

2016-2017

BUDGET

OPERATING & CAPITAL BUDGET

Golden
BEACH



PUTTING GOLDEN BEACH ON THE MAP



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of Golden Beach
Florida**

For the Fiscal Year Beginning

October 1, 2015

Executive Director

TOWN OF *Golden Beach*
1 GOLDEN BEACH DRIVE
GOLDEN BEACH, FL 33160

ADOPTED OPERATING AND CAPITAL BUDGET 2016-2017

“A TOWN OF EXCELLENCE”



Town Council

Mayor Glenn Singer
Vice Mayor Kenneth Bernstein, Esq.
Councilmember Judy Lusskin
Councilmember Bernard Einstein, Esq.
Councilmember Amy Isackson-Rojas Esq.

Town Manager

Alexander Diaz

Finance Director

Maria D. Camacho



TOWN OF GOLDEN BEACH

One Golden Beach Drive, Golden Beach, FL 33160
Office (305) 932-0744 • Fax (305) 933-3825



Glenn Singer
Mayor

MESSAGE FROM THE MAYOR

September 6, 2016

To the Honorable Town Council and my Fellow Residents of Golden Beach:

Each year, we work diligently to maintain the Town of Golden Beach in a manner that we can all be proud of. As such, the Administration prepares the Town's Operating and Capital Budget which serves as our strategic and business plan.

We commit our budget for the 2016-2017 fiscal year to increase services to the Town residents, improve operations, and support the strengthening of our reserves.

Through the consistent hard work of our Town Manager and our Town staff, we have been able to keep the Town of Golden Beach millage rate constant over the past several years without reducing any services. Yet we believe that we have successfully met the challenge of improving our Town infrastructure and the services we provide our residents in a downward economy.

We have once again benefitted from the strengthening of the South Florida real estate market. We certainly realize that the significant improvements made as part of the Town's Capital Improvement Projects (CIP) have been the driving force behind the increased market values and demand for homes in Golden Beach. This year we have seen an increase in the Town's assessed value to \$952,564,565.

Because of the increase in assessed values and fiscal restraints by the Administration, I am pleased to announce that the Town of Golden Beach is able to keep the millage rate this year to 8.4 mills. We are able to do so without cutting any services to our residents and at the same time, we continue to improve and maintain our Town's infrastructure.

In addition, the Town has maintained healthy unrestricted reserves in the general fund. This money is put aside for so-called rainy day emergencies and for capital improvements for our Town.

It is my hope you find that the projects proposed in this coming year's budget (Canal Maintenance and Dredging, Beach Pavilion Amenities and Enhancements, Restroom Renovations) meet both the Town Council's and our residents' expectations. Additionally, we are planning a major lighting project to enhance our streets and add to security of the Town.

It has certainly been an honor to serve as your mayor these past twelve (12) years. I, along with the Town Manager and Town staff, remain dedicated to the residents of Golden Beach and have only the highest intentions for our Town.

I want to thank you for all the support and I look forward to our future.

Glenn Singer

Mayor



GUIDE FOR READERS

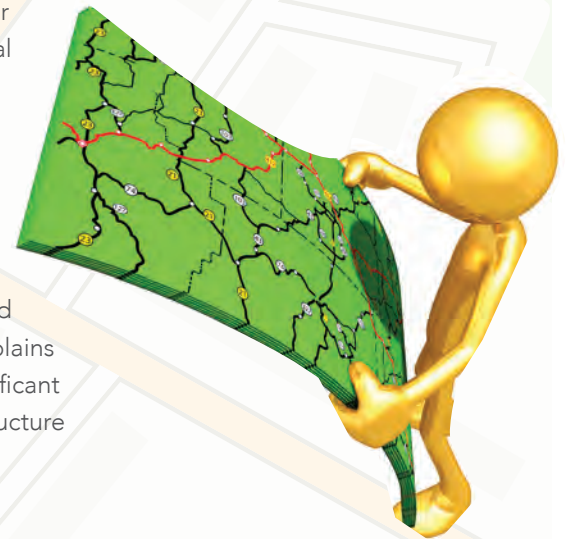
The Fiscal Year 2016-2017 Annual Operating Budget for the Town of Golden Beach, Florida is intended to serve four purposes:

AS A POLICY DOCUMENT, the budget serves to inform the reader about the organization and its policies. The budget includes organization-wide financial and programmatic policies and goals that address long-term concerns and issues, as well as short-term financial and operational policies that guide the development of the budget for the upcoming year. This budget document details the services the Town will provide during the twelve-month period from October 1, 2016 through September 30, 2017. The Departmental budget sections provide accomplishments, goal and objectives, and performance measures for each Department.

AS A FINANCIAL PLAN, the budget details the costs associated with providing municipal services and how the services will be funded. The General Fund section includes a summary and detailed description of all revenue and expenditures. The budget document explains the underlying assumptions for the revenue estimates and discusses significant revenue trends. In addition, there is a discussion of the Town's accounting structure and budgetary policies.

AS AN OPERATIONS GUIDE, the budget details how Departments and the general fund are organized. The budget informs the reader of all the activities, services and functions carried out by each Department. In addition, the budget provides the performance measurements of organization-wide objectives to aid in monitoring the progress of the Town. Each Department budget section includes a description of the Department's scope work, mission, major accomplishments, goals and objectives, performance measurements, financial summary, budget highlights, and budget history.

AS A COMMUNICATION DEVICE, the budget provides summary information to aid the reader in interpreting the document. Charts, graphs, tables and text are included in every section to consolidate the information as much as possible. The budget document includes a detailed table of contents and the Town Manager's Budget Message, which provides readers with a condensed analysis of the fiscal plans of the Town for the upcoming fiscal year.



Golden
BEACH



TOWN GOVERNMENT

Town Council



Glenn Singer, **Mayor**



Kenneth Bernstein, **Vice Mayor**



Judy Lusskin, **Councilmember**



Bernard Einstein, Esq.,
Councilmember



Amy Isackson-Rojas, Esq.,
Councilmember

Charter Officers



Lissette Perez, **Town Clerk**



Alexander Diaz, **Town Manager**



Stephen Helfman, **Town Attorney**

Administrative Personnel

Maria D. Camacho, **Finance Director**

Lissette Perez, **Town Clerk/H.R. Director/Asst. to the Town Manager**

Daniel Neida, **Building Official**

Rodolfo Herbello, **Police Chief**

Linda Epperson, **Building Director**

Kirk McKoy, **Public Works Director**

Ken Jones, **Facilities/General Maintenance Director**

Golden BEACH





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INTRODUCTION



The Town of Golden Beach is an ocean front community that covers approximately 1.8 square-miles and is bounded on the east by the Atlantic Ocean, on the west by the intra-coastal Waterway, on the south by the City of Sunny Isles Beach and on the north by the City of Hallandale Beach.

The Town of Golden Beach was incorporated over 85 years ago in 1929 and is among the oldest municipalities in Miami- Dade County. The Town was founded, and has remained, one of purely single family homes. Presently, the Town has a total of 364 single family residences, (22 vacant lots) distributed as follows:

- > 115 residences along the east and west sides of A1A (ocean side)
- > 249 residences on the mainland portion and islands on intra-coastal waterways

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

Since its incorporation in 1929, Golden Beach has become one of the most desirable places to live in South Florida. This small quiet community has maintained its family lifestyle in a mile-long sanctuary of 364 single-family homes that are mostly located on the

Intracoastal and its waterways or directly on the Atlantic Ocean. The Town Charter protects the Town from commercial activity of any kind and forbids the construction of high rise condominiums that saturate so many beach front communities in South Florida. A beautiful mile and one-eighth of private beach with a historic beach Pavilion, 9 parks, and a committed sense of community have attracted talented, discerning residents from all over the world to this idyllic town located only 18 miles from Miami International Airport and 15 miles from Ft. Lauderdale International Airport, and Port Everglades.

An elected Mayor and four Council Members govern the Town of Golden Beach, with elections being held every two years. 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.

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.

Our 364 single family homes, nine parks and private beach access make Golden Beach a unique Town. Although the Town has just over 50 employees, we provide all the services of a larger community, such as: employing our own Police Department (community patrol division, detective bureau, K-9 division, and marine patrol unit), Building & Zoning Department, Public Works Department, Sanitation Division, Parks and Recreation Department, Code Enforcement Office, Town

Clerks Office, Human Resources Department, Finance Department, Life Guards, and Community Development Specialists.

A Brief History of the Town

In the early 1920's, two brothers had a vision of creating a community like that of Miami Beach, without all the hustle and bustle of nightlife living. Their dream was not of a large city with hotels and businesses. Instead they pictured a small, quiet community along the coast, devoted entirely to family life close enough to large centers, yet far enough away to insure the peace and quiet of suburban life. They looked around for such a site and finally purchased a strip of beach less than a mile long at the extreme north-eastern end of Miami-Dade County.

The two brothers were R.W. and Henry G. Ralston, and they founded their dream town, now commonly referred to as Golden Beach. The Ralston brothers and their associates of the "Golden Beach Corporation" spent millions of dollars in cleaning out the mangrove swamps, pumping and hauling in fill to build up the swamps, in forming the three islands and the peninsulas between, in building bridges, laying pipe lines, water mains, underground electrical conduits, and in the building of streets.

By 1928, a few houses had been built. These were scattered along the oceanfront, on Center Island and on North Bay Drive near the Center Island Bridge. When it looked as if the Corporation as a company was no longer interested in caring for the development, the property owners themselves decided to take over.

“IN THE EARLY 1920’S, TWO BROTHERS HAD A VISION OF CREATING A COMMUNITY LIKE THAT OF MIAMI BEACH, WITHOUT ALL THE HUSTLE AND BUSTLE OF NIGHTLIFE LIVING. ”

Under the General Laws of the State of Florida, a township wishing to incorporate must have twenty-five registered voters. By stretching the imagination and inviting some individuals to live in Town for a week or so, exactly twenty-five registered voters met at the home of Mr. R.W. Ralston at 8 p.m. on the night of May 19th, 1928.

A motion to incorporate was passed unanimously. At this meeting, William A. Mentzer was elected Mayor, and Lorraine G. Smith, Thomas Galvin, Jerome Cherbino, R.W. Ralston, and Henry G. Ralston were elected Councilmembers. Edna S. Jamieson was elected Town Clerk and W.C. Garwood, Town Marshall.

On May 21st, 1928 the Mayor appeared before the Circuit Judge and was sworn in. He then gave the oath of office to the Councilmen and Town Marshall. The southeast room of the residence of R.W. Ralston was designated as the Council Chambers of the town, and the third Tuesday of each month was named for the holding of Town Meetings.

At the Organization Meeting, a temporary Code of Laws and Rules of Procedure were adopted, and the Council was organized into the departments as it is today. The Golden Beach Corporation deeded to the new town all parks and public property, including the water distribution system and electric lines. The town operated under the General Laws for one year and four days.

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.

This act gave the town a charter which outlines in a broad sense the legal rights of the town and its citizens; it sets up in detail the political structure under which the town can operate, and it defines its rights and privileges. It authorizes the creation of a police force and a judicial system and describes their authority.

In conjunction with this original charter, a "Code of Golden Beach" was adopted. This code amplifies the charter giving more detail to the duties and the authority of the town officers. It sets up a code of law, listing and giving allowable punishments for many misdemeanors; and in general, providing a "book of rules" by which the town is governed.

Naturally, as time went on, conditions in a growing community necessitated changes or additions. These are incorporated in a series of Ordinances, passed according to law by the Town Council.

The first Town Council Meeting was held on June 20th, 1928 at 3:00PM in the southeast room of R.W. Ralston's home to discuss the future of the Town following a devastating hurricane.

When originally developed, plots sold for \$7,500 for Ocean-Front (to the east) and \$2,000 for Ocean Boulevard plots (to the west). This was prior to the development of the interior of Town (Golden Beach Drive and the interior islands).

Once noted in Ripley's "Believe It or Not" as the Town with the only jail from which you could fish by putting a pole out of the window, Golden Beach is now renowned for its upscale image. The same qualities that once drew families such as the Firestones, DuPonts, and Roosevelts have attracted current celebrities as well as ordinary people who love to live in Golden Beach. The old mangrove swamps are now replaced by stately homes.

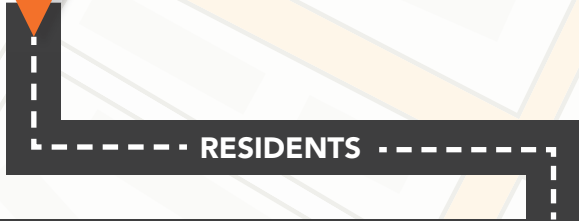
More recently since the passage of the Town's Capital Improvements Project bond referendum in November of 2007, the Town has realized its desire to become the premier residential community to visit, live, and raise a family in. The Town broke ground on this \$40-million plus project in FY 2008-2009, encompassing a storm watermain replacement component, stormwater installation component, streetscaping component, and an undergrounding of utilities component.

**"THE FIRST TOWN
COUNCIL MEETING
WAS HELD ON
JUNE 20TH, 1928
AT 3:00PM IN THE
SOUTHEAST ROOM
OF R.W. RALSTON'S
HOME TO DISCUSS
THE FUTURE OF THE
TOWN FOLLOWING
A DEVASTATING
HURRICANE."**





ORGANIZATIONAL CHART



RESIDENTS

Mayor Glenn Singer Vice Mayor Ken Bernstein, Esq. Councilmember Amy Isackson-Rojas, Esq. Councilmember Bernard Einstein, Esq. Councilmember Judy Luskin

Town Clerk/HR Lissette Perez Town Manager Alexander Diaz Town Attorney Steven Helfman, Esq.

