TOWN OF GOLDEN BEACH

100 Ocean Boulevard
Golden Beach, FL 33160

Official Agenda for the September 29, 2026
Final Budget Hearing called for 6:00 P.M.

Zoom Room Meeting ID: 881 3013 4898 Password: 559169

For Dial In Only: Call 305.224.1968 Meeting ID: 881 3013 4898

THE PUBLIC MAY PARTICIPATE WHEN THE MEETING HAS BEEN OPENED TO PUBLIC COMMENTS; PLEASE HOLD ALL QUESTIONS AND COMMENTS UNTIL THEN! THE PUBLIC IS ENCOURAGED TO SUBMIT ALL COMMENTS VIA EMAIL TO LPEREZ@GOLDENBEACH.US BY 2:00 P.M. TUESDAY, SEPTEMBER 29, 2026.

A. MEETING CALLED TO ORDER

B. ROLL CALL

C. PLEDGE OF ALLEGIANCE

D. ADOPTION OF FINAL COMBINED MILLAGE AND FINAL OPERATING BUDGET FOR FISCAL YEAR 2026/2027 (TIME CERTAIN ITEM)

1. **A Resolution of the Town Council Adopting the Final Millage Rate for the Fiscal Year Commencing October 1, 2026 through September 30, 2027.**

   A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA, ADOPTING THE FINAL MILLAGE RATE OF THE TOWN OF GOLDEN BEACH FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2026 THROUGH SEPTEMBER 30, 2027 PURSUANT TO FLORIDA STATUTE 200.065 (TRIM BILL); PROVIDING FOR AN EFFECTIVE DATE.

   Exhibit: Agenda Report No. 1
   Resolution No. 3095.26

   Sponsor: Town Administration

   Recommendation: Motion to Approve Resolution No. 3095.26

2. **A Resolution of the Town Council Adopting the Final Budgets for the Fiscal Year Commencing October 1, 2026 through September 30, 2027.**

   A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA, ADOPTING THE FINAL BUDGETS FOR THE FISCAL YEAR COMMENCING

OCTOBER 1, 2026 THROUGH SEPTEMBER 30, 2027 PURSUANT TO FLORIDA STATUTE 200.065 (TRIM BILL); PROVIDING FOR AN EFFECTIVE DATE.

Exhibit: Agenda Report No. 2
Resolution No. 3096.26

Sponsor: Town Administration

Recommendation: Motion to Approve Resolution No. 3096.26

E. ADJOURNMENT:

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

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

PURSUANT TO FLORIDA STATUTE 286.0105, THE TOWN HEREBY ADVISES THE PUBLIC THAT: IF A PERSON DECIDES TO APPEAL ANY DECISION MADE BY THIS BOARD WITH RESPECT TO ANY MATTER CONSIDERED AT ITS MEETING OR HEARING, HE WILL NEED A RECORD OF THE PROCEEDINGS, AND FOR THAT PURPOSE, AFFECTED PERSONS MAY NEED TO ENSURE THAT A VERBATIM RECORD OF THE PROCEEDINGS IS MADE, WHICH RECORD SHALL INCLUDE THE TESTIMONY AND EVIDENCE UPON WHICH THE APPEAL IS TO BE BASED. THIS NOTICE DOES NOT CONSTITUTE CONSENT BY THE TOWN FOR THE INTRODUCTION OR ADMISSION OF OTHER INADMISSIBLE OR IRRELEVANT EVIDENCE, NOR DOES IT AUTHORIZE CHALLENGES OR APPEALS NOT OTHERWISE ALLOWED BY LAW.

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

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

TOWN OF GOLDEN BEACH

100 Ocean Boulevard
Golden Beach, FL 33160

M E M O R A N D U M

Date:	September 29, 2026
To:	Honorable Mayor Glenn Singer & Town Council Members
From:	Alexander Diaz, Town Manager
Subject:	**Resolutions No. 3095.26 and 3096.26 - Adopting the Final Combined Millage and Final Operating and Capital Budget for Fiscal Year 2026-2027**

Item Numbers:

1 & 2

Recommendation:

It is recommended that the Town Council adopt the Final Combined Millage and Final Fiscal Year 2026-2027 Operating and Capital Budget as provided by the companion Resolutions that follow, authorize the Administration to complete all required Truth in Millage (TRIM) and budget-adoption steps, and expressly approve the limited waiver of competitive-bidding requirements for holiday lighting and Town-event vendors described in this memorandum.

Background:

The Fiscal Year 2026-2027 Budget represents my twentieth year presenting the budget as your Town Manager. In 2007, when I presented my first Budget for your consideration, the Town's taxable assessed value was approximately $600 million; today it is $2.246 billion.

