
Tuesday, June 17, 2025	Town Clerk	6:00 PM	Regular Town Council Meeting to Ratify the Maximum Proposed Millage.
Tuesday, June 17, 2025	Town Manager	6:00 PM	Adopt resolution setting proposed millage rate for Fiscal Year 2025-2026 and setting public hearing dates. (TRIM Notice)
Tuesday, July 1, 2025	Miami-Dade County Property Appraiser	N/A	Certification of Taxable Value (DR-420) Received from the Property Appraiser
Friday, August 1, 2025	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
Monday, August 4, 2025	Finance Director	N/A	DR-420 Due to the Property Appraiser's Office.
Sunday, August 24, 2025	Miami-Dade County Property Appraiser	N/A	Notice of Proposed Tax Bill and Public Hearing Dates (TRIM Notice)
Wednesday, September 3, 2025	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 12, 2025	Town Clerk	N/A	Advertise final millage rate and final budget hearing.
Tuesday, September 16, 2025	Town Council Town Manager	6:00 PM	Special Town Council Meeting and Adoption of Final Millage & Final Budget.
Friday, September 19, 2025	Town Manager	5:00 PM	Deadline for returning final millage rate to Property Appraiser and Tax Collector.





BUDGET MESSAGE FROM THE TOWN MANAGER

09.16.2025

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 2025-2026 OPERATING AND CAPITAL BUDGET

It is my honor to present the Proposed Budget for Fiscal Year 2025–2026. This budget reflects our collective vision to preserve the unique charm of Golden Beach while continuing to invest in the priorities that enhance the quality of life for our residents. I am pleased to report that the Town's total assessed property value now exceeds \$2 billion, a testament to the strength of our community and the sound policies adopted by this governing body.

While this growth results in a fair and notable increase in projected revenues, I am committed to long-term financial sustainability. Accordingly, we will maintain a combined 8.4 mills (millage rate -for the eleventh consecutive year), and \$700,000 of the new revenue will be reserved to grow the Town's Fund Balance, ensuring that we maintain the financial flexibility necessary to weather future challenges and preserve our Aa2 strong bond standing.

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 2026, beginning October 1, 2025. A user-friendly electronic version of the Proposed Budget is available on the Town's website at www.goldenbeach.us.

This budget reflects the policy direction and priorities set by the Town Council through our meetings and ongoing dialogue, as we work together to realize the full potential of Golden Beach. With your leadership and support, we continue to advance toward a safer, more beautiful community—one that delivers excellence in municipal services and achieves results guided by Organizational Excellence and Financial Stability.

The FY 2026 total Proposed Operating Budget for all funds is \$28,592,943 including balances and transfers. This is approximately \$1.2 million more than the FY 2025 Adopted Budget of \$27,316,424.

The FY 2025/2026 Budget allows the Town to fund its General Fund commitments including wages, insurances, and investments in infrastructure. The Proposed Budget also invests in the Town's priorities and lays the foundation for a financially sustainable future.

The Fiscal Year 2026 budget in brief calls for:

- Implementation of the New FOP Contract - 6 employees saw a \$20,000 increase to base salary, and an average of \$9,800 increase to base salary for the remaining police officers
- Executive Team Salary Study Adjustments (approximately \$91,000 above the 5%)
- A 5% Cost of Living Adjustment to all General Employees
- A concerted effort to grow our General Fund Reserves by setting aside \$700,000 in new revenues
- Dedicated \$527,930 for Capital Projects of the new revenues and not Fund Balance as in prior years
- It calls for a 12% increase to our prior year insurance budgets (Health, Dental, Vision, Life, Short/Long Term Disability)
- This year, we have accounted for the true costs of the ever-growing subscriptions and fees that we pay for emails and online software programs

This budget has been crafted with great care and deliberation during a time of significant global uncertainty. Across the world, longstanding and emerging conflicts continue to shape the international landscape—including the war in Ukraine, heightened tensions involving the United States and Iran, and the ongoing conflict in the Middle East between Israel and Hamas. These global events, combined with inflationary pressures and shifting trade dynamics, contribute to a climate of caution that impacts both international stability and domestic economic planning; even for our small Town.

Taking into account the global state of affairs, fiscal responsibility and prioritization are not just prudent—they are essential. Now is not the time for unnecessary spending or investments that do not directly serve our residents' safety and quality of life.

**IT IS WITH THIS UNDERSTANDING THAT I PRESENT
A BUDGET FOCUSED ON WHAT MATTERS MOST:
SECURITY, RESILIENCE, AND THE LONG-TERM
SUSTAINABILITY OF OUR COMMUNITY**

A FOCUS ON SECURITY

Golden Beach has always been a sanctuary for our residents, a place where families can feel safe and secure. This year, we have taken bold steps to preserve and strengthen that legacy of safety. Recognizing the challenges that police departments across the state and nation are facing in recruiting and retaining qualified officers, we have implemented the largest police contract in the Town's history. This contract not only ensures that our officers are compensated competitively but also secures the stability and continuity of our public safety team in an increasingly competitive market.

Two key police positions that have remained vacant will be filled this year, enhancing our operational readiness. We are also proud to report that every one of our Town's security cameras will finally be operational, ensuring that we maximize our investment in technology to deter crime and support investigations.

Additionally, we have made critical investments in our Marine Patrol capabilities, including the acquisition of a second marine patrol boat—an agile, \$300,000 vessel that significantly enhances our ability to safeguard our waterways. This second boat gives us greater flexibility and ensures that Golden Beach remains a community protected from both land-based and maritime threats.

Our commitment to security extends beyond policing. This budget provides the resources necessary to maintain and upgrade our infrastructure in ways that directly support public safety, such as the implementation of retractable bollards at The Strand entrance, that will rise at night to create an added layer of deterrence and crime prevention. We will continue to ensure our guardhouse, street lighting, and access control systems meet the highest standards.

STRENGTHENING OUR ORGANIZATION

This year's budget reflects our commitment not only to public safety but also to organizational excellence. One of Golden Beach's greatest strengths is the dedication and longevity of its team. Most of our senior staff members have served the Town for 20 years or more. Their commitment is unmatched, and institutional knowledge – irreplaceable. In many cases, these individuals wear five to seven hats.

Unlike larger municipalities, where entire departments are staffed to manage individual service areas, many of our team members provide cross departmental services, often holding the functional responsibilities of several roles that, in other cities, would require several employees.

RECOGNIZING AND RESPECTING OUR WORKFORCE

By investing in our people, we are investing in the future of Golden Beach—ensuring we have the expertise, stability, and resilience to navigate both everyday challenges and extraordinary events. This is about fairness, retention, and maintaining the high standards that our residents rightfully expect.

Historically, many of our senior staff members have been underpaid—earning \$50,000 to \$60,000 less than their counterparts in comparable cities, particularly municipalities like Indian Creek. This year's budget takes a meaningful step toward correcting that disparity. After careful analysis and benchmarking against neighboring communities, we have raised the compensation of our executive team members to ensure that all key staff positions earn a minimum of \$150,000 annually. By adjusting compensation, we are not only aligning pay with responsibilities—we are also paying long-overdue respect to the extraordinary dedication, versatility, and professionalism that our staff has shown year after year. This is not just about fairness. It's about sustainability. Retaining and attracting top-tier talent requires that we be competitive, especially in a market where qualified public sector professionals are increasingly difficult to find.

As we re-evaluated the monetary disparities of our Executive Staff members, we also took into account the effects of increasing inflation across the board. That is why this year's budget proposal provides a 5% Cost of Living Adjustment to all General Employees.

This budget ensures that we honor the value of our people and preserve the high standards of service our residents expect and deserve.

BUILDING FISCAL RESILIENCE

This year's budget sets aside **\$700,000 to build our Fund Balance**—a critical step toward ensuring that we have the resources necessary to respond to emergencies without relying solely on external assistance.

In addition, we have allocated \$529,000 in new revenue to fund capital improvement projects, marking the first time in over five years that we are using new revenues, rather than drawing from the Fund Balance to finance capital investments. This strategic approach allows us to leave the Fund Balance untouched, creating the conditions for it to grow more substantially.

By cutting waste, sharpening our spending priorities, and committing to greater financial discipline, this budget makes a very deliberate and concerted effort to grow our cash reserves and reinforce our long-term fiscal strength. The combined \$1.2 million investment into reserves and capital—funded entirely by new revenues—is a substantial allocation, especially considering the overall size of our budget.

OUR INVESTMENTS IN RESERVES AND OUR PRUDENT APPROACH TO BUDGETING WILL HELP ENSURE THAT GOLDEN BEACH IS READY TO MEET FUTURE CHALLENGES HEAD-ON—WHETHER THEY COME IN THE FORM OF STORMS, FLOODING, OR OTHER UNFORESEEN CRISES.

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).

A Disciplined, Priority-Driven Budget

This proposed budget reflects a clear-eyed understanding of our priorities:

- **Public Safety First:** Our largest-ever investment in policing, expanded marine patrol, fully operational camera systems, and the filling of key vacancies all underscore our commitment to security.
- **Competitive Workforce:** Raising our executive compensation levels ensures that we continue to have the best people at the helm, managing our Town with skill and dedication.
- **Emergency Preparedness:** By growing our reserves, we are positioning Golden Beach to be self-reliant and resilient in the face of disasters.
- **Fiscal Prudence:** In a time when the world economy is under strain, this budget avoids unnecessary spending and focuses on our resources where they are most needed.
- **Infrastructure Maintenance:** As the building phase of our Capital Projects comes to a close, we enter a new chapter of maintenance and preservation of all of the infrastructure that has been put in place.

FINAL THOUGHTS

The world may be unpredictable, but Golden Beach remains steadfast in its mission: to provide a safe, beautiful, and welcoming community for all who call it home. This proposed budget reflects our shared values, our collective resilience, and our determination to meet this moment with strength and purpose.

It addresses the Town Council's highest priorities for the upcoming fiscal year, positions the Town for long-term financial stability, and makes the strategic investments needed to ensure Golden Beach remains an exceptional place to live, work, and raise a family.

I am deeply grateful to our incredible Town staff for their daily commitment to excellence and their support throughout this comprehensive and transparent budget process. In particular, I would like to thank Town Clerk Lissette Perez and Director of Finance Maria D. Camacho for their hard work and dedication in developing this year's Operating and Capital Budget.

I also extend my sincere appreciation to the Mayor, Vice-Mayor, and Town Councilmembers for your steadfast leadership and vision during these challenging times. Your support and guidance continue to shape a stronger, more vibrant future for our Town.

Thank you for allowing me the privilege of serving as your Town Manager. I remain as committed to this community today as I was in 2007 when I first joined the Town, and I look forward to working together in the months ahead as we bring this budget to life.

Respectfully Submitted,



ALEXANDER DIAZ

Town Manager



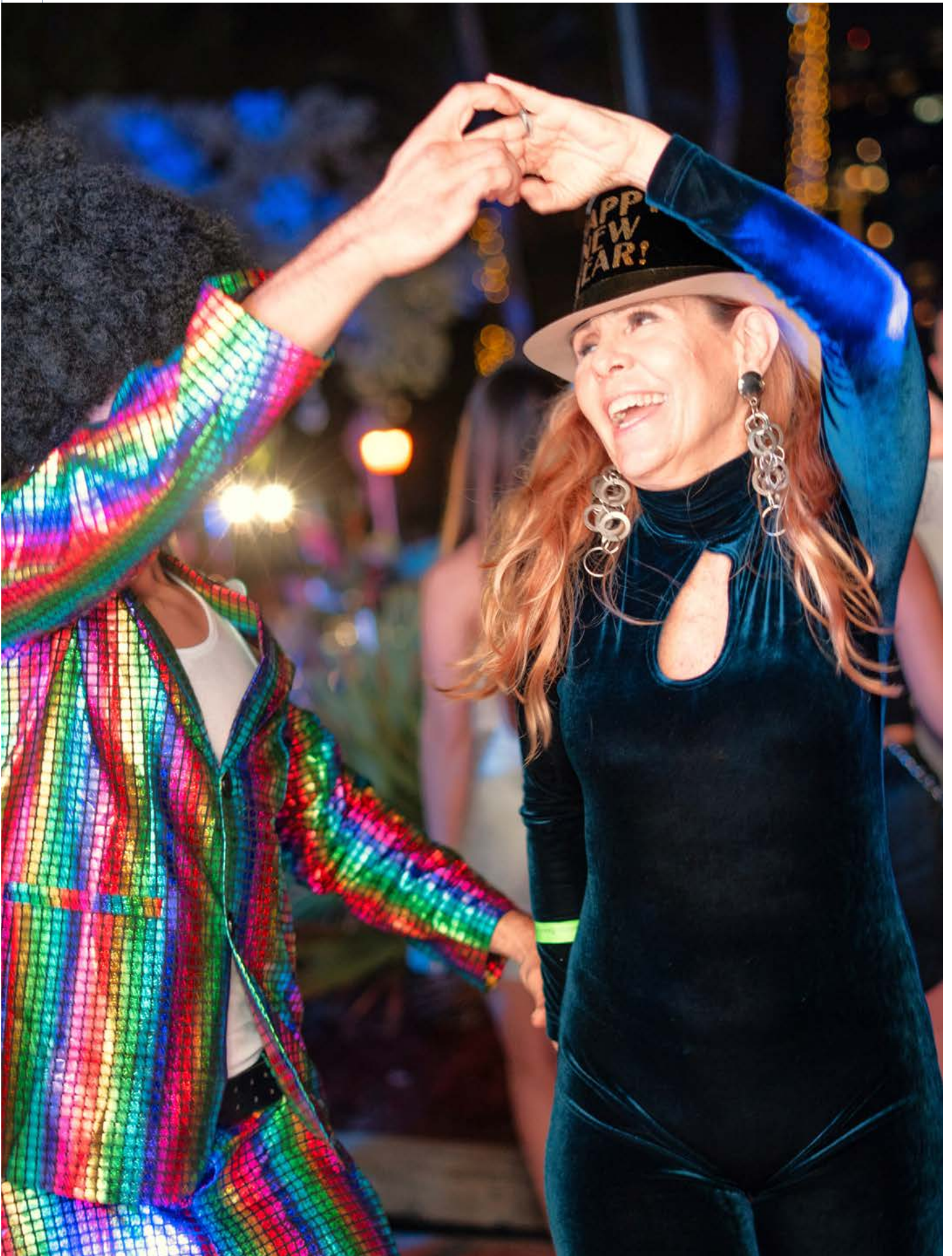


BUDGET OVERVIEW

CONNECTED
THROUGH
WELLNESS

2025

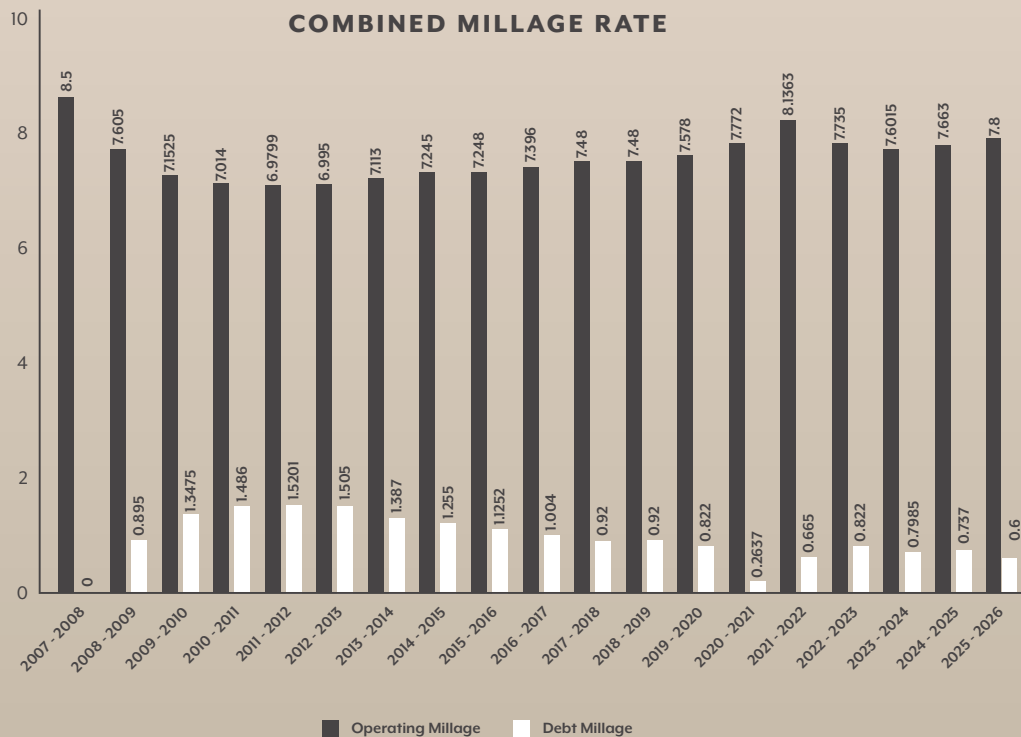




ADDENDUM TO THE TOWN MANAGER'S MESSAGE

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.



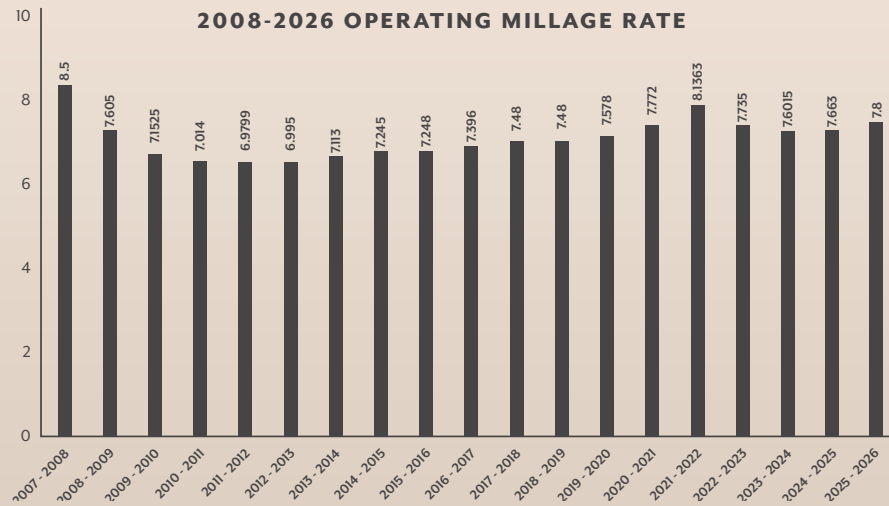
The 7.6630 operating millage, which at 95% will generate \$15,463,137 for the General Fund Budget.

THE PROPOSED MILLAGE RATES FOR FISCAL YEAR 2025-2026

General Operating 7.8000 (7.6630 last year, 0.1370 increase)

Voted Debt Service 6000 (.7370 last year, 0.1370 decrease)

Total 8.4000



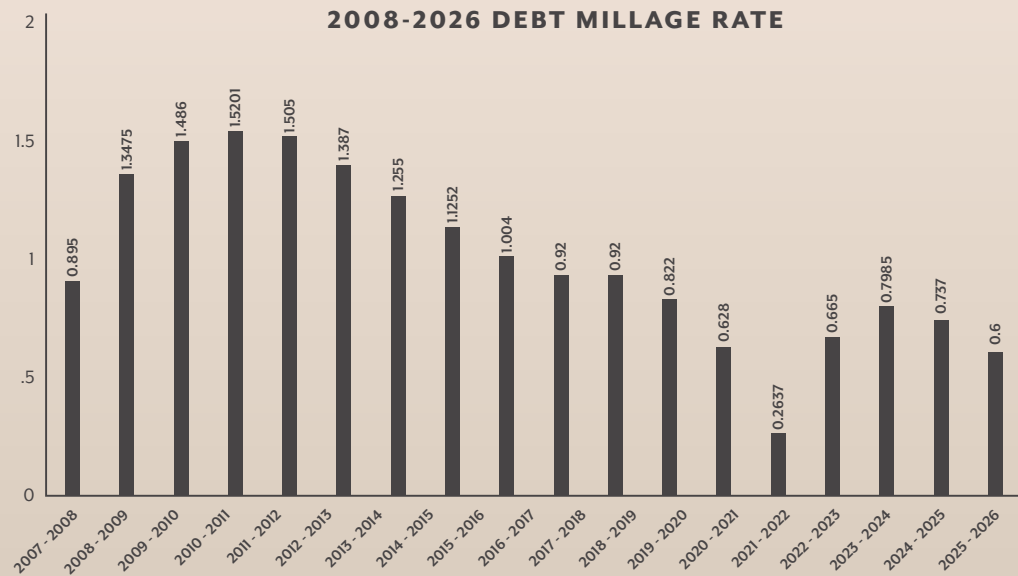
YEAR	ASSESSED VALUE	OPERATING MILLAGE	AD VALOREM REVENUES
2007-2008	705,403,202	8.5	\$5,995,927
2008-2009	727,052,005	7.605	\$5,529,230
2009-2010	712,373,295	7.1525	\$5,095,250
2010-2011	644,237,679	7.014	\$4,518,683
2011-2012	630,682,606	6.9799	\$4,402,101
2012-2013	633,839,127	6.995	\$4,433,704
2013-2014	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
2025-2026	2,086,793,109	7.8	\$16,276,986

** State law permits that we budget only 95%, thus, \$15,463,137 is available for budgeting purposes

The Town's total taxable assessed value grew to \$2,086,793,109 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 .600 debt service millage, which at 95% will generate \$1,253,300 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
2025-2026	2,086,793,109	0.6	\$1,252,076

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
- Increasing the crown of the road on Golden Beach Drive
- Beach Pavilion Modernization
- A-1-A Tree Lighting Replacement
- Modernization of the Police Substation

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 2023-2024 Fiscal Year the Town's General Fund Balance sat at a strong \$6,189,264.

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 2025-2026.

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:

\$2,578,238 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.

\$710,513 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.

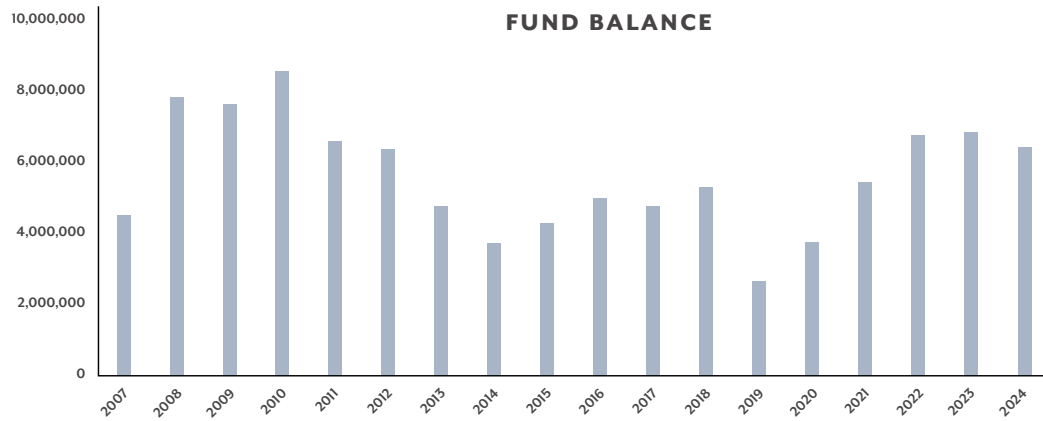
\$460,000 is committed for Pension reserves.

\$235,000 is committed for Health Insurance for future unforeseen liabilities.

\$500,000 is assigned for Capital Projects funding.

\$1,705,513 are un-restricted and available for future allocations.

Bringing the audited Fund Balance grand total to: \$6,189,264



FISCAL YEAR	FUND BALANCE	FISCAL YEAR	FUND BALANCE
2007	\$4,342,280	2016	\$4,817,781
2008	\$7,533,133	2017	\$4,576,119
2009	\$7,346,929	2018	\$5,102,047
2010	\$8,251,306	2019	\$2,566,933
2011	\$6,362,055	2020	\$3,627,364
2012	\$6,138,237	2021	\$5,232,215
2013	\$4,578,284	2022	\$6,527,113
2014	\$3,598,142	2023	\$6,581,063
2015	\$4,124,856	2024	\$6,189,264

*(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 2025-2026 Budget, below is a breakdown of the allocations:

Long Term Stormwater Fund Receivable	\$2,578,238
Restricted for Building Department Reserve	\$710,513
Committed for Pension Plan Liability	\$460,000
Committed for Insurance Liability	\$235,000
Capital Projects Funding	\$500,000
Unassigned	\$1,705,513
General Fund as stated in the FY 2023 final audit	\$6,189,264

Note to reader

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

LONG-RANGE FINANCIAL PLANS

		YEAR 1 2025-2026	YEAR 2 2026-2027	YEAR 3 2027-2028	YEAR 4 2028-2029	YEAR 5 2029-2030
GENERAL FUND						
Beginning Undesignated Fund Balance		1,705,513	1,705,513	1,635,802	965,660	(327,759)
REVENUES						
Ad Valorem Taxes	1%	15,463,137	15,617,768	15,773,946	15,931,686	16,091,002
Restricted	0%	-	700,000	600,000	500,000	500,000
Other Taxes	2%	212,251	216,496	220,826	225,242	229,747
Licenses and Permits	1%	1,656,100	1,672,661	1,689,388	1,706,281	1,723,344
Franchise Fees	1%	8,800	8,888	8,977	9,067	9,157
State Shared Revenue	1%	33,509	33,844	34,183	34,524	34,870
Charges for Services	2%	179,171	182,754	186,410	190,138	193,940
Assessment	0%	349,466	349,466	349,466	349,466	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%	172,107	173,828	175,566	177,322	179,095
Interfund Transfers	2%	100,000	102,000	104,040	106,121	108,243
Total Revenues		18,290,341	19,174,496	19,260,591	19,348,647	19,536,767
% Increase for revenue year to year			3.63%	3.63%	3.63%	3.63%
TOTAL REVENUES/ RESOURCES						
APPROPRIATIONS						
Personel Services	4%	9,971,458	10,400,316	10,846,329	11,310,182	11,792,589
Operating Expenses	3%	7,090,953	7,303,682	7,522,792	7,748,476	7,980,930
Unforeseen Expenses	3%	-	300,000	309,000	318,270	327,818
Capital Outlay	1%	1,227,930	1,240,209	1,252,611	1,265,138	1,277,789
Total Appropriations		18,290,341	19,244,207	19,930,732	20,642,065	21,379,126
% Increase for revenues year to year		3.63%	3.63%	103.57%	3.63%	3.63%
RESERVES						
TOTAL GENERAL FUND RESERVES		1,705,513	1,635,802	965,660	(327,759)	(2,170,118)

LONG-RANGE FINANCIAL PLANS

		YEAR 1 2025-2026	YEAR 2 2026-2027	YEAR 3 2027-2028	YEAR 4 2028-2029	YEAR 5 2029-2030
LAW ENFORCEMENT TRUST FUND						
Beginning Undesignated Fund Balance		7,597	7,597	1,374,604	1,868,969	2,384,846
REVENUES						
Other Revenues	3%	514,457	529,891	545,787	562,161	579,026
Transfer From Fund Balance		-	60,000	60,000	60,000	60,000
Total Revenues		514,457	589,891	605,787	622,161	639,026
% Increase for revenue year to year		31.96%	2.34%	2.36%	2.37%	2.37%
APPROPRIATIONS						
Personnel Services	3%	98,772	101,735	104,787	107,931	111,169
Operating Expenses	1%	415,685	419,842	424,040	428,281	432,563
Total Appropriations		514,457	521,577	528,827	536,212	543,732
% Increase for revenues year to year		2.34%	2.35%	2.36%	2.37%	2.37%
RESERVES						
TOTAL LAW ENFORCEMENT FUND RESERVES		7,597	75,911	152,871	238,820	334,114
DEBT SERVICE FUND						
Beginning Undesignated Fund Balance		164,094	164,094	164,094	164,094	164,094
REVENUES						
Voted Debt Service (Ad Valorem)		1,189,472	1,249,675	1,250,900	1,246,984	1,251,250
New Voted Debt Service		-	222,222	222,222	222,222	222,222
Transfer From Fund Balance		63,828	-	-	-	-
Total Revenues		1,253,300	1,471,897	1,473,122	1,469,206	1,473,472
% Increase for revenue year to year		12.72%	-0.09%	-0.09%	-0.09%	-0.09%
APPROPRIATIONS						
Operating Expenses		1,253,300	1,471,897	1,473,122	1,469,206	1,473,472
Total Appropriations		1,253,300	1,471,897	1,473,122	1,469,206	1,473,472
% Increase for revenues year to year		0.41%	0.01%	-0.12%	-0.26%	-0.26%
RESERVES						
TOTAL DEBT SERVICE FUND RESERVES		164,094	164,094	164,094	164,094	164,094

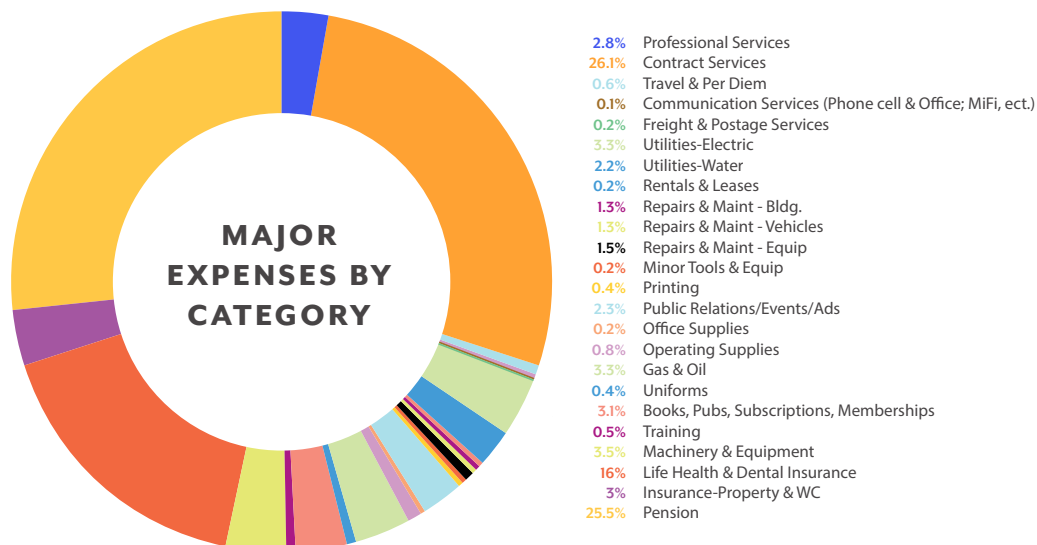
LONG-RANGE FINANCIAL PLANS

		YEAR 1 2025-2026	YEAR 2 2026-2027	YEAR 3 2027-2028	YEAR 4 2028-2029	YEAR 5 2029-2030
CAPITAL IMPROVEMENT FUND						
Beginning Undesignated Fund Balance		3,323,860	3,323,860	3,473,860	3,623,860	3,773,860
REVENUES						
State Grant Other Physical Environment		850,000	-	-	-	-
GF-519 CNB TRANSFER		334,814	-	-	-	-
G.O. Bond Proceeds		5,798,157	-	-	-	-
Transfer From General Fund		527,930	400,000	400,000	400,000	400,000
City National Note		-	-	-	-	-
Inter-Fund Transfer (LETF)		-	250,000	250,000	250,000	250,000
Capital Fund Reserves		-	-	-	-	-
Total Revenues		7,510,901	650,000	650,000	650,000	650,000
% Increase for revenue year to year		102%	9%	0%	0%	0%
APPROPRIATIONS						
Capital Outlay	3%	7,510,901	500,000	500,000	500,000	500,000
Total Appropriations		7,510,901	500,000	500,000	500,000	500,000
% Increase for revenues year to year		75%	7%	0%	0%	0%
TOTAL CAPITAL IMPROVEMENT FUND RESERVES		3,323,860	3,473,860	3,623,860	3,773,860	3,923,860
STORMWATER UTILITY FUND						
Beginning Undesignated Fund Balance		8,280,442	8,280,442	8,274,803	8,263,386	8,246,049
REVENUES						
Stormwater Utility Fees	1%	712,800	719,928	727,127	734,399	741,743
New Local Option Gas Tax	2%	10,044	10,245	10,450	10,659	10,872
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		-	-	-	-	-
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		1,538,784	1,053,894	1,069,281	1,084,950	1,100,909
% Increase for revenue year to year		2.26%	2.26%	2.26%	2.26%	2.26%
APPROPRIATIONS						
Operating	2%	1,023,944	1,044,423	1,065,311	1,086,618	1,108,350
Capital Outlay						
Total Appropriations		1,023,944	1,044,423	1,065,311	1,086,618	1,108,350
% Increase for revenues year to year		2.00%	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		8,280,442	8,274,803	8,263,386	8,246,049	8,246,049