Community Dev. Specialist
Michael Glidden

Executive Assistant to TM
Lissette Perez

Community Dev. Specialist
Marie Talley

Finance Director Maria D. Camacho Chief of Police Rudy Herbello Operations Division Administration Division

Accountant, Asst. to FD
Raquel Castellon

Lieutenant
Yovany Diaz

Executive Assistant
Sheila Pironne

Director of Public Works
Kirk McKoy

Facilities & Gen. Maintenance
Director Ken Jones

Crew Leader
Gene Scott

Fleet Mechanic
Joe Scott

Accreditation

Payroll

Off Duty
Coordinator

PT Reserve
Officers

Day Shift
Patrol

Afternoon
Shift Patrol

Night Shift
Patrol

Marine
Patrol

Ocean
Rescue

Beach
Attendants

Training,
Recruitment,
Hiring

Property
Evidence Room
Computers

Fleet

Investigative
Unit

DEA Task
Force

SFML Task
Force

IRS Task
Force

Internal
Affairs

Building Official & Inspector Dan Nieda Building Director Linda Epperson

Chief Plumbing Insp.
John Lindgren

Chief Mechanical Insp.
Jan Pierre Perez

Building Permits
Clerk Vacant

Chief Electrical Insp.
Don Jhonson

Structural Plan
Examiner Jaime Eisen

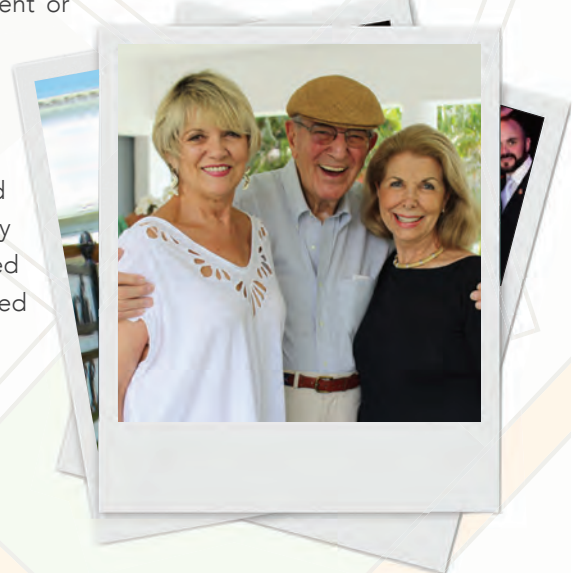
Code Compliance
Mike Diaz



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 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:

1. Ten mills for county purposes.
2. Ten mills for municipal purposes
3. Ten mills for school purposes
4. A millage fixed by law for a county furnishing municipal services.
5. A millage authorized by law and approved by voters for special districts.

The Town of Golden Beach has assessed a combined 8.40 mills for fiscal year 2016-2017 in accordance with our TRIM (Truth in Millage) guidelines, which is no increase from the last five fiscal years.

Budget Adoption

The budget is approved via Resolution at two public meetings scheduled for September conducted by the Town Council. The adopted

budget is integrated into the accounting software system effective October 1st.

Budget Control/Monitoring

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

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

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

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

Budget Amendment

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

Basis of Accounting

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

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

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

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

“THE TOWN OF GOLDEN BEACH USES AD VALOREM REVENUE AS THE MAIN SOURCE OF REVENUE FOR THE GENERAL FUND.”





BUDGET SCHEDULE

August 4, 2016 *DR-420 Due to the Property Appraiser's Office.* N/A

August 16, 2016 *Special Town Council Meeting to Ratify the Maximum Proposed Millage.* 7:00 PM

September 6, 2016 *Budget Hearing to adopt the Tentative Millage & Tentative Budget/Final Proposed Budget Presented at Special Town Council Meeting.* 7:00 PM

September 20, 2016 *Special Town Council Meeting and Adoption of Final Millage & Final Budget.* 7:00 PM



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 2016-2017 Budget was presented to the Town Council at its September 6, 2016 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 by August 24th, 2016 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.



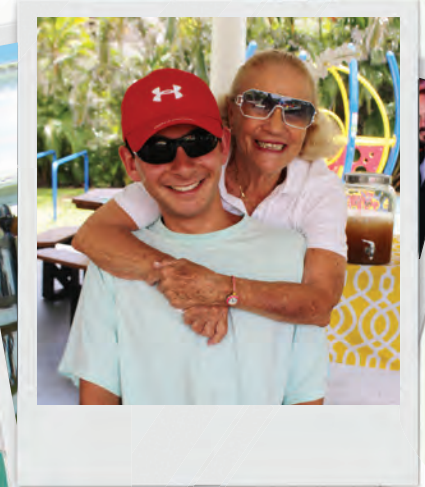
CORE VALUES



**"REGULAR TOWN
COUNCIL MEETINGS
ARE HELD ON THE
THIRD TUESDAY OF
EACH MONTH AT
7:00 P.M. THE PUBLIC
IS WELCOME TO
ATTEND."**

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 sources of recreation, excellent services and reasonable taxes. This will be achieved through a customer-focused government, Golden Beach's unique location, and embracing the following core values:

EFFECTIVENESS
EFFICIENCY
ACCOUNTABILITY
DIVERSITY
INCLUSIVENESS
RESPONSIVENESS

Services, Functions & Activities

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.

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 7:00 p.m. The public is welcome to attend.



A YEAR IN REVIEW

The Town of Golden Beach continues to make strides in accomplishing our vision to be the premier residential community in which to visit, live, and raise a family; and in achieving our mission of becoming a community that provides more customer-centric services, more beautiful and vibrant open spaces, and a community that is at the epicenter of South Florida's high society. By staying focused on our mission, vision and strategic priorities, the Town has achieved a great deal.

The last eight years, the Town of Golden Beach as an entity has been working towards one goal – change. Looking back at FY 2015/2016, it was a year full of milestones and accomplishments for the Town. Here is what it looked like:

- Established a minimum living wage for all employees in the Public Works Department in line with minimum wage laws in the state.
- Bollards erected at the entrance of Town
- Implemented a strong response plan to ensure that Zika does not spread to this area
- The Town applied for and attained the Tree City USA designation because of the Town's lush landscaping and ample open spaces
- The Golden Beach Police held a boating safety class for residents for the third year in a row.
- The Town implemented an aggressive curb and gutter replacement project worth \$300,000
- The budget as a business plan, outlining goals and measures that govern Town affairs, has attained the esteemed "Distinguished Budget Award" for the seventh year in a row.
- The Town saw added residential growth in F/Y 2015-2016 issuing 8 residential certificates of occupancy ("COs") and 11 Temporary Certificates of Occupancy ("TCOs").
- The Town continued to provide residents with a number of free-of-charge services, such as food and sodas on the beach during a number of holidays, valentine's day grams delivered right to resident's doorsteps, and fully catered get-to-know your neighbor events.
- The Town's Public Works department has also taken on an active role in



“THE GOLDEN BEACH POLICE HELD A BOATING SAFETY CLASS FOR RESIDENTS FOR THE THIRD YEAR IN A ROW.”

supplying extra assistance to residents (i.e. spraying the Town for mosquitoes, adding chlorine tablets to all standing water, pumping standing water out of residents, etc.)

- As an “end of summer/back to school” program, food and drinks were offered at the Beach Pavilion, every other weekend during the months of August and September

The Town has been able to accomplish a number of goals both personal and Town-wide, with very limited and at times very little resources. We will continue to provide the high quality of service the residents have become accustomed to while maintaining the highest level of efficiency and professionalism. We are well on our way to becoming the premier residential community in which to visit, live, and raise a family.

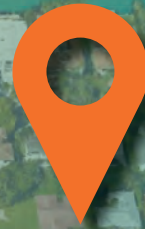








Golden BEACH



BUDGET MESSAGE



Alexander Diaz
Town Manager



BUDGET MESSAGE

Town of Golden Beach

1 Golden Beach Drive
Golden Beach, FL 33160

September 6, 2016



HONORABLE MAYOR GLENN SINGER & MEMBERS OF THE TOWN COUNCIL

RE: PROPOSED FISCAL YEAR 2016-2017 OPERATING & CAPITAL BUDGET

It is my pleasure to respectfully submit to you the Town Manager's Proposed Budget for the fiscal year beginning October 1, 2016 and ending September 30, 2017, with a total operating budget of \$8,061,544 million; an 11% increase over the adopted fiscal year 2015-2016 budget. The proposed budget maintains the combined property tax rate of 8.4 mills per every \$100 of valuation.

The 2016-2017 proposed budget continues existing service levels while striving for a more balanced fiscal foundation. We also prepared the Capital Fund with clear direction from the Town Council: fund the implementation of the Canal Maintenance Program, Street-Lighting Project and Commence the development of the Civic Center Master Plan. We also are planning some enhancements to the Guardhouse and the entire Beach Pavilion area.

"Let's Put Golden Beach On The Map" – the proposed budget meets the Town Council's strategic goals, while maintaining the high level of service the citizens of Golden Beach expect.

The document itself represents the single most important report presented to the Town Council, and has for the sixth consecutive year received the Distinguished Budget Award presented by the Government Finance Officers Association.

Our approach in developing this budget embraces Golden Beach's core principles, which are rooted in the continuous engagement of our residents. For this reason we have created a new Department in our Budget- the Special Events Section. By separating our Special Events costs, we can manage our year-round activities effectively and grow our current offering of programs.

This Budget is unprecedented as the Town's Assessed Values grew by \$104,114,799 from \$848,449,766 to \$952,564,565. Although we do believe that the Town's assessed values will slightly increase in

the coming year, in preparing the budget we took a conservative posture on future growth and an aggressive approach to controlling costs.

The budget was developed to meet the years' operating goal, and was prepared in conjunction with department heads, members of the Town Council and the Mayor. When preparing this year's budget we made certain to include viable identifiable measures that deliver results that our residents will benefit from, as well as adding value for the future of our community.

We ensured that all activities and goals are ones that the staff can deliver on while meeting the performance measures tied to each project and/or activity – as we “Put Golden Beach on the Map!”

Some assumptions included within this budget:

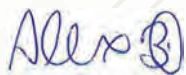
- o Maintaining the Town's levied Combined Millage Rate of 8.40 mills
- o 4.5% Pay Increase to our Police Officers as required by Contract
- o 3% increase for non-union employees
- o 3% increase to Utilities
- o Funding for Beach Pavilion, Parks, and Guard House
- o \$500,000 dedicated exclusively for NEW Capital Projects
- o +\$500,000 for maintaining our current facilities and Capital Projects
- o Increase in Police Staff and Training
- o Roll-Out of New Police Car Program
- o Select Advertising Dollars

In accordance with the requirements of Section 5.01 (d) of the Charter of the Town of Golden Beach, I submit my proposed Operating and Capital Budget for the fiscal year commencing on October 1, 2016.

To the Mayor, Vice Mayor and Town Council: thank you for your policy guidance in support of the Administration's planning, proposals and creative projects. To all Town employees: thank you for your unselfish service to the Town government and its long-term future. By working together, we once again have been able to craft a budget that addresses the priorities created for our Town.

I also especially want to say thank you to Lissette Perez and Maria D. Camacho for their assistance in this effort.

Respectfully Submitted,



Alexander Diaz
Town Manager





THE TOWN'S MILLAGE

Due to last year's preparation of two budgets simultaneously, I am pleased to confirm that our estimates were correct in that we are able to maintain the current millage rate (that was reduced last year) while enhancing our services. In addition, in the proposed budget we have dedicated an unprecedented \$800,000 towards new capital projects and maintaining the Town's current infrastructure. The proposed budget calls for the Town's combined millage rate to 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 7.396 operating millage, which at 95% will generate \$6,692,909 for the General Fund Budget, is \$829,222 more than the current fiscal year, where our ad valorem portion of the operating budget was approved at \$5,863,687.

The Proposed Millage Rates for Fiscal Year 2016-2017 are:

| | |
|--------------------|--|
| General Operating | 7.3960 (7.2748 last year, 0.1212 increase) |
| Voted Debt Service | 1.0040 (1.1252 last year, 0.1212 decrease) |

| Year | Assessed Value | Operating Millage | Ad Valorem Revenues |
|-----------|----------------|-------------------|---------------------|
| 2007-2008 | 705,403,202 | 8.5000 | \$5,995,927 |
| 2008-2009 | 727,052,005 | 7.6050 | \$5,529,230 |
| 2009-2010 | 712,373,295 | 7.1525 | \$5,095,250 |
| 2010-2011 | 644,237,679 | 7.0140 | \$4,518,683 |
| 2011-2012 | 630,682,606 | 6.9799 | \$4,402,101 |
| 2012-2013 | 633,839,127 | 6.9950 | \$4,433,704 |
| 2013-2014 | 688,604,864 | 7.1130 | \$4,898,046 |
| 2014-2015 | 760,202,266 | 7.2450 | \$5,507,665 |
| 2015-2016 | 848,449,766 | 7.2480 | \$5,863,687 |
| 2016-2017 | 952,564,565 | 7.396 | 7,045,168** |

** State law permits that we budget only 95%, thus, \$6,692,909 is available for budgeting purposes

The Town's assessed values of \$952,564,565 is the highest it has ever been, and is a strong indication that our community continues to be a highly sought after and solid investment for our residents. One can also extrapolate that the increase in the Town's assessed value is directly correlated to the \$42+-million we have invested in our infrastructure through our capital improvement program. In essence 'the gamble' the Town took in asking the residents to approve the General Obligation bond of \$14.5-million in 2007 has paid off exponentially.



GENERAL OBLIGATION DEBT SERVICE FUND

The anticipated general obligation debt service payment for Fiscal Year 2016/2017 is approximately \$907,830. Based on the Certified Taxable Values from the Property Appraiser, the bonds would require the levy of a debt service millage of 1.004, equal to \$908,556 at the 95% rate.

| Year | Assessed Value | Debt Millage | Ad Valorem Revenues |
|-----------|----------------|--------------|---------------------|
| 2008-2009 | 727,052,005 | 0.8950 | \$618,175 |
| 2009-2010 | 712,373,295 | 1.3475 | \$911,926 |
| 2010-2011 | 644,237,679 | 1.4860 | \$909,470 |
| 2011-2012 | 630,682,606 | 1.5201 | \$910,765 |
| 2012-2013 | 633,839,127 | 1.5050 | \$906,231 |
| 2013-2014 | 688,604,864 | 1.3870 | \$907,340 |
| 2014-2015 | 760,202,266 | 1.2550 | \$906,351 |
| 2015-2016 | 848,449,766 | 1.1252 | \$906,941 |
| 2016-2017 | 952,564,565 | 1.004 | 908,556 |



“ONE OF OUR INITIATIVES IN THE COMING YEAR AS IT RELATES TO THE DEBT SERVICE FUND IS THE POSSIBLE REFINANCING OF THE GENERAL OBLIGATION BONDS SERIES 2008 WHICH WOULD GENERATE A SIGNIFICANT SAVINGS TO THE BOND DEBT SERVICE.”