With $2,246,276,118 in total taxable assessed value, the Administration is recommending a combined millage rate of 7.9900 mills. This is a reduction of 0.4100 mills, or approximately 4.88%, from last year's 8.4000-mill combined rate and is the Town's first property-tax rate reduction in more than a decade.

The proposed rate consists of 7.5110 mills for general operations and 0.4790 mills for voted debt service. At 95% collection, the operating millage is projected to generate $16,028,191 for the General Fund.

The proposed FY 2026-2027 consolidated budget totals $25,959,513, compared with the FY 2025-2026 adopted total of $28,592,943. This is a decrease of $2,633,430, or approximately 9.21%, driven principally by the completion and closeout of major capital projects.

Budget Direction and Priorities:

This budget marks a transition from nearly two decades of major construction to long-term stewardship. With the Wellness Center completed and more than $100 million invested in public facilities, underground utilities, stormwater improvements, public safety systems, parks, streetscapes, and community amenities, our focus now shifts to operating, maintaining, and protecting those investments.

The budget maintains the Town's high level of public safety; provides the operating resources needed for the Civic Center Complex and Wellness Center; expands resident-focused services and programming; and preserves the infrastructure and amenities that define the Golden Beach experience.

The proposed organizational structure creates coordinated Resident Life and Public Safety functions to improve accountability and service delivery. The budget also provides a 3% Cost of Living Adjustment for General Employees and fully honors the Town's collective bargaining commitments.

Resident Life and Public Safety:

The Resident Life function brings parks, recreation, wellness, resident services, beach operations, and community events together under a unified service mission. This structure is intended to improve coordination, expand lifelong wellness and recreational programming, support concierge-level resident services, and ensure consistent stewardship of the Town's public spaces.

The Public Safety function recognizes that the Town's responsibilities extend beyond traditional policing. While the Police Department remains focused on law enforcement, crime prevention, investigations, traffic enforcement, and emergency response, the broader Public Safety function will coordinate emergency management, Marine Patrol, ocean rescue, security technology, CCTV and access-control systems, community preparedness, and resilience planning.

The recently negotiated three-year collective bargaining agreement with the Police Department supports stability, competitive compensation, and continuity. The budget also maintains the Town-wide camera network, Marine Patrol capabilities, access-control systems, guardhouse operations, retractable security bollards, and enhanced emergency-preparedness functions.

Workforce and Organizational Capacity:

The Town's employees remain its most important operating asset. The FY 2026-2027 proposal builds upon the executive compensation review completed last year, provides a 3% Cost of Living Adjustment for General Employees, and funds the Town's contractual obligations under its collective bargaining agreements. These investments are intended to support recruitment, retention, institutional knowledge, and continuity of service.

Capital Transition and Asset Stewardship:

Completion of the Wellness Center concludes the most ambitious capital improvement period in the Town's history. Over the past two decades, the Town has invested more than $100 million in the Civic Center Complex, Wellness Center, Beach Pavilion, underground utilities, stormwater infrastructure, public safety operations, CCTV and security systems, Marine Patrol, parks, streetscapes, sidewalks, and community amenities.

The Capital Projects Fund decreases to $3,904,814 from $7,510,901 in the prior-year budget. This change reflects the completion and closeout of major projects rather than a retreat from capital stewardship. The Administration will continue to plan for maintenance, renewal, and targeted improvements using sustainable revenue sources whenever possible.

Financial Resilience and Reserves:

The Administration will continue to strengthen reserves, limit the use of fund balance for recurring operations, protect the Town's Aa2 bond rating, and preserve financial capacity for hurricanes, flooding, insurance pressures, inflation, and other unforeseen conditions.

At the end of FY 2024-2025, the audited General Fund balance was reported at $8,476,372. This includes $2,770,982 in unassigned funds; $1,000,000 assigned for capital projects; $710,513 restricted for the Building Department; $460,000 committed for pension liabilities; $235,000 committed for insurance liabilities; $544,830 assigned for equipment, vehicles, the Civic Center emergency generator, and the accounting-system rollout; $176,809 in prepaid expenditures; and a $2,578,238 long-term Stormwater Fund receivable.

These balances are not all available for general appropriation. Maintaining appropriate restricted, committed, assigned, and unassigned reserves protects the Town's financial flexibility and helps ensure that Golden Beach can respond independently to hurricanes, flooding, economic disruption, and other unforeseen events.

Fund-by-Fund Summary:

The General Fund totals $19,355,395 and represents 74.56% of the consolidated budget. It funds the Town's primary governmental services, including legislative and executive operations, the Town Clerk, Finance, Legal, general government, public safety and emergency management, Building, Public Works, roads and streets, recreation, resident services, and Police operations.

