

FORWARD THINKING.
FUTURE FOCUSED.

Golden
BEACH

2021-22 BUDGET





TOWN OF GOLDEN BEACH, FLORIDA
1 GOLDEN BEACH DRIVE
GOLDEN BEACH, FL 33160

2021-2022 ADOPTED OPERATING AND CAPITAL BUDGET

“A TOWN OF EXCELLENCE”



TOWN COUNCIL

Mayor Glenn Singer

Vice Mayor Judy Lusskin

Council Member Bernard Einstein, Esq.

Council Member Jaime Mendal

Council Member Kenneth Bernstein, Esq.

TOWN MANAGER

Alexander Diaz

FINANCE DIRECTOR

Maria D. Camacho



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of Golden Beach
Florida**

For the Fiscal Year Beginning

October 01, 2020

Christopher P. Morill

Executive Director



MESSAGE FROM THE MAYOR



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

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

This past year, we have continued to be impacted by the COVID-19 pandemic. Although we have been open for business, it has not been business as usual. We have had to modify and revise our guidelines as put forth by the CDC and Miami-Dade County. In addition to past testing events, the Town also provided a COVID vaccine event for our residents and staff.

In spite of the economic impact of COVID-19, not only have we been able to maintain our real estate values in Golden Beach, but we have also seen an increase in the Town's assessed values from \$1.180-billion to \$1.195 billion. The Town Council, myself and the Administration are committed to protecting and helping to grow the investment you made in Golden Beach when you chose to make this your home.

We certainly welcome all of our new residents who have chosen to invest in Golden Beach in the past year. Currently we have 23 new homes under construction and 24 homes that are being remodeled or are adding additions. This also contributes to the increase in the values of the Town of Golden Beach.

I am once again delighted to announce that because of the increase in assessed values and fiscal restraints by the Administration, the Town of Golden Beach has been able to keep the millage rate this year at 8.4 mils. We are able to do so while expanding services, improving activities and amenities, and maintaining our Town's infrastructure.

This year we broke ground on our new Civic Center. Gerrits Construction, Inc., under the watchful eye of our Town Manager, has begun the work on a state-of-the-art facility which will include a hurricane-ready emergency operations center and bunker. It will also provide open spaces for our residents and services for mitigating any life-impacting circumstances.

This year we also started construction and will complete the pump station on Center Island to help alleviate the flooding that occurs in Golden Beach.

We awarded a 10 year contract to Hotwire Communications for high speed internet and Wi-Fi for our residents, our parks, beach and Town Hall. We will become the first city in the Nation that will offer fiber internet speeds of 1 gig upload and 1 gig download speeds with an in home managed WiFi system to our residents (you may also expand your speed up to 10-gigs). We are very excited about this project which should be operational in about 12 months.

Additional projects include a bus shelter in front of the new Civic Center, a Veteran's Memorial at the Strand boat dock, and a wall along Massini Avenue.

We are really pleased at the longevity of our employees. At least 75% of all of our employees have been with us for 10-15 years or longer. We make a concerted effort to foster a work environment which

encourages our employees to stay where they are encouraged to grow professionally and personally and where they are treated like family.

Our main concerns for the coming year are security, beautification, customer service to our residents and the well-being of our employees which makes Golden Beach the preferred choice to live and work. By focusing on these areas, I believe it will continue to be so.

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

Glenn Singer

Glenn Singer, Mayor



GUIDE FOR READERS

The Fiscal Year 2021-2022 Annual Operating Budget for the Town of Golden Beach, Florida is intended to serve four purposes:

1.

The Budget as a Policy Guide

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, 2021 through September 30, 2022. The Departmental budget sections provide accomplishments, goal and objectives, and performance measures for each Department.

2.

The Budget as a Financial Plan

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.

3.

The Budget as an Operations Guide

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.

4.

The Budget as a Communication Device

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 Manger's Budget Message, which provides readers with a condensed analysis of the fiscal plans of the Town for the upcoming fiscal year.

TOWN GOVERNMENT

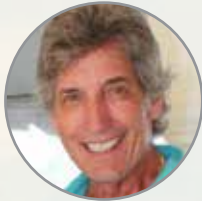
TOWN COUNCIL



Mayor
Glenn Singer



Vice Mayor
Judy Lusskin



Councilmember
Bernard Einstein, Esq.



Councilmember
Jaime Mendal



Councilmember
Kenneth Bernstein, Esq.

CHARTER OFFICERS



Lissette Perez
Town Clerk



Alexander Diaz
Town Manager



Steve Helfman
Town Attorney

ADMINISTRATIVE PERSONNEL

Maria D. Camacho, *Finance Director*

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

Dario Gonzalez, *Building Official*

Linda Epperson, *Building Director*

Rodolfo Herbello, *Police Chief*

Kirk McKoy, *Public Works Director*

Ken Jones, *Facilities & General Maintenance Director*

Michael Glidden, *Resident Services Director*

Lisett Rovira, *Director of Capital Improvement Projects*

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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 90 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 397 single family residences, (30 vacant lots) distributed as follows:

- 116 residences along the east and west sides of A1A (ocean side)
- 251 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 397 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.

By the Town's own Charter- NO COMMERCIAL ACTIVITIES ARE PERMITTED. Our 397 single family homes, nine parks and private beach access make Golden Beach a unique Town.



The only employer in the Town is the Town, and although the Town has just over 60 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, Resident Services Department, and Capital Improvement Projects Department.



A BRIEF HISTORY OF THE TOWN

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

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

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

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 than 90 years later the Town continues to build and improve on the vision of the Ralston brothers. Its current Mayor, Town Council and Town Administration have unfaltering dedication to enriching their community. In the past fifteen years the Town has undergone a massive \$52-million Capital Improvement Project. Upgrades have been made to secure the Town's standing as a forefront community.

- Light, cable and phone utility lines have all been undergrounded, new water lines laid, a comprehensive storm water system has been installed.

- Nine parks were established throughout Town, which include amenities for fitness, leisure and entertainment. These parks are also regular sites for Town gatherings and events.
- Renovations and reconstruction have occurred on the Town's bridges ensuring their integrity and durability.
- Plans are in the works to roll out a one-of-a-kind, state-of-the-art security system and motion detectors that will monitor the shoreline as well as the roadways within Town.
- Plans are also underway to provide bulk internet/managed in-home WiFi with dedicated fiber to each home in Town – making Golden Beach the first municipal community in the nation to offer this service.
- New street lighting has been installed throughout Town for improved security and aesthetics.
- Other projects focused on beautification; installing meandering sidewalks throughout Town and a complete renovation to landscaping using Florida-native plants, and a reimagining of the Town's main entrance at The Strand.

When originally developed in 1929, Golden Beach plots sold for \$7,500 for Ocean-Front (to the east) and \$2,000 for Ocean Boulevard plots (to the west). In the past ten years the value of homes in Golden Beach has more than doubled from \$479 million to \$1.195 billion.



In 2019, to commemorate the Town's monumental 90th Anniversary Golden Beach held a week-long celebration.

With a bustling street fair complete with a 50-foot ferris wheel, stilt walkers, and even a flyover from Miami-Dade County Police Helicopters, the Town showed it was ready for another 90 years of magic!

Most recently, Golden Beach broke ground on its new multi-million dollar Civic Center project. The new complex will amass approximately 12,000 sq. feet and will house Town Hall offices, all municipal government facilities, the police department, and include event and leisure spaces for Residents.

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

ORGANIZATIONAL CHART



ANNUAL BUDGET PROCEDURES

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

- **BALANCED BUDGET:** Each annual budget adopted by the Town Council shall be a balanced budget.
- **BUDGET ADOPTION:** The Council shall by ordinance adopt the annual budget on or before the thirtieth (30th) day of September of each year, following two public hearings at which the public is invited to participate in the process.
- **SPECIFIC APPROPRIATION:** The budget shall be specific as to the nature of each category of appropriations therein. Reasonable appropriations may be made for contingencies, but only within defined spending categories.

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



BUDGET AND 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 2021-2022 in accordance with our TRIM (Truth in Millage) guidelines, which is no increase from the last five fiscal years.

BUDGET ADOPTION

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

BUDGET CONTROL/MONITORING

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

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

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

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

BUDGET AMENDMENT

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

BASIS OF ACCOUNTING

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

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

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

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



BUDGET SCHEDULE

The Office of the Town Manager and Finance Department are responsible for the development of the annual budget. The budget process begins in early April with the distribution of budget request forms to all departments. All departments are responsible for compiling budget figures, which are then reviewed and adjusted by the Town Manager during a series of inter-departmental meetings. The Proposed Fiscal Year 2021-2022 Budget will be presented to the Town Council at its September 27, 2021 Special Town Council Meeting.

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

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



BUDGET CALENDAR

| DATE | RESPONSIBILITY | TIME | DETAILS |
|------------------------------|--------------------------------------|---------|---|
| Wednesday, June 1, 2021 | Miami-Dade County Property Appraiser | 3:23 PM | Submitted Certification of Taxable Value |
| June 2021 | Town Manager | N/A | Departmental budget review meetings begin. |
| June 2021 | Town Manager | N/A | Preparation of budget document for presentation to Council. |
| Wednesday, August 4, 2021 | Finance Director | N/A | DR-420 Due to the Property Appraiser's Office. |
| Tuesday, August 24, 2021 | Miami-Dade County Property Appraiser | N/A | Notice of Proposed Tax Bill and Public Hearing Dates (TRIM Notice) |
| Tuesday, August 31, 2021 | Town Clerk | 6:00 PM | Special Town Council Meeting to Ratify the Maximum Proposed Millage. |
| Tuesday, August 31, 2021 | Town Manager | 6:00 PM | Adopt resolution setting proposed millage rate for 2021-2022 and setting public hearing dates. (TRIM Notice) |
| Monday, September 13, 2021 | Town Council Town Manager | 6:00 PM | First Budget Hearing to adopt the Tentative Millage & Tentative Budget/Final Proposed Budget Presented at Regular Town Council Meeting. |
| Thursday, September 22, 2021 | Town Clerk | N/A | Advertise final millage rate and final budget hearing. |
| Monday, September 27, 2021 | Town Council Town Manager | 6:00 PM | Final Special Town Council Meeting and Adoption of Final Millage & Final Budget. |
| Thursday, September 30, 2021 | Town Manager | 5:00 PM | Deadline for returning final millage rate to Property Appraiser and Tax Collector. |

CORE VALUES

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 AND 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

FISCAL YEAR 2020-2021

INITIATIVES

As we look back at the 2020-2021 Fiscal Year, the Town faced a number of obstacles and challenges in the rebuilding of our community following the COVID-19 Pandemic. The pandemic did a number of things – halted the world economy, tested our resolve, brought us all together, while keeping us apart, and changed the way the world conducts business. As we dive into uncharted territory of remote meetings and digital archives, we continue to make strides to overcome the uncertainty of what lies ahead, to maintain Golden Beach's standing as a premier residential community in which to visit, live, and raise a family. This year has tested our resolve and our strength as a community. We look forward to what lies ahead with optimism and hope for a better tomorrow. We continue to realize our mission of becoming a community that provides more customer-centric services with more beautiful and vibrant open spaces, 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.

In attaining these achievements, the Town has had to **change** the way business is conducted and **grow** to meet the demands of the labor market. And as the Administration has taken a concerted effort to invest in the infrastructure of the Town, so too now the Administration is making a concerted effort to invest in the workforce that has aided in making the Town-wide improvements a reality. Once again, the Town's assessed values grew this year to a very healthy \$1,194 billion. And even with the unexpected obstacles of social distancing and added safety protocols, the Administration was able to overcome the challenges and get the job done. As we move forward focused on the future, FY 2020/2021 provided the foundation and framework for the Town to continue to grow and meet the demands of tomorrow. Demands such as becoming the first municipal community in the nation to offer managed in-home WiFi with dedicated fiber to each home, and breaking ground on the highly anticipated Civic Center Complex Masterplan. Here is more of what FY 2020/2021 looked like:

- Awarded a contract to Hotwire Communications, Inc. to provide bulk internet managed in-home WiFi with dedicated fiber to each home in Town. This is a momentous accomplishment, making the Town the first municipal community in the nation to offer this service. In addition, Hotwire Communications will also be offering cable services to residents, for an additional fee for those residents who wish to receive those services from Hotwire.
- Held a ground-breaking ceremony for the new Civic Center on October 20, 2020. The COVID-19 safe ceremony was well attended and met with praise from the community. The event was made into a video and posted onto the Town's website.
- After breaking ground, the Administration began the initial construction phase of the Civic Center Complex Masterplan. Due to issues with supply, demand and escalating labor costs caused by the COVID-19 pandemic this fiscal year, Gerrits Construction, Inc. requested the addition of \$1.4-million to the original contract to the Town. After a considerable amount of negotiations and meetings, the Administration was able to decrease these costs to \$400-thousand. Ultimately, the Town had to amend its design-build agreement with Gerrits

Construction, Inc. However, the Administration was able to secure the required additional funding without posing any assessments or millage increases to residents.

- As of July 2021, the Town has officially begun construction efforts on the new Civic Center Complex at an expeditious rate, with the goal of completion sometime in late-2022 to early-2023.
- Creation of the Golden Beach Resilience Team, comprised of the Town's engineers and in-house CIP and Building & Zoning staff. The Resilience Team has been tasked with research and identification of the proper methodology to prepare the Town for Sea Level Rise and tidal flooding in the coming years. The team held its first meeting June 22, 2021.
- The Town negotiated with the Miami-Dade Water and Sewer Department (WASD) for the Town's Forcemain Replacement on Golden Beach Drive. Not only is WASD covering the costs of the forcemain replacement, they are also installing brand new asphalt, pavers and geo-grid on Golden Beach Drive from Navona Avenue to Terracina Drive – a savings to the Town of an estimated \$1.2-million.
- The Police Department held its first ever, Marine Saturation Detail. The Golden Beach Marine Patrol joined forces with several area marine patrol units, including officers from the Fish and Wildlife Conservation Committee to enforce proper protocols in manatee safe zones and perform routine safety inspections of boating vessels.
- Did a needs assessment for proximity readers and additional cameras on both the Intracoastal and the Ocean to provide more reliable alert system and CCTV on the exterior of the Town's perimeter.
- The Town is also endeavoring to rebuild and restructure the Public Works/Police Annex Facility to become the Town's new Auxiliary Services Facility, housing the Town's Emergency Operations Center. As part of the project, the Town submitted a grant application to the Florida Department of Economic Opportunity's Rebuild Florida Critical Facility Hardening Program (still awaiting to hear if the Town will be awarded any grant dollars).
- The Town issued an RFP for Disaster Recovery Services and awarded the contract to Custom Tree Inc.
- Construction commenced on the Center Island Pump Station Project, and is well underway for completion in late-2021.
- Installation commenced on two new bus shelters on A1A with enhanced landscaping and security features. Completion date anticipated for late-2021.
- The repairs to the outfall valve on South Parkway were completed.
- Research and development began for the highly anticipated privacy wall along Massini Avenue.
- Mayor Singer, Vice Mayor Lusskin and Councilmember Mendal were re-elected to office unopposed.
- The Town successfully hosted a COVID-19 vaccination site.
- The Resident Services Department organized a blood drive event at the Beach Pavilion. 11 donors donated enough blood to help up to 33 patients.
- The Resident Services Department organized a new "Arts in the Park" initiative, hosting

internationally acclaimed artist Jillian Mayer for an 8-week exhibit of her “Slumpies” statues throughout Town.

- The Council Chambers were outfitted to meet with proper CDC safety guidelines for in-person meetings that resumed in June 2021.
- The Human Resources Department researched several payroll offerings to upgrade the Town’s payroll system beginning in Fiscal Year 2021-2022.
- The Human Resources Department implemented a digital copy of the Town’s new hire packet and updated all of the Town employee’s emergency contacted
- The Town assisted with hosting a charity concert with proceeds providing assistance to the families of the victims of the Surfside Champlain Towers Condo Collapse.
- The Town Administration and Police Staff provided much-needed assistance to the Town of Surfside in part of it’s response to the Champlain Tower’s Condo Collapse. We value being able to provide resources and assistance to other municipalities in our South Florida community.
- The Town hosted a COVID safe Swearing-In Ceremony at the beach pavilion for Mayor Singer, Vice Mayor Lusskin and Councilmember Mendal.
- The Town Clerk’s Department began a town-wide archival records scanning project in an effort to have digital copies of all Town archives ready prior to the completion of the New Civic Center Complex.
- The Town Clerk’s Department made a number of revisions and updates to the Town’s website including updating the Town Manger’s page, Town Clerk’s page, creating a Video Archives section and coordinating with the web designer to make additional section changes as needed.
- The Town held a series of meetings with the Executive Board of Golden Gate Estates and participated in the redevelopment of the Terracina Entrance Beautification Project.
- The Town continued weekly beach sampling to test the Town’s waters for bacteria.
- The Human Resources Department completed its annual comprehensive insurance review, obtaining renewal figures from three different firms to compare the Town’s current insurance offerings with other available offerings to make sure that the Town is offering the most responsive and affordable insurance offerings to eligible employees.
- The Town maintained its Tree City USA designation in recognition of its lush landscaping and ample open spaces
- The budget as a business plan, outlining goals and measures that govern Town affairs, has attained the esteemed “Distinguished Budget Award” for the twelfth year in a row.
- One new home was added to the property tax roll for tax year 2021.
- The Resident Services Department created alternative social programming including ZOOM-based art classes and cooking events, as well as socially-distance outdoor events, such as the Tennis clinics.
- The Police Department once again held its back to school campaign seeing students off on the morning of the first day of school with lunch boxes filled with nutritious treats and other goodies.

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 that the residents have come to expect while maintaining the highest level of efficiency and professionalism. Following our current path, we are well on our way to becoming the premier residential community in which to visit, live, and raise a family.



A MESSAGE FROM THE TOWN MANAGER

September 27, 2021



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

**Town of Golden Beach
1 Golden Beach Drive
Golden Beach, FL 33160**

RE: PROPOSED FISCAL YEAR 2021-2022 OPERATING AND CAPITAL BUDGET

In accordance with the requirements of Section 5.01(d) of the Charter of the Town of Golden Beach, it is my privilege to present the Residents, Mayor and members of the Town Council with the Proposed Budget for the fiscal year beginning October 1, 2021 and ending September 30, 2022.

As I reflect on a fiscal year unlike any I have had to contend with as your Town Manager, a bevy of words come to mind: change, distance, unpredictable, unprecedented, and unintended. In a year, we have changed the way we do business, we have gone the distance to meet the needs of this community in the most unpredictable and unprecedented of circumstances, and now look to overcome the unintended consequences of the COVID-19 global pandemic on the Town of Golden Beach. One of the unintended consequences of the pandemic has been the great demand placed on the labor market. The budget you are about to read, is the first step in allowing the Town to retain quality employees and compete with private sector demands.

As such, beginning with this budget year, no hourly employee will make less than \$17.00 an hour. This is building upon the steps that we took in 2017, when we made our minimum base starting salary \$32,000 a year for all employees. In order to ensure that we are being fair to our long-term employees, we have taken the unprecedented step of adjusting salaries to ensure that if those employees would have started at that base pay, their current salary would be in line with that base rate of pay. Within this budget, there is not a single employee that is not within \$1.50 (hourly pay) of where they would be, had they started at that rate.

In addition, a goal of next year's budget (F/Y 2022-2023) is to make sure that our salaried employees, mostly our directors, are receiving competitive salaries to that of our neighboring communities. As we continue to make investments into our community, we cannot lose sight that it is equally important to invest in the wages of our workforce. We need to ensure that their rates are in-line with the commitment and work output they provide to the community. In the almost 15 years that I have served as your Manager we have made significant investments into our infrastructure, and we believe that making significant investments into our workforce will increase the value of service provided to the community and continue the Town's vision of making Golden Beach the premier community to work, play and live. Now that we know where we are going, let me tell you how we are going to get there.

In the last 10 years, Golden Beach has experienced some of the highest home appreciation rates of any community in the nation. Golden Beach real estate appreciated at one of the fastest rates in the State; two examples being homes that sold in 2010 for \$1.9-Million recently sold for over \$14-Million. This is an indication that the real estate market gives high value to the efforts we have made to become the most sought after single-family community, with world class amenities and service.

Although the Town's assessed values did not grow at the pace we had anticipated, the Town's total taxable assessed value grew to \$1,195,352,529. The Miami-Dade Property Appraisers Office has yet to record most of the significant transactions that have taken place this past year.

In preparing the proposed Fiscal Year 2021-2022 Operating and Capital Budget, we have been able to utilize the Debt Service Fund reserves to offset the slower than expected growth to our assessed values. While the proposed budget calls to HOLD the Town's millage at a combined 8.4 mills, we did adjust the manner in which the tax dollars will be allocated. Mainly we are decreasing the Debt Service Fund millage for one year from .6280 to .2637, which will allow us to increase the General Fund millage from 7.772 to 8.1363. This is a one-year intentional manipulation of the millage rates to increase revenues to the General Fund. This was always planned as part of our debt restructuring that we completed in December of 2016.

Our financial discipline has helped in a number of ways including: maintaining the Town's Aa2 credit rating; maintaining the necessary funds to enable our response to and recovery from hurricanes: a global health crisis and other significant events; and to maintain and enhance the Town's infrastructure.

On March 15, 2021, President Biden signed into law the American Rescue Plan (ARP) Act of 2021. That COVID-19 stimulus package, provided approximately \$1.9 trillion in spending to address the continued impact of the pandemic. Within the ARP, the Coronavirus Local Fiscal Recovery Fund provided the Town of Golden Beach \$350,000. The Administration is proposing that the federal funds be used to replace lost revenue, if any, and to fund our growing Capital needs.

Other challenges that will likely impact recurring operating expenditures sometime in the future include rising health and liability insurance costs. The outbreak of COVID-19 led health services spending to drop 8.6% in the second quarter of 2020 compared to the second quarter of 2019. This was largely due to social distancing and many Americans delaying or canceling their elective procedures. Despite this historic drop, economists expect the pandemic's effects to be short term, with health spending projected to grow at an average annual rate of 5.4% and reach \$6.2 trillion by 2028. With no end in sight to rising healthcare costs, it is important to anticipate the rising health insurance costs in future forecasts. For that reason, the Town has budgeted approximately \$150,000 as a "buffer" to attenuate the negative effects on employee premiums caused by anticipated future increases.

We have also taken a conservative approach to the Town's Pension by generating a "buffer" of close to 5% of all salaries as we finalize our negotiations with the General Employees and the Police Union who have been seeking Pension reform for over five years now. This year the Town's required Pension Contributions decreased from 28.23% to 24.91%. The Town funds our Pension at a rate of 30% to off-set any potential unfunded liabilities.

THIS BUDGET CALLS FOR ONE-TIME REVENUES AS FOLLOWS:

\$404,000 from the Debt Service Millage (will not be available again)

\$1,870,000 from the Fund Balance to fund Capital Projects (all from prior year's allocations)

As we proposed last year, we have budgeted \$600,000 in this year's budget and are carrying forward \$650,000 in the F/Y 2022 budget to meet our expansive Capital Projects. These investments in the Town enhance the quality of lives of our residents and secure the value of our Town. It is important to remind the community that we originally pledged \$1.2 million for these projects from our reserves; this funding will maintain our commitment to grow the Fund Balance. This funding strategy will continue to place a burden on our staffing needs as we recognize the importance of these projects.

EXPENDITURE ASSUMPTIONS:

Although the trend in most South Florida Cities has been to grant all full-time and part-time, non-union employees with a 5% salary increase that represents a 4% Cost of Living Adjustment and a 1% merit increase. The proposed budget calls for a 2.5% Cost Of Living Adjustment to all General Employees and an increase of 2.5% to the current Police Steps, including top out pay.

It calls for a new minimum pay of \$17 per hour for all employees and adjusted long-term hourly employees to ensure fairness for their years of service.

It provides for the costs associated with the new integration of the CCTV with Hotwire

It provides for \$150,000 for new Curbs and Gutters

It calls for our Pension to be funded at a rate of 30%, which is a very responsible manner to fund the Pension

It calls for an 8% increase to our prior year budgeted insurance budgets (we over-funded insurance by \$150,000 in the prior year)

It calls for a 1% inflation to all line items

It calls for a 3% increase for Utilities and Fuel

It calls for a 3% increase to all contracts

It calls for a 4% increase to insurance (non-employees)

The proposed F/Y 2022 Budget continues to employ conservative assumptions of growth in light of the most recent economic factors such as continued growing inflation trends across all economic indicators. We will continue to keep a close on these trends as they could stifle any increases in new taxable value in the coming year.

This Summer we took the time to prepare a **Long-Term Financial Plan (Forecast)** that looked beyond the next fiscal year. This exercise in planning for the next five-years provides a *Forward Thinking* approach to financial matters, allowing us to be more *Future Focused*. A long-term plan based on known factors, reasonable estimates and assumptions, combined with contextual analysis of risks and opportunities, is a valuable decision-making tool. Please take some time to review our assumptions as the following forecast is intended to help guide our decision-making and resource prioritization in the long-range. Scenarios have been discussed in the Budget Message that would require re-evaluation of

the forecast should they come to fruition. The table (located just after the Addendum to the Manager's Message) is the Town's five-year forecast, beginning with the 2021-2022 Fiscal Year.

After a review of all departments and programs by the Office of the Town Manager in conjunction with Department Heads, I am confident that the Town's finances will have to be managed more aggressively as more demands are placed on our limited revenues. As your Manager, I have accepted the challenge to learn how to do more with less and become creative in how we deliver the level of service our Residents have come to expect.

Last fiscal year we were able to commence a number of Capital Projects. The Veteran's Memorial, bus shelters, and Center Island Pump Station are all well underway and are expected to be completed on time and without any budget increases to their respective budget allocations. We successfully negotiated with Miami-Dade County Water and Sewer Department for the replacement of the Sewer Force Main on Golden Beach Drive from Navona Avenue to Terracina Avenue, with the County covering the expenses to install brand new asphalt, pavers, and geo grid on Golden Beach Drive; a savings to the Town of over \$1.2-million.

The proposed Fiscal Year 2022 Operating Budget and Capital Improvement Program establishes an action plan that provides the most effective and efficient use of available resources necessary to achieve the short and long-term aspirations of the Town Council. In addition, the proposed budget continues to review and analyze past, present and anticipated future financial conditions. The analytical process balances the short-term financial uncertainty caused by the pandemic that has suppressed economic growth over the last six-months, with the more optimistic, long-term financial outlook that anticipates a return to pre-pandemic trends approximately two years into the future.

FORWARD THINKING:

In 2021, we brought the much-anticipated Town-wide WiFi project to fruition, with the Town signing an agreement with Hotwire Communications, Inc. to provide bulk internet and managed in-home WiFi with dedicated fiber and speeds of a minimum 1gig to each home in Town.

Golden Beach will be the first municipal community in the nation to make such an offering to its residents. Not only were we able to negotiate an extremely competitive rate for residents for WiFi services, we were also able to negotiate a very competitive cable service offering at an additional fee should residents wish to receive that service from Hotwire Communications as well.

As part of this budget, we will launch our system acquisition for a Computer Aided Dispatching and Records Management platform for our Police Department. This multi-year effort should yield a comprehensive solution for managing our calls for service and maintaining a local database of all Police business. We will also be the first city in South Florida in which EVERY patrol vehicle can generate and print reports and conduct all aspects of the police interaction electronically.

We will begin the design and evaluation for proximity sensors for all of Golden Beach. The goal is to create a dome over the jurisdictional boundaries of the Town and have "live" notifications when someone enters our City.

FUTURE FOCUSED:

Last fiscal year we also broke ground on the Civic Center Complex Masterplan Project. Due to issues with supply and demand, the project costs increased by \$1.2-million. However, the Town's Administration, under the guidance of the Mayor and Town Council, successfully negotiated with Gerrits Construction, Inc. to bring those costs down by approximately \$800,000 and the Town agreed to increase the contract by an additional \$400,000. The additional funding came from non-tax revenues and will not be passed on to our Residents.

In the proposed budget, we begin to fund the modernization of our Governmental Systems by allocating approximately \$100,000 for software upgrades and new operating systems. We also call for \$400,000 in new furniture and equipment for the New Town Civic Center.

We make investments in our staff and our infrastructure and we lead the way in creative solutions to the threat of sea level rise.

Environmental challenges continue to be a pressing concern as we look to the future, which is why this past year we held our first Sustainability and Resiliency symposium. The cohort of Town consultants, engineers and professional staff laid out a plan of action to prepare the Town as a resilient community.

All of these projects are being offered to our Residents without asking for a rate increase to our millage. We continue to deliver millions in investments while HOLDING our millage rate.

BUDGET APPROACH

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

We are committed to the following broad policy priorities as reflected throughout the recommended budget:

- Organizational Excellence and Financial Stability
- Commitment to the Physical and Mental Health of our Residents, Guests and Staff during these uncertain times
- Ensuring Security and Safety for our Residents and their properties
- Exceptional Oversight of all Capital Projects
- Environmental Sustainability
- Maintaining greater transparency and communication with our Residents

FORWARD THINKING AND FUTURE FOCUSED

Each year, I express my sincere appreciation to the Mayor and Members of the Town Council for their continued guidance and support throughout the development of the proposed budget. This year however, that is not enough. It is important for our Residents to fully understand the complexity of our Town. We have a very limited revenue base and an overwhelming demand on our revenues. We have made over \$52-million of capital investments and have remained competitive in the treatment of all Town staff while maintain our millage rate.

Since becoming your Manager fourteen years ago (March of 2007-WOW!), one of my top goals has been to build a high performing and resilient organization that meets the needs of the community efficiently and effectively. We have placed an emphasis on our cleanliness efforts, a key to ensuring that our public spaces remain beautiful. In addition, much like in prior years, we continue to review our systems and operations, and continue our efforts to establish appropriate controls and further improve our business processes.

The past year has definitely been unique in many ways and challenging given the uncertainties, anxiety, and issues caused by COVID-19. Our decisions and efforts during the pandemic were measured, driven by the best available recommended medical advice and guidance and in conjunction with Miami-Dade County, the Florida Department of Health, and the U.S. Centers for Disease Control (CDC). Our actions were carefully considered and implemented in order to ensure the overall safety and well-being of our residents and staff.

Although the pandemic consumed a great portion of our time over the past year, we never the less, accomplished a great deal. From a personal perspective, during this past year, I have dedicated all of my personal time to my participation as a trainee in the Basic Law Enforcement Class 368. The experience and knowledge I have gained will serve the Town and hopefully allow me to serve as an “agent of change” among my peers. I have also remained actively involved in the Miami-Dade City/County Management Association, (MDCCMA), the Florida City/County Management Association (FCCMA), I am proud of the work we have accomplished this past year and over the past fourteen years. During this time, our organization has transformed into one where accountability, professionalism and innovation remain an integral part of how we function collectively. This is made possible by the continued guidance and support from the Town Council.

Through our collective efforts, we have made significant strides in building an organization that we can all be proud. We continue to strive for excellence in how we serve the community, and the value we offer all of our stakeholders. Thank you for allowing me the opportunity to serve as your Town Manager. I look forward to continuing to lead our organization and working with all of you and our Town team on our priorities and goals this upcoming year and beyond.

I will be speaking with each of you one-on-one about what we have collectively achieved this past year and how together, we can continue working together In Building our Town of Excellence!

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

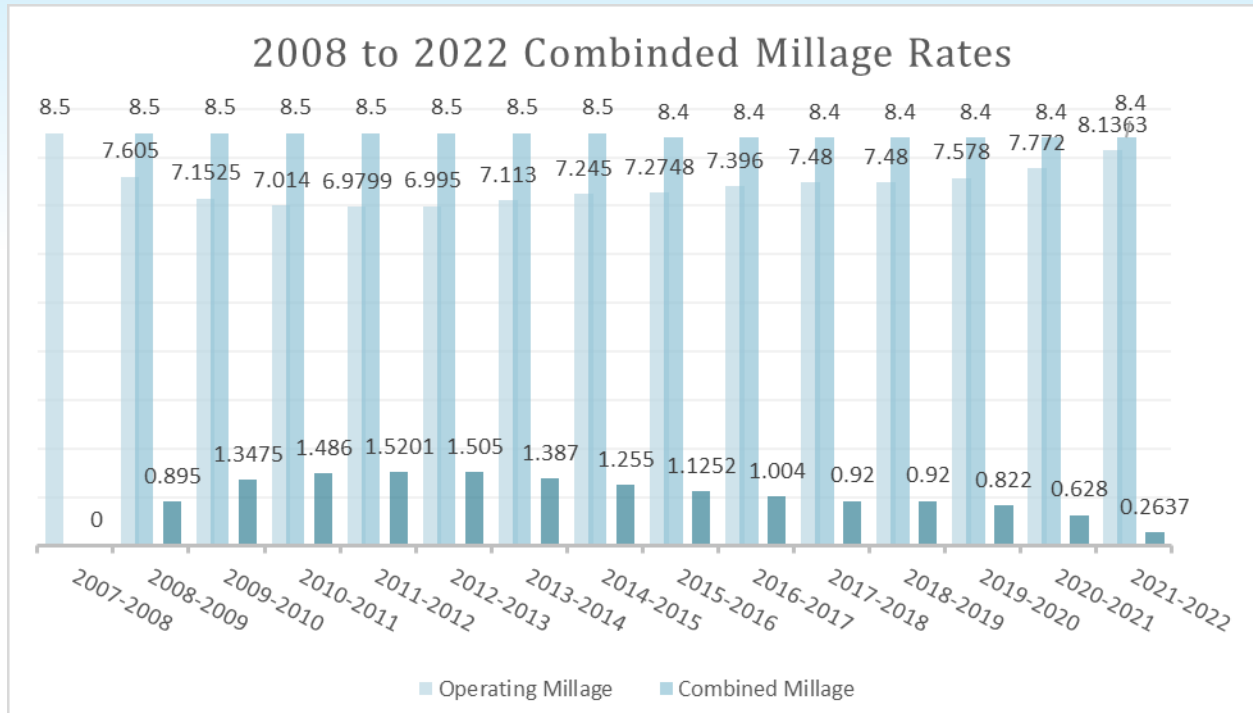
Respectfully Submitted,



Alexander Diaz
Town Manager

THE TOWNS MILLAGE

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



The 8.1363 operating millage, which at 95% will generate \$9,239,459 for the General Fund Budget, is \$530,580 more than the current fiscal year, where our ad valorem portion of the operating budget was approved at \$8,708,879.