FUND BALANCE/RESERVES

At the end of the 2014-2015 fiscal years the Town's General Fund Balance sat at a very strong \$4,124,856.

The General Fund Balance has a \$400,000 restricted reserve for the Town's Building Department. This will bring the available General Fund Balance to \$3,724,856.

During the upcoming budget we will make our second repayment from the Stormwater Fund to the General Fund Balance of \$27,306 dollars (increasing our available cash) decreasing the amount due from \$2,802,847 to \$2,775,541.



STRATEGIC GOALS MOVING FORWARD

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

- We will focus on initiatives that continue the Town's objective to provide high standards of parks and infrastructure including: increased operating hours at the Beach Pavilion, painting and maintaining all curbs, sidewalks and gutters throughout the Town, landscape improvements at all nine (9) parks and open spaces, beautification projects along the Strand and Ocean Boulevard, and re-sealing select sections of the streets throughout the Town.
- Initiative to grow upon the progress we have made at the Town's Beach Pavilion

(i.e additional recreational programming, possibility of adding artificial turf and additional lounge areas). We expect to remodel the men's and women's restrooms at the Pavilion and add additional paved area for lounges and storage.

- Initiative that improves the standard of police service and enhanced safety for all residents, employees and guest. Hire a full-time Marine Patrol Officer which will increase our presence on the Intercoastal.
- Initiative that improves the amount and variety of arts and culture in the Town to provide opportunities for community interaction and enrichment.

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):

- Maintenance of our Canals and Waterways
- Replacement of Towns Street Lights
- Civic Center Master Plan (New Town Hall; Expansion of Tweddle Park)

Although these projects are lofty, if there is one thing that we have learned in the last few years, it is that 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; 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 live, visit and play.

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 2014-2015 Fiscal Year the Town realized a net change of \$526,814 to the General Fund Balance, setting it at a very strong \$4,124,856.

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 2016-2017.

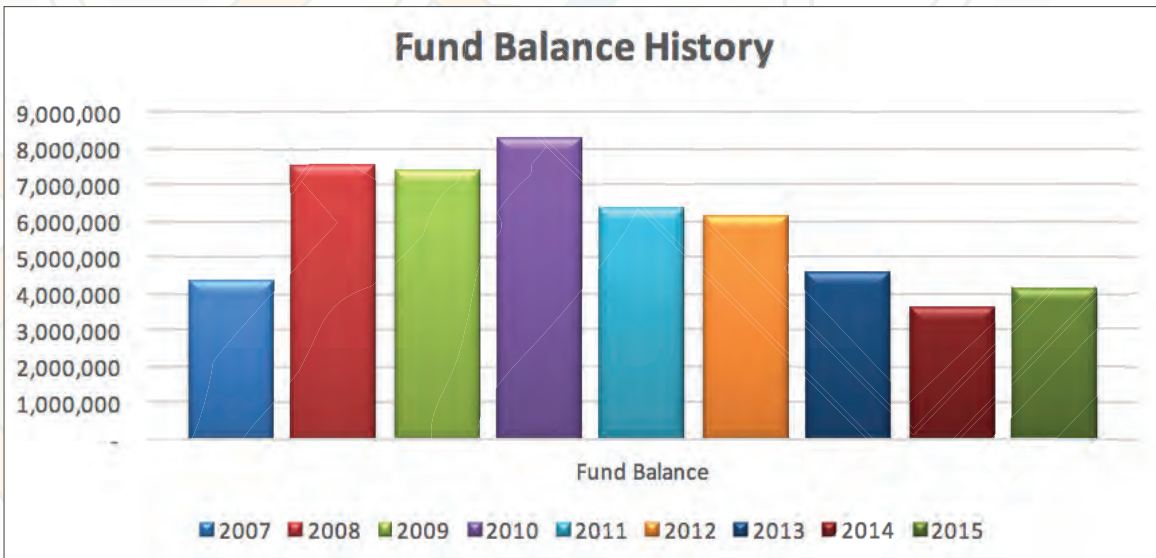
General Fund

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

| | |
|---------------------|--|
| \$4,124,856 | Fund Balance |
| -\$400,000 | Building Department Reserve (restricted) |
| \$3,724,856* | |

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

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



| Fiscal Year | Fund Balance |
|-------------|--------------|
| 2007 | 4,342,280 |
| 2008 | 7,533,133 |
| 2009 | 7,346,929 |
| 2010 | 8,251,306 |
| 2011 | 6,362,055 |
| 2012 | 6,138,237 |
| 2013 | 4,578,284 |
| 2014 | 3,598,142 |
| 2015 | 4,124,856 |





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.
- 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.

Capital Improvement Budget Policy

- The Town will update its multi-year plan for capital improvements.

Debt Policy

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

Revenue Policy

- The Town will try to maintain a diversified and stable revenue system to shelter it from unforeseeable short-run fluctuations in any one revenue source.
- The Town will estimate its annual revenues by an objective, analytical process, wherever practical.



- The Town will project revenues for the next year and will update this projection annually. Each existing and potential revenue source will be re-examined annually.
- Each year, the Town will recalculate the full costs of activities supported by user fees to identify the impact of inflation and other cost increases.
- The Town will automatically revise user fees, subject to review by the Town Council, to adjust for the effects of inflation.

Investment Policy

- Per Resolution 1939.08 the Golden Beach has adopted an investment policy for the Town, following concerns from the State Board of Administration's (SBA) about the investments of the Local Government Investment Pools (LGIP).

- **The Town will invest 100% of its idle cash on a continuous basis in conformity with Florida Statutes, Section 218.415.**
- The Town will invest funds giving priority to the safety of principal and liquidity of funds.

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 and Local Government Obligations | 5% |
| Bankers Acceptance | 5% |
| Commercial Paper | 5% |
| High Grade Corporate Debt | 5% |
| Money Market Mutual Funds | 10% |

| 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

| 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

- 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.

Reserve and Undesignated Fund Balance Policy

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

Accounting, Auditing and Financial Reporting Policy

- The Town has established and will

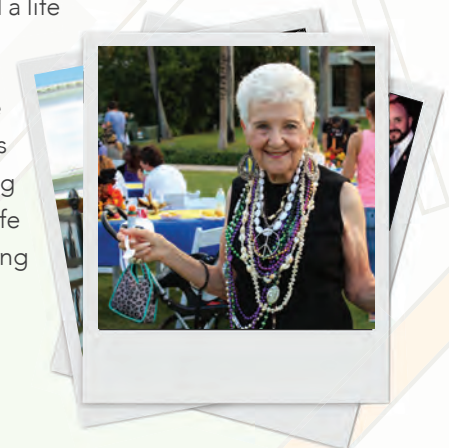
maintain a high standard of accounting practices.

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

Capital Assets Policy

- Threshold: The Town will capitalize all individual assets and infrastructures with a cost of \$10,000 or more and a life of three years or more.
- Asset categorization: The Town shall account for assets and infrastructure meeting the minimum dollar and life thresholds in the following categories:

“RESERVE FUND BALANCES MAY FROM TIME TO TIME BE ESTABLISHED BY RESOLUTION OF THE TOWN COUNCIL. ”





**“THERE
WILL BE NO
DEPRECIATION
ON LAND OR
OTHER ASSETS
WITH AN
INDEFINITE
LIFE.”**

- o Land
- o Buildings
- o Improvements
- o Equipment
- o Infrastructure (roads, stormwater system, sidewalks)
- o Construction in progress
- Infrastructure Accounting: Pre-1996 valuations. Prior to the incorporation of the Town in 1996, the Town has used the estimated historical cost method of valuation. Method:
 - o 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.
 - o 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.
 - o The Town determined the estimated cost of sidewalks by using the Florida Department of Transportation Statistics United Prices and then applied the

U.S. Bureau of Labor Statistics price trend information for asphalt, concrete paving mixtures and blocks weighted average deflator index in determining the present value of the sidewalks.

- Capital Outlay-Budget vs. GAAP (Generally Accepted Accounting Principles). Only assets or infrastructure with a value over \$10,000 will be budgeted as a capital item in the budget. Short lived assets which do not meet the capital asset threshold will be budgeted as operational materials and supplies.
- Depreciation method: GASB (Governmental Accounting Standards Board) Statement 34 requires governments to depreciate capital assets with a defined estimated life>
 - o The Town will use the straight line depreciation method.
 - o There will be no depreciation on land or other assets with an indefinite life.
 - o Construction in progress projects are not subject to depreciation until the project is completed.
 - o 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.

- o The criteria determining whether an item is capitalized or expensed is whether the service life of the assets will be extended.

- o 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:

- o Land – indefinite

- o Buildings – 40 years

- o Improvements – 15 years

- o Equipment:

- Cars – 5 years

- Trucks – 10 years

- Equipment – 5 years

- Computer Equipment – 3 years

- o 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:



- o Materials
- o Supplies
- o Equipment
- o Improvements
- o 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.
 - o 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.

“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.”





Golden
BEACH



SUMMARY OF FUNDS



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 Improvement Fund

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

Stormwater Utility Fund

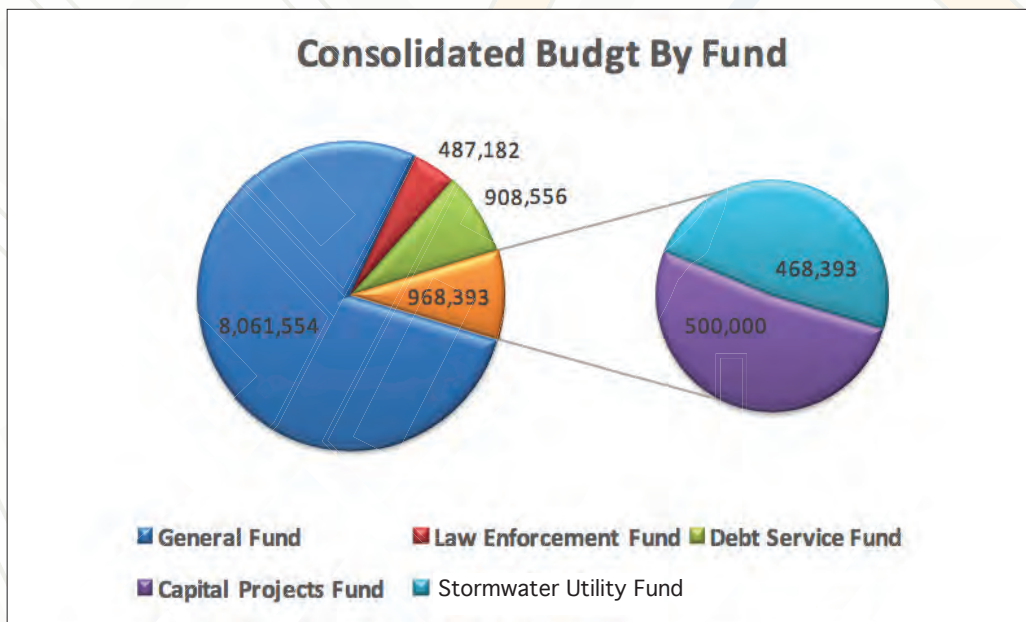
The Stormwater Utility Fund accounts for the financial resources received and allocated on behalf of the Stormwater Utility maintained by the Town of Golden Beach. The funds are used to maintain the Stormwater drainage system located within the Town. This is a proprietary fund which focuses on the determination 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 Type | Amount | Percentage of Budget |
|----------------------------------|-------------------|----------------------|
| General Fund | 8,061,554 | 77.32% |
| Law Enforcement Fund | 487,182 | 4.67% |
| Debt Service Fund | 908,556 | 8.71% |
| Capital Projects Fund | 500,000 | 4.80% |
| Stormwater Utility Fund | 468,393 | 4.49% |
| Total | 10,425,685 | 100.00% |

REVENUE BUDGET SUMMARY

| | <i>COUNCIL APPROVED BUDGET FY 14-15</i> | <i>COUNCIL APPROVED BUDGET FY 15-16</i> | <i>COUNCIL APPROVED BUDGET FY 16-17</i> |
|-------------------------------------|---|---|---|
| General Fund | | | |
| Ad Valorem Taxes | 5,232,282 | 5,863,687 | 6,692,909 |
| Voted Debt Service (Ad Valorem) | | | |
| Other Taxes | 88,466 | 97,381 | 96,961 |
| Licenses and Permits | 557,500 | 671,900 | 706,900 |
| State Shared Revenue | 101,857 | 119,322 | 117,384 |
| Charges for Services | 205,800 | 208,500 | 209,000 |
| Fines & Forfeitures | 114,500 | 111,000 | 111,000 |
| Miscellaneous Revenues | 83,100 | 77,400 | 67,400 |
| Interfund Transfers | 206,014 | 60,000 | 60,000 |
| Total General Fund | 6,589,519 | 7,209,190 | 8,061,554 |
| Law Enforcement Trust Fund | | | |
| Other Revenues | 98,000 | 98,000 | 236,500 |
| Transfer From Fund Balance | 225,519 | 300,000 | 250,682 |
| Total Enforcement Trust Fund | 323,519 | 398,000 | 487,182 |
| Debt Service Fund | | | |
| Voted Debt Service (Ad Valorem) | 906,351 | 906,941 | 908,556 |
| Transfer From S/A II | | | |
| Transfer From General Fund | | | |
| LETF Funds | | | |
| Fund 330 Capital Fund | | 240,798 | - |
| Transfer From General Fund | | | |
| Total Debt Service Fund | 906,351 | 1,147,739 | 908,556 |