The Law Enforcement Trust Fund totals $425,685, or 1.64% of the consolidated budget, and supports eligible law-enforcement and public-safety purposes. The Debt Service Fund totals $1,249,675, or 4.81%, and funds the Town's debt obligations through the proposed 0.4790-mill voted debt-service levy.

The Capital Projects Fund totals $3,904,814, or 15.04% of the consolidated budget, and reflects the Town's remaining capital commitments and project closeout activity. The Stormwater Utility Fund totals $1,023,944, or 3.94%, and supports operation and maintenance of the Town's drainage system and related stormwater responsibilities.

Key Assumptions and External Risks:

Although the Town enters FY 2026-2027 from a position of financial strength, the budget must account for continued inflation, rising insurance and labor costs, supply-chain and construction-cost pressures, and global economic uncertainty. The Administration will monitor these conditions and recommend adjustments when necessary.

The budget also recognizes potential changes in state property-tax policy. A proposed constitutional amendment expanding the homestead exemption could reduce future property-tax revenues available to local governments without an identified replacement source. The Town's conservative budgeting practices, healthy reserves, and five-year forecast are intended to preserve flexibility under changing conditions.

As in prior years, we will focus the Council's budget discussion on highlights, major assumptions, significant changes, long-term positioning, and the recommended capital plan. Department-level detail will be presented at the Council's request.

I strongly encourage interested parties to read the Proposed Budget Message on Pages 55 through 60, the Proposed Millage Rates on Page 65, the Fund Balance Overview on Pages 70 through 71, and the Consolidated Budget and fund summaries on Pages 93 through 98 of the Fiscal Year 2026-2027 Budget Book. The electronic Budget Book is available through the Town's website at www.goldenbeach.us.

Printed Budget Books have been delivered to the Town Council for review and feedback to the Administration throughout the budget process.

Budget Authority and Limited Waiver of Competitive Bidding:

The FY 2026-2027 Budget includes appropriations for holiday lighting and for Town-sponsored events, including Halloween, New Year's Eve, and year-round community events. These activities have traditionally been planned and administered through direct coordination between the Mayor and Town Manager because they involve creative, operational, scheduling, and budget considerations that frequently require timely decisions and continuity from year to year.

The market for municipal holiday-lighting services is limited, with only a small number of companies having the specialized equipment, inventory, installation capacity, insurance, scheduling availability, and experience necessary to meet the Town's requirements. Likewise, only a limited number of event vendors have consistently demonstrated the ability to satisfy the Town's service expectations while remaining within the approved event budgets.

Accordingly, as part of the adoption of this Budget and the companion Resolutions, the Administration requests that the Town Council expressly acknowledge the Town's historical practice and authorize the Mayor and Town Manager to jointly approve and retain vendors for holiday lighting and for Halloween, New Year's Eve, and other year-round Town events without utilizing the competitive-bidding procedures otherwise required by the Town Code. This limited waiver shall apply only to expenditures authorized and funded within the adopted FY 2026-2027 Budget and shall remain subject to all other applicable legal, financial, insurance, and contracting requirements.

In exercising this authority, the Mayor and Town Manager will endeavor to identify and consider a variety of qualified vendors, seek potential cost savings, and avoid unnecessary reliance on a single provider when practical. The Administration will also use publicly available pricing databases, comparable public contracts, market information, prior-year pricing, and other reasonably available benchmarks to confirm that proposed pricing is fair and reasonable for the scope, quality, timing, and level of service being obtained.

The Administration will maintain appropriate records supporting vendor selection, pricing review, available comparisons, and joint approval by the Mayor and Town Manager. The requested Council acknowledgment is intended to formalize and provide transparency regarding the Town's long-standing method of procuring these specialized services; it is not a general waiver for purchases or services outside the holiday-lighting and Town-event categories described above.

Fiscal Impact:

The 2026-2027 Fiscal Year Budget is comprised of the following:

Revenues and Expenditures totals by funds:

General Fund	$19,355,395.00
Law Enforcement Trust Fund	$ 425,685.00
Debt Service Fund	$ 1,249,675.00
Capital Projects Fund	$ 3,904,814.00
Stormwater Utility Fund	$ 1,023,944.00
Total All Funds	**$25,959,513.00**

Year-over-Year Fund Changes:

Compared with the FY 2025-2026 adopted budget, the General Fund increases by $1,065,054, from $18,290,341 to $19,355,395, to support expanded operations and resident services. The Law Enforcement Trust Fund decreases by $88,772, from $514,457 to $425,685, and the Debt Service Fund decreases by $3,625, from $1,253,300 to $1,249,675.

The Capital Projects Fund decreases by $3,606,087, from $7,510,901 to $3,904,814, reflecting the completion and closeout of major capital projects. The Stormwater Utility Fund remains unchanged at $1,023,944. In total, the consolidated budget decreases by $2,633,430.