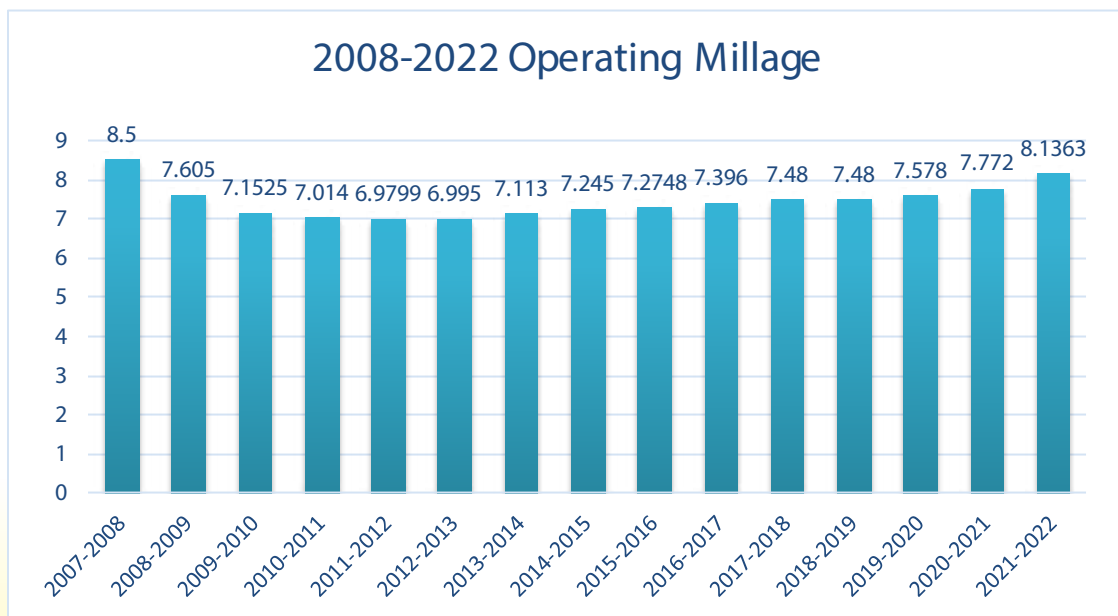
The Proposed Millage Rates for Fiscal Year 2021-2022 are:

| | |
|--------------------|--|
| General Operating | 8.1363 (7.7720 last year, 0.3643 increase) |
| Voted Debt Service | .2637 (.6280 last year, 0.3643 decrease) |
| Total | 8.4000 |

| Year | Assessed Value | Operating Millage | Ad Valorem Revenues |
|-----------|----------------|-------------------|---------------------|
| 2007-2008 | 705,403,202 | 8.5 | \$5,995,927 |
| 2008-2009 | 727,052,005 | 7.605 | \$5,529,230 |
| 2009-2010 | 712,373,295 | 7.1525 | \$5,095,250 |
| 2010-2011 | 644,237,679 | 7.014 | \$4,518,683 |
| 2011-2012 | 630,682,606 | 6.9799 | \$4,402,101 |
| 2012-2013 | 633,839,127 | 6.995 | \$4,433,704 |
| 2013-2014 | 688,604,864 | 7.113 | \$4,898,046 |
| 2014-2015 | 760,202,266 | 7.245 | \$5,507,665 |
| 2015-2016 | 848,449,766 | 7.2748 | \$5,863,687 |
| 2016-2017 | 952,564,565 | 7.396 | \$7,045,168 |
| 2017-2018 | 1,035,263,421 | 7.48 | \$7,743,770 |
| 2018-2019 | 1,095,765,448 | 7.48 | \$8,196,325 |
| 2019-2020 | 1,160,543,438 | 7.578 | \$8,794,598 |
| 2020-2021 | 1,179,521,503 | 7.772 | \$9,167,241 |
| 2021-2022 | 1,195,352,529 | 8.1363 | \$9,725,747 ** |

** State law permits that we budget only 95%, thus, \$9,239,459 is available for budgeting purposes

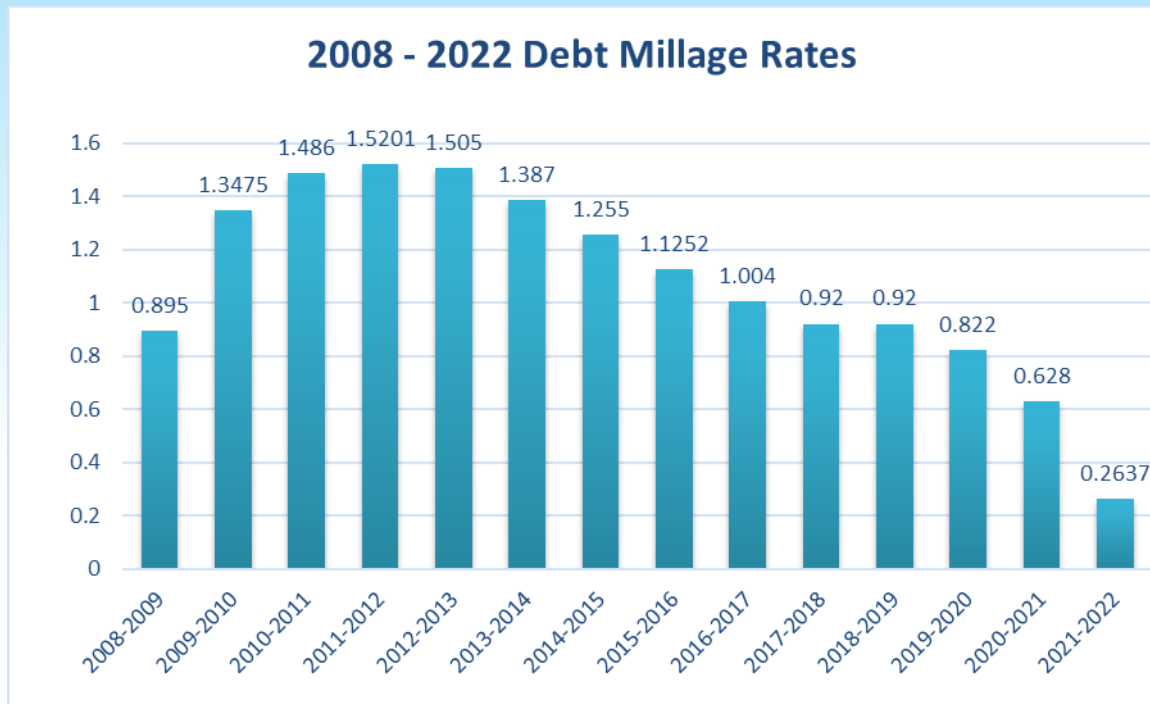
Although the Town's assessed values did not grow at the anticipated pace, the Town's total taxable assessed value grew to \$1,195,352,529, and is the highest it has ever been. This is still a strong indication that our community continues to be a highly sought after and solid investment for our residents.



GENERAL OBLIGATION DEBT SERVICE FUND

The Fiscal Year 2021/2022 Budget calls for the use of Debt Service Fund reserves to offset the slower than expected growth to our assessed values. Although the Town's millage will sit at a combined 8.4 mills, the manner in which the tax dollars will be allocated has been adjusted, mainly by decreasing the Debt Service Fund millage for one year from .6280 to .2637, which will allow us to increase the General Fund millage from 7.772 to 8.1363. This one year manipulation of the millage rates will increase revenues to the General Fund.

| Year | Assessed Value | Debt Millage | Ad Valorem Revenues |
|-----------|----------------|--------------|---------------------|
| 2008-2009 | 727,052,005 | 0.895 | \$618,175 |
| 2009-2010 | 712,373,295 | 1.3475 | \$911,926 |
| 2010-2011 | 644,237,679 | 1.486 | \$909,470 |
| 2011-2012 | 630,682,606 | 1.5201 | \$910,765 |
| 2012-2013 | 633,839,127 | 1.505 | \$906,231 |
| 2013-2014 | 688,604,864 | 1.387 | \$907,340 |
| 2014-2015 | 760,202,266 | 1.255 | \$906,351 |
| 2015-2016 | 848,449,766 | 1.1252 | \$906,941 |
| 2016-2017 | 952,564,565 | 1.004 | \$908,556 |
| 2017-2018 | 1,035,263,421 | 0.92 | \$952,442 |
| 2018-2019 | 1,095,765,448 | 0.92 | \$957,699 |
| 2019-2020 | 1,160,543,438 | 0.822 | \$906,268 |
| 2020-2021 | 1,179,521,503 | 0.628 | \$740,739 |
| 2021-2022 | 1,195,352,529 | 0.2637 | \$315,214 |



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

STRATEGIC PRIORITIES MOVING FORWARD

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

Organizational Excellence & Financial Stability

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

Security and Safety

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

Recreation and Infrastructure

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

Residential Character and Community Enhancement

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

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

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

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

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

OUR STRATEGIC GOALS

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

Goal #1: Town Services – Ensure that town services assist in creating a superior quality of life and a safe atmosphere where people desire to work, live, and enjoy the Town's amenities.

Goal #2: Fiscal Responsibility – Provide exceptional value for community-provided resources and strive for long-term financial balance in the Town's operational and capital activities.

Goal #3: Reinvestment – Promote and support efforts to improve our island community to continue the Town's reputation as a safe and friendly community.

Goal #4: Sense of Community – Celebrate Golden Beach's heritage and history to enhance the sense of community, pride and quality of life for residents.

FUND BALANCE/RESERVES

At the end of the 2019-2020 fiscal year the Town's General Fund Balance sat at a very strong **\$3,627,364.**

In an effort to better understand the Town's General Fund Balances and how we intend to allocate funds to the 2021-2022 Budget below is a breakdown of the allocations:

| | |
|---|-----------------|
| Long Term Stormwater Fund Receivable | \$2,014,710.00 |
| Assigned to Building Department Reserve | \$420,000.00 |
| Unassigned | \$1,192,654 .00 |

| | |
|--|-----------------------|
| General Fund as stated in the FY' 2020 final audit | \$3,627,364.00 |
|--|-----------------------|

| | |
|-------------------------------------|----------------|
| FY'2021 Budget Allocated for CIP | \$1,000,000.00 |
| FY' 2021 Budget Savings anticipated | \$400,000.00 |

| | |
|--|-----------------------|
| Anticipated Fund Balance for the FY '2021 Audit | \$5,027,364.00 |
|--|-----------------------|

| | |
|---|-----------------|
| Allocated to the FY' 2022 General Fund Budget | -\$430,000.00 |
| Allocated to the FY' 2022 CIP Fund | -\$1,170,000.00 |

| | |
|------------------------------|-----------------------|
| Proposed Fund Balance | \$3,427,364.00 |
|------------------------------|-----------------------|

| | |
|--|-----------------|
| Owed to the General Fund Due from Storm Water Fund | -\$2,014,710.00 |
| Assigned to Building Department | -420,000.00 |

| | |
|---|---------------------|
| Un-assigned Fund Balance Available | \$992,654.00 |
|---|---------------------|

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

FINANCIAL OUTLOOK/ FUND BALANCE OVERVIEW

At the end of the 2019-2020 Fiscal Year the Town's General Fund Balance, sat at a strong \$3,627,364.

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 2021-2022.

GENERAL FUND

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

\$2,014,710.00 is a receivable from the Stormwater Fund; the Town Council will need to determine the manner in which these funds are re-paid to the General Fund. The Administration would support increasing the Stormwater fee gradually; the Town Council is evaluating this recommendation.

\$420,000.00 are restricted reserve for the Town's Building Department; these funds are available for years in which revenues for the Building Department are not sufficient to cover expenses.

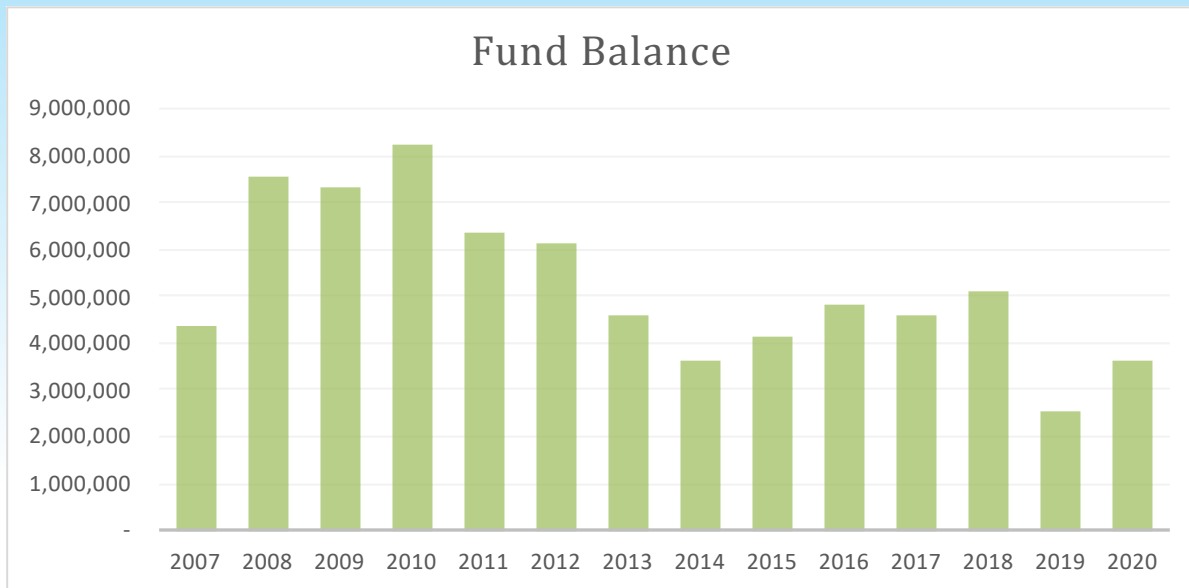
\$1,192,654.00 are un-restricted and available for future allocations.

Bringing the audited Fund Balance grand total to:

\$3,627,364.00

NOTE:

The Administration anticipates to increase the fund balance by \$1,400,000.00 at the end of the FY 2020-2021 Budget; however these funds have been designated to projects in the FY 2021-2022 budget.



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.

| <u>Fiscal Year</u> | <u>Fund Balance</u> |
|--------------------|---------------------|
| 2007 | 4,342,280 |
| 2008 | 7,533,133 |
| 2009 | 7,346,929 |
| 2010 | 8,251,306 |
| 2011 | 6,362,055 |
| 2012 | 6,138,237 |
| 2013 | 4,578,284 |
| 2014 | 3,598,142 |
| 2015 | 4,124,856 |
| 2016 | 4,817,781 |
| 2017 | 4,576,119 |
| 2018 | 5,102,047 |
| 2019 | 2,566,933 |
| 2020 | * 3,627,364 |

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

Long-Range Financial Plans

| | | <i>Year 1 2021- 2022</i> | <i>Year 2 2022- 2023</i> | <i>Year 3 2022- 2024</i> | <i>Year 4 2024- 2025</i> | <i>Year 5 2025- 2026</i> |
|--|----|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| General Fund | | | | | | |
| Beginning Udesignated Fund Balance | | 3,627,364 | 3,627,364 | 3,300,926 | 3,206,365 | 3,148,005 |
| Revenues | | | | | | |
| Ad Valorem Taxes (4%) | 4% | 8,835,210 | 9,188,618 | 9,556,163 | 9,938,410 | 10,335,946 |
| Restricted (FY22 non-recurring) | 0% | 404,249 | - | - | - | - |
| Other Taxes (1%) | 1% | 91,886 | 92,805 | 93,733 | 94,670 | 95,617 |
| Licenses and Permits (2%) | 2% | 746,374 | 761,301 | 776,528 | 792,058 | 807,899 |
| Franchise Fees | 1% | 8,800 | 8,888 | 8,977 | 9,067 | 9,157 |
| State Shared Revenue | 1% | 96,256 | 97,219 | 98,191 | 99,173 | 100,164 |
| Charges for Services | 1% | 434,495 | 438,840 | 443,228 | 447,661 | 452,137 |
| State Grant- JPA | 0% | 363,972 | 13,972 | 13,972 | 13,972 | 13,972 |
| Fines & Forfeitures | 1% | 40,600 | 41,006 | 41,416 | 41,830 | 42,249 |
| Miscellaneous Revenues | 1% | 94,500 | 95,445 | 96,399 | 97,363 | 98,337 |
| Interfund Transfers | 0% | 490,000 | 490,000 | 490,000 | 490,000 | 490,000 |
| Total Revenues | | <u>11,606,342</u> | <u>11,228,094</u> | <u>11,618,607</u> | <u>12,024,204</u> | <u>12,445,479</u> |
| | | | | | | |
| % Increase for revenues year to year | | | -3.37% | 3.48% | 3.49% | 3.50% |
| | | | | | | |
| Total Revenues/Resources | | | | | | |
| | | | | | | |
| Appropriations: | | | | | | |
| Personel Services | 3% | 6,082,385 | 6,294,857 | 6,513,703 | 6,739,114 | 6,971,287 |
| Operating Expenses | 3% | 4,523,957 | 4,659,675 | 4,799,466 | 4,943,449 | 5,091,753 |
| Capital Outlay | 1% | 1,000,000 | 600,000 | 400,000 | 400,000 | 400,000 |
| Total Appropriations | | <u>11,606,342</u> | <u>11,554,532</u> | <u>11,713,168</u> | <u>12,082,563</u> | <u>12,463,040</u> |
| | | | | | | |
| % Increase for expenditures year to year | | | -0.45% | 1.37% | 3.15% | 3.15% |
| | | | | | | |
| Reserves: | | | | | | |
| Total General Fund Reserves | | 3,627,364 | 3,300,926 | 3,206,365 | 3,148,005 | 3,130,444 |

Long-Range Financial Plans

| | | <i>Year 1 2021- 2022</i> | <i>Year 2 2022- 2023</i> | <i>Year 3 2022- 2024</i> | <i>Year 4 2024- 2025</i> | <i>Year 5 2025- 2026</i> |
|--|----|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| Law Enforcement Trust Fund | | | | | | |
| Beginning Udesignated Fund Balance | | -357,288 | (357,288) | 144,076 | 206,857 | 271,113 |
| Revenues | | | | | | |
| Other Revenues | 3% | 207,147 | 213,361 | 219,762 | 226,355 | 233,146 |
| Transfer From Fund Balance | | | 500,000 | 60,000 | 60,000 | 60,000 |
| Total Revenues | | 207,147 | 713,361 | 279,762 | 286,355 | 293,146 |
| % Increase for revenues year to year | | | 31.96% | 2.34% | 2.36% | 2.37% |
| Appropriations: | | | | | | |
| Personel Services | 3% | 138,972 | 143,141 | 147,435 | 151,858 | 156,414 |
| Operating Expenses | 1% | 68,175 | 68,857 | 69,545 | 70,241 | 70,943 |
| Total Appropriations | | 207,147 | 211,998 | 216,981 | 222,099 | 227,357 |
| % Increase for expenditures year to year | | | 2.34% | 2.35% | 2.36% | 2.37% |
| Reserves: | | | | | | |
| Total Law Enforcement Fund Reserves | | (357,288) | 144,076 | 206,857 | 271,113 | 336,901 |
| Debt Service Fund | | | | | | |
| Beginning Udesignated Fund Balance | | 246,857 | 246,857 | 246,857 | 246,857 | 246,857 |
| Revenues | | | | | | |
| Voted Debt Service (Ad Valorem) | | 299,454 | 903,056 | 903,181 | 902,056 | 899,681 |
| Transfer From Fund Balance | | 599,928 | - | - | - | - |
| Total Revenues | | 899,382 | 903,056 | 903,181 | 902,056 | 899,681 |
| % Increase for revenues year to year | | | 0.41% | 0.01% | -0.12% | -0.26% |
| Appropriations: | | | | | | |
| Operating Expenses | | 899,382 | 903,056 | 903,181 | 902,056 | 899,681 |
| Total Appropriations | | 899,382 | 903,056 | 903,181 | 902,056 | 899,681 |
| % Increase for expenditures year to year | | | 0.41% | 0.01% | -0.12% | -0.26% |
| Reserves: | | | | | | |
| Total Debt Service Fund Reserves | | | 246,857 | 246,857 | 246,857 | 246,857 |

Long-Range Financial Plans

| | <i>Year 1 2021- 2022</i> | <i>Year 2 2022- 2023</i> | <i>Year 3 2022- 2024</i> | <i>Year 4 2024- 2025</i> | <i>Year 5 2025- 2026</i> |
|--------------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| Capital Improvement Fund | | | | | |
| Beginning Udesignated Fund Balance | (422,625) | (422,625) | (1,322,625) | (2,422,625) | (3,522,625) |
| Revenues | | | | | |
| Transfer From General Fund | 1,000,000 | 400,000 | 400,000 | 400,000 | 400,000 |
| Restricted (G/F) CPF Transfer | 3,350,000 | | | | |
| Inter-Fund Tranfer (LETF) | 717,446 | 250,000 | 250,000 | 250,000 | 250,000 |
| General Fund Reserves | 1,170,000 | 200,000 | | | |
| Total Revenues | 6,237,446 | 850,000 | 650,000 | 650,000 | 650,000 |
| % Increase for revenues year to year | | -14% | 31% | 0% | 0% |

Appropriations:

| | | | | | |
|--|------------------|--------------------|--------------------|--------------------|--------------------|
| Capital Outlay | 6,237,446 | 1,750,000 | 1,750,000 | 1,750,000 | 1,750,000 |
| Total Appropriations | 6,237,446 | 1,750,000 | 1,750,000 | 1,750,000 | 1,750,000 |
| % Increase for expenditures year to year | | -285% | 0% | 0% | 0% |
| Total Capital Improvement Fund Reserves | (422,625) | (1,322,625) | (2,422,625) | (3,522,625) | (4,622,625) |

Stormwater Utility Fund

| | | | | | | |
|--------------------------------------|----|----------------|----------------|----------------|----------------|----------------|
| Beginning Udesignated Fund Balance | | 9,086,925 | 9,086,925 | 9,088,114 | 9,090,552 | 9,094,300 |
| Revenues | | | | | | |
| Stormwater Utility Fees | 2% | 237,600 | 242,352 | 247,199 | 252,143 | 257,186 |
| New Local Option Gas Tax | 2% | 9,852 | 10,049.04 | 10,250.02 | 10,455.02 | 10,664.12 |
| Franchise Fee-Electric | 2% | 100,000 | 102,000 | 104,040 | 106,121 | 108,243 |
| Utility Tax-Electric | 3% | 120,000 | 123,600 | 127,308 | 131,127 | 135,061 |
| Fema-Federal Grant | | - | - | | | |
| Interest On Investments | 1% | 1,000 | 1,010 | 1,020 | 1,030 | 1,041 |
| Interest Income | 1% | 100 | 101 | 102 | 103 | 104 |
| Stormwater Fund Balance | | - | - | - | - | - |
| S.F.W.M.D. Grant Proceeds | | - | - | - | - | - |
| State Revolving Loan | | - | - | - | - | - |
| Total Revenues | | 468,552 | 479,112 | 489,919 | 500,979 | 512,299 |
| % Increase for revenues year to year | | | 2.26% | 2.26% | 2.26% | 2.26% |

Appropriations:

| | | | | | | |
|--|----|------------------|------------------|------------------|------------------|------------------|
| Operating | 2% | 468,552 | 477,923 | 487,482 | 497,231 | 507,176 |
| Capital Outlay | | - | | | | |
| Total Appropriations | | 468,552 | 477,923 | 487,482 | 497,231 | 507,176 |
| % Increase for expenditures year to year | | | 2.00% | 2.00% | 2.00% | 2.00% |
| Reserves: | | | | | | |
| Total Capital Improvement Fund Reserves | | 9,086,925 | 9,088,114 | 9,090,552 | 9,094,300 | 9,099,423 |

ALL STAFF PERSONNEL SUMMARY TREND

Authorized Positions

2021-2022

| Positions by Department | | Fiscal Year 19-20 | Fiscal Year 20-21 | Fiscal Year 21-22 |
|---|---|-------------------------|-------------------------|-------------------------|
| Executive Department | | | | |
| Full Time | Town Manager | 1 | 1 | 1 |
| | Executive Assistant to Town Manager | 0 | 0 | 0 |
| | Executive Office Total | 1 | 1 | 1 |
| Town Clerk Office | | | | |
| Full Time | Town Clerk/ HR Director/Exec. Asst. to Town Manager | 1 | 1 | 1 |
| | Executive Assistant to the Town Clerk | 1 | 1 | 1 |
| | Town Clerk Office Total | 2 | 2 | 2 |
| Finance Department | | | | |
| Full Time | Finance Director | 1 | 1 | 1 |
| | Contracted Staff Member | 0 | 1 | 1 |
| | File Clerk | 0 | 1 | 1 |
| Finance Department Total | | 1 | 3 | 3 |
| Building and Zoning Department | | | | |
| Full Time | Building Director | 1 | 1 | 1 |
| | Assistant to the Building Director | 1 | 1 | 1 |
| | Permit Clerk | 1 | 1 | 1 |
| Contracted | Building Official | 1 | 1 | 1 |
| | Building Inspector | 1 | 1 | 1 |
| | Chief Mechanical Inspector | 1 | 1 | 1 |
| | Chief Plumbing Inspector | 1 | 1 | 1 |
| | Chief Electrical Inspector | 1 | 1 | 1 |
| | Structural Plans Examiner | 1 | 1 | 1 |
| | Landscape Architect | 1 | 1 | 1 |
| | Zoning Reviewer | 1 | 1 | 1 |
| Building and Zoning Total | | 11 | 11 | 11 |
| Resident Services Department | | | | |
| Full Time | Resident Services Director | 1 | 1 | 1 |
| | Community Development Specialist | 1 | 1 | 1 |
| | Assistant to the Resident Services Dir. | 1 | 1 | 1 |
| Resident Services Department Total | | 3 | 3 | 3 |
| Capital Improvement | | | | |
| Full Time | Director of Capital Improvement Projects | 0 | 1 | 1 |
| | Capital Improvement Department Total | 0 | 1 | 1 |

ALL STAFF PERSONNEL SUMMARY TREND (CONT.)

Authorized Positions

2021-2022

| Public Works Department | | | | |
|-------------------------------|-----------------------------------|----|----|----|
| Full Time | Public Works Director | 1 | 1 | 1 |
| | Facilities & Gen. Maint. Director | 1 | 1 | 1 |
| | Facilities Manager | 1 | 1 | 1 |
| | Fleet Mechanic | 1 | 1 | 1 |
| | Crew Leader | 1 | 1 | 0 |
| | Municipal Service Worker | 6 | 6 | 7 |
| | Custodian | 1 | 1 | 1 |
| Part Time | Municipal Service Worker | 1 | 1 | 1 |
| Contracted | Municipal Service Worker | 1 | 1 | 1 |
| Public Works Department Total | | 12 | 12 | 12 |

| Police Department | | | | |
|-------------------------|----------------------------------|----|----|----|
| Full Time | Chief of Police | 1 | 1 | 1 |
| | Executive Assistant to the Chief | 1 | 1 | 1 |
| | Administrative Lieutenant | 1 | 1 | 1 |
| | Operation Lieutenant | 1 | 1 | 1 |
| | Sergeant | 3 | 3 | 3 |
| | Corporal | 0 | 3 | 2 |
| | Patrol Officer | 8 | 5 | 5 |
| | *Investigations Unit | 1 | 1 | 0 |
| | K-9 Officer | 1 | 1 | 0 |
| | Marine Patrol Officer | 1 | 1 | 1 |
| | Motorcycle Division | 3 | 3 | 1 |
| | Accreditation Manager | 1 | 1 | 1 |
| | Ocean Rescue | 1 | 1 | 1 |
| | Beach Attendant | 2 | 2 | 3 |
| | Public Service Aide | 5 | 3 | 3 |
| | Police/Code Enforcement Officer | 1 | 1 | 1 |
| Part Time | Patrol Officer | 4 | 4 | 6 |
| | Reserve Officer | 2 | 2 | 2 |
| | Ocean Rescue | 2 | 2 | 2 |
| | Beach Attendant | 3 | 3 | 2 |
| Contracted | Beach Attendant | 0 | 1 | 1 |
| | Code Compliance Clerk | 1 | 1 | 1 |
| Detached Detectives | (SFMLTF, DEA & IRS) | 3 | 3 | 3 |
| Police Department Total | | 46 | 45 | 42 |

| Total Authorized Positions | | | | |
|----------------------------|--|----|----|----|
| Full Time: | | 54 | 53 | 49 |
| Part Time: | | 12 | 12 | 13 |
| Contracted: | | 10 | 13 | 13 |

ALL VEHICLES LIST

| TOWN OF GOLDEN BEACH VEHICLE | | | | | | | | |
|------------------------------|---------|------|---------------|--------------------|----------|----------|--------------------|-----------------------------------|
| Department | Vehicle | Year | Make | Model | Color | Tag | VIN Number | ASSIGNED TO |
| Police | 153 | 2011 | Chevy | Tahoe | White | XG3438 | 1GNLC2E03BR178676 | Veronica Perez |
| Police | 154 | 2011 | Chevy | Tahoe | White | XG3436 | 1GNLC2E01BR182466 | Miguel Diaz |
| Police | 155 | 2011 | Chevy | Tahoe | White | XG3434 | 1GNLC2E07BR182472 | Jose Arguelles |
| Police | 156 | 2011 | Chevy | Tahoe | White | XG3435 | 1GNLC2E08BR182724 | Spare |
| Police | 161 | 2011 | Chevy | Tahoe | White | XG3429 | 1GNLC2E05BR226064 | Spare |
| Police | 162 | 2011 | Chevy | Tahoe | White | XG3430 | 1GNLC2E00BR226084 | Spare |
| Police | 163 | 2011 | Chevy | Tahoe | White | XG3437 | 1GNLC2E06BR227482 | Spare |
| Police | 164 | 2011 | Chevy | Tahoe | White | XG3431 | 1GNLC2E04BR227593 | Aires Rivera |
| Police | 168 | 2012 | Chevy | Tahoe | White | XG3433 | 1GNLC2E09CR164637 | Carlos Balasino |
| Police | 169 | 2012 | Chevy | Tahoe | White | XG3432 | 1GNLC2E07CR164829 | Robert Knight |
| Police | 173 | 2012 | Chevy | Silverado | Black | BARM72 | 1GC2KVC85CZ287093 | Unmarked |
| Police | 175 | 2013 | Ford | Explorer XLT | Black | NSAG05 | 1FM5K7D81DGB21203 | Unmarked |
| Police | 184 | 2015 | Amer-Trail | 30 Vessell Trailer | Aluminum | XD7079 | 4DJAB3220FA009121 | Marine Patrol |
| Police | 185 | 2014 | Contender | 30ST Vessell | White | FL3433PV | JDJ04047H415 | Marine Patrol |
| Police | 186 | 2014 | Vermac | Message Board | White | XA0764 | 2S9US2117ES132264 | Marine Patrol |
| Police | 190 | 1993 | International | Command Post | Black | 141072 | 1HTSLPHM4PH503383 | Command Post |
| Police | 191 | 2016 | Harley | Electra Glida | Black | JO2687 | 1HD1FMM13GB656459 | Motor |
| Police | 192 | 2016 | Harley | Electra Glida | Black | JO2688 | 1HD1FMM19GB671077 | Motor |
| Police | 195 | 2017 | Chevy | Silverado 1500 | Black | HLJK92 | 3GCUKNEC9HG292766 | Lt. Yovany Diaz (unmarked) |
| Police | 198 | 2018 | Chevy | Colardo | Black | XG2743 | 1GCGTEEN4J1167934 | Sgt. Julio Soca |
| Police | 199 | 2019 | Chevy | Tahoe | Black | KSVW38 | 1GNCAK7KR141652 | Chief Rudy Herbello (unmarked) |
| Police | 200 | 2019 | Chevy | Tahoe | Black | XG7770 | 1GNLCDECXKR123020 | Sgt. Daniel. Avila |
| Police | 201 | 2019 | Chevy | Tahoe | Black | XG6076 | 1GNLCDEC2KR125943 | Oscar Suarez |
| Police | 202 | 2019 | Chevy | Tahoe | Black | XG7766 | 1GNLCDEC0KR123494 | Edsel Carrasco |
| Police | 203 | 2019 | Chevy | Tahoe | Black | XG6077 | 1GNLCDEC7KR125890 | James Camacho |
| Police | 204 | 2019 | Chevy | Tahoe | Black | XH2353 | 1GNLCDEC1KR209784 | David Guzman |
| Police | 205 | 2019 | Chevy | Tahoe | Black | XH1202 | 1GNLCDEC0KR152204 | Lt. Leila Perez (unmarked) |
| Police | 206 | 2019 | Chevy | Tahoe | Black | XH2352 | 1GNLCDEC6KR209540 | Alejandro Victores |
| Police | 207 | 2019 | Chevy | Tahoe | Black | XH2354 | 1GNLCDEC3KR210094 | Sgt. Julio Soca |
| Police | 209 | | | Polaris | Blue | | A19SEE57BS | being repaired |
| Admin | 210 | 2019 | Chevy | Tahoe | Black | KSVW37 | 1GNCAK7KR145548 | Town Hall / Admin (unmarked) |
| Police | 211 | 2019 | Chevy | Tahoe | Black | XH2355 | 1GNLCDEC6KR209568 | James Camacho |
| Police | 212 | 2019 | Chevy | Tahoe | Black | XH4161 | 1GNLCDEC0KR402119 | Dan Rosenberg |
| Police | 213 | 2019 | Chevy | Tahoe | Black | XH4160 | 1GNLCDEC0KR399528 | Joseph Bautista |
| Police | 214 | 2019 | Chevy | Tahoe | Black | XH4163 | 1GNLCDEC9KR403964 | Robin Weiner |
| Police | 215 | 2015 | Infiniti | QX60 | White | LJHG86 | 5N1ALOMN3FC523419 | Unmarked |
| Police | 216 | 2019 | Polaris | Ranger | Brown | | 3NSRTE874KE751317 | Side by Side ATV |
| Police | 217 | 2020 | Polaris | Ranger | Green | | 3NSTAE99XLN231362 | Side by Side ATV |
| Police | 220 | 2021 | Chevy | Tahoe | Black | LDKX69 | 1GNSCMDKD1MR334229 | Chief Herbello |

ALL VEHICLES LIST (CONT.)

| Department | Vehicle | Year | Make | Model | Color | Tag | VIN Number | ASSIGNED TO |
|--------------|---------|------|---------------|----------------|-------|------------|-------------------|-------------|
| Public Works | 165 | 2011 | Ford | F-150 2dr | White | XA0003 | 1FTMF1CM0BFA15179 | |
| Public Works | 170 | 2009 | John | St. Sweeper | White | XC8340 | SA92V3CN394068073 | |
| Public Works | 187 | 2015 | Ford | F-150 | White | XE0426 | 1FTMF18XFKD31057 | Ken |
| Public Works | 188 | 2015 | International | Garbage Trucks | White | TE1419 | 1HTMMMR6GH268559 | |
| Public Works | 189 | 2015 | International | Garbage Trucks | White | TD9039 | 1HTSLPHM4PH503383 | |
| Public Works | 143 | 2017 | Ford | F-150 | White | CITY232879 | 1FTMF1C89HKE39382 | Kirk |
| Public Works | 144 | 2007 | Ford | F-250 | White | AQ761 | 1FTSW21568EB43272 | |
| Public Works | 148 | 2009 | Ford | F-150 | White | XB9451 | 1FTRF128X9KB37284 | |
| Public Works | 166 | 2011 | Ford | F-150 | White | XA5620 | 1FTMF1CM2BFC60050 | |
| Public Works | 115 | | Ford | Explorer | White | XH9466 | 1FMEU6DE1AJA20900 | Nohuberto |
| | | | | | | | | |



FINANCIAL POLICY

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

OPERATING BUDGET POLICY

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

CAPITAL IMPROVEMENT BUDGET POLICY

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

DEBT POLICY

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

REVENUE POLICY

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

INVESTMENT POLICY

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

SCHEDULE OF INVESTMENT TYPE LIMITATIONS

(Market Value)

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

| Maturity Limitations | % of Total Maximum |
|----------------------|--------------------|
| ≤ 1 Year | 100% |
| > 1 - 3 Years | 75% |
| > 3 - 5 Years | 50% |
| > 5 Years | 0%* |

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

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

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

RESERVE 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:
 - Land
 - Buildings
 - Improvements
 - Equipment
 - Infrastructure (roads, stormwater system, sidewalks)
 - Construction in progress

- Infrastructure Accounting: Pre-1996 valuations. Prior to the incorporation of the Town in 1996, the Town has used the estimated historical cost method of valuation. Method:
 - The Town determined the estimated cost of road replacement by using the Florida Department of Transportation Statistics Unit Prices and then applied the U.S. Bureau of Labor Statistics price trend information for asphalt, concrete, paving mixtures and blocks weighted average deflator index in determining the present value of the roads.
 - The Stormwater system estimated cost is based upon the Florida Department of Transportation Statistics price trend information for storm sewer pipes and concrete pipes weighted average deflator index in determining the present value of the stormwater system.
 - The Town determined the estimated cost of sidewalks by using the Florida Department of Transportation Statistics Unit Prices and then applied the U.S. Bureau of Labor Statistics price trend information for asphalt, concrete paving mixtures and blocks weighted average deflator index in determining the present value of the sidewalks.

- Capital Outlay-Budget vs. GAAP (Generally Accepted Accounting Principles). Only assets or infrastructure with a value over \$10,000 will be budgeted as a capital item in the budget. Short lived assets which do not meet the capital asset threshold will be budgeted as operational materials and supplies.

- Depreciation method: GASB (Governmental Accounting Standards Board) Statement 34 requires governments to depreciate capital assets with a defined estimated life
 - The Town will use the straight line depreciation method.
 - There will be no depreciation on land or other assets with an indefinite life.
 - Construction in progress projects are not subject to depreciation until the project is completed.
 - Depreciation expense is not calculated on the salvage value (value which the asset will not fall below).

- Capital Assets-Assets vs. Repair & Maintenance: GASB 34 requires that repair and maintenance items are expenses rather than capitalized assets.
 - The criteria determining whether an item is capitalized or expensed is whether the service life of the assets will be extended.
 - The Town will adopt this definition and capital expenditures that extend the life of the asset will be classified as capital assets.

- Estimated useful assets life: The estimated useful lives of the assets are based on Town experience and established projections reflected in the 5 year capital plan. The useful life will be used when determining depreciation expense. The useful lives are:

- Land – indefinite
- Buildings – 40 years
- Improvements – 15 years
- Equipment:
 - Cars – 5 years
 - Trucks – 10 years
 - Equipment – 5 years
 - Computer Equipment – 3 years
- Infrastructure:
 - Roads – 25 years
 - Stormwater System – 50 years
 - Sidewalks – 20 years
- Five year capital plan: The Town prepares a 5 year capital plan which reports the capital asset budget needs for the Town.
- Fixed Asset Accounting. The Town will comply with the standards established by GASB 34 (Governmental Accounting Standards Board) and all subsequent pronouncements set forth by GASB or its successor organization.

PURCHASING POLICY

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

- Items covered by this policy:
 - Materials
 - Supplies
 - Equipment
 - Improvements
 - Professional Services
- The Town Manager is authorized to make purchases of goods, materials or services that have a total cost of less than \$25,000.00 without council action provided the applicable requirements of the purchasing ordinance have been met and the Manager obtains the approval of the Mayor who shall execute all documents on behalf of the Town.
- The Town Manager, or such employee of the Town as the Town Manager may designate, shall be the Person responsible for implementing the provisions of the division.

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

FRAUD POLICY

- The Town of Golden Beach is aware that fraud is possible within the organization. Fraud may take the form of:
 - Theft of cash or assets.
 - Falsification of expense and invoices.
 - Alteration of falsification of records including data processing records.
 - Knowingly providing false information on job applications.