REVENUE BUDGET SUMMARY

| | <i>COUNCIL APPROVED BUDGET FY 14-15</i> | <i>COUNCIL APPROVED BUDGET FY 15-16</i> | <i>COUNCIL APPROVED BUDGET FY 16-17</i> |
|--|---|---|---|
| Capital Improvement Fund | | | |
| Transfer From General Fund | | | 500,000 |
| Interest Income | | | |
| Town Bridge Replacement Program | | | |
| FDOT JPA (Ocean Blvd.) | | | |
| Transportation Trust | | | |
| Miami-Dade G.O. BondI | | | |
| 2008 TGB G.O. Bond | | | |
| Inter-Fund Transfer (LETF) | | | |
| Capital Fund Reserves | 91,700 | 170,000 | - |
| Total Capital Improvements Fund | <u><u>91,700</u></u> | <u><u>170,000</u></u> | <u><u>500,000</u></u> |
| | <i>COUNCIL APPROVED BUDGET FY 14-15</i> | <i>COUNCIL APPROVED BUDGET FY 15-16</i> | <i>COUNCIL APPROVED BUDGET FY 16-17</i> |
| Stormwater Utility Fund | | | |
| Stormwater Utility Fees | 237,600 | 237,600 | 237,600 |
| New Local Option Gas Tax | 8,916 | 10,225 | 10,643 |
| Franchise Fee-Electric | 95,000 | 95,000 | 100,000 |
| Utility Tax-Electric | 100,000 | 110,000 | 120,000 |
| Fema-Federal Grant | - | - | - |
| Interest On Investments | 100 | 100 | 100 |
| Interest Income | 50 | 50 | 50 |
| Stormwater Fund Balance | | | |
| S.F.W.M.D. Grant Proceeds | | | |
| State Revolving Loan | | | |
| 2008 TGB G.O. Bond | | | |
| Total Stormwater Utility Fund | <u><u>441,666</u></u> | <u><u>452,975</u></u> | <u><u>468,393</u></u> |
| | 8,357,755 | 9,377,904 | 10,425,685 |

EXPENDITURES BUDGET SUMMARY

| | <i>COUNCIL APPROVED BUDGET FY 14-15</i> | <i>COUNCIL APPROVED BUDGET FY 15-16</i> | <i>COUNCIL APPROVED BUDGET FY 16-17</i> |
|---------------------|---|---|---|
| General Fund | | | |
| Legislative | | | |
| Personal Services | 51,817 | 54,501 | 59,878 |
| Operating | 31,600 | 38,800 | 38,800 |
| | 83,417 | 93,301 | 98,678 |
| Executive | | | |
| Personal Services | 376,804 | 385,258 | 381,580 |
| Operating | 52,586 | 57,086 | 57,086 |
| | 429,390 | 442,344 | 438,666 |
| Town Clerk | | | |
| Personal Services | 160,803 | 162,378 | 172,342 |
| Operating | 43,400 | 35,000 | 40,000 |
| | 204,203 | 197,378 | 212,342 |
| Finance | | | |
| Personal Services | 182,188 | 191,495 | 204,026 |
| Operating | 58,200 | 62,000 | 62,000 |
| | 240,388 | 253,495 | 266,026 |
| Legal | | | |
| Operating | 239,500 | 239,500 | 249,500 |
| | 239,500 | 239,500 | 249,500 |
| General Government | | | |
| Operating | 445,056 | 504,411 | 556,682 |
| Capital Outlay | 231,000 | 252,650 | 713,909 |
| | 676,056 | 757,061 | 1,270,591 |
| Public Safety | | | |
| Personal Services | 2,082,895 | 2,174,486 | 2,248,590 |
| Operating | 267,200 | 355,350 | 395,450 |
| | 2,350,095 | 2,529,836 | 2,644,040 |

EXPENDITURES BUDGET SUMMARY

| | <i>COUNCIL APPROVED BUDGET FY 14-15</i> | <i>COUNCIL APPROVED BUDGET FY 15-16</i> | <i>COUNCIL APPROVED BUDGET FY 16-17</i> |
|--|---|---|---|
| Building Department | | | |
| Personal Services | 269,074 | 261,779 | 306,112 |
| Operating | 101,420 | 149,200 | 173,676 |
| | <u>370,494</u> | <u>410,979</u> | <u>479,788</u> |
| Public Works | | | |
| Personal Services | 675,561 | 710,784 | 695,038 |
| Operating | 356,100 | 434,500 | 447,535 |
| | <u>1,031,661</u> | <u>1,145,284</u> | <u>1,142,573</u> |
| Roads and Street Facilities | | | |
| Personal Services | 85,077 | 87,717 | 94,214 |
| Operating | 350,086 | 424,000 | 405,320 |
| | <u>435,163</u> | <u>511,717</u> | <u>499,534</u> |
| Recreation Department | | | |
| Personal Services | 207,799 | 228,495 | 255,501 |
| Operating | 321,353 | 399,800 | 373,815 |
| | <u>529,152</u> | <u>628,295</u> | <u>629,316</u> |
| Special Events | | | |
| Operating | - | - | 130,500 |
| | <u>-</u> | <u>-</u> | <u>130,500</u> |
| Total General Fund Expenditures | 6,589,519 | 7,209,190 | 8,061,554 |

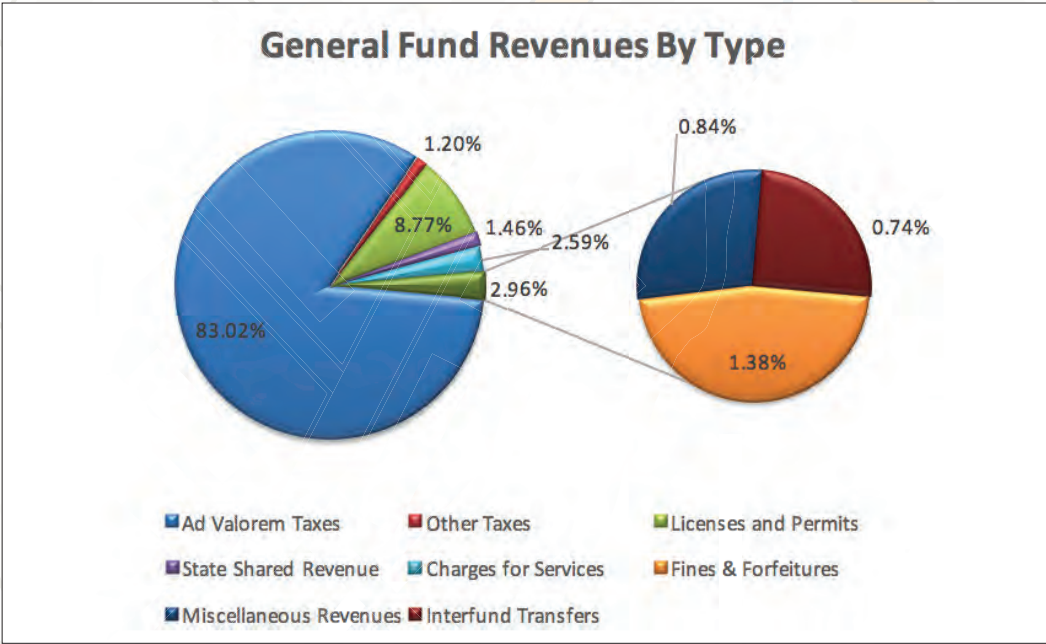
EXPENDITURES BUDGET SUMMARY

| | <i>COUNCIL APPROVED BUDGET FY 14-15</i> | <i>COUNCIL APPROVED BUDGET FY 15-16</i> | <i>COUNCIL APPROVED BUDGET FY 16-17</i> |
|-----------------------------------|---|---|---|
| All Other Funds: | | | |
| Law Enforcement Trust Fund | | | |
| Personal Services | 151,519 | 151,008 | 162,462 |
| Operating | 172,000 | 246,992 | 324,720 |
| | <u>323,519</u> | <u>398,000</u> | <u>487,182</u> |
| Debt Service Fund | | | |
| Operating | 906,351 | 1,147,739 | 908,556 |
| | <u>906,351</u> | <u>1,147,739</u> | <u>908,556</u> |
| Capital Improvement Fund | | | |
| Capital Outlay | 91,700 | 170,000 | 500,000 |
| | <u>91,700</u> | <u>170,000</u> | <u>500,000</u> |
| Stromwater Utility Fund | | | |
| Operating | 441,666 | 452,975 | 468,393 |
| Capital Outlay | 441,666 | 452,975 | 468,393 |
| | <u>441,666</u> | <u>452,975</u> | <u>468,393</u> |
| | <u>8,357,755</u> | <u>9,377,904</u> | <u>10,425,685</u> |



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 2016-2017 General Fund estimated revenue is \$8,061,554.



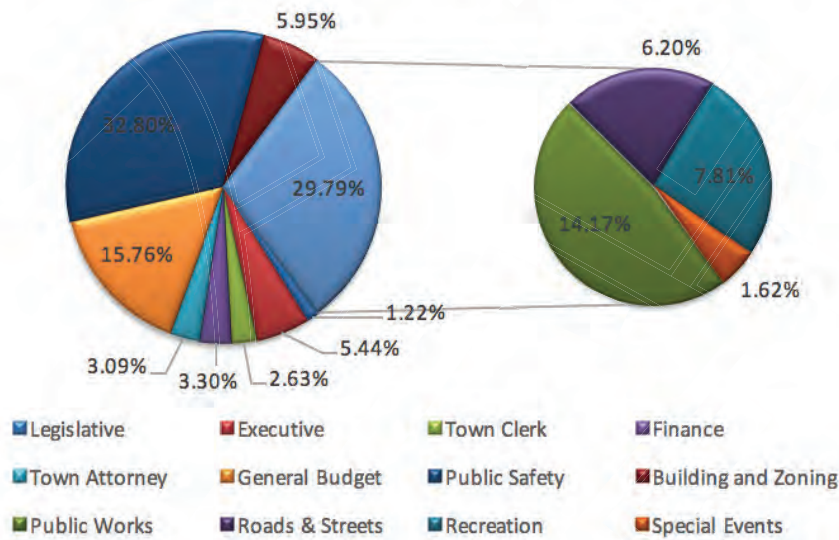
| Revenues by Type | Recommended Appropriations | Percent of Budget |
|------------------------|----------------------------|-------------------|
| Ad Valorem Taxes | 6,692,909 | 83.02% |
| Other Taxes | 96,961 | 1.20% |
| Licenses and Permits | 706,900 | 8.77% |
| State Shared Revenue | 117,384 | 1.46% |
| Charges for Services | 209,000 | 2.59% |
| Fines & Forfeitures | 111,000 | 1.38% |
| Miscellaneous Revenues | 67,400 | 0.84% |
| Interfund Transfers | 60,000 | 0.74% |
| Total | 8,061,554 | 100.00% |



GENERAL FUND APPROPRIATIONS

The Fiscal Year 2016-2017 budget identifies a total of \$8,061,554 in revenues. Expenditures are projected to be \$8,061,554.

Percentage of Expenditures By Department



| Department | Recommended Appropriations | Percent of Budget |
|---------------------|----------------------------|-------------------|
| Legislative | 98,678 | 1.22% |
| Executive | 438,666 | 5.44% |
| Town Clerk | 212,342 | 2.63% |
| Finance | 266,026 | 3.30% |
| Town Attorney | 249,500 | 3.09% |
| General Budget | 1,270,591 | 15.76% |
| Public Safety | 2,644,040 | 32.80% |
| Building and Zoning | 479,788 | 5.95% |
| Public Works | 1,142,573 | 14.17% |
| Roads & Streets | 499,534 | 6.20% |
| Recreation | 629,316 | 7.81% |
| Special Events | 130,500 | 1.62% |
| Total | 8,061,554 | 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.

processing fee are calculated based on estimated costs, submitted with the permit application, times .0075 times 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 \$56,800 in revenues. These fees are set by the Administration per application.

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.

The dumpster fee generated approximately \$10,500 in Fiscal Year 2015/2016. The Town's Contractor Registration fee generated approximately \$12,151 which is over \$2,000 more than what it was forecasted to generate in Fiscal Year 2015/2016.

Building Permits

The Building Permit revenue is estimated at \$635,100. 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 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.

The Building Permit fees are established per Town Resolution No. 1947.08. The Building Permits, with the exception of 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

State Revenue Sharing

The State Revenue Sharing provides for revenue from 32.4% of the tax on each pack of cigarettes, plus \$.01 municipal gas tax, plus 25% of the state alternative fuel decal user fee. The Town's share of this fund is determined by a complex formula involving

State, County, and Town population figures, property valuations and sales tax collections. The State of Florida has estimated that the Town will receive \$21,821 in state revenue sharing proceeds.

State Government Half-Cent Sales Tax

Chapter 82-154, Florida Statutes, provides for funds generated by 9.653% of the state sales tax. The distribution formula is based on population. The State of Florida has estimated revenue from this source to be \$73,794 an increase of \$1,451 from Fiscal Year 2015/2016.

Local Government Half-Cent Sales Tax

Pursuant to the Town's interlocal agreement with Miami-Dade County and pursuant to County Ordinance No. 02-116, the County shall levy and impose a one half of one percent Charter County Transit System Surtax pursuant to the authority of Sec. 212.055 (1) of Florida Statutes (2002). The Ordinance requires that municipalities, on an annual basis, apply at least twenty (20) percent of any surtax proceeds received to transit uses. The estimated revenue from this source is \$38,106 an increase of \$3,106 from Fiscal Year 2015/2016.

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 \$20,000, the same amount as was generated in Fiscal Year 2015/2016

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, an unchanged amount from the last three fiscal years.

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.

"THE BUILDING PERMIT REVENUE IS ESTIMATED AT \$635,100. THE REVENUE TREND HAS BEEN STEADY TO COVER THE COSTS OF THE OPERATION OF THE BUILDING DEPARTMENT."