TOWN OF GOLDEN BEACH, FLORIDA

RESOLUTION NO. 3095.26

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA, ADOPTING THE FINAL MILLAGE RATE OF THE TOWN OF GOLDEN BEACH FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2026 THROUGH SEPTEMBER 30, 2027 PURSUANT TO FLORIDA STATUTE 200.065 (TRIM BILL); PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, on August 4th, 2026, the Town transmitted to the Property Appraiser its “Proposed Millage Rate” for the fiscal year commencing October 1, 2026 and further scheduled the public hearing required by Section 200.065 of the Florida Statutes to be held on September 15, 2026 at 6:00 p.m.; and

WHEREAS, the Property Appraiser has properly noticed the public hearing scheduled for September 15, 2026 at 6:00 p.m. at 100 Ocean Boulevard, Golden Beach, Florida, as required by Chapter 200 of the Florida Statutes; and

WHEREAS, said public hearing, as required by Section 200.065(2)(c), was held by the Town Council on September 15, 2026, commencing at 6:00 p.m., as previously noticed and the public and all interested parties having had the opportunity to address their comments to the Town Council and the Town Council having considered the comments of the public regarding the proposed millage rate and having complied with the “TRIM” requirements of the Florida Statutes.

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

Section 1. That the final millage rate for the Town of Golden Beach for the fiscal year commencing October 1, 2026 through September 30, 2027, be and is hereby fixed at the rate of 7.5110 mills which is $ 7.5110 dollars per $1,000.00 of assessed property value within the Town of Golden Beach.

Section 2. That the rolled-back rate is _7.3017 and the final millage rate is 7.5110 mills which is 2.87 % over the rolled-back rate.

Section 3. That the voted debt service millage for the fiscal year will be .4790 mills.

Section 4. That the final public hearing to adopt a final millage rate and budgets for the fiscal year will be held at 100 Ocean Boulevard, Golden Beach, Florida, on Tuesday, September 29, 2026 at 6:00 p.m.

Section 5. That the Town Clerk is hereby directed to advertise said public hearing as required by law.

Section 6. That this resolution shall be effective immediately upon adoption.

Sponsored by the **Town Administration**.

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

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

PASSED AND ADOPTED by the Town Council of the Town of Golden Beach, Florida, this 29th day of September, 2026.

____
MAYOR GLENN SINGER

ATTEST:

____
LISSETTE PEREZ
TOWN CLERK

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY:

____
STEPHEN J. HELFMAN
TOWN ATTORNEY

TOWN OF GOLDEN BEACH, FLORIDA

RESOLUTION NO. <u>3096.26</u>

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA, ADOPTING THE FINAL BUDGETS FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2026 THROUGH SEPTEMBER 30, 2027 PURSUANT TO FLORIDA STATUTE 200.065 (TRIM BILL); PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Town Manager presented to the Town Council a "Final Operating and Capital Budget" for the 2026/2027 fiscal year commencing October 1, 2026 and ending September 30, 2027 for approval by the Town Council; and

WHEREAS, on September 15, 2026 the Town Council held a public hearing concerning the adoption of the tentative budget for the 2026/2027 fiscal year, as duly noticed; and

WHEREAS, on September 29, 2026, the Town Council held a duly noticed final public hearing on the adoption of the final budget for the 2026/2027 fiscal year at the Council Chambers of Town Hall located at 100 Ocean Boulevard, Golden Beach, Florida 33160.

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

<u>Section 1</u>. That each of the above stated recitals is hereby adopted and confirmed. Upon final adoption of the proposed millage rate, which is hereby ratified, the attached tentative budgets of the Town of Golden Beach for the fiscal year commencing October 1, 2026 are hereby approved and adopted.

<u>Section 2.</u> That the Final Budget as presented by the Town Manager on September 29, 2026 to the Mayor and Town Council for the 2026/2027 fiscal year commencing October 1, 2026 and ending September 30, 2027 is hereby approved and adopted.

Section 3. That the Mayor and Town Manager are authorized to take any and all action necessary to implement this Resolution.

Section 4. That this Resolution shall be effective immediately upon adoption.

Sponsored by the **Town Administration.**

The Motion to adopt the foregoing resolution was offered by ___________________, seconded by________________________, and on roll call the following vote ensued:

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

PASSED AND ADOPTED by the Town Council of the Town of Golden Beach, Florida, this 29th day of September 2026.

____
MAYOR GLENN SINGER

ATTEST:

____
LISSETTE PEREZ
TOWN CLERK

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY:

____
STEPHEN J. HELFMAN
TOWN ATTORNEY