- Information and concerns about fraudulent activity may come from various sources including:
 - Employees
 - Vendors
 - Members of the public
 - Results of external or internal audits
 - Any other interested party
- Fraudulent activity or concerns may be reported to any of the following:
 - Finance Director
 - Town Attorney
 - Town Manager
 - Department Head
 - Mayor or Councilmember

WHISTLEBLOWER POLICY

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

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

SUMMARY OF FUNDS

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

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

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

General Fund

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

Law Enforcement Trust Fund

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

Debt Service Fund

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

Capital Improvement Fund

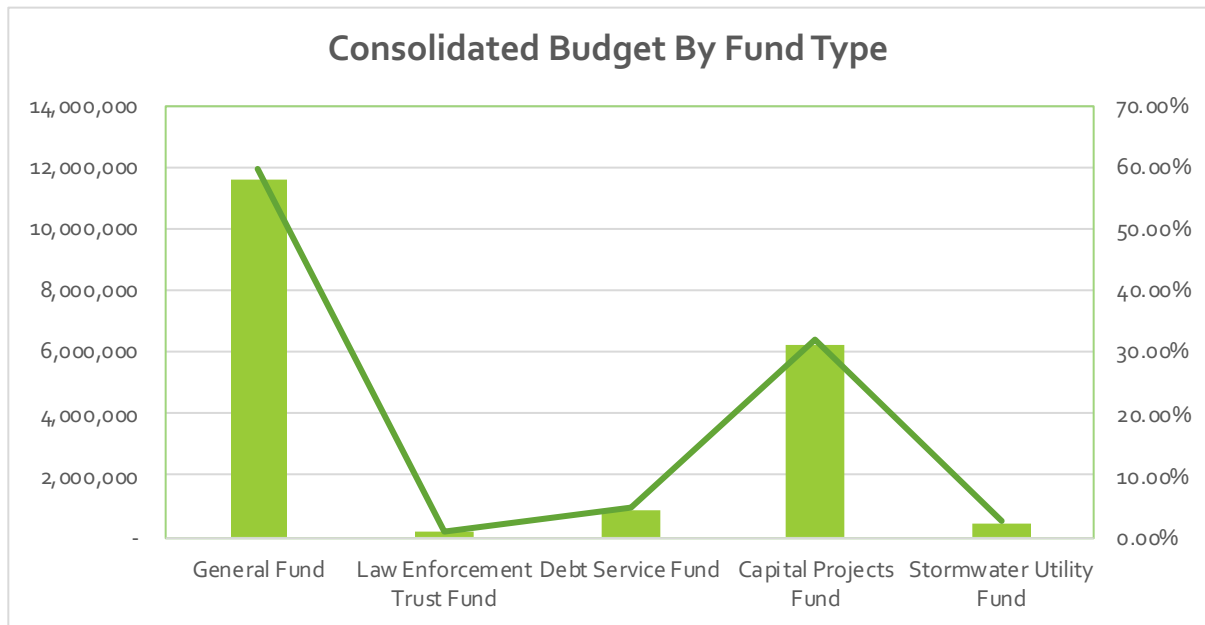
The Capital Improvement Fund was created to track all expenditures that relate to the Town's Capital Improvement Project.

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 | 11,606,342 | 59.77% |
| Law Enforcement Trust Fund | 207,147 | 1.07% |
| Debt Service Fund | 899,382 | 4.63% |
| Capital Projects Fund | 6,237,446 | 32.12% |
| Stormwater Utility Fund | 468,552 | 2.41% |
| Total: | 19,418,869 | 100.00% |

REVENUE & EXPENDITURE SUMMARY

Revenue Budget Summary

| | <i>COUNCIL APPROVED BUDGET FY 19-20</i> | <i>COUNCIL APPROVED BUDGET FY 20-21</i> | <i>COUNCIL APPROVED BUDGET FY 21-22</i> |
|-----------------------------------|---|---|---|
| General Fund | | | |
| Ad Valorem Taxes | 8,112,315 | 8,708,879 | 8,835,210 |
| Restricted (FY22 non-recurring) | 242,553 | - | 404,249 |
| Other Taxes | 87,197 | 154,500 | 91,886 |
| Licenses and Permits | 683,200 | 678,800 | 746,374 |
| Franchise Fees | | 8,800 | 8,800 |
| State Shared Revenue | 113,146 | 19,026 | 96,256 |
| Charges for Services | 213,500 | 160,900 | 434,495 |
| State Grant- JPA | | 13,972 | 363,972 |
| Fines & Forfeitures | 40,100 | 40,600 | 40,600 |
| Miscellaneous Revenues | 66,800 | 132,264 | 94,500 |
| Interfund Transfers | 60,000 | 140,000 | 490,000 |
| Total General Fund | <u>9,618,811</u> | <u>10,057,741</u> | <u>11,606,342</u> |
| | <i>COUNCIL APPROVED BUDGET FY 19-20</i> | <i>COUNCIL APPROVED BUDGET FY 20-21</i> | <i>COUNCIL APPROVED BUDGET FY 21-22</i> |
| Law Enforcement Trust Fund | | | |
| Other Revenues | 207,147 | 199,654 | 207,147 |
| Transfer From Fund Balance | - | 50,000 | - |
| Total Enforcement Trust Fund | <u>207,147</u> | <u>249,654</u> | <u>207,147</u> |
| | <i>COUNCIL APPROVED BUDGET FY 19-20</i> | <i>COUNCIL APPROVED BUDGET FY 20-21</i> | <i>COUNCIL APPROVED BUDGET FY 21-22</i> |
| Debt Service Fund | | | |
| Voted Debt Service (Ad Valorem) | 904,981 | 703,703 | 299,454 |
| Transfer From General Fund | | 198,779 | 599,928 |
| Total Debt Service Fund | <u>904,981</u> | <u>902,482</u> | <u>899,382</u> |

Revenue Budget Summary

| | <i>COUNCIL APROVED BUDGET FY 19-20</i> | <i>COUNCIL APROVED BUDGET FY 20-21</i> | <i>COUNCIL APROVED BUDGET FY 21-22</i> |
|---------------------------------|--|--|--|
| Capital Improvement Fund | | | |
| Transfer From General Fund | 100,000 | 650,000 | 1,000,000 |
| RESTRICTED (GF) CPF TRANSFER | | 600,000 | - |
| Transportation Trust | | 78,249 | - |
| Restricted (GF) CPF Transfer | 242,553 | 3,579,197 | 3,350,000 |
| Inter-Fund Transfer (LETF) | | 600,000 | 717,446 |
| General Fund Reserves | | 520,550 | 1,170,000 |
| Total Capital Improvements Fund | <u>342,553</u> | <u>6,027,996</u> | <u>6,237,446</u> |
| | <i>COUNCIL APROVED BUDGET FY 19-20</i> | <i>COUNCIL APROVED BUDGET FY 20-21</i> | <i>COUNCIL APROVED BUDGET FY 21-22</i> |
| Stormwater Utility Fund | | | |
| Stormwater Utility Fees | 237,600 | 237,600 | 237,600 |
| New Local Option Gas Tax | 9,852 | 8,943 | 9,852 |
| Franchise Fee-Electric | 100,000 | 100,000 | 100,000 |
| Utility Tax-Electric | 120,000 | 120,000 | 120,000 |
| Fema-Federal Grant | - | - | - |
| Interest On Investments | 1,000 | 1,000 | 1,000 |
| Interest Income | 100 | 100 | 100 |
| Stormwater Fund Balance | | - | - |
| S.F.W.M.D. Grant Proceeds | | - | - |
| State Revolving Loan | | 951,614 | - |
| Total Stormwater Utility Fund | <u>468,552</u> | <u>1,419,257</u> | <u>468,552</u> |
| Total Budget All Funds: | 11,542,044 | 18,657,130 | 19,418,869 |

Expenditures Budget Summary

| | | <i>COUNCIL APPROVED BUDGET FY 19-20</i> | <i>COUNCIL APPROVED BUDGET FY 20-21</i> | <i>COUNCIL APPROVED BUDGET FY 21-22</i> |
|---------------------|--------------------|---|---|---|
| General Fund | | | | |
| Legislative | | | | |
| | Personnel Services | 89,621 | 90,746 | 98,005 |
| | Operating | 50,200 | 50,550 | 51,056 |
| | | <u>139,821</u> | <u>141,296</u> | <u>149,061</u> |
| Executive | | | | |
| | Personnel Services | 396,337 | 410,395 | 448,937 |
| | Operating | 57,900 | 58,400 | 58,984 |
| | | <u>454,237</u> | <u>468,795</u> | <u>507,921</u> |
| Town Clerk | | | | |
| | Personnel Services | 190,948 | 199,025 | 205,558 |
| | Operating | 35,000 | 90,500 | 81,255 |
| | | <u>225,948</u> | <u>289,525</u> | <u>286,813</u> |
| Finance | | | | |
| | Personnel Services | 249,210 | 200,243 | 248,798 |
| | Operating | 82,100 | 90,050 | 90,951 |
| | | <u>331,310</u> | <u>290,293</u> | <u>339,749</u> |
| Legal | | | | |
| | Operating | 209,500 | 209,500 | 179,500 |
| | | <u>209,500</u> | <u>209,500</u> | <u>179,500</u> |
| General Government | | | | |
| | Operating | 912,400 | 1,071,400 | 1,447,616 |
| | Capital Outlay | 342,553 | 650,000 | 1,000,000 |
| | | <u>1,254,953</u> | <u>1,721,400</u> | <u>2,447,616</u> |
| Public Safety | | | | |
| | Personnel Services | 2,694,549 | 2,672,062 | 2,969,352 |
| | Operating | 590,200 | 470,200 | 476,812 |
| | | <u>3,284,749</u> | <u>3,142,262</u> | <u>3,446,164</u> |

Expenditures Budget Summary

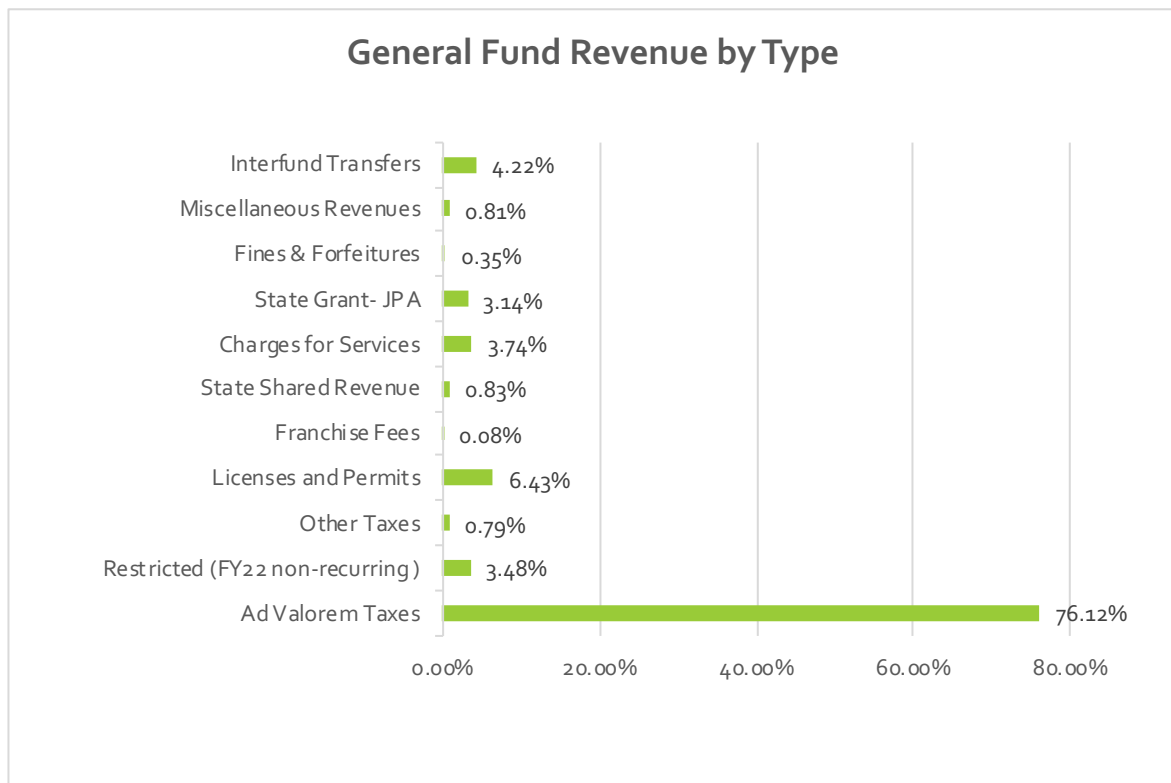
| | <i>COUNCIL APPROVED BUDGET FY 19-20</i> | <i>COUNCIL APPROVED BUDGET FY 20-21</i> | <i>COUNCIL APPROVED BUDGET FY 21-22</i> |
|---------------------------------|---|---|---|
| Division of Code Compliance | | | |
| Personnel Services | 89,949 | 89,949 | 89,949 |
| Operating | 53,035 | 53,035 | 53,035 |
| | <u>142,984</u> | <u>142,984</u> | <u>142,984</u> |
| Building Department | | | |
| Personnel Services | 310,703 | 342,001 | 356,148 |
| Operating | 287,500 | 287,500 | 292,955 |
| | <u>598,203</u> | <u>629,501</u> | <u>649,103</u> |
| Public Works | | | |
| Personnel Services | 901,838 | 816,966 | 937,188 |
| Operating | 369,806 | 328,448 | 323,530 |
| | <u>1,271,644</u> | <u>1,145,414</u> | <u>1,260,718</u> |
| Roads and Street Facilities | | | |
| Personnel Services | 109,448 | 109,448 | 112,825 |
| Operating | 545,982 | 566,182 | 657,113 |
| | <u>655,431</u> | <u>675,630</u> | <u>769,938</u> |
| Recreation Department | | | |
| Personnel Services | 312,227 | 314,513 | 383,524 |
| Operating | 447,000 | 492,000 | 583,150 |
| | <u>759,227</u> | <u>806,513</u> | <u>966,674</u> |
| Resident Services | | | |
| Personnel Services | 207,783 | 219,286 | 232,101 |
| Operating | 145,500 | 178,500 | 228,000 |
| | <u>353,283</u> | <u>397,786</u> | <u>460,101</u> |
| Total General Fund Expenditures | 9,681,290 | 10,060,899 | 11,606,342 |

Expenditures Budget Summary

| | <i>COUNCIL APPROVED BUDGET FY 19-20</i> | <i>COUNCIL APPROVED BUDGET FY 20-21</i> | <i>COUNCIL APPROVED BUDGET FY 21-22</i> |
|-----------------------------------|---|---|---|
| All Other Funds: | | | |
| Law Enforcement Trust Fund | | | |
| Personnel Services | 175,032 | 182,154 | 138,972 |
| Operating | 73,000 | 67,500 | 68,175 |
| | <u>248,032</u> | <u>249,654</u> | <u>207,147</u> |
| Debt Service Fund | | | |
| Operating | 904,981 | 902,482 | 899,382 |
| | <u>904,981</u> | <u>902,482</u> | <u>899,382</u> |
| Capital Improvement Fund | | | |
| Capital Outlay | 763,356 | 6,027,996 | 6,237,446 |
| | <u>763,356</u> | <u>6,027,996</u> | <u>6,237,446</u> |
| Stromwater Utility Fund | | | |
| Operating | 469,323 | 562,255 | 468,552 |
| Capital Outlay | | 857,002 | |
| | <u>469,323</u> | <u>1,419,257</u> | <u>468,552</u> |
| Total Budget All Funds: | 12,066,982 | 18,660,288 | 19,418,869 |

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 2021-2022 General Fund estimated revenue is \$11,606,342.



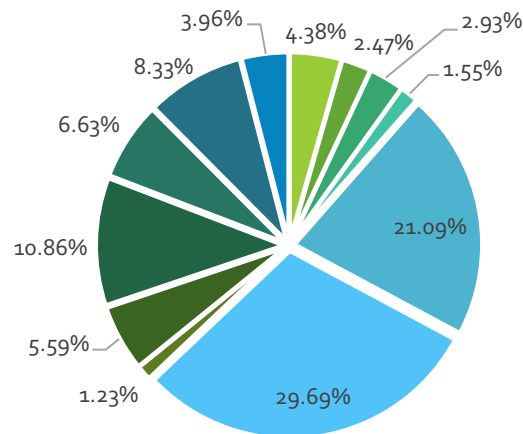
| Revenue by Type | Amount | Percentage of Budget |
|----------------------------------|-------------------|----------------------|
| Ad Valorem Taxes | 8,835,210 | 76.12% |
| Restricted (FY22 non-recurring) | 404,249 | 3.48% |
| Other Taxes | 91,886 | 0.79% |
| Licenses and Permits | 746,374 | 6.43% |
| Franchise Fees | 8,800 | 0.08% |
| State Shared Revenue | 96,256 | 0.83% |
| Charges for Services | 434,495 | 3.74% |
| State Grant- JPA | 363,972 | 3.14% |
| Fines & Forfeitures | 40,600 | 0.35% |
| Miscellaneous Revenues | 94,500 | 0.81% |
| Interfund Transfers | 490,000 | 4.22% |
| Total: | 11,606,342 | 100.00% |



GENERAL FUND APPROPRIATIONS

The Fiscal Year 2021-2022 budget identifies a total of \$11,606,342 in revenues. Expenditures are projected to be \$11,606,342.

Percentage of Expenditures by Department Budget



- Executive
- Town Clerk
- Finance
- Legal
- General Government
- Public Safety
- Division of Code Enforcement
- Building & Zoning
- Public Works
- Roads & Streets
- Recreation
- Resident Services



| Department | Recommended Appropriations | Percentage of Budget |
|------------------------------|----------------------------|----------------------|
| Legislative | 149,061 | 1.28% |
| Executive | 507,921 | 4.38% |
| Town Clerk | 286,813 | 2.47% |
| Finance | 339,749 | 2.93% |
| Legal | 179,500 | 1.55% |
| General Government | 2,447,616 | 21.09% |
| Public Safety | 3,446,164 | 29.69% |
| Division of Code Enforcement | 142,984 | 1.23% |
| Building & Zoning | 649,103 | 5.59% |
| Public Works | 1,260,718 | 10.86% |
| Roads & Streets | 769,938 | 6.63% |
| Recreation | 966,674 | 8.33% |
| Resident Services | 460,101 | 3.96% |
| Total: | 11,606,342 | 100.00% |



REVENUE PROJECTION RATIONALE

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

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

Building Permits

The Building Permit revenue is estimated at \$672,774. The revenue trend has been steady to cover the costs of the operation of the Building Department. The Department is fully-staffed and offers contracted services in the area of inspections.

The Building Permit fees are established per Town Resolution No. 2694.20. 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 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 \$29,000 in revenues. These fees are set by the Administration per application.

The dumpster fee generated approximately \$21,800 in Fiscal Year 2020/2021. The Town's Contractor Registration fee generated approximately \$12,800.



REVENUE PROJECTION

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

Municipal Revenue Sharing

These estimates represent a 100 percent distribution of trust fund monies and reflect the distribution authorized in Chapter 2000-355, L.O.F. This law restructured the Municipal Revenue Sharing Program by transferring the portions of cigarette tax that previously funded the former Municipal Financial Assistance Trust Fund and Revenue Sharing Trust Fund for Municipalities to the state's General Revenue Fund and providing a separate distribution from state sales and use taxes to the Revenue Sharing Trust Fund for Municipalities. These estimates do not reflect the impacts of legislation enacted during the 2021 Legislative Session. The distribution authorized in Chapter 2004-265, L.O.F. Chapter 2003-402, L.O.F., which addressed state funding of the judicial system, includes reductions in the proportion of state sales and use taxes transferred to the Local Government Half-cent Sales Tax Clearing Trust Fund and Revenue Sharing Trust Fund for Counties, and an increase in the proportion of state sales and use taxes transferred to the Revenue Sharing Trust Fund for Municipalities to offset municipalities' losses from the Local Government Half-cent Sales Tax reduction. Chapter 2004-265, L.O.F., included a hold harmless provision such that the revenue sharing dollar increases to individual municipalities resulting from the increased share of state sales and use taxes transferred to the Revenue Sharing Trust Fund for Municipalities are to be distributed in proportion to their respective loss from the Local Government Half-cent Sales Tax Program. The proportional contributions of each revenue source comprising the Municipal Revenue Sharing Program in State FY 2021-22 has been estimated to be as follows: state sales tax, \$363.4 million or 78.8% and municipal fuel tax, \$97.9 million or 21.2%. The State of Florida has estimated that the Town will receive \$22,339 in Municipal revenue sharing proceeds.

State Revenue Sharing-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 71,417.

The Emergency, Supplemental, and Fiscally Constrained distribution amounts are for the state fiscal year as these distributions require that eligibility to receive these distributions be determined at the start of each state fiscal year. It is possible that a county eligible for one or more of these distributions for state fiscal year 2021-22 will not be eligible for state fiscal year 2022-23 or, if still eligible, will receive a different amount for the final three months of local fiscal year 2021-22. These estimates do not reflect the impacts of legislation enacted during the 2021 Legislative Session.

Local Option Fuel Tax

As a result of statewide equalization, all counties levy the 1 to 6 cents local option fuel tax on diesel fuel at the maximum rate of 6 cents. Consequently, the rates listed in that particular column are for motor fuel only. The revenue estimates are based on the total number of cents imposed by the counties as reflected in the table with the following exception. For those counties that do not currently impose the 1 to 5 cents local option fuel tax, a separate revenue estimate is provided. This estimate represents a countywide distribution based on a hypothetical 1 cent per gallon levy and is provided for those officials that may be considering a future tax levy. 6) The distribution percentages of the first 4 cents of Lake County's levy are determined by the statutory default formula. The distribution percentages of the remaining 2 cents are specified by interlocal agreement. Revenue estimates are based on FY 2019-20 distribution percentages specified by either locally-determined interlocal agreement or statutory default formula if no interlocal agreement has been established. Examples of factors used in interlocal agreements to determine distribution percentages include lane miles, population, roadway miles, and transportation expenditures. Under the statutory default formula, the distribution is based on the transportation expenditures of each local government for the immediately preceding five fiscal years as a proportion of the total of such expenditures for the county and all municipalities within the county. These proportions are recalculated every ten years based on the transportation expenditures of the immediately preceding five years. The estimated Local Option Fuel Tax imposed on Motor and Diesel Fuels is \$25,843; and the estimated Local Option Fuel Tax imposed on Motor Fuel Only is \$9,852.00 for Fiscal Year 2021/2022.

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.

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 \$20,000 will be generated next year.

Miscellaneous

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

GENERAL FUND REVENUE BUDGET WORKSHEETS / SUPPORT DOCUMENTS

Budget Revenues

| ACCOUNT NO. | ACCOUNT DESCRIPTION | COUNCIL APPROVED BUDGET FY 18-19 | COUNCIL APPROVED BUDGET FY 19-20 | COUNCIL APPROVED BUDGET FY 20-21 | COUNCIL APPROVED BUDGET FY 21-22 |
|-----------------|--|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| FUND 001 | GENERAL FUND | | | | |
| 311100 | CURRENT AD VALOREM TAX (GF) | 7,557,494 | 8,112,315 | 8,708,879 | 8,835,210 |
| 311101 | RESTRICTED | 229,016 | 242,553 | - | 404,249 |
| 312100 | LOCAL OPTION GAS TAX | 27,748 | 27,638 | 23,811 | 25,843 |
| 312400 | MIAMI-DADE NEW 1/2 C SALES TAX | 35,000 | 35,000 | 41,290 | 40,043 |
| 323400 | GAS - FRANCHISE | 8,800 | 8,800 | 8,800 | 8,800 |
| 323500 | CABLE - FRANCHISE | - | - | - | - |
| 315100 | COMMUNICATIONS SERVICES TAX | 17,970 | 18,559 | 16,728 | 19,000 |
| 314400 | UTILITY TAX - GAS | 6,000 | 6,000 | 6,000 | 6,000 |
| 316100 | LOCAL BUSINESS TAX (MUNICIPAL OCCUPATIONAL LICENSE) | 1,000 | 1,000 | 1,000 | 1,000 |
| 322100 | BUILDING PERMITS | 380,000 | 380,000 | 390,000 | 467,774 |
| 322102 | RE-INSPECTIONS | 100 | 100 | 100 | 100 |
| 322103 | BUILDING IMAGING FEE | 4,400 | 4,400 | 4,400 | 4,400 |
| 322104 | BUILDING STREET SWEEPING | 7,500 | 8,000 | 8,000 | 8,000 |
| 322105 | BUILDING DUMPSTER PERMIT | 5,000 | 5,000 | 5,000 | 5,000 |
| 322106 | BUILDING FEES - TRANSIENT | 500 | 500 | 1,200 | 1,000 |
| 322200 | BUILDING REGULATORY BOARD | 8,000 | 8,000 | 9,500 | 9,500 |
| 322300 | EDUCATIONAL FEE | 100 | 100 | 100 | 100 |
| 322400 | CONTRACTOR REGISTRATION FEE | 10,000 | 10,000 | 10,000 | 10,000 |
| 322500 | BUILDING MISCELLANEOUS | 500 | 500 | 500 | 500 |
| 322900 | PERMIT PROCESSING FEES | 210,000 | 210,000 | 215,000 | 205,000 |
| 325100 | COMMUNICATION ASSESSMENT | - | - | - | 273,595 |
| 329100 | FILM PERMITS | 15,000 | 15,000 | 8,500 | 8,500 |
| 329200 | CERTIFICATE OF OCCUPANCY | 1,800 | 1,800 | 1,500 | 1,500 |
| 329300 | BLDG. FEE MAINT. INFRASTRUCTURE | 20,000 | 30,000 | 25,000 | 25,000 |
| 334200 | STATE GRANT PROCEEDS | - | - | - | 350,000 |
| 335125 | STATE REVENUE SHARING | 22,591 | 23,462 | 19,026 | 22,339 |

Budget Support Information

| ACCOUNT NO. | ACCOUNT DESCRIPTION | DESCRIPTION OF ITEM AND JUSTIFICATION | APPROVED AMOUNT |
|-----------------|-----------------------------------|---|-----------------|
| FUND 001 | GENERAL FUND | | |
| 311100 | CURRENT AD VALOREM TAX (GF) | Current Year Gross Taxable Value 1,195,352,529 X Proposed Millage Rate of 8.1363. We are to budget only 95% of the ad valorem | 8,835,210 |
| 311101 | RESTRICTED | Restricted non-reoccurring dollars | 404,249 |
| 312100 | LOCAL OPTION GAS TAX | State Estimates | 25,843 |
| 312400 | MIAMI-DADE NEW 1/2 CENT SALES TAX | Miami Dade County projections | 40,043 |
| 323400 | GAS-FRANCHISE | Town estimate based on prior years' revenues. Tax is based on a percentage of actual usage. | 8,800 |
| 323500 | CABLE-FRANCHISE | | - |
| 315100 | COMMUNICATIONS SERVICES TAX | FL Dept. of Revenue estimate | 19,000 |
| 314400 | UTILITY TAX-GAS | Teco Gas Estimate based on prior years' collections | 6,000 |
| 316100 | MUNICIPAL OCCUPATIONAL LICENSE | Based on submission of municipal contractors licenses (provided by Building Department) | 1,000 |
| 322100 | BUILDING PERMITS | Provided by Building Department | 467,774 |
| 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 | 8,000 |
| 322105 | BUILDING DUMPSTER PERMIT | Trash Hauling Fee (provided by Building Department) | 5,000 |
| 322106 | BUILDING FEES-TRANSIENT | Fees for registration of rental property | 1,000 |
| 322200 | BUILDING REGULATORY BOARD | Estimate based on older homes currently for sale - (provided by Building Department) | 9,500 |
| 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 1% - (the .25% increase is designated for new technology improvements for the Building Dept.) | 205,000 |
| 325100 | ASSESSMENT | New Resident Internet Fee | 273,595 |
| 329100 | FILM PERMITS | Estimate based on prior years actual revenues | 8,500 |
| 329200 | CERTIFICATE OF OCCUPANCY | \$200 per certificate for temporary & permanent | 1,500 |
| 329300 | BLDG. FEE MAINT. INFRASTRUCTURE | Fee to cover cost of maintenance of curbs & gutters due to construction vehicles damages | 25,000 |
| 334200 | STATE GRANT PROCEEDS | American Rescue Plan Allocation | 350,000 |
| 335125 | STATE REVENUE SHARING | FL Dept. of Revenue Estimates | 22,339 |

Budget Revenues

| ACCOUNT NO. | ACCOUNT DESCRIPTION | COUNCIL APPROVED BUDGET FY 18-19 | COUNCIL APPROVED BUDGET FY 19-20 | COUNCIL APPROVED BUDGET FY 20-21 | COUNCIL APPROVED BUDGET FY 21-22 |
|---------------------------------------|---|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| 335180 | HALF (1/2) CENT SALES TAX | 72,828 | 75,712 | 63,171 | 71,417 |
| 335450 | MOTOR FUEL TAX REBATE | 2,500 | 2,500 | 2,500 | 2,500 |
| 341100 | STORMWATER FUND ADMIN. FEE | 200,000 | 200,000 | 150,000 | 150,000 |
| 342100 | OFF DUTY | 5,000 | 5,000 | 6,500 | 6,500 |
| 334490 | A1A REIMBURSEMENT | 13,972 | 13,972 | 13,972 | 13,972 |
| 347900 | RECREATION PROCEEDS | 5,500 | 5,500 | - | - |
| 351100 | FINES AND FORFEITURES | 15,000 | 15,000 | 20,000 | 20,000 |
| 351101 | LAW ENF. TRUST FUND (LETF) | 100 | 100 | 100 | 100 |
| 354100 | VIOLATION OF LOCAL ORDINANCES | 35,315 | 25,000 | 20,000 | 20,000 |
| 354101 | SPECIAL MAGISTRATE ADMIN. FEES | 500 | 500 | 500 | 500 |
| 361100 | INTEREST ON INVESTMENTS | 12,000 | 12,000 | 13,500 | 13,500 |
| 361113 | INTEREST INCOME | 1,100 | 1,100 | 1,000 | 1,000 |
| 369900 | MISCELLANEOUS REVENUES | 50,000 | 50,000 | 117,764 | 80,000 |
| 369901 | TAX LIEN LETTER INCOME | 3,500 | 3,500 | 4,200 | 4,200 |
| 369903 | PUBLIC RECORDS REQUESTS & PHOTOCOPIES | 200 | 200 | 200 | 200 |
| 369904 | PUBLIC RECORDS REQUESTS DOCUMENT IMAGING RETRIEVAL | - | - | - | - |
| 369905 | TRANSPONDERS | - | - | - | - |
| 381200 | TRANSFER FROM FUND BALANCE | 400,000 | - | 80,000 | 430,000 |
| 382120 | TRANSFER FROM FUND-120 | 60,000 | 60,000 | 60,000 | 60,000 |
| | | | | | |
| <u>001 GENERAL FUND TOTALS</u> | | <u>9,446,034</u> | <u>9,618,811</u> | <u>10,057,741</u> | <u>11,606,342</u> |

Budget Support Information

| <i>ACCOUNT NO.</i> | <i>ACCOUNT DESCRIPTION</i> | <i>DESCRIPTION OF ITEM AND JUSTIFICATION</i> | <i>APPROVED AMOUNT</i> |
|---------------------------------------|--|---|------------------------|
| 335180 | HALF (1/2) CENT SALES TAX | FL Dept. of Revenue estimates | 71,417 |
| 335490 | MOTOR FUEL TAX REBATE | Fuel Tax Rebate | 2,500 |
| 341100 | STORMWATER FUND ADMIN. FEE | Administration Fee Charged to the Stormwater Fund | 150,000 |
| 342100 | OFF DUTY | Administration Fee charged for off duty detail | 6,500 |
| 334490 | A1A REIMBURSEMENT | Per reimbursement agreement with F.D.O.T. | 13,972 |
| 347900 | RECREATION PROCEEDS | | - |
| 351100 | FINES AND FORFEITURES | Distributed by County Court | 20,000 |
| 351101 | LAW ENFORCEMENT TRAINING TRUST FUND (LETF) | Distributed by County Court | 100 |
| 354100 | VIOLATION OF LOCAL ORDINANCES | Special Master Program violation exclude administration fees | 20,000 |
| 354101 | SPECIAL MAGISTRATE ADMIN. FEES | Administration Fee for Special Master Hearing | 500 |
| 361100 | INTEREST ON INVESTMENTS | Interest earned on funds held at State Board of Admin. | 13,500 |
| 361113 | INTEREST INCOME | Interest earned on funds at Northern Trust Bank. | 1,000 |
| 369900 | MISCELLANEOUS REVENUES | Newsletter Ads, Public Records and FEMA REIMB (\$70k) | 80,000 |
| 369901 | TAX LIEN LETTER INCOME | Lien requests to finance dept. & building dept. | 4,200 |
| 369903 | PUBLIC RECORDS REQUESTS & PHOTOCOPIES | Decreased due to verification of true revenue breakdown | 200 |
| 369904 | PUBLIC RECORDS REQUESTS FOR DOCUMENT IMAGING PHOTOCOPIES | | - |
| 369905 | TRANSPONDERS | | - |
| 381200 | TRANSFER FROM FUND BALANCE | As approved by Town Council for other contractual obligations | 430,000 |
| 382120 | TRANSFER FROM FUND - 120 | Administrative Fee for managing fund | 60,000 |
| <u>001 GENERAL FUND TOTALS</u> | | | 11,606,342 |

LEGISLATIVE/ TOWN COUNCIL



Mayor
Glenn Singer



Vice Mayor
Judy Lusskin



Councilmember
Bernard Einstein, Esq.



Councilmember
Kenneth Bernstein, Esq.



Councilmember
Jaime Mendal

TOWN COUNCIL

Function

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

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

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

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

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

Objectives

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

- Review the Town Manager's recommended operating and capital budget for adoption by the Town by September 30, 2021.
- Review and adopt resolutions and ordinances and review staff reports.
- Conduct public hearings on issues affecting the residents of the Town.
- Review the Town's Land Development Regulations in the capacity of the Local Planning Agency and legislative authority.
- Hear Land Use administrative matters.
- Develop policy and provide direction to meet the needs of constituents by providing leadership that enhances and improves the quality of life for those who live, visit and play in the Town of Golden Beach.

New Initiatives for F/Y 2021-2022

The following initiatives were developed for Fiscal Year 2021/2022 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.

- Oversee the installation and implementation of a Town-wide WiFi and Fiber Plan, provided by Hotwire Communications, Ltd.
- Oversight of the Town Hall Master Plan
- Continued oversight of the Town's canal maintenance program
- Continued focus on safety and security of the homes, residents and open spaces of the Town.

Prior Year Accomplishments

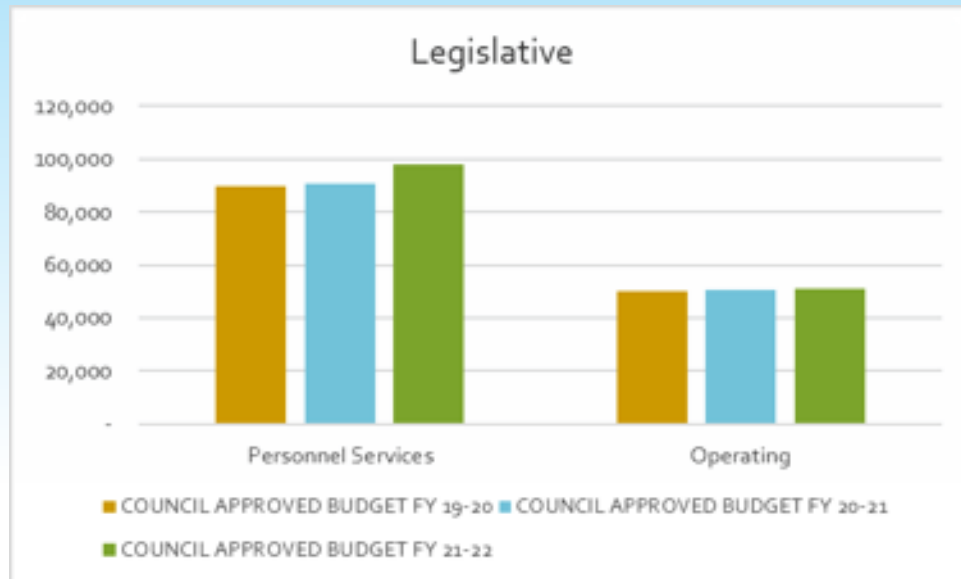
The following accomplishments were attained during Fiscal Year 2020/2021 and provide a guideline to move forward in Fiscal Year 2021/2022 for this office as they relate to the Town Manager's Goals and Objectives.

- Approved, via Resolution, the Town-wide WiFi and Fiber Services agreement provided by Hotwire Communications, Ltd.
- Implementation and development of the Town Hall Master Plan
- Approved, via Resolution, an amendment to the contract for the construction of the Civic Center Complex Masterplan with Gerrits Construction, Inc.
- Approved, via Resolution, awarding the RFP for Disaster Recovery Services with Custom Tree Inc.
- Approved, via Resolution, awarding the RFP for the Center Island Pump Station Program to Southeastern Engineering, Inc.
- Provided the oversight and management of all aspects of the Town's COVID-19 response effort including:
- Giving direction to Administration with the implementation of enhanced safety measures throughout Town
 - Authorizing on-site vaccination services to residents and staff
 - Providing feedback to Mayor when issuing the Town's Executive Orders
 - Held virtual zoom Council meetings, updating residents of the measures being taken to ensure their safety and well-being
 - Authorized commencement of in-person Council meetings beginning in June 2021, taking appropriate safety measures
 - Authorized the issuance of safety equipment for residents (i.e. masks, gloves and hand sanitizer)

- Held a swearing-in ceremony for the incoming officials.
- The Mayor and Town Council have heard and approved over 50 Resolutions pertaining to the policymaking, administration, purchasing, and other legislative acts
- Approved, via Resolution the renewal of a joint project agreement with the state of Florida department of transportation for turf and landscape maintenance
- Vice Mayor Lusskin hosted the Surfside charity concert on behalf of the Council to benefit the victims of the Champlain Towers Condo
- Mayor Singer, Vice Mayor Lusskin, and Councilmember Mendal were reelected into office unopposed
- Approved, via Resolution, the general purpose financial statements and the single audit for Fiscal Year 2019/2020
- Reinstated the food trucks program in the months of July and August – taking into account proper COVID-19 safety protocols.