Golden BEACH

REVENUES





REVENUES

BUDGET REVENUES WORKSHEETS APPROVED FY 2016/ 2017

| ACCOUNT NO. | ACCOUNT DESCRIPTION | COUNCIL APPROVED BUDGET FY 12-13 | COUNCIL APPROVED BUDGET FY 13-14 | COUNCIL APPROVED BUDGET FY 14-15 | COUNCIL APPROVED BUDGET FY 15-16 | COUNCIL APPROVED BUDGET FY 16-17 |
|-----------------|--|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| FUND 001 | GENERAL FUND | | | | | |
| 311100 | CURRENT AD VALOREM TAX (GF) | 4,212,019 | 4,687,663 | 5,232,282 | 5,863,687 | 6,692,909 |
| 311101 | VOTED DEBT SERVICE (AD VALOREM) | - | - | - | - | - |
| 312100 | LOCAL OPTION GAS TAX | 24,429 | 25,390 | 23,225 | 26,594 | 27,606 |
| 312400 | MIAMI-DADE NEW 1/2 C SALES TAX | 20,000 | 31,000 | 35,000 | 35,000 | 35,000 |
| 323100 | ELECTRICITY - FRANCHISE | - | - | - | - | - |
| 323400 | GAS - FRANCHISE | 5,000 | 5,000 | 5,000 | 7,800 | 7,800 |
| 323500 | CABLE - FRANCHISE | - | - | - | - | - |
| 315100 | COMMUNICATIONS SERVICES TAX | 24,534 | 23,336 | 20,041 | 22,187 | 16,055 |
| 314400 | UTILITY TAX - GAS | 4,500 | 5,200 | 5,200 | 5,800 | 5,800 |
| 316100 | LOCAL BUSINESS TAX (MUNICIPAL OCCUPATIONAL LICENSE) | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 322100 | BUILDING PERMITS | 250,000 | 275,000 | 300,000 | 370,000 | 380,000 |
| 322102 | RE-INSPECTIONS | 200 | 100 | 100 | 100 | 100 |
| 322103 | BUILDING IMAGING FEE | 3,000 | 4,000 | 4,000 | 4,400 | 4,400 |
| 322104 | BUILDING STREET SWEEPING | 2,500 | 3,000 | 3,000 | 4,000 | 4,000 |
| 322105 | BUILDING DUMPSTER PERMIT | 12,000 | 13,500 | 13,500 | 13,500 | 13,500 |
| 322106 | BUILDING FEES - TRANSIENT | 500 | 500 | 500 | 500 | 500 |
| 322200 | BUILDING REGULATORY BOARD | 10,000 | 10,000 | 10,000 | 12,000 | 12,000 |
| 322300 | EDUCATIONAL FEE | 1,500 | 100 | 100 | 100 | 100 |
| 322400 | CONTRACTOR REGISTRATION FEE | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 322500 | BUILDING MISCELLANEOUS | 450 | 500 | 500 | 500 | 500 |
| 322900 | PERMIT PROCESSING FEES | 110,000 | 140,000 | 155,000 | 200,000 | 210,000 |
| 329100 | FILM PERMITS | 19,000 | 19,000 | 19,000 | 25,000 | 40,000 |
| 329200 | CERTIFICATE OF OCCUPANCY | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 |
| 329300 | BLDG. FEE MAINT. INFRASTRUCTURE | - | - | 30,000 | 30,000 | 30,000 |
| 334200 | STATE GRANT PROCEEDS | - | - | - | - | - |
| 335120 | STATE REVENUE SHARING | 17,309 | 18,221 | 19,322 | 20,510 | 21,821 |

BUDGET SUPPORT INFORMATION APPROVED FY 2016/2017

| 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 952,564,565 X Proposed Millage Rate of 7.396. We are to budget only 95% of the ad valorem | 6,692,909 |
| 311101 | VOTED DEBT SERVICE (AD VALOREM) | | - |
| 312100 | LOCAL OPTION GAS TAX | State Estimates | 27,606 |
| 312400 | MIAMI-DADE NEW 1/2 CENT SALES TAX | Miami Dade Co. estimates | 35,000 |
| 323100 | ELECTRICITY-FRANCHISE | | - |
| 323400 | GAS-FRANCHISE | Town estimate based on prior years' revenues. Tax is based on a percentage of actual usage. | 7,800 |
| 323500 | CABLE-FRANCHISE | | - |
| 315100 | COMMUNICATIONS SERVICES TAX | FL Dept of Revenue estimate | 16,055 |
| 314400 | UTILITY TAX-GAS | Teco Gas Estimate based on prior years' collections | 5,800 |
| 316100 | MUNICIPAL OCCUPATIONAL LICENSE | Based on submission of municipal contractors licenses (provided by Building Department) | 10,000 |
| 322100 | BUILDING PERMITS | Provided by Building Department | 380,000 |
| 322102 | RE-INSPECTIONS | Estimate based on review of prior years' actual income - (provided by Building Department) | 100 |
| 322103 | BUILDING IMAGING FEE | Fee for copy of plans (provided by Building Department) | 4,400 |
| 322104 | BUILDING STREET SWEEPING | Fee charged to all permitting per 1,000 of value project .20 | 4,000 |
| 322105 | BUILDING DUMPSTER PERMIT | Trash Hauling Fee (provided by Building Department) | 13,500 |
| 322106 | BUILDING FEES-TRANSIENT | Fees for registration of rental property | 500 |
| 322200 | BUILDING REGULATORY BOARD | Estimate based on older homes currently for sale - (provided by Building Department) | 12,000 |
| 322300 | EDUCATIONAL FEE | Permit surcharge on master permits charged at 20 cents per \$1000 of value - (provided by Building Department) | 100 |
| 322400 | CONTRACTOR REGISTRATION FEE | Registration of all contractors that provide services within the Town | 10,000 |
| 322500 | BUILDING MISCELLANEOUS | Structural Review fees - (provided by Building Director) | 500 |
| 322900 | PERMIT PROCESSING FEES | Based on the value of all construction work x .75% - (provided by Building Dept.) | 210,000 |
| 329100 | FILM PERMITS | Estimate based on prior years actual revenues | 40,000 |
| 329200 | CERTIFICATE OF OCCUPANCY | \$200 per certificate for temporary & permanent | 1,800 |
| 329300 | BLDG. FEE MAINT. INFRASTRUCTURE | Fee to cover cost of maintenance of curbs & gutters due to construction vehicles damages | 30,000 |
| 334200 | STATE GRANT PROCEEDS | | - |
| 335120 | STATE REVENUE SHARING | FL Dept of Revenue Estimates | 21,821 |

BUDGET REVENUES WORKSHEETS APPROVED FY 2016/ 2017

| ACCOUNT NO. | ACCOUNT DESCRIPTION | COUNCIL APPROVED BUDGET FY 12-13 | COUNCIL APPROVED BUDGET FY 13-14 | COUNCIL APPROVED BUDGET FY 14-15 | COUNCIL APPROVED BUDGET FY 15-16 | COUNCIL APPROVED BUDGET FY 16-17 |
|-------------|---|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| 335180 | HALF (1/2) CENT SALES TAX | 62,729 | 64,656 | 67,566 | 72,343 | 73,794 |
| 335182 | NEW HALF CENT SALES TAX | - | - | - | - | - |
| 335490 | MOTOR FUEL TAX REBATE | - | - | 1,000 | 2,500 | 2,500 |
| 341100 | STORMWATER FUND ADMIN. FEE | 244,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| 342900 | OFF DUTY | 4,000 | 2,000 | 2,500 | 2,500 | 3,000 |
| 343900 | LOT CLEANING | 1,000 | - | - | - | - |
| 334490 | A1A REIMBURSEMENT | 13,969 | 13,969 | 13,969 | 13,969 | 13,969 |
| 347900 | RECREATION PROCEEDS | 1,500 | 1,500 | 1,500 | 5,500 | 5,500 |
| 351100 | FINES AND FORFEITURES | 23,000 | 23,000 | 23,000 | 20,000 | 20,000 |
| 351101 | LAW ENF. TRUST FUND (LETF) | 1,500 | 1,500 | 1,500 | 1,000 | 1,000 |
| 354100 | VIOLATION OF LOCAL ORDINANCES | 90,000 | 90,000 | 90,000 | 90,000 | 90,000 |
| 354101 | SPECIAL MASTER ADMIN. FEES | 1,000 | 1,000 | 500 | 500 | 500 |
| 361100 | INTEREST ON INVESTMENTS | 17,000 | 12,000 | 12,000 | 12,000 | 12,000 |
| 361113 | INTEREST INCOME | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 |
| 369900 | MISCELLANEOUS REVENUES | 90,000 | 70,000 | 70,000 | 60,000 | 50,000 |
| 369901 | TAX LIEN LETTER INCOME | 2,500 | 500 | 500 | 3,500 | 3,500 |
| 369903 | PUBLIC RECORDS REQUESTS & PHOTOCOPIES | 800 | 800 | 800 | 800 | 800 |
| 369904 | PUBLIC RECORDS REQUESTS DOCUMENT IMAGING RETRIEVAL | - | - | - | - | - |
| 369905 | TRANSPONDERS | - | - | - | - | - |
| 381200 | TRANSFER FROM FUND BALANCE | 550,000 | 550,000 | 146,014 | - | - |
| 381210 | TRANSFER FROM FUND-120 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 |

BUDGET SUPPORT INFORMATION APPROVED FY 2016/2017

| ACCOUNT NO. | ACCOUNT DESCRIPTION | DESCRIPTION OF ITEM AND JUSTIFICATION | APPROVED AMOUNT |
|---------------------------------------|--|--|------------------|
| 335180 | HALF (1/2) CENT SALES TAX | FL Dept of Revenue estimates | 73,794 |
| 335182 | NEW HALF CENT SALES TAX | | - |
| 335490 | MOTOR FUEL TAX REBATE | Fuel Tax Rebate | 2,500 |
| 341100 | STORMWATER FUND ADMIN. FEE | Administration Fee Charged to the Stormwater Fund | 200,000 |
| 342900 | OFF DUTY | Administration Fee charged for off duty detail | 3,000 |
| 343900 | LOT CLEANING | For Worked Performed on Vacant Lots | - |
| 334490 | A1A REIMBURSEMENT | Per reimbursement agreement with F.D.O.T. | 13,969 |
| 347900 | RECREATION PROCEEDS | Monies Collected on Ticket Sales for Events and Facility Rental Fees | 5,500 |
| 351100 | FINES AND FORFEITURES | Distributed by County Court | 20,000 |
| 351101 | LAW ENFORCEMENT TRAINING TRUST FUND (LETF) | Distributed by County Court | 1,000 |
| 354100 | VIOLATION OF LOCAL ORDINANCES | Special Master Program violation exclude administration fees | 90,000 |
| 354101 | SPECIAL MASTER ADMIN. FEES | Administration Fee for Special Master Hearing | 500 |
| 361100 | INTEREST ON INVESTMENTS | Interest earned on funds held at State Board of Admin. | 12,000 |
| 361113 | INTEREST INCOME | Interest earned on funds at Northern Trust Bank. | 1,100 |
| 369900 | MISCELLANEOUS REVENUES | Newsletter Ads, Public Records and other misc. | 50,000 |
| 369901 | TAX LIEN LETTER INCOME | Lien requests to finance dept & building dept. | 3,500 |
| 369903 | PUBLIC RECORDS REQUESTS & PHOTOCOPIES | Decreased due to verification of true revenue breakdown | 800 |
| 369904 | PUBLIC RECORDS REQUESTS FOR DOCUMENT IMAGING PHOTOCOPIES | | - |
| 369905 | TRANSPONDERS | | - |
| 381200 | TRANSFER FROM FUND BALANCE | | - |
| 381210 | TRANSFER FROM FUND - 120 | Administrative Fee | 60,000 |
| <u>001 GENERAL FUND TOTALS</u> | | | 8,061,554 |

BUDGET REVENUES WORKSHEETS APPROVED FY 2016/ 2017

| ACCOUNT NO. | ACCOUNT DESCRIPTION | COUNCIL APPROVED BUDGET FY 12-13 | COUNCIL APPROVED BUDGET FY 13-14 | COUNCIL APPROVED BUDGET FY 14-15 | COUNCIL APPROVED BUDGET FY 15-16 | COUNCIL APPROVED BUDGET FY 16-17 |
|--|-----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| FUND 120 | LAW ENFORCEMENT TRUST FUND | | | | | |
| 351100 | JUDGEMENTS AND FINES | 50,000 | 60,000 | 60,000 | 60,000 | 16,000 |
| 355100 | FEDERAL FINES & FORFEITS | - | - | - | - | 200,000 |
| 355911 | TASK FORCE PROCEEDS (SFMLTF) | 100,000 | 30,000 | 30,000 | 30,000 | - |
| 356911 | STATE FINES & FORFEITS | - | - | - | - | 20,000 |
| 361100 | INTEREST ON INVESTMENTS | - | - | - | - | 400 |
| 361113 | INTEREST INCOME | - | - | - | - | 100 |
| 369900 | MISC. REVENUES | - | 8,000 | 8,000 | 8,000 | - |
| 381200 | TRANSFER FROM FUND BALANCE | 260,411 | 392,847 | 225,519 | 300,000 | 250,682 |
| 120 LAW ENFORCEMENT FUND TOTALS | | 410,411 | 490,847 | 323,519 | 398,000 | 487,182 |

BUDGET SUPPORT INFORMATION APPROVED FY 2016/ 2017

| ACCOUNT NO. | ACCOUNT DESCRIPTION | DESCRIPTION OF ITEM AND JUSTIFICATION | APPROVED AMOUNT |
|--|------------------------------|---------------------------------------|-----------------|
| FUND 120 | LAW ENFORCEMENT | | |
| 351100 | JUDGEMENTS AND FINES | Forfeitures | 16,000 |
| 355100 | FEDERAL FINES & FORFEITS | Federal Forfeits | 200,000 |
| 355911 | TASK FORCE PROCEEDS (SFMLTF) | | - |
| 356911 | STATE FINES & FORFEITS | State Forfeitures | 20,000 |
| 361100 | INTEREST ON INVESTMENTS | Interest on investments | 400 |
| 361113 | INTEREST INCOME | Interest on investments | 100 |
| 369900 | MISC. REVENUES | | - |
| 381200 | TRANSFER FROM FUND BALANCE | LETF Reserves | 250,682 |
| 120 LAW ENFORCEMENT FUND TOTALS | | | 487,182 |