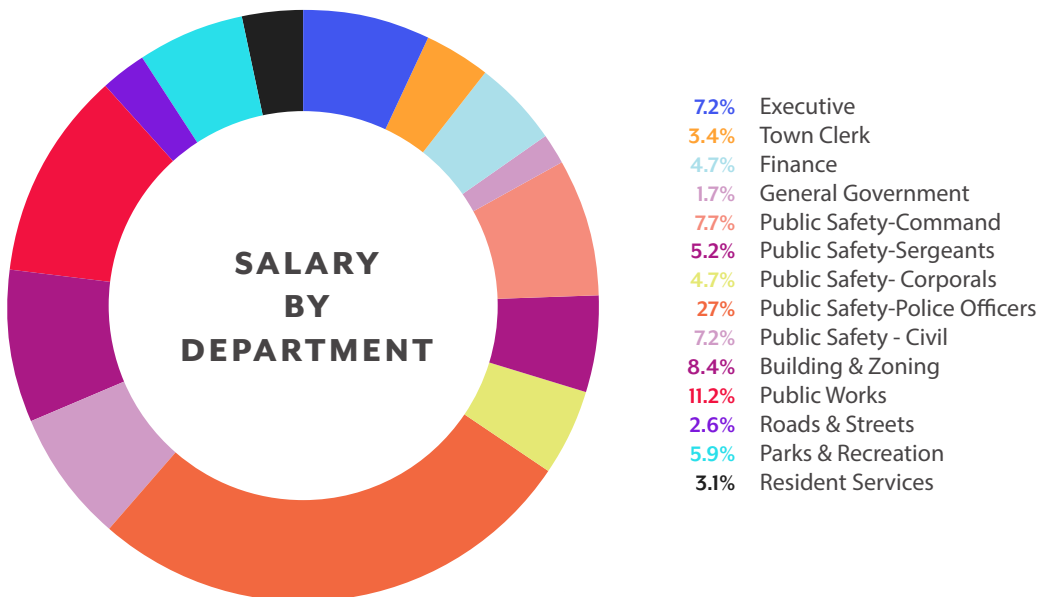
MAJOR EXPENSES BY CATEGORY ACROSS ALL DEPARTMENTS

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	209,784.34
Contract Services	1,938,461.07
Travel & Per Diem	47,829.34
Communication Services (Phone cell & Office; MiFi, ect.)	73,502.57
Freight & Postage Services	17,591.67
Utilities-Electric	241,417.34
Utilities-Water	164,406.00
Rentals & Leases	12,832.82
Repairs & Maint - Bldg.	96,275.25
Repairs & Maint - Vehicles	98,918.18
Repairs & Maint - Equip	110,587.47
Minor Tools & Equip	17,100.00
Printing	30,288.71
Public Relations/Events/Ads	171,785.35
Office Supplies	14,167.75
Operating Supplies	62,696.88
Gas & Oil	243,843.89
Uniforms	27,612.67
Books, Pubs, Subscriptions, Memberships	244,434.78
Training	35,000.00
Machinery & Equipment	263,114.68
Life Health & Dental Insurance	1,188,424.16
Insurance-Property & WC	221,299.00
Pension	1,889,575.00



Department	Salary Totals
Executive	452,132
Town Clerk	214,890
Finance	293,443
General Government	103,843
Public Safety-Command	478,820
Public Safety-Sergeants	324,900
Public Safety- Corporals	294,222
Public Safety-Police Officers	1,690,279
Public Safety - Civil	451,146
Building & Zoning	523,532
Public Works	701,444
Roads & Streets	160,650
Parks & Recreation	367,667
Resident Services	192,507
Total	6,249,475



ALL STAFF PERSONNEL SUMMARY TREND

AUTHORIZED POSITIONS 2025-2026

POSITIONS BY DEPARTMENT		FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	FISCAL YEAR 2024-2025	FISCAL YEAR 2025-2026
EXECUTIVE MANAGEMENT					
Full Time	Town Manager	1	1	1	1
	Executive Assistant to Town Manager	1	1	1	1 *Vacant
	Administrative Assistant to Town Manager	1	1	1	1
	Town Attorney	1	1	1	1
	Town Clerk				*Included in Community Engagement
Executive Management Total		4	4	4	4
COMMUNITY ENGAGEMENT					
Full Time	Town Clerk/ HR Director	1	1	1	1
	Human Resources Manager/Asst. to the Town Clerk	1	1	1	1
	Resident Services Director	1	1	1	1
	Resident Services Assistant	1	1	1	1 *Vacant
	Administrative Services Coordinator	0	1	1	1
	Community Development Specialist	1	0	0	0
	Parks & Recreation Attendant	3	4	3	4 *2 Vacancies
	Recreation Coordinator	1	1	1	1
Part Time	Parks & Recreation Attendant	3	3	2	2 *2 Vacancies
Part Time Seasonal	Office Support Staff			1	0 *Eliminated FY 25/26
Community Engagement Total		12	13	14	12
PUBLIC SAFETY					
Full Time	Chief of Police	1	1	1	1
	Command Staff	2	2	2	2
	Sergeant	3	3	3	3
	Corporal	2	2	2	3
	Detective (In-house & Detached)	4	4	4	2
	Officer	6	8	8	14 2 Vacancies
	Executive Assistant to the Chief	1	1	1	1
	Public Service Aide	4	6	6	6 *1 Vacancy
	Park Ranger	0	0	1	1
	Code Enforcement Officer	1	2	2	1 *1 Vacancy
	Ocean Rescue	1	1	1	1
Part Time	Officer	6	7	7	6 *1 Vacancy
	Reserve Officer	2	3	3	3
	Ocean Rescue	2	2	2	2
Part Time Seasonal	Office Support Staff			1	0 *Eliminated FY 25/26
Contracted	Code Compliance	1	2	2	1
Public Safety Total		36	44	46	47

ALL STAFF PERSONNEL SUMMARY TREND

AUTHORIZED POSITIONS 2025-2026

POSITIONS BY DEPARTMENT		FISCAL YEAR 2022-2023	FISCAL YEAR 2023-2024	FISCAL YEAR 2024-2025	FISCAL YEAR 2025-2026
OPERATIONS MANAGEMENT					
Full Time	Assistant Town Manager	1	1	1	1
	Building Department Coordinator	1	1	1	1
	Senior Permit Clerk	0	1	1	1
	Permit Clerk	1	1	1	2
	File Clerk	0	1	1	0
	Special Projects Director	0	1	1	1
	Facilities & Streets Maintenance Manager	0	1	1	1
	Public Works Director	0	1	1	1
	Municipal Service Worker	6	8	9	10
	Custodian	1	1	2	2
Part Time	Municipal Service Worker	2	2	1	1
	Chief Electrical Inspector	1	1	1	1
	Chief Mechanical Inspector	1	1	1	1
	Chief Plumbing Inspector	1	1	1	1
Contracted	Municipal Service Worker			5	3
	Custodian			1	1
	Building Official/Structural Plans Examiner	1	1	1	1
	Chief Electrical Inspector	1	1	1	1
	Structural Plans Examiner	1	1	1	0
	Landscape Architect	1	1	1	1
	Zoning Reviewer	1	1	1	1
	CIP Projects Manager		1	1	0
Operations Management Total		20	28	35	32
FISCAL HEALTH					
Full Time	Finance Director	1	1	1	1
	Senior Accountant	1	1	1	1
	Finance Clerk	0	0	1	0
	Fiscal Health Support Staff	1	1	0	0
Part Time Seasonal	Office Support Staff			2	0
Part Time Contracted	Finance Support Staff				1
Community Engagement Total		3	3	5	3
TOTAL AUTHORIZED POSITIONS					
Full Time	50	63	65	70	
Part Time	18	20	18	17	
Part Time Seasonal	0	0	4	0	
Contracted	6	8	16	10	
Grand Total	74	91	103	97	

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	Silverdo 1500	Black
Police	198	2018	Chevy	Colardo	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	220	2021	Chevy	Tahoe	Black
Police	224	2022	Chevy	Tahoe	Black
Admin	228	2023	Chevy	Tahoe	Black
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
Police	244	2024	Chevy	Tahoe	Black
Police	245	2024	Drone	Skydio	Black/Grey
Police	246	2024	Harley Davidson	RoadKing	Black
Police	248	2025	Polaris	ATV	Sage Green
Police	249	2025	Chevy	Silverado 1500	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	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
Public Works	247	2025	Ford	F-150	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



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 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’s 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: the Town has used the estimated historical cost 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 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 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.

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
- 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

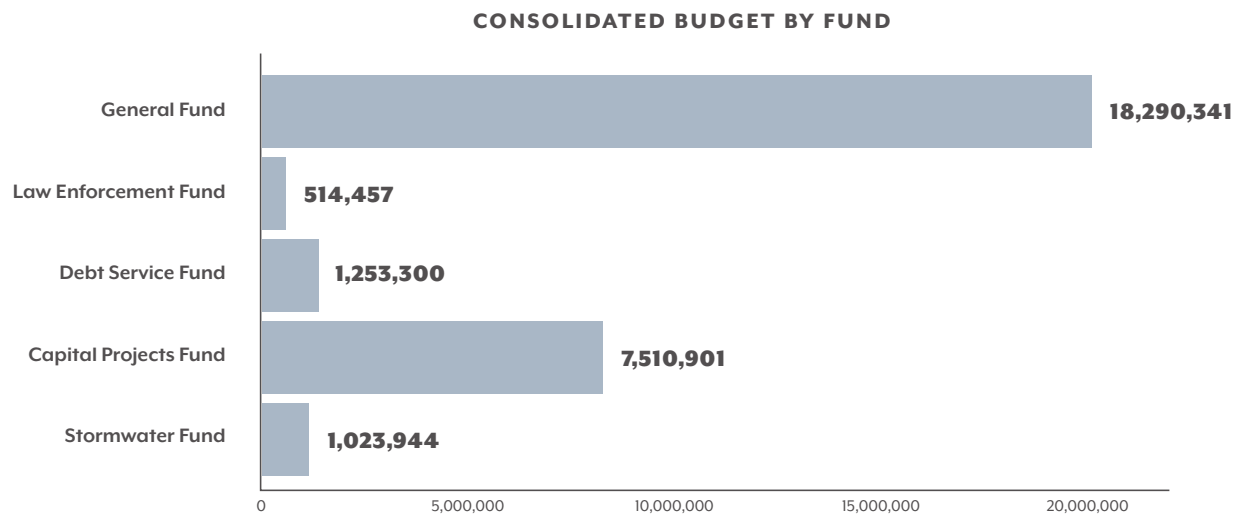
The Capital Improvement Fund was created to track all expenditures that relate to the Town's Capital Improvement Project.

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	Amount	Percentage of Budget
General Fund	18,290,341	63.97%
Law Enforcement Trust Fund	514,457	1.80%
Debt Service Fund	1,253,300	4.38%
Capital Projects Fund	7,510,901	26.27%
Stormwater Fund	1,023,944	3.58%
TOTAL	28,592,943	100%

REVENUE BUDGET SUMMARY

General Fund	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25	COUNCIL APPROVED BUDGET FY 25-26
Ad Valorem Taxes	11,964,291	13,521,527	15,463,137
Restricted	-	-	-
Other Taxes	204,847	210,040	212,251
Licenses and Permits	1,281,100	1,466,100	1,656,100
Franchise Fees	8,800	8,800	8,800
State Shared Revenue	31,371	32,039	33,509
Charges for Services	13,000	182,171	179,171
Assessment	349,466	349,466	349,466
State Grant- JPA	16,800	16,800	16,800
Fines & Forfeitures	39,000	99,000	99,000
Miscellaneous Revenues	158,000	155,400	172,107
Interfund Transfers	444,994	60,000	100,000
Total General Fund	14,511,669	16,101,343	18,290,341

Law Enforcement

Other Revenues	245,871	245,871	514,457
Transfer From Fund Balance	-	-	-
Total Law Enforcement Fund	245,871	245,871	514,457

Debt Service Fund

Voted Debt Service (Ad Valorem)	1,256,800	1,300,452	1,189,472
Transfer From S/A II	-	-	-
Transfer From General Fund	-	-	-
LETF Funds	-	-	-
Fund 330 Capital Fund	-	-	-
Transfer From General Fund	-	-	63,828
Total Debt Service Fund	1,256,800	1,300,452	1,253,300

REVENUE BUDGET SUMMARY

Capital Improvement Fund	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25	COUNCIL APPROVED BUDGET FY 25-26
State Grant Other Physical Environment	-	850,000	850,000
Transfer From General Fund	278,518	334,814	334,814
TRANSFER	70,000	400,000	-
Transportation Trust	-	-	527,930
Bond Series 2022	7,000,000	5,500,000	5,798,157
City National Bank Note	-	-	-
Inter-Fund Transfer (LETF)	-	60,000	-
General Fund Reserves	109,947	500,000	-
Total Capital Improvements Fund	7,458,465	7,644,814	7,510,901

Stormwater Utility Fund

Stormwater Utility Fees	237,600	712,800	712,800
New Local Option Gas Tax	10,044	10,044	10,044
Franchise Fee-Electric	150,000	150,000	150,000
Utility Tax-Electric	150,000	150,000	150,000
Fema-Federal Grant	-	-	-
State Grant Sewer/Wastewater	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	-	500,000	-
Total Stormwater Utility Fund	968,744	1,048,744	1,023,944

TOTAL BUDGET ALL FUNDS**24,521,549****27,316,424****28,592,943**

EXPENDITURES BUDGET SUMMARY

General Fund	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25	COUNCIL APPROVED BUDGET FY 25-26
Legislative			
Personnel Services	102,323	117,625	129,282
Operating	52,092	52,123	52,639
Total	154,414	169,748	181,921
Executive			
Personnel Services	533,285	619,240	689,744
Operating	59,614	60,252	60,462
Total	679,491	716,328	750,206
Town Clerk			
Personnel Services	299,519	314,030	340,920
Operating	82,808	82,607	92,631
Total	382,327	396,637	433,551
Finance			
Personnel Services	380,194	394,588	437,243
Operating	102,825	112,900	231,997
Total	483,018	507,488	669,240
Legal			
Operating	179,500	179,500	179,500
Total	179,500	179,500	179,500
General Government			
Personnel Services	-	171,366	174,609
Operating	2,434,905	2,750,738	2,825,676
Capital Outlay	-	400,000	1,227,930
Total	2,434,905	3,322,104	4,228,215
Public Safety			
Personnel Services	4,064,688	4,388,263	4,760,958
Operating	582,870	637,802	734,323
Total	4,647,558	5,026,064	5,495,281

EXPENDITURES BUDGET SUMMARY

General Fund	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25	COUNCIL APPROVED BUDGET FY 25-26
Division of Code Compliance			
Personnel Services	128,243	115,755	149,371
Operating	54,101	54,642	55,189
Total	182,344	170,397	204,560
Building Department			
Personnel Services	757,078	879,300	849,353
Operating	412,568	462,293	521,823
Total	1,169,646	1,341,593	1,371,176
Public Works			
Personnel Services	1,061,062	1,170,625	1,284,958
Operating	335,058	344,370	354,856
Total	1,396,119	1,514,995	1,639,814
Roads and Street Facilities			
Personnel Services	271,055	173,073	248,496
Operating	701,532	759,015	816,442
Total	972,587	932,088	1,064,938
Recreation Department			
Personnel Services	507,845	492,780	587,650
Operating	637,711	686,720	742,698
Total	1,145,556	1,179,500	1,330,348
Resident Services			
Personnel Services	292,453	319,887	318,874
Operating	391,750	378,750	422,718
Total	684,203	698,637	741,592
TOTAL GENERAL FUNDS EXPENDITURES	14,511,669	16,155,080	18,290,341

EXPENDITURES BUDGET SUMMARY

All Other Funds	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25	COUNCIL APPROVED BUDGET FY 25-26
Law Enforcement Trust Fund			
Personnel Services	180,809	90,186	98,772
Operating	65,062	155,685	415,685
Total	245,871	245,871	514,457
Debt Service Fund			
Operating	1,256,800	1,300,452	1,253,300
Total	1,256,800	1,300,452	1,253,300
Capital Improvement fund			
Capital Outlay	7,458,465	7,644,814	7,510,901
Total	7,458,465	7,644,814	7,510,901
Stormwater Utility fund			
Personnel Services	538,744	1,069,995	1,023,944
Operating	510,000	953,949	-
Total	1,048,744	2,023,944	1,023,944
TOTAL ALL FUNDS EXPENDITURES	24,521,549	27,370,161	28,592,943

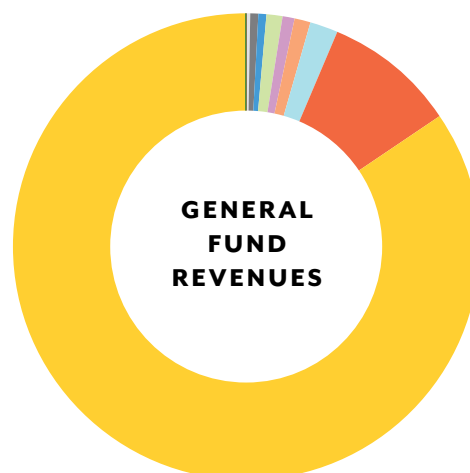




GENERAL FUND REVENUES

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 2025-2026 General Fund estimated revenue is \$18,290,341.

Revenue by Type	Amount	Percentage of Budget
Ad Valorem Taxes	15,463,137	84.54%
Restricted	-	0.00%
Other Taxes	212,251	1.16%
Licenses & Permits	1,656,100	9.05%
Franchise Fees	8,800	0.05%
State Shared Revenue	33,509	0.18%
Charges for Services	179,171	0.98%
Assessment	349,466	1.91%
State Grant-JPA	16,800	0.09%
Fines & Forfeitures	99,000	0.54%
Miscellaneous Revenues	172,107	0.94%
Interfund Transfers	100,000	0.55%
TOTAL	18,290,341	100%



Ad Valorem Taxes	84.54%
Licenses & Permits	9.05%
Assessment	1.91%
Other Taxes	1.16%
Charges for Services	0.98%
Miscellaneous Revenues	0.94%
Interfund Transfers	0.55%
Fines & Forfeitures	0.54%
State Shared Revenue	0.18%
State Grant-JPA	0.09%
Franchise Fees	0.05%
Restricted	0.00%

BUDGET REVENUES

ACCOUNT NO.	ACCOUNT DESCRIPTION	COUNCIL APPROVED BUDGET FY 22-23	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25	COUNCIL APPROVED BUDGET FY 25-26
FUND 001	GENERAL FUND				
311100	Current Ad Valorem Tax (Gf)	10,569,887	11,964,291	13,521,527	15,463,137
311101	Restricted	-	-	-	-
312100	Local Option Gas Tax	26,406	25,933	25,933	25,688
312620	Charter County Transportation System Surtax	53,981	62,004	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	17,000	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	500	500	500
322100	Building Permits	630,000	750,000	830,000	900,000
322102	Re-Inspections	100	1,000	1,000	1,000
322103	Building Imaging Fee	4,400	10,000	10,000	10,000
322104	Building Street Sweeping	8,000	11,000	20,000	20,000
322105	Building Dumpster Permit	5,000	10,000	12,000	12,000
322106	Building Fees - Transient	1,000	1,000	1,000	1,000
322200	Building Regulatory Board	9,500	11,000	15,000	20,000
322300	Educational Fee	100	100	100	100
322400	Contractor Registration Fee	10,000	10,000	10,000	15,000
322500	Building Miscellaneous	15,000	15,000	15,000	15,000
322900	Permit Processing Fees	340,000	400,000	450,000	550,000
325100	Assessment	347,547	349,466	349,466	349,466
329100	Film Permits	8,500	15,000	50,000	50,000
329200	Certificate of Occupancy	1,500	2,000	2,000	2,000
329300	Bldg. Fee Maint. Infrastructure	45,000	45,000	50,000	60,000
334200	State Grant Proceeds	-	-	-	-
335125	Municipal Revenue Sharing	27,255	31,371	32,039	33,509

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 2,086,793,109 X Proposed Millage Rate of 7.80. We are to budget only 95% of the ad valorem	15,463,137
311101	Restricted		-
312100	Local Option Gas Tax	State Estimates	25,688
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	900,000
322102	Re-Inspections	Estimate based on review of prior years' actual income - (provided 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)	20,000
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	15,000
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.)	550,000
325100	Assessment	Resident Coommunication Assesment (\$80 X 12 X 362)	349,466
329100	Film Permits	Estimate based on prior years actual revenues	50,000
329200	Certificate Of Occupancy	\$200 per certificate for temporary & permanent	2,000
329300	Bldg. Fee Maint. Infrastructure	Fee to cover cost of maintence of curbs & gutters due to construction vehicules damages	60,000
334200	State Grant Proceeds		-
335125	Municipal Revenue Sharing	FL Dept. of Revenue Estimates	33,509

BUDGET REVENUES

ACCOUNT NO.	ACCOUNT DESCRIPTION	COUNCIL APPROVED BUDGET FY 22-23	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25	COUNCIL APPROVED BUDGET FY 25-26
335180	State Half (1/2) Cent Sales Tax	83,161	93,410	98,603	101,059
335450	Motor Fuel Tax Rebate	2,500	-	-	-
341100	Stormwater Fund Admin. Fee	-	-	144,171	144,171
342100	Off Duty	10,000	10,000	20,000	20,000
334490	AIA Reimbursement	16,093	16,800	16,800	16,800
347900	Recreation Proceeds	-	-	15,000	15,000
351100	Fines and Forfeitures	20,000	9,000	8,900	8,900
351101	Law Enf. Trust Fund (LETF)	100	-	100	100
354100	Violation of Local Ordinances	30,000	30,000	90,000	90,000
354101	Special Magistrate Admin. Fees	500	-	-	-
361100	Interest Income	13,500	25,000	25,000	25,000
361113	Interest Income on Investments	1,000	75,000	80,400	80,400
369900	Miscellaneous Revenues	80,000	58,000	50,000	63,707
369901	Tax Lien Letter Income	4,200	2,500	2,500	2,500
369903	Public Records Requests & Photocopies	200	500	500	500
369904	Public Records Requests Document Imaging Retrieval	-	-	-	-
369905	Transponders	-	-	-	-
381200	Transfer From Fund Balance	650,000	384,994	-	-
382120	Transfer From Fund-120	60,000	60,000	60,000	100,000
001 GENERAL FUND TOTALS		13,109,230	14,511,669	16,101,343	18,290,341

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	101,059
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	Beach Pavilion; North Park; South Park & Tweedle Park	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 Magistrate 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)	63,707
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		-
382120	Transfer From Fund - 120	Administrative Fee for managing fund	100,000
001 GENERAL FUND TOTALS			18,290,341

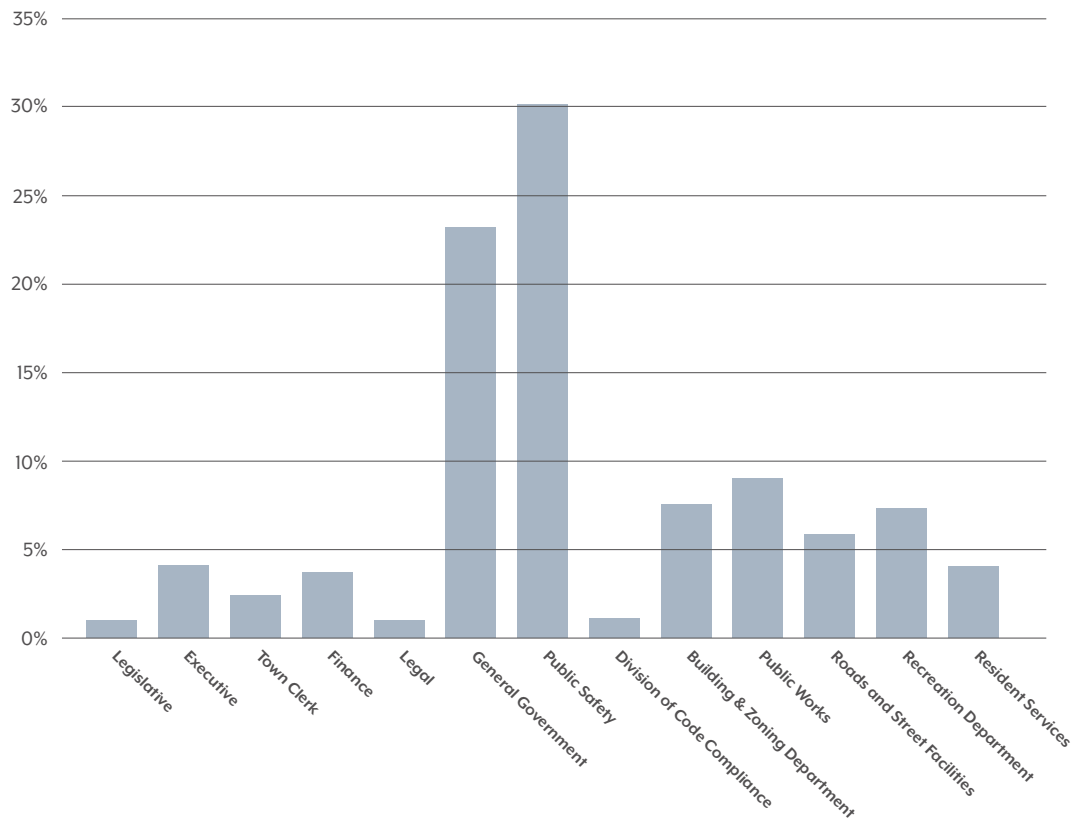




GENERAL FUND APPROPRIATIONS

The Fiscal Year 2025-2026 budget identifies a total of \$18,290,341 in revenues. Expenditures are projected to be \$18,290,341.

PERCENTAGE OF EXPENDITURES BY DEPARTMENT



Department	Appropriations	Percentage of Budget
Legislative	181,921	0.99%
Executive	750,206	4.10%
Town Clerk	433,551	2.37%
Finance	669,240	3.66%
Legal	179,500	0.98%
General Government	4,228,215	23.12%
Public Safety	5,495,281	30.04%
Division of Code Compliance	204,560	1.12%
Building Department	1,371,176	7.50%
Public Works	1,639,814	8.97%
Roads and Street Facilities	1,064,938	5.82%
Recreation Department	1,330,348	7.27%
Resident Services	741,592	4.05%
TOTAL:	18,290,341	100.00%

REVENUE PROJECTION RATIONALE

The taxes 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 Works 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 Building Permit revenue is estimated at \$900,000. The revenue trend has been steady to cover 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. 2967.24. 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 \$62,000 in revenues. These fees are set by the Administration per application.

The dumpster fee generated approximately \$28,914 in Fiscal Year 2024/2025. The Town's Contractor Registration fee generated approximately \$15,570.

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 2025-26 has been estimated to be as follows state sales tax, \$505.3 million or 82.6% and municipal fuel tax, \$106.6 million or 17.4%. 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 2025-26 will not be eligible for state fiscal year 2026-27 or, if still eligible, will receive a different amount for the final three months of local fiscal year 2025-26. These estimates reflect the impact of Executive Order 21-149, which grants a fiscally constrained distribution to Highlands County and Executive Order 23-132, which grants a fiscally constrained distribution to Putnam County.

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 2025-26 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 \$9,000.00.

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

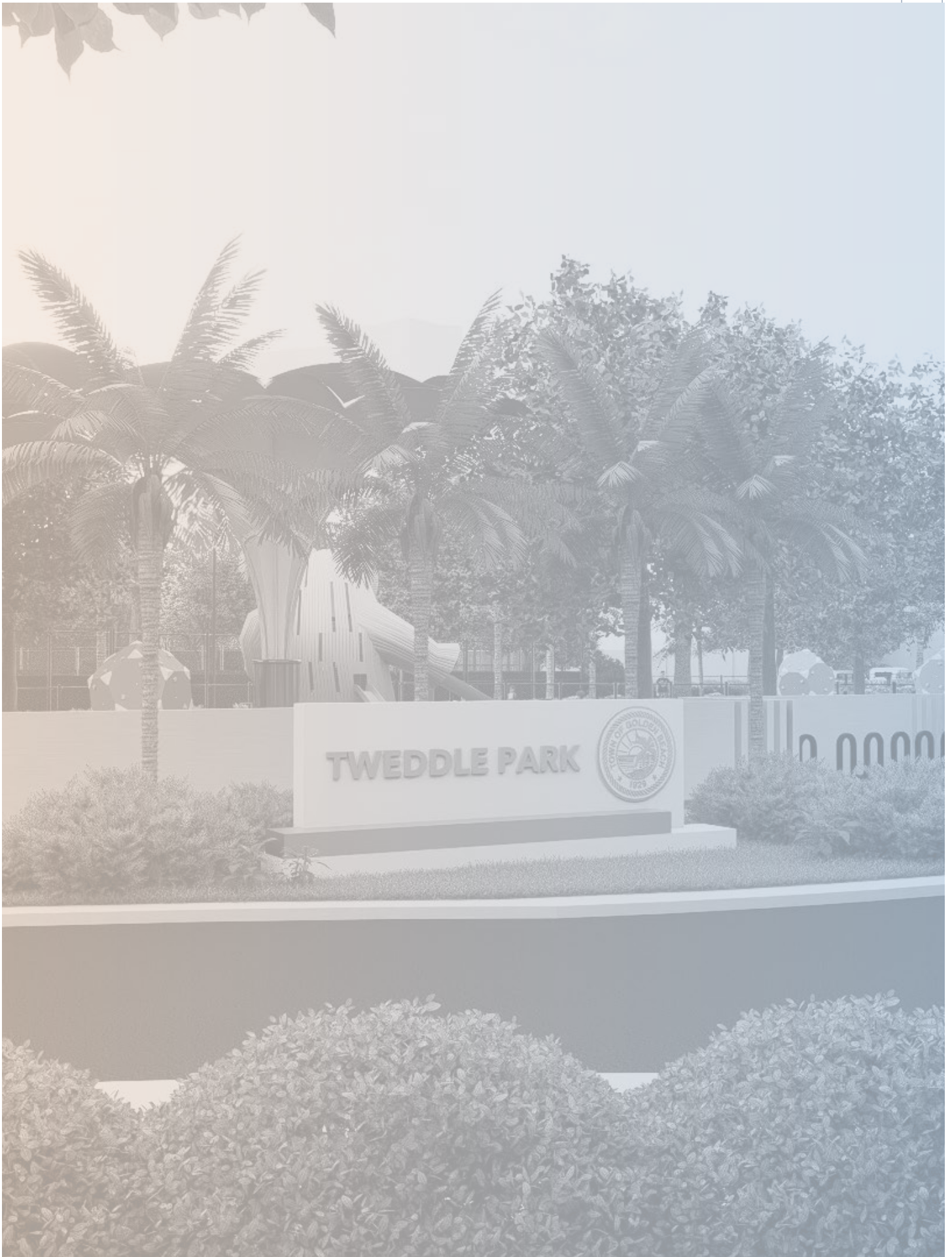
The Miscellaneous revenue classification in the General Fund includes Interest Earnings, Lease Income, Impact Fees for Police and Parks, Sale of Assets, Donations and Other Miscellaneous revenues.

EXECUTIVE MANAGEMENT

CONNECTED
THROUGH
WELLNESS









TOWN COUNCIL

TOWN MANAGER

TOWN CLERK

TOWN ATTORNEY

GENERAL GOVERNMENT FUND

CAPITAL PROJECTS FUND

The Executive Management Department oversees the functions of the Town Council with the Chartered Officers 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 **\$12,850,743** of the Town's total budget revenues and expenditures for Fiscal Year 2025-2026.

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, 2025.
- 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 2025-2026

The following initiatives were developed for Fiscal Year 2025/2026 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.