Budget Appropriations Worksheets

| ACCOUNT NO. | ACCOUNT DESCRIPTION | COUNCIL APPROVED BUDGET FY 18-19 | COUNCIL APPROVED BUDGET FY 19-20 | COUNCIL APPROVED BUDGET FY 20-21 | COUNCIL APPROVED BUDGET FY 21-22 |
|--------------------------------|-----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| 511 - LEGISLATIVE | | | | | |
| | Personnel Services | | | | |
| 511100 | Council Compensation | 5 | 5 | 5 | 5 |
| 511230 | Council Insurance | 87,653 | 89,616 | 90,741 | 98,000 |
| | Total Personnel Services | 87,658 | 89,621 | 90,746 | 98,005 |
| | | | | | |
| | Operating Expenses | | | | |
| 511400 | Travel & Per Diem | 7,600 | 7,600 | 2,500 | 2,525 |
| 511410 | Communication Services | 2,000 | 2,000 | 7,500 | 7,575 |
| 511420 | Freight & Postage Services | 500 | 500 | 500 | 505 |
| 511480 | Public Relations/Events/Ads | 25,000 | 25,000 | 20,000 | 20,200 |
| 511510 | Office Supplies | 500 | 500 | 1,050 | 1,061 |
| 511520 | Operating Supplies | 1,000 | 1,000 | 1,000 | 1,010 |
| 511528 | Council Meeting Expenses | 5,000 | 5,000 | 5,000 | 5,050 |
| 511540 | Books, Pub, Subscrip, Memberships | 2,500 | 2,500 | 2,500 | 2,525 |
| 511640 | Machinery & Equipment | 6,100 | 6,100 | 10,500 | 10,605 |
| | Total Operating Expenses | 50,200 | 50,200 | 50,550 | 51,056 |
| | | | | | |
| TOTAL LEGISLATIVE - 511 | | 137,858 | 139,821 | 141,296 | 149,061 |



Budget Support Information

| ACCOUNT NO. | ACCOUNT DESCRIPTION | DESCRIPTION OF ITEM AND JUSTIFICATION | APPROVED AMOUNT |
|--------------------------|-----------------------------------|---|-----------------|
| 511 - LEGISLATIVE | | | |
| | Personnel Services | | |
| 511100 | Council Compensation | Set by Town Charter | 5 |
| 511230 | Council Insurance | Insurance Authorized by Resolution #2290.13 | 98,000 |
| | Total Personnel Services | | 98,005 |
| | Operating Expenses | | |
| 511400 | Travel & Per Diem | Travel costs, reimbursements for private vehicles, per diem, meals, and incidental travel expenses | 2,525 |
| 511410 | Communication Services | Teleconference - Wireless Phones Services and Data Plans | 7,575 |
| 511420 | Freight & Postage Services | FedEx w/council members, include special Mayor mailings i.e., surveys, notices, , etc. | 505 |
| 511480 | Public Relations/Events/Ads | Goodwill for Residents/Holiday Events | 20,200 |
| 511510 | Office Supplies | Office Supplies; Copy paper; File Folders; Pens; etc. | 1,061 |
| 511520 | Operating Supplies | User Licenses & Computer Software; etc. | 1,010 |
| 511528 | Council Meeting Expenses | Food & drinks for Council Meetings (includes additional meetings) | 5,050 |
| 511540 | Books, Pub, Subscrip, Memberships | Board Meeting FL League of Cities; City Attorneys Dues; FL League Annual Memb.; FL Magazine Subscriptions; FSBPA Conference | 2,525 |
| 511640 | Machinery & Equipment | Equipment as needed for Town Council or Chambers | 10,605 |
| | Total Operating Expenses | | 51,056 |
| | TOTAL LEGISLATIVE - 511 | | 149,061 |

EXECUTIVE/OFFICE OF THE TOWN MANAGER



Town Manager

Alexander Diaz



HR Director/Executive Assistant to Town Manager

Lissette Perez

OFFICE OF THE TOWN MANAGER

Function

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

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

Objectives

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

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

New Initiatives for F/Y 2021-2022

The following initiatives were developed for Fiscal Year 2021/2022 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.

- Will be conducting a Sustainability Study and updated the Town's Code on Sustainability and Elevations. Unlike the notion that sustainability issues are exclusively related to matters of the environment, this study will focus on creating a sustainability community the various

- functions and roles that are played by the different departments in Town Hall (such as building issues, landscaping and liabilities).
- Civic Center Masterplan:
 - Issuance of the Request for Proposals for furniture and equipment to be installed at the new Civic Center Building
 - Issuance of Request for Proposals for conversion of existing Town Hall facility to a resident amenity center, including wellness facility
 - Manage the transfer of information technologies into the new Civic Center Building
 - Managing and Providing Oversight as We Move Forward with Construction Efforts
- Develop Funding Strategy for the Town's Long Term Capital Projects which include:
 - Complete Re-Design of a new Tweddle Park
 - The Wellness Center
 - Renovation of the Auxiliary Building
 - Wall at Massini Avenue
 - Proximately Detectors and Cameras on the Intercostal and Ocean
 - Increasing the crown of the road on Golden Beach Drive
 - Beach Pavilion Modernization
 - A-1-A Tree Lighting Replacement
- 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
- Oversee Implementation of New Initiatives throughout the budget

Prior Year Accomplishments

The following accomplishments were attained during Fiscal Year 2020/2021 and provide a guideline to move forward on Fiscal Year 2021/2022 for this office as they relate to the Town Manager's Goals and Objectives.

- After an extensive process to determine the Town's Fiber and Internet needs, we negotiated a contract with Hotwire communications to provide bulk internet & managed Wi-Fi services to the town and its residents.
- During the past year the Town Manager, spend 6 hours each evening attending the Miami-Dade School of Justice Police Academy. The training and experience gained is invaluable to the Town. As a Certified Law Enforcement Officer, the Manager will now apply the knowledge gained to strengthen our security efforts and developing our Police Staff.
- The Manager created the Golden Beach Resilience Team, comprised of the Town's engineers and in-house CIP and Building & Zoning staff. The Resilience Team has been tasked with

- research and identification of the proper methodology to prepare the Town for Sea Level Rise and tidal flooding in the coming years. The team held its first meeting June 22, 2021.
- The Town Manager negotiated with the Miami-Dade Water and Sewer Department (WASD) for the Town's Forcemain Replacement on Golden Beach Drive. Not only is WASD covering the costs of the forcemain replacement, they are also installing brand new asphalt, pavers and geo-grid on Golden Beach Drive from Navona Avenue to Terracina Drive – a savings to the Town of an estimated \$1.2-million.
- The Town Manager supervised ten departments or divisions. During Fiscal Year 2020-2021 – holding individual and department-wide staff meetings as needed to ensure proper execution of the Town's strategic policies and goals.
- The Town Manager's Office serves as Project Manager of the Town's Capital Improvement Projects. The Town's current CIP projects are:
 - The Town Hall Masterplan Complex, including the Emergency Operations Center/ Emergency Bunker
 - The Center Island Pump Station Project
 - The Veteran's Boat Memorial
 - Managed all Aspects of the Town's COVID-19 Emergency Response Efforts
 - Managed Town's Hurricane Preparedness Response Efforts
- Request for proposal for Disaster Recovery Services was issued. The project was awarded to Custom Tree Care.
- Creation of the Golden Beach Resilience Team to plan for Sea Level Rise and tidal flooding. A workshop was held with the towns consulting engineers on June 22, 2021.
- The Town Manager supervised the Town's collective response to the COVID-19 pandemic, consisting of:
 - Organizing a COVID-19 vaccination site and administration
 - The safe reopening of Town Hall
 - The safe reopening of the Town's open spaces
 - Dissemination of personal protective equipment to residents and staff
 - Implementation of safety measures throughout Town
 - Conducting virtual Zoom meetings to hold council meetings and coordinate response efforts with Mayor and Council
- The Town Manager serves as the Director of the Stormwater Utility.
- The Town Manager serves as the Town's Debt Service Manager, with the assistance of the Finance Director.
- The Town Manager oversees all IT related items including management of the Town's servers and electronic device purchases and upgrades.

- Attained the esteemed “Distinguished Budget Award” for the 2020/2021 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.



ASST. TO TOWN MANAGER/ DEPARTMENT OF HUMAN RESOURCES

(UNDER THE OFFICE OF THE TOWN MANAGER)

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 2021-2022

The following initiatives were developed for Fiscal Year 2021/2022 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 an online new hire packet to work through the Town's new payroll platform. Employees will be able to go through the entire onboarding process through the payroll system.
- Enhance Human Resources presence on the Town's website. Possibly create job listings and create a way for prospective employees to apply for jobs via the Town's website.
- Update job descriptions and look at creating salary ranges for certain job classifications
- Look at making updates to the employee manual
- Attached continuing education courses to maintain SHRM-CP status with the Society for Human Resource Management
- Send monthly did you know flyers/emails to staff advising them of different types of information pertaining to Golden Beach, whether that be benefits, luncheons, health, etc. (Human Resources monthly newsletter) – this might be able to be done through the Town's new payroll provider.
- Do a complete needs assessment of the Laserfiche platform to see what the current available offerings are under the Town's current software package, and see if the program can be put to better use by all departments to increase paperless functionality as well as increase historical records archiving.
- Create a new safety policies and procedures manual for employees of the Town of Golden Beach.
- This will be done by redrafting the current Town Employee Safety Manual to reflect the new direction and vision of management – to include a section on infectious diseases and hazardous materials.
- Apply for Florida Municipal Insurance Trust (FMIT) Safety Grants, to reimburse the Town for costs associated to safety and health measures.
- 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).

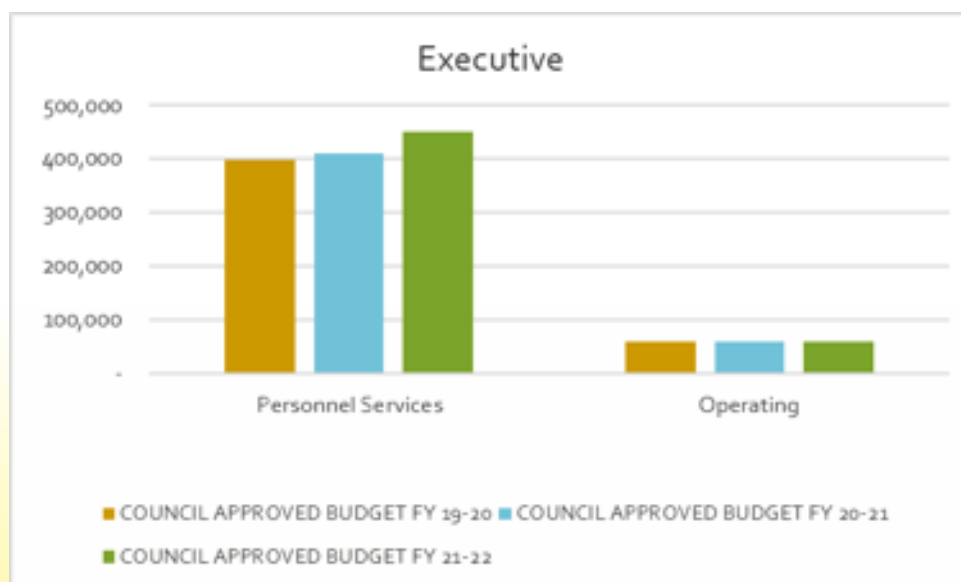
Significant Prior Year Accomplishments

The following accomplishments were attained during Fiscal Year 2020/2021 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.

- Created a digital copy of the Town's new hire packet.
- Updated all of the Town employee emergency contacts
- Made sure all employees were successfully registered/transitioned to the Town's new health insurance carrier and coordinated with Town's new health insurance broker (The Berenguer Group) the dissemination of all pertinent insurance information and cards.
- Coordinated the purchase of summer polo's for Administrative staff
- With the assistance of the Town's HR consultant, LagomHR, shopped for different health, dental and vision insurance offerings with three different brokers to find the most affordable and competitive rates available to the employees of the Town.
- Implemented a new payroll platform that is more cost effective, less time consuming and is able to integrate with benefits enrollment and time management.
- Process bi-weekly payroll in conjunction with the Finance Department
- Ordered Personal Protective Equipment for Public Works and Beach Attendants
- Continue implementing COVID-19 policies and procedures (as needed) for the safety of employees, residents and visitors of Town Hall.
- Conducting an investigation into a personnel matter that led to enhanced training initiatives for staff members.
- Implemented COVID-19 policies and procedures for the safety of employees, residents and visitors of Town Hall.
- Coordinated return-to-work measures for employees testing positive for COVID-19 or needed to take time off to care for family members.
- Submitted an employee wishlist to the Town Manager from all non-union employees listing items they feel will enhance their working conditions.
- Completed a compensation survey for all of the positions in Town.
- Implemented a Retirement Health Saving (RHS) Account for the Director's of the Town.
- Posted monthly flyers with tips and information concerning health and wellness.
- Updated and re-issued the all-inclusive benefits booklet for the employees to easily understand their benefits and to also easily have access to all of the information pertaining to the Town's vast benefits options.
- Assigned employee I.D.'s to all employees – I.D.'s act as both identification cards and time cards for clocking in and out. Will eventually provide access to enter town facilities.
- All Administrative Orders are managed, implemented and disseminated through the HR department.
- Disseminated pertinent health information to all employees, during the Town's insurance open enrollment session.

- Serve as liaison between the Town and several of the Town's vendors – such as the Town's A/C Company, electrician, and the Town's IT Company.
- Dealt with all matters pertaining to employee relations and employee benefits, such as recruitment, tuition reimbursement, group benefits program, policy development, and performance evaluations
- Due to the cancellation of the monthly employee luncheons and the annual holiday party, employees were provided on occasion with pre-packaged individual lunches and they also received an end-of-the year gift card in lieu of the holiday party as a thank you for their hard work and efforts during the COVID-19 pandemic.
- Held the 2021 Benefits Open Enrollment Session, with COVID-19 Safety Measures in Place
- Ordered food for all of the police department events.
- 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.
- 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 Town's HR consultant assisted with attending and coordinating meetings and addressing safety issues within each department.



Office of the Town Manager

Personnel Summary Trend Analysis

| | F/Y 19-20 | F/Y 20-21 | F/Y 21-22 |
|-----------------------------------|-----------|-----------|-----------|
| Town Manager | 1 | 1 | 1 |
| Asst. to Town Manager/HR Director | 1 | 1 | 1 |

Budget Appropriations Worksheets

| ACCOUNT NO. | ACCOUNT DESCRIPTION | COUNCIL APPROVED BUDGET FY 18-19 | COUNCIL APPROVED BUDGET FY 19-20 | COUNCIL APPROVED BUDGET FY 20-21 | COUNCIL APPROVED BUDGET FY 21-22 |
|---|---------------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| 512 - EXECUTIVE | | | | | |
| | Personnel Services | | | | |
| 512110 | Town Manager | 188,359 | 203,710 | 213,896 | 235,285 |
| 512120 | Salary - General Employees | 105,219 | 64,972 | 64,972 | 74,507 |
| 512140 | Overtime | 1,000 | 1,000 | 1,000 | 1,000 |
| 512210 | FICA | 22,459 | 20,554 | 21,333 | 22,472 |
| 512220 | Retirement Contribution- Town Pension | 26,305 | 19,492 | 83,660 | 88,125 |
| 512230 | Life, Health & Dental Insurance | 35,693 | 24,482 | 24,482 | 26,441 |
| 512240 | Workers Compensation | 1,107 | 1,013 | 1,052 | 1,107 |
| | Total Personnel Services | 427,232 | 396,337 | 410,395 | 448,937 |
| | | | | | |
| | Operating Expenses | | | | |
| 512400 | Travel & Per Diem | 17,000 | 17,000 | 17,000 | 17,170 |
| 512410 | Communication Services | 4,600 | 4,600 | 5,100 | 5,151 |
| 512420 | Freight & Postage Services | 1,000 | 1,000 | 1,000 | 1,010 |
| 512460 | Repairs & Maintenance | 500 | 500 | 500 | 505 |
| 512470 | Printing & Binding | 10,000 | 10,000 | 10,000 | 10,100 |
| 512510 | Office Supplies | 2,500 | 2,500 | 2,500 | 2,525 |
| 512520 | Operating Supplies | 4,000 | 4,000 | 4,000 | 4,040 |
| 512528 | Meetings Expenses - Food | 3,100 | 3,100 | 3,100 | 3,131 |
| 512540 | Books, Pub, Subscrip, Memberships | 5,200 | 5,200 | 5,200 | 5,252 |
| 512550 | Continuing Education | 5,000 | 5,000 | 5,000 | 5,050 |
| 512640 | Machinery & Equipment | 5,000 | 5,000 | 5,000 | 5,050 |
| | Total Operating Expenses | 57,900 | 57,900 | 58,400 | 58,984 |
| | | | | | |
| TOTAL EXECUTIVE DEPARTMENT - 512 | | 485,132 | 454,237 | 468,795 | 507,921 |

Budget Support Information

| ACCOUNT NO. | ACCOUNT DESCRIPTION | DESCRIPTION OF ITEM AND JUSTIFICATION | APPROVED AMOUNT |
|------------------------|---|---|-----------------|
| 512 - EXECUTIVE | | | |
| | Personnel Services | | |
| 512110 | Town Manager | Town Manager Salary (As required by proposed contract) | 235,285 |
| 512120 | Salary - General Employees | Assistant to the Town Manager | 74,507 |
| 512140 | Overtime | As needed for Special Projects | 1,000 |
| 512210 | FICA | 7.65% of Salary | 22,472 |
| 512220 | Retirement | Estimate per Actuarial Valuation Report | 88,125 |
| 512230 | Life, Health & Dental Insurance | Full cost of employee premium and half of family premium | 26,441 |
| 512240 | Workers Compensation | Code 8010 (gross salary multiplied by current rate of .00377) | 1,107 |
| | Total Personnel Services | | 448,937 |
| | Operating Expenses | | |
| 512400 | Travel & Per Diem | Travel costs, reimbursement for private vehicle (\$13,343 no change), per diem, meals, conferences, and travel expenses | 17,170 |
| 512410 | Communication Services | Cell phones,WiFi, air cards, etc. | 5,151 |
| 512420 | Freight & Postage Services | Fed Ex; postage etc. | 1,010 |
| 512460 | Repairs & Maintenance | Minor repair to office equipment or furniture | 505 |
| 512470 | Printing & Binding | Business stationary, reports and communication to residents | 10,100 |
| 512510 | Office Supplies | Office supplies, copy paper, file folders, pens, etc. | 2,525 |
| 512520 | Operating Supplies | Toner ink for printers, fax, water, coffee, and Zee medical supply | 4,040 |
| 512528 | Meeting Expenses -Food | Meeting Expenses | 3,131 |
| 512540 | Books, Pub, Subscrip, Memberships | ICMA, FCCMA, MDCCMA, and Employee Law Bulletin | 5,252 |
| 512550 | Continuing Education | Reimbursement for employee continued education at an accredited school | 5,050 |
| 512640 | Machinery & Equipment | Laptop; Desktop; Home PC; iPad; Phone | 5,050 |
| | Total Operating Expenses | | 58,984 |
| | TOTAL EXECUTIVE DEPARTMENT - 512 | | 507,921 |

OFFICE OF THE TOWN CLERK



Town Clerk
Lissette Perez



Executive Assistant to the Town Clerk
Sallam "Destiny" Abujarour

OFFICE OF THE TOWN CLERK

Function

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

In addition, the Town Clerk serves as the Financial Disclosure Coordinator with the Florida Commission on Ethics; serves as the Records Management Liaison with the Florida Department of State; Municipal Supervisor of Elections; and maintains custody of Town records including agreements, contracts, ordinances, resolutions, and proclamations. The Town Clerk is responsible for attending 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 office as they relate to the Town Council's Goals and Objectives.

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

New Initiatives for F/Y 2021-2022

The following initiatives were developed for Fiscal Year 2021/2022 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 Laserfiche user functionality and determine if there are opportunities available to enhance Town's public records request process.
- Elections Manual revisions – look at the Town's current elections book and make changes/revisions as needed in preparation for the Town's 2023 General election.
- Explore integrating the Town's streaming system with zoom
- Better maintenance of website and archival items on the Town's website
- Enhanced functionality of the Town's video archiver on the website – possibly integrating it with the agenda or minutes to create timestamps that residents and guests alike can quickly click through to get to a specific point in the meetings.
- Create a spreadsheet of total inventory database of all Town records.
- Completion of ADA compliance of Town's website (ongoing project since 2019, set for completion mid-2022).
- Continued Town-wide archival records scanning project in an effort to have digital copies of all Town archives prior to the completion of the New Civic Center. This is being done to eliminate the Town's outside records inventory company and keep in-house all archival items that need original hard copies, and digitize ones that no longer require a physical in-house copy. This will generate a considerable savings to the Town once the Town no longer needs to employ the outside records inventory company.
- Complete Town Council Meeting minutes for regular meetings within 25 business days. (this is an ongoing project) – ongoing
- Complete Town Council Meeting minutes for special and budget meetings within 35 business days. (this is an ongoing project) – ongoing
- Create total inventory of all Town records, including special diagraming and coding of filing cabinets and file boxes. – ongoing
- Design 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 the Master Municipal Clerk (MMC) designation.
- Resident Information Liaison – Foster relationships with various government agencies to provide informational brochures, pamphlets and educational meetings to the Town’s residents in reference to the services they provide. – ongoing

Significant Prior Accomplishments

The following accomplishments were attained during Fiscal Year 2020/2021 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.

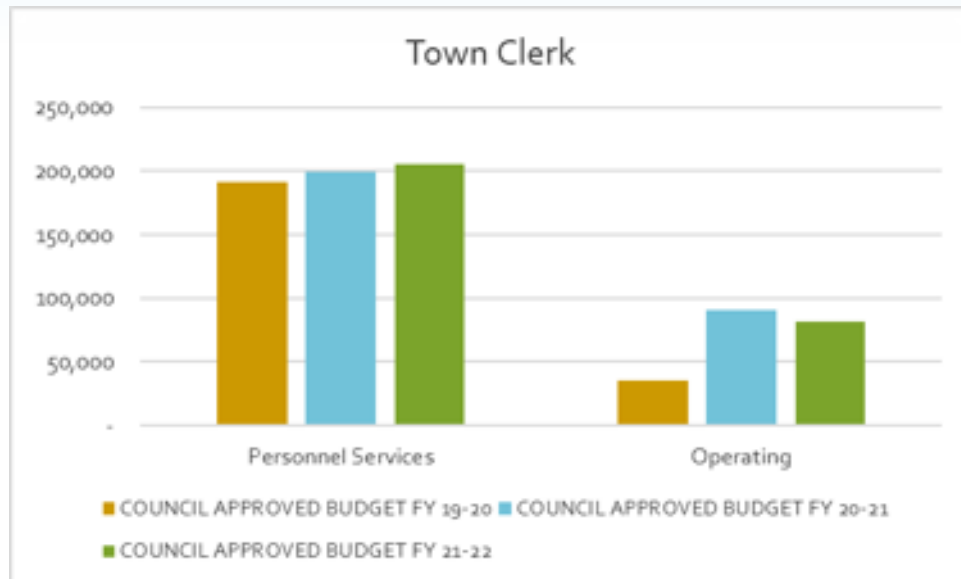
- Issued all Code Red Messages to the residents of the Town.
- In response to the COVID-19 Pandemic, managed the Zoom Account for the Town to host all meetings virtually for the safety and well-being of residents and staff. In addition, created an internal Zoom meeting register to archive all of the meetings held via Zoom.
- Applied for the John Land Years of Service Award and behalf of Mayor Singer and Councilmember Einstein. Both were awarded the distinguished recognition
- Applied for the “E. Harris Drew” Municipal Official Lifetime Achievement Award on behalf of Mayor Singer
- Coordinated the Town Council’s Holiday gifts
- Created an online Town Resolutions register for easier access to residents
- Assisted with hosting the Surfside charity concert
- Assisted the Residents Services Department with tennis clinics as needed
- Began Town-wide archival records scanning project in an effort to have digital copies of all Town archives prior to the completion of the New Civic Center (ongoing project).
- Coordinated the purchase of new polos for the Town Council.
- Coordinated luncheons for all Town events (police meetings, Town Council meetings, trainings, etc.)
- Assisted the Police department with CSA coverage.
- Made the Town’s Elections book available to the public online, on the Town’s website for the first time
- Scheduled and moderated the Town’s Fiber Workshop for residents
- Assisted with the COVID-19 testing
- Held the 2021 Mayor and Council Swearing-In Ceremony
- Elections were cancelled as Mayor Singer, Vice Mayor Lusskin and Councilmember Einstein were re-elected unopposed.
- Assisted with increased outreach to residents to encourage increased response rates for the 2020 Census.
- Issued all personnel updates related to the Town’s safety and security measures concerning the COVID-19 Pandemic.

- Streamlined Paperless Public Records Request through the Town's website without incurring any additional costs – also created digital/paperless database of all current year public records requests.
- Wrote proclamations as directed by the Mayor and Council.
- Continued records disposition program – whereby a number of records that had surpassed their retention period were discarded according to the State of Florida Law and Florida Administrative Code
- Prepared 12 months of minutes for the Regular Town Council Meetings and Special Town Council Meetings.
- Successfully held Zoom Council Meetings from March 2020 through May 2021.
- Began holding in-person council meetings, following proper COVID-19 safety protocols in June, 2021.
- Made facility upgrades to the Council chambers to be in line with COVID-19 safety requirements
- Uploaded all Resolutions, Minutes and Agendas to the Town's website for transparency of information to visitors of the Town's website.
- Processed approximately 34 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.
- Made a number of revisions and updates to the Town's website including updating the Town Manager's page, Town Clerk's page, creating a Council Meeting Video Archives section, and coordinating with the web designer to make additional section changes as needed.
- Coordinated issuance of the RFP for the Center Island Pump Station Projects.
- Coordinated issuance of the RFP for Disaster Recovery Services
- Moderated Town's pre-bid Zoom meeting for the Center Island Pump Station RFP.
- Moderated Town's pre-bid Zoom meeting for the Disaster Recovery Services RFP.
- Processed Mayor and Council Members Correspondence
- Preparing all Legal Notices and public notices
- Assisted the Resident Services Department with maintaining the Town's local Channel 665 updated with current information for residents as needed
- Assisted with the preparation of approximately 47 Resolutions and 3 Ordinance
- Ensuring that all the Town's Council actions have been executed.
- Codification of the Town's adopted Ordinances
- Provide proof-reading services for the articles in the Town's monthly magazine
- 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 2020.
- 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.

Office of the Town Clerk

Personnel Summary Trend Analysis

| | F/Y 19-20 | F/Y 20-21 | F/Y 21-22 |
|---------------------------------------|-----------|-----------|-----------|
| Town Clerk | 1 | 1 | 1 |
| Executive Assistant to the Town Clerk | 1 | 1 | 1 |



Budget Appropriations Worksheets

| ACCOUNT NO. | ACCOUNT DESCRIPTION | COUNCIL APPROVED BUDGET FY 18-19 | COUNCIL APPROVED BUDGET FY 19-20 | COUNCIL APPROVED BUDGET FY 20-21 | COUNCIL APPROVED BUDGET FY 21-22 |
|-------------------------------|---------------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| 512 -TOWN CLERK | | | | | |
| | Personnel Services | | | | |
| 512-113100 | Town Clerk Salary | 82,404 | 84,876 | 88,187 | 90,392 |
| 512-125100 | Support Service Clerk | 29,355 | 32,960 | 35,500 | 36,388 |
| 512-210100 | FICA | 8,550 | 9,014 | 9,462 | 9,699 |
| 512-220100 | Retirement Contribution- Town Pension | 27,940 | 35,351 | 37,106 | 38,034 |
| 512-230100 | Life, Health & Dental Insurance | 27,829 | 28,303 | 28,303 | 30,567 |
| 512-240100 | Workers Compensation | 421 | 444 | 467 | 478 |
| | Total Personnel Services | 176,499 | 190,948 | 199,025 | 205,558 |
| | | | | | |
| | Operating Expenses | | | | |
| 512-340100 | Professional Services | - | - | 28,000 | 28,280 |
| 512-360100 | Election Expenses | 10,000 | 5,000 | 15,000 | 5,000 |
| 512-400100 | Travel & Per Diem | 1,500 | 1,500 | 1,500 | 1,515 |
| 512-410100 | Communication Services | 1,500 | 1,500 | 1,500 | 1,515 |
| 512-420100 | Freight & Postage Services | 1,000 | 1,000 | 1,800 | 1,818 |
| 512-440100 | Off Site Storage | 5,500 | 5,500 | 7,200 | 7,272 |
| 512-470100 | Printing & Binding | 3,500 | 3,500 | 3,500 | 3,535 |
| 512-480100 | Public Relations | - | - | 15,000 | 15,150 |
| 512-492100 | Legal Advertising | 10,000 | 10,000 | 10,000 | 10,100 |
| 512-510100 | Office Supplies | 2,000 | 2,000 | 2,000 | 2,020 |
| 512-520100 | Operating Supplies | 2,000 | 2,000 | 2,000 | 2,020 |
| 512-540100 | Books, Pub, Subscrip, Memberships | 800 | 800 | 800 | 808 |
| 512-640100 | Machinery & Equipment | 2,200 | 2,200 | 2,200 | 2,222 |
| | Total Operating Expenses | 40,000 | 35,000 | 90,500 | 81,255 |
| | | | | | |
| TOTAL TOWN CLERK - 512 | | 216,499 | 225,948 | 289,525 | 286,813 |

Support Information

| ACCOUNT NO. | ACCOUNT DESCRIPTION | DESCRIPTION OF ITEM AND JUSTIFICATION | APPROVED AMOUNT |
|---------------------------------|-----------------------------------|--|-----------------|
| 512 - TOWN CLERK | | | |
| Personnel Services | | | |
| 512113100 | Town Clerk Salary | Town Clerk salary | 90,392 |
| 512-125100 | Support Service Clerk | Full-Time Assistant | 36,388 |
| 512210100 | FICA | 7.65% of Salary | 9,699 |
| 512220100 | Retirement | Estimate per Actuarial Evaluation Report | 38,034 |
| 512230100 | Life, Health & Dental Insurance | Full cost of employee premium and half of family premium | 30,567 |
| 512240100 | Workers Compensation | Code 8010 (gross salary multiplied by current rate of .00377) | 478 |
| Total Personnel Services | | | 205,558 |
| Operating Expenses | | | |
| 512340100 | Professional Services | Human Recourses services | 28,280 |
| 512360100 | Election Expenses | Costs associated with election and preparation with the County | 5,000 |
| 512400100 | Travel & Per Diem | FACC Conf. & Institute ; IIMC | 1,515 |
| 512-410100 | Communication Services | Cell Phone; air cards, Wi-Fi cards | 1,515 |
| 512-420100 | Freight & Postage Services | Courier Services Fed Ex etc. | 1,818 |
| 512440100 | Off Site Storage | Iron Mountain | 7,272 |
| 512470100 | Printing & Binding | Codification | 3,535 |
| 512480100 | Public Relations | Employee related programing and incentives | 15,150 |
| 512492100 | Legal Advertising | Community News; Legal Notices | 10,100 |
| 512510100 | Office Supplies | Index sheets, copy paper etc. | 2,020 |
| 512520100 | Operating Supplies | Water, coffee, medical supplies, code books | 2,020 |
| 512540100 | Books, Pub, Subscrip, Memberships | FACC; IIMC; MDCCA and class registration fees | 808 |
| 512640100 | Machinery & Equipment | Replacements as recommended by policy | 2,222 |
| Total Operating Expenses | | | 81,255 |
| TOTAL TOWN CLERK - 512 | | | 286,813 |

DEPARTMENT OF FINANCE



Maria Camacho
Finance Director



Contract Staff Member



Contract File Clerk

DEPARTMENT OF FINANCE

Function

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

The major duties and responsibilities of the Department are:

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

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

The duties and responsibilities of the Finance Director include:

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

expenditures and budget condition.

- Oversees the administration of accounts payable, payroll and accounts receivable.
- Coordinates with independent auditors on the annual Town audit.
- Coordinates pension and insurance programs with Human Resources.
- Consults with, advises legislative and administrative officials on the financial condition of the Town, and makes recommendations for specific courses of action.
- Coordinates management and accounting informational needs; establishes accounting technology priorities and follows up.
- Attends required Town Council meetings.
- Performs other duties as assigned.

Objectives

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

- Provide accurate and timely budget and financial reports on a monthly basis to the Town Manager.
- Ensure adequate accounting of expenditures for costs associated with the Implementation and Construction of the Town's Capital Improvement Program
- Process payroll and associated Federal and State reports.
- Process accounts payable, accounts receivable and reconciliation of all accounts.
- Assist the Town Manager in the preparation of the Annual Operating and Capital Budget.
- Collect and monitor revenues.
- Coordinate and assist the independent auditors in the preparation of the Comprehensive Annual Financial Report and Single Audit.
- Coordinate the investment of the Town's idle cash as provided by the Town's newly enacted Investment Policy.
- Process and account for grants and submit timely reports as required.

- Manage and account for Town debt.
- Maintain the capital assets program in compliance with GASB 34.
- File continuing financial disclosures to Municipal Securities Rulemaking Board (MSRB) through the Electronic Municipal Market Access (EMMA)
- Manage all aspect of the Town Risk Management with accordance with Town Insurance.

New Initiatives for F/Y 2021-2022

The following initiatives were developed for Fiscal Year 2021/2022 and are relevant to the office's objectives, providing the necessary guidelines that will be utilized by this office to assess the effectiveness and quality of the services it provides.

- The department seeks to implement a Purchasing Cards option for all Departments.
- The department seeks to procure and implement a new Accounting Software that meets the Town's needs.
- The department seeks to procure and implement a new and updated fixed asset program.
- The department seeks to procure and implement a system to track all Employee Pension related files.
- The department seeks to implement a new Payroll Outsourcing company and migrate all accounting related records.
- Continue to implement new simplified methods of providing seamless support to all departments.
- The department continues to implement a virtual program to allow all staff to view the history of vendors for verification of payment with minimal face-to-face contact.
- The department continues to improve the scanning program and keep with the going green initiative.
- The department seeks to procure and implement a program to meet the needs of our environment today that will require more security to work with our new norm of less face to face contact i.e. zoom staff meetings & more centralized location of virtual files.

Significant Prior Year Accomplishments

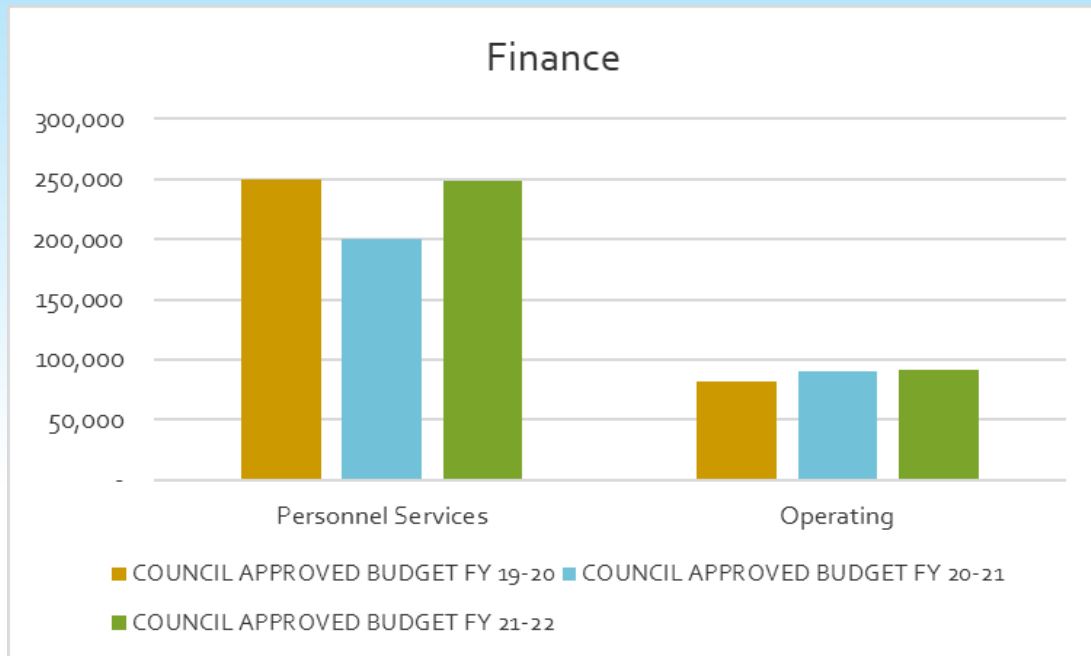
The following accomplishments were attained during Fiscal Year 2020/2021 and are relevant to the office's objectives, providing the performance measurements that will be utilized by this office to assess the effectiveness and quality of the services it provides.