BUDGET REVENUES WORKSHEETS APPROVED FY 2016/2017

| ACCOUNT NO. | ACCOUNT DESCRIPTION | COUNCIL APPROVED BUDGET FY 12-13 | COUNCIL APPROVED BUDGET FY 13-14 | COUNCIL APPROVED BUDGET FY 14-15 | COUNCIL APPROVED BUDGET FY 15-16 | COUNCIL APPROVED BUDGET FY 16-17 |
|-------------------------------------|---|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| FUND 210 DEBT SERVICE FUND | | | | | | |
| 311101 | VOTED DEBT SERVICE (ADVALOREM) | 906,231 | 907,340 | 906,351 | 906,941 | 908,556 |
| 389195 | TRANSFER FROM S/A II | 10,210 | 5,000 | - | - | - |
| 381200 | TRANSFER FROM GENERAL FUND | - | - | - | - | - |
| 381210 | LETF FUNDS | - | - | - | - | - |
| 381220 | FUND-330 CAPITAL FUND | 103,190 | 107,346 | - | - | - |
| 381230 | TRANSFER FROM GENERAL FUND (Fund Balance) | - | - | - | 240,798 | - |
| 210 DEBT SERVICE FUND TOTALS | | 1,019,631 | 1,019,686 | 906,351 | 1,147,739 | 908,556 |

BUDGET SUPPORT INFORMATION APPROVED FY 2016/2017

| ACCOUNT NO. | ACCOUNT DESCRIPTION | DESCRIPTION OF ITEM AND JUSTIFICATION | APPROVED AMOUNT |
|-------------------------------------|----------------------------|---|-----------------|
| FUND 210 DEBT SERVICE FUND | | | |
| 311101 | VOTED DEBT SERVICE | Current Year Gross Taxable Value 952,564,565 X Proposed Millage Rate 1.004 bugeted at 95% of ad valorem | 908,556 |
| 389195 | TRANSFER FROM S/A II | | - |
| 381200 | TRANSFER FROM GENERAL FUND | | - |
| 381210 | LETF FUNDS | | - |
| 381220 | FUND-330 CAPITAL FUND | | - |
| 381220 | TRANSFER FROM GENERAL FUND | | - |
| 210 DEBT SERVICE FUND TOTALS | | | 908,556 |

BUDGET REVENUES WORKSHEETS APPROVED FY 2016/2017

| ACCOUNT NO. | ACCOUNT DESCRIPTION | COUNCIL APPROVED BUDGET FY 12-13 | COUNCIL APPROVED BUDGET FY 13-14 | COUNCIL APPROVED BUDGET FY 14-15 | COUNCIL APPROVED BUDGET FY 15-16 | COUNCIL APPROVED BUDGET FY 16-17 |
|-----------------|---------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| FUND 330 | CAPITAL IMPROVEMENT FUND | | | | | |
| 381200 | TRANSFER FROM GENERAL FUND | - | - | - | - | 500,000 |
| 361113 | INTEREST INCOME | - | - | - | - | - |
| 369110 | Town Bridge Replacement Program | - | - | - | - | - |
| 363110 | FDOT LAP | - | - | - | - | - |
| 331400 | TRANSPORTATION TRUST | - | - | - | - | - |
| 384200 | MIAMI-DADE G.O. BOND | - | - | - | - | - |
| 384100 | 2008 TGB G.O. BOND | - | - | - | - | - |
| 381200 | INTER-FUND TRANSFER (LETF) | 582,262 | - | - | - | - |
| 381230 | CAPITAL FUND BALANCE | 453,462 | 335,000 | 91,700 | 170,000 | - |

BUDGET SUPPORT INFORMATION APPROVED FY 2016/2017

| ACCOUNT NO. | ACCOUNT DESCRIPTION | DESCRIPTION OF ITEM AND JUSTIFICATION | APPROVED AMOUNT |
|---|---------------------------------|---------------------------------------|-----------------|
| FUND 330 | CAPITAL IMPROVEMENT FUND | | |
| 381200 | TRANSFER FROM GENERAL FUND | Transfer from General Fund | 500,000 |
| 361113 | INTEREST INCOME | | - |
| 369110 | Town Bridge Replacement Program | | - |
| 363110 | FDOT JPA | | - |
| 331400 | TRANSPORTATION TRUST | | - |
| 384200 | MIAMI-DADE G.O. BOND | | - |
| 384100 | 2008 TGB G.O. BOND | | - |
| 381200 | INTER-FUND TRANSFER (LETF) | | - |
| 381230 | GENERAL FUND RESERVES | | - |
| <u>330 CAPITAL IMPROVEMENT FUND TOTALS</u> | | | 500,000 |

BUDGET REVENUES WORKSHEETS APPROVED FY 2016/ 2017

| ACCOUNT NO. | ACCOUNT DESCRIPTION | COUNCIL APPROVED BUDGET FY 12-13 | COUNCIL APPROVED BUDGET FY 13-14 | COUNCIL APPROVED BUDGET FY 14-15 | COUNCIL APPROVED BUDGET FY 15-16 | COUNCIL APPROVED BUDGET FY 16-17 |
|---|--------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| FUND 410 | STORMWATER UTILITY FUND | | | | | |
| 324210 | STORMWATER UTILITY FEES | 160,000 | 237,600 | 237,600 | 237,600 | 237,600 |
| 312410 | NEW LOCAL OPTION GAS TAX | 9,521 | 9,856 | 8,916 | 10,225 | 10,643 |
| 323100 | ELECTRICITY - FRANCHISE | 60,000 | 85,000 | 95,000 | 95,000 | 100,000 |
| 314100 | UTILITY TAX - ELECTRIC | 100,000 | 95,000 | 100,000 | 110,000 | 120,000 |
| 331500 | FEMA - FEDERAL GRANT | 648,326 | - | - | - | - |
| 361100 | INTEREST ON INVESTMENTS | - | 100 | 100 | 100 | 100 |
| 361113 | INTEREST INCOME | - | 50 | 50 | 50 | 50 |
| 381121 | STORMWATER FUND BALANCE | - | - | - | - | - |
| 389300 | S.F.W.M.D. GRANT PROCEEDS | - | - | - | - | - |
| 334361 | STATE REVOLVING LOAN | - | - | - | - | - |
| 381230 | STORMWATER FUND BALANCE | 397,702 | 10,481 | - | - | - |
| 410 STORMWATER UTILITY FUND TOTALS | | 1,375,549 | 438,087 | 441,666 | 452,975 | 468,393 |

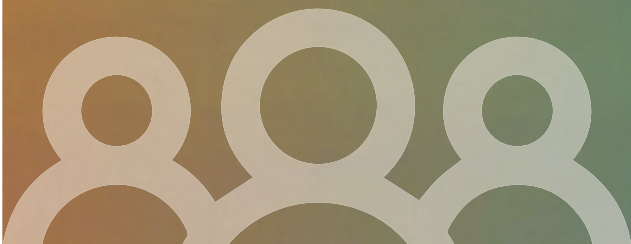
BUDGET SUPPORT INFORMATION APPROVED FY 2016 / 2017

| ACCOUNT NO. | ACCOUNT DESCRIPTION | DESCRIPTION OF ITEM AND JUSTIFICATION | APPROVED AMOUNT |
|-----------------|--|---|-----------------|
| FUND 410 | STORMWATER UTILITY FUND | | |
| 324210 | STORMWATER UTILITY FEES | \$50 Per ERU per month approved by Resolution 2323.13 | 237,600 |
| 312410 | NEW LOCAL OPTION GAS TAX | Estimate provided by State of Florida Dept of Revenue | 10,643 |
| 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. | 100,000 |
| 314100 | UTILITY TAX-ELECTRIC | Estimate based on avg monthly revenue x 12 months adjusted for possible changes in fuel charges by FPL | 120,000 |
| 331500 | FEMA-FEDERAL GRANT | | - |
| 361100 | INTEREST ON INVESTMENTS | Interest | 100 |
| 361113 | INTEREST INCOME | Interest | 50 |
| 381200 | STORMWATER FUND BALANCE | | - |
| 389300 | SFWMD GRANT PROCEEDS | | - |
| 389300 | STATE REVOLVING LOAN | | - |
| 381230 | CAPITAL FUND RESERVES | | - |
| | <u>410 STORMWATER UTILITY FUND TOTALS</u> | | 468,393 |





Golden BEACH



LEGISLATIVE / TOWN COUNCIL

LEGISLATIVE / TOWN COUNCIL



RESIDENTS



Mayor Glenn Singer



Vice Mayor
Kenneth Bernstein, Esq.



Councilmember
Judy Lusskin



Councilmember
Bernard Einstein, Esq.



Councilmember Amy
Isackson-Rojas, Esq.

Function

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.

Four regulatory boards and various advisory committees support the Town government. Members are citizens who are appointed by the Mayor and Town Council.

The Town's registered voters elect the Mayor and Council members. Elections are held every two years. The Mayor is elected to serve a two-year term, while Council members are elected to serve 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, 2016.
- Review and adopt resolutions and ordinances and review staff reports.
- Conduct public hearings on issues affecting the residents of the Town.
- 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 2016-2017

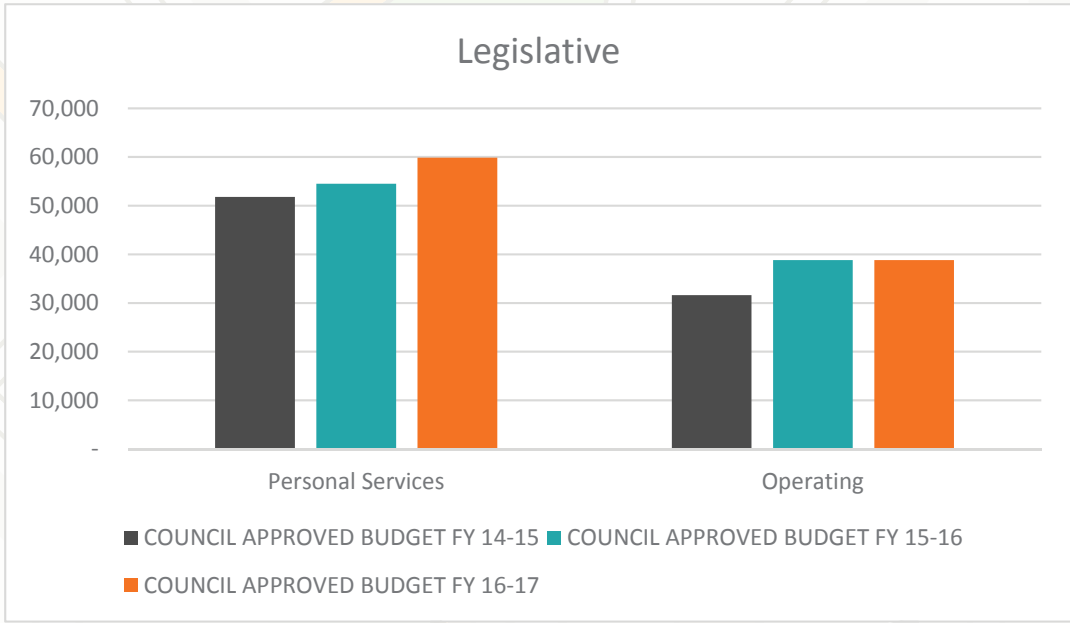
The following initiatives were developed for Fiscal Year 2016/2017 and are relevant to the office's objectives, providing the necessary guidelines that will be utilized by this office to assess the effectiveness and quality of the services it provides.

- Implementation of amenities, enhancements, and improvements to the Beach Pavilion
- Approval of a Town-wide landscape ordinance
- Creation of deliverable milestones for the Civic Center Master plan
- Roll-out of the Town's canal maintenance program
- Work with Town Manager to look at the feasibility of refinancing the 2007 GO Bond
- Develop a Town-wide street lighting program

Significant Prior Accomplishments

The following accomplishments were attained during Fiscal Year 2015/2016 and provide a guideline to move forward on Fiscal Year 2016/2017 for this office as they relate to the Town Manager's Goals and Objectives.

- The Mayor and Town Council have heard and approved over 30 Resolutions pertaining to the policymaking, administration, purchasing, and other legislative acts
- Approved, via Ordinance, the designation of John Tweddle Park as a park for use by Town residents and their guests only
- Approved, via Resolution, the purchase of an Additional Police Canine (K-9)
- Approved, via Resolution, the proposal from Southeastern Engineering for Work on the Outfalls on Center Island
- Approved, via Resolution, the continuation of Health Insurance Benefits for Councilmembers who serve for ten or more years
- Approved, via Resolution, the general purpose financial statements and the single audit for Fiscal Year 2014/2015
- Offered food and drinks every other weekend in the Beach Pavilion, during the months of August and September



“APPROVED, VIA RESOLUTION, THE CREATION OF A TOWN POLICE GYM FOR USE BY THE TOWN’S POLICE DEPARTMENT, CIVILIAN STAFF AND COUNCIL.”