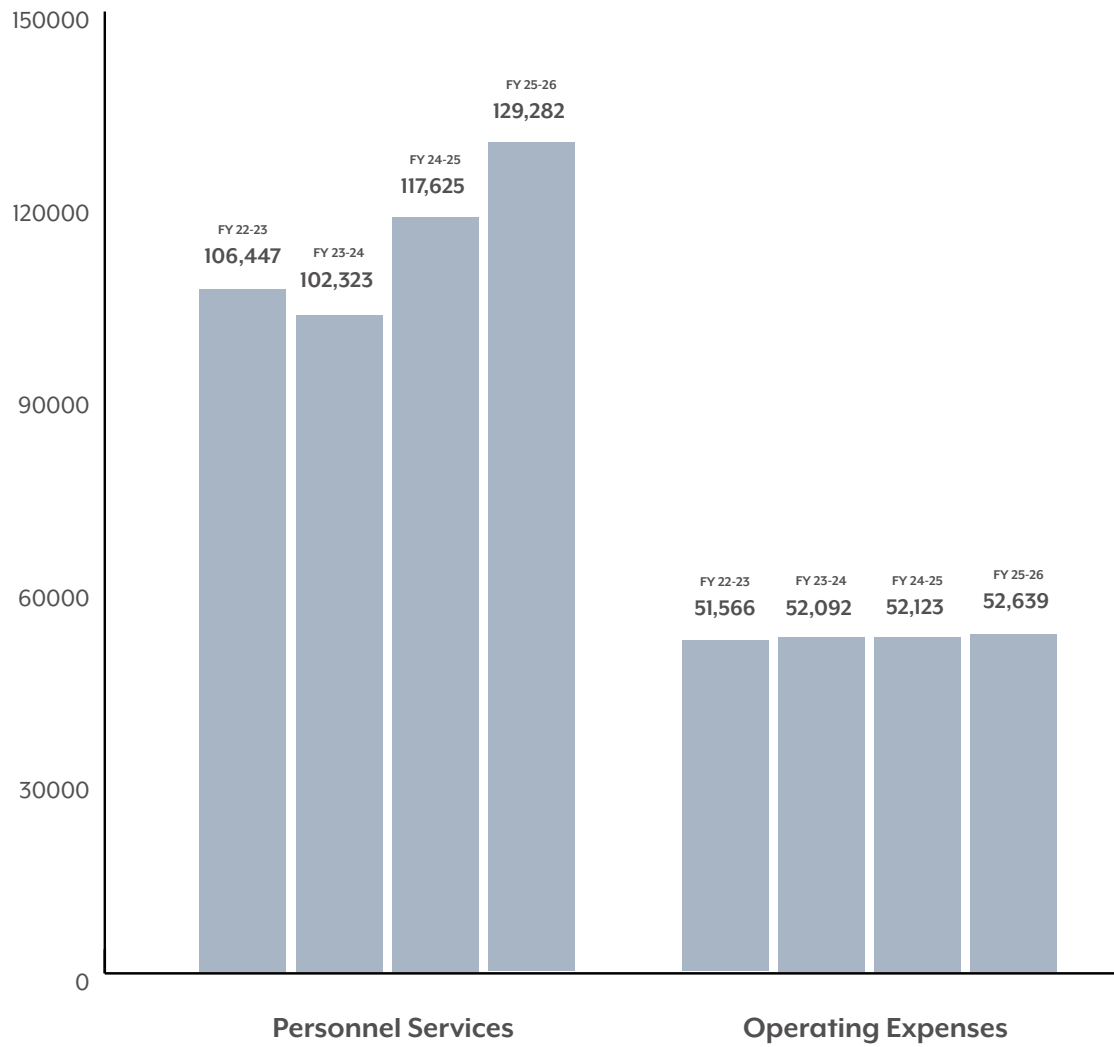
- Ensure that the Town adequately grows its general fund balance
- Perform a comprehensive revision to code relating to Zone 1 to make appropriate changes as needed
- Modernize The Strand Guard House in accordance with the Town's new wayfinding system to create a more cohesive aesthetic throughout the Town
- Ensure the Town updates the Town's 5-year capital plan
- Promote the enhancement of a stronger sense of community and ensure that the Town continues to improve upon its current safety and security measures, and increase security as needed.
- Make comprehensive plan amendments to be in-line with current standards.

PRIOR YEAR ACCOMPLISHMENTS

The following accomplishments were attained during Fiscal Year 2024/2025 and provide a guideline to move forward in Fiscal Year 2025/2026 for this office as they relate to the Town Council's Goals and Objectives.

- Issued the Request for Proposals (RFP) for the Wellness Center Complex Project, designating a Wellness Center Resident Committee to review the submittals and recommend the top two to Council.
- Approved, via Resolution, awarding the construction of the Wellness Center Complex Project to John Bell Construction, Inc.
- Mayor Singer and Vice Mayor Lusskin, were re-elected to serve another two year and four-year term respectively. Council also welcomed newly elected member, Councilmember Jessie Mendal, taking the place of former Councilmember Jaime Mendal after eight years of dedicated service. All ran unopposed.
- Hosted a beautiful groundbreaking ceremony for the new Wellness Center Complex that was followed by wonderful dinner for all attendees
- Approved, via Resolution, change orders with Southeastern Engineering, Inc. 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 2024/2025

TOWN COUNCIL



BUDGET APPROPRIATIONS WORKSHEET

ACCOUNT NO.	ACCOUNT DESCRIPTION	COUNCIL APPROVED BUDGET FY 22-23	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25	COUNCIL APPROVED BUDGET FY 25-26
511-Town Council					
Personnel Services					
511100	Council Compensation	5	5	5	5
511230	Council Insurance	106,442	102,318	117,620	129,277
Total Personnel Services		106,447	102,323	117,625	129,282
Operating Expenses					
511400	Travel & Per Diem	2,550	2,576	2,602	2,628
511410	Communication Services	7,651	7,727	7,805	7,883
511420	Freight & Postage Services	510	515	520	526
511480	Public Relations/ Events/Ads	20,402	20,606	20,812	21,020
511510	Office Supplies	1,071	1,082	1,093	1,104
511520	Operating Supplies	1,020	1,041	561	561
511528	Council Meeting Expenses	5,101	5,152	5,203	5,255
511540	Books, Pub, Subscrip, Memberships	2,550	2,576	2,602	2,628
511640	Machinery & Equipment	10,711	10,818	10,926	11,036
Total Operating Expenses		51,566	52,092	52,123	52,639
511 TOWN COUNCIL TOTALS		158,013	154,414	169,748	181,921

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	129,277
Total Personnel Services			129,282
Operating Expenses			
511400	Travel & Per Diem	Travel costs, reimbursements for private vehicles, per diem, meals, and incidental travel expenses	2,628
511410	Communication Services	Teleconference - Wireless Phones Services and Data Plans	7,883
511420	Freight & Postage Services	FedEx w/council members, include special Mayor mailings i.e., surveys, notices, , etc.	526
511480	Public Relations/Events/Ads	Goodwill for Residents/Holiday Events	21,020
511510	Office Supplies	Office Supplies; Copy paper; File Folders; Pens; etc.	1,104
511520	Operating Supplies	User Licenses & Computer Software; etc.	561
511528	Council Meeting Expenses	Food & drinks for Council Meetings (includes additional meetings)	5,255
511540	Books, Pub, Subscrip, Memberships	Board Meeting FL League of Cities; City Attorneys Dues; FL League Annual Member.; FL Magazine Subscriptions; FSBPA Conference, Telvue	2,628
511640	Machinery & Equipment	Equipment as needed for Town Council or Chambers	11,036
Total Operating Expenses			52,639
511 TOWN COUNCIL TOTALS			181,921





25
2026

THE TOWN OF
**GOLDEN
BEACH**

Golden Beach
Civic Center Complex



25
2026

THE TOWN OF
**GOLDEN
BEACH**

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 2025-2026

The following goals were developed for Fiscal Year 2025/2026 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.

- Provide oversight of the Wellness Center Complex Project, consisting of weekly virtual meeting with all of the team members, monitoring onsite progress of construction work, reviewing all invoices and pay requisitions for accuracy, and ensuring the team remaining on task and on-time.
- Managed the modernization of The Strand Guardhouse project, which is a facet of the Town's new wayfinding system that will be implemented along Ocean Boulevard.
- Issue Request for Proposals for playground equipment that will be used in the Town's Re-Imagined Tweddle Park Project
- Issue Request for Proposals for gym equipment that will be used in the Wellness Center Complex
- Perform a comprehensive revision to the Town's Code of Ordinances relating to Zone 1 (Ocean Boulevard oceanfront homes) to make appropriate changes as needed
- Implement a validity study of the Town Pension's actuarial statements for the first time ever, to ensure accuracy and efficiency.
- Conduct an all-staff authorized positions assessment to determine how to move forward with staffing and consolidate open positions to better serve the needs of the Residents of Golden Beach,
- Conduct evaluation and assessment meetings with Mayor and Members of the Town Council.
- Develop a Strategic Plan and Business Plan with the Mayor and Members of the Town Council.
- Oversee Implementation of New Initiatives throughout the budget.
- Provide Leadership and Direction to all aspects of the Town's Administration.
- Provide Individual attention and assistance to/for the Residents of Town.
- Provide oversight of the General Obligation Bond projects, consisting of the following:
 - Finalize the construction of the re-imagined Tweddle Park
 - Make considerable progress with the construction of the Wellness Center facility to be near completion by the end of the fiscal year.
 - Continued modernization of the Beach Pavilion
 - Completion of the wayfinding system throughout the Town.

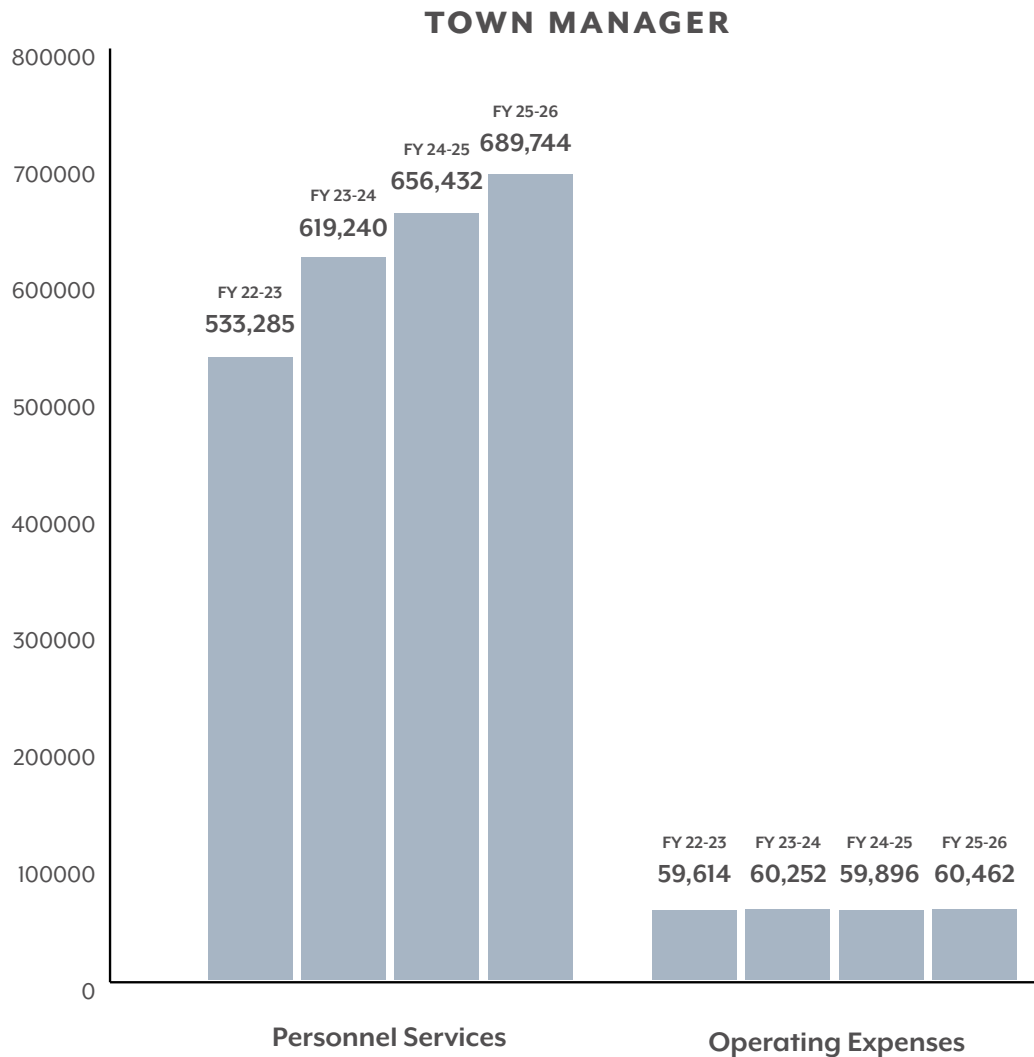
PRIOR YEAR ACCOMPLISHMENTS

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

- Awarded the Wellness Center Contract to John Bell Construction, Inc. at the March Council Meeting for our new state-of-the-art Wellness Center Complex.
- On May 20, 2025 a groundbreaking ceremony was held to commemorate the start of the Wellness Center Project. The anticipated completion date is late 2026.
- Successfully negotiated a three-year renewal of the Town's FOP Contract for our union police officer employees
- Approved a contract with Axxis, CA LLC for the construction and installation of the Ocean Boulevard wayfinding signage and fountains which will provide for a more cohesive aesthetic throughout the Town
- Accepted a new site plan from Axxis, CA LLC for the Reimagined Tweddle Park Masterplan which includes adding a Padel Court and junior basketball court
- Finished work on all the pump stations in Town to improve the Town's Stormwater Systems to help alleviate flooding and applied for the \$500,000 grant reimbursement money.
- Supervised the renovation of the Police Auxiliary Building
- Managed the project to increase the crown of the road on Golden Beach Drive
- The Town Manager supervised ten departments or divisions – holding individual and department-wide staff meetings as needed to ensure proper execution of the Town's strategic policies and goals.
- 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 2024/2025 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
- Administrative Assistant 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

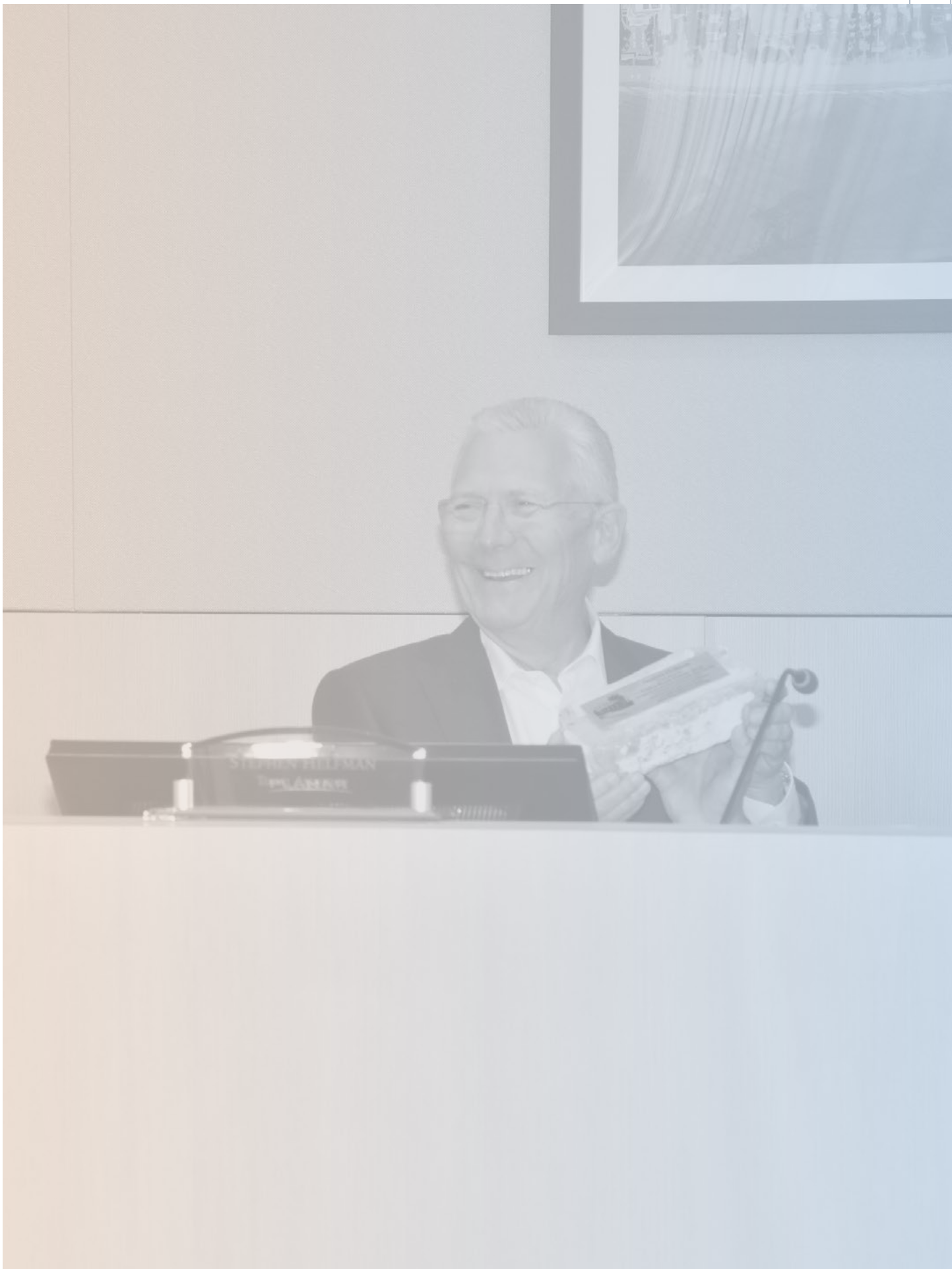
ACCOUNT NO.	ACCOUNT DESCRIPTION	COUNCIL APPROVED BUDGET FY 22-23	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25	COUNCIL APPROVED BUDGET FY 25-26
512-Town Manager					
Personnel Services					
512110	Town Manager	261,082	305,586	330,491	347,016
512120	Salary - General Employees	78,605	85,172	87,727	105,116
512140	Overtime	1,000	1,000	1,000	1,000
512156	Longevity	-	800	800	800
512210	FICA	26,047	29,954	30,851	34,649
512220	Retirement Contribution- Town Pension	115,766	144,876	153,263	153,997
512230	Life, Health & Dental Insurance	49,504	50,394	50,783	45,461
512240	Workers Compensation	1,281	1,457	1,517	1,705
Total Personnel Services		533,285	619,240	656,432	689,744
Operating Expenses					
512400	Travel & Per Diem	17,342	17,515	17,690	17,867
512410	Communication Services	5,203	5,255	5,307	5,360
512420	Freight & Postage Services	1,020	1,030	1,041	1,051
512460	Repairs & Maintenance	510	515	520	526
512470	Printing & Binding	10,201	10,303	10,406	10,510
512510	Office Supplies	2,550	2,576	2,602	2,628
512520	Operating Supplies	4,120.80	4,203	3,287	3,287
512528	Meetings Expenses - Food	3,162	3,194	3,226	3,258
512540	Books, Pub, Subscrip, Memberships	5,305	5,358	5,411	5,465
512550	Continuing Education	5,101	5,152	5,203	5,255
512640	Machinery & Equipment	5,101	5,152	5,203	5,255
Total Operating Expenses		59,614	60,252	59,896	60,462
512 TOWN MANAGER TOTALS		592,899	679,491	716,328	750,206

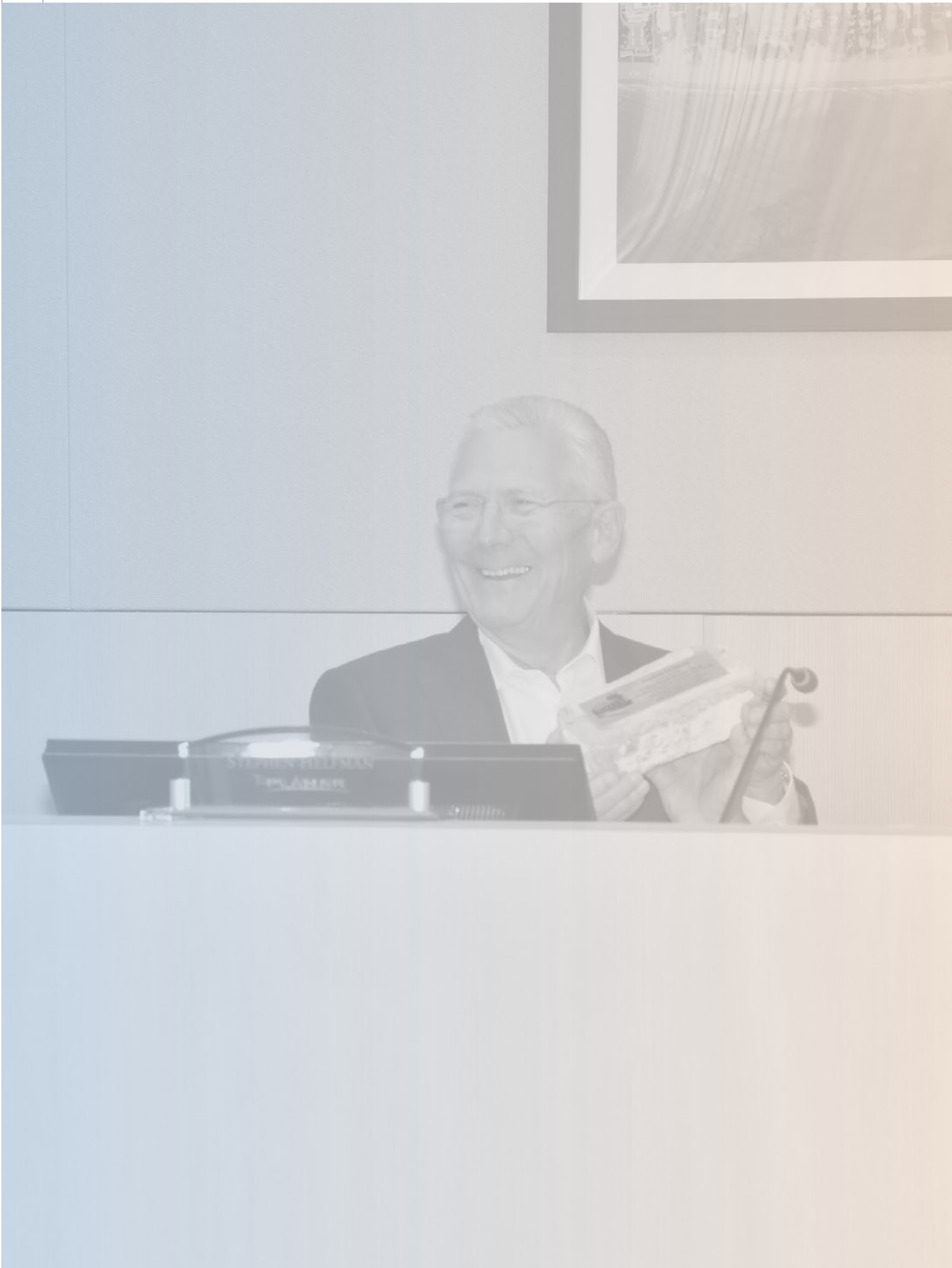
BUDGET SUPPORT INFORMATION

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)	347,016
512120	Salary - General Employees	Assistant to the Town Manager and Vacant Position	105,116
512140	Overtime	As needed for Special Projects	1,000
521156	Longevity	Longevity Pay	800
512210	FICA	7.65% of Salary	34,649
512220	Retirement	Town Pension Retirement Plan	153,997
512230	Life, Health & Dental Insurance	Full cost of employee premium and half of family premium	45,461
512240	Workers Compensation	Code 8010 (gross salary multiplied by current rate of .00377)	1,705
Total Personnel Services			689,744
Operating Expenses			
512400	Travel & Per Diem	Travel costs, reimbursement for private vehicle, per diem, meals, conferences, and travel expenses	17,867
512410	Communication Services	Cell phone plans,WiFi data plans, etc.	5,360
512420	Freight & Postage Services	Fed Ex; postage etc.	1,051
512460	Repairs & Maintenance	Minor repair to office equipment or furniture	526
512470	Printing & Binding	Business stationary, reports and communication to residents	10,510
512510	Office Supplies	Office supplies, copy paper, file folders, pens, etc.	2,628
512520	Operating Supplies	Toner ink for printers, fax, water, coffee, and Zee medical supply	3,287
512528	Meeting Expenses -Food	Meeting Expenses	3,258
512540	Books, Pub, Subscrip, Memberships	ICMA, FCCMA, MDCCMA, and Employee Law Bulletin, ChatGPT,Miami Herald, The Real Deal	5,465
512550	Continuing Education	Reimbursement for employee continued education at an accredited school	5,255
512640	Machinery & Equipment	Laptop; Desktop; Home PC; iPad; Phone	5,255
Total Personnel Services			60,462

512 TOWN MANAGER TOTALS**750,206**







TOWN ATTORNEY

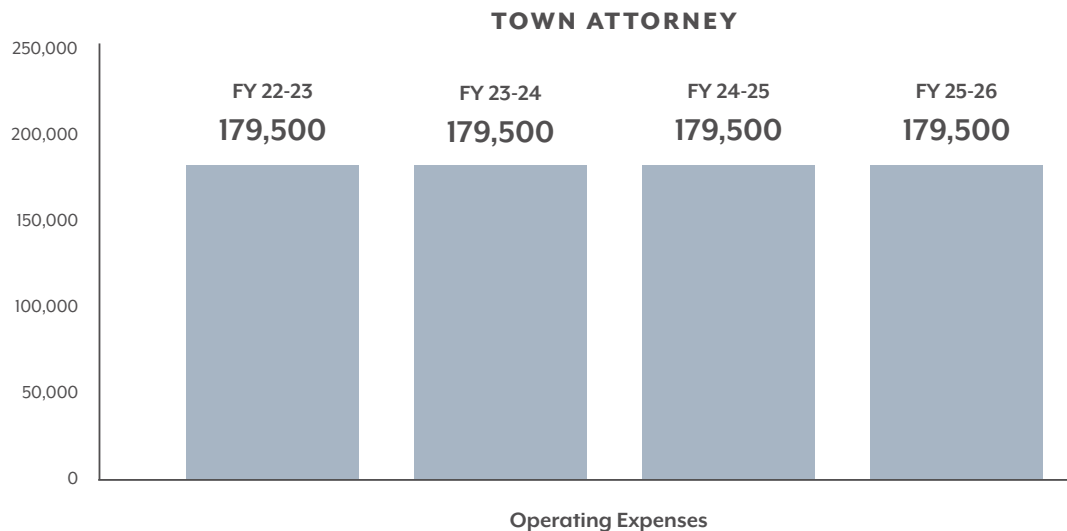
FUNCTION

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 22-23	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25	COUNCIL APPROVED BUDGET FY 25-26
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 Master 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

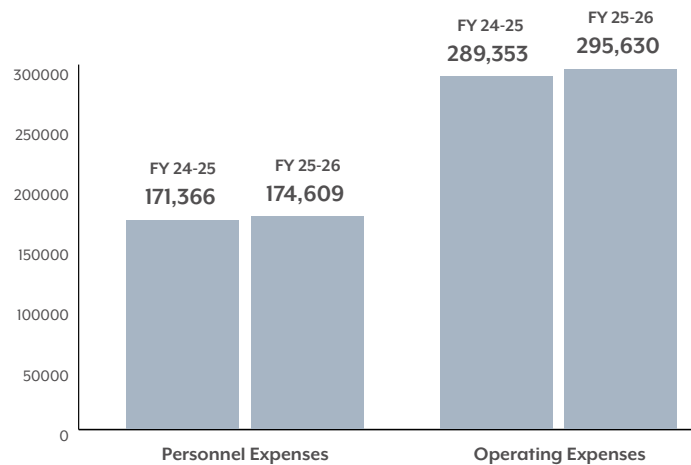
SIGNIFICANT PRIOR ACCOMPLISHMENTS

The following accomplishments were attained during Fiscal Year 2024/2025 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.

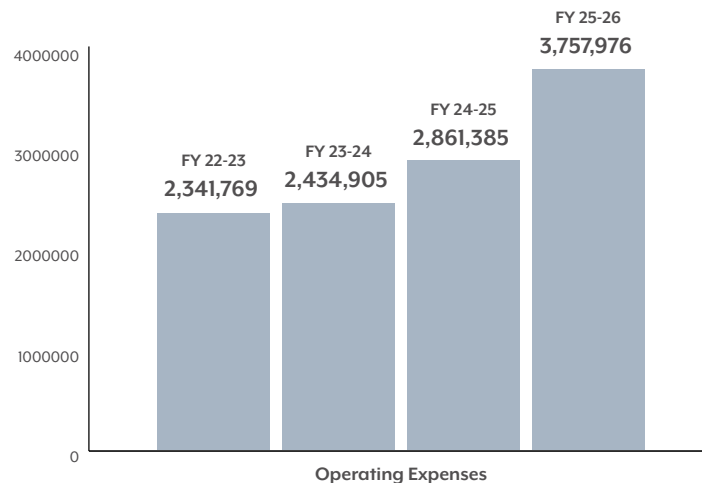
- Awarded John Bell Construction, Inc. the bid for the construction of the Wellness Center Complex
- Made roadway improvements on the North End of Golden Beach Drive by milling, resurfacing and seal coating the roadway
- Approved a construction contract with an eligible firm for the demolition and renovation services of the police auxiliary and public services building

- Approved the design for the Town's new wayfinding system and awarded the contract to AXXIS, CA LLC for the construction and installation of the Ocean Boulevard wayfinding signage and fountains
- Approved a Job Order Contract for services related to the installation of cameras along Ocean Boulevard as part of the Town's CCTV Project.
- Approved the construction of a privacy wall at Tweddle Park and at the West Parking Lot as part of our ongoing efforts to enhance security and the aesthetic consistency throughout Town
- Proceeded with our scanning project to eliminate hard copies of archival documents and alleviate costs of external storage with Iron Mountain
- Implemented Get Fit Golden Beach which allows residents to utilize the Town's personal trainer Monday-Friday and has been very successful amongst the residents
- Rolled out the BuildingLink Portal for residents to reserve amenities in Town such as the Tennis and Pickle Ball courts, Get Fit Golden Beach, and the rentable recreational spaces throughout Town. It also gives them the ability submit any maintenance requests they have and gives Town staff the ability to directly communicate with residents regarding those requests.