- Completed early filing of the Fiscal Year 2019/2020 Annual Financial Report with the State of Florida Department of Finance.

- Completed the timely filing of the Fiscal Year 2019-2020 Annual Audit Report to the Florida Audit Report with the State of Florida Auditor General's Office.
- Completed and filed the quarterly & annual reports to certify compliance with Miami-Dade County for the CIT'T (Citizens' Independent Transportation Trust).
- Completed the timely filing of the FDOT (Florida Department of Transportation) quarterly reports as required by the Turf and Landscape Agreement.
- Completed and improved on the initiative to go green with all accounting reports and invoices now scanned and available on the accounting software and Finance Drive.
- Completed and improved the auto fill forms to facilitate the vendor enrollment process.
- Accomplished a major step forward on the go "green" initiative by setting up all major vendors to submit invoices and statements via email to the Finance@goldenbeach.us email.
- Accomplished closing out several projects through FEMA.
- Continued to use the new codes and scan files for COVID-19 expenses tracking to facilitate the FEMA and County reports & grants.
- Continued with much success on the implementation of the new Builder's Bond logs for tracking and storing.
- Continued with much success the use and improved options with the Finance@goldenbeach.us email for better tracking of invoices and all items relating to the Finance Department.
- The department procured and updated desktops, monitors & scanners to facilitate the need to work remotely.

Finance Department Personnel Summary Trend Analysis

| | F/Y 18-19 | F/Y 19-20 | F/Y 20-21 |
|---|------------------|------------------|------------------|
| Finance Director | 1 | 1 | 1 |
| Accountant & Asst. to the Finance Dir. | 1 | .5 | 0 |
| Part-Time Staffer | 1 | 1 | .5 |
| Contracted Staff Member | 0 | 1 | 1 |



Budget Appropriations Worksheets

| ACCOUNT NO. | ACCOUNT DESCRIPTION | COUNCIL APPROVED BUDGET FY 18-19 | COUNCIL APPROVED BUDGET FY 19-20 | COUNCIL APPROVED BUDGET FY 20-21 | COUNCIL APPROVED BUDGET FY 21-22 |
|---------------------------------------|---------------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| 513 - FINANCE DEPT | | | | | |
| Personnel Services | | | | | |
| 513110 | Finance Director | 88,188 | 90,833 | 90,833 | 93,104 |
| 513120 | Salary - General Employee | 61,743 | 63,595 | - | - |
| 513121 | Salary - Contract Employee | - | - | 36,400 | 75,963 |
| 513140 | Overtime | 2,000 | 2,000 | 2,000 | 2,000 |
| 513210 | FICA | 11,470 | 11,814 | 9,735 | 12,934 |
| 513220 | Retirement Contribution- Town Pension | 37,483 | 46,328 | 27,250 | 27,931 |
| 513230 | Life, Health & Dental Insurance | 33,438 | 34,057 | 33,545 | 36,229 |
| 513240 | Workers Compensation | 565 | 582 | 480 | 637 |
| 513250 | Unemployment | - | - | - | - |
| Total Personnel Services | | 234,886 | 249,210 | 200,243 | 248,798 |
| Operating Expenses | | | | | |
| 513310 | Professional Services | 10,000 | 15,000 | 20,000 | 20,200 |
| 513320 | Accounting & Auditing | 45,000 | 50,000 | 50,000 | 50,500 |
| 513400 | Travel & Per Diem | 3,500 | 3,500 | 2,100 | 2,121 |
| 513410 | Communication Services | 1,500 | 1,500 | 1,500 | 1,515 |
| 513420 | Freight & Postage Services | 500 | 500 | 500 | 505 |
| 513470 | Printing & Binding | - | - | 4,350 | 4,394 |
| 513510 | Office Supplies | 1,600 | 1,600 | 1,600 | 1,616 |
| 513520 | Operating Supplies | 4,500 | 4,500 | 4,500 | 4,545 |
| 513540 | Books, Pub, Subscrip, Memberships | 2,000 | 2,000 | 2,000 | 2,020 |
| 513640 | Machinery & Equipment | 3,500 | 3,500 | 3,500 | 3,535 |
| Total Operating Expenses | | 72,100 | 82,100 | 90,050 | 90,951 |
| TOTAL FINANCE DEPARTMENT - 513 | | 306,986 | 331,310 | 290,293 | 339,749 |

Budget Support Information

| ACCOUNT NO. | ACCOUNT DESCRIPTION | DESCRIPTION OF ITEM AND JUSTIFICATION | APPROVED AMOUNT |
|---------------------------|---------------------------------------|--|-----------------|
| 513 - FINANCE DEPT | | | |
| | Personnel Services | | |
| 513110 | Finance Director | Finance Director Salary | 93,104 |
| 513120 | Salary - General Employee | | - |
| 513121 | Salary - Contract Employee | Contract Employees | 75,963 |
| 513140 | Overtime | Payment for time worked in excess of 40 hours per week | 2,000 |
| 513210 | FICA | 7.65% of Salary | 12,934 |
| 513220 | Retirement | Estimate per Actuarial Valuation Report | 27,931 |
| 513230 | Life, Health & Dental Insurance | Full cost of employee premium and half of family premium | 36,229 |
| 513240 | Workers Compensation | Code 8010 (gross salary multiplied by current rate of .00377) | 637 |
| 513250 | Unemployment | | - |
| | Total Personnel Services | | 248,798 |
| | Operating Expenses | | |
| 513310 | Professional Services | Payroll Services | 20,200 |
| 513320 | Accounting & Auditing | Audit & and Single Audit | 50,500 |
| 513400 | Travel & Per Diem | Travel costs, per diem, meals, conferences, and travel expenses | 2,121 |
| 513410 | Communication Services | Cell Phone, Wireless Card, FedEx, | 1,515 |
| 513420 | Freight & Postage Services | Postage, and courier charges | 505 |
| 513470 | Printing & Binding | Operating & Capital Budget Books | 4,394 |
| 513510 | Office Supplies | Copy paper and file folders | 1,616 |
| 513520 | Operating Supplies | Printer Supplies and updates for accounting software and technical support | 4,545 |
| 513540 | Books, Pub, Subscrips, Memberships | Seminars & Training, FGFOA, GFOA, SFGFO&CCA | 2,020 |
| 513640 | Machinery & Equipment | As needed for upgrades | 3,535 |
| | Total Operating Expenses | | 90,951 |
| | TOTAL FINANCE DEPARTMENT - 513 | | 339,749 |

TOWN ATTORNEY



Stephen Helfman, Esq.
Town Attorney
Law Offices of Weiss, Serota & Helfman

TOWN ATTORNEY

Function

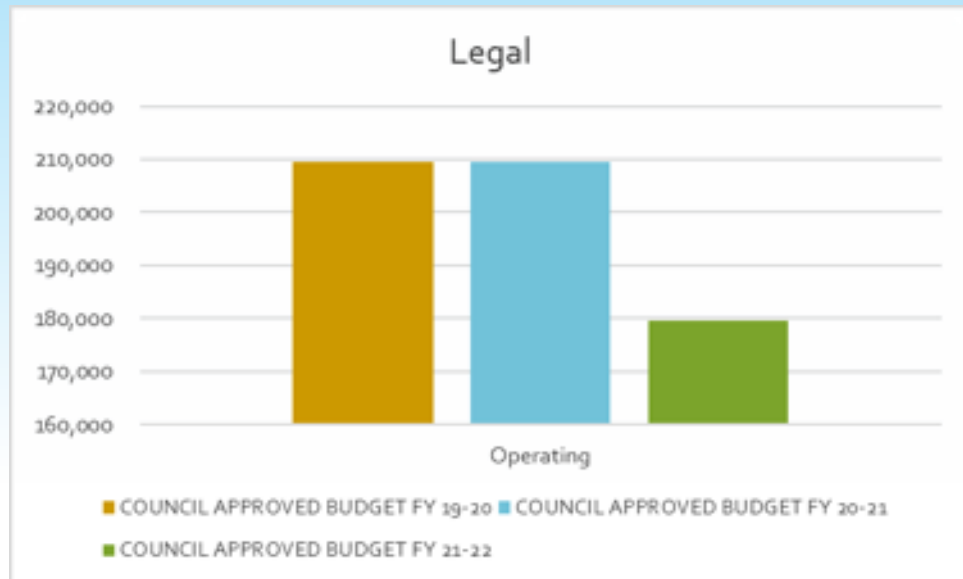
The Town Attorney is a Charter Official, appointed by the Town Council. The Town Attorney provides legal support and opinions to the Town Council, Town Manager, Department Directors and advisory boards, on all legal issues affecting the Town. The Office of the Town Attorney may assist the Town Clerk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

Objectives

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

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





Budget Appropriations Worksheets

| ACCOUNT NO. | ACCOUNT DESCRIPTION | COUNCIL APPROVED BUDGET FY 18-19 | COUNCIL APPROVED BUDGET FY 19-20 | COUNCIL APPROVED BUDGET FY 20-21 | COUNCIL APPROVED BUDGET FY 21-22 |
|-------------------------------------|------------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| 514 - LEGAL | | | | | |
| | Operating Expenses | | | | |
| 514310 | Town Attorney | 120,000 | 120,000 | 130,000 | 130,000 |
| 514311 | Special Council - Code Enforcement | 8,500 | 8,500 | 8,500 | 8,500 |
| 514312 | Special Council | 120,000 | 80,000 | 70,000 | 40,000 |
| 514330 | Legal Cost | 1,000 | 1,000 | 1,000 | 1,000 |
| | Total Operating Expenses | 249,500 | 209,500 | 209,500 | 179,500 |
| TOTAL LEGAL DEPARTMENT - 514 | | 249,500 | 209,500 | 209,500 | 179,500 |

Budget Support Information

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

GENERAL GOVERNMENT

Function

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

Objective

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

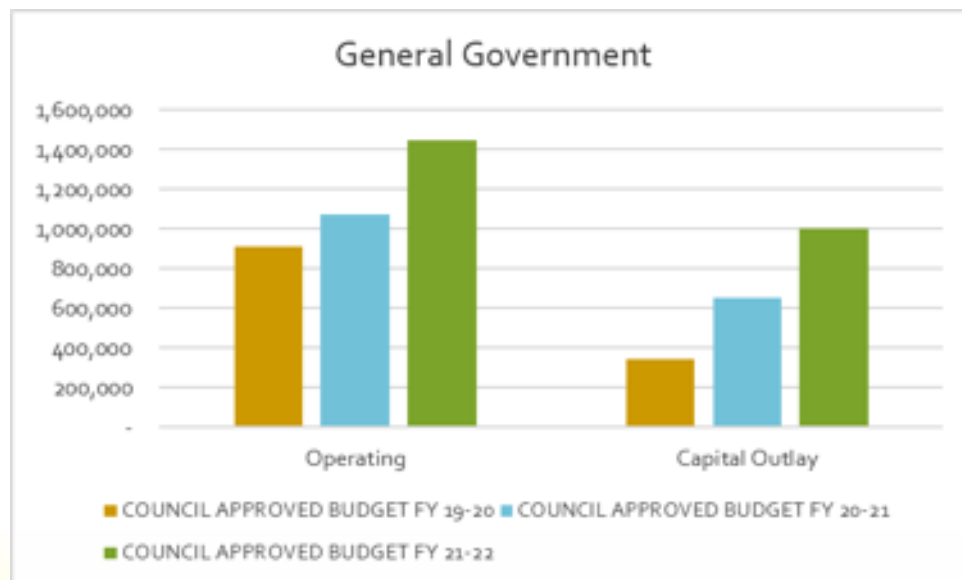
- Provide for the daily management of Town Projects.
- Ensure proper Representation during the State Legislative Process
- Ensure a healthy reserve for unforeseen expenditures and unforeseen events.
- Provides for general utility costs
- Provide and Ensure a secure computer network for the Town
- Provide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

Significant Prior Accomplishments

The following accomplishments were attained during Fiscal Year 2020/2021 and are relevant to the office's objectives, providing the performance measurements that will be utilized by this office to assess the effectiveness and quality of the services it provides.

- Held a successful ground-breaking ceremony for the Civic Center Complex Masterplan
- Completed a number of Capital Projects included:
 - Installation of Outfall Valve in South Parkway
 - Center Island Pump Station
 - Installation of Stormwater Outfall Fittings Replacement at Tweddle Park
 - Approved the Terms of a Communication Services Installation and Service Agreement with Hotwire Communications, Inc.
- Issued the RFP for Disaster Recovery Services and awarding the contract to Custom Tree Care, Inc. for disaster debris removal and disposal services

- The Golden Beach Resilience Team comprised of the Town's engineers and in-house CIP and Building and Zoning staff held its first meeting on June 22, 2021. The team is tasked with research and identification of the proper methodology to prepare the Town for Sea Level Rise and tidal flooding in the coming years.
- Provided a 1% Hazard Pay for all of the Town's First Responders
- Successfully hosted a COVID-19 vaccination site
- Authorized the sole source purchase of two bus shelters for the Town
- Approved an amendment to the Design-Build Agreement with Gerrits Construction, Inc. for the Civic Center Complex Masterplan Project
- Helped host a charity concert for the families of the victims of the Surfside Champlain Towers Condo Collapse
- CITT Audit Findings (mitigated damages to the Town's funding)
- Coordinated external storage with Iron Mountain
- Maintain Resident database
- Continued use of the Telvue system for improved broadcasting of the Town's local access TV channel
- Website enhancements including video archiving of all past Town Council meetings through 2018.



Budget Appropriations Worksheets

| ACCOUNT NO. | ACCOUNT DESCRIPTION | COUNCIL APPROVED BUDGET FY 18-19 | COUNCIL APPROVED BUDGET FY 19-20 | COUNCIL APPROVED BUDGET FY 20-21 | COUNCIL APPROVED BUDGET FY 21-22 |
|---------------------------------------|--------------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| 519 - GENERAL GOVERNMENT | | | | | |
| | Operating Expenses | | | | |
| 519310 | Professional Services | 80,000 | 85,000 | 85,000 | 85,850 |
| 519340 | Contract Services | 7,800 | 7,800 | 17,000 | 17,510 |
| 519341 | Contract Services - Exterminator | 40,000 | 40,000 | 40,000 | 41,200 |
| 519343 | Contract Services - Computers | 40,000 | 40,000 | 40,000 | 40,400 |
| 519344 | Contract Services - Landscaping | 33,000 | 33,000 | 33,000 | 33,000 |
| 519345 | Contract Services- Town Wide Cameras | - | - | - | 45,240 |
| 519410 | Communication Services | 30,000 | 30,000 | 30,000 | 30,300 |
| 519411 | Communication Services - Residents | - | - | - | 273,595 |
| 519420 | Freight & Postage Services | 9,000 | 9,000 | 9,000 | 9,090 |
| 519430 | Utilities - Electric | 25,000 | 25,000 | 25,000 | 25,750 |
| 519432 | Utilities - Water | - | 2,900 | 2,900 | 2,987 |
| 519440 | Rentals & Leases | 7,000 | 7,000 | 7,000 | 7,070 |
| 519450 | Insurance | 190,000 | 215,000 | 225,000 | 234,000 |
| 519462 | Repair & Maintenance - Buildings | 15,000 | 20,000 | 20,000 | 20,200 |
| 519464 | Repair, Replacement & Maintenance | 10,000 | 10,000 | 10,000 | 10,100 |
| 519468 | Beautification | 25,000 | 25,000 | 35,000 | 35,350 |
| 519469 | Minor Tools & Equipment | 200 | 200 | 200 | 202 |
| 519469013-09-005 | Repair & Maintenance - Mailboxes | - | - | 15,000 | 15,150 |
| 519480 | Public Relations | 41,099 | 40,000 | 50,000 | 50,000 |
| 519484 | Town of GB Website | 10,000 | 15,000 | 15,000 | 15,150 |
| 519490 13003 | Donations | 5,000 | 15,000 | 15,000 | 15,000 |
| 519490 | Other Current Charges & Obligations | - | - | 50,000 | 50,000 |
| 519520 | Operating Supplies | - | - | 30,000 | 30,000 |
| 519550 | Continuing Education | 30,000 | 32,500 | 32,500 | 32,825 |
| 519630 | Town Facilities Renovations | 15,000 | 25,000 | 10,000 | 30,000 |
| 519581 | Contingency | 220,000 | 235,000 | 274,800 | 297,647 |
| 519581 | Capital Project Fund (CPF) | 400,000 | 100,000 | 650,000 | 1,000,000 |
| 519910 | Restricted (GF-Growth) CPF TRANSFER | 229,014 | 242,553 | - | - |
| 519632410 | Transfer to Stormwater | - | - | - | - |
| 519933 | Transfer to Debt Service | - | - | - | - |
| | Total Operating Expenses | 1,462,113 | 1,254,953 | 1,721,400 | 2,447,616 |
| TOTAL GENERAL GOVERNMENT - 519 | | 1,462,113 | 1,254,953 | 1,721,400 | 2,447,616 |

Budget Support Information

| ACCOUNT NO. | ACCOUNT DESCRIPTION | DESCRIPTION OF ITEM AND JUSTIFICATION | APPROVED AMOUNT |
|---------------------------------|---------------------------------------|--|------------------|
| 519 - GENERAL GOVERNMENT | | | |
| | Operating Expenses | | |
| 519310 | Professional Services | Legislative Services and Professional Services as needed for Town Objectives | 85,850 |
| 519340 | Contract Services | General Needs- | 17,510 |
| 519341 | Contract Services - Exterminator | Extermination; Termite; Increased Mosquito Control; Pest control | 41,200 |
| 519343 | Contract Services - Computers | Increase Costs Due to Increase in Tech.and Lisc. Requirements | 40,400 |
| 519344 | Contract Services - Landscaping | Non-Park and Non-A-1-A | 33,000 |
| 519345 | Contract Services- Town Wide Cameras | Integration of existing CCTV with Hotwire | 45,240 |
| 519410 | Communication Services | Phone-ABB Internet Service | 30,300 |
| 519411 | Communication Services - Residents | Internet Service | 273,595 |
| 519420 | Freight & Postage Services | Postage | 9,090 |
| 519430 | Utilities - Electric | FPL costs | 25,750 |
| 519432 | Utilities - Water | NMB water costs | 2,987 |
| 519440 | Rentals & Leases | Copier in Town Hall, postage machine and the water cooler | 7,070 |
| 519450 | Insurance | Florida League of Cities (FMIT) Increased coverage | 234,000 |
| 519462 | Repair & Maintenance - Buildings | AC Maintenance, and other service Building Related | 20,200 |
| 519464 | Repairs & Maint - Equip | Server System License Maintenance for Town Facilities | 10,100 |
| 519468 | Beautification | Smaller Projects and Holiday Lights | 35,350 |
| 519469 | Minor Tools & Equipment | Miscellaneous small tools | 202 |
| 519469013-09-005 | Repair & Maintenance - Mailboxes | Repair and Maintain all Town Residence Mail Boxes | 15,150 |
| 519480 | Public Relations | Resident public relation material | 50,000 |
| 519484 | Town of GB Website | Web page maintenance; Licenses: ADA Audit | 15,150 |
| 519490 | Donations (project code #13-003) | Donation requests will be brought to Town Council as received | 15,000 |
| 519490 | Other Current Charges & Obligations | Protective Measures Resources-COVID19, unforeseen events, and possible zombie apocalypse | 50,000 |
| 519520 | Operating Supplies | Personnel Protection Equipment (All Dept. and to include residents) | 30,000 |
| 519550 | Continuing Education | Reimbursement for employee continuing education at an accredited school | 32,825 |
| 519925 | Town Facilities Renovations | Minor Town facilities renovations | 30,000 |
| 519581 | Contingency | Dedicated for Non-Budgeted Projects or Emergencies | 297,647 |
| 519581 | Capital Project Fund (CPF) | Dedicated to Fund Capital Projects | 1,000,000 |
| 519910 | Restricted (GF-Growth) CPF TRANSFER | | - |
| 519932410 | Transfer to Stormwater | | - |
| 519933 | Transfer to Debt Service | | - |
| | Total Operating Expenses | | 2,447,616 |
| | TOTAL GENERAL GOVERNMENT - 519 | | 2,447,616 |

DEPARTMENT OF POLICE



GOLDEN BEACH DEPARTMENT OF POLICE GOALS & OBJECTIVES 2021-2022

Police Department's Creed

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

Function

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

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

Objectives

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

- Maintain high quality and cost effective policing services commensurate with funding levels which may be adversely affected by mandated state legislative tax cuts;
- Ensure adequate levels of police staffing during events and activities; and

- Continue to review and make recommendations on enhanced and reorganized police department regulations to the Town Manager.

New Initiatives for F/Y 2021-2022

The following initiatives were developed for Fiscal Year 2021/2022 and are relevant to the office's objectives, providing the necessary guidelines that will be utilized by this office to assess the effectiveness and quality of the services it provides.

- The Golden Beach Police Department will continue our progressive crime prevention initiatives in order to further reduce crime and stay as one of the safest communities in South Florida.
- The Golden Beach Police Department will recommend the hiring of a Part-Time Certified K-9 Patrol Officer.
- The Golden Beach Police Department will also recommend the hiring and training of additional part-time police officers.
- The Golden Beach Police Department will continue to address the lack of parking as it relates to the construction of the new Civic Center and it will provide input for the Town's development on traffic and parking solutions.
- Due to the COVID pandemic, the Community Relations Unit had suspended the "Meet and Greet" which provided a positive community initiatives through maximizing police/ citizen engagement and interaction. These events will be rescheduled for future workshops throughout the coming year.
- The Police Department will maintain the minimum mandatory training for all sworn officers, which will include additional simunition (non-lethal ammunition) training.
- The Staff and supervisors will continue the implementation of specialized police operational assignments and duties for the various areas of the department as needed.
- The Golden Beach Police Department will remain proactive, alert and vigilant, in order to deter crimes inside the Town. The criminal investigations detective will also continue to attend monthly criminal investigations meetings with neighboring agencies in order to keep all police officers abreast of the latest, accessible intelligence information.
- The Golden Beach Police Department will establish an Aerial Detail, and will purchase a drone that will assist the police department, in order to have an aerial view during a perimeter search or a rescue operation, and/or Code Enforcement, safety concerns.
- The purchase of a new marine patrol vessel to enhance the operations of the unit.

Significant Prior Year Accomplishments

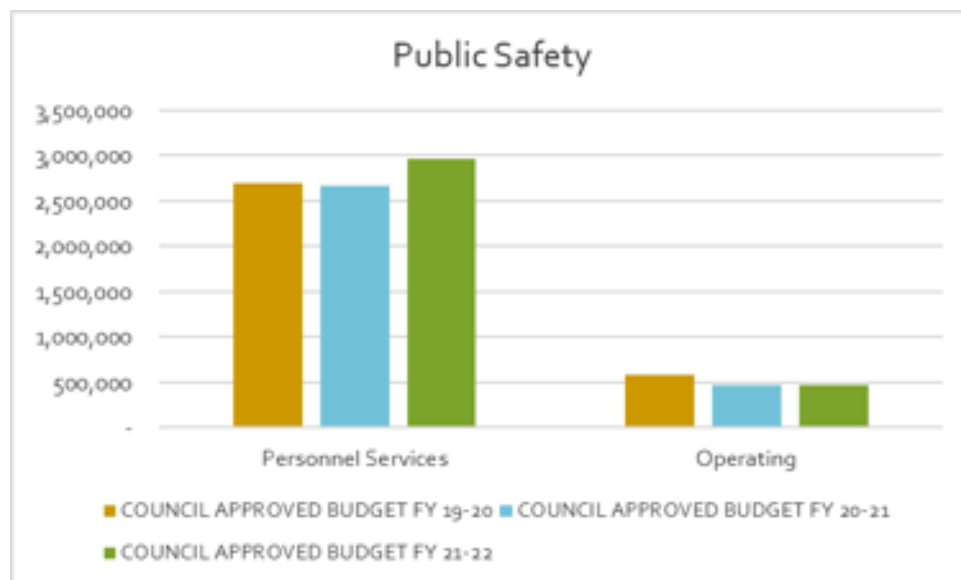
The following accomplishments were attained during Fiscal Year 2020/2021 and are relevant to the office's objectives, providing the performance measurements that will be utilized by this office to

assess the effectiveness and quality of the services it provides.

- The Golden Beach Police Department purchased additional ballistic helmets and other necessary protective gear for all officers.
- The Golden Beach Police Department recommended the hiring of an Accreditation Manager and a Staff member continues to maintain and update the Florida Accreditation standards and files.
- Two police candidate cadets began the police academy and are due to graduate September, 2021.
- The Golden Beach Police Department hired a full time officer and a part time officer.
- The Field Operations Division addressed traffic, parking and quality of life issues with the assistance of the code enforcement unit.
- The Golden Beach Police Department will continue its proactive enforcement of all COVID-19 Emergency Orders by the State, County or Town's mandates.
- Hired and trained one new Public Service Aide.
- Implemented numerous traffic and high visibility initiatives. The Department maintained its proactive efforts in order to keep our community safe.
- Conducted full inventory of the Police Property/Evidence Rooms to ensure and confirm accountability and integrity of system.
- Purchased one Polaris Ranger Side-by-Side's in order to assist officers patrol the beach area/ houses and purchased a new Tahoe for the Chief.
- The department successfully maintained the minimum mandatory training for all sworn members.
- The GBPD continued its participation with the organized crime task forces.
- Annual re-accomplishment of emergency contact information for all residents.
- Continue supervisory training for all supervisory personnel.
- Maintaining a constant partnership with other police agencies and businesses abroad in order to enhance our community policing and police practices.
- Continue supervisory training for all supervisory personnel.
- Worked to maintain accreditation with the Florida Commission for the Accreditation of Law Enforcement.
- The Golden Beach Police Department continued with progressive crime prevention initiatives in order to further reduce crime and stay as one of the safest communities in South Florida.
- The Golden Beach Police Department Standard Operating Procedures dealing with the

firearm qualifications was changed whereas instead of qualifying (target practice) every year, the department will follow the state mandated provision of qualifying every other year, therefore allowing us to train officers with tactical training during the other years when we are not qualifying.

- As part of the Staff continuous training efforts, Lt. Diaz and Sergeant Bautista attended Instructor Techniques Workshop courses to enhance the department's training division – becoming certified FDLE trainers.
- As part of the Staff continuous training efforts, Lt. Diaz attended glock armorer courses in order to be perform in-house repair and maintenance to our police department weapons.
- As part of the Staff continuous training efforts, Sgt. Julio Soca attended the University of Louisville “84th Command Officer's Development” training course for mid-managers.
- The GBPD reinstructed its police personnel with several complex policies such as Sexual Harassment policy, Vehicle pursuit Policy, Use of Force Policy, First Aid training, etc.



Police Department Personnel Summary Trend Analysis

| | F/Y 19-20 | F/Y 20-21 | F/Y 21-22 |
|--|-----------|-----------|-----------|
| Chief of Police | 1 | 1 | 1 |
| Administrative Lieutenant | 1 | 1 | 1 |
| Operations Lieutenant | 1 | 1 | 1 |
| Sergeant | 3 | 3 | 3 |
| Patrol Officer Full-Time | 8 | 9 | 6 |
| Patrol Officer Part-Time | 6 | 6 | 6 |
| *Investigations Unit | 1 | 1 | 0 |
| K-9 Officer | 1 | 1 | 0 |
| Marine Patrol Officer (Full-Time) | 1 | 1 | 1 |
| Motorcycle Division | 3 | 3 | 4 |
| *Detached Detectives (SFMLTF, DEA & IRS) | 3 | 3 | 3 |
| Executive Assistant/Police Records | 1 | 1 | 1 |
| Accreditation Manager | 1 | 1 | 1 |
| Ocean Rescue Full-Time | 1 | 1 | 1 |
| Ocean Rescue Part-Time | 2 | 2 | 2 |
| Beach Attendant Full-Time | 2 | 2 | 2 |
| Beach Attendant Part-Time | 3 | 3 | 3 |
| Public Service Aide | 5 | 4 | 4 |
| Police/Code Enforcement Officer | 1 | 1 | 1 |
| Code Compliance Clerk | 1 | 1 | 1 |

Budget Appropriations Worksheets

| ACCOUNT NO. | ACCOUNT DESCRIPTION | COUNCIL APPROVED BUDGET FY 18-19 | COUNCIL APPROVED BUDGET FY 19-20 | COUNCIL APPROVED BUDGET FY 20-21 | COUNCIL APPROVED BUDGET FY 21-22 |
|---------------------------------|---------------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| 521 - POLICE DEPARTMENT | | | | | |
| Personnel Services | | | | | |
| 521110 | Police Chief | 119,485 | 123,069 | 123,069 | 126,146 |
| 521120 | Salary - General Employees | 106,619 | 109,818 | 109,818 | 150,801 |
| 521113 | Salary - Administrative Division | 81,955 | 86,987 | 91,336 | 93,620 |
| 521100 | Salary - Operational Division | 84,454 | 84,414 | 84,414 | 86,524 |
| 521121 | Salary - Sergeant | 205,906 | 214,633 | 223,120 | 216,277 |
| 521125 | Salaries - Officers | 678,356 | 693,714 | 668,612 | 802,392 |
| 5211251 | Part-Time Officers | 120,772 | 132,695 | 142,409 | 152,090 |
| 521130 | Community Service Aids (CSA) | 150,361 | 154,872 | 125,008 | 164,343 |
| 521140 | Salaries - Overtime | 30,000 | 30,000 | 30,000 | 45,000 |
| 521153 | Salaries - State Incentive | 17,100 | 17,100 | 18,240 | 18,240 |
| 521154 | Salaries - Education Comp | 12,600 | 12,600 | 10,250 | 10,250 |
| 521156 | Longevity | 9,000 | 12,500 | 13,500 | 10,550 |
| 521157 | Uniform Allowance | 18,800 | 18,800 | 18,800 | 18,800 |
| 521210 | FICA Taxes | 118,740 | 123,008 | 122,269 | 123,826 |
| 521220 | Retirement Contribution- Town Pension | 385,251 | 478,392 | 489,358 | 516,281 |
| 521230 | Life, Health & Dental Insurance | 328,682 | 343,966 | 343,966 | 371,483 |
| 521240 | Worker's Compensation | 49,116 | 50,780 | 50,693 | 55,529 |
| 521250 | Unemployment Compensation | 7,200 | 7,200 | 7,200 | 7,200 |
| Total Personnel Services | | 2,524,399 | 2,694,549 | 2,672,062 | 2,969,352 |



Budget Appropriations Worksheets

| ACCOUNT NO. | ACCOUNT DESCRIPTION | COUNCIL APPROVED BUDGET FY 18-19 | COUNCIL APPROVED BUDGET FY 19-20 | COUNCIL APPROVED BUDGET FY 20-21 | COUNCIL APPROVED BUDGET FY 21-22 |
|--------------------------------------|---------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| 521 - POLICE DEPARTMENT | | | | | |
| | Operating Expenses | | | | |
| 521316 | Professional Services | 15,000 | 15,000 | 15,000 | 15,150 |
| 521340 | Contract Services | 65,000 | 65,000 | 15,000 | 15,150 |
| 521343101 | Contract Services-Interlink | - | - | 50,000 | 50,500 |
| 521345 | K-9 Expense | 3,500 | 3,500 | 3,500 | 3,535 |
| 521400 | Travel & Per Diem | 10,000 | 10,000 | 5,000 | 5,050 |
| 521410 | Communication Services | 19,000 | 21,000 | 21,000 | 21,210 |
| 521420 | Freight & Postage Services | 200 | 200 | 200 | 202 |
| 521430 | Utilities-Electric | 4,000 | 4,000 | 4,000 | 4,080 |
| 521432 | Utilities-Water | 7,500 | 10,000 | 10,000 | 10,200 |
| 521440 | Rentals & Leases | 18,000 | 18,000 | 18,000 | 18,180 |
| 521462 | Repairs & Maint - Bldg. | 10,000 | 10,000 | 5,000 | 5,050 |
| 521463 | Repairs & Maint - Vehicles | 45,000 | 45,000 | 45,000 | 45,450 |
| 521464 | Repairs & Maint - Equip | 7,800 | 7,800 | 7,800 | 7,878 |
| 521469 | Minor Tools & Equip | 3,500 | 3,500 | 3,500 | 3,535 |
| 521470 | Printing | 1,500 | 4,500 | 4,500 | 4,545 |
| 521480 | Public Relations/Events/Ads | 15,000 | 19,000 | 19,000 | 19,190 |
| 521510 | Office Supplies | 2,000 | 2,000 | 2,000 | 2,020 |
| 521520 | Operating Supplies | 15,000 | 15,000 | 25,000 | 25,250 |
| 521521 | Gas & Oil | 70,000 | 80,000 | 80,000 | 82,400 |
| 521521100 | Marine Patrol Fuel | 8,500 | 8,500 | 8,500 | 8,755 |
| 521525 | Uniforms | 12,000 | 15,000 | 15,000 | 15,150 |
| 521540 | Books, Pubs, Subs, Memberships | 3,200 | 3,200 | 3,200 | 3,232 |
| 521550 | Police Training | 20,000 | 25,000 | 25,000 | 25,250 |
| 521640 | Machinery & Equipment | 220,000 | 205,000 | 85,000 | 85,850 |
| | Total Operating Expenses | 575,700 | 590,200 | 470,200 | 476,812 |
| TOTAL POLICE DEPARTMENT - 521 | | 3,100,099 | 3,284,749 | 3,142,262 | 3,446,164 |

Budget Support Information

| ACCOUNT NO. | ACCOUNT DESCRIPTION | DESCRIPTION OF ITEM AND JUSTIFICATION | APPROVED AMOUNT |
|--------------------------------|----------------------------------|--|------------------|
| 521 - POLICE DEPARTMENT | | | |
| | Personnel Services | | |
| 521110 | Police Chief | Police Chief Salary | 126,146 |
| 521120 | Salary - General Employees | Executive Assistant to the Chief & Accreditation Manager | 150,801 |
| 521113 | Salary - Administrative Division | Salary includes 5% for Code Enforcement Duties | 93,620 |
| 521100 | Salary - Operational Division | Salary | 86,524 |
| 521121 | Salary - Sergeant | Three Full Time | 216,277 |
| 521125 | Salaries - Officers | As stipulated in the agreed to FOP Union Contract | 802,392 |
| 5211251 | Part-Time Officers | Part-Time Officers | 152,090 |
| 521130 | Community Service Aids (CSA) | Substation personnel | 164,343 |
| 521140 | Salaries - Overtime | Payments of time worked in excess of 40 hours; estimate includes court time, hurricanes & day to day | 45,000 |
| 521153 | Salaries - State Incentive | Incentive paid by state for continuing education/based on actual payment & a contingency for add'l incentives | 18,240 |
| 521154 | Salaries - Education Comp | Additional pay per contract dependent on highest degree earned/estimate based on actual + contingency | 10,250 |
| 521156 | Longevity | As per FOP contract, Recognition for years of service | 10,550 |
| 521157 | Uniform Allowance | Clothing Maintenance allowance \$200/qtr. per officer \$300/qtr. for detectives and 1 time annual shoe allowance of \$120 per Contract | 18,800 |
| 521210 | FICA Taxes | 7.65% of compensation | 123,826 |
| 521220 | Retirement Contribution | Estimate per Actuarial Valuation Report | 516,281 |
| 521230 | Life, Health & Dental Insurance | Full cost of employee premium and half of family premium | 371,483 |
| 521240 | Worker's Compensation | Estimate based on category rates for police and officer x payroll | 55,529 |
| 521250 | Unemployment Compensation | Contingency estimate based on previous years' payout | 7,200 |
| | Total Personnel Services | | 2,969,352 |

Budget Support Information

| ACCOUNT NO. | ACCOUNT DESCRIPTION | DESCRIPTION OF ITEM AND JUSTIFICATION | APPROVED AMOUNT |
|--------------------------------|-----------------------------------|---|-------------------------|
| 521 - POLICE DEPARTMENT | | | |
| | Operating Expenses | | |
| 521316 | Professional Services | Psychological & medical testing, background & internal investigations, and polygraphs | 15,150 |
| 521340 | Contract Services | Copy Machine (Maint/copies); SunGard (S.I.) Sunny Isles software contract | 15,150 |
| 521343101 | Contract Services-Interlink Group | Yearly Maintenance Contract for CCTV Cameras | 50,500 |
| 521345 | K-9 Expense | K-9 medical & dental; food & supplies; vehicle insurance; membership for USPCA | 3,535 |
| 521400 | Travel & Per Diem | Employees attending conferences and other trainings in accordance with travel forms | 5,050 |
| 521410 | Communication Services | Wireless Phone Service and wireless cards | 21,210 |
| 521420 | Freight & Postage Services | Courier services & postage | 202 |
| 521430 | Utilities - Electric | Substation & Police Station | 4,080 |
| 521432 | Utilities - Water | Substation & Police Station | 10,200 |
| 521440 | Rentals & Leases | Copier; Vehicle Lease and Harley Davidson Motors | 18,180 |
| 521462 | Repairs & Maint - Bldg. | Misc. repairs at substation and Police Station | 5,050 |
| 521463 | Repairs & Maint - Vehicles | Repair and maintenance of all police vehicles and the marine patrol boat | 45,450 |
| 521464 | Repairs & Maint - Equipment | Equipment repair at substation, phones, radios, office equipment, and transponders | 7,878 |
| 521469 | Minor Tools & Equipment | Transmitter, cones, flex cuff, etc. | 3,535 |
| 521470 | Printing | Police Department forms and documents | 4,545 |
| 521480 | Public Relations/Events/Ads | Dade County Chiefs annual event-Police | 19,190 |
| 521510 | Office Supplies | Paper, pens, etc. | 2,020 |
| 521520 | Operating Supplies | Medical supplies, drinking water, coffee | 25,250 |
| 521521 | Gas & Oil | Patrol Police Vehicles /Take Home Vehicles | 82,400 |
| 521521100 | Marine Patrol Fuel & Oil | New line item for better tracking of expenses (Marine Patrol Boat) | 8,755 |
| 521525 | Uniforms | Uniforms, new name embroidery, name badges, etc. | 15,150 |
| 521540 | Books, Pubs, Subs, Memberships | Reference books, IACP; FCOP; DCCP | 3,232 |
| 521550 | Police Training | Training classes for officers and staff | 25,250 |
| 521640 | Machinery & Equipment | Beach Vehicles and Patrol Vehicle | 85,850 |
| | Total Operating Expenses | | 476,812 |
| | | <u>TOTAL LAW ENFORCEMENT - 521</u> | <u>3,446,164</u> |

DIVISION OF CODE COMPLIANCE

(UNDER THE POLICE DEPARTMENT)

Function

The goal of the Code Enforcement Compliance Unit is to evaluate and enforce the Town's Ordinance. The Golden Beach Police Department is committed to improving the quality of life, through the adherence of the Town's Code within the Town of Golden Beach. The primary objective is to gain compliance by providing fair and equitable enforcement.