BUDGET EXPENDITURES WORKSHEETS APPROVED FY 2016/2017

| ACCOUNT NO. | ACCOUNT DESCRIPTION | COUNCIL APPROVED BUDGET FY 12-13 | COUNCIL APPROVED BUDGET FY 13-14 | COUNCIL APPROVED BUDGET FY 14-15 | COUNCIL APPROVED BUDGET FY 15-16 | COUNCIL APPROVED BUDGET FY 16-17 |
|--------------------------------|-----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| 511 - LEGISLATIVE | | | | | | |
| Personal Services | | | | | | |
| 511100 | Council Compensation | 5 | 5 | 5 | 5 | 5 |
| 511230 | Council Insurance | - | 45,708 | 51,812 | 54,496 | 59,873 |
| | Total Personal Services | 5 | 45,713 | 51,817 | 54,501 | 59,878 |
| Operating Expenses | | | | | | |
| 511360 | Election Expenses | - | - | - | - | - |
| 511400 | Travel & Per Diem | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 511410 | Communication Services | 1,000 | 500 | 500 | 1,700 | 1,700 |
| 511420 | Freight & Postage Services | - | 500 | 500 | 500 | 500 |
| 511480 | Public Relations/Events/Ads | 13,000 | 13,000 | 13,000 | 20,000 | 20,000 |
| 511485 | Council Reimbursement Expense | - | - | - | - | - |
| 511520 | Operating Supplies | 1,000 | 1,000 | 1,000 | - | - |
| 511528 | Council Meeting Expenses | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 511540 | Books, Pub, Subscrip, Memberships | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 |
| 511640 | Machinery & Equipment | 8,100 | 8,100 | 8,100 | 8,100 | 8,100 |
| | Total Operating Expenses | 31,600 | 31,600 | 31,600 | 38,800 | 38,800 |
| TOTAL LEGISLATIVE - 511 | | 31,605 | 77,313 | 83,417 | 93,301 | 98,678 |

BUDGET SUPPORT INFORMATION APPROVED FY 2016/ 2017

| ACCOUNT NO. | ACCOUNT DESCRIPTION | DESCRIPTION OF ITEM AND JUSTIFICATION | APPROVED AMOUNT |
|---------------------------------|-----------------------------------|--|-----------------|
| 511 - LEGISLATIVE | | | |
| Personal Services | | | |
| 511100 | Council Compensation | Set by Town Charter | 5 |
| 511230 | Council Insurance | Insurance Authorized by Resolution #2290.13 | 59,873 |
| Total Personal Services | | | 59,878 |
| Operating Expenses | | | |
| 511360 | Election Expenses | | - |
| 511400 | Travel & Per Diem | Travel costs, reimbursements for private vehicles, per diem, meals, and incidental travel expenses | 1,000 |
| 511410 | Communication Services | Teleconference | 1,700 |
| 511420 | Freight & Postage Services | FedEx w/council members, include special Mayor mailings i.e., surveys, notices, wireless cards, etc. | 500 |
| 511480 | Public Relations/Events/Ads | Employee Luncheon's/Employee of the Quarter | 20,000 |
| 511485 | Council Reimbursement Expense | | - |
| 511520 | Operating Supplies | Office Supplies; Copy paper; File Folders; Pens; etc. | - |
| 511528 | Council Meeting Expenses | Food & drinks for Council Meetings (includes additional meetings) | 5,000 |
| 511540 | Books, Pub, Subscrip, Memberships | Board Meeting FL League of Cities (860) City Attorneys Dues (495) FL League Annual Memb. (964.64) FL Magazine Subs. (371) FSBPA Conf (375) | 2,500 |
| 511640 | Machinery & Equipment | AV/IT equipment as needed | 8,100 |
| Total Operating Expenses | | | 38,800 |
| TOTAL LEGISLATIVE - 511 | | | 98,678 |





Golden **BEACH**



EXECUTIVE / OFFICE OF THE TOWN MANAGER



EXECUTIVE / OFFICE OF THE TOWN MANAGER



Town Manager Alexander Diaz



HR Director/Assistant to Town Manager Lissette Perez



Community Development Specialist Marie Talley



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. 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.

“ADMINISTER & SUPERVISE ALL DEPARTMENTS, DIVISIONS AND AGENCIES OF THE TOWN GOVERNMENT.”

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.

- 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
 - Implement, administer and enforce the laws, policies, Charter and Code of Ordinances of the Town of Golden Beach
 - Administer and supervise all departments, divisions and agencies of the Town government
- 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.
 - Submit to the Council a comprehensive annual financial report.



New Initiatives for F/Y 2016-2017

The following initiatives were developed for Fiscal Year 2016/2017 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 Leadership and Direction to all aspects of the Town's Administration
- Provide Individual attention and assistance to/for the Residents of Golden Beach
- Conduct evaluation and assessment meetings with Mayor and Members of the Town Council
- Develop Strategic Plan and Business Plan with Mayor and Members of the Town Council
- Continued work on the design and build of the Town civic center master plan.

- Coordinate, Plan, and Approach to the Canal and Waterway Maintenance Project

- Facilitate discussion and approach to Street Light Replacement Program

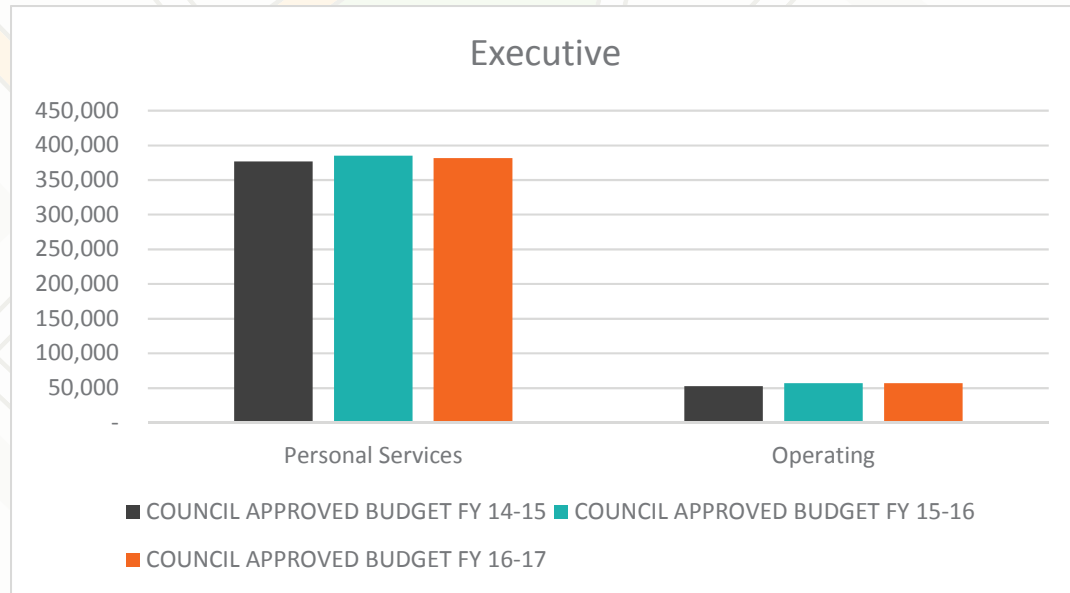
- Oversee Implementation of New Initiatives throughout the budget

Significant Prior Accomplishments

The following accomplishments were attained during Fiscal Year 2015/2016 and provide a guideline to move forward on Fiscal Year 2016/2017 for this office as they relate to the Town Manager's Goals and Objectives..

- Oversaw the enhancements to the Town's beach area and beach pavilion, including the enhancement of the beach landscaping, improvements to the beach pavilion facility, and the purchase of new, modern beach furniture.
- Refinanced the Town's General Obligation Bond, generating an approximate savings to the Town of \$1.5-million
- Oversaw the Town's response plan to the Zika virus epidemic, ensuring that the virus did not spread to this area
- Implemented an aggressive curb and gutter replacement project worth approximately \$300,000
- Attained the esteemed "Distinguished Budget Award" for the 2014/2015 Fiscal Year budget.
- Other accomplishments of this office are listed under the Assistant to the Town Manager/Department of Human Resources umbrella.
- Continued oversight of all of the accomplishments of the other departments





**“PROVIDE
INDIVIDUAL
ATTENTION &
ASSISTANCE
TO/FOR THE
RESIDENTS OF
GOLDEN BEACH.”**



BUDGET EXPENDITURES WORKSHEETS APPROVED FY 2016/2017

| ACCOUNT NO. | ACCOUNT DESCRIPTION | COUNCIL APPROVED BUDGET FY 12-13 | COUNCIL APPROVED BUDGET FY 13-14 | COUNCIL APPROVED BUDGET FY 14-15 | COUNCIL APPROVED BUDGET FY 15-16 | COUNCIL APPROVED BUDGET FY 16-17 |
|---|-----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| 512 - EXECUTIVE | | | | | | |
| Personal Services | | | | | | |
| 512110 | Town Manager | 137,190 | 141,172 | 167,355 | 172,375 | 177,547 |
| 512111 | Retirement | 13,719 | 17,500 | 17,500 | 18,000 | 18,000 |
| 512120 | Salary - General Employees | 80,770 | 81,914 | 108,813 | 110,532 | 113,068 |
| 512140 | Overtime | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 512210 | FICA | 17,917 | 18,385 | 21,127 | 21,642 | 20,243 |
| 512220 | Retirement | 15,427 | 16,219 | 21,545 | 21,885 | 17,797 |
| 512230 | Life, Health & Dental Insurance | 23,431 | 26,043 | 38,423 | 38,757 | 32,927 |
| 512240 | Workers Compensation | 883 | 906 | 1,041 | 1,067 | 998 |
| 512250 | Unemployment | - | - | - | - | - |
| | Total Personal Services | 290,337 | 303,139 | 376,804 | 385,258 | 381,580 |
| Operating Expenses | | | | | | |
| 512400 | Travel & Per Diem | 15,000 | 15,000 | 15,000 | 17,000 | 17,000 |
| 512410 | Communication Services | 5,000 | 4,000 | 4,000 | 4,600 | 4,600 |
| 512420 | Freight & Postage Services | | 1,000 | 1,000 | 1,000 | 1,000 |
| 512460 | Repairs & Maintenance | 500 | 500 | 500 | 500 | 500 |
| 512470 | Printing & Binding | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 512510 | Office Supplies | 2,000 | 2,000 | 2,000 | 2,500 | 2,500 |
| 512520 | Operating Supplies | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| 512528 | Meetings Expenses - Food | 2,600 | 2,600 | 2,600 | 2,600 | 2,600 |
| 512540 | Books, Pub, Subscrip, Memberships | 4,600 | 4,600 | 4,600 | 4,600 | 4,600 |
| 512550 | Continuing Education | 3,500 | 5,286 | 5,286 | 5,286 | 5,286 |
| 512640 | Machinery & Equipment | 2,000 | 3,600 | 3,600 | 5,000 | 5,000 |
| | Total Operating Expenses | 49,200 | 52,586 | 52,586 | 57,086 | 57,086 |
| TOTAL EXECUTIVE DEPARTMENT - 512 | | 339,537 | 355,725 | 429,390 | 442,344 | 438,666 |

BUDGET SUPPORT INFORMATION APPROVED FY 2016/2017

| ACCOUNT NO. | ACCOUNT DESCRIPTION | DESCRIPTION OF ITEM AND JUSTIFICATION | APPROVED AMOUNT |
|---|-----------------------------------|---|-----------------|
| 512 - EXECUTIVE | | | |
| Personal Services | | | |
| 512110 | Town Manager | Town Manager Salary (Balance of Salary and Bonus in Capital Budget) | 177,547 |
| 512111 | Retirement | 10% of Salary as per contract (Balance in Capital Budget) | 18,000 |
| 512120 | Salary - General Employees | Assistant to the Town Manager and Community Development Specialist | 113,068 |
| 512140 | Overtime | As needed for Special Projects | 1,000 |
| 512210 | FICA | 7.65% of Salary | 20,243 |
| 512220 | Retirement | Town Pension Retirement Plan (excluding contract employees). | 17,797 |
| 512230 | Life, Health & Dental Insurance | Full cost of employee premium and half of family premium | 32,927 |
| 512240 | Workers Compensation | Code 8010 (gross salary multiplied by current rate of .00377) | 998 |
| 512250 | Unemployment | | - |
| Total Personal Services | | | 381,580 |
| Operating Expenses | | | |
| 512400 | Travel & Per Diem | Travel costs, reimbursement for private vehicle (\$13,500 no change), per diem, meals, conferences, and travel expenses | 17,000 |
| 512410 | Communication Services | Cell phones, air cards, etc. | 4,600 |
| 512420 | Freight & Postage Services | Fed Ex; postage etc. | 1,000 |
| 512460 | Repairs & Maintenance | Minor repair to office equipment or furniture | 500 |
| 512470 | Printing & Binding | Business stationary and monthly newsletter to residents | 10,000 |
| 512510 | Office Supplies | Office supplies, copy paper, file folders, pens, etc. | 2,500 |
| 512520 | Operating Supplies | Toner ink for printers, fax, water, coffee, and Zee medical supply | 4,000 |
| 512528 | Meeting Expenses -Food | Meeting Expenses | 2,600 |
| 512540 | Books, Pub, Subscrip, Memberships | ICMA, FCCMA, MDCCMA, and Employee Law Bulletin | 4,600 |
| 512550 | Continuing Education | Reimbursement for employee continued education at an accredited school | 5,286 |
| 512640 | Machinery & Equipment | As needed for upgrades | 5,000 |
| Total Operating Expenses | | | 57,086 |
| TOTAL EXECUTIVE DEPARTMENT - 512 | | | 438,666 |



ASSISTANT TO TOWN MANAGER / DEPARTMENT OF HUMAN RESOURCES

UNDER THE OFFICE OF TOWN MANAGER

Town Manager Alexander Diaz



Assistant to Town Manager/Dept. of Human Resources Lissette Perez



Function

The Human Resources Department provides timely and effective services in the personnel, labor relations, insurance, and safety areas to Town departments, employees, and residents. The Assistant to the Town Manager manages the Town Manager in his day-to-day functions.

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

- Procure and maintain insurance coverage at appropriate levels
- Assist Finance Department with payroll processing
- Ensure staff members are versed on all matters associated with the Implementation and Construction of the Town's Capital Improvement Program, to meet the needs of our residents
- Responsible for accident/incident investigation, reporting and monitoring of 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
- Maintenance of administrative functions, such as labor relations, legal regulations, strategic planning, training and development.
- Organize all of the Town Manager's files and records.