GENERAL GOVERNMENT (CIVIC CENTER)



GENERAL GOVERNMENT





BUDGET APPROPRIATIONS WORKSHEET

ACCOUNT NO.	ACCOUNT DESCRIPTION	COUNCIL APPROVED BUDGET FY 22-23	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25	COUNCIL APPROVED BUDGET FY 25-26
519-General Government					
Civic Center Personnel Services					
519120	Salary - General Employees			98,898	103,843
519140	Overtime			1,000	1,000
519156	Longevity			1,000	1,000
519210	FICA			7,642	8,021
519220	Retirement Contribution- Town Pension			37,961	35,647
519230	Life, Health & Dental Insurance			24,481	24,713
519240	Workers Compensation			384	385
Total Civic Center Personnel Services				171,366	174,609
Civic Center Operating Expenses					
519314	Contract Services-TKE			11,280	11,280
519314	Contract Services-AFA			6,000	6,000
519314	Contract Services - Exterminator			3,600	3,600
519314	Contract Services -A/C			14,250	14,250
519314	Contract Services - Landscaping			10,000	10,000
519314	Contract Services - Holiday Lighting			-	-
519410	Communication Services			13,000	13,000
519430	Utilities - Electric			24,000	24,000
519432	Utilities - Water			15,000	15,000
519440	Rentals & Leases			5,000	5,000
519450	Insurance			173,723	180,000
519460	Repair & Maintenance - Civic Center			5,000	5,000
519520	Operating Supplies			8,500	8,500
Total Civic Center Operating Expenses				289,353	295,630
SUBTOTAL CIVIC CENTER				460,719	470,239

BUDGET SUPPORT INFORMATION

ACCOUNT NO.	ACCOUNT DESCRIPTION	DESCRIPTION OF ITEM AND JUSTIFICATION	APPROVED AMOUNT
519-General Government			
Personnel Services			
519120	Salary - General Employees	Salary - Custodial Staff	103,843
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	8,021
519220	Retirement Contribution- Town Pension	Town Pension Plan	35,647
519230	Life, Health & Dental Insurance	Full cost of employee premium and half of family premium	24,713
519240	Workers Compensation	Code 8010 (gross salary multiplied by current rate of .00377)	385
Total Personnel Services			174,609
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
519314	Contract Services - Holiday Lighting	Holiday Lights for the Civic Center	-
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	180,000
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			295,630
SUBTOTAL CIVIC CENTER			470,239

BUDGET APPROPRIATIONS WORKSHEET

ACCOUNT NO.	ACCOUNT DESCRIPTION	COUNCIL APPROVED BUDGET FY 22-23	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25	COUNCIL APPROVED BUDGET FY 25-26
519-General Government					
Operating Services					
519310	Professional Services	86,709	87,576	88,451	89,336
519340	Contract Services	18,035	18,216	18,398	18,582
519341	Contract Services - Exterminator	42,436	43,709	45,020	46,371
519343	Contract Services - Computers	40,804	41,212	41,624	42,040
519344	Contract Services - Landscaping	36,960	60,000	69,000	69,000
519345	Contract Services- Town Wide Cameras (CCTV-1)	45,240	43,200	43,200	43,200
519346	Contract Services- Town Wide Cameras (CCTV-2)	-	159,840	159,840	159,840
519410	Communication Services	30,603	30,909	31,218	31,530
519411	Communication Services - Residents	194,400	200,232	206,239	206,239
519420	Freight & Postage Services	9,181	9,273	9,365	9,459
519430	Utilities - Electric	26,523	50,000	50,000	50,000
519432	Utilities - Water	3,077	3,138	3,201	3,265
519440	Rentals & Leases	7,141	7,284	7,429	7,578
519450	Insurance	243,360	646,093	574,672	574,672
519462	Repair & Maintenance - Buildings	20,402	20,606	20,812	21,020
519464	Repair, Replacement & Maintenance	10,201	12,000	12,000	12,000
519468	Beautification	35,704	60,000	80,000	80,000
519469	Minor Tools & Equipment	204	100	100	100
519469-013-09-005	Repair & Maintenance - Mailboxes	15,302	25,000	20,000	20,000
519480	Public Relations	50,000	60,000	65,000	65,000
519484	Town of GB Website	15,302	25,000	28,000	28,000
519490 13003	Donations	15,000	18,000	18,000	18,000
519490	Other Current Charges & Obligations	50,000	50,000	50,000	50,000
519520	Operating Supplies	30,000	50,000	50,000	50,000
519540	Subscriptions (Operating Lisc.)	-	-	-	65,000
519550	Continuing Education	33,153	40,000	40,000	40,000
519630	Town Facilities Renovations	30,000	45,000	45,000	45,000
519581	Contingency	332,035	350,000	350,000	350,000
519581	Capital Project Fund (CPF)	720,000	-	-	527,930
519910	Restricted (GF-Growth)	-	-	400,000	700,000
519933	Transfer to 330 for CNB Debt Service	200,000	278,518	334,814	334,814
Total General Government Operating Expenses		2,341,769	2,434,905	2,861,385	3,757,976
519 GENERAL GOVERNMENT TOTALS		2,341,769	2,434,905	3,322,104	4,228,215

BUDGET SUPPORT INFORMATION

ACCOUNT NO.	ACCOUNT DESCRIPTION	DESCRIPTION OF ITEM AND JUSTIFICATION	APPROVED AMOUNT
519-General Government			
Operating Expenses			
519310	Professional Services	Legislative Services and Professional Services as needed for Town Objectives	89,336
519340	Contract Services	General Needs	18,582
519341	Contract Services - Exterminator	Extermination; Termite; Increased Mosquito Control; Pest control	46,371
519343	Contract Services - Computers	Increase Costs Due to Increase in Tech. and Lisc. Requirements	42,040
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	31,530
519411	Communication Services - Residents	Hotwire Fiber Contract and Constant Contact	206,239
519420	Freight & Postage Services	Postage	9,459
519430	Utilities - Electric	FPL costs	50,000
519432	Utilities - Water	NMB water costs	3,265
519440	Rentals & Leases	Copier in Town Hall, postage machine and the water cooler systems	7,578
519450	Insurance	Florida League of Cities coverage	574,672
519462	Repair & Maintenance - Buildings	AC Maintenance, and other service Building Related	21,020
519464	Repairs & Maint - Equip	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
519469013	Repair & Maintenance - Mailboxes (project code #09-005)	Repair and Maintain all Town Residence Mail Boxes	20,000
519480	Public Relations	Resident public relation material	65,000
519484	Town of GB Website	Web page maintenance; Licenses: ADA Audit	28,000
519490	Donations (project code #13-003)	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
519540	Subscriptions (Operating Lisc.)	Laserfiche, Barracuda, DUO, Dell, HostGator, Amazon, Drop Box, BankUnited,MS365	65,000
519550	Continuing Education	Reimbursement for employee continuing education at an accredited school	40,000
519925	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)	Restricted for Capital Projects	527,930
519910	Restricted (GF-Growth)	Restricted Fund Growth	700,000
519933	Transfer to 330 for CNB Debt Service	Issuance of New Debt	334,814
Total General Government Operating Expenses			3,757,976

519 GENERAL GOVERNMENT TOTALS**4,228,215**





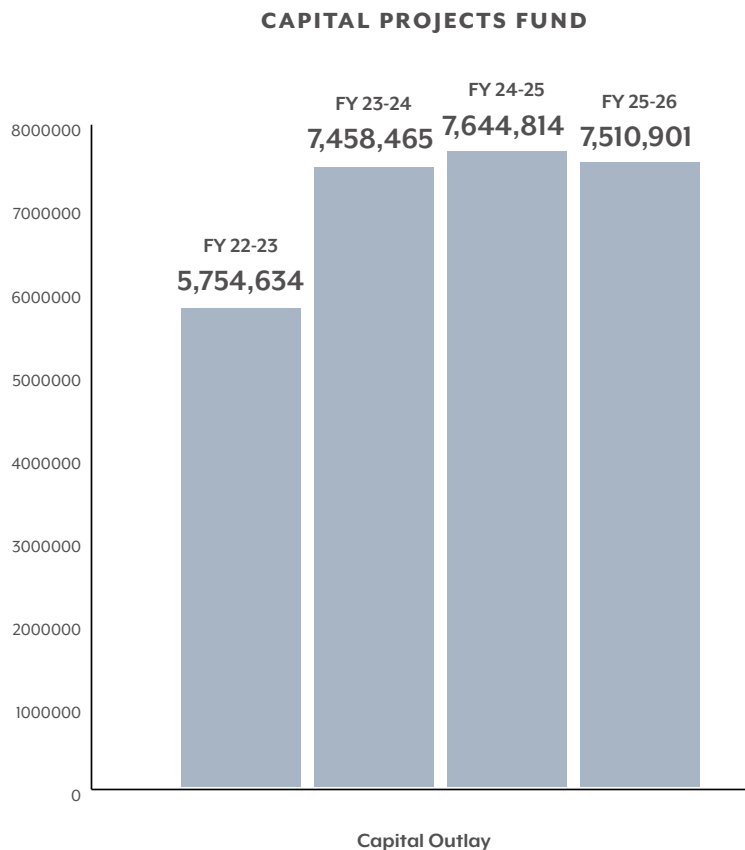


CAPITAL PROJECTS FUND

This section provides a brief overview of the capital improvement projects that are scheduled to take place during Fiscal Year 2025-2026 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.



BUDGET REVENUES

ACCOUNT NO.	ACCOUNT DESCRIPTION	COUNCIL APPROVED BUDGET FY 22-23	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25	COUNCIL APPROVED BUDGET FY 25-26
330 Capital Projects Fund					
334390	State grant-other physical environment	205,000	-	850,000	850,000
381200	GF-519 cnb transfer	720,000	278,518	334,814	334,814
361113	Interest income	100	70,000	400,000	-
381231	Restricted (GF) CPF transfer	-	-	-	527,930
331400	Transportation trust	-	-	-	-
384111	2019 Series-City National bank	1,500,000	-	-	-
385100	2022 Series bond	-	7,000,000	5,500,000	5,798,157
381200	Inter-fund transfer (LETF)	1,505,948	-	60,000	-
381230	FY 24 Allocation fund balance	1,945,183	109,947	500,000	-
330 CAPITAL PROJECTS FUND TOTALS		5,876,231	7,458,465	7,644,814	7,510,901

BUDGET SUPPORT INFORMATION

ACCOUNT NO.	ACCOUNT DESCRIPTION	DESCRIPTION OF ITEM AND JUSTIFICATION	APPROVED AMOUNT
330 Capital Projects Fund			
334390	State grant-other physical environment	FDEP GRANTS	850,000
381200	Transfer from general fund	Transfer from General Fund	334,814
361113	Interest income	Interest revenue	-
369110	Restricted (GF) CPF transfer	Transfer from General Fund	527,930
331400	Transportation trust		-
384111	2019 Series-City national bank		-
385100	2022 Series bond	Bond Series 2022	5,798,157
381200	Inter-fund transfer (LETF)	Administrative Fee for managing fund	-
381230	General fund reserves	These are non-loan funds set aside in the FY' 21 & 22 budget	-
330 CAPITAL PROJECTS FUND TOTALS			7,510,901



BUDGET APPROPRIATIONS WORKSHEET

ACCOUNT NO.	ACCOUNT DESCRIPTION	COUNCIL APPROVED BUDGET FY 22-23	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25	COUNCIL APPROVED BUDGET FY 25-26
330-Capital Projects Fund					
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	-	180,000	-
519520	Operating Supplies	-	-	-	-
519710	CIP-Principal	200,000	222,222	222,222	222,222
519720	CIP -Interest	20,000	56,296	112,592	112,592
519910	Restricted (Grant Funds-WC and RIT Project)	-	-	-	850,000
Wellness Center-20-005					
519313	Engineering Fees	-	300,000	-	-
519314	Professional Services	-	330,000	310,000	80,000
519634	Construction	-	4,970,000	5,000,000	4,563,731
519630	Contingency	-	200,000	-	100,000
Re-Imagine Tweddle Park- 20-007					
519313	Engineering Fees	-	50,000	-	50,000
519314	Owners Representative	-	100,000	-	34,000
519634	Construction	-	1,050,000	-	1,000,000
519640	Machinery & Equipment	-	-	-	-
519630	Contingency	-	-	-	-
Moderization Guard House - 25-002					
519313	Engineering Fees	-	-	-	-
519314	Owners Representative	-	-	-	-
519634	Construction	-	-	-	428,356
519640	Machinery & Equipment	-	-	-	-
519630	Contingency	-	-	-	-
Moderization Beach Pavilion- 25-003					
519313	Engineering Fees	-	-	-	-
519314	Professional Services	-	-	-	-
519634	Construction	-	-	-	-
519640	Machinery & Equipment	-	-	-	-
519630	Contingency	-	-	-	-
Lighting on A1A-22-003					
519313	Engineering Fees	-	-	-	-
519314	Professional Services	-	-	-	-
519634	Construction	-	-	-	-
519630	Contingency	-	-	-	-
Total Operating Expenses		5,754,634	7,458,465	7,644,814	7,510,901

**330 CAPITAL PROJECTS FUND
TOTALS**

5,754,634

7,458,465

7,644,814

7,510,901

BUDGET SUPPORT INFORMATION

ACCOUNT NO.	ACCOUNT DESCRIPTION	DESCRIPTION OF ITEM AND JUSTIFICATION	APPROVED AMOUNT
330-Capital Projects Fund			
Operating Expenses			
Administrative/Operating Costs-Project 02-006			
519342	General Fund - Admin Reimbursement	Compensation for the Town Managers Bonus and Differed Comp Contribution(s), other Administrative Costs associated with Administration of the CIP.	70,000
519314	Professional Services	Professional Services	-
519520	Operating Supplies		-
519710	CIP-Principal	City National Bank Note	222,222
519720	CIP -Interest	City National Bank Note	112,592
519910	Restricted (Grant Funds- WC and RIT Project)		850,000
Wellness Center-20-005			
519313	Engineering Fees	Engineering Services	-
519314	Owners Representative	Owners Representative	80,000
519634	Construction	Construction of Project	4,563,731
519630	Contingency	Dedicated for Capital Project Related Expenses	100,000
Re-Imagine Tweddle Park- 20-007			
519313	Engineering Fees	Engineering Services	50,000
519314	Owners Representative	Owners Representative	34,000
519634	Construction	Construction of Project	1,000,000
519640	Machinery & Equipment		-
519630	Contingency		-
Moderization Guard House - 25-002			
519313	Engineering Fees		-
519314	Owners Representative		-
519634	Construction	Construction of Project	428,356
519640	Machinery & Equipment		-
519630	Contingency		-
Moderization Beach Pavilion- 25-003			
519313	Engineering Fees		-
519314	Professional Services		-
519634	Construction		-
519640	Machinery & Equipment		-
519630	Contingency		-
Lighting on AIA-22-003			
519313	Engineering Fees		-
519314	Professional Services		-
519634	Construction		-
519630	Contingency		-
Total Operating Expenses			7,510,901

330 CAPITAL PROJECTS FUND TOTALS**7,510,901**





Capital Improvement Plan Revenue Summary	Total of Prior Years	FY 24-25	FY 25-26	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	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	500,000		10,250,732		10,250,732
General Fund Balance Allocation (Bridges)	3,487,039		527,930	4,014,969		4,014,969
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	334,814	6,169,628		6,169,628
2022 General Obligation Bond	0	5,500,000	5,798,157	7,000,000		7,000,000
			7,510,901	71,890,260	-	71,890,260

Capital Improvement Plan Projects Summary	Total of Prior Years	Actual Costs as of 07/2025 FY 24-25	Proposed Budget FY 25-26	Anticipated Total	Projected Project Costs	Project Costs (Actual or Anticipated)
Administrative / Operating Costs-Project 02-006						4,616,271
General Fund- Admin Reimbursement	387,441	0	70,000	534,746		
Project Manager	370,435	0		370,435		
Professional Services	26,787	2,645		69,390		
Operating Expenses	0	15		61,785		
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	937,856		
CIP-Interest	100,632	105,843	112,592	428,896		
Operating Supplies	98,458		850,000	948,458		
Restricted (GF) CPF Transfer Contingency	197,669			197,669		
Town Wellness Center Project 20-005						6,142,112
Engineering Fees	1,200	71,961		73,421	86,580	
Professional Services	64,750	222,533	80,000	465,678		
Operating Expenses	0	376		2,682		
Permit Fees	0			0		
Construction	0	811,961	4,563,731	5,500,332		
Contingency	0		100,000	100,000	840,000	
Re-Imagine Tweedle Park Project 20.007						2,142,218
Engineering Fees	0		50,000	55,033	288,000	
Professional Services	87,654	53,212	34,000	408,145		
Permit Fees	0	88,892	1,000,000	1,088,892		
Construction	8,000	34,501		590,148		
Furniture, Fixtures and Equipment						
Contingency	0			0	1,512,000	
Modernization Guard House - 25-002						500,000
Engineering Fees				0	80,000	
Permit Fees				0		
Construction			428,356	0		
Contingency				0	420,000	
Modernization Beach Pavilion- 25-003						500,000
Engineering Fees					80,000	
Permit Fees						
Construction						
Contingency					420,000	
Lighting on A1A -22-003						180,000
Engineering Fees						
Professional Fees						
Construction					180,000	
Contingency						

Capital Projects Plan Un-Funded Projects Summary	Total of Prior Years	Actual Costs as of 07/2025 FY 24-25	Proposed Budget FY 25-26	Anticipated Total	Projected Project Costs	Project Costs (Actual or Anticipated)
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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	

TOTAL Long-Term Un-Funded Capital Wish List

1,600,000

Capital Improvement Plan Projects Summary	Total of Prior Years	Actual Costs as of 07/2025 FY 24-25	Proposed Budget FY 25-26	Anticipated Total	Projected Project Costs	Project Costs (Actual or Anticipated)
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Completed Projects since 2007

Civic Center Complex and Town Hall Program Project 13-006						11,475,931
Engineering Fees	134,574	32,800		210,114		
Professional Services	183,670	21,556		496,047		
Rentals & Leases	22,481			37,875		
Operating Expenses	12,637			144,354		
Construction	7,737,286	111,013		9,458,769		
Park Improvements and Site Work	0			0		
Furniture, Fixtures and Equipment	296,833	9,575		918,267		
Contingency	150,687			210,506		
CCTV Implementation Project 23-001						1,253,292
Engineering Fees	0			0	192,000	
Permit Fees	0			0		
Construction	43,588			53,292		
Contingency	0			0	1,008,000	
Fountain & Sinage on A1A Project 23-002						294,223
Engineering Fees	0			0		
Professional Fees	0	19,000		19,000		
Construction	0	95,223		95,223	180,000	
Contingency	0			0		
Auxiliary Service Facility Project 20-006						310,258
Engineering Fees	1,200	10,200		11,400		
Additional Engineering Fees	0	141,202		141,202		
Construction	10,000	147,656		157,656		
Contingency	0			0		

**Capital Improvement
Plan Projects Summary**Total of Prior
YearsActual Costs as
of 07/2025
FY 24-25Proposed
Budget
FY 25-26Anticipated
TotalProjected
Project CostsProject Costs
(Actual or
Anticipated)**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					239,386
Engineering Fees	21,776		21,776		
Permit Fees	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		
Owners Representative	495		495		
Construction	860,804		860,804		
Contingency	0		0		
Canal Maintenance Project 14-004					664,300
Engineering Fees	220,246		220,246		
Permit Fees	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 07/2025 FY 24-25	Proposed Budget FY 25-26	Anticipated Total	Projected Project Costs	Project Costs (Actual or Anticipated)
AIA 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 07/2025 FY 24-25	Proposed Budget FY 25-26	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 07/2025 FY 24-25	Proposed Budget FY 25-26	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 07/2025 FY 24-25	Proposed Budget FY 25-26	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	2,202,385	7,510,901	70,517,012		74,940,655



COMMUNITY ENGAGEMENT

CONNECTED
THROUGH
WELLNESS









TOWN CLERK/ DIRECTOR OF COMMUNITY ENGAGEMENT

TOWN CLERK
RESIDENT SERVICES
HUMAN RESOURCES
PARKS & RECREATION

The Community Engagement Department ensures 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 Residents 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 includes 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 **\$2,505,491** of the Town's total budget revenues and expenditures for Fiscal Year 2025-2026.

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 2025-2026

The following goals were developed for Fiscal Year 2025/2026 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 – made contact with Passport Agency representatives to determine the feasibility of providing this service in Town.
- Work with Town Attorney to clean up sections of the code that are outdated.
- Explore ways to further enhance the resident experience of Town Council meetings by adding enhanced functionality to the broadcast of the meetings (such as providing closed captioning and informational banners) and increasing resident participation in meetings.
- Create a database of current and past Town Councilmembers on the Town's website.
- Enhance elections information and services on the Town's website by way of creating an archival of past elections data.
- 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. 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 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 diagraming 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 – process started in 2025 and with an anticipated completion date of end of 2027.
- 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 – currently in testing phase for this feature.



Performance Measures	FY 23-24 ACTUALS	7/31/2025 ACTUALS	FY 25-26 TARGET
Percentage of archival minutes, resolutions and ordinance transferred to Laserfiche Public Portal on Town Website	0%	25%	50%
Number of code red messages sent out to residents and staff	17	18	20
Percentage of public records requests responses generated in 3 days or less	75%	85%	90%

SIGNIFICANT PRIOR ACCOMPLISHMENTS

The following accomplishments were attained during Fiscal Year 2024/2025 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.

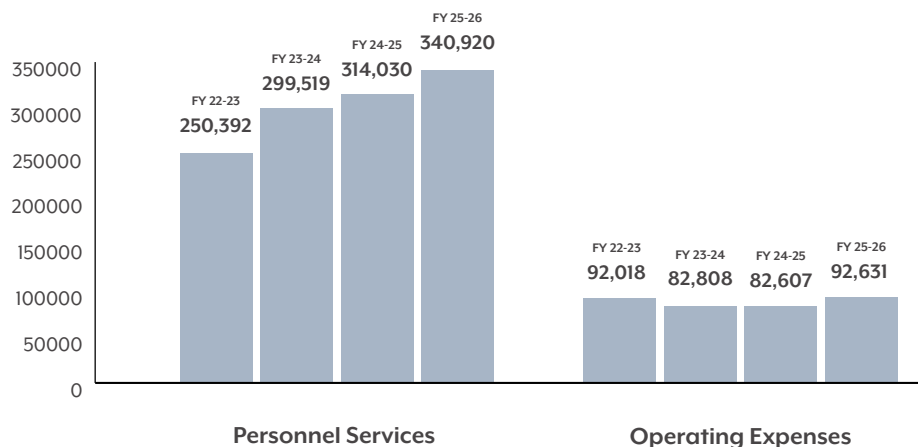
- Supervised the 2025 General Election process – from qualifying to certification or results. Mayor Singer and Vice Mayor Judy Lusskin ran opposed, as did newly elected Councilmember Jessie Mendal.
- Attending the Florida Association of City Clerks Conference 2025 Summer Conference and Academy
- Laserfiche public portal went live on the Town's website, providing access to residents and visitors of the Town's website to the Town Clerk's records pertaining to agendas, minutes, ordinances and resolutions. This has created an additional level of transparency and accessibility.
- Worked with the Town Attorney to prepare all legal advertisements and public notices and began publishing them via the Interlocal Agreement the Town entered into with Miami-Dade County. This will generate a considerable savings from the costs spent advertising and publishing via The Miami Herald.
- Town Clerk now sits in on all council, board and committee meetings, recording them and broadcasting them on the Town's local channel.
- Began the process of training other departments on how to use the Laserfiche platform to store and access their archival records. The goal is to have other department's go live on the website's public portal by the end of 2026.
- Assisted Mayor, Council employees and board members (as needed) with filing their Financial Disclosure forms online through the Florida Ethics Department's web portal for 2024.
- Issued all Code Red Messages to the residents of the Town.
- Provided notary services to the residents free of charge and provided witness services as needed.
- 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 Residents 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 of according to the State of Florida Law and Florida Administrative Code
- Prepared 12 months of minutes for the Regular Town Council Meetings, Special Town Council Meetings and Local Planning Agency meetings (as needed).
- 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 4 Ordinances
- Ensured that all the Town Council actions have been executed.
- Codification of the Town's adopted Ordinances
- Provide proof-reading services for the articles in the Town's monthly magazine
- Certification of Town's documents, such as Resolutions
- Serve 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

	FY 23-24	FY 24-25	FY 25-26
Town Clerk/HR Director	1	1	1
HR Generalist/Asst. to the Town Clerk	1	1	1

TOWN CLERK



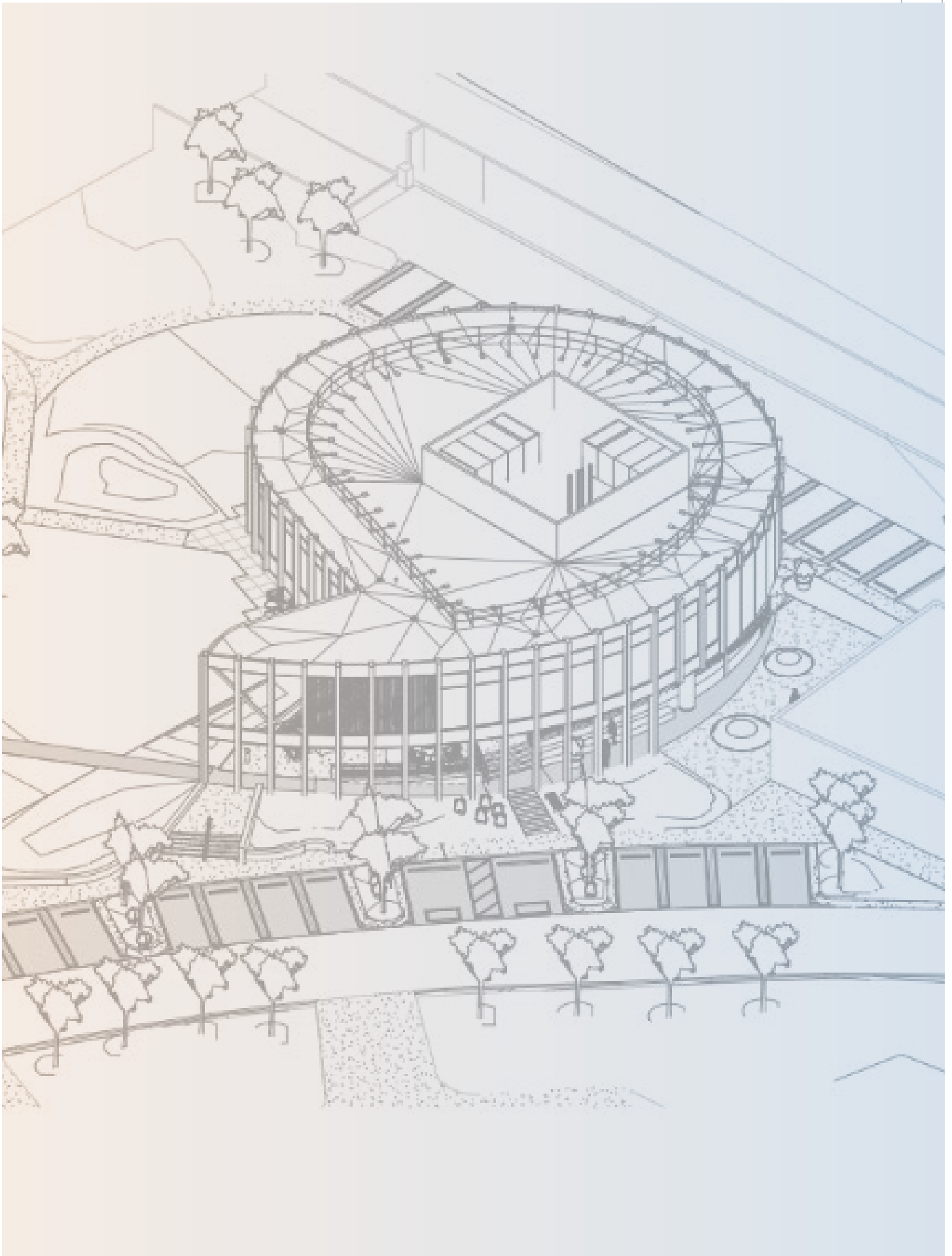
BUDGET APPROPRIATIONS WORKSHEET

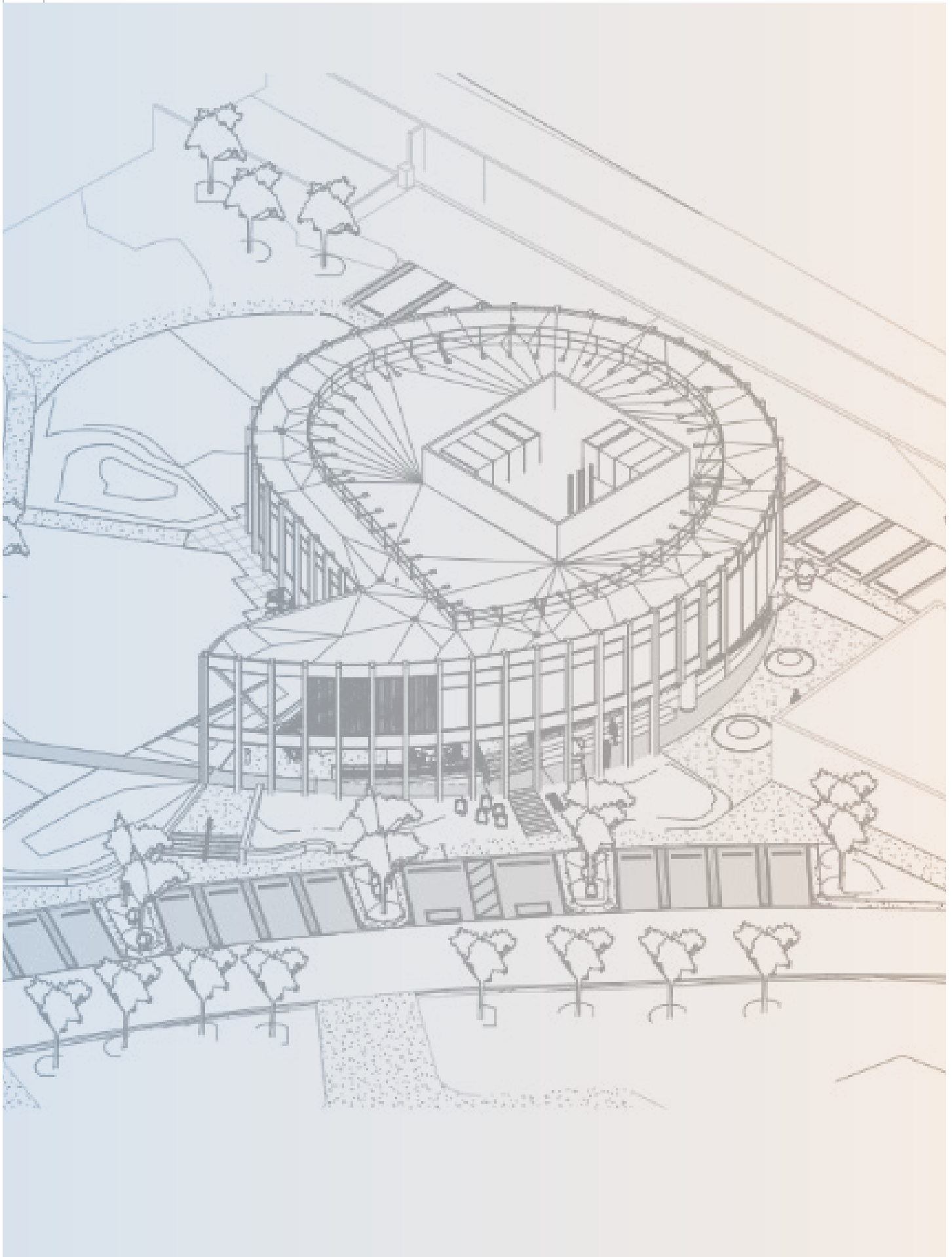
ACCOUNT NO.	ACCOUNT DESCRIPTION	COUNCIL APPROVED BUDGET FY 22-23	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25	COUNCIL APPROVED BUDGET FY 25-26
512-Town Clerk					
Personnel Services					
512-113100	Town Clerk Salary	111,000	122,960	126,649	150,000
512-125100	HR Generalist & Assistant to Town Clerk	42,791	60,000	61,800	64,890
512-156100	Longevity	-	800	800	800
512-210100	FICA	11,803	14,058	14,340	16,500
512-220100	Retirement Contribution- Town Pension	52,459	67,991	71,915	73,335
512-230100	Life, Health & Dental Insurance	31,759	33,020	37,816	34,585
512-240100	Workers Compensation	580	690	710	810
Total Personnel Services		250,392	299,519	314,030	340,920
Operating Expenses					
512-340100	Professional Services	28,563	28,848	29,137	29,428
512-360100	Election Expenses	15,000	5,000	5,000	5,000
512-400100	Travel & Per Diem	1,530	1,545	1,561	1,577
512-410100	Communication Services	1,530	1,545	1,561	1,577
512-420100	Freight & Postage Services	1,836	1,855	1,873	1,892
512-440100	Off Site Storage	7,345	7,418	7,492	7,567
512-470100	Printing & Binding	3,570	3,606	3,642	3,679
512-480100	Public Relations	15,302	15,455	15,609	15,765
512-492100	Legal Advertising	10,201	10,303	10,406	10,510
512-510100	Office Supplies	2,040	2,061	2,081	2,102
512-520100	Operating Supplies	2,040	2,081	1,123	1,123
512-540100	Books, Pub, Subscrip, Memberships	816	824	832	10,100
512-640100	Machinery & Equipment	2,244	2,267	2,289	2,312
Total Operating Expenses		92,018	82,808	82,607	92,631
512 TOWN CLERK TOTALS		342,410	382,327	396,637	433,551

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	150,000
512-125100	HR Generalist & Assistant to Town Clerk	Full-Time assistant	64,890
512-156100	Longevity	Longevity Pay	800
512210100	FICA	7.65% of Salary	16,500
512220100	Retirement	Town Pension Retirement Plan	73,335
512230100	Life, Health & Dental Insurance	Full cost of employee premium and half of family premium	34,585
512240100	Workers Compensation	Code 8010 (gross salary multiplied by current rate of .00377)	810
Total Personnel Services			340,920
Operating Expenses			
512340100	Professional Services	Non-contracted outside vendor services	29,428
512360100	Election Expenses	Costs associated with election and preparation with the County	5,000
512400100	Travel & Per Diem	FACC Conf. & Institute ; IIMC; Fuel Stipend	1,577
512-410100	Communication Services	Cell Phone; air cards, Wi-Fi cards	1,577
512-420100	Freight & Postage Services	Courier Services Fed Ex etc.	1,892
512440100	Off Site Storage	Iron Mountain	7,567
512470100	Printing & Binding	Codification	3,679
512480100	Public Relations	Employee related programing and incentives	15,765
512492100	Legal Advertising	Community News; Legal Notices	10,510
512510100	Office Supplies	Index sheets, copy paper etc.	2,102
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, Civic Plus, SHRM	10,100
512640100	Machinery & Equipment	Replacements as recommended by staff	2,312
Total Operating Services			92,631
512 TOWN CLERK TOTALS			433,551







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
- Head of payroll processing, with assistance from the Finance Department as needed
- 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 of the Town's Capital Improvement Program, in order to provide residents with appropriate and accurate information should they be asked
- Responsible for accident/incident investigation, reporting and monitoring of Worker's 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 2025-2026

The following goals were developed for Fiscal Year 2025/2026 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.

- Restructuring of personnel filing system
- Reinsitute Employee Suggestion Box
- Expand Human Resources' hours of operation to better assist late-shift employees
- Implement additional Employee Engagement activities
- Re-evaluate Employee Luncheon program to be more inclusive of late-shift employees
- Develop some form of Employee Intranet for increased communications and access to useful forms/documents for employees
- Explore adding Pet Insurance options to the Town's benefits offerings
- Research new Occupational Health service vendors who can offer expanded hours of operation (facilities open on weekends/open during evening hours) and more locations that are closer to Town
- Update all Town employee emergency contact information
- Update job descriptions and look at creating salary ranges for certain job classifications
- Send periodic "Did you Know" informational flyers/emails to staff advising them of different types of programs/events pertaining to Golden Beach, whether that be benefits, luncheons, finances, health, etc. (Human Resources newsletter) – this might be able to be done through the Town's 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 achieve SHRM-CP certification
- 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
- 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.

SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS

The following accomplishments were attained during Fiscal Year 2024/2025 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.

- Updated the Town employee handbook and issued the new version to all staff.
- Created and maintained the OSHA Injury and Illness Log as required by OSHA regulations
- Secured a service agreement with Life Imaging offering full-body CT scans to all full-time employees
- Ensured all Labor Law posters were up-to-date and posted on the bulletin board to the copier/mail area of the Civic Center
- Disseminated pertinent information and informative announcements to employees regarding HR matters.
- Attended the 90th Annual Florida Public Human Resources Association Conference in Orlando, FL.
- Fine tune 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.
- Held the 2026 Benefits Open Enrollment Session
- 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.
- 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 the information pertaining to the Town's vast benefits options.
- All Administrative Orders are managed, implemented and disseminated through the HR department.

- Disseminated pertinent health information to all employees, during the Town's insurance open enrollment session.
- Serve 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.
- 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 employees 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

Performance Measures	FY 23-24 ACTUALS	7/31/2025 ACTUALS	FY 25-26 TARGET
Percentage of employees utilizing Paycom app to access Employee Self Service to clock in and out along with other payroll/benefits actions	50%	85%	100%
Coordinate Benefits Open Enrollment annually	Yes	Yes	Yes
Respond to employment verification requests within 3 business days	Yes	Yes	Yes





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 2025-2026

The following goals were developed for Fiscal Year 2025-2026 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.

- Assemble and Manage Informational Campaign and Outreach regarding the programming and interior fit-out of the new Wellness Center and providing progress updates to Residents
- Redevelop the GBYLG to engage the Youth of the Community, offer programming and resources to grow the group and its presence in Town.

- 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 overall user experience.
- Rework/Revise and Produce New Edition of Resident Guidebook, including digital version.
- Build content for the BuildingLink library, making it an easily accessible tool for Resident's to learn more about policies and procedures in Town.

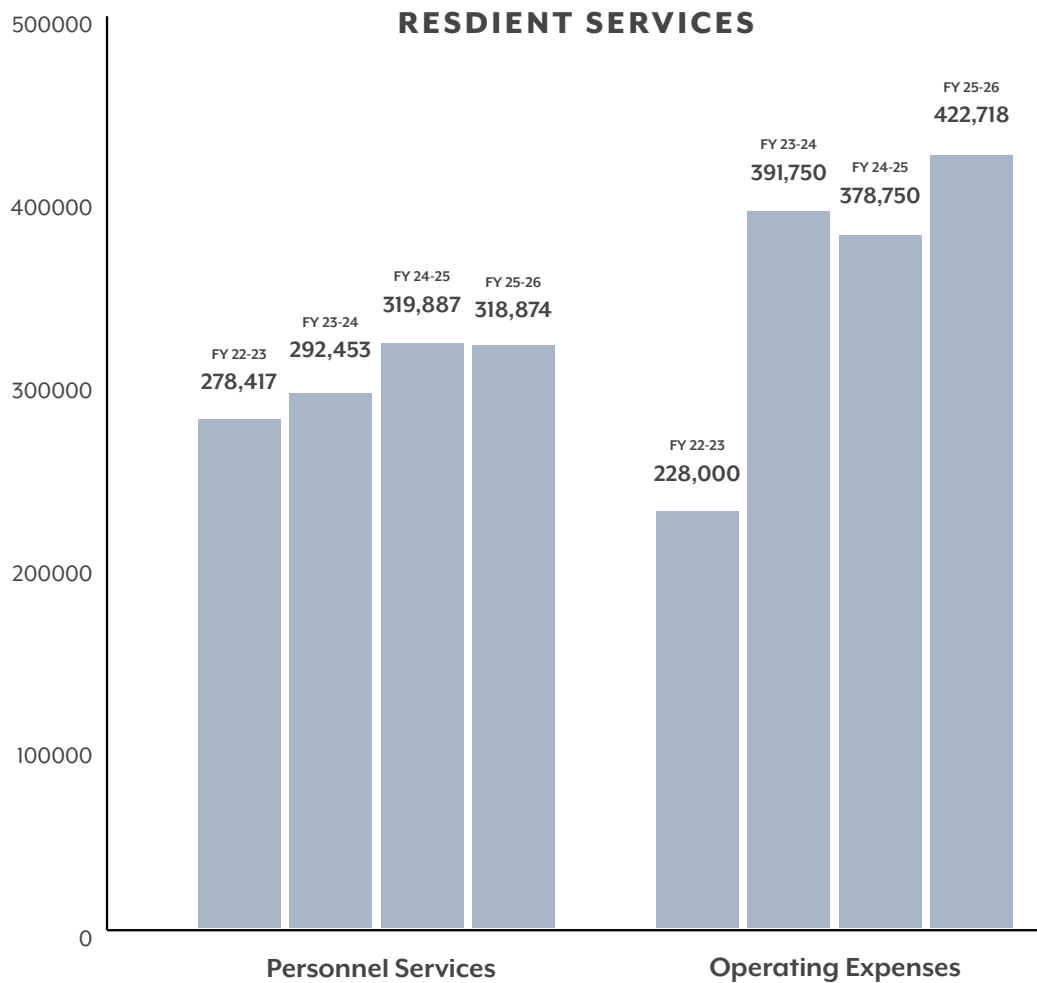
SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS

- Went "live" with BuildingLink software, a new amenity reservation tool and database.
- Created a brand-new, comprehensive Resident database parallel to the BuildingLink registration process.
- Coordinated and hosted the Town's widely-acclaimed Halloween event in a new location, Tweddle Park.
- Wrote and Produced Mayor's video played at the Council Swearing-In Ceremony
- Engaged the community by coordinating and hosting a successful New Year's Eve celebration with the largest turnout to date.
- Hosted Valentine's Day on the new Town Terrace
- Held Spring Break activities for Youth, including a bounce house social in South Park, movie day, craft sessions and game day in the Bunker.
- Coordinated and Launched Mayor's Speaker Series
- Planned and hosted "Golden Seniors" a meet & greet luncheon for older residents.
- Successfully case managed various inquiries and requests from Residents.

Performance Measures	FY 23-24 ACTUALS	7/31/2025 ACTUALS	FY 25-26 TARGET
New Social Programming Events Created	YES	YES	YES
Number of eBlast messages sent to residents	38	68	75
BuildingLink Resident Registration Enrollment	0	80%	100%

Resident Services Personnel Summary Trend Analysis

	FY 23-24	FY 24-25	FY 25-26
Director of Resident Services	1	1	1
Assistant to the Resident Services Director	1	1	0
Receptionist	1	1	1



BUDGET APPROPRIATIONS WORKSHEET

ACCOUNT NO.	ACCOUNT DESCRIPTION	COUNCIL APPROVED BUDGET FY 22-23	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25	COUNCIL APPROVED BUDGET FY 25-26
574-Resident Services					
Personnel Services					
574110	Resident Services Director	72,000	80,000	82,400	86,520
574120	Salary - General Employees	91,680	95,600	105,620	105,987
574156	Longevity	-	500	500	500
574210	FICA Taxes	12,583	13,472	14,422	14,727
574220	Retirement Contribution-Town Pension	55,923	51,603	71,638	65,452
572230	Life, Health & Dental Insurance	45,614	50,630	44,596	44,962
513240	Worker's Compensation	617	648	711	726
Total Personnel Services		278,417	292,453	319,887	318,874

Operating Expenses					
574316	Professional Services	-	40,000	40,000	40,000
574400	Travel & Per Diem	-	2,500	2,500	2,500
574410	Communication Services	-	1,000	1,000	1,000
574471-15-006	Printing & Binding Town Magazine	-	35,000	35,000	35,000
574510	Office Supplies	-	500	500	500
574520	Operating Supplies	-	1,000	1,000	1,000
574525	Uniforms	-	250	250	250
574540	Memberships	-	-	-	13,468
574480	Promotional Activities	28,000	-	-	-
574480	Resident Relations-Promotions	39,000	45,000	45,000	45,000
574480	Special Event-Halloween 05-408	38,000	55,000	70,000	90,000
574480	Special Event- Food Trucks 00-401	15,000	18,000	18,000	18,000
574480	Special Event-New Year's Party 00-411	60,000	90,000	102,000	102,000
574480	Special Event-Valentine's Day 00-414	10,000	15,000	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	12,000	12,000	17,000
574480	Special Event-Veteran's Day 00-409	7,500	12,000	12,000	17,000
574480	Special Event-4th of July Day 08-996	3,000	4,500	4,500	5,000
574480	Special Event-Town Anniv. 14-001	10,000	60,000	10,000	10,000
574640	Machinery & Equipment	-	-	-	-
Total Operating Expenses		228,000	391,750	378,750	422,718

574 RESIDENT SERVICES TOTALS 506,417 684,203 698,637 741,592

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	86,520
574120	Salary - General Employees	Assistant to the Resident Service Director and Resident Service Specialist moved from Town Manager's Dept.	105,987
574156	Longevity	Longevity Pay	500
574210	FICA Taxes	7.65% of salary	14,727
574220	Retirement Contribution- Town Pension	Estimate set by actuary based on 34% of Payroll	65,452
572230	Life, Health & Dental Insurance	Full cost of employee premium and half of family premium	44,962
513240	Worker's Compensation	Insurance Premium based on Classification	726
Total Personnel Services			318,874
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	Building Links, Constant Contact & Adobe	13,468
574470	Promotional Activities		-
574480	Resident Relations-Promotions	Welcome Home Program	45,000
574480	Special Event- Halloween 05-408	Costs Associated with Event	90,000
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	17,000
574480	Special Event-Veteran's Day 00-409	Costs Associated with Event	17,000
574480	Special Event-4th of July Day 08-996	Costs Associated with Event	5,000
574480	Special Event-Town Anniv. 14-001	Costs Associated with Event	10,000
574640	Machinery & Equipment		-
Total Operating Services			422,718

574 RESIDENT SERVICES TOTALS**741,592**







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 2025-2026

The following goals were developed for Fiscal Year 2025/2026 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.

- Attain at least a 50% completion rate of the Reimagined Tweddle Park Masterplan by the end of the Fiscal Year.
- Implement various enhancements to the Town's open spaces/parks to include possible additional 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, special events, and classes for residents of all ages, including Mommy and Me events in the Civic Center
- Provide parks and facilities that are aesthetically pleasing by performing checks and playground inspections. (ongoing)
- Continue utilizing the Park Ranger position as an enhanced role for servicing all the Town's park areas/open spaces including the Tennis and Pickleball courts.

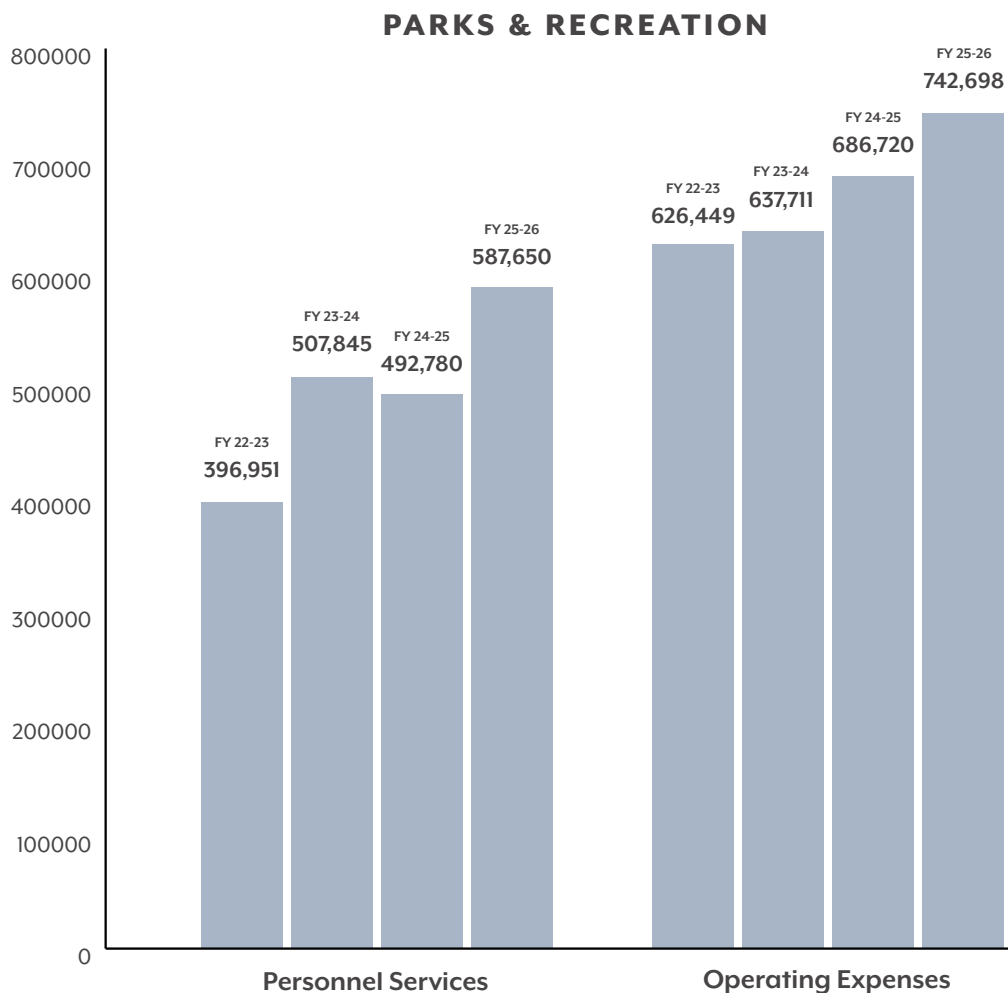
SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS

The following accomplishments were attained during Fiscal Year 2024/2025 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.

- Delivered three new Tennis and two new Pickleball courts for residents to utilize.
- Provided resort-like amenities such as free fresh fruit and refreshments at the beach.
- Established a new standard issuance uniform for all staff.
- Updated the Town's Parks & Recreation Fee Schedule to make sure fees are adequately priced.
- Accepted a new site plan from Axxis, CA LLC for the Reimagined Tweddle Park Masterplan which includes adding a Padel Court and junior basketball court.
- Rolled out Get Fit Golden Beach which allows residents the use of the Town's personal trainer Monday-Friday.
- Electrical upgrades were completed at the beach pavilion to help alleviate circuit overloading issues during events.
- Offered more amenities such as small pools, games and new toys for residents and children of all ages to use while visiting the beach.
- Repaired and replaced any damaged equipment as needed.
- 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.
- Added new turf out at the beach to properly accommodate the addition of three new cabana beds.
- Delivered a Bocce Ball Court in North Park and two Putting Greens in South Park respectively.

Parks & Recreation Personnel Summary Trend Analysis

	FY 23-24	FY 24-25	FY 25-26
Parks & Rec Lead	1	1	1
Parks Attendant / Full-time	2	2	2
Recreation Staff Member / Trainer	1	1	1
Parks Attendant / Part-time	3	3	1



BUDGET APPROPRIATIONS WORKSHEET

ACCOUNT NO.	ACCOUNT DESCRIPTION	COUNCIL APPROVED BUDGET FY 22-23	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25	COUNCIL APPROVED BUDGET FY 25-26
572-Parks & Recreation					
Personnel Services					
572120	Salaries-Full Time Life Guard	43,888	47,302	48,721	51,157
572121	Salaries-Contract Employee	-	60,000	61,800	64,890
572136	PT Lifeguard	58,798	62,032	63,893	71,658
572125100	Beach Attendants	156,900	168,800	173,864	179,962
572210	FICA Taxes	22,010	25,867	23,114	28,126
572140	Salaries-Overtime	2,000	2,000	2,000	2,000
572220	Retirement Contribution-Town Pension	55,584	65,784	58,198	109,433
572230	Life, Health & Dental Insurance	51,984	66,856	52,037	70,248
572240	Worker's Compensation	5,787	9,205	9,153	10,176
Total Personnel Services		396,951	507,845	492,780	587,650
Operating Expenses					
572344	Landscape Contract	297,052	-	-	-
572344-03-008	Landscape Contract-Twedle Park	-	72,251	83,088	95,551
572344-09-003	Landscape Contract-North Park	-	70,713	81,320	93,518
572344-09-004	Landscape Contract-South Park	-	72,251	83,088	95,551
572344-10-006	Landscape Contract-Singer Park	-	15,372	17,678	20,330
572344-10-007	Landscape Contract-Beach Pavilion	-	46,117	53,035	60,990
572344-16-001	Landscape Contract-Stand Dock Park	-	30,775	35,391	40,700
572430	Utilities - Electric	15,914	16,232	16,556	16,888
572432	Utilities - Water	90,177	91,980	93,820	95,696
572462	Repairs & Maint-Bldg.	20,000	30,000	30,000	30,000
572464	Repairs & Maint-Equip	80,000	60,000	60,000	60,000
572480	Pub Relations/Events/Ad	50,000	55,000	55,000	55,000
572481	Teens Committee/ Movie Nights	7,000	10,000	10,000	10,000
572490	Other Current Charges & Obligations	40,804	41,212	41,624	42,040
572520	Operating Supplies	5,101	5,203	5,307	5,413
572640	Machinery & Equipment	20,402	20,606	20,812	21,020
Total Operating Expenses		626,449	637,711	686,720	742,698
572 PARKS & RECREATION TOTALS		1,023,400	1,145,556	1,179,500	1,330,348

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	51,157
572121	Salaries- Contract Employee	Gym Instructor	64,890
572136	Salaries - Part-Time Employees	Weekend lifeguard	71,658
572125100	Beach Attendants	Two full time beach attendants and part-time beach attendants	179,962
572210	FICA Taxes	7.65% of compensation	28,126
572140	Salaries - Overtime	Special Events	2,000
572220	Retirement Contribution	Estimate set by actuary based on 34% of Payroll	109,433
572230	Life, Health & Dental Insurance	Full cost of employee premium and half of family premium	70,248
572240	Worker's Compensation	Estimate based on category rates x payroll	10,176
Total Personnel Services			587,650
Operating Expenses			
572344	Landscape Contract		-
572344-03-008	Landscape Contract-Twedle Park	Landscape Contract	95,551
572344-09-003	Landscape Contract-North Park	Landscape Contract	93,518
572344-09-004	Landscape Contract- South Park	Landscape Contract	95,551
572344-10-006	Landscape Contract- Singer Park	Landscape Contract	20,330
572344-10-007	Landscape Contract-Beach Pavilion	Landscape Contract	60,990
572344-16-001	Landscape Contract-Stand Dock Park	Landscape Contract	40,700
572430	Utilities - Electric	Park and Beach Pavilion	16,888
572432	Utilities - Water	Park, beach pavilion, & park sprinklers	95,696
572462	Repairs & Maint - Bldg.	Repair and maintenance of Tweedle 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	42,040
572520	Operating Supplies	Travel expenses for seminars; fuel stipend	5,413
572640	Machinery & Equipment	Trash cans, dog litter equipment	21,020
Total Operating Services			742,698

572 PARKS & RECREATION TOTALS

1,330,348



PUBLIC
SAFETY

CONNECTED
THROUGH
WELLNESS





POLICE CHIEF

LAW ENFORCEMENT

CODE ENFORCEMENT

LAW ENFORCEMENT TRUST FUND

The Public Safety Department combines all facets of security and emergency management. The Chief of Police oversees not just the Police Division and Law Enforcement Personnel, but he also oversees all contract and contract relationships concerning the Town's CCTV program; manages the Public Service Aides, Code Enforcement, and the Town's Ocean Rescue; and oversees Cyber Security and Elder Affairs.

With an emphasis on keeping residents and their homes safe, this Department focuses 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 allows the Town to effectively manage incidents and emergencies when they arise, and properly disseminate information to residents and staff alike.

This Department includes the following job functions:

LAW ENFORCEMENT

MENTAL HEALTH

HOTWIRE CONTRACT(S)

PUBLIC SERVICE AIDES

LIFEGUARDS

ACCESS CONTROL

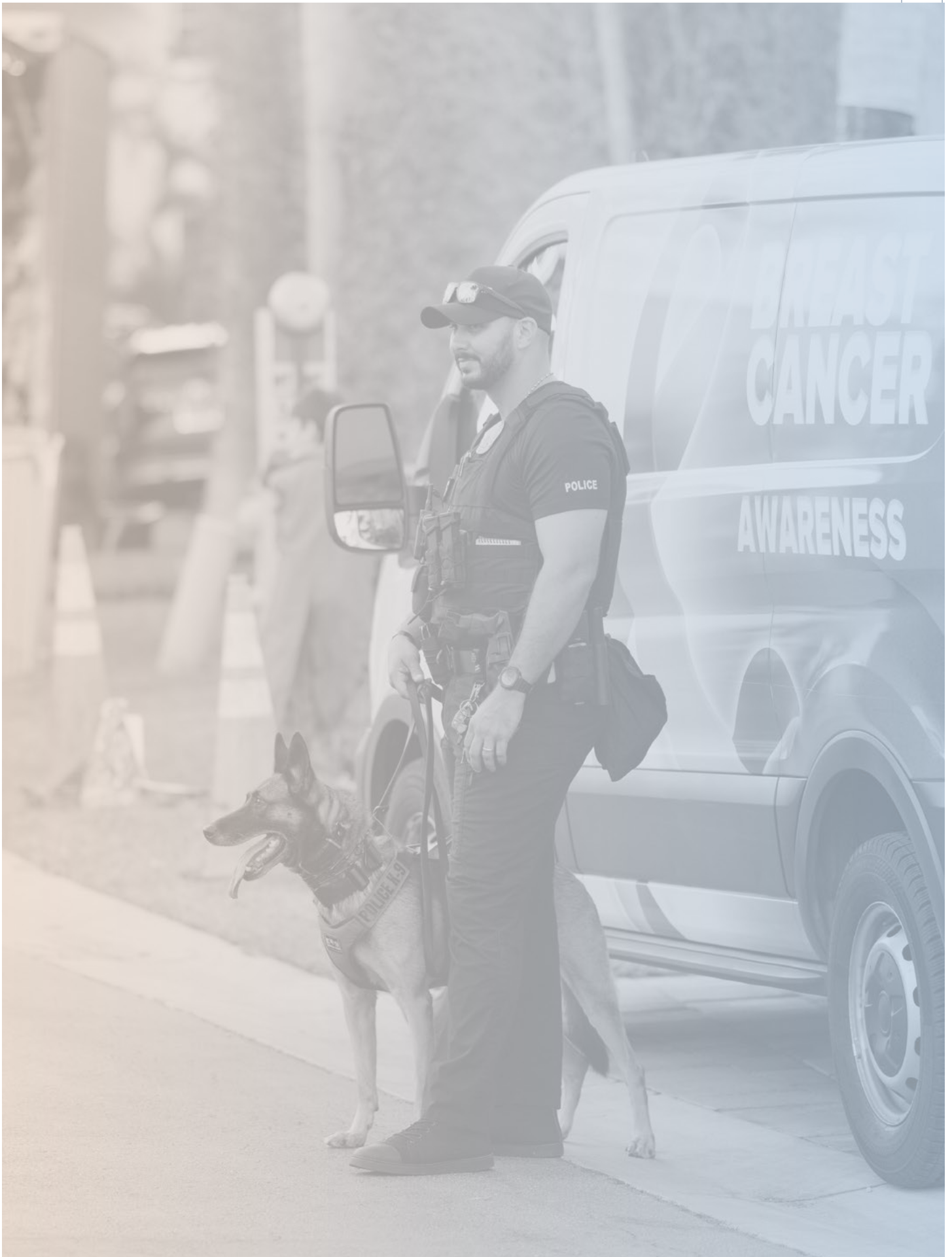
ELDER AFFAIRS

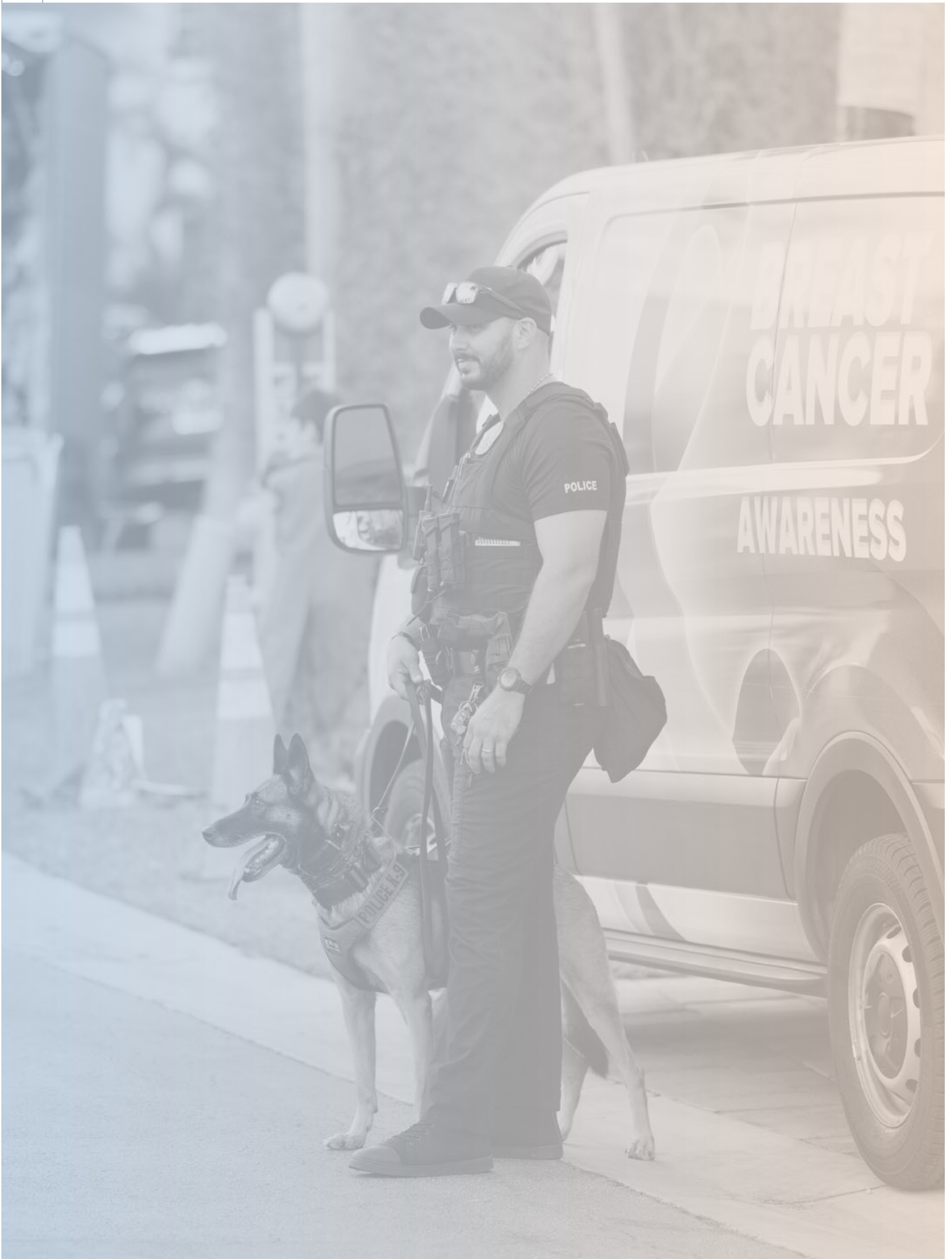
CYBER SECURITY

CODE COMPLIANCE

EVENT SECURITY

This Department is responsible for **\$6,214,298** of the Town's total budget revenues and expenditures for Fiscal Year 2025-2026.





DIVISION OF LAW ENFORCEMENT 2025-2026 GOALS & OBJECTIVES

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 an independent reviewing authority CFA 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 12 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 Assistant Chief, 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 division 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 division 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 2025-2026

The following goals were developed for Fiscal Year 2025/2026 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 enhancement of the PTZ/CCTV cameras and/or any other security measure in Town.
- The Chief of Police Administrative assistant will continue overseeing /processing the 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 2025, the GBPD will tactically train GBPD 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 for our police department and neighboring agencies as well.
- The Golden Beach Police Department will pursue acquiring 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 1-3 additional Tahoes.
- 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 volunteer program where parents will be allowed to fingerprint and/or swab and store their children's DNA for safety reasons. The division will keep a current information database in case the information is needed for any possible investigation. (Therefore, the division will need the software to maintain not only a current list, but samples of those juveniles already tested).
- The GBPD will replace the department's 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 videotaping aerial views of Town activities.
- The police department will continue its long-lasting community engagement efforts by providing new initiatives to the residents of Golden Beach. This community relation effort includes attending schools outside Golden Beach to reach the youth.
- The GBPD will continue our CFA re-accreditation efforts in 2025-2026 towards our 4th re-certification and obtaining our first-time Excelsior Status with the organization.
- Initiate a wellness program where officers will be able to benefit, not only with a sound physical fitness program but also with an annual psychological/mental health wellness check, providing officers with access to information on mental health resources.

- The GBPD will study the need to initiate a Youth sport and activity program for Adolescent.
- The GBPD and the Sunny Isle Police Department have mutually agreed to coordinate a simulator-based training for officers and volunteer residents inside the GBPD police department.
- The purchase of a new Marine Patrol Vessel
- Maintain the CFA Accreditation
- Pro-Actively use the bunker to train, not only our GBPD officers but also officers from other local, county, State or Federal Law Enforcement Agencies,
- Initiate a wellness program where officers will be able to benefit, not only with a sound physical fitness program but also with an annual psychological/mental health wellness check, providing officers with access to information on mental health resources.

SIGNIFICANT PRIOR YEAR ACCOMPLISHMENTS

The following accomplishments were attained during Fiscal Year 2024/2025 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.

- Detective Pete Vila was reassigned to the newly formed U.S Postal Service Task Force.
- Captain Yovany Diaz was promoted to the rank of Assistant Chief, still overseeing the Administrative Division.
- The GBPD hosted a building and area search-based training where multiple outside agencies (city, state federal and military entities) profited by this proactive initiative.
- The Golden Beach Police Department has added one additional officer 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 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. Implemented numerous traffic and high visibility initiatives. The Department maintained its proactive efforts to keep the community safe.

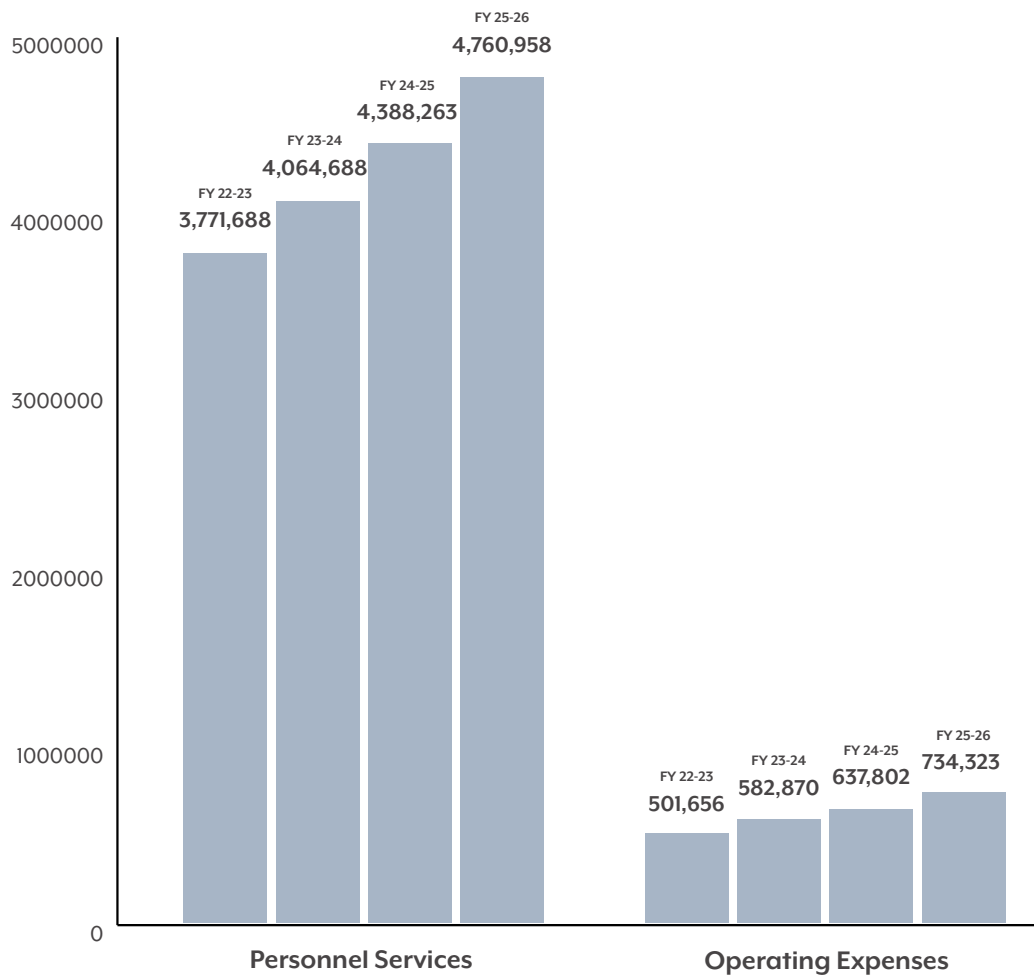
- The department successfully conducted a full inventory of the Police Property/Evidence articles, once we moved to the new Civic Center, to ensure and confirm accountability and integrity of all property being held by the department. Additionally, in cooperation with the Sweetwater Police Department, 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, D/L renewal and Coast Guard Marine Classes initiatives that were suspended during Covid.
- Maintaining 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 stay as one of the safest communities in South Florida. The department’s Uniform Crime Report (UCR), which is forwarded to the FBI with our yearly crime rate, exceeded expectations, showing that Golden Beach continue being one of the safeties communities in South Florida.
- The department successfully maintained the minimum mandatory training for all sworn members.