The responsibility of Code Enforcement will take place by the issuance of warnings and citations.

Objectives

- Responsible for ensuring that resident's homes are compliant with the Town's Code of Ordinances;
- Issue warnings when a noncompliance is detected;
- Providing reasonable timeframe for compliance to be attained (5 days for minor violations, 20 days for major violations);
- Issuing a violation when a property fails to comply;
- Follow through with the Special Magistrate process to ensure ultimate compliance with the Town's Code; and
- Coordinating with the Town Clerk to place a lien on the property and commence the process of a Special Magistrate Hearing

New Initiatives for F/Y 2021-2022

The following initiatives were developed for Fiscal Year 2021/2022 and are relevant to the Unit's objectives, providing the necessary guidelines that will be utilized by this Unit to assess the effectiveness and quality of the services it provides.

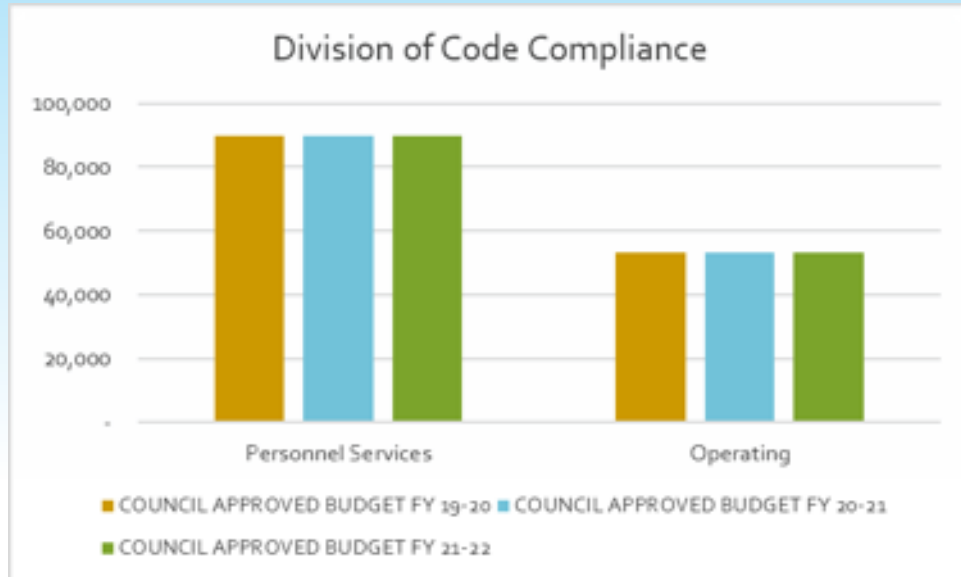
- Focus efforts on quality of life issues for a healthier and safer environment;
- Making it safe for our residents to recreate by ensuring lighting, sidewalks, and hazardous conditions are addressed immediately;
- Having monthly, neighborhood wide, disposal of sanitation debris, removed by Public Works, that will help with minimizing any wildlife or rodent populations;
- Weekly inspection of construction sites and their adherence to the Construction codes which will minimize the construction worker's exposure to hazardous conditions while on the work site;
- Address any dilapidated or unsightly homes with enforcement action to encourage repair, ensuring older homes are kept up and maintained;

- Enforcement of excess signage, lack of lawn care, loose dogs as well as the lack of curbing of the animals, construction prohibited on weekends, any hazards to the public, street lighting inspections which will continue to inhibit criminal activity;
- Conduct Seawall inspections quarterly for integrity and maintained in a fashion that emphasizes safety;
- Follow short term, transient vacation rentals enforcement and increase the fine to improve on compliance; and
- Continue to collect unpaid fees for outstanding citation cases.

Significant Prior Year Accomplishments

The following accomplishments were attained during Fiscal Year 2020/2021 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.

- Code Enforcement as a division of the Building Department was abolished, substituted by the Division of Code Compliance – under the purview of the Department of Police.
- A New Independent Code Process was created starting from zero.
- All active files received a new number from the new numbering system, and the new number was issued as a new code compliance case.
- Two staff members have been assigned to perform compliance detection activities and another staff member to perform administrative tasks related to maintaining the individual case files.
- For the reporting period ending June 23, 2021 of the Code Enforcement fiscal year 2020-2021, the following is a status of open and partial compliance code cases:
- PARTIAL COMPLIANCE:
- Number of cases complied with Violation issuances. Total Cases: 31
- Total unpaid amount due: \$325,850.00
- OPEN CASES:
- Number of cases not complied and not paid. Total open cases: 5
- Total unpaid amount due: \$331,550.00
- Total amount PAID to date: \$199,125.00 (October 2020 to June 23, 2021)



Budget Appropriations Worksheets

| ACCOUNT NO. | ACCOUNT DESCRIPTION | COUNCIL APPROVED BUDGET FY 18-19 | COUNCIL APPROVED BUDGET FY 19-20 | COUNCIL APPROVED BUDGET FY 20-21 | COUNCIL APPROVED BUDGET FY 21-22 |
|--|---------------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| 521 - DIVISION OF CODE COMPLIANCE | | | | | |
| Personnel Services | | | | | |
| 5211262 | Salary - Code Compliance | | 49,526 | 49,526 | 50,764 |
| 5211402 | Salaries - Overtime | | - | 7,400 | 7,400 |
| 5212102 | FICA Taxes | | 3,789 | 3,789 | 3,883 |
| 5212302 | Retirement Contribution- Town Pension | | 14,858 | 14,858 | 15,229 |
| 5212302 | Life, Health & Dental Insurance | | 11,557 | 11,557 | 12,482 |
| 5212402 | Worker's Compensation | | 187 | 186 | 191 |
| Total Personnel Services | | - | 79,916 | 87,316 | 89,949 |
| ACCOUNT NO. | ACCOUNT DESCRIPTION | COUNCIL APPROVED BUDGET FY 18-19 | COUNCIL APPROVED BUDGET FY 19-20 | COUNCIL APPROVED BUDGET FY 19-20 | PROPOSED BUDGET FY 21-22 |
| 521 - DIVISION OF CODE COMPLIANCE | | | | | |
| Operating Expenses | | | | | |
| 5214702 | Printing and Binding | | 590 | 590 | 596 |
| 5215102 | Office Supplies | | - | 500 | 505 |
| 5213162 | Professional Services | | - | 49,920 | 50,419 |
| 5216402 | Machinery & Equipment | | - | 1,500 | 1,515 |
| Total Operating Expenses | | | 590 | 52,510 | 53,035 |
| TOTAL CODE COMPLIANCE - 521 | | - | 80,506 | 139,826 | 142,984 |

Budget Support Information

| ACCOUNT NO. | ACCOUNT DESCRIPTION | DESCRIPTION OF ITEM AND JUSTIFICATION | APPROVED AMOUNT |
|--|---------------------------------------|---|-----------------|
| 521 - DIVISION OF CODE COMPLIANCE | | | |
| Personnel Services | | | |
| 5211262 | Salary - Code Compliance | Code Compliance Officer | 50,764 |
| 5211402 | Salaries - Overtime | Overtime | 7,400 |
| 5212102 | FICA Taxes | 7.65% of Salary | 3,883 |
| 5212302 | Retirement Contribution- Town Pension | Estimate per Actuarial Valuation Report | 15,229 |
| 5212302 | Life, Health & Dental Insurance | Full cost of employee premium and half of family premium | 12,482 |
| 5212402 | Worker's Compensation | Estimate based on category rates for code officer x payroll | 191 |
| Total Personnel Services | | | 89,949 |
| Operating Expenses | | | |
| 5214702 | | Printing supplies | 596 |
| 5215102 | | Office supplies | 505 |
| 5213162 | | Contract Admin. Professional Services to assist in Code Compliance department | 50,419 |
| 5216402 | | Machinery & Equipment | 1,515 |
| Total Operating Expenses | | | 53,035 |
| TOTAL CODE COMPLIANCE - 521 | | | 142,984 |



DEPARTMENT OF BUILDING AND ZONING



Dario Gonzalez
Building Official
Plans Review,
Building Review

Michael Miller
Planning Associates, Inc.
Planning and Zoning
Zoning & Code Review
Comprehensive
Planning

O'Leary Richards
Design
Associates, Inc.
Landscape Architect



Linda Epperson
Building Director



Chuck Evers
Building Insp.



Monica Diaz
Building Projects
Coordinator



John Lindgren
Chief Plumbing
Insp.



Maikersie Voltaire
Permit Clerk



Don Johnson
Chief Electrical
Insp.



Jan Pierre Perez
Chief Mechanical
Insp.



Jaime Eisen
Structural Plan
Examiner

DEPARTMENT OF BUILDING & ZONING

The Town of Golden Beach **Building** Division adopted its first code in 1929 and since then the department has adopted new codes as they become available as required by law. The Town operates under The Florida Building Code, Miami Dade County Code and the Code of Ordinances established by the Town of Golden Beach, Town Council.

The Town currently utilizes the latest edition of the Florida Building Code which includes Plumbing, Mechanical, Gas, Structural, Florida Energy, Florida Accessibility (ADA) and the National Electric Code, and just as the number of codes have changed over the years, so have the functions of the Department. The building department is responsible for the issuance of building, electrical, mechanical, plumbing, landscaping, and other miscellaneous permits, building inspections, Land Development Zoning review, contractor licensing oversight, garage and real estate sign permitting, and processing of applications to the Building Advisory Board for project approval and applications for variance approval by the Town Council.

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

The **Zoning** Division is charged with the oversight of all inquiries pertaining to Zoning, including but not limited to, property plat and zoning information, Comprehensive Plan amendments, variance requests, site plan reviews, and land development regulations.

Objectives

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

- Provide continued construction regulation services to the community maintaining the service levels established by the Department of Professional Regulation for the State of Florida and Miami Dade County Office of Neighborhood Compliance and the Office of Economic Resources Management.
- Increase the quality of service to residents and construction trade representatives by increasing staff training and by utilizing contracted professional services to augment the in-house departmental staff.
- Take steps to ensure that the Zoning Services Department continues to make progress in terms of operating more efficiently through updates and clarification of the Town's Code of Ordinances

New Initiatives for F/Y 2021-2022

The following initiatives were developed for Fiscal Year 2021-2022 and relevant to the office's objectives, providing the necessary guidelines that will be utilized by this office to assess the

effectiveness and quality of the services it provides.

- Update the Building Department's Mission Statement and access to forms on the Town's website.
- Offer periodic workshops to enhance Community education on the permitting process.
- Review the Town's Code of Ordinance and update accordingly.
- Offer Staff training from outside educational programs that will enhance staff's technical abilities and personal development.

Significant Prior Accomplishments

The following accomplishments were attained during Fiscal Year 2020/2021 and are relevant to the office's objectives, providing the performance measurements that will be utilized by this office to assess the effectiveness and quality of the services it provides.

- Provided customer service to counter customers and walk-in customers – an average of 10 clients per day.
- Created and implemented an in-house on-line Permitting system for submittals to the Building Department.
- Preparation of Zoning related Ordinance changes.
- Created a new Transmittal tracking system for all plans submitted through the department from inception to completion.
- Catalogued and sent out plans for scanning to MCCI
- 524 applications for permits have been reviewed and issued
- 50 Building Advisory Board applications with Variance requests have been processed through the department.
- 254 contractor registrations have been processed through the department in this fiscal year.
- There have been 6 permits issued for Demolition of existing homes.
- Permits, reviewed, approved and issued: 233 Bldg., 90 Elect, 92 plumbing, 9 Public Works, 9 Landscaping, 23 Shop Drawings, 31 Mechanical, 22 Equipment Storage, 254 Contractor Registrations, 3 Real Estate Signs, and 2 Transient Living permits and 9 Exterior Paint Color approvals. 1 temporary spa placement.
- Processed 801 inspection requests and emailed results to each contractor.
- Building, Electrical, Plumbing, Mechanical and Landscaping combined performed 801 building inspections to date.
- 5 Certificates of Occupancy/Completions have been issued in this fiscal year.
- 1 new home has been added to the property tax roll for tax year 2021
- Continually updating and streamlining building forms for public access.
- Processed Zoning reviews and Variance Requests for both the Building Advisory Board and Council, inclusive of resolution preparation, and public notification, offsetting legal fee expenses.
- Prepared Building Advisory Board Agenda and minutes for distribution to Board Members
- Reviewed current Zoning code for Ordinance changes.
- Coordinated Zoom meetings for the Building Advisory Board.

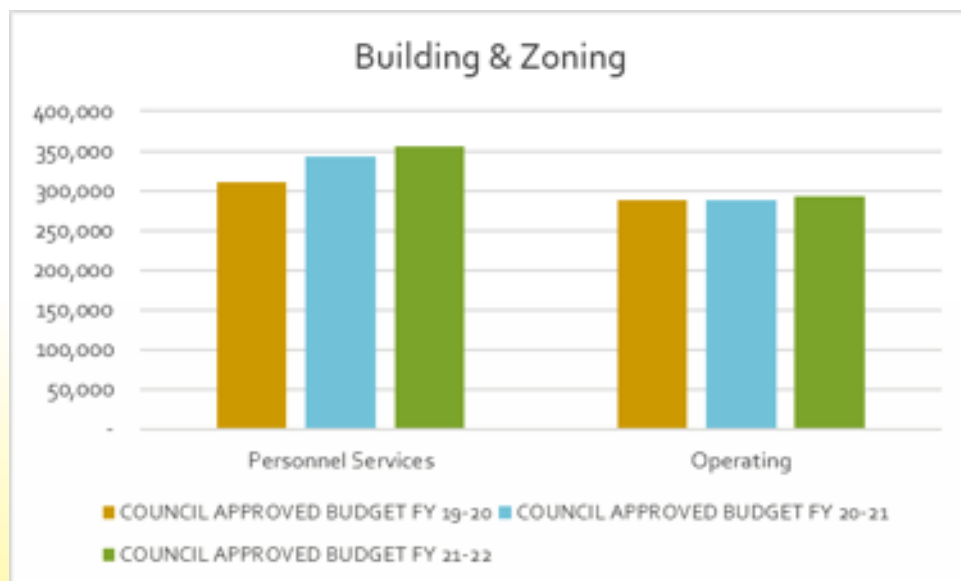
- Created a Certificate of Occupancy and Completion tracking log.
- Supplied information and Coordinated 2020 NPDES report with Craig A. Smith
- Prepared and received approval for ISO report
- Continued with Code Enforcement for construction site issues, water intrusion property issues, and seawall and dock issues.
- Prepared Lien request letters.
- Tracking of Seawall Engineering reports at Property Title Transfer

Ongoing projects:

- Update Building and Zoning related Forms.
- Condense permit files and plans; sending plans out to Laserfiche for scanning
- Boxing permit files for storage at the Iron mountain facility.
- Update Zoning Codes.

Building and Zoning Department Personnel Summary Trend Analysis

| | F/Y 19-20 | F/Y 20-21 | F/Y 21-22 |
|------------------------------------|-----------|-----------|-----------|
| Building Official | 1 | 1 | 1 |
| Building Director | 1 | 1 | 1 |
| Building Inspector | 1 | 1 | 1 |
| Chief Mechanical Inspector | 1 | 1 | 1 |
| Chief Plumbing Inspector | 1 | 1 | 1 |
| Chief Electrical Inspector | 1 | 1 | 1 |
| Structural Plans Examiner | 1 | 1 | 1 |
| Landscape Architect | 1 | 1 | 1 |
| Zoning Reviewer | 1 | 1 | 1 |
| Permit Clerk | 1 | 1 | 1 |
| Assistant to the Building Director | 1 | 1 | 1 |



Budget Appropriations Worksheets

| ACCOUNT NO. | ACCOUNT DESCRIPTION | COUNCIL APPROVED BUDGET FY 18-19 | COUNCIL APPROVED BUDGET FY 19-20 | COUNCIL APPROVED BUDGET FY 20-21 | COUNCIL APPROVED BUDGET FY 21-22 |
|----------------------------------|---------------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| 524 - BUILDING DEPARTMENT | | | | | |
| | Personnel Services | | | | |
| 524110 | Building Official | 59,148 | 59,148 | 59,148 | 60,626 |
| 524120 | Salary - General Employees | 127,290 | 163,109 | 178,872 | 186,214 |
| 524140 | Salaries - Overtime | 2,500 | 2,500 | 2,500 | 2,500 |
| 524210 | FICA Taxes | 27,679 | 14,936 | 16,142 | 16,765 |
| 524220 | Retirement Contribution- Town Pension | 43,843 | 39,333 | 53,662 | 55,864 |
| 524230 | Life, Health & Dental Insurance | 40,674 | 29,783 | 29,783 | 32,166 |
| 524240 | Worker's Compensation | 3,015 | 1,894 | 1,894 | 2,013 |
| | Total Personnel Services | 352,233 | 310,703 | 342,001 | 356,148 |

Budget Support Information

| ACCOUNT NO. | ACCOUNT DESCRIPTION | DESCRIPTION OF ITEM AND JUSTIFICATION | APPROVED AMOUNT |
|----------------------------------|---------------------------------|---|-----------------|
| 524 - BUILDING DEPARTMENT | | | |
| | Personnel Services | | |
| 524110 | Building Official | Building Official Salary | 60,626 |
| 524120 | Salary - General Employees | Building Director; Permit Clerk & Building Projects Coordinator | 186,214 |
| 524140 | Salaries - Overtime | Special Projects | 2,500 |
| 524210 | FICA Taxes | 7.65% of compensation | 16,765 |
| 524220 | Retirement Contribution | Estimate per Actuarial Valuation Report | 55,864 |
| 524230 | Life, Health & Dental Insurance | Full cost of employee premium and half of family premium | 32,166 |
| 524240 | Worker's Compensation | Estimate based on category rates x payroll | 2,013 |
| | Total Personnel Services | | 356,148 |

Budget Appropriations Worksheets

| ACCOUNT NO. | ACCOUNT DESCRIPTION | COUNCIL APPROVED BUDGET FY 18-19 | COUNCIL APPROVED BUDGET FY 19-20 | COUNCIL APPROVED BUDGET FY 20-21 | COUNCIL APPROVED BUDGET FY 21-22 |
|---------------------------------------|-------------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| 524 - BUILDING DEPARTMENT | | | | | |
| | Operating Expenses | | | | |
| | | | | | |
| 524316 | Contract Services- Landscape Review | 29,000 | 33,000 | 33,000 | 33,660 |
| 524340 | Contract Services - Computer | 20,000 | 20,000 | 20,000 | 20,400 |
| 524341 | Contract Services - Planner | 55,000 | 55,000 | 55,000 | 56,100 |
| 524345 | Building Inspetor | 33,000 | 33,000 | 33,000 | 33,660 |
| 524345100 | Structural Plans Examiner | 25,000 | 28,000 | 28,000 | 28,560 |
| 524346 | Consulting/Engineering Svcs | 2,000 | 2,000 | 2,000 | 2,040 |
| 524347 | Chief Plumbing Inspector | 32,000 | 32,000 | 32,000 | 32,640 |
| 524348 | Chief Mechanical Inspector | 20,000 | 20,000 | 20,000 | 20,400 |
| 524349 | Chief Electrical Inspector | 35,000 | 35,000 | 35,000 | 35,700 |
| 524400 | Travel & Per Diem | 2,500 | 2,500 | 2,500 | 2,525 |
| 524410 | Communication Services | 1,500 | 1,500 | 1,500 | 1,515 |
| 524420 | Freight & Postage Services | 5,500 | 5,500 | 5,500 | 5,555 |
| 524470 | Printing & Binding | 7,000 | 7,000 | 7,000 | 7,070 |
| 524510 | Office Supplies | 2,000 | 2,000 | 2,000 | 2,020 |
| 524520 | Operating Supplies | 4,500 | 4,500 | 4,500 | 4,545 |
| 524540 | Books, Pubs, Subs, Memberships | 1,000 | 1,000 | 1,000 | 1,010 |
| 524640 | Machinery & Equipment | 5,500 | 5,500 | 5,500 | 5,555 |
| 524931 | Contingency - Bldg. Dept. | - | - | - | - |
| | Total Operating Expenses | 280,500 | 287,500 | 287,500 | 292,955 |
| TOTAL BUILDING DEPARTMENT- 524 | | 632,733 | 598,203 | 629,501 | 649,103 |

Budget Support Information

| ACCOUNT NO. | ACCOUNT DESCRIPTION | DESCRIPTION OF ITEM AND JUSTIFICATION | APPROVED AMOUNT |
|----------------------------------|------------------------------------|--|-----------------------|
| 524 - BUILDING DEPARTMENT | | | |
| | Operating Expenses | | |
| 524316-14-005 | Contract Services-Landscape Review | Landscape Architect | 33,660 |
| 524340 | Contract Services | EnerGov Maintenance fee, Printer Service, Sweeping Services 3rd party review of building process | 20,400 |
| 524341 | Contract Services-Planner | Michael Miller code review | 56,100 |
| 524345 | Building Inspector | Structural Inspector \$45/hr. for a minimum 5 hours | 33,660 |
| 524345100 | Structural Plans Examiner | Structural Inspector \$45/hr. for a minimum 5 hours | 28,560 |
| 524346 | Consulting/Engineering Svcs | Engineering and Consulting for Town related projects | 2,040 |
| 524347 | Chief Plumbing Inspector | Minimum \$650 monthly for 75% of permit fees collected | 32,640 |
| 524348 | Chief Mechanical Inspector | Minimum \$750 monthly or 75% of permit fees collected (rarely makes minimum) | 20,400 |
| 524349 | Chief Electrical Inspector | Performs electrical plan review, approves plans and permits - Performs Inspections - State Licensed. | 35,700 |
| 524400 | Travel & Per Diem | Travel expenses for seminars | 2,525 |
| 524410 | Communication Services | Phone & internet services | 1,515 |
| 524420 | Freight & Postage Services | Postage variance, Special Master Courier Service FedEx | 5,555 |
| 524470 | Printing & Binding | Imaging and Microfilming | 7,070 |
| 524510 | Office Supplies | Paper, pens, etc. | 2,020 |
| 524520 | Operating Supplies | Software; coffee, water, Zee medical, etc. | 4,545 |
| 524540 | Books, Pubs, Subs, Memberships | Continuing education seminars and Membership Fees | 1,010 |
| 524640 | Machinery & Equipment | Machinery & Equipment | 5,555 |
| 524931 | Contingency - Bldg. Dept. | | - |
| | Total Operating Expenses | | 292,955 |
| | | <u>TOTAL BUILDING DEPARTMENT- 524</u> | <u>649,103</u> |

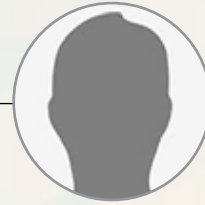
DEPARTMENT OF PUBLIC WORKS



Kirk McKoy
Director of Public Works



Lourdes Velazquez
Custodian



Vacant
Crew Leader



Brian Phillips
Municipal Service Worker



Keniel Jackson
Municipal Service Worker



Johnny Lucien
Municipal Service Worker



Derek Cardoza
Municipal Service Worker



Lloyd Ruddison
Municipal Service Worker



Armando Perez-Morales
Municipal Service Worker



Jerome Scott
Municipal Service Worker

DEPARTMENT OF PUBLIC WORKS

Function

The Public Works Department is responsible for planning, building, managing and the maintenance of proper levels of infrastructure. The Department is also responsible for water quality, wastewater treatment, solid waste services, and beautification projects to support the community's well being and growth.

The Department is responsible for the safe, reliable, competitive, cost-effective and environmentally friendly operations of all divisions. The Public Works Department functions under the direction of the Public Works Director.

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.

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

New Initiatives for F/Y 2021-2022

The following initiatives were developed for Fiscal Year 2021-2022 and are relevant to the office's objectives, providing the necessary guidelines that will be utilized by this office to assess the effectiveness and quality of the services it provides.

- Developmental trainings and workshops for all public works employees
- Once a month cleaning of all garbage cans for residents and in the parks
- Monthly all-staff meeting with Town Manager
- One assigned pick-up truck for person that is working on the weekend

- Provide 7 days a week litter removal to the Town's common are
- Provide quarterly pressure cleaning of all Town bridges
- Pruning and cutting of all empty lots throughout town annually
- Pressure washing of A1A
- Sanitize all park equipment daily
- Provide a bulk pickup service weekly to residents
- Provide more open service to all residents within Town guidelines, especially to the Town's elderly residents.
- Would like to be more involved in the Annual Town Budget Meetings
- Have annual meetings with Town residents so that we can have an open dialogue of how the department can be of better service to each resident.
- Provide assistance, as needed, to residents who are away on vacation.

Significant Prior Accomplishment

The following accomplishments were attained during Fiscal Year 2020-2021 and are relevant to the objectives, providing the performance measurements that will be utilized by this office to assess the effectiveness and quality of the services it provides.

- Purchase all new tools such as power saws and new blowers to help with upkeep of the town
- Have weekly meetings with all public works staff to keep them up to date of all town requirements and expectations
- Setup and cleanup after all town events
- Paint curbs as needed throughout entire town
- Monthly checks of all generators to make sure all are in working order just in case of emergency
- Weekly checks of all dog stations throughout town.
- Change all unreadable road ways signs throughout town
- Pressure clean all sidewalks and walkway throughout the town
- Clean all beach equipment every month, beach chairs, umbrella etc.
- De-weed entire sidewalk on A1A
- Clean the town with street sweeper on a weekly basis
- Repaint all park benches
- Made new drainage system to keep basketball free of flooding
- Assisted with TV cameras by helping to dig trenches for camera lines
- Repair all cracks in sidewalks on golden beach drive
- Pressure clean all curbs and gutters throughout the entire Town.
- Trim away shrubbery from posted roadway signs in Town.

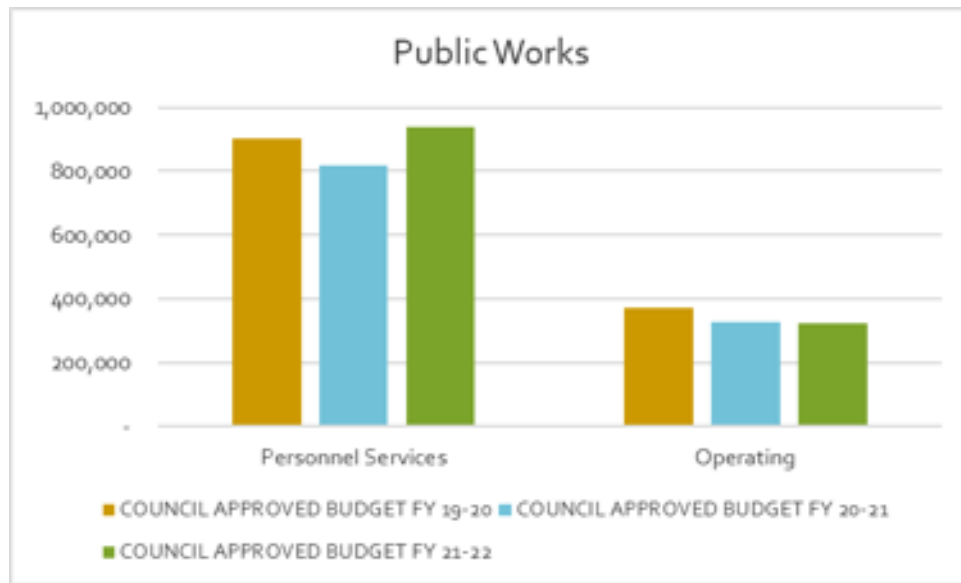
- Refurbish and remove all broken equipment in Tweddle Park, the tennis courts, volleyball courts, and basketball courts.
- Repair all parking spaces throughout Town with the help of an outside entity
- Bought hurricane equipment
- Refurbishing of Tennis and Pickleball Courts
- Made all necessary arrangements in case of any natural disasters, making sure that all of the equipment is in working order and having an open dialogue with departmental supervisors to assess their needs.
- Completed major pre-hurricane cleanup, prior to the beginning of hurricane season.

Public Works Department Ongoing Projects

- Rake the beach sand Mondays, Wednesdays, and Fridays
- Clean the bathrooms at the beach pavilion daily
- Clean all walkways daily
- Clean up areas along seawall on the west end of The Strand
- Wash and clean all garbage cans throughout Town
- Put all recycling cans to the curbs of residents homes every Wednesdays
- Pressure clean the sidewalk on A1A
- Trim all coconut trees in Town
- Clean drainage runoffs on the Intercoastal waterways
- Replace all pedestrian signs as needed
- Repaint all curbs throughout Town
- Start the Two pumps in North and South Park monthly
- Inspect drains daily
- Garbage pick-up on Mondays and Thursdays
- Repainting of all light poles that are fading
- Change all broken “no trespassing signs” along the beach as needed
- Help keep coconut trees free of coconuts daily
- Refurbish all parks equipment as needed
- Clean and deodorize all drainage as needed
- Maintain new sanitizer stations
- Install signs throughout Town (street signs) as needed
- Repair all broken sidewalks
- Clean all dog stations weekly (garbage cans)

Public Works Department Personnel Summary Trend Analysis

| | F/Y 19-20 | F/Y 20-21 | F/Y 21-22 |
|--------------------------------------|-----------|-----------|-----------|
| Public Works Director | 1 | 1 | 1 |
| Maintenance Director/Asst. Director | 1/1 | 1/1 | 1/1 |
| Fleet Mechanic | 1 | 1 | 1 |
| Crew Leader | 1 | 1 | 1 |
| Municipal Service Worker (Full-time) | 6 | 6 | 6 |
| Municipal Service Worker (Part-time) | 1 | 1 | 1 |



Budget Appropriations Worksheets

| ACCOUNT NO. | ACCOUNT DESCRIPTION | COUNCIL APPROVED BUDGET FY 18-19 | COUNCIL APPROVED BUDGET FY 19-20 | COUNCIL APPROVED BUDGET FY 20-21 | COUNCIL APPROVED BUDGET FY 21-22 |
|---------------------------|---------------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| 539 - PUBLIC WORKS | | | | | |
| | Personnel Services | | | | |
| 539110 | Public Works Director | 61,800 | 64,800 | 66,744 | 68,413 |
| 5391121 | Asst. Public Works Director | 61,800 | 63,654 | 63,654 | 65,245 |
| 539120 | Salary - General Employees | 370,608 | 368,855 | 306,975 | 375,961 |
| 539140 | Salaries - Overtime | 20,000 | 20,000 | 20,000 | 20,000 |
| 539156 | Longevity | 4,000 | 4,000 | 4,000 | 4,000 |
| 539210 | FICA Taxes | 37,807 | 38,044 | 33,459 | 38,986 |
| 539220 | Retirement Contribution- Town Pension | 113,296 | 136,517 | 124,891 | 146,407 |
| 539230 | Life, Health & Dental Insurance | 130,112 | 143,576 | 143,576 | 155,062 |
| 539240 | Worker's Compensation | 62,189 | 62,393 | 53,667 | 63,114 |
| | Total Personnel Services | 861,612 | 901,838 | 816,966 | 937,188 |

Budget Appropriations Worksheets

| ACCOUNT NO. | ACCOUNT DESCRIPTION | COUNCIL APPROVED BUDGET FY 18-19 | COUNCIL APPROVED BUDGET FY 19-20 | COUNCIL APPROVED BUDGET FY 20-21 | COUNCIL APPROVED BUDGET FY 21-22 |
|---------------------------------|------------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| 539 - PUBLIC WORKS | | | | | |
| Operating Expenses | | | | | |
| 539340 | Contract Services | 40,000 | 40,000 | 30,000 | 30,300 |
| 539400 | Travel & Per Diem | 3,000 | 3,000 | 3,000 | 3,030 |
| 539410 | Communication Services | 1,500 | 1,500 | 1,500 | 1,515 |
| 539430 | Utilities - Electric | 40,000 | 40,000 | 30,000 | 30,900 |
| 539432 | Utilities - Water | 35,000 | 35,000 | 35,000 | 36,050 |
| 539434 | Utilities - Waste Disposal | 60,000 | 60,000 | 70,000 | 72,100 |
| 539437 | Utilities - Recycling | 28,000 | 28,000 | - | - |
| 539440 | Rentals & Leases | 5,000 | 5,000 | 5,000 | 5,050 |
| 539462 | Repairs & Maint - Bldg. | 5,000 | 5,000 | 5,000 | 5,050 |
| 539463 | Repairs & Maint - Vehicles | 18,000 | 18,000 | 18,000 | 18,180 |
| 539464 | Repairs & Maint - Equipment | 2,000 | 2,000 | 2,000 | 2,020 |
| 539467 | Landscaping & Maintenance | 10,000 | 10,000 | 10,000 | 10,100 |
| 539470 | Printing & Binding | 1,000 | 1,000 | 1,000 | 1,010 |
| 539510 | Office Supplies | 500 | 500 | 500 | 505 |
| 539520 | Operating Supplies | 15,000 | 20,000 | 20,000 | 20,200 |
| 539521 | Gas & Oil | 20,000 | 25,000 | 25,000 | 25,250 |
| 539525 | Uniforms-Shoes | - | - | 2,248 | 2,270 |
| 539640 | Machinery & Equipment | 15,000 | 15,000 | 70,000 | 60,000 |
| 539711 | Principal-2015 Garbage Truck Lease | 54,212 | 54,212 | 100 | - |
| 539721 | Interest-2015 Garbage Truck Lease | 6,594 | 6,594 | 100 | - |
| Total Operating Expenses | | 359,806 | 369,806 | 328,448 | 323,530 |
| TOTAL PUBLIC WORKS - 539 | | 1,221,418 | 1,271,644 | 1,145,414 | 1,260,718 |

Budget Support Information

| ACCOUNT NO. | ACCOUNT DESCRIPTION | DESCRIPTION OF ITEM AND JUSTIFICATION | APPROVED AMOUNT |
|---------------------------------|---------------------------------|--|-----------------|
| 539 - PUBLIC WORKS | | | |
| Personnel Services | | | |
| 539110 | Public Works Director | Salary | 68,413 |
| 5391121 | Asst. Public Works Director | Salary | 65,245 |
| 539120 | Salary - General Employees | Employee salaries and Incentive Pay for CDL driver's licenses (\$50 a pay period) 5% crew leader incentive | 375,961 |
| 539140 | Salaries - Overtime | Time worked in excess of 40 hours | 20,000 |
| 539156 | Longevity | Employees with 10 yrs. \$500; 15 yrs. \$800; 20 yrs. 1,000; 21 yrs. plus \$1,000 each year | 4,000 |
| 539210 | FICA Taxes | 7.65% of compensation | 38,986 |
| 539220 | Retirement Contribution | Estimate per Actuarial Valuation Report | 146,407 |
| 539230 | Life, Health & Dental Insurance | Full cost of employee premium and half of family premium | 155,062 |
| 539240 | Worker's Compensation | Estimate based on category rates x payroll | 63,114 |
| Total Personnel Services | | | 937,188 |

Budget Support Information

| ACCOUNT NO. | ACCOUNT DESCRIPTION | DESCRIPTION OF ITEM AND JUSTIFICATION | APPROVED AMOUNT |
|--|------------------------------------|--|-------------------------|
| 539 - PUBLIC WORKS | | | |
| | Operating Expenses | | |
| 539340 | Contract Services | Uniform Service cleaning & Contract Labor | 30,300 |
| 539400 | Travel & Per Diem | Travel & Per Diem Public Works Director and Facilities & General Maintenance Director; Seminars (APWA) | 3,030 |
| 539410 | Communication Services | Wireless phone expenses of Public Works Director and Facilities & General Maintenance Director | 1,515 |
| 539430 | Utilities - Electric | Pump Stations, Sprinklers, etc. | 30,900 |
| 539432 | Utilities - Water | Sprinklers | 36,050 |
| 539434 | Utilities - Waste Disposal | Solid waste disposal fees | 72,100 |
| 539437 | Utilities - Recycling | | - |
| 539440 | Rentals & Leases | Leases and Misc. Rentals | 5,050 |
| 539462 | Repairs & Maint - Bldg. | Repairs To Town Facilities | 5,050 |
| 539463 | Repairs & Maint - Vehicles | Garbage Truck, Trash Truck, Tractor & Public Works Trucks, Fleet Maintenance | 18,180 |
| 539464 | Repairs & Maint - Equip | Lawnmowers, sprinkler repair, maintenance of gardening equipment | 2,020 |
| 539467 | Landscaping & Maintenance | Plants, Sod, Mulch etc. | 10,100 |
| 539470 | Printing & Binding | Door Hangers & Flyers | 1,010 |
| 539510 | Office Supplies | Paper, pens, etc. | 505 |
| 539520 | Operating Supplies | Medical, cleaning supplies, maintenance supplies, minor tools & equip., safety shoes, safety vests, goggles, keys, landscaping tools, fire extinguishers, etc. | 20,200 |
| 539521 | Fuel & Oil | Public Works Fleet & Two take home vehicles | 25,250 |
| 539525 | Uniforms-Shoes | Safety Shoes | 2,270 |
| 539640 | Machinery & Equipment | New Backhoe and Replace Pick-Up Truck | 60,000 |
| 539711 | Principal-2015 Garbage Truck Lease | | - |
| 539721 | Interest-2015 Garbage Truck Lease | | - |
| | Total Operating Expenses | | 323,530 |
| <u>TOTAL PUBLIC WORKS - 539</u> | | | <u>1,260,718</u> |

DEPARTMENT OF ROADS AND STREETS



Ken Jones
**Facilities & Gen.
Maintenance Director**



Joe Scott
**Roads & Streets Municipal
Service Worker**



Nohuberto Garcia
**Facilities / General Maintenance
Manager**

DEPARTMENT OF ROADS AND STREETS

Function

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

Objectives

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

- To repair and maintain all of the Town's streets.
- Administer and supervise various infrastructure and facility improvement projects.
- Maintain all signage throughout Town, making sure it is both accurate and relevant.
- Develop on-going capital improvement program for Town infrastructure and facilities projects.
- Maintain specific public grounds and buildings.
- Inspect bridges.
- Inspect sidewalks, curbs and gutters.