"COORDINATE ALL MAJOR TOWN FUNCTIONS ALONGSIDE THE TOWN MANAGER."



New Initiatives for F/Y 2016-2017

The following initiatives were developed for Fiscal Year 2016/2017 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

- Create a new safety policies and procedures manual for employees of the Town of Golden Beach must also be implemented.
 - 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.
- Complete restructuring of job descriptions and salary criteria.
- Uniformity of all employee documents and documentation as it relates to personnel files for the Town employees.
 - 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).
- Revision of the Town's Employee Manual for Council approval (has not been done in over eight years)

Significant Prior Accomplishments

The following accomplishments were attained during Fiscal Year 2015/2016 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

- Conducted Town-wide all-staff, all department offsite training (first one of its kind in Town)
- Began revisions on the Town's employee manual (anticipated completion at the beginning of the 2017 calendar year).
- Disseminated pertinent health information to all employees, during the Town's insurance open enrollment session.
- 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 major Town functions alongside the Town Manager, Support Service Clerk, and the Recreation Committee, including the Town's New Year's Eve party, the Halloween events, and several other major Town events.
- All personnel files were updated to meet audit requirements.
- Processed all of the Town's new hire documentation, including all drug screenings and physicals for police applicants.





- Coordinated and scheduled all of the Town Manager’s meetings and appointments, and drafted all of his correspondences.
- Coordinated new hire orientation and enrolled all employee’s in the Town’s health insurance, dental, vision, and life insurances.
- Coordinated alongside the support service clerk the Town’s monthly employee luncheons.
- Recorded Town’s Code Red emergency messages.
- Managed all workmen’s compensation claims for the Town.
- Served as liaison between the Town and the Town’s attorney’s in acquisition of information pertaining to the Town’s outstanding lawsuits, newly filed lawsuits, and EEO claims.
- Manage safety committee, comprised of representatives from each of the Town’s departments, and held two quarterly meetings to address safety issues within each department.

“MANAGED ALL WORKMEN’S COMPENSATION CLAIMS FOR THE TOWN.”

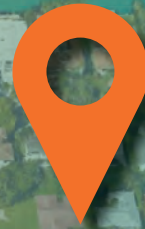
**OFFICE OF THE TOWN MANAGER
PERSONAL SUMMARY TREND ANALYSIS**

| | F/Y 14-15 | F/Y 15-16 | F/Y 16-17 |
|-----------------------------------|-----------|-----------|-----------|
| Town Manager | 1 | 1 | 1 |
| Asst. to Town Manager/HR Director | 1 | 1 | 1 |
| Community Development Specialist | 1 | 1 | 1 |





Golden
BEACH



OFFICE OF THE TOWN CLERK



OFFICE OF THE TOWN CLERK



Town Clerk Lissette Perez



Community Dev. Specialist Michael Glidden



"The Town Clerk is the official records custodian of the Town. This department is tasked with keeping accurate archival records of all Town-related matters. In that light, the department has taken an increased interest in transparency and making most if not all of the Town's archival records available in digital format, through the Town's website. I hope to have all of the Town's documents, dating back to the Town's incorporation in 1929, available digitally to all residents and visitors of the Town's website by the end of 2017.

As we move forward in this age of advanced technology, the department will continue to provide the highest level of service by using technology to make information readily available to all."

Function

The Town Clerk is one of three Charter Officials. The Town Clerk position is appointed by the Town Council and provides secretariat services for the Town Council. The Town Clerk is responsible for giving notice of all Council meetings to its members and the public, 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 bid openings, all vehicle title 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 provide notary 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

- 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

New Initiatives for F/Y 2016-2017

The following initiatives were developed for Fiscal Year 2016/2017 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.

- Explore the option of online streaming of council meetings on the Town's website.
- Explore the option of automating the agenda preparation process even further. Although the Town has already gone green by printing only a limited amount of hard copies of the agenda, this takes it a step further by making the approval and creation of items completely paperless.
- Explore the option of automatic the public records request process, making it possible for public records request to be made via the Town's website
- A record management plan in order 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. (this is an ongoing project)
- Attend continuing education classes to obtain Certified Municipal Clerk (CMC) certification by the end of the 2017 calendar year. Once the CMC designation has been received, work will begin towards obtaining 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.

Significant Prior Accomplishments

The following accomplishments were attained during Fiscal Year 2015/2016 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.

- Continued records disposition program – whereby a number of records that had surpassed their retention period were discarded according to the State of Florida Law and Florida Administrative Code
- Halfway through completion of courses required to obtain CMC designation through the International Institute of Municipal Clerks
- Prepared 12 months of minutes for the Regular Town Council Meetings and Special Town Council Meetings.
- Uploaded all Resolutions, Minutes and Agendas to the Town's website for transparency of information to visitors of the Town's website.

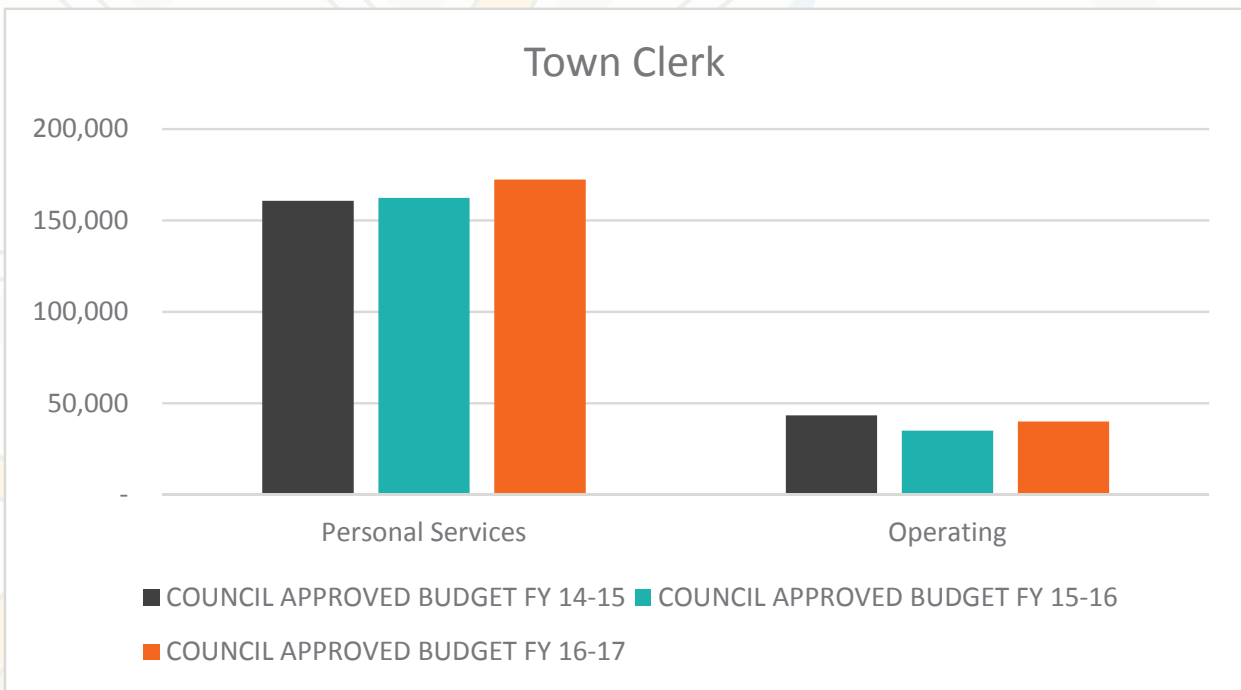
- Processed approximately 50 public record requests, with the assistance of individual departments.
- Prepared the Regular and Special Town Council Meeting Agendas, as well as agenda's related to workshops held by the Town Council.
- Processing Mayor and Council Members Correspondence
- Preparing all Legal Notices and public notices
- Support Service Clerk maintained the Town's local Channel 89 updated with current information for residents, with Town Clerk's approval.
- Assisted with the preparation of approximately 40 Resolutions and 5 Ordinances
- Ensuring that all the Town's Council actions have been executed.
- Codification of the Town's adopted Ordinances
- Coordinating the scanning of vital records such as Ordinances, Resolutions, Minutes and Agendas into the LaserFiche Program
- Assisting with the articles and advertising for the Town's monthly newsletter
- Maintenance and updating of information on the Town's website
- Certification of Town's documents, such as Resolutions
- Coordinating with the Miami-Dade Elections Department to process financial disclosures for the Town's elected officials, employees and board members for 2015.
- Serve as liaison between the Town's attorneys and the Town in the information gathering phase of preparation for claims/lawsuits.
- Ensured that all newly elected Councilmembers received annual ethics training requirements per the state.

**"2016 / 2017:
EXPLORE
THE OPTION
OF ONLINE
STREAMING
OF COUNCIL
MEETINGS ON
THE TOWN'S
WEBSITE."**



OFFICE OF THE TOWN CLERK PERSONNEL SUMMARY TREND ANALYSIS

| | F/Y 14-15 | F/Y 15-16 | F/Y 16-17 |
|----------------------------------|-----------|-----------|-----------|
| Town Clerk | 1 | 1 | 1 |
| Community Development Specialist | 1 | 1 | 1 |





BUDGET EXPENDITURES WORKSHEETS APPROVED FY 2016/2017

| ACCOUNT NO. | ACCOUNT DESCRIPTION | COUNCIL APPROVED BUDGET FY 12-13 | COUNCIL APPROVED BUDGET FY 13-14 | COUNCIL APPROVED BUDGET FY 14-15 | COUNCIL APPROVED BUDGET FY 15-16 | COUNCIL APPROVED BUDGET FY 16-17 |
|---------------------------------|-----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| 512 -TOWN CLERK | | | | | | |
| Personal Services | | | | | | |
| 512-113100 | Town Clerk Salary | 59,292 | 60,775 | 67,419 | 69,442 | 73,790 |
| 512-125100 | Support Service Clerk | 36,393 | 37,289 | 38,221 | 39,368 | 40,556 |
| 512-210100 | FICA | 7,141 | 7,319 | 8,081 | 8,324 | 8,747 |
| 512-220100 | Retirement | 18,276 | 19,417 | 20,917 | 21,544 | 23,372 |
| 512-230100 | Life, Health & Dental Insurance | 14,976 | 16,717 | 25,767 | 23,290 | 25,446 |
| 512-240100 | Workers Compensation | 352 | 361 | 398 | 410 | 431 |
| Total Personal Services | | 136,430 | 141,878 | 160,803 | 162,378 | 172,342 |
| Operating Expenses | | | | | | |
| 512-360100 | Election Expenses | 10,000 | 5,000 | 10,000 | 5,000 | 10,000 |
| 512-400100 | Travel & Per Diem | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 |
| 512-410100 | Communication Services | 2,500 | 1,000 | 1,000 | 1,500 | 1,500 |
| 512-420100 | Freight & Postage Services | | 1,500 | 1,500 | 1,000 | 1,000 |
| 512-440100 | Off Site Storage | 3,100 | 3,100 | 3,100 | 5,500 | 5,500 |
| 512-460100 | Repairs & Maintenance | - | - | - | - | - |
| 512-470100 | Printing & Binding | 4,500 | 4,500 | 4,500 | 3,500 | 3,500 |
| 512-492100 | Legal Advertising | 16,000 | 16,000 | 16,000 | 10,000 | 10,000 |
| 512-510100 | Office Supplies | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 512-520100 | Operating Supplies | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| 512-540100 | Books, Pub, Subscrip, Memberships | 800 | 800 | 800 | 800 | 800 |
| 512-640100 | Machinery & Equipment | 1,000 | 1,000 | 1,000 | 2,200 | 2,200 |
| Total Operating Expenses | | 43,400 | 38,400 | 43,400 | 35,000 | 40,000 |
| TOTAL TOWN CLERK - 512 | | 179,830 | 180,278 | 204,203 | 197,378 | 212,342 |

BUDGET SUPPORT INFORMATION APPROVED FY 2016/2017

| ACCOUNT NO. | ACCOUNT DESCRIPTION | DESCRIPTION OF ITEM AND JUSTIFICATION | APPROVED AMOUNT |
|---------------------------------|-----------------------------------|---|-----------------|
| 512 - TOWN CLERK | | | |
| Personal Services | | | |
| 512113100 | Town Clerk Salary | Town Clerk salary | 73,790 |
| 512-125100 | Support Service Clerk | Full-Time assistant | 40,556 |
| 512210100 | FICA | 7.65% of Salary | 8,747 |
| 512220100 | Retirement | Town Pension Retirement Plan | 23,372 |
| 512230100 | Life, Health & Dental Insurance | Full cost of employee premium and half of family premium | 25,446 |
| 512240100 | Workers Compensation | Code 8010 (gross salary multiplied by current rate of .00377) | 431 |
| Total Personal Services | | | 172,342 |
| Operating Expenses | | | |
| 512360100 | Election Expenses | Election this year | 10,000 |
| 512400100 | Travel & Per Diem | FACC Conf. & Institute ; IIMC | 1,500 |
| 512-410100 | Communication Services | Cell Phone; air cards | 1,500 |
| 512-420100 | Freight & Postage Services | Courier Servcies Fed Ex etc. | 1,000 |
| 512440100 | Off Site Storage | Iron Mountain | 5,500 |
| 512460100 | Repairs & Maintenance | | - |
| 512470100 | Printing & Binding | Codification | 3,500 |
| 512492100 | Legal Advertising | RFP; Legal Notices | 10,000 |
| 512510100 | Office Supplies | Council Binders, index sheets, copy paper etc. | 2,000 |
| 512520100 | Operating Supplies | Videos and tapes, water, coffee, Zee medical supplies, code books, Sunshine manuals | 2,000 |
| 512540100 | Books, Pub, Subscrip, Memberships | FACC; IIMC; MDCCA and class registration fees | 800 |
| 512640100 | Machinery & Equipment | As needed for upgrades | 2,200 |
| Total Operating Expenses | | | 40,000 |
| TOTAL TOWN CLERK - 512 | | | 212,342 |