Law Enforcement Personnel Summary Trend Analysis

	FY 23-24	FY 24-25	FY 25-26
Chief of Police	1	1	1
Executive Assistant to the Chief	1	1	1
Command Staff	2	2	2
Sergeant	3	3	3
Corporals	2	2	3
Patrol Officer Full Time	11	11	12
Patrol Officer Part-Time	6	7	6
Detached Detectives/In-house	3	3	2
Police/Code Enforcement Officer	1	1	1
Reserve Officer	3	3	3
Ocean Rescue Full-Time	1	1	1
Ocean Rescue Part-Time	2	2	2
Public Service Aide	7	7	6
Code Compliance Clerk	1	1	1

Performance Measures	FY 23-24 ACTUALS	7/31/2025 ACTUALS	FY 25-26 TARGET
Calls for Service	1824	846	1508
Traffic Citations	1501	793	1500
Police Reports Generated	186	45	140
Totals of Arrest (Misdemeanors, Felonies, Traffic)	214	46	120

LAW ENFORCEMENT



BUDGET APPROPRIATIONS WORKSHEET

ACCOUNT NO.	ACCOUNT DESCRIPTION	COUNCIL APPROVED BUDGET FY 22-23	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25	COUNCIL APPROVED BUDGET FY 25-26
521-Law Enforcement					
Personnel Services					
521110	Police Chief	152,975	161,389	166,230	186,500
521120	Salary- General Employees	121,325	103,000	104,805	62,717
521113	Salary-Administrative Division	110,000	116,050	130,887	161,320
521100	Salary - Operational Division	102,000	107,610	110,838	131,000
521121	Salary - Sergeant	272,632	283,431	290,783	324,900
521125	Salaries - Officers	1,039,467	1,145,927	1,266,713	1,546,468
5211251	Part-Time Officers	170,713	185,629	272,224	173,969
521130	Community Service Aids (CSA)	185,427	277,326	239,264	249,371
521133	Park Rangers	-	-	52,000	43,680
521140	Salaries - Overtime	45,000	55,000	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	19,700	15,150	15,150	30,900
521157	Uniform Allowance	18,800	18,800	18,800	37,600
521210	FICA Taxes	159,111	185,492	185,492	222,395
521220	Retirement Contribution- Town Pension	901,881	864,060	895,137	888,980
521230	Life, Health & Dental Insurance	368,195	415,491	442,314	491,192
521240	Worker's Compensation	68,772	79,445	91,736	98,276
521250	Unemployment Compensation	7,200	7,200	7,200	7,200
521261	RHS - Employer Match	-	15,200	15,200	21,000
Total Personnel Services		3,771,688	4,064,688	4,388,263	4,760,958

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	186,500
521120	Salary - General Employees	Executive Assistant to the Chief & Accreditation Manager	62,717
521113	Salary - Administrative Division	Assistant Police Chief Salary	161,320
521100	Salary - Operational Division	Lieutenant Salary	131,000
521121	Salary - Sergeant	Three Full Time	324,900
521125	Salaries - Officers	As stipulated in the agreed to FOP Union Contract	1,546,468
5211251	Part-Time Officers	Part-Time Officers	173,969
521130	Community Service Aids (CSA)	Substation personnel	249,371
521133	Park Rangers	Park Ranger personnel	43,680
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	30,900
521157	Uniform Allowance	Clothing Maintenance allowance \$200/qtr. per officer \$300/qtr. for detectives and 1 time annual shoe allowance of \$120 per Contract	37,600
521210	FICA Taxes	7.65% of compensation	222,395
521220	Retirement Contribution	Estimate Based on Funding at 25% of Payroll	888,980
521230	Life, Health & Dental Insurance	Full cost of employee premium and half of family premium	491,192
521240	Worker's Compensation	Estimate based on category rates for police and officer x payroll	98,276
521250	Unemployment Compensation	Contingency estimate based on previous years' payout	7,200
521260	RHS - Employer Match	Retirement Health Savings - Mission Square	21,000
Total Personnel Services			4,760,958

BUDGET APPROPRIATIONS WORKSHEET

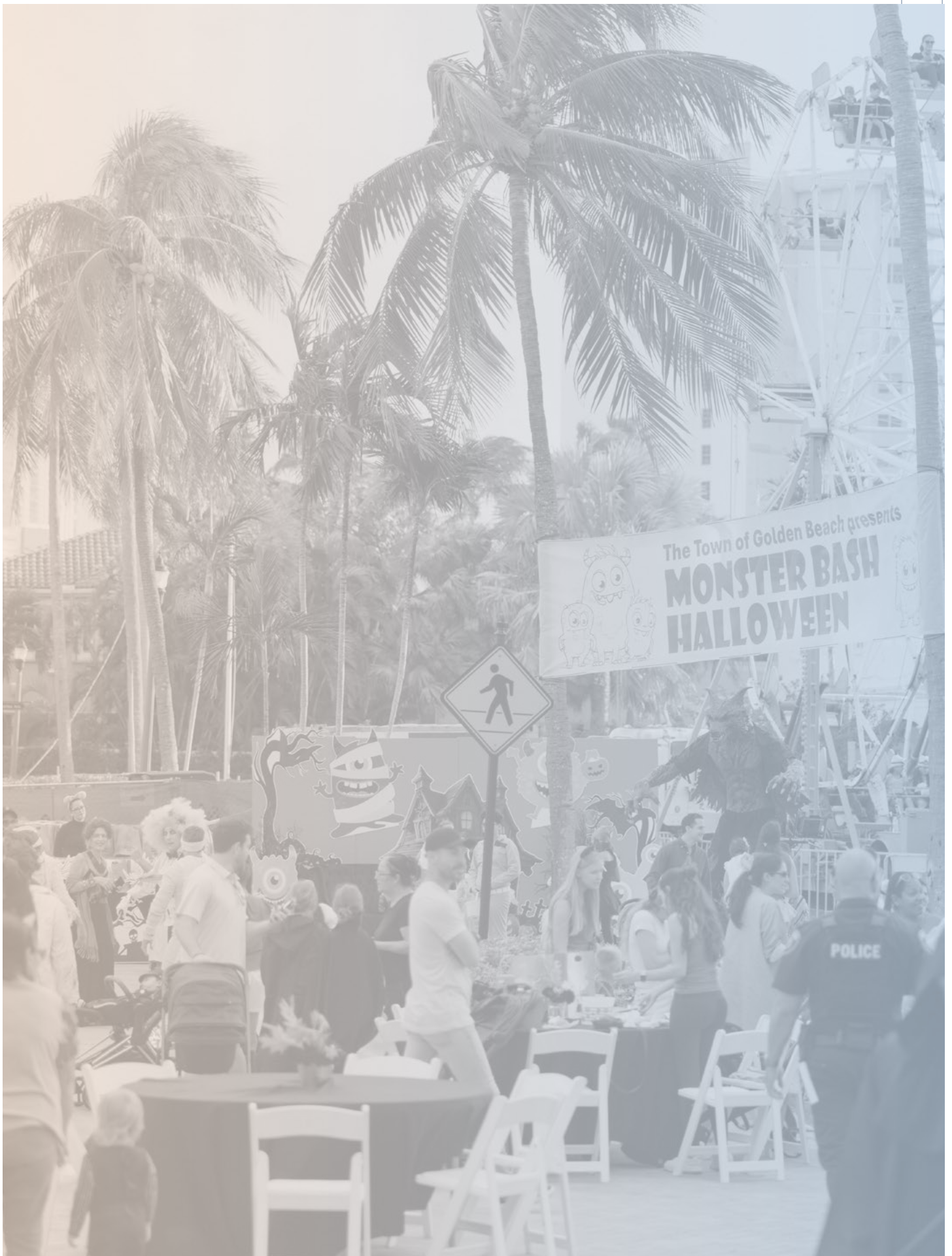
ACCOUNT NO.	ACCOUNT DESCRIPTION	COUNCIL APPROVED BUDGET FY 22-23	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25	COUNCIL APPROVED BUDGET FY 25-26
Operating Expenses					
521316	Professional Services	15,302	30,000	30,000	30,000
521340	Contract Services	15,302	20,000	20,000	20,000
521343101	Contract Services-Interlink	51,005	-	-	-
521345	K-9 Expense	3,570	30,000	30,000	30,000
521400	Travel & Per Diem	5,101	10,000	20,000	20,000
521410	Communication Services	21,422	23,000	23,000	23,000
521420	Freight & Postage Services	204	250	250	250
521430	Utilities-Electric	4,162	4,245	4,330	4,416
521432	Utilities-Water	10,404	10,612	10,824	11,041
521440	Rentals & Leases	18,362	18,545	18,731	18,918
521462	Repairs & Maint - Bldg.	5,101	20,000	20,000	20,000
521463	Repairs & Maint - Vehicles	45,905	80,000	80,000	80,000
521464	Repairs & Maint - Equip	7,957	10,000	10,000	10,000
521469	Minor Tools & Equip	3,570	5,000	5,000	5,000
521470	Printing	4,590	2,500	2,500	2,500
521480	Public Relations/Events/Ads	19,382	15,000	15,000	15,000
521510	Office Supplies	2,040	3,000	3,000	3,000
521520	Operating Supplies	25,503	25,758	16,015	16,015
521521	Gas & Oil	100,000	108,000	129,600	155,520
521521100	Marine Patrol Fuel	12,000	12,960	15,552	18,662
521525	Uniforms	15,302	25,000	25,000	25,000
521540	Books, Pubs, Subs, Memberships	3,264	4,000	4,000	31,000
521550	Police Training	25,503	35,000	35,000	35,000
521640	Machinery & Equipment	86,709	90,000	120,000	160,000
Total Operating Expenses		501,656	582,870	637,802	734,323
572 LAW ENFORCEMENT TOTALS		4,273,344	4,647,558	5,026,064	5,495,281

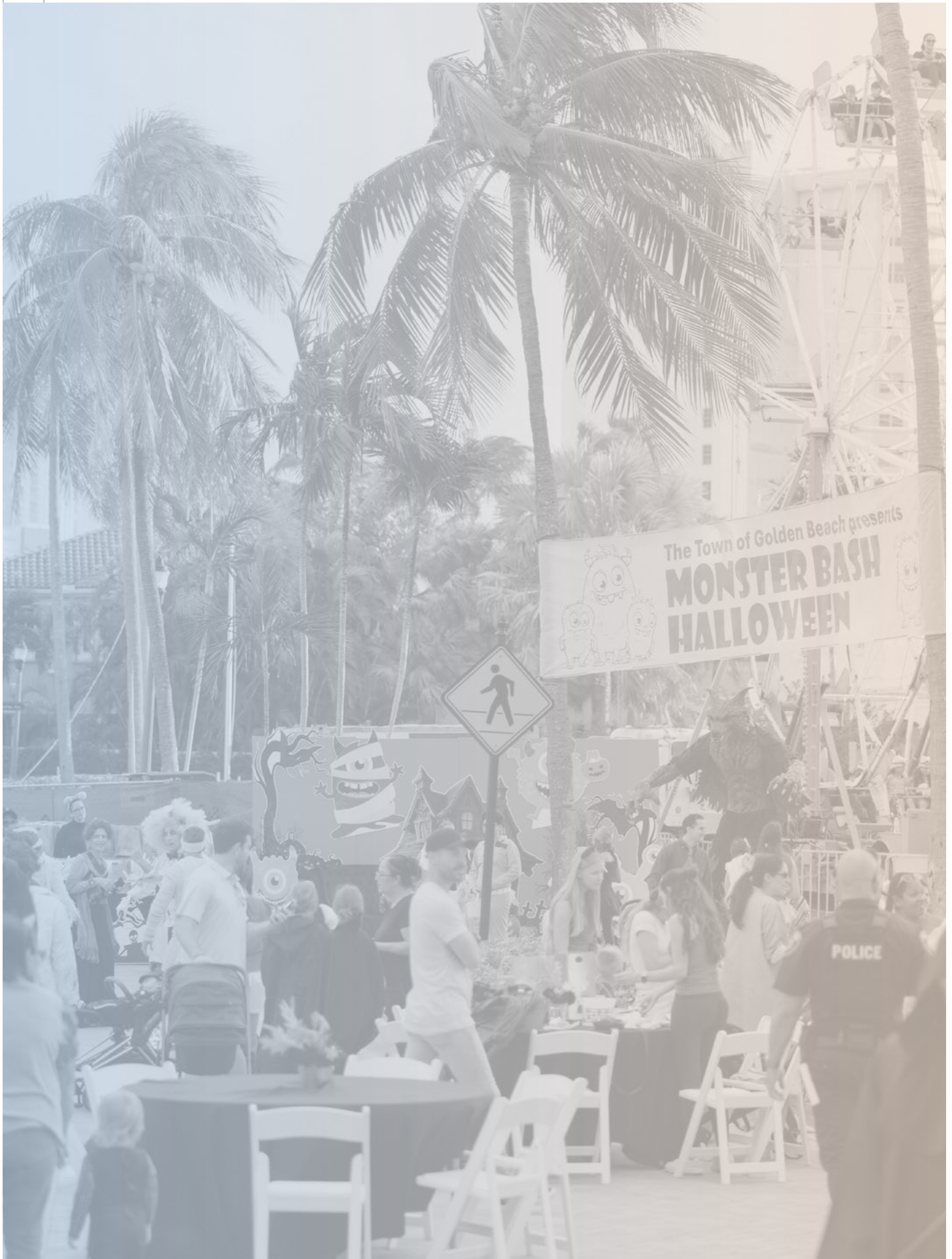
BUDGET SUPPORT INFORMATION

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); Accreditation	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	4,416
521432	Utilities - Water	Substation & Police Station	11,041
521440	Rentals & Leases	Copier; Vehicle Lease and Harley Davidson Motors	18,918
521462	Repairs & Maint - Bldg.	Misc. repairs at substation and Police Station	20,000
521463	Repairs & Maint - Vehicles	Repair and maintenance of all police vehicles 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	155,520
521521100	Marine Patrol Fuel & Oil	New line item for better tracking of expenses (Marine Patrol Boat)	18,662
521525	Uniforms	Uniforms, new name embroidery, name badges, etc.	25,000
521540	Books, Pubs, Subs, Memberships	Reference books, IACP; FCOP; DCCP, PowerDMS, Frontline, TEG-CAD	31,000
521550	Police Training	Training classes for officers and staff	35,000
521640	Machinery & Equipment	One Beach Vehicle and One Vehicle	160,000
Total Operating Services			734,323

572 LAW ENFORCEMENT TOTALS**5,495,281**







DIVISION OF CODE ENFORCEMENT

FUNCTION

The objective of the Code Enforcement Compliance unit is to assess and enforce the Town of Golden Beach's Code of Ordinances. Our primary goal is to achieve compliance through fair and impartial enforcement.

Responsibilities include issuing warnings and citations for non-compliance.

OBJECTIVES

Enhance community compliance

Increase awareness and understanding of local codes and regulations among residents.

Improve response times

Streamline processes to ensure timely responses to code violation reports.

Strengthen partnerships

Collaborate with community, and stakeholders to promote code compliance.

Utilize technology

Implement technology solutions for reporting, tracking, and managing code enforcement activities.

Increase training and development

Provide ongoing training for staff to stay updated on codes, regulations, and best practices and enforcement.

Focus on area

Identify and prioritize areas that require more intensive code enforcement efforts, such as construction sites.

YEARLY GOALS

Public education campaign

Launch a campaign to inform residents about key codes and the importance of compliance, and community events.

Reduce response time

Achieve a reduction in average response time to code violation reports by implementing a new tracking system.

Technology implementation

Deploy a new software system for managing code enforcement cases and train staff in its use.

Staff training program

Create and implement a training program for all code enforcement staff.

Seawall Inspections

Conduct at quarterly inspections of all seawalls in the Town.

Short Term Rentals

Conduct vacation rental inspections to improve compliance.

Recreational Safety

Ensure safety through lighting, sidewalk, and hazardous conditions.

Code Enforcement Personnel Summary Trend Analysis	FY 23-24	FY 24-25	FY 25-26
Code Compliance Clerk	1	1	1
Code Compliance Officer (Civilian)	0	1	0

Performance Measures	FY 23-24 ACTUALS	7/31/2025 ACTUALS	FY 25-26 TARGET
Code Citations	295	118	236
Code Warnings	166	72	150
Appealed cases to Magistrate	0	0	1

YEAR-TO-DATE STATISTICAL REPORT FROM OCTOBER 1, 2024 TO JUNE 30, 2025

Partial Compliance

Number of Cases COMPLIED with Violations issuances (closed but unpaid) **259**

Total amount unpaid **\$942,880**

Open Cases

Number of cases not complied and not paid **31 (currently)**

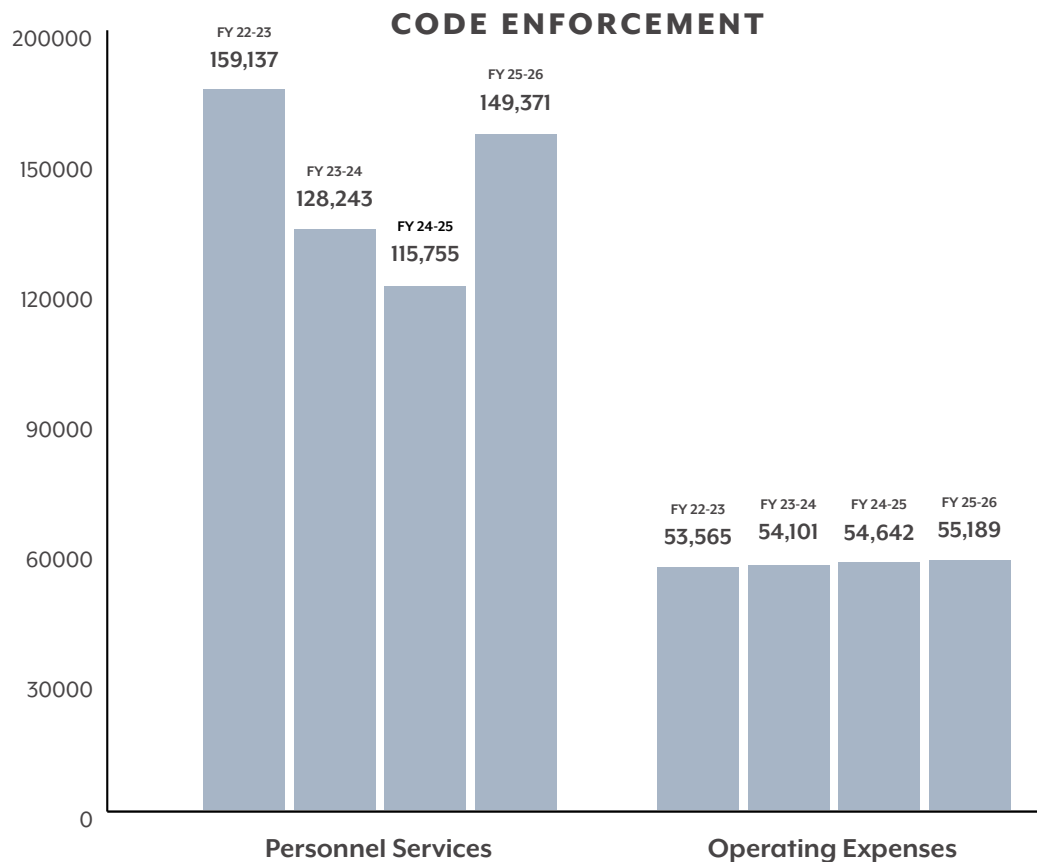
Total amount unpaid **\$9,500.00**

Total amount unpaid **\$953,380**

Total cases generated year-to-date **320**

Total closed cases year-to-date **372**

Total amount collected year-to-date **\$219,200**



BUDGET APPROPRIATIONS WORKSHEET

ACCOUNT NO.	ACCOUNT DESCRIPTION	COUNCIL APPROVED BUDGET FY 22-23	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25	COUNCIL APPROVED BUDGET FY 25-26
521-Division of Code Enforcement					
Personnel Services					
5211262	Salary - Code Compliance	95,756	70,088	80,931	95,378
5211402	Salaries - Overtime	7,400	7,400	7,400	7,400
5212102	FICA Taxes	7,325	5,254	6,191	7,296
5212302	Retirement Contribution- Town Pension	22,429	18,349	2,893	9,538
5212302	Life, Health & Dental Insurance	25,866	26,887	13,197	24,359
5212402	Worker's Compensation	361	264	5,143	5,400
Total Personnel Services		159,137	128,243	115,755	149,371
Operating Expenses					
5214702	Printing and Binding	602	608	614	620
5215102	Office Supplies	510	515	520	526
5213162	Professional Services	50,923	51,433	51,947	52,466
5216402	Machinery & Equipment	1,530	1,545	1,561	1,577
Total Operating Expenses		53,565	54,101	54,642	55,189
521 DIVISION OF CODE ENFORCEMENT TOTALS		212,702	182,344	170,397	204,560

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	95,378
5211402	Salaries - Overtime	Overtime	7,400
5212102	FICA Taxes	7.65% of Salary	7,296
5212302	Retirement Contribution- Town Pension	30% of Salary	9,538
5212302	Life, Health & Dental Insurance	Full cost of employee premium and half of family premium	24,359
5212402	Worker's Compensation	Estimate based on category rates for code officer x payroll	5,400
Total Personnel Services			149,371
Operating Expenses			
5214702		Printing supplies	620
5215102		Office supplies	526
5213162		Professional Services to assist in Code Violation department	52,466
5216402		Machinery & Equipment	1,577
Total Operating Services			55,189
521 DIVISION OF CODE ENFORCEMENT TOTALS			204,560







LAW ENFORCEMENT TRUST FUND

FUNCTION

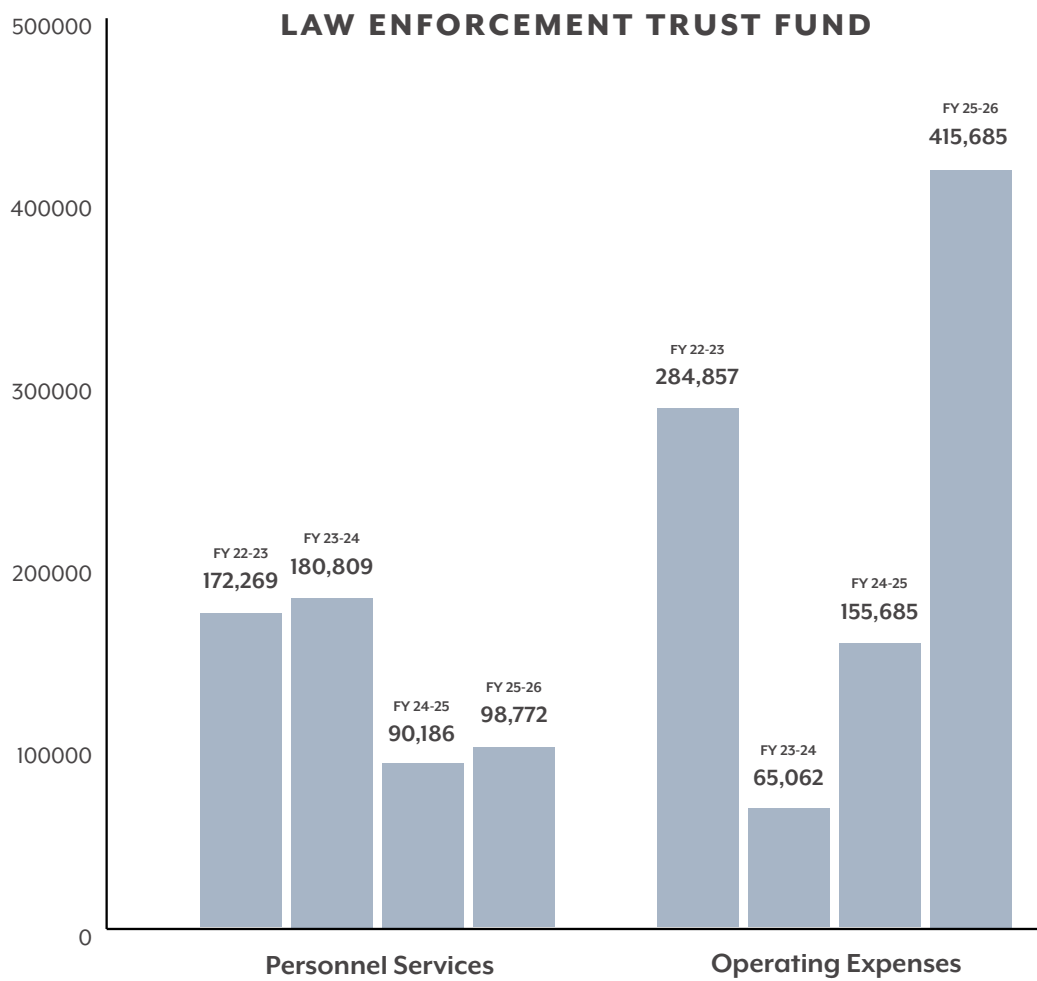
The Law Enforcement Trust Fund manages all forfeiture assets from the Police Department. Florida Statute 932.701 through 932.707 authorizes municipalities to seize assets, including cash, personal property and real property used in violation of the Florida Contraband Forfeiture Act. Under the FCFA, proceeds 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 two solar-powered SpeedCheck signs to assist with traffic enforcement
- Purchase of 30 Police Mobile Radios for the Department
- Additional installation of cameras throughout Town, including intracoastal and ocean cameras, as part of the Town-wide CCTV project
- Development of a Training Bureau for the Police Development



BUDGET REVENUES

ACCOUNT NO.	ACCOUNT DESCRIPTION	COUNCIL APPROVED BUDGET FY 22-23	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25	COUNCIL APPROVED BUDGET FY 25-26
120 Law Enforcement Trust Fund					
521125	Specialty Unit Salaries	118,364	120,823	60,364	69,091
521140	Over Time	15,000	15,000	10,000	10,000
521210	FICA	9,055	9,243	4,618	5,285
521230	Life, Health & Dental Insurance	25,861	31,671	13,170	12,068
521240	Workers Comp	3,989	4,072	2,034	2,328
521310	GF521 - Contract Salaries	-	-	-	-
369900	Misc. Revenues	-	216,000	-	-
381200	Transfer from fund balance	-	-	-	-
120 LAW ENFORCEMENT TRUST FUND TOTALS		172,269	180,809	90,186	98,772

BUDGET SUPPORT INFORMATION

ACCOUNT NO.	ACCOUNT DESCRIPTION	DESCRIPTION OF ITEM AND JUSTIFICATION	APPROVED AMOUNT
120 Law Enforcement Trust Fund			
521125	Specialty Unit Salaries	Police Officers for Specialty Units (includes all associated liabilities)	69,091
521414	Overtime	one and a half times the hourly rate	10,000
521210	FICA	7.65% of Salary	5,285
521230	Life, Health & Dental Insurance	Health, Vision, Dental, Short Term, Long Term and other insurances	12,068
521240	Workers Comp	Code 7720	2,328
521310	Contract Salaries		-
369900	Misc. Revenues		-
381200	Transfer from fund balance		-
120 LAW ENFORCEMENT TRUST FUND TOTALS			98,772

BUDGET APPROPRIATIONS WORKSHEET

ACCOUNT NO.	ACCOUNT DESCRIPTION	COUNCIL APPROVED BUDGET FY 22-23	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25	COUNCIL APPROVED BUDGET FY 25-26
MISCELLANEOUS FUNDS					
120-Law Enforcement Trust Fund					
Personnel Expenses					
521125	Specialty Unit Salaries	118,364	120,823	60,364	69,091
521140	Over Time	15,000	15,000	10,000	10,000
521210	FICA	9,055	9,243	4,618	5,285
521230	Life, Health & Dental Insurance	25,861	31,671	13,170	12,068
521240	Workers Comp	3,989	4,072	2,034	2,328
521310	GF521 - Contract Salaries	-	-	-	-
Total Personnel Services		172,269	180,809	90,186	98,772
Operating Expenses					
521640	Machinery & Equipment	2,550	-	-	260,000
521316	Professional Services	216,000	-	-	-
521490	Other Current Charges	5,101	5,062	5,062	5,062
521520	Operating Supplies	-	-	-	-
521550	Police Training	1,206	-	-	-
521581	Inter-Fund Transfer	60,000	60,000	150,623	150,623
	Restricted Reserves	-	-	-	-
Total Operating Expenses		284,857	65,062	155,685	415,685
120 LAW ENFORCEMENT TRUST FUND TOTALS		457,126	245,871	245,871	514,457

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)	69,091
521414	Overtime	one and a half times the hourly rate	10,000
521210	FICA	7.65% of Salary	5,285
521230	Life, Health & Dental Insurance	Health, Vision, Dental, Short Term, Long Term and other insurances	12,068
521240	Workers Comp	Code 7720	2,328
521310	Contract Salaries		-
Total Personnel Services			98,772
Operating Expenses			
521640	Machinery & Equipment	New Marine Patrol Fluid Vessel	260,000
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			415,685
120 LAW ENFORCEMENT TRUST FUND TOTALS			514,457



OPERATIONS MANAGEMENT

CONNECTED
THROUGH
WELLNESS





ASSISTANT TOWN MANAGER

BUILDING & ZONING

PUBLIC SERVICES

FACILITIES & STREET MAINTENANCE

STORMWATER UTILITY FUND

The Operations Management Department oversees both residential development and Town development. The Assistant Town Manager leads this Department, comprised of the Building & Zoning Division, Public Works Division, and Facilities & Streets Maintenance Division.

The guiding principle of this department is to provide faster and more direct services to residents, 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 Building and Zoning Division is responsible for all aspects of residential building and zoning. The Public Works Division oversees 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 falls under the direction of the Assistant Town Manager, who is also responsible for updates to the Town's Comprehensive Plan.

This Department includes the following job functions:

RESIDENTIAL CONSTRUCTION

ZONING

PUBLIC WORKS

FACILITIES & STREETS MAINTENANCE

SEAWALLS

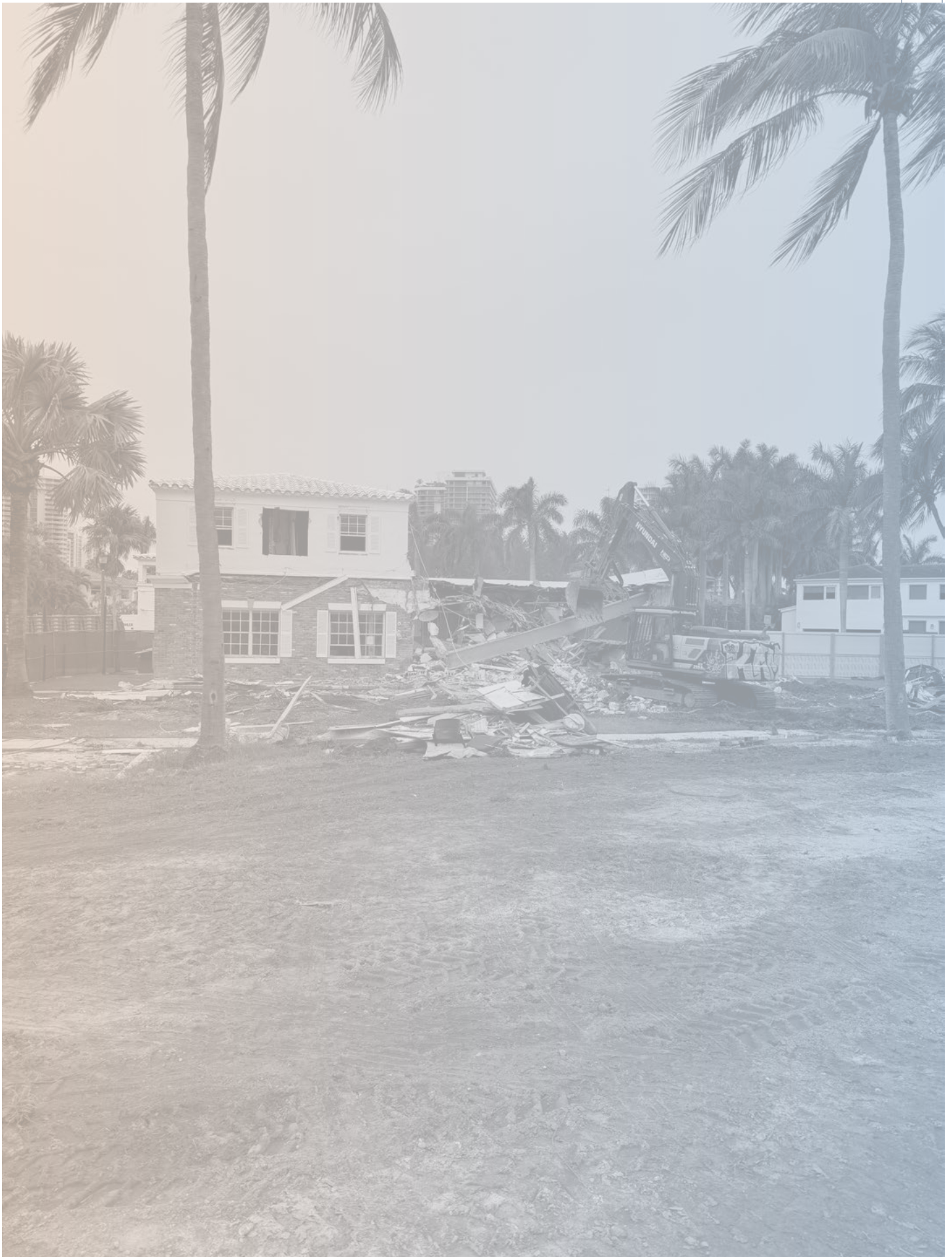
NPDES COMPLIANCE

STORMWATER

SERVICE CONTRACTS

COMPREHENSIVE PLANS

This Department is responsible for **\$5,099,871** of the Town's total budget revenues and expenditures for Fiscal Year 2025-2026.