New Initiatives for F/Y 2021-2022

The following initiatives were developed for Fiscal Year 2021/2022 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.

- Assist with the installation of the Center Island Pump Station Project, as needed.
- Pressure clean sidewalks and gutters on both Golden Beach Drive and A1A.
- Service the pumps in Tweddle Park.
- Maintain all street signs.
- Installed new signage related to COVID-19 safety and prevention measures in the tennis courts and parks areas.
- Monitor town-wide landscaping.
- Performing on-going daily Town-wide maintenance, as needed.
-

Significant Prior Year Accomplishments

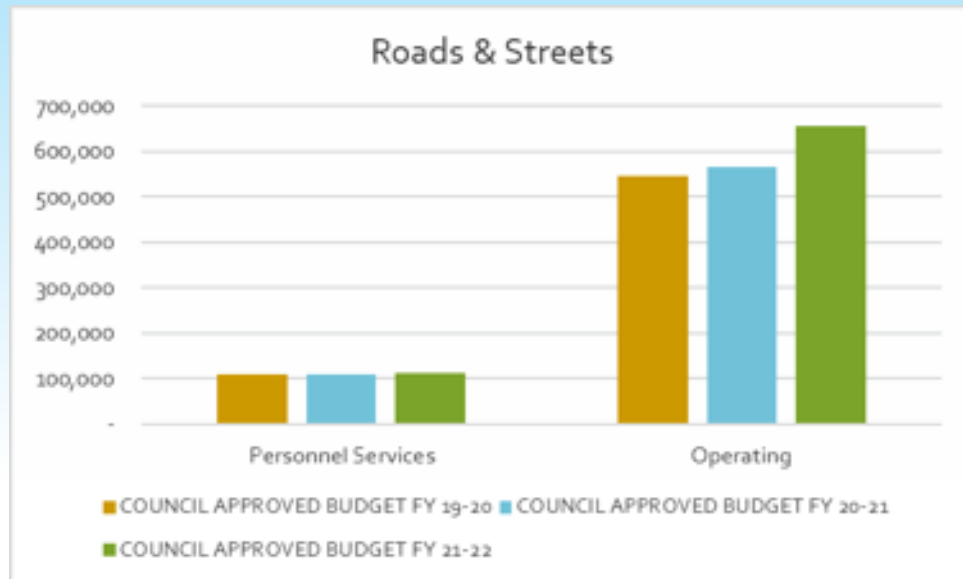
The following accomplishments were attained during Fiscal Year 2020/2021 and are relevant to the office's objectives, providing the performance measurements that will be utilized by this office to

assess the effectiveness and quality of the services it provides.

- Replaced any and all damaged signs throughout Town
- Milling and resurfacing of all of Golden Beach Drive and Islands to provide safer travel conditions for motors and pedestrians
- Seal coat West Lot and Beach Pavilion parking lot.
- Replace the garbage truck parking area with sand to improve drainage.
- Review, research and revise more cost effective lighting on A1A.
- Maintained all Public Works vehicles including garbage trucks and pick-up trucks.
- Cleaned streets, sidewalks, curbs, and drains.
- Maintained town-wide streetlights.
- Painted town-wide curbs and fixtures.
- Maintained supply of gas and oil for all Public Works vehicles.
- Maintained Town pumps and storm water stations.
- Maintained Town-wide mailboxes.
- Provided building maintenance.
- Responsible for purchasing tools and rental equipment.
- Installed new drainage around tennis courts.
- Installed new dog park.
- Maintained all parks and open spaces.
- Installed various signs throughout Town.
- Maintained fountain at Singer Park.

Department of Roads and Streets Personnel Summary Trend Analysis

| | F/Y 19-20 | F/Y 20-21 | F/Y 21-22 |
|--|-----------|-----------|-----------|
| Facilities/General Maintenance Dir. | 1 | 1 | 1 |
| Facilities/General Maintenance Mgr. | 1 | 1 | 1 |
| Municipal Service Worker | 1 | 1 | 1 |



Budget Appropriations Worksheets

| ACCOUNT NO. | ACCOUNT DESCRIPTION | COUNCIL APPROVED BUDGET FY 18-19 | COUNCIL APPROVED BUDGET FY 19-20 | COUNCIL APPROVED BUDGET FY 20-21 | COUNCIL APPROVED BUDGET FY 21-22 |
|---|---|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| 541 - ROAD AND STREET FACILITIES | | | | | |
| Operating Expenses | | | | | |
| 541112 | Facilities & General Maintenance Director | 64,435 | 66,368 | 66,368 | 68,027 |
| 541210 | FICA Taxes | 4,929 | 5,077 | 5,077 | 5,204 |
| 541220 | Retirement Contribution- Town Pension | 16,109 | 19,910 | 19,910 | 20,408 |
| 541230 | Life, Health & Dental Insurance | 11,501 | 11,668 | 11,668 | 12,601 |
| 541240 | Worker's Compensation | 6,237 | 6,424 | 6,425 | 6,585 |
| | Total Personnel Services | 103,211 | 109,448 | 109,448 | 112,825 |
| | | | | | |
| | | | | | |

Budget Appropriations Worksheets

| ACCOUNT NO. | ACCOUNT DESCRIPTION | COUNCIL APPROVED BUDGET FY 18-19 | COUNCIL APPROVED BUDGET FY 19-20 | COUNCIL APPROVED BUDGET FY 20-21 | COUNCIL APPROVED BUDGET FY 21-22 |
|---|---------------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| 541 - ROAD AND STREET FACILITIES | | | | | |
| Operating Expenses | | | | | |
| 541340 | Contract Services | - | - | - | - |
| 541344 | Contract Svcs - Median Maintenance | 270,000 | 285,000 | 285,000 | 290,700 |
| 541344-18-005 | Contract Svcs - A1A Corridor | - | - | 20,000 | 20,000 |
| 541430 | Utilities - Electric | 90,000 | 99,782 | 99,782 | 102,775 |
| 541432 | Utilities - Water | 65,000 | 63,000 | 63,000 | 64,890 |
| 541461 | Repair & Maintenance - Lights & Poles | 15,000 | 15,000 | 25,200 | 25,452 |
| 541465 | Repair & Maintenance - Streets | 80,000 | 80,000 | 70,000 | 150,000 |
| 541466 | Repair & Maintenance - Fountains | 3,200 | 3,200 | 3,200 | 3,296 |
| 541467 | Landscape & Maintenance | - | - | - | - |
| 541520 | Operating Supplies | - | - | - | - |
| 541521 | Roads & Streets- Fuel | - | - | - | - |
| 541640 | Machinery & Equipment | - | - | - | - |
| | Total Operating Expenses | 523,200 | 545,982 | 566,182 | 657,113 |
| | | | | | |
| TOTAL ROADS & STREETS - 541 | | 626,411 | 655,431 | 675,630 | 769,938 |

Budget Support Information

| ACCOUNT NO. | ACCOUNT DESCRIPTION | DESCRIPTION OF ITEM AND JUSTIFICATION | APPROVED AMOUNT |
|---|---|--|-----------------|
| 541 - ROAD AND STREET FACILITIES | | | |
| Personnel Services | | | |
| 541112 | Facilities & General Maintenance Director | Salary | 68,027 |
| 541210 | FICA Taxes | 7.65% of salary | 5,204 |
| 541220 | Retirement Contribution | Estimate per Actuarial Valuation Report | 20,408 |
| 541230 | Life, Health & Dental Insurance | Full cost of employee premium and half of family premium | 12,601 |
| 541240 | Worker's Compensation | Estimate based on category rates x payroll | 6,585 |
| Total Personnel Services | | | 112,825 |

Budget Support Information

| ACCOUNT NO. | ACCOUNT DESCRIPTION | DESCRIPTION OF ITEM AND JUSTIFICATION | APPROVED AMOUNT |
|--|---------------------------------------|---|-----------------|
| Operating Expenses | | | |
| 541340 | Contract Services | | - |
| 541344 | Contract Svcs - Median Maintenance | Median Maintenance, Fertilization | 290,700 |
| 541344-18-005 | Contract Svcs - A1A Corridor | Enhancements as part of the A1A Corridor Beautification project | 20,000 |
| 541430 | Utilities - Electric | Power to the street sprinkler timers & Lights | 102,775 |
| 541432 | Utilities - Water | Water use greenway and medians | 64,890 |
| 541461 | Repair & Maintenance - Lights & Poles | Street Signs, Light Poles | 25,452 |
| 541465 | Repair & Maintenance - Streets | Overlay streets & striping; Curbs; Street Sweeping (50% budgeted in 524340) | 150,000 |
| 541466 | Repair & Maintenance - Fountains | Strand & A1A | 3,296 |
| 541467 | Landscape & Maintenance | | - |
| 541520 | Operating Supplies | | - |
| 541521 | Roads & Streets-Fuel | | - |
| 541640 | Machinery & Equipment | | - |
| Total Operating Expenses | | | 657,113 |
| TOTAL ROADS & STREETS - 541 | | | 769,938 |

DEPARTMENT OF PARKS AND RECREATION

Function

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

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

Objectives

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

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

New Initiatives for F/Y 2021-2022

The following initiatives were developed for Fiscal Year 2021/2022 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 resort-like amenities such as free refreshments at the beach.
- Apply for National Parks and Recreation Association accreditation by beginning the certification process of administrative staff.
- Apply for Playful City USA designation.
- Find creative ways residents can participate in outdoor activities while still maintaining safe social distancing measures and face masks as required under COVID-19 safety guidelines.
- Increase resident participation and enhance current programming by offering new programs, trips, special events, and classes for residents of all ages, including new cultural programming opportunities for youth residents. (ongoing)
- Provide parks and facilities that are aesthetically pleasing by performing checks and playground inspections. (ongoing)
- Enhance the Town's open spaces by implementing the Town's new civic center master plan and relocating certain open space areas.

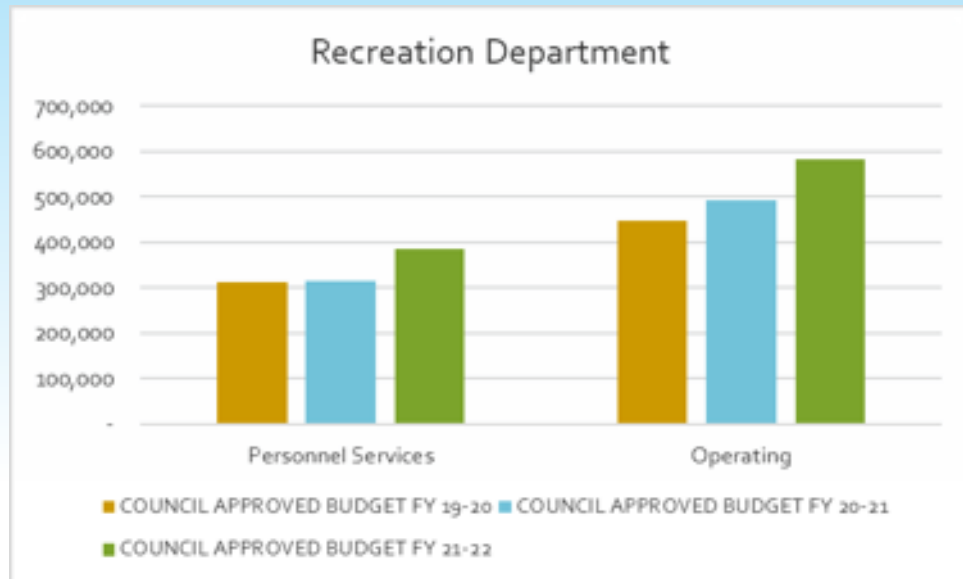
Significant Prior Year Accomplishments

The following accomplishments were attained during Fiscal Year 2020/2021 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.

- Hosted a pickle ball clinic and a number of tennis clinics
- Golden Beach Youth Leadership Group held a number of virtual events – such as a cooking class.
- Resumed all normal operations by May 2021 – taking into account proper COVID-19 Safety and Prevention Measures.
- In response to Social Distancing protocols, the Town rolled out alternative event options, including:
 - Virtual-based activities including Fitness Options (boot camp, yoga, meditation) and creative classes (painting, cooking, informative seminars)
 - Some existing programming returned in modified format, for example the Town resumed Tennis Clinics with smaller class sizes and increased frequencies.
 - Rolled out the brand new pickle ball clinics, which were well received by residents.
 - Began preparations for the re-introduction of in-person events such as the Annual Halloween Event and the Town's Annual New Year's Eve celebration
- Tot Lot reopened – following proper COVID safety guidelines
- All exercise equipment reopened
- Completed beach shower repair and replacement to include ADA compliant fixtures
- Hiring of a new beach manager and promotion of an existing part-time beach attendant to full time as part of the Town's Beach Ambassadors program to ensure adequate beach staffing.
- Maintain the Town's designation as a Tree City U.S.A., receiving tree technical assistance thanks to a grant from the Florida Forest Service to Citizens for a Better South Florida, a nonprofit environmental organization.
- Brought back the weekend food and beverage program every weekend in July and August, providing small fares such as fruit and water.
- Reinstated the Town's food truck program every other weekend at the beach pavilion during the months of July and August, as an end of Summer beginning of Fall benefit for residents
- Due to COVID-19 the Town's Annual 5K Run and Walk was cancelled.

Department of Parks and Recreation Personnel Summary Trend Analysis

| | F/Y 19-20 | F/Y 20-21 | F/Y 21-22 |
|----------------------------|-----------|-----------|-----------|
| Full-time Ocean Rescue | 1 | 1 | 1 |
| Part-time Ocean Rescue | 2 | 2 | 2 |
| Full-time Beach Attendants | 2 | 2 | 3 |
| Part-time Beach Attendants | 3 | 3 | 2 |
| Contracted Beach Attendant | 0 | 1 | 1 |



Budget Appropriations Worksheets

| ACCOUNT NO. | ACCOUNT DESCRIPTION | COUNCIL APPROVED BUDGET FY 18-19 | COUNCIL APPROVED BUDGET FY 19-20 | COUNCIL APPROVED BUDGET FY 20-21 | COUNCIL APPROVED BUDGET FY 21-22 |
|--|---------------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| 572 - RECREATION DEPARTMENT | | | | | |
| Personnel Services | | | | | |
| 572120 | FT Lifeguard | 46,914 | 48,321 | 48,318 | 49,526 |
| 572136 | PT Lifeguard | 52,143 | 60,552 | 60,189 | 62,339 |
| 572125100 | Beach Attendants | 105,744 | 98,712 | 100,870 | 145,631 |
| 572210 | FICA Taxes | 19,656 | 15,880 | 16,066 | 19,699 |
| 572140 | Salaries-Overtime | 2,000 | 2,000 | 2,000 | 2,000 |
| 572220 | Retirement Contribution- Town Pension | 27,131 | 44,742 | 44,816 | 58,851 |
| 572230 | Life, Health & Dental Insurance | 34,158 | 36,139 | 36,360 | 39,269 |
| 572240 | Worker's Compensation | 5,378 | 5,881 | 5,894 | 6,209 |
| | Total Personnel Services | 293,123 | 312,227 | 314,513 | 383,524 |
| Operating Expenses | | | | | |
| | Park Maintenance | 230,000 | 250,000 | 250,000 | 257,500 |
| 572430 | Utilities - Electric | 15,000 | 15,000 | 15,000 | 15,450 |
| 572432 | Utilities - Water | 75,000 | 85,000 | 85,000 | 87,550 |
| 572462 | Repairs & Maint-Bldg. | 8,500 | 12,000 | 12,000 | 20,000 |
| 572464 | Repairs & Maint-Equip | 10,000 | 10,000 | 10,000 | 80,000 |
| 572480 | Pub Relations/Events/Ad | 50,000 | 50,000 | 50,000 | 50,000 |
| 572481 | Teens Committee/Movie Nights | - | - | 5,000 | 7,000 |
| 572490 | Other Current Charges & Obligations | - | - | 40,000 | 40,400 |
| 572520 | Operating Supplies | 5,000 | 5,000 | 5,000 | 5,050 |
| 572640 | Machinery & Equipment | 20,000 | 20,000 | 20,000 | 20,200 |
| | Total Operating Expenses | 413,500 | 447,000 | 492,000 | 583,150 |
| TOTAL RECREATION DEPARTMENT - 572 | | 706,623 | 759,227 | 806,513 | 966,674 |

Budget Support Information

| ACCOUNT NO. | ACCOUNT DESCRIPTION | DESCRIPTION OF ITEM AND JUSTIFICATION | APPROVED AMOUNT |
|---|-------------------------------------|--|-----------------------|
| Personnel Services | | | |
| 572120 | Salaries - General Employees | Full time lifeguard | 49,526 |
| 572136 | Salaries - Part-Time Employees | Weekend lifeguard | 62,339 |
| 572125100 | Beach Attendant | Two full time beach attendants and part-time beach attendants | 145,631 |
| 572210 | FICA Taxes | 7.65% of compensation | 19,699 |
| 572140 | Salaries - Overtime | Special Events | 2,000 |
| 572220 | Retirement Contribution | Estimate per Actuarial Valuation Report | 58,851 |
| 572230 | Life, Health & Dental Insurance | Full cost of employee premium and half of family premium | 39,269 |
| 572240 | Worker's Compensation | Estimate based on category rates x payroll | 6,209 |
| Total Personnel Services | | | 383,524 |
| Operating Expenses | | | |
| 572344 | Park Maintenance | Landscape Contract | 257,500 |
| 572430 | Utilities - Electric | Park and Beach Pavilion | 15,450 |
| 572432 | Utilities - Water | Park, beach pavilion, & park sprinklers | 87,550 |
| 572462 | Repairs & Maint - Bldg. | Repair and maintenance of Tweedle Park and beach pavilion | 20,000 |
| 572464 | Repairs & Maint - Equipment | Park & Beach repairs | 80,000 |
| 572480 | Pub Relations/Events/Ad | Activities at Beach & Youth Activities | 50,000 |
| 572481 | Teens Committee | Golden Beach Youth Leadership Group | 7,000 |
| 572490 | Other Current Charges & Obligations | Town wellness programs | 40,400 |
| 572520 | Operating Supplies | Medical & sanitary supplies, replacement of recreation equipment, and paper for flyers | 5,050 |
| 572640 | Machinery & Equipment | Trash cans, dog litter equipment | 20,200 |
| Total Operating Expenses | | | 583,150 |
| <u>TOTAL RECREATION DEPARTMENT - 572</u> | | | <u>966,674</u> |

DEPARTMENT OF RESIDENT SERVICES



Michael Glidden
Director of Resident Services



Jisel Krepp
**Assistant to Director of
Resident Services**



Marie Talley
**Community Development
Specialist**

DEPARTMENT OF RESIDENT SERVICES

Function

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

Objectives

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

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

New Initiatives for F/Y 2021-2022

The following initiatives were developed for Fiscal Year 2021-2022 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.

- Work directly with Hotwire Communication to roll out the new town-wide Fiber Internet service, including providing project updates and serving as a liaison for Resident questions/concerns.
- Rework/Revise and Produce New Edition of Resident Guide Book, including digital version.
- Introduce New Programming, including Pickle Ball instructional clinics.
- Continue to Rework/Revise Website for improved functionality and user experience.

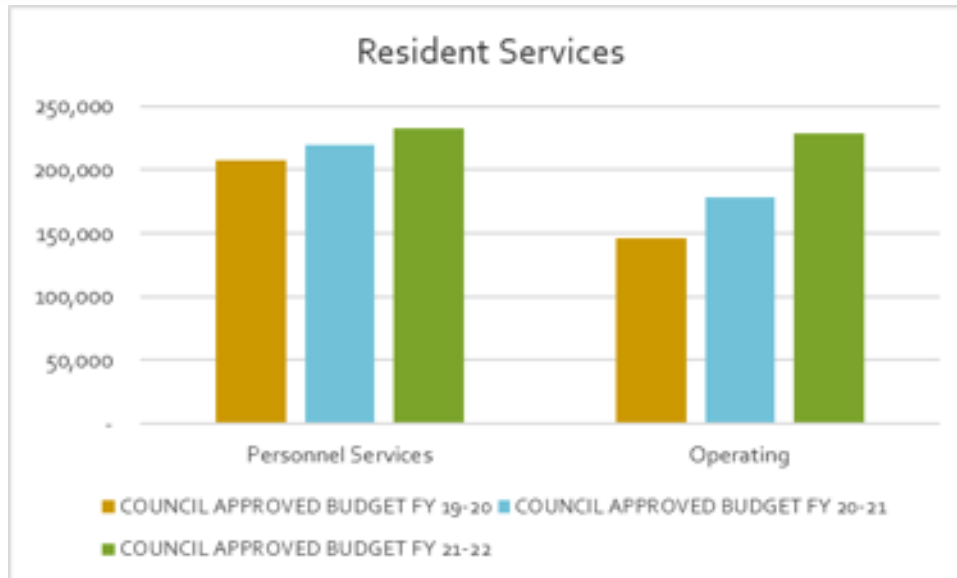
- Research and Develop programming options for New Civic Center.
- Offer Informational Series Workshops for Residents: Utilizing Florida Native Plants, Energy Efficiency.
- Speaker Systems for ambient music/audio capabilities inside Beach Pavilion.

Significant Prior Accomplishments

- Redesigned the Town Magazine for a more modern and editorial feel. Also created new sections, including:
 - “Community Partners,” to showcase the Town’s collaborative and philanthropic efforts to local organizations.
 - “Project Updates” to give clear and concise news regarding upcoming and ongoing Town projects.
 - “Code News” to spotlight areas of concern and promote awareness of the Town’s Code.
- Increased eBlast presence in response to the COVID-19 emergency, providing weekly or semi-weekly updates throughout the pandemic.
- Hosted and facilitated COVID-19 testing sessions and a Vaccine administration event.
- Organized a well-received Blood Drive event at the Beach Pavilion, 11 donors donated enough blood to help up to 33 patients.
- Organized a new “Arts in the Park” initiative and hosted internationally-acclaimed artist Jillian Mayer for an 8-week exhibit of her “Slumpies” statues throughout Town.
- Applied for Florida League of Cities’ “Florida Municipal Achievement Awards: City Spirit”
- Applied for National Civic League “All America City Award”
- Applied for International City/County Management Association’s “ICMA Local Government Excellence Award”
- Produced a study to improve functionality and organization of the Town’s website. Initiated results of the study with Webmaster.
- Created alternative social programming including ZOOM-based art classes and cooking events as well as socially-distanced outdoor events like Tennis clinics for both Adult and Youth players.
- Successfully case managed (closed) 77 cases from October 1 to July 1* (*at time of Budget Message writing).
- Collaborated with Residents and Town Manager to coordinate a Fundraising Concert for the victims of the Surfside Condo Collapse.

Dept. of Resident Services Personnel Summary Trend Analysis

| | F/Y 19-20 | F/Y 20-21 | F/Y 21-22 |
|---|-----------|-----------|-----------|
| Resident Services Director | 1 | 1 | 1 |
| Community Development Specialist | 1 | 1 | 1 |
| Assistant to the Resident Services Dir. | 1 | 1 | 1 |



Budget Appropriations Worksheets

| ACCOUNT NO. | ACCOUNT DESCRIPTION | COUNCIL APPROVED BUDGET FY 18-19 | COUNCIL APPROVED BUDGET FY 19-20 | COUNCIL APPROVED BUDGET FY 20-21 | COUNCIL APPROVED BUDGET FY 21-22 |
|---|---------------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| 574 - RESIDENT SERVICES | | | | | |
| Personnel Services | | | | | |
| 574110 | Resident Services Director | 58,880 | 60,646 | 60,646 | 62,163 |
| 574120 | Salary - General Employees | 25,709 | 75,539 | 76,889 | 82,950 |
| 574210 | FICA Taxes | 6,471 | 10,418 | 10,521 | 11,101 |
| 574220 | Retirement Contribution- Town Pension | 14,720 | 31,215 | 41,261 | 43,534 |
| 572230 | Life, Health & Dental Insurance | 17,572 | 29,450 | 29,450 | 31,806 |
| 513240 | Worker's Compensation | 319 | 514 | 519 | 547 |
| Total Personnel Services | | 123,670 | 207,783 | 219,286 | 232,101 |
| ACCOUNT NO. | ACCOUNT DESCRIPTION | COUNCIL APPROVED BUDGET FY 18-19 | COUNCIL APPROVED BUDGET FY 19-20 | COUNCIL APPROVED BUDGET FY 20-21 | COUNCIL APPROVED BUDGET FY 21-22 |
| 574 - RESIDENT SERVICES | | | | | |
| Operating Expenses | | | | | |
| 574480 | Town Newsletter | - | - | 24,000 | 28,000 |
| 574480 | Resident Relations-Promotions | - | - | 39,000 | 39,000 |
| 574480 | Special Event- Halloween 05-408 | 33,000 | 38,000 | 18,000 | 38,000 |
| 574480 | Special Event- Food Trucks 00-401 | 12,000 | 12,000 | 12,000 | 15,000 |
| 574480 | Special Event-New Year's Party 00-411 | 60,000 | 60,000 | 50,000 | 60,000 |
| 574480 | Special Event-Valentine's Day 00-414 | 10,000 | 10,000 | 10,000 | 10,000 |
| 574480 | Special Event-Pot Luck 00-405 | 8,000 | 8,000 | 8,000 | 10,000 |
| 574480 | Special Event-Memorial Day 04-406 | 5,000 | 5,000 | 5,000 | 7,500 |
| 574480 | Special Event-Veteran's Day 00-409 | 5,000 | 5,000 | 5,000 | 7,500 |
| 574480 | Special Event-4th of July Day 08-996 | 2,500 | 2,500 | 2,500 | 3,000 |
| 574480 | Special Event-Town Anniv. 14-001 | 41,492 | 5,000 | 5,000 | 10,000 |
| Total Operating Expenses | | 176,992 | 145,500 | 178,500 | 228,000 |
| TOTAL RESIDENT SERVICES DEPARTMENT - 574 | | 300,662 | 353,283 | 397,786 | 460,101 |



Budget Support Information

| ACCOUNT NO. | ACCOUNT DESCRIPTION | DESCRIPTION OF ITEM AND JUSTIFICATION | APPROVED AMOUNT |
|---|---------------------------------------|--|-----------------|
| Personnel Services | | | |
| 574110 | Resident Services Director | Resident Services Director | 62,163 |
| 574120 | Salary - General Employees | Assistant to the Resident Service Director and Resident Service Specialist | 82,950 |
| 574210 | FICA Taxes | 7.65% of salary | 11,101 |
| 574220 | Retirement Contribution- Town Pension | Estimate per Actuarial Valuation Report | 43,534 |
| 572230 | Life, Health & Dental Insurance | Heath Benefits | 31,806 |
| 513240 | Worker's Compensation | Insurance Premium based on Classification | 547 |
| Total Personnel Services | | | 232,101 |
| ACCOUNT NO. | ACCOUNT DESCRIPTION | DESCRIPTION OF ITEM AND JUSTIFICATION | APPROVED AMOUNT |
| 574 - RESIDENT SERVICES | | | |
| 574470 | Town Newsletter | Town News letter printing and expenses | 28,000 |
| 574480 | Resident Relations-Promotions | Welcome Home Program | 39,000 |
| 574480 | Special Event- Halloween 05-408 | Costs Associated with Event | 38,000 |
| 574480 | Special Event-Food Trucks-00-401 | Costs Associated with Event | 15,000 |
| 574480 | Special Event-New Year's Party 00-411 | Costs Associated with Event | 60,000 |
| 574480 | Special Event-Valentine's Day 00-414 | Costs Associated with Event | 10,000 |
| 574480 | Special Event-Pot Luck 00-405 | Costs Associated with Event | 10,000 |
| 574480 | Special Event-Memorial Day 04-406 | Costs Associated with Event | 7,500 |
| 574480 | Special Event-Veteran's Day 00-409 | Costs Associated with Event | 7,500 |
| 574480 | Special Event-4th of July Day 08-996 | Costs Associated with Event | 3,000 |
| 574480 | Special Event-Town Anniv. 14-001 | Costs Associated with Event | 10,000 |
| Total Operating Expenses | | | 228,000 |
| TOTAL RESIDENT SERVICES DEPARTMENT - 574 | | | 460,101 |



LAW ENFORCEMENT TRUST FUND

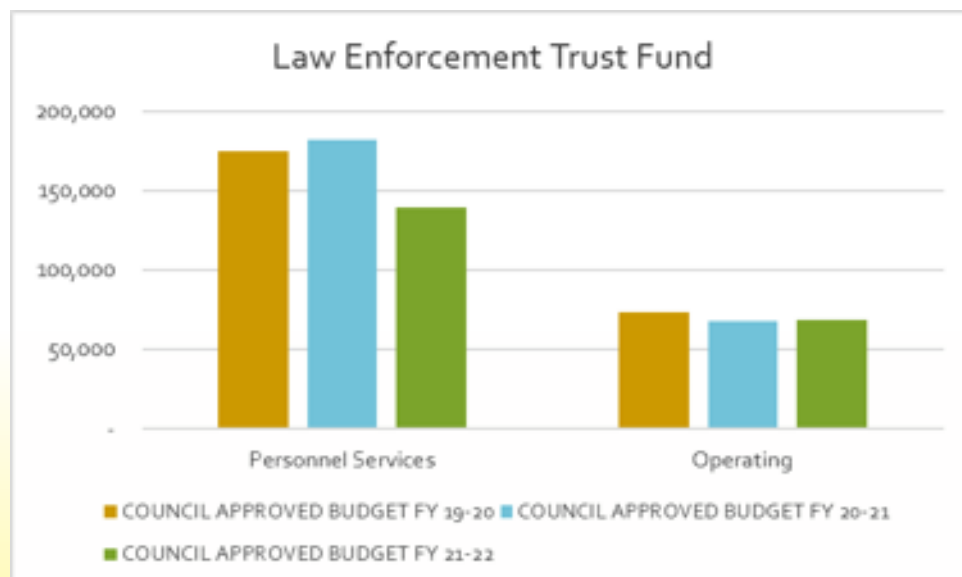
Function

The Law Enforcement Trust Fund manages all forfeiture assets from the Police Department. Florida Statute 932.701 through 932.707 authorizes municipalities to seize assets, including cash, personal property and real property used in violation of the Florida Contraband Forfeiture Act. Under the FCFA, proceeds of forfeited funds in an agency's law enforcement trust must be used for police related services. This is a special revenue fund used to account for specific revenues that are legally restricted to expenditure for particular purpose. Oversight of this fund is primarily the function of the Police Department. The Fund has a Fund Balance as of September 30, 2020 is \$552,483.

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

The Town continues to build the Fund Balance reserve of this Fund, so that it may contribution approximately \$1.2-million to the Civic Center Complex Masterplan. Future projects anticipated with these dollars include:

- Proximity Readers
- Intracoastal and Ocean Cameras
- Wellness Center
- Parks
- Training Bureau for Staff Development



Budget Revenues

| ACCOUNT NO. | ACCOUNT DESCRIPTION | COUNCIL APPROVED BUDGET FY 18-19 | COUNCIL APPROVED BUDGET FY 19-20 | COUNCIL APPROVED BUDGET FY 20-21 | COUNCIL APPROVED BUDGET FY 21-22 |
|-----------------|---|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| FUND 120 | <u>LAW ENFORCEMENT TRUST FUND</u> | | | | |
| 351100 | JUDGEMENTS AND FINES | - | - | - | - |
| 355100 | FEDERAL FINES & FORFEITS | 200,000 | 200,000 | 100,000 | 88,147 |
| 355911 | FEDERAL FINES & FORFEITS (SFMLTF) | - | 20,000 | 16,634 | 100,000 |
| 356911 | STATE FINES & FORFEITS | 20,000 | 10,000 | 80,000 | 15,000 |
| 361100 | INTEREST ON INVESTMENTS | 400 | 4,000 | 3,000 | 4,000 |
| 361113 | INTEREST INCOME | 100 | 100 | 20 | - |
| 369900 | MISC. REVENUES | - | - | - | - |
| 381200 | TRANSFER FROM FUND BALANCE | 20,118 | 13,932 | 50,000 | - |
| | | | | | |
| | <u>120 LAW ENFORCEMENT FUND TOTALS</u> | <u>240,618</u> | <u>248,032</u> | <u>249,654</u> | <u>207,147</u> |

Budget Support Information

| ACCOUNT NO. | ACCOUNT DESCRIPTION | DESCRIPTION OF ITEM AND JUSTIFICATION | APPROVED AMOUNT |
|-----------------|---|---------------------------------------|--------------------|
| FUND 120 | <u>LAW ENFORCEMENT</u> | | |
| 351100 | JUDGEMENTS AND FINES | | - |
| 355100 | FEDERAL FINES & FORFEITS | Federal Forfeits | 88,147 |
| 355911 | FEDERAL FINES & FORFEITS (SFMLTF) | Federal Forfeits | 100,000 |
| 356911 | STATE FINES & FORFEITS | State Forfeitures | 15,000 |
| 361100 | INTEREST ON INVESTMENTS | Interest on investments | 4,000 |
| 361113 | INTEREST INCOME | | - |
| 369900 | MISC. REVENUES | | - |
| 381200 | TRANSFER FROM FUND BALANCE | | - |
| | | | |
| | <u>120 LAW ENFORCEMENT FUND TOTALS</u> | | 207,147 |

Budget Appropriations Worksheets

| ACCOUNT NO. | ACCOUNT DESCRIPTION | COUNCIL APPROVED BUDGET FY 18-19 | COUNCIL APPROVED BUDGET FY 19-20 | COUNCIL APPROVED BUDGET FY 20-21 | COUNCIL APPROVED BUDGET FY 21-22 |
|---|---------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| MISCELLANEOUS FUNDS | | | | | |
| 120 - LAW ENFORCEMENT TRUST FUND | | | | | |
| OPERATING EXPENSES | | | | | |
| 521125 | Specialty Unit Salaries | 112,869 | 118,384 | 124,689 | 92,239 |
| 521140 | Over Time | 15,000 | 15,000 | 15,000 | 15,000 |
| 521210 | FICA | 8,634 | 9,056 | 9,623 | 7,056 |
| 521230 | Life, Health & Dental Insurance | 27,311 | 28,603 | 28,603 | 21,569 |
| 521240 | Workers Comp | 3,804 | 3,990 | 4,239 | 3,108 |
| 521310 | GF521 - Contract Salaries | - | - | - | - |
| | Total Personnel Expenses | 167,618 | 175,032 | 182,154 | 138,972 |
| 521140 | GF521-OT Reimbursement | - | - | - | - |
| 521640 | Machinery & Equipment | 1,040 | 1,040 | 2,500 | 2,525 |
| 521316 | Professional Services | - | - | - | - |
| 521490 | Other Current Charges | 10,000 | 10,000 | 5,000 | 5,050 |
| 521520 | Operating Supplies | - | - | - | - |
| 521550 | Police Training | 1,960 | 1,960 | - | - |
| 521581 | Inter-Fund Transfer | 60,000 | 60,000 | 60,000 | 60,600 |
| | Restricted Reserves | - | - | - | - |
| | Total Operating Expenses | 73,000 | 73,000 | 67,500 | 68,175 |
| TOTAL LAW ENFORCEMENT TRUST FUND - 120 | | 240,618 | 248,032 | 249,654 | 207,147 |



Budget Support Information

| ACCOUNT NO. | ACCOUNT DESCRIPTION | DESCRIPTION OF ITEM AND JUSTIFICATION | APPROVED AMOUNT |
|------------------------------------|-------------------------------------|---|-----------------|
| 120 - LAW ENFORCEMENT FUND | | | |
| OPERATING EXPENSES | | | |
| 521125 | Specialty Unit Salaries | Police Officers for Specialty Units (includes all associated liabilities) | 92,239 |
| 521414 | Overtime | one and a half times the hourly rate | 15,000 |
| 521210 | FICA | 7.65% of Salary | 7,056 |
| 521230 | Life, Health & Dental Insurance | Health, Vision, Dental, Short Term, Long Term and other insurances | 21,569 |
| 521240 | Workers Comp | Code 7720 | 3,108 |
| 521310 | Contract Salaries | | - |
| Total Personnel Expenses | | | 138,972 |
| | | | |
| 521140 | GF-OT Reimbursement | | - |
| 521640 | Machinery & Equipment | Equipment for Dethatched Officers | 2,525 |
| 521316 | Professional Svcs | | - |
| 521590 | Other Current Charges & Obligations | Expenses associated with police activities | 5,050 |
| 521520 | Operating Supplies | | - |
| 521550 | Police Training | | - |
| 521581 | Inter-Fund Transfer | Due to General Fund | 60,600 |
| 521582 | Restricted Reserves | | - |
| Total Operating Expenses | | | 68,175 |
| TOTAL LAW ENFORCEMENT - 120 | | | 207,147 |



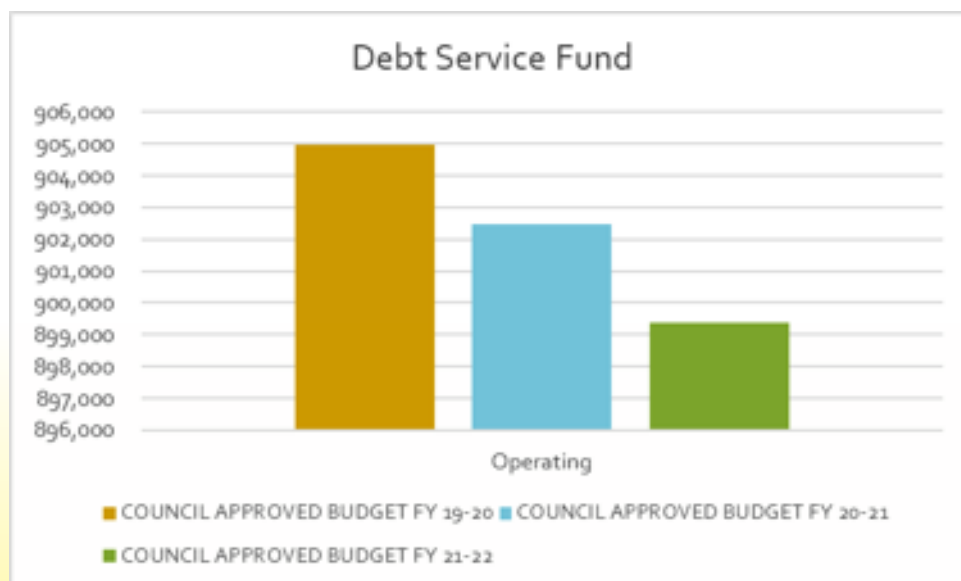
DEBT SERVICE FUND

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

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

The Town's Sole Debt is the balance of the:

- General Obligation Refunding Bonds, Series 2016 – Previously, the Town issued \$14,445,000 in Special Assessment General Obligations Bonds, Series 2008 for the purpose of funding certain capital projects within the boundaries of the Town.
 - The Bonds bore interest at rates ranging from 3.00% to 5.00% and were set to mature January 2038. On November 30, 2016, the Town issued General Obligation Refunding Bonds, Series 2016, amounting to \$12,390,000 to refund the then outstanding General Obligation Bonds, Series 2008. On September 30, 2017, the General Obligation Bonds, Series 2008 were considered retired/fully defeased. The General Obligation Refunding Bonds, Series 2016 bears interest at rates ranging from 3.00% to 5.00% and will mature January 1, 2038. Interest is payable semi-annually on the first day of each January and July. The Bonds are secured by the pledge of revenues derived from the collection of non-ad valorem special assessments. The Town is required by the Bond Indenture to levy and collect special assessments pursuant to Florida Statutes, Section 190.022. The collection of these assessments are restricted and applied to the debt service requirements of the Bond issue. Further, the Town covenants to levy special assessments in annual amounts adequate to provide for the payment of principal and interest on the Bonds as it becomes due.