DIVISION OF BUILDING & 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.

BUILDING & ZONING 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 plats 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 outline key priorities for this division in support of the Town Council's Goals and Objectives:

Maintain Regulatory Standards: Continue delivering construction regulation services that meet or exceed the standards set by the Florida Division of Professional Regulation, Miami-Dade County's Office of Neighborhood Compliance, and the Office of Economic Resources Management.

Enhance Service Quality: Improve service delivery to residents and construction professionals by expanding staff training and supplementing internal capacity with contracted expert services.

Improve Zoning Efficiency: Collaborate with experienced professionals to streamline zoning operations by updating and clarifying provisions within the Town's Code of Ordinances.

GOALS FOR F/Y 2025-2026

Complete Full Implementation of the Digital Permitting Platform

- Ensure all permit types are available online.
- Launch an integrated dashboard for residents, contractors, and staff to track submissions, payments, inspections, and status updates

Introduce a Public-Facing Building and Zoning Portal

- Provide real-time updates on permit status, inspection results, zoning regulations, and project tracking.
- Include interactive zoning and GIS mapping tools

Modernize Records Management

- Finalize the digital conversion of legacy paper files
- Establish a cloud-based storage system with keyword search and document tagging

Launch the "Golden Beach Building Concierge Program"

- Dedicated support staff to assist residents and small project owners with step-by-step guidance through the permitting and zoning process

Standardize and Automate Communication

- Implement automated email/text updates for application milestones, inspection reminders, and renewal notices

Conduct a Full Review and Update of Zoning Code and Design Guidelines

- Address inconsistencies and clarify language for ease of interpretation and enforcement
- Engage the community and professionals in a public feedback process

Enhance Cross-Training and Certification of Staff

- Encourage dual-discipline certifications for inspectors and examiners
- Increase participation in State and National Building Code and Zoning training programs

Create Key Performance Indicators (KPIs) for Transparency and Accountability

- Track and publish monthly metrics on permit turnaround time, inspection volume, code compliance, and customer satisfaction

SIGNIFICANT PRIOR ACCOMPLISHMENTS F/Y 2024-2025

The following accomplishments were achieved during Fiscal Year 2024/2025. These efforts align with the office's core objectives and serve as key performance indicators to assess the effectiveness and quality of services provided:

- Delivered customer service support for both scheduled appointments and walk-in visitors.
- Responded to over **2,000** inquiries via email and telephone.
- Processed **750** applications, including permits and contractor registrations.
- Reviewed and processed **35** Building Advisory Board applications involving variance requests.
- Approved and processed **241** contractor registrations during the fiscal year.
- Issued **6** demolition permits for the removal of existing homes.
- Reviewed and approved several new residential construction projects through the Building Advisory Board, now in the construction backlog.
- Handled over **1,350** inspection requests and provided email-based results to contractors.
- Completed a total of **1,400** inspections across Building, Electrical, Plumbing, Mechanical, and Landscaping disciplines.
- Issued **16** Certificates of Occupancy/Completion.
- Continuously updated and streamlined building forms for enhanced public access.
- Conducted zoning reviews and processed variance requests for both the Building Advisory Board and City Council, including resolution preparation and public notifications, helping offset legal fees.

- Prepared agendas, project packages, and meeting minutes for distribution to Building Advisory Board and Town Council members.
- Coordinated and facilitated Building Advisory Board meetings via both in-person and Zoom formats.
- Initiated a review of the current zoning code to support potential ordinance changes.
- Collaborated with Craig A. Smith & Associates and the Public Works Department to complete the 2024 NPDES report.
- Maintained ongoing code enforcement efforts related to construction sites, water intrusion issues, seawalls, and dock conditions.
- Issued notices and inspection reports for construction properties to ensure compliance with best management practices and stormwater protection requirements.
- Provided seasonal safety advisories and preparation guidance to construction sites in advance of hurricane season and potential storm activity.
- Managed the issuance of lien request letters and tracked seawall engineering reports during property title transfers.

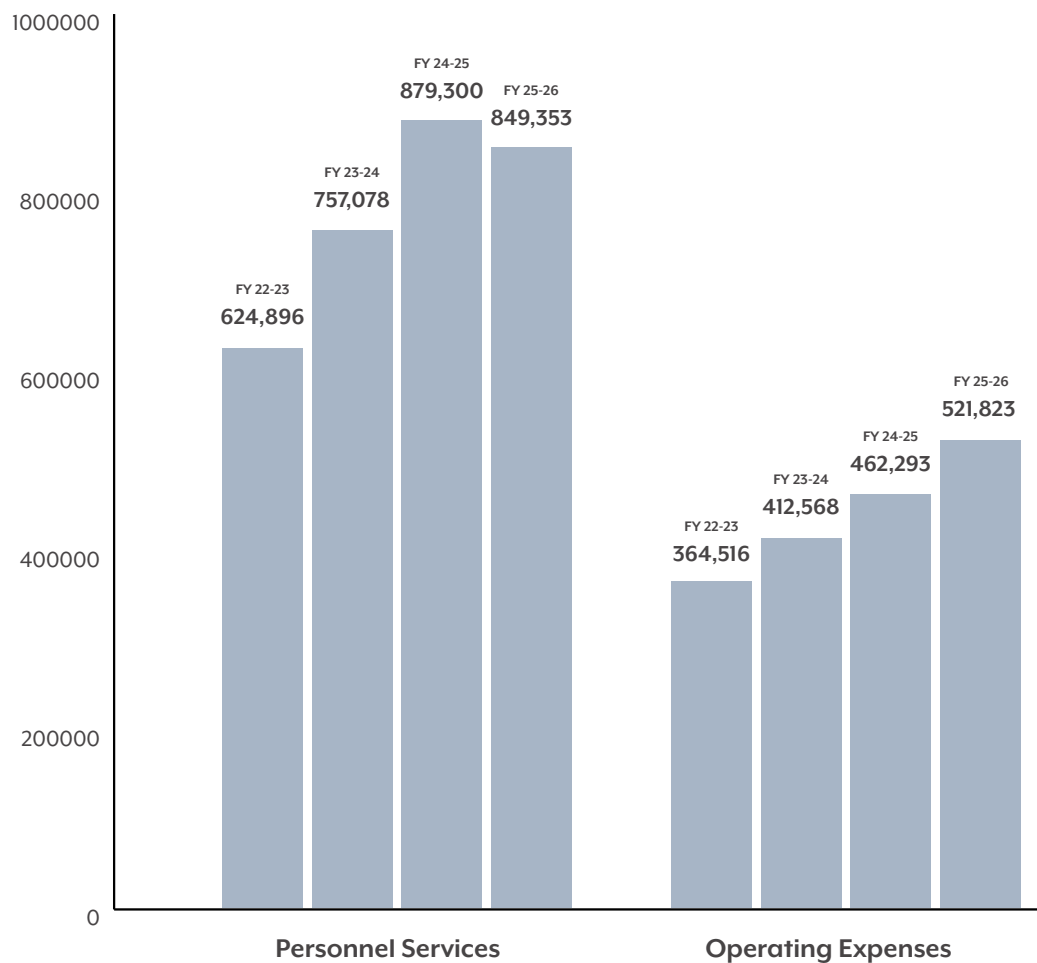
ONGOING PROJECTS

- Recruitment of a full-time Building Official.
- Continue with Smartgov – digital software program installation.
- 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 and destruction.
- Update Zoning Codes as required.

Building and Zoning Division/ Personnel Summary Trend Analysis	F/Y 23-24	F/Y 24-25	F/Y 25-26
Building Official	1	1	1
Building & Zoning Manager	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	1	1	1
File Clerk – Part Time	1	1	1

Performance Measures	FY 23-24 ACTUALS	7/31/2025 ACTUALS	FY 25-26 TARGET
Implementation of new permitting, zoning and planning digital software	0%	50%	100%
Hiring of administrative and clerical staffing	No	Yes	Yes
Updating and clarifying provisions within the Town's code of ordinances	25%	75%	100%

RESIDENTIAL CONSTRUCTION & ZONING



BUDGET APPROPRIATIONS WORKSHEET

ACCOUNT NO.	ACCOUNT DESCRIPTION	COUNCIL APPROVED BUDGET FY 22-23	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25	COUNCIL APPROVED BUDGET FY 25-26
524-Building & Zoning					
Personnel Services					
524110	Assistant Town Manager	120,000	132,930	136,918	157,000
524100	Director of Special Projects	80,000	84,400	87,423	91,794
524110	Building Official	60,000	72,000	74,160	90,000
524120	Salary - General Employees	129,894	166,416	175,941	184,738
524140	Salaries - Overtime	2,500	2,500	2,500	2,500
524156	Longevity	-	1,000	1,000	1,000
524210	FICA Taxes	29,903	36,991	52,289	47,645
524220	Retirement Contribution- Town Pension	125,411	168,996	247,525	178,341
524230	Life, Health & Dental Insurance	74,924	88,885	98,476	90,437
524240	Worker's Compensation	2,264	2,960	3,068	5,898
Total Personnel Services		624,896	757,078	879,300	849,353

BUDGET SUPPORT INFORMATION

ACCOUNT NO.	ACCOUNT DESCRIPTION	DESCRIPTION OF ITEM AND JUSTIFICATION	APPROVED AMOUNT
524-Building & Zoning			
Personnel Services			
524110	Assistant Town Manager	Assistant Town Manager	157,000
524100	Director of Special Projects	Residential Construction & Zoning Director	91,794
524110	Building Official	Building Official	90,000
524120	Salary - General Employees	Permit Clerk & Residential Construction Project Coordinator	184,738
524140	Salaries - Overtime	Special Projects	2,500
524156	Longevity	Longevity Pay	1,000
524210	FICA Taxes	7.65% of compensation	47,645
524220	Retirement Contribution	Estimate set by actuary based on 34% of Payroll	178,341
524230	Life, Health & Dental Insurance	Full cost of employee premium and half of family premium	90,437
524240	Worker's Compensation	Estimate based on category rates x payroll	5,898
Total Personnel Services			849,353

BUDGET APPROPRIATIONS WORKSHEET

ACCOUNT NO.	ACCOUNT DESCRIPTION	COUNCIL APPROVED BUDGET FY 22-23	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25	COUNCIL APPROVED BUDGET FY 25-26
524-Building & Zoning					
Operating Expenses					
524316	Contract Services-Landscape Review	45,333	50,920	56,702	62,687
524340	Contract Services - Computer	20,808	25,536	30,430	35,495
524341	Contract Services - Planner	57,222	63,225	69,438	75,868
524345	Building Inspector	40,333	45,745	51,346	57,143
524345100	Structural Plans Examiner	49,131	54,851	60,771	66,898
524346	Consulting/ Engineering Svcs	12,081	16,504	21,081	25,819
524347	Chief Plumbing Inspector	40,293	45,703	51,303	57,098
524348	Chief Mechanical Inspector	28,808	33,816	39,000	44,365
524349	Chief Electrical Inspector	40,414	45,828	51,432	57,233
524400	Travel & Per Diem	2,550	2,576	2,602	2,628
524410	Communication Services	1,530	1,545	1,561	1,577
524420	Freight & Postage Services	5,611	5,667	5,723	5,781
524470	Printing & Binding	7,141	7,212	7,284	7,357
524510	Office Supplies	2,040	2,061	2,081	2,102
524520	Operating Supplies	4,590	4,682	4,776	4,871
524540	Books, Pubs, Subs, Memberships	1,020	1,030	1,041	9,122
524640	Machinery & Equipment	5,611	5,667	5,723	5,781
Total Operating Expenses		364,516	412,568	462,293	521,823

524 BUILDING & ZONING TOTALS	989,412	1,169,646	1,341,593	1,371,176
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BUDGET SUPPORT INFORMATION

ACCOUNT NO.	ACCOUNT DESCRIPTION	DESCRIPTION OF ITEM AND JUSTIFICATION	APPROVED AMOUNT
524-Building & Zoning			
Operating Expenses			
524316-14-005	Contract Services-Landscape Review	Landscape Architect (O'Leary)	62,687
524340	Contract Services	EnerGov Maintenance fee, Printer Service, Sweeping Services 3rd party review of building process	35,495
524341	Contract Services-Planner	Code Review	75,868
524345	Building Inspector	Structural Inspector \$45/hr. for a minimum 5 hours	57,143
524345100	Structural Plans Examiner	Structural Inspector \$45/hr. for a minimum 5 hours	66,898
524346	Consulting/Engineering Svcs	Engineering and Consulting for Town related projects	25,819
524347	Chief Plumbing Inspector	Minimum \$650 monthly for 75% of permit fees collected	57,098
524348	Chief Mechanical Inspector	Minimum \$750 monthly or 75% of permit fees collected (rarely makes minimum)	44,365
524349	Chief Electrical Inspector	Performs electrical plan review, approves plans and permits - Performs Inspections - State Licensed.	57,233
524400	Travel & Per Diem	Travel expenses for seminars; fuel stipend	2,628
524410	Communication Services	Phone & internet services	1,577
524420	Freight & Postage Services	Postage variance, Special Master Courier Service FedEx	5,781
524470	Printing & Binding	Imaging and Microfilming	7,357
524510	Office Supplies	Paper, pens, etc.	2,102
524520	Operating Supplies	Software; coffee, water, Zee medical, etc.	4,871
524540	Books, Pubs, Subs, Memberships	Continuing education seminars and Membership Fees, Granicus Bldg. Software	9,122
524640	Machinery & Equipment	Machinery & Equipment; iPads for Inspectors	5,781
Total Operating Expenses			521,823

524 BUILDING & ZONING TOTALS**1,371,176**







DIVISION OF PUBLIC WORKS

FUNCTION

The Division of Public Works is responsible for the planning, building, managing and the 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 Service 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 that of the Town's Beach Pavilion and designated park areas).
- 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 right-of-ways 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 2025-2026

The following initiatives were developed for Fiscal Year 2025-2026 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.

- 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.
- Developmental trainings and workshops for all public works employees
- Once a month cleaning of all garbage cans for residents and in the parks
- Provide 7 days a week litter removal to the Town's common areas
- 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 service to all residents within Town guidelines, especially to the Town's elderly residents
- Sand blast Ocean Blvd. (A1A) 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 of all Staff Members to achieve NPDES Certification
- Training for one full-time employee to be certified in Mosquito Eradication Measures
- Training of Two Staff Members to be knowledgeable in iguana control methods
- More training in customer relations for all staff members, via regular trainings in how to properly address and communicate with Town residents and visitors.

SIGNIFICANT PRIOR ACCOMPLISHMENT

The following accomplishments were attained during Fiscal Year 2024-2025 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.

- Removed all of 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 by department staff
- Purchase all new tools such as power saws and new blowers to help with upkeep of the town
- Have weekly meetings with all public works staff to keep them up to date of all town requirements and expectations
- Setup and cleanup after all town events
- Paint curbs as needed throughout entire town
- Monthly checks of all generators to make sure all are in working order just in case of emergency
- Weekly checks of all dog stations throughout town.
- Change all unreadable road ways signs throughout town
- Pressure clean all sidewalks and walkway throughout the town
- Clean all beach equipment every month, beach chairs, umbrella etc.
- De-weed entire sidewalk on AIA
- Clean the town with street sweeper on a weekly basis
- Repaint all park benches
- Made new drainage system to keep basketball free of flooding
- Assisted with TV cameras by helping to dig trenches for camera lines
- Repair all cracks in sidewalks on golden beach drive
- Pressure clean all curbs and gutters throughout the entire Town.
- Trim away shrubbery from posted roadway signs in Town.
- Refurbish and remove all broken equipment in Tweddle Park, the tennis courts, volleyball courts, and basketball courts.
- Repair all parking spaces throughout Town with the help of an outside entity
- Bought hurricane equipment
- Refurbishing of Tennis and Pickleball Courts
- Made all necessary arrangements in case of any natural disasters, making sure that all of the equipment is in working order and having an open dialogue with departmental supervisors to assess their needs.
- Completed major pre-hurricane cleanup, prior to the beginning of hurricane season.
- Remove and replace all faded street signs
- Repaint all town street signs poles
- Assist with installation of camera poles through out town
- Repainting of all three bridges

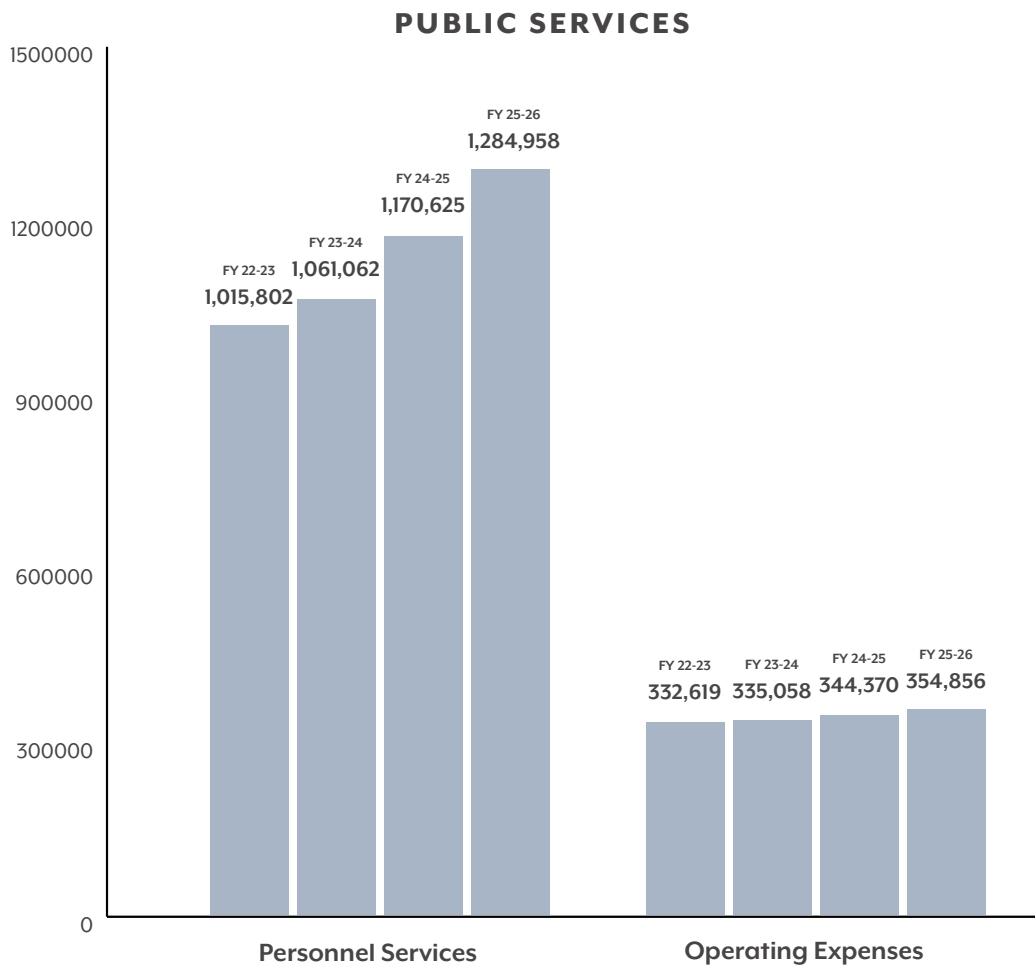
ONGOING PROJECTS

- 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
- Put all recycling cans to the curves of residents homes every Wednesdays
- Pressure clean the sidewalk on A1A
- Trim all coconut trees in Town
- Clean drainage runoffs on the Intercoastal waterways
- Replace all pedestrian signs as needed
- Repaint all curbs throughout Town
- Annual upkeep of new town hall grounds
- Removal of hedges on massini
- Repainting of all black fencing throughout town
- Daily debrushing of all signs
- Start the Two pumps in North and South Park monthly
- Inspect drains daily
- 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 parks equipment as needed
- Clean and deodorize all drainage as needed
- Maintain new sanitizer stations
- Install signs throughout Town (street signs) as needed
- Repair all broken sidewalks
- Clean all dog stations weekly (garbage cans)
- Pressure clean rubber flooring at tweedle park tot area
- Trimming and debrushing of eureka palms at the south entrance
- Trim hanging coconut limbs as needed
- Continued pressure cleaning of curves as needed

Public Works Division Personnel Summary Trend Analysis

	FY 23-24	FY 24-25	FY 25-26
Public Works Director	1	1	1
Public Works Assistant Director	1	1	0
Municipal Service Worker (Full-time)	6	7	10
Municipal Service Worker (Part-time)	1	2	1
Custodian	0	1	3

*up to 5 contracted employees as needed



BUDGET APPROPRIATIONS WORKSHEET

ACCOUNT NO.	ACCOUNT DESCRIPTION	COUNCIL APPROVED BUDGET FY 22-23	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25	COUNCIL APPROVED BUDGET FY 25-26
539-Public Works					
Personnel Services					
539110	Public Works Director	72,175	88,805	91,469	96,043
5391121	Public Works Assistant Director	68,834	72,620	74,798	78,538
539120	Salary - General Employees	416,531	416,064	458,926	526,863
539140	Salaries - Overtime	20,000	20,000	20,000	20,000
539156	Longevity	2,600	3,300	3,300	3,300
539210	FICA Taxes	42,576	44,430	48,080	48,080
539220	Retirement Contribution- Town Pension	175,938	190,149	229,140	239,613
539230	Life, Health & Dental Insurance	147,744	152,694	160,682	183,440
539240	Worker's Compensation	69,404	72,999	84,230	89,081
Total Personnel Services		1,015,802	1,061,062	1,170,625	1,284,958

BUDGET SUPPORT INFORMATION

ACCOUNT NO.	ACCOUNT DESCRIPTION	DESCRIPTION OF ITEM AND JUSTIFICATION	APPROVED AMOUNT
539-Public Works			
Personnel Services			
539110	Public Works Director	Salary	96,043
5391121	Asst. Public Works Director	Salary	78,538
539120	Salary - General Employees	Employee salaries and Incentive Pay for CDL driver's licenses (\$50 a pay period) 5% crew leader incentive	526,863
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	239,613
539230	Life, Health & Dental Insurance	Full cost of employee premium and half of family premium	183,440
539240	Worker's Compensation	Estimate based on category rates x payroll	89,081
Total Personnel Services			1,284,958

BUDGET APPROPRIATIONS WORKSHEET

ACCOUNT NO.	ACCOUNT DESCRIPTION	COUNCIL APPROVED BUDGET FY 22-23	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25	COUNCIL APPROVED BUDGET FY 25-26
539-Public Works					
Operating Expenses					
539340	Contract Services	34,275	40,000	40,000	40,000
539400	Travel & Per Diem	3,060	4,000	4,000	4,000
539410	Communication Services	1,530	1,545	1,561	1,577
539430	Utilities - Electric	31,827	32,464	33,113	33,775
539432	Utilities - Water	37,132	37,874	38,632	39,404
539434	Utilities - Waste Disposal	74,263	75,748	77,263	78,808
539437	Utilities - Recycling	-	-	-	-
539440	Rentals & Leases	5,101	5,152	5,203	5,255
539462	Repairs & Maint - Bldg.	5,101	5,152	5,203	5,255
539463	Repairs & Maint - Vehicles	18,362	18,545	18,731	18,918
539464	Repairs & Maint - Equipment	2,040	2,061	2,081	2,102
539467	Landscaping & Maintenance	10,201	10,303	10,406	10,510
539470	Printing & Binding	1,020	1,030	1,041	1,051
539510	Office Supplies	510	515	520	526
539520	Operating Supplies	20,402	20,810	21,226	21,651
539521	Gas & Oil	25,503	27,543	33,051	39,661
539525	Uniforms-Shoes	2,293	2,316	2,339	2,363
539640	Machinery & Equipment	60,000	50,000	50,000	50,000
539711	Principal-2015 Garbage Truck Lease	-	-	-	-
539721	Interest-2015 Garbage Truck Lease	-	-	-	-
Total Operating Expenses		332,619	335,058	344,370	354,856
539 PUBLIC WORKS TOTALS		1,348,421	1,396,119	1,514,995	1,639,814

BUDGET SUPPORT INFORMATION

ACCOUNT NO.	ACCOUNT DESCRIPTION	DESCRIPTION OF ITEM AND JUSTIFICATION	APPROVED AMOUNT
539-Public Works			
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	1,577
539430	Utilities - Electric	Pump Stations, Sprinklers, etc.	33,775
539432	Utilities - Water	Sprinklers	39,404
539434	Utilities - Waste Disposal	Solid waste disposal fees	78,808
539437	Utilities - Recycling		-
539440	Rentals & Leases	Leases and Misc. Rentals	5,255
539462	Repairs & Maint - Bldg.	Repairs To Town Facilities	5,255
539463	Repairs & Maint - Vehicles	Garbage Truck, Trash Truck, Tractor & Public Works Trucks, Fleet Maintenance	18,918
539464	Repairs & Maint - Equip	Lawnmowers, sprinkler repair, maintenance of gardening equipment	2,102
539467	Landscaping & Maintenance	Plants, Sod, Mulch etc.	10,510
539470	Printing & Binding	Door Hangers & Flyers	1,051
539510	Office Supplies	Paper, pens, etc.	526
539520	Operating Supplies	Medical, cleaning supplies, maintenance supplies, minor tools & equip., safety shoes, safety vests, goggles, keys, landscaping tools, fire extinguishers, etc.	21,651
539521	Fuel & Oil	Public Works Fleet & Two take home vehicles	39,661
539525	Uniforms-Shoes	Safety Shoes	2,363
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			354,856

539 PUBLIC WORKS TOTALS**1,639,814**







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 and General 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 research 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 17 years the Town has invested combined capital expenditures close to \$80 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.
- Maintain service contracts for pump stations and outfalls throughout town.
- Inspect sidewalks, curbs and gutters.

GOALS FOR F/Y 2025-2026

The following initiatives were developed for Fiscal Year 2025/2026 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.

- Completion of Proximity Detectors and Cameras on the Intercoastal and Ocean Boulevard.
- John Bell Construction awarded the contract for construction of the Wellness Center Project.
- Groundbreaking and Construction begins for the Wellness Center Project
- Installation of a Permacast privacy wall at Tweddle Park & the West Lot.
- Construction of the 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

- Implementation of site work funded by the \$850,000 Grant from the office of resiliency for the town infrastructure project at the Civic Center Complex.
- 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.
- Project to enhance and beautify the towns' fountains and feature walls commencing this year.
- Pressure clean sidewalks and gutters on both Golden Beach Drive and AIA.
- Maintain all street signs.
- Monitor town-wide landscaping.
- Coordinate additional portable pumps during storm events, as needed.
- Performing on-going daily Town-wide maintenance, as needed.
- Renovation of the public works & police Auxiliary Building
- 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 2024/2025 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.

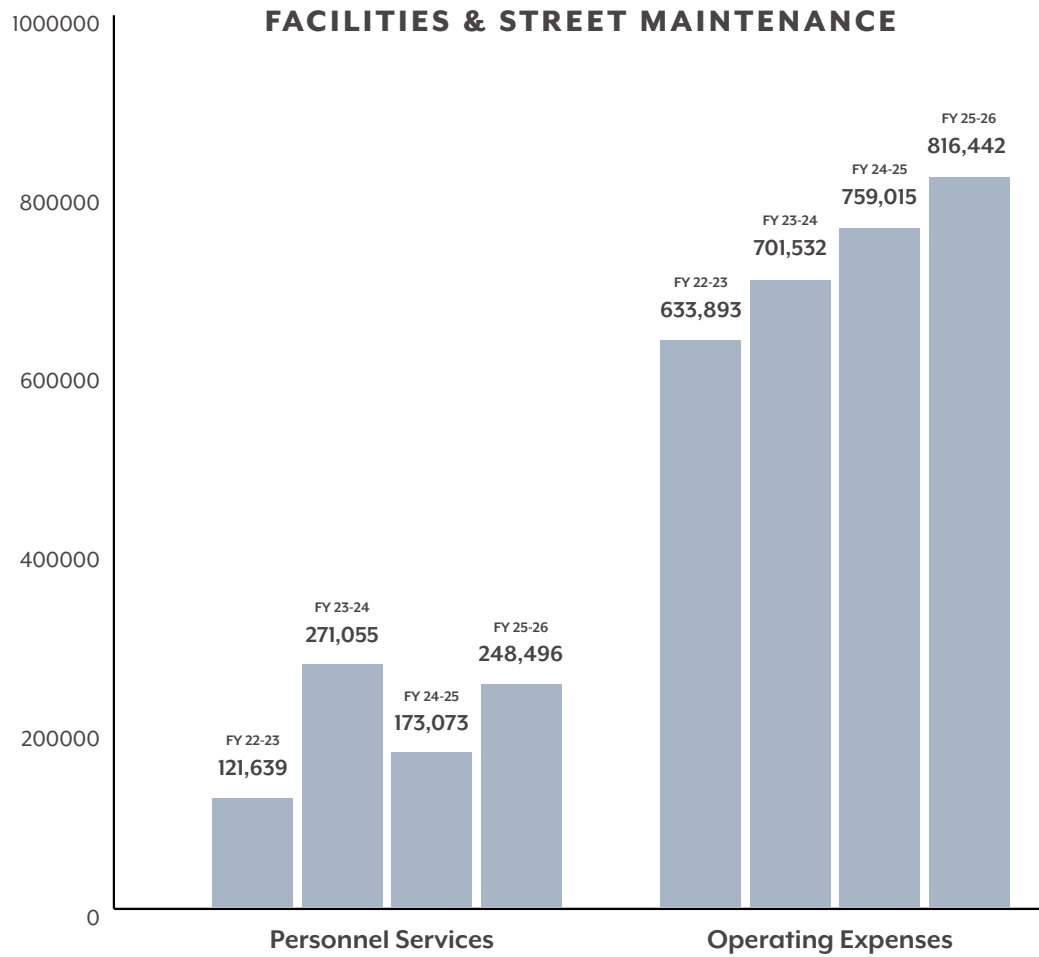
- Finalized new town-wide security enhancements, including the replacement of all out-of-date security cameras.
- Completion of the new Civic Center Complex Tennis and Pickleball court facilities.
- Approval of the design documents for the development of the Wellness Center.
- Restoration of (2) sewer pumpstations at North Park and North Island.
- Repairs to Loggia Beach Park including replacement of furnishings.
- Seal coated the asphalt on North Island.
- Completed the retrofit of pump station 1 at Tweddle Park to Craig A. Smith & Associates via resolution 2861.23
- Completed installation of lighting fixtures and poles for the Re-Imagined Tweddle Park via resolution 2912.23.
- Completed additional 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.
- Implemented the resident 'Access Fab' program at pedestrian gates
- Electrical & plumbing repairs to Beach Pavilion due to saltwater erosion.
- Design services approval of the proposed Wellness Center Building by resolution 2953.24
- Replaced all damaged signs throughout Town
- 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.
- Maintained all parks and open spaces.
- Installed various signs throughout Town.
- Maintained fountain at Singer Park.

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

	FY 23-24	FY 24-25	FY 25-26
Facilities & Streets Maintenance Dir.	1	1	1
Facilities & Streets Manager	1	1	1





BUDGET APPROPRIATIONS WORKSHEET

ACCOUNT NO.	ACCOUNT DESCRIPTION	COUNCIL APPROVED BUDGET FY 22-23	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25	COUNCIL APPROVED BUDGET FY 25-26
541 -Facilities & Street Maintenance					
Personnel Services					
541112	Facilities & General Maintenance Staff Salaries	71,769	156,645	153,000	160,650
541156	Longevity	-	1,000	1,000	1,000
541210	FICA Taxes	5,551	12,060	11,705	12,290
541220	Retirement Contribution- Town Pension	24,673	58,329	-	54,621
541230	Life, Health & Dental Insurance	13,061	35,754	-	12,199
541240	Worker's Compensation	6,585	7,267	7,368	7,736
Total Personnel Services		121,639	271,055	173,073	248,496

BUDGET SUPPORT INFORMATION

ACCOUNT NO.	ACCOUNT DESCRIPTION	DESCRIPTION OF ITEM AND JUSTIFICATION	APPROVED AMOUNT
541 -Facilities & Street Maintenance			
Personnel Services			
541112	Facilities & General Maintenance Staff Salaries	Salaries for Director and One Staff member	160,650
541156	Longevity	Longevity Pay	1,000
541210	FICA Taxes	7.65% of salary	12,290
541220	Retirement Contribution	Estimate set by actuary based on 34% of Payroll	54,621
541230	Life, Health & Dental Insurance		12,199
541240	Worker's Compensation	Estimate based on category rates x payroll	7,736
Total Personnel Services			248,496

BUDGET APPROPRIATIONS WORKSHEET

ACCOUNT NO.	ACCOUNT DESCRIPTION	COUNCIL APPROVED BUDGET FY 22-23	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25	COUNCIL APPROVED BUDGET FY 25-26
541 -Facilities & Street Maintenance					
Operating Expenses					
541340	Contract Services Holiday Lights	-	-	-	50,000
541344	Contract Srvs - Median Maintenance	332,096	309,347	355,749	355,749
541344-13-002	Contract Srvs - Median Maintenance- Substation	-	27,498	31,623	31,623
541344-18-002	Contract Srvs - Median Maintenance -Stand Entrance	-	6,874	6,943	6,943
541344-18-005	Contract Srvs - AIA Corridor	20,000	20,700	23,805	27,376
541430	Utilities - Electric	105,859	107,976	110,136	112,338
541430-10-012	Utilities - Electric -Ocean Blvd.	-	-	-	-
541430-10-014	Utilities - Electric- Center Island	-	-	-	-
541432	Utilities - Water	66,837	68,173	69,537	70,928
541461	Repair & Maintenance - Lights & Poles	25,707	25,964	26,223	26,485
541465	Repair & Maintenance - Streets	80,000	100,000	100,000	100,000
541466	Repair & Maintenance - Fountains	3,395	5,000	5,000	5,000
541467	Landscape & Maintenance	-	30,000	30,000	30,000
541520	Operating Supplies	-	-	-	-
541521	Roads & Streets- Fuel	-	-	-	-
541640	Machinery & Equipment	-	-	-	-
Total Operating Expenses		633,893	701,532	759,015	816,442
541 FACILITIES & STREET MAINTENANCE TOTALS		755,532	972,587	932,088	1,064,938

BUDGET SUPPORT INFORMATION

ACCOUNT NO.	ACCOUNT DESCRIPTION	DESCRIPTION OF ITEM AND JUSTIFICATION	APPROVED AMOUNT
541 -Facilities & Street Maintenance			
Operating Expenses			
541340	Contract Services-Holiday Lights	Holiday Lights	50,000
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 Entrance	Median Maintenance-Stand	6,943
541344-18-005	Contract Srvs - AIA Corridor	Enhancements as part of the AIA Corridor Beautification project	27,376
541430	Utilities - Electric	Power to the street sprinkler timers & Lights	112,338
541432	Utilities - Water	Water use greenway and medians	-
541461	Repair & Maintenance - Lights & Poles	Street Signs, Light Poles	-
541465	Repair & Maintenance - Streets	South Island Drive Milling Resurfacing	70,928
541466	Repair & Maintenance - Fountains	Strand & AIA	26,485
541467	Landscape & Maintenance	Landscape & Maintenance	100,000
541520	Operating Supplies		5,000
541521	Roads & Streets-Fuel		30,000
541640	Machinery & Equipment		-
Total Operating Expenses			816,442

541 FACILITIES & STREET MAINTENANCE TOTALS**1,064,938**







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, 2024, totals \$1,057,713 (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.

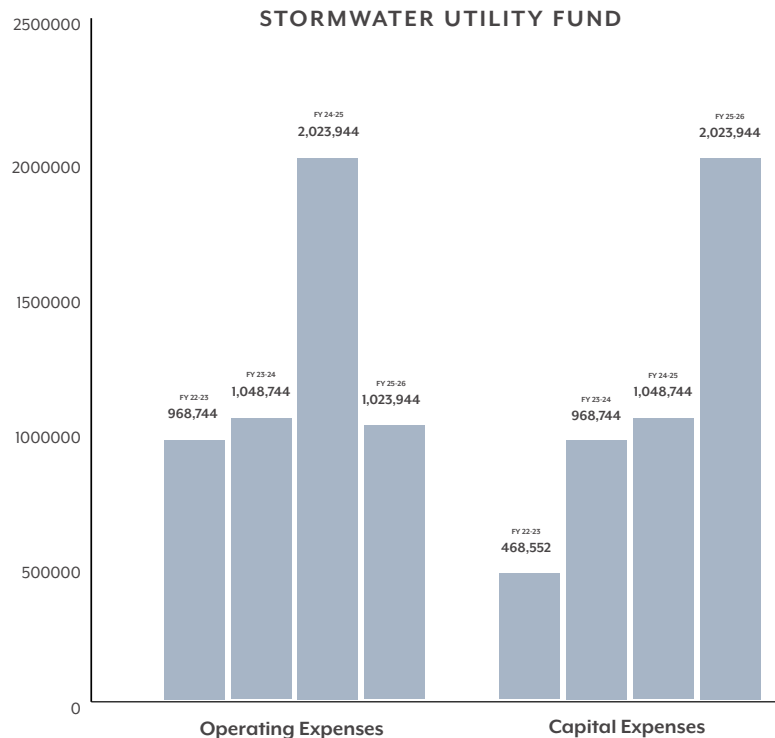
The current Stormwater Utility Fee is \$150 per Equivalent Residential Unit (ERU). In Fiscal Year 2023/2024 the Town Council approved raising the Stormwater Utility Fee from \$50 to \$150 per Equivalent Residential Unit (ERU). This was the first time the Fee was raised in 11 years. The increase is required to meet the costs of operating and maintain 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, and this number continues to grow every year. It is important to note that the Tow 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.

The Town Council approved, via Resolution 2995.25, change orders to the Tweddle Park Pump Station Retrofit Project. These necessary project change orders addressed uncertainties regarding the site conditions that were encountered after the bid submittal to Southeastern Engineering, Inc. in fiscal year 2023-2024. Part of the costs for the project have come from a \$500,000 state grant the Town was awarded as well as an additional \$320,000 from code enforcement fee collections.

As an executive action, to proactively deal with stormwater issues, the Council approved via Resolution No. 3023.25 authorizing 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

\$2,578,238 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.





BUDGET REVENUES

ACCOUNT NO.	ACCOUNT DESCRIPTION	COUNCIL APPROVED BUDGET FY 22-23	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25	COUNCIL APPROVED BUDGET FY 25-26
Fund 410 Stormwater Utility Fund					
329200	Stormwater utility fees	237,600	237,600	712,800	712,800
312410	New local option gas tax	10,044	10,044	10,044	10,044
323100	Electricity - franchise	100,000	150,000	150,000	150,000
314100	Utility tax - electric	120,000	150,000	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 Resolution No. 2935.24	-	-	500,000	-
381230	Stormwater fund balance	-	-	-	-
410 STORMWATER UTILITY FUND TOTALS		968,744	1,048,744	2,023,944	1,023,944

BUDGET SUPPORT INFORMATION

ACCOUNT NO.	ACCOUNT DESCRIPTION	DESCRIPTION OF ITEM AND JUSTIFICATION	APPROVED AMOUNT
Fund 410 Stormwater Utility Fund			
329200	Stormwater utility fees	\$150 Per Month ERU (Equivalent Residential Unit) per month approved by Resolution 2963.24	712,800
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	-
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 Resolution No. 2935.24		-
381230	Capital fund reserves		-
410 STORMWATER UTILITY FUND TOTALS			1,023,944

BUDGET APPROPRIATIONS WORKSHEET

ACCOUNT NO.	ACCOUNT DESCRIPTION	COUNCIL APPROVED BUDGET FY 22-23	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25	COUNCIL APPROVED BUDGET FY 25-26
410-Stormwater Utility Fund					
Operating Expenses					
538313	Engineering Fees	15,000	74,000	74,000	74,000
538313-22-004	Engineering Fees - Re-Imagine Tweddle Park	-	30,000	128,080	128,080
538313	Owner's Representative & Town Civil Engineer (Civil-Civic Center Project)	-	-	80,000	80,000
538314	Contract wit GEN SEV	-	-	15,000	15,000
538314	Contract for Vactor Truck Services	-	-	120,000	120,000
538316	Contract with Pump Station Maintenance	-	-	24,000	24,000
538343	Administration Fees - NMB W & S	8,000	8,000	8,000	8,000
538460	Repairs & Pump Station Maintenance	20,000	70,000	70,000	70,000
538496	NPDES Stormwater Permit	5,000	5,000	5,000	5,000
538520	Fuel Services	-	-	50,000	50,000
538537	Stormwater Administrative Charges	-	-	144,171	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	-
538910	Fund Balance In Reserve	-	-	-	-
538911	Intergovernmental GF Debt Repayment	7,070	-	-	41,440
Total Operating Expenses		968,744	1,048,744	2,023,944	1,023,944
410 STORMWATER UTILITY FUND TOTALS		968,744	1,048,744	2,023,944	1,023,944

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 - Re-Imagine Tweddle Park	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-Tweedle Pump	-
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	-
538910	Fund Balance In Reserve		-
538911	Intergovernmental Transfer-SW to GF		41,440
Total Operating Expenses			1,023,944

410 STORMWATER UTILITY FUND TOTALS**1,023,944**



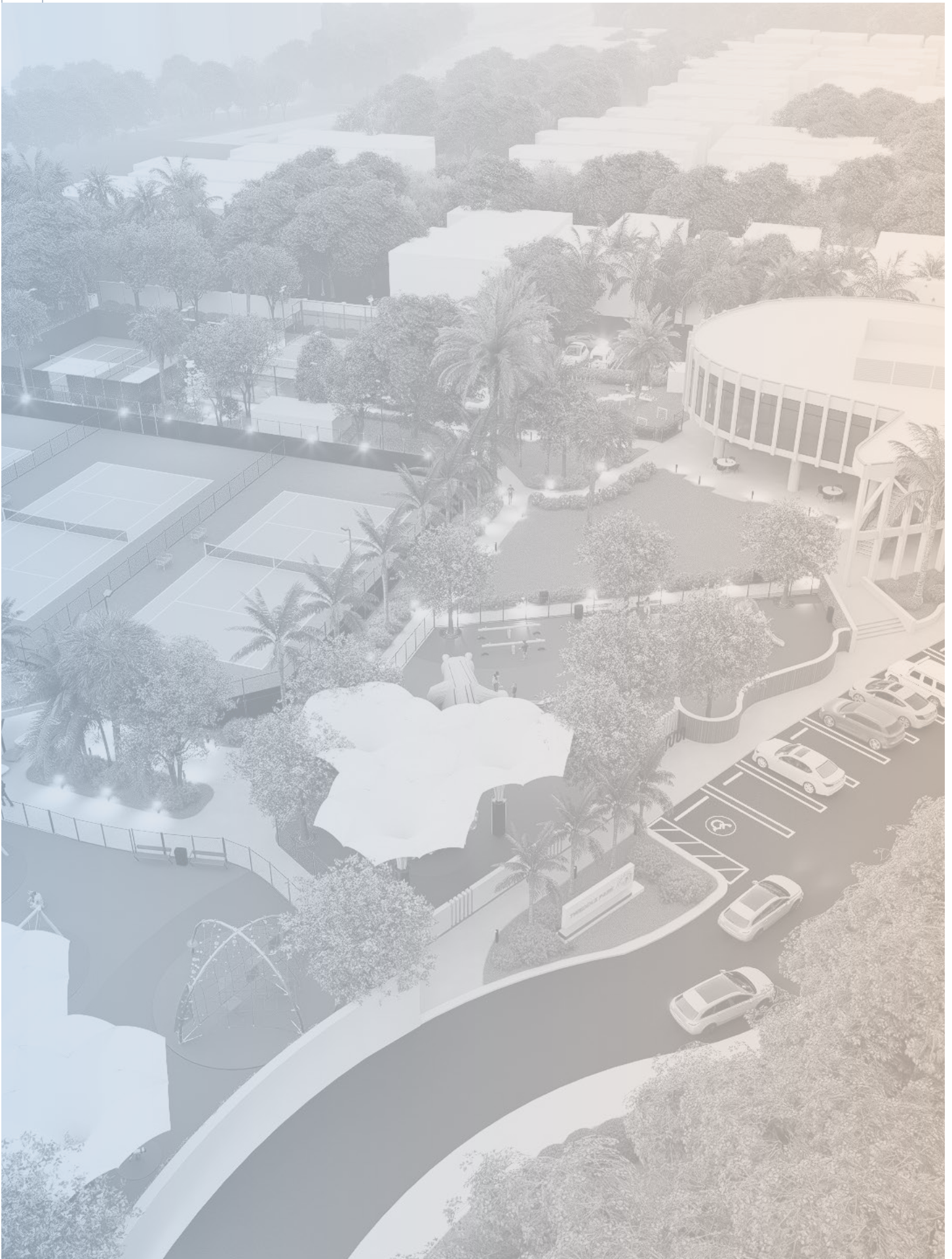


FISCAL HEALTH

CONNECTED
THROUGH
WELLNESS







DIRECTOR OF FINANCE

FINANCE

TOWN DEBT & DEBT SERVICE FUND

Now entering its second fiscal year of operation, the Fiscal Health Department continues to serve as a comprehensive program that consolidates all financial, budgeting, and monetary management functions of the Town. This integrated structure was created to strengthen oversight, minimize risk, and safeguard the Town's financial assets through more strategic and coordinated management.

The department combines key financial components, including the Finance Division and the Town's Debt & Debt Service Fund—under a single, centralized umbrella. This consolidation supports improved internal controls, greater efficiency, and enhanced fiscal transparency and accountability.

The primary focus of the Fiscal Health Department is the effective management of cash flow—both incoming and outgoing—alongside oversight of all outstanding liabilities and financial obligations. The department is also responsible for identifying and implementing innovative strategies to invest, save, and plan for the Town's long-term financial health.

Under the leadership of the Director of Finance, the department manages a wide range of core financial and operational functions, including:

ACCOUNTS PAYABLE

BANK REQUISITIONS

CASH MANAGEMENT

INVESTMENTS

PENSION LIAISON

RISK MANAGEMENT & INSURANCE

FLEET MANAGEMENT

ASSET MANAGEMENT

PROCUREMENT/STORES

IT AND SOFTWARE

LICENSING

For Fiscal Year 2025–2026, the Fiscal Health Department is responsible for managing **\$1,807,939** in total Town revenues and expenditures.

DIVISION OF FINANCE

FUNCTION

The Finance Division plays a critical role in ensuring the effective and responsible use of Town funds. It develops, analyzes, and communicates financial information to Town departments, elected officials, residents, bond rating agencies, and other stakeholders. The division works closely with the Town Manager, financial advisors, underwriters, and bond counsel to prepare and implement financing strategies that support the Town's long-term goals.

The division is responsible for the fair and accurate reporting of the Town's financial position in accordance with Generally Accepted Accounting Principles (GAAP). It supports the Mayor, Town Council, Town Manager, and all departments by providing sound financial management and procedural guidance.

Core Responsibilities Include:

- Managing the full financial cycle: billing, receipting, disbursement, recording, and reporting
- Overseeing investments, debt management, treasury operations, and financial planning
- Administering the Town's risk management and insurance programs

The Finance Director oversees all services within the division and reports directly to the Town Manager. The Finance Director is supported by an Assistant to the Finance Director.

Key Duties of the Finance Director:

- Advises the Town Manager on financial policies and practices
- Invests Town funds in accordance with applicable laws and policies
- Oversees accounting systems, including general ledger, budgeting, investments, and debt programs
- Manages cash flow and directs the deposit and investment of Town funds
- Prepares periodic financial reports, including statements of position and budget performance
- Administers procurement of materials, goods, and services
- Maintains the capital asset inventory and depreciation schedules
- Assists in the preparation of the annual operating and capital budgets
- Monitors expenditures and overall budget performance
- Oversees accounts payable, receivable, and payroll functions
- Coordinates the annual external audit and financial reporting process
- Works with Human Resources to coordinate pension and insurance programs
- Provides financial analysis and recommendations to elected and administrative officials
- Leads accounting system improvements and technology upgrades

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.

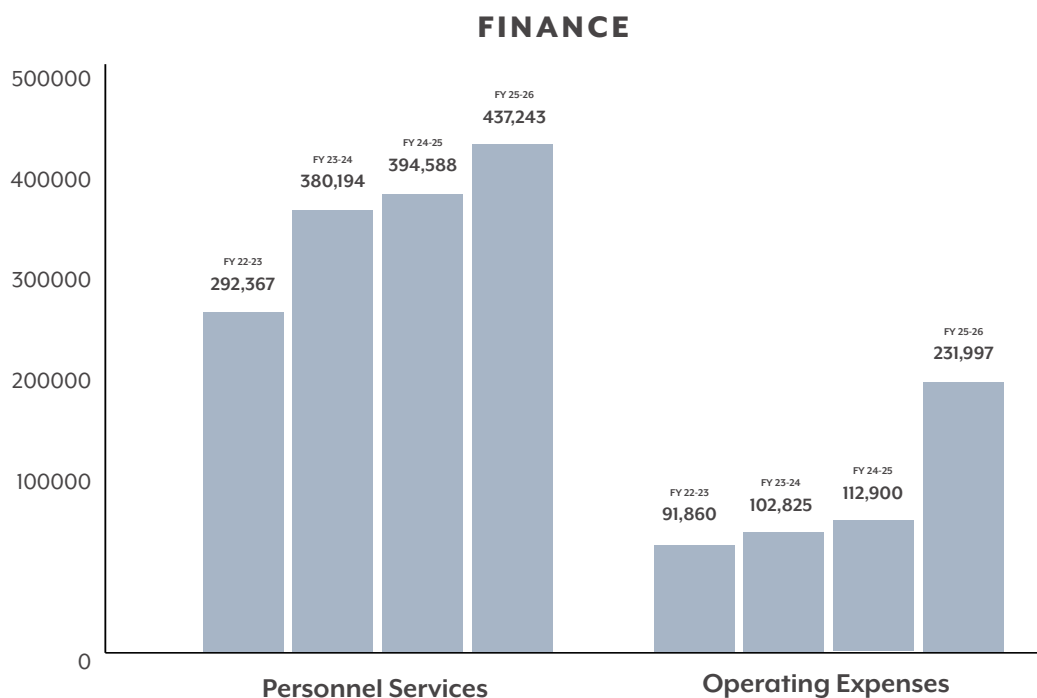
- Provide accurate and timely monthly budget and financial reports to the Town Manager
- Ensure proper accounting for capital expenditures under the Town's Capital Improvement Program
- Process payroll and assist the Human Resources Department with payroll review, ensure accurate posting of payroll to the General Ledger, and oversee submission of all required state and federal reports
- Manage all accounts payable, receivable, and account reconciliations
- Support budget preparation and monitoring for the Annual Operating and Capital Budgets
- Track and collect Town revenues and submit timely reports
- Coordinate and assist independent auditors with the preparation of the Town's Annual Financial Statements
- Invest idle funds per the Town's Investment Policy
- Administer grant accounting and reporting
- Oversee debt management and compliance
- Maintain compliance with GASB 34 for capital asset tracking
- File continuing disclosures with MSRB via EMMA
- Manage Town insurance and risk programs in coordination with Human Resources
- Administer the Town's property insurance program through the Florida League of Cities

Performance Measures	FY 23-24 ACTUALS	7/31/2025 ACTUALS	FY 25-26 TARGET
Government Finance Officers Association Distinguished Budget Presentation Award	Yes	Yes	Yes
Number of account receivable billings	38	35	20
Percentage of lien search requests responses generated in 3 days or less	85%	95%	90%

GOALS FOR F/Y 2025-2026

The following initiatives were developed for Fiscal Year 2025-2026 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 2024/2025 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 2023/2024 Annual Financial Report with the State of Florida Department of Finance.
- Completed the timely filing of the Fiscal Year 2023/2024 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 23-24	FY 24-25	FY 25-26
Director of Finance	1	1	1
Accountant	1	1	1
Part-time Staff Member	1	1	1

BUDGET APPROPRIATIONS WORKSHEET

ACCOUNT NO.	ACCOUNT DESCRIPTION	COUNCIL APPROVED BUDGET FY 22-23	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25	COUNCIL APPROVED BUDGET FY 25-26
513-Finance Dept					
Personnel Services					
513110	Finance Director	115,000	127,391	131,213	155,000
513120	Salary - General Employees	-	116,600	120,098	81,113
513121	Salary - Contract Employee	82,089	-	-	57,330
513140	Overtime	2,000	1,000	1,000	1,000
513156	Longevity	-	1,000	1,000	1,000
513210	FICA	12,019	18,742	19,302	22,525
513220	Retirement Contribution- Town Pension	43,503	75,255	79,596	80,618
513230	Life, Health & Dental Insurance	37,167	39,286	41,432	37,551
513240	Workers Compensation	589	920	947	1,106
513250	Unemployment	-	-	-	-
Total Personnel Services		292,367	380,194	394,588	437,243
Operating Expenses					
513310	Professional Services	20,402	20,606	20,812	21,020
513320	Accounting & Auditing	51,005	61,515	72,130	82,852
513400	Travel & Per Diem	2,142	2,164	2,185	2,207
513410	Communication Services	1,530	1,545	1,561	1,577
513420	Freight & Postage Services	510	515	520	526
513470	Printing & Binding	4,437	4,482	4,527	4,572
513510	Office Supplies	1,632	1,648	1,665	1,682
513520	Operating Supplies	4,590	4,682	3,776	3,776
513540	Books, Pub, Subscrip, Memberships	2,040	2,061	2,081	107,652
513640	Machinery & Equipment	3,570	3,606	3,642	6,135
Total Operating Expenses		91,860	102,825	112,900	231,997
513 FINANCE DEPT TOTALS		384,227	483,018	507,488	669,240

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	155,000
513120	Full Time General Employee	Full Time Staff	81,113
513121	Part Time Contracted Employee	Part Time Staff	57,330
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	22,525
513220	Retirement	Town Pension Plan	80,618
513230	Life, Health & Dental Insurance	Full cost of employee premium and half of family premium	37,551
513240	Workers Compensation	Code 8010 (gross salary multiplied by current rate of .00377)	1,106
513250	Unemployment		-
Total Personnel Services			437,243
Operating Expenses			
513310	Professional Services	Payroll Services	21,020
513320	Accounting & Auditing	Audit & and Single Audit	82,852
513400	Travel & Per Diem	Travel costs, per diem, meals, conferences, and travel expenses; fuel stipend	2,207
513410	Communication Services	Cell Phone, Wireless Card, FedEx	1,577
513420	Freight & Postage Services	Postage, and courier charges	526
513470	Printing & Binding	Operating & Capital Budget Books	4,572
513510	Office Supplies	Copy paper and file folders	1,682
513520	Operating Supplies	Printer Supplies and updates for accounting software and technical support	3,776
513540	Books, Pub, Subscripts, Memberships	Seminars & Training, FGFOA, GFOA, Aclarian Acct Software	107,652
513640	Machinery & Equipment	As needed for upgrades	6,135
Total Operating Services			231,997

513 FINANCE DEPT TOTALS**669,240**







TOWN DEBT & SERVICE FUND

The Debt Service Fund is responsible for tracking the Town of Golden Beach's long-term debt obligations, with the exception of any debt carried by the Stormwater Utility Fund. This fund is used to accumulate and distribute resources for the repayment of principal, interest, and associated issuance costs for long-term debt instruments.

OVERVIEW OF OUTSTANDING DEBT

The Town's current long-term debt includes the following obligations:

1 General Obligation Refunding Bonds, Series 2016

In 2016, the Town issued \$12,390,000 in General Obligation Refunding Bonds, maturing January 1, 2038, with interest rates ranging from 3.00% to 5.00%. These bonds were issued to refund the Town's previously outstanding Special Assessment General Obligation Bonds, Series 2008.

- Outstanding Balance as of September 30, 2024: \$9,675,000

2 Capital Improvement Revenue Note, Series 2019

In Fiscal Year 2020, the Town issued a Capital Improvement Revenue Note for up to \$4,000,000 to finance the construction and furnishing of a new Civic Center Complex Master Plan. The note matures on December 1, 2039.

- Outstanding Balance as of July 25, 2025: \$3,333,333.34

3 Department of Environmental Protection – State Revolving Fund (SRF) Loans

The Town previously entered into two SRF loan agreements with the Florida Department of Environmental Protection:

- The first loan, drawn prior to 2020, has a current balance of \$159,709 as of July 25, 2025.
- In July 2020, the Town secured a second SRF loan totaling \$951,414 for the construction of stormwater infrastructure, specifically the Center Island drainage system. The loan is secured by the net revenues of the Town's Stormwater Utility Fees, as authorized by the Town Council. As of July 25, 2025, the Town has a remaining outstanding balance of \$898,004.

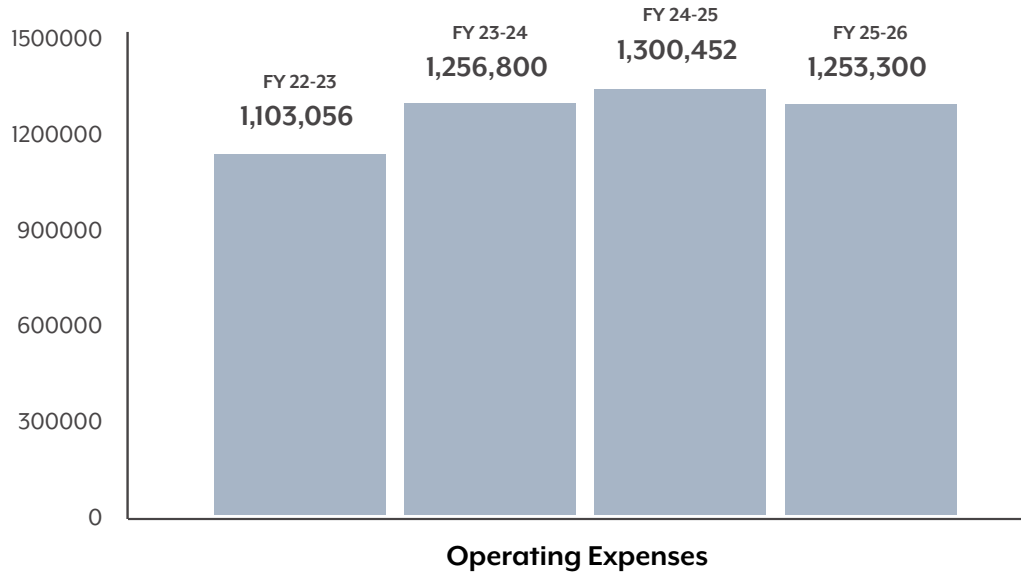
4 General Obligation Bond, Series 2022

On August 23, 2022, Town residents overwhelmingly approved a \$7 million General Obligation Bond to support the construction of a state-of-the-art Wellness Center, the re-imagining of Tweddle Park, enhancements to the Town's historic Beach Pavilion, and improvements to AIA.

- Construction on Tweddle Park commenced at the end of FY 2022–2023. Groundbreaking on the Wellness Center took place in FY 2024–2025.

As of the latest reporting dates, the Town of Golden Beach's total outstanding long-term debt across all applicable funds is **\$21,066,046**

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 22-23	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25	COUNCIL APPROVED BUDGET FY 25-26
210-Debt Service Fund					
311101	Voted debt service (advalorem)	903,056	1,256,800	1,300,452	1,189,472
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)	-	-	-	63,828
210 DEBT SERVICE FUND TOTALS		1,103,056	1,256,800	1,300,452	1,253,300

BUDGET SUPPORT INFORMATION

ACCOUNT NO.	ACCOUNT DESCRIPTION	DESCRIPTION OF ITEM AND JUSTIFICATION	APPROVED AMOUNT
210-Debt Service Fund			
311101	VOTED DEBT SERVICE	Current Year Gross Taxable Value 2,086,793,109 X Proposed Millage Rate of .600 We are to budget only 95% of the ad valorem	1,189,472
389195	TRANSFER FROM S/A II		-
381200	TRANSFER FROM GENERAL FUND		-
381210	LETF FUNDS		-
381220	FUND-330 CAPITAL FUND		-
381230	TRANSFER FROM FUND BALANCE	Transfer from fund balance	63,828
210 DEBT SERVICE FUND TOTALS			1,253,300

BUDGET APPROPRIATIONS WORKSHEET

ACCOUNT NO.	ACCOUNT DESCRIPTION	COUNCIL APPROVED BUDGET FY 22-23	COUNCIL APPROVED BUDGET FY 23-24	COUNCIL APPROVED BUDGET FY 24-25	COUNCIL APPROVED BUDGET FY 25-26
210-Debt Service Fund					
Operating Expenses					
519710	General Obligation Bond Payment-Principal	485,000	510,000	535,000	560,000
519720	General Obligation Bond Payment-Interest	418,056	746,800	720,675	693,300
519910	Reserved for Fund Balance Growth	200,000	-	44,777	-
Total Operating Expenses		1,103,056	1,256,800	1,300,452	1,253,300

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 \$12.39 General Obligation Bond Refunding	560,000
519720	General Obligation Bond Payment-Interest	Debt Service for the \$12.39 General Obligation Bond Refunding	693,300
519910	Reserved for Fund Balance Growth	Reserves	-
Total Operating Expenses			1,253,300

210 DEBT SERVICE FUND TOTALS

1,253,300



APPENDIX

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GLOSSARY OF 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	The new Town Hall Building, housing the Town's Administrative offices, Police Command offices, the Landfall Team Bunker, and Council Chambers.
Civic Center Complex Masterplan	The term used to describe the area of Town where the following buildings and areas are located: the Civic Center, most of the Town's recreational and event offerings, Tweddle Park, and house the Town's Wellness Center.
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	A group of appropriations treated as an entity to meet legal requirements.
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

Glenn Singer	Mayor	gsinger@goldenbeach.us
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Bernard Einstein	Councilmember	beinstein@goldenbeach.us
Alexander Diaz	Town Manager	AlexanderDiaz@goldenbeach.us
Eric Garcia	Administrative Assistant to the TM	EGarcia@goldenbeach.us
Stephen Helfman	Town Attorney	SHelfman@wsh-law.com

Community Engagement

Lisette Perez	Town Clerk/HR Director	Lperez@goldenbeach.us
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Erick Velazquez	Parks & Recreation Attendant	Battendants@goldenbeach.us
Khalijah Reaves	Parks & Recreation Attendant	Battendants@goldenbeach.us
Philome Jacques	Parks & Recreation Attendant	Battendants@goldenbeach.us
Cem Topacioglu	Recreation Coordinator	

Fiscal Health

Maria Camacho	Finance Director	Mcamacho@goldenbeach.us
Ingrid Gooden	Senior Accountant	Auditor@goldenbeach.us

ALL STAFF DIRECTORY BY DEPARTMENT

Operations Management

Linda Epperson	Assistant Town Manager	Lepperson@goldenbeach.us
Lissett Rovira	CIP Projects Manager	Lrovira@goldenbeach.us
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TBD	Building Inspector	
Jan Pierre Perez	Chief Mechanical Inspector	JanPierrePerez@aol.com
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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	
Lloyd Ruddison	Municipal Service Worker	
Reynaldo Mundle	Municipal Service Worker	
Ronald Leigh	Municipal Service Worker	
Jerome Scott	Part-Time Municipal Service Worker	
Vivian Austin	Part-Time Municipal Service Worker	
Armando Perez Morales	Custodian	
Lourdes 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
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Anthonela Mora	Police Officer	Amora@goldenbeach.us
Dylan Vicioso	Police Officer	Dvicioso@goldenbeach.us

ALL STAFF DIRECTORY BY DEPARTMENT

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Niles Garcia	Park Ranger	Substation6@goldenbeach.us
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John Fialkowski	Part-Time Lifeguard	Jfialkowski@goldenbeach.us
Joe Taylor	Part-Time Lifeguard	







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VITALITY

HEALTH

STRENGTH

COMMUNITY

ENERGY

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