Budget Revenues

| ACCOUNT NO. | ACCOUNT DESCRIPTION | COUNCIL APPROVED BUDGET FY 18-19 | COUNCIL APPROVED BUDGET FY 19-20 | COUNCIL APPROVED BUDGET FY 20-21 | COUNCIL APPROVED BUDGET FY 21-22 |
|-------------------------------------|--|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| FUND 210 | DEBT SERVICE FUND | | | | |
| 311101 | VOTED DEBT SERVICE (AD VALOREM) | 957,669 | 904,981 | 703,703 | 299,454 |
| 381230 | TRANSFER FROM 210 FUND (Fund Balance) | - | - | 198,779 | 599,928 |
| | | | | | |
| 210 DEBT SERVICE FUND TOTALS | | 957,669 | 904,981 | 902,482 | 899,382 |

Budget Support Information

| 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 1,195,352,529 X Proposed Millage Rate .2637 budgeted at 95% of ad valorem | 299,454 |
| 381220 | TRANSFER FROM GENERAL FUND | Town Debt Service Reserves | 599,928 |
| | | | |
| 210 DEBT SERVICE FUND TOTALS | | | 899,382 |

Oversight of this fund is primarily the function of the Office of the Town Manager with the assistance of the Finance Director. The Fund has a Fund Balance of \$846,785.00 as of September 30, 2020. This year, the Fund Balance will be used to pay the debt service required, thus allowing the millage rate to be reduced in the Debt Service Fund, and will allow for a one-time increase to the General Fund millage rate to cover operating expenses in the Fiscal Year 2020-2021 budget.

Budget Appropriations Worksheets

| ACCOUNT NO. | ACCOUNT DESCRIPTION | COUNCIL APPROVED BUDGET FY 18-19 | COUNCIL APPROVED BUDGET FY 19-20 | COUNCIL APPROVED BUDGET FY 20-21 | COUNCIL APPROVED BUDGET FY 21-22 |
|---------------------------------|---|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| 210 - DEBT SERVICE FUND | | | | | |
| | Operating Expenses | | | | |
| 519730 | General Obligation Bond Payment-Principal | 487,482 | 430,000 | 445,000 | 460,000 |
| 519732 | General Obligation Bond Payment-Interest | 195,000 | 474,981 | 457,482 | 439,382 |
| 519910 | Reserved for Issuance of New Debt | 275,187 | - | | - |
| | Total Operating Expenses | 957,669 | 904,981 | 902,482 | 899,382 |
| | | | | | |
| TOTAL DEBT SERVICE - 210 | | 957,669 | 904,981 | 902,482 | 899,382 |

Budget Support Information

| ACCOUNT NO. | ACCOUNT DESCRIPTION | DESCRIPTION OF ITEM AND JUSTIFICATION | APPROVED AMOUNT |
|---------------------------------|---|--|-----------------|
| 210 - DEBT SERVICE FUND | | | |
| OPERATING EXPENSES | | | |
| 519730 | General Obligation Bond Payment-Principal | Debt Service for the General Obligation Bond Refunding | 460,000 |
| 519732 | General Obligation Bond Payment-Interest | Debt Service for the General Obligation Bond Refunding | 439,382 |
| 519910 | Reserved for Issuance of New Debt | | - |
| Total Operating Expenses | | | 899,382 |
| TOTAL DEBT SERVICE - 210 | | | 899,382 |



CAPITAL IMPROVEMENT PROJECT FUND

Function

This section provides for a brief overview of the capital improvement projects that are scheduled to take place during Fiscal Year 2021-2022 as well as a breakdown of those Capital Improvement Projects that are funded through the Capital Improvement Project Fund.

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

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

In Fiscal Year 2020/2021 the Town issued Capital Improvement Revenue Note, Series 2019 – To Finance the Costs of the New Civic Center Complex Masterplan Project. On November 19, 2019 the Town Council approved Resolution No. 2657.19 Ratifying the Capital Improvement Revenue Note, Series 2019 authorizing a \$4-million loan with City National Bank. The purpose of the note is to finance the costs of construction, installation and furnishing of the new Civic Center Complex Masterplan. It is note due for principle repayment until 2022.

Objectives

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

During the last fifteen years the Town has invested combined capital expenditures over \$52-million. Now that that work has been completed, the Town's role is to maintain all of these new improvements.

Each year the Town Council formulates and formally adopts Goals, Objectives and Policies that must meet State Level of Service Guidelines and are intended to guide all further planning, improvements and developments. The Golden Beach Capital Improvement Plan is based on these formally adopted Goals, Objectives and Policies.

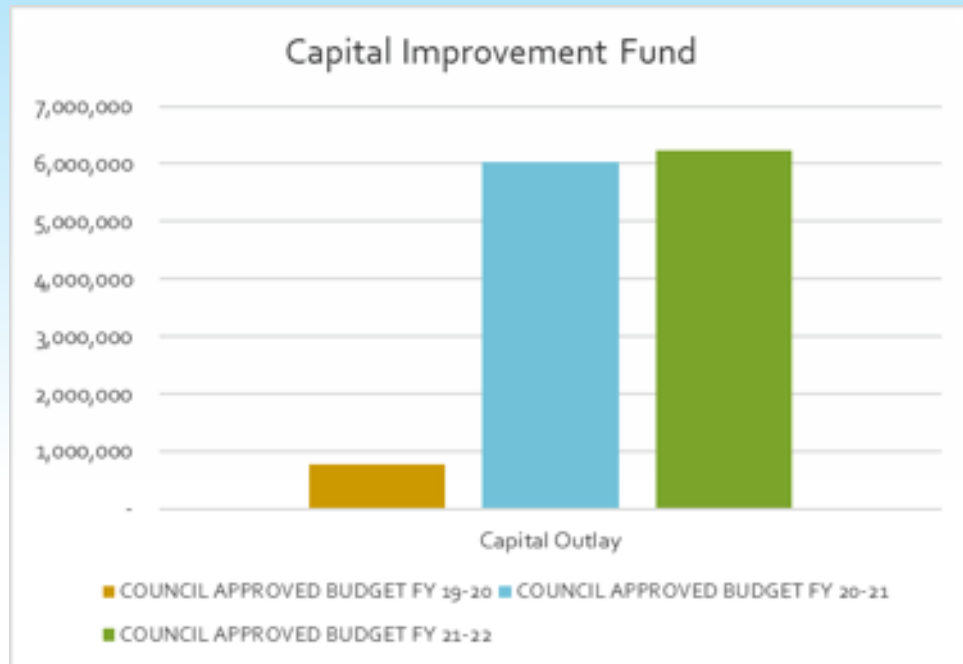
As we look forward to our new goals and projects, it's important to acknowledge the progress the Town's CIP plan/program has achieved in Fiscal Year 2020-2021.

- Groundbreaking of the new Civic Center was held on October 20, 2020.

- Construction commenced on the Center Island Pump Station Project, and is well underway for completion in late-2021.
- Veteran's Memorial at The Strand Boat Dock completed alongside the completion of the Center Island Pump Station.
- Beach shower repair & replacement to ADA compliant fixture.
- Commencement of the Tweedle Park outfall repair awarded to Southeastern Engineering Contractors by Reso. 2749.51
- A1A Bus Shelter Installations completed.
- Completed repair to Outfall valve on South Parkway.
- Complete assessment and repair of all FPL transformers within the town limits.
- Testing, preparation and planning of an 8'-0" privacy wall along Massini Avenue and the eastern end of Terracina Avenue.
- Assessment of the town-wide security system to find ways to improve security at the interior and perimeter of town.

The Town plans to continue to work on these projects in the 2021-2022 Fiscal Year. It will also focus on the following projects/programs as part of our five year Capital Plan:

- Completion of the Civic Center Complex Masterplan Project including the New Town Hall building, Tweedle Park Improvements, Additional Parking and amenities.
- Will complete the installation of dedicated fiber to each home, providing 1-gig of Internet and Cable service to each residence, making Golden Beach the first Town/City in the Country to provide this service.
- Finalize new town-wide security enhancements.
- Will break ground on the Sewer Service Force main Replacement from Navona Avenue to Sunny Isles, which will lead to the raising and repaving of Golden Beach Drive at no additional cost to residents.
- Issuing the RFP for the furniture and equipment to be installed at the new Civic Center Building.
- Issuing the RFP for the conversion of the existing town hall building to a resident amenity center.
- Creation of the Golden Beach Guidebook relating to emergency protocols when responding to infrastructure incidences and repairs.
- Ongoing Strategies and recommended implementations to Ordinances that will assist in combating sea level rise and tidal flooding.
- In addition, we will continue to explore new ways to enhance and beautify the towns' fountains and feature walls.



Budget Revenues

| ACCOUNT NO. | ACCOUNT DESCRIPTION | COUNCIL APPROVED BUDGET FY 18-19 | COUNCIL APPROVED BUDGET FY 19-20 | COUNCIL APPROVED BUDGET FY 20-21 | COUNCIL APPROVED BUDGET FY 21-22 |
|-----------------|--|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| FUND 330 | <u>CAPITAL IMPROVEMENT FUND</u> | | | | |
| 381200 | TRANSFER FROM GENERAL FUND | 400,000 | 100,000 | 650,000 | 1,000,000 |
| 361113 | INTEREST INCOME | - | - | - | - |
| 381231 | RESTRICTED (GF) CPF TRANSFER | 229,014 | 242,553 | 600,000 | - |
| 331400 | TRANSPORTATION TRUST | - | - | 78,249 | - |
| 384111 | 2019 SERIES-CITY NATIONAL BANK | - | 650,000 | 3,350,000 | 3,350,000 |
| 381200 | INTER-FUND TRANSFER (LETF) | - | - | 600,000 | 717,446 |
| 381230 | CAPITAL FUND BALANCE | - | - | 520,550 | 1,170,000 |
| | | | | | |
| 330 | <u>CAPITAL IMPROVEMENT FUND</u> | <u>629,014</u> | <u>992,553</u> | <u>5,798,799</u> | <u>6,237,446</u> |

Budget Support Information

| 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 | 1,000,000 |
| 361113 | INTEREST INCOME | | - |
| 369110 | RESTRICTED (GF) CPF TRANSFER | | - |
| 331400 | TRANSPORTATION TRUST | | - |
| 384111 | 2019 SERIES-CITY NATIONAL BANK | Note 2019 Series with City National Bank | 3,350,000 |
| 381200 | INTER-FUND TRANSFER (LETF) | Funds allocated from Forfeit Funds | 717,446 |
| 381230 | GENERAL FUND RESERVES | These are non-loan funds set aside in the FY' 20 & 21 budget | 1,170,000 |
| 330 CAPITAL IMPROVEMENT FUND TOTALS | | | 6,237,446 |

Budget Appropriations Worksheets

| ACCOUNT NO. | ACCOUNT DESCRIPTION | COUNCIL APPROVED BUDGET FY 18-19 | COUNCIL APPROVED BUDGET FY 19-20 | COUNCIL APPROVED BUDGET FY 20-21 | COUNCIL APPROVED BUDGET FY 21-22 |
|---|---------------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| 330 - CAPITAL IMPROVEMENT PROJECTS | | | | | |
| Personnel Services | | | | | |
| 519120 | Salary - Project Manager | | | | 68,675 |
| 519210 | FICA Taxes | | | | 5,254 |
| 519220 | Retirement Contribution- Town Pension | | | | 20,603 |
| 519230 | Life, Health & Dental Insurance | | | | 12,477 |
| 519240 | Worker's Compensation | | | | 259 |
| Total Personnel Expenses | | | | | 107,268 |

Budget Support Information

| ACCOUNT NO. | ACCOUNT DESCRIPTION | DESCRIPTION OF ITEM AND JUSTIFICATION | APPROVED AMOUNT |
|---|---------------------------------------|---|-----------------|
| 330 - CAPITAL IMPROVEMENT PROJECTS | | | |
| Personnel Services | | | |
| 519120 | Salary - Project Manager | Salary | 68,675 |
| 519210 | FICA Taxes | 7.65% of Salary | 5,254 |
| 519220 | Retirement Contribution- Town Pension | Estimate per Actuarial Valuation Report | 20,603 |
| 519230 | Life, Health & Dental Insurance | Employee Benefits | 12,477 |
| 519240 | Worker's Compensation | Worker's Compensation Rate | 259 |
| Total Personnel Expenses | | | 107,268 |

Budget Appropriations Worksheets

| ACCOUNT NO. | ACCOUNT DESCRIPTION | COUNCIL APPROVED BUDGET FY 18-19 | COUNCIL APPROVED BUDGET FY 19-20 | COUNCIL APPROVED BUDGET FY 20-21 | COUNCIL APPROVED BUDGET FY 21-22 |
|---|------------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| 330 - CAPITAL IMPROVEMENT PROJECTS | | | | | |
| Operating Expenses | | | | | |
| Administrative/Operating Costs - Project 02-006 | | | | | |
| 519342 | General Fund - Admin Reimbursement | 35,000 | 35,000 | 70,000 | 70,000 |
| 519314 | Professional Services | - | - | 70,000 | 80,000 |
| 519520 | Operating Supplies | - | - | - | - |
| 519910 | Restricted (GF) CPF Transfer | 229,014 | 242,553 | - | - |
| Civic Center Complex-13-006 | | | | | |
| 519313 | Engineering Fees | 10,000 | 10,000 | - | - |
| 519314 | Professional Services | 25,000 | 25,000 | 120,000 | |
| 519634 | Construction | - | 420,803 | 5,167,958 | 5,480,178 |
| 519640 | Machinery & Equipment | - | - | - | 400,000 |
| 519630 | Contingency | - | 30,000 | 50,000 | 100,000 |
| Bus Shelters - 20-002 | | | | | |
| 519313 | Engineering Fees | - | - | 10,000 | |
| 519314 | Professional Services | - | - | 20,000 | - |
| 519634 | Construction | - | - | 200,000 | - |
| 519630 | Contingency | - | - | 30,000 | - |
| Wall on Mssini - 20-003 | | | | | |
| 519313 | Engineering Fees | - | - | - | - |
| 519314 | Professional Services | - | - | 10,000 | - |
| 519634 | Construction | - | - | - | - |
| 519630 | Contingency | - | - | - | - |
| Veteran's Memorial - 20-004 | | | | | |
| 519313 | Engineering Fees | - | - | - | - |
| 519314 | Professional Services | - | - | 20,000 | - |
| 519634 | Construction | - | - | 245,038 | - |
| 519630 | Contingency | | | | |

Budget Appropriations Worksheets

| ACCOUNT NO. | ACCOUNT DESCRIPTION | COUNCIL APPROVED BUDGET FY 18-19 | COUNCIL APPROVED BUDGET FY 19-20 | COUNCIL APPROVED BUDGET FY 20-21 | COUNCIL APPROVED BUDGET FY 21-22 |
|--|-----------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| 330 - CAPITAL IMPROVEMENT PROJECTS | | | | | |
| Operating Expenses | | | | | |
| Town Wellness Center- 20-005 | | | | | |
| 519313 | Engineering Fees | - | - | - | - |
| 519314 | Professional Services | - | - | 10,000 | - |
| 519634 | Construction | - | - | - | - |
| 519630 | Contingency | - | - | - | - |
| | | | | | |
| Auxiliary Service Facility - 20-006 | | | | | |
| 519313 | Engineering Fees | - | - | - | - |
| 519314 | Professional Services | - | - | 5,000 | - |
| 519634 | Construction | - | - | - | - |
| 519630 | Contingency | - | - | - | - |
| | | | | | |
| Total Operating Expenses | | 299,014 | 763,356 | 6,027,996 | 6,130,178 |
| CAPITAL IMPROVEMENT PROJECTS - 330 | | 299,014 | 763,356 | 6,027,996 | 6,237,446 |



Budget Support Information

| ACCOUNT NO. | ACCOUNT DESCRIPTION | DESCRIPTION OF ITEM AND JUSTIFICATION | APPROVED AMOUNT |
|--|------------------------------------|---|-----------------|
| 330 - CAPITAL IMPROVEMENT PROJECTS | | | |
| OPERATING EXPENSES | | | |
| Administrative / Operating Costs-Project 02-006 | | | |
| 519342 | General Fund - Admin Reimbursement | Compensation for the Town Managers Bonus, 457-Contribution, Town Fuel Card, Car Wash, other Administrative Costs associated with Administration of the CIP. | 70,000 |
| 519314 | Professional Services | Contracts for various objectives | 80,000 |
| 519520 | Operating Supplies | | - |
| 519910 | Restricted (GF) CPF Transfer | | - |
| Civic Center Complex-13-006 | | | |
| 519313 | Engineering Fees | | - |
| 519314 | Professional Services | | - |
| 519634 | Construction | Construction in Progress | 5,480,178 |
| 519640 | Machinery & Equipment | Machinery & Equipment | 400,000 |
| 519630 | Contingency | Town driven requests or changes | 100,000 |
| Bus Shelters - 20-002 | | | |
| 519313 | Engineering Fees | Engineering | - |
| 519314 | Professional Services | Project Manager | - |
| 519634 | Construction | Purchase and installation of shelters and bays | - |
| 519630 | Machinery & Equipment | Purchase and installation of shelters and bays | - |
| Wall on Mssini - 20-003 | | | |
| 519313 | Engineering Fees | | - |
| 519314 | Owners Representative | | - |
| 519634 | Construction | | - |
| 519630 | Machinery & Equipment | | - |
| 519630 | Contingency | | - |
| Veteran's Memorial - 20-004 | | | |
| 519313 | Engineering Fees | | - |
| 519314 | Owners Representative | | - |
| 519634 | Construction | | - |
| 519630 | Contingency | | - |

Budget Support Information

| ACCOUNT NO. | ACCOUNT DESCRIPTION | DESCRIPTION OF ITEM AND JUSTIFICATION | APPROVED AMOUNT |
|--|-----------------------|---------------------------------------|------------------|
| 330 - CAPITAL IMPROVEMENT PROJECTS | | | |
| OPERATING EXPENSES | | | |
| Town Wellness Center- 20-005 | | | |
| 519313 | Engineering Fees | | |
| 519314 | Owners Representative | | - |
| 519634 | Construction | | - |
| 519630 | Contingency | | - |
| Auxiliary Service Facility - 20-006 | | | |
| 519313 | Engineering Fees | | - |
| 519314 | Owners Representative | | - |
| 519634 | Construction | | - |
| 519630 | Contingency | | - |
| Total Operating Expenses | | | 6,130,178 |
| TOTAL CAPITAL IMPROVEMNET FUND- 330 | | | 6,237,446 |

| Capital Improvement Plan Revenue Summary | | FY13-14 | FY 14-15 | FY 15-16 | FY 16-17 | FY 17-18 | FY 18-19 | FY19-20 | FY20-21 | FY21-22 | Funds To Date | Anticipated Funding | FINAL REVENUE APPROVAL |
|---|-----------|---------|----------|----------|----------|-----------|----------|---------|---------|-----------|---------------|------------------------|------------------------------|
| SRF Loan Stormwater | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 951,614 | 424,609 | 1,216,296 | | 1,216,296 |
| SRF Loan Stormwater SW13110 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 1,376,223 | | 1,376,223 |
| State Stormwater Grant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 1,100,000 | | 1,100,000 |
| State Water Grant | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 200,000 | | 200,000 |
| Miami-Dade G.O. Bond | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 160,000 | | 160,000 |
| State FDOT JPA | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 690,000 | | 690,000 |
| 2008 General Obligation Bond | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 14,305,683 | | 14,305,683 |
| Underwriters Fee | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 194,317 | | 194,317 |
| FEMA Grant 1st Award | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 5,969,800 | | 5,969,800 |
| FEMA Grant 2nd Award (Seawall) | 125,023 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 648,326 | | 648,326 |
| FEMA Administrative Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 83,310 | | 83,310 |
| FPL Added Work Reimb. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 317,602 | | 317,602 |
| FDOT LAP AGREEMENT | 2,820,395 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 5,939,750 | | 5,939,750 |
| LETF PROJECT FUNDS | 0 | 0 | 0 | 0 | 0 | 103,560 | 0 | 0 | | 717,446 | 1,574,803 | | 1,574,802.75 |
| Miami-Dade County PTP (Bridges) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 300,000 | | 300,000 |
| Miami-Dade County CITT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 78,249 | | 78,249 |
| Stormwater Settlement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 375,000 | | 375,000 |
| Prior Year Deduction(s) from fund Balance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 3,274,889 | | 3,274,889 |
| Bridge Loan Northern Trust | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 2,500,000 | | 2,500,000 |
| State Inland Grant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 29,735 | | 29,735 |
| State DOE Grant | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 100,000 | | 100,000 |
| General Fund Balance Allocation (CIP) | 0 | 91,700 | 170,000 | 500,000 | 0 | 100,000 | 629,014 | 100,000 | | 1,170,000 | 5,347,084 | | 5,347,084 |
| General Fund Balance Allocation (Bridges) | 1,024,385 | 0 | 0 | 0 | 0 | 1,066,370 | 0 | 242,554 | | | 2,766,939 | | 2,766,939 |
| General Fund Allocation (FY2022) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 1,000,000 | 1,000,000 | | 1,000,000 |
| Note Series 2019- City National Bank | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 650,000 | | 3,350,000 | 4,000,000 | | 4,000,000 |
| | | | | | | | | | | 6,237,446 | 53,548,006 | - | 53,548,006 |

| Capital Improvement Plan Projects Summary | Actual Costs FY 13-14 | Actual Costs FY 14-15 | Actual Costs FY 15-16 | Actual Costs FY 16-17 | Actual Costs FY 17-18 | Actual Costs FY 18-19 | Actual Budget FY' 19-20 | As of 08/21 FY' 20-21 | Proposed | | Anticipated Total | Projected Project Costs | Project Costs (Actual or Anticipated) |
|---|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------------------------|--------------------------|----------------------|-----------|----------------------|----------------------------|---|
| | | | | | | | | | Budget FY' 21- 22 | | | | |
| Administrative / Operating Costs-Project 02-006 | | | | | | | | | | | | | |
| General Fund- Admin Reimbursement | 19,800 | 9,476 | 9,178 | 7,215 | 7,994 | 8,290 | 7,700 | 8,345 | 70,000 | 368,271 | | | 1,719,881 |
| Project Manager | | | | | | | | 56,794 | 107,268 | 164,062 | | | |
| Professional Services | | | | | | | | 11,787 | 80,000 | 91,787 | | | |
| Bond Counsel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 51,750 | | | |
| Disclosure Counsel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 191,396 | | | |
| Owners Representative | 0 | 272 | 0 | 0 | 0 | 0 | 0 | | | 373,396 | | | |
| Financial Consultants | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 18,596 | | | |
| Survey | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 118,593 | | | |
| Public Relations | 3,500 | 0 | 0 | 0 | 0 | 0 | 0 | | | 45,902 | | | |
| Operating Supplies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 98,458 | | | |
| Restricted (GF) CPF Transfer Contingency | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | 197,669 | | | |
| Civic Center Complex and Town Hall Program Project 13-006 | | | | | | | | | | | | | |
| Engineering Fees | 658 | 2,138 | 7,383 | 0 | 21,230 | 0 | 31,307 | 14,993 | | 77,709 | | | 6,664,837 |
| Professional Services | | | | | | 9,502 | 34,347 | 50,999 | | 94,849 | | | |
| Rentals & Leases | | | | | | | | 4,611 | | | | | |
| Operating Expenses | | | | | | | | 4,940 | | | | | |
| Construction | | | | | | | 233,358 | 305,297 | 5,450,106 | 5,988,761 | | | |
| Park Improvements and Site Work | | | | | | | | | | 0 | | | |
| Furniture, Fixtures and Equipment | | | | | | | 0 | 3,518 | 400,000 | 400,000 | | | |
| Contingency | | | | | | | | | 100,000 | 103,518 | | | |
| Center Island Pump Station Project 17-001 | | | | | | | | | | | | | |
| Engineering Fees | | | | | | | | 185,221 | | 234,315 | | | 1,532,863 |
| Additional Engineering Fees | | | | | | | | 63,259 | | 63,259 | | | |
| Construction | | | | | | | | 359,648 | | 1,235,289 | | | |
| Contingency | | | | | | | | | | 0 | | | |
| ALA Transit Shelters Project 20-002 | | | | | | | | | | | | | |
| Engineering Fees | | | | | | | 11,773 | 2,575 | | 2,575 | 7,425 | | 260,000 |
| Professional Services | | | | | | | | 22,299 | | 22,299 | -2,299 | | |
| Construction | | | | | | | | 73,160 | | 73,160 | 126,840 | | |
| Contingency | | | | | | | | | | 0 | 30,000 | | |
| Veterans Memorial Park Project 20-004 | | | | | | | | | | | | | |
| Engineering Fees | | | | | | | 1,395 | 0 | | 1,395 | 18,605 | | 265,038 |
| Permit Fees | | | | | | | | | | 0 | 0 | | |
| Construction | | | | | | | | 0 | | 0 | 245,038 | | |
| Contingency | | | | | | | | | | 0 | 0 | | |
| Town Wellness Center Project 20-005 | | | | | | | | | | | | | |
| Engineering Fees | | | | | | | 1,200 | 0 | | 1,200 | 158,800 | | 1,000,000 |
| Permit Fees | | | | | | | | | | 0 | 0 | | |
| Construction | | | | | | | | 0 | | 0 | 840,000 | | |
| Contingency | | | | | | | | | | 0 | 0 | | |
| Auxiliary Service Facility Project 20-006 | | | | | | | | | | | | | |
| Engineering Fees | | | | | | | 1,200 | | | 1,200 | 62,800 | | 400,000 |
| Permit Fees | | | | | | | | | | 0 | 0 | | |
| Construction | | | | | | | 5,000 | 5,000 | | 10,000 | 326,000 | | |
| Contingency | | | | | | | | | | 0 | 0 | | |

Capital Projects Plan Un-Funded
Projects Summary

Long-Term Un-Funded Capital Wish List

| | | | | |
|--|--|---|-----------|-----------|
| Wall at Massini Avenue Project 20-003 | | | | 500,000 |
| Engineering Fees | | 0 | | |
| Permit Fees | | 0 | 80,000 | |
| Construction | | 0 | 420,000 | |
| Contingency | | 0 | | |
| Re-Design of Tweedie Park | | | | 1,800,000 |
| Engineering Fees | | 0 | 288,000 | |
| Permit Fees | | 0 | | |
| Construction | | 0 | | |
| Contingency | | 0 | 1,512,000 | |
| Proximately Detectors & Cameras on Intercoastal & Ocean | | | | 1,200,000 |
| Engineering Fees | | 0 | 192,000 | |
| Permit Fees | | 0 | | |
| Construction | | 0 | | |
| Contingency | | 0 | 1,008,000 | |
| Golden Beach Drive- Increase Crown of the Road | | | | 1,600,000 |
| Engineering Fees | | 0 | 256,000 | |
| Permit Fees | | 0 | | |
| Construction | | 0 | | |
| Contingency | | 0 | 1,344,000 | |
| Beach Pavilion Modernization | | | | 500,000 |
| Engineering Fees | | 0 | 80,000 | |
| Permit Fees | | 0 | | |
| Construction | | 0 | | |
| Contingency | | 0 | 420,000 | |
| AIA Light Replacement | | | | 180,000 |
| Engineering Fees | | 0 | | |
| Professional Fees | | 0 | | |
| Construction | | 0 | 180,000 | |
| Contingency | | 0 | | |
| TOTAL Long-Term Un-Funded Capital Wish List | | | | 5,780,000 |

| Capital Improvement Plan Projects Summary | Actual Costs | | | Actual Costs | | | Actual Costs | | | Proposed Budget | | Proposed Budget | | Anticipated Total | | Project Costs (Actual) | |
|---|--------------|----------|----------|--------------|----------|----------|--------------|----------|----------|--------------------|--|--------------------|--|----------------------|--|---------------------------|---------|
| | FY 13-14 | FY 14-15 | FY 15-16 | FY 16-17 | FY 17-18 | FY 18-19 | FY 19-20 | FY 20-21 | FY 21-22 | | | | | | | | |
| Completed Projects since 2007 | | | | | | | | | | | | | | | | | |
| Canal Maintenance Project 14-004 | | | | | | | | | | | | | | | | | |
| Engineering Fees | | | 63,225 | 63,100 | 42,958 | 36,535 | 14,428 | | | | | | | 220,246 | | | |
| Owners Representative | | | | | | 49,246 | 21,900 | | | | | | | 71,146 | | | |
| Construction | | | | | | 332,908 | 40,000 | | | | | | | 372,908 | | | |
| Contingency | | | | | | 0 | | | | | | | | 0 | | | |
| | | | | | | | | | | | | | | | | | 664,300 |
| Strand Entrance Project 18-002 | | | | | | | | | | | | | | | | | |
| Engineering Fees | | | | 0 | 15,090 | 0 | | | | | | | | 15,090 | | | |
| Permit Fees | | | | | 0 | | | | | | | | | 0 | | | |
| Construction | | | | | 121,094 | | | | | | | | | 121,094 | | | |
| Contingency | | | | | | | | | | | | | | 0 | | | |
| General Fund Maintenance | | | | | 37,981 | | | | | | | | | 37,981 | | | |
| | | | | | | | | | | | | | | | | | 174,164 |
| Mill and Resurface Town Wide | | | | | | | | | | | | | | | | | |
| Engineering Fees | | | | | | | | | | | | | | 0 | | | |
| Permit Fees | | | | | | | | | | | | | | 0 | | | |
| Construction | | | | | | 241,363 | 169,378 | | | | | | | 410,741 | | | |
| Contingency | | | | | | | | | | | | | | 0 | | | |
| | | | | | | | | | | | | | | | | | 410,741 |
| ALA Corridor Project 18-005 | | | | | | | | | | | | | | | | | |
| Engineering Fees | | | | | 0 | | | | | | | | | 0 | | | |
| Professional Services | | | | | 0 | 21,671 | 42,053 | | | | | | | 63,724 | | | |
| Construction | | | | | 0 | 0 | | | | | | | | 0 | | | |
| Contingency | | | | | 0 | | | | | | | | | 0 | | | |
| | | | | | | | | | | | | | | | | | 63,724 |
| Town Wide Street Lighting 10-010 | | | | | | | | | | | | | | | | | |
| Engineering Fees | 0 | | 13,950 | 41,102 | 28,699 | 11,834 | | | | | | | | 123,902 | | | |
| Professional Services | 2,038 | 1,800 | 0 | 16,700 | 34,733 | 10,773 | | | | | | | | 80,715 | | | |
| Construction | 0 | 0 | 0 | 0 | 92,161 | 0 | | | | | | | | 92,161 | | | |
| Contingency | 0 | 0 | 0 | 0 | 0 | 534 | | | | | | | | 534 | | | |
| | | | | | | | | | | | | | | | | | 297,312 |
| Beach Pavilion Restrooms-Project 13-005/10-007 | | | | | | | | | | | | | | | | | |
| Engineering Fees | 10,341 | 2,300 | 0 | 5,000 | 1,000 | 0 | | | | | | | | 18,641 | | | |
| Owners Representative | 1,900 | | 0 | 9,528 | 0 | 0 | | | | | | | | 11,428 | | | |
| Professional Services | | | | 28,275 | 9,127 | 0 | | | | | | | | 37,403 | | | |
| Construction | 29,599 | 35,159 | 6,700 | 0 | 476,160 | 33,781 | | | | | | | | 581,399 | | | |
| Contingency | 6,000 | 0 | 0 | 0 | 0 | 0 | | | | | | | | 6,000 | | | |
| | | | | | | | | | | | | | | | | | 654,870 |
| Police Sub Station Guard House-Project 13-002 | | | | | | | | | | | | | | | | | |
| Engineering Fees | 10,341 | 2,300 | 2,200 | 4,500 | 0 | 0 | | | | | | | | 19,341 | | | |
| Owners Representative | 1,900 | | 0 | 5,933 | 22,872 | 0 | | | | | | | | 30,705 | | | |
| Construction | 29,599 | 35,159 | 0 | 0 | 278,009 | 0 | | | | | | | | 342,767 | | | |
| Furniture & Equipment | | | | 0 | 0 | 0 | | | | | | | | 0 | | | |
| Contingency | 6,000 | 0 | 0 | 0 | 0 | 0 | | | | | | | | 6,000 | | | |
| | | | | | | | | | | | | | | | | | 398,813 |
| Digital CCTV Project 18-001 | | | | | | | | | | | | | | | | | |
| Engineering Fees | | | | 0 | 0 | 0 | | | | | | | | 0 | | | |
| Permit Fees | | | | | 0 | | | | | | | | | 0 | | | |
| Construction | | | | | 103,560 | | | | | | | | | 103,560 | | | |
| Contingency | | | | | 0 | | | | | | | | | 0 | | | |
| | | | | | | | | | | | | | | | | | 103,560 |
| Historic Beach Pavilion Project 18-003 | | | | | | | | | | | | | | | | | |
| Engineering Fees | | | | 0 | 0 | 0 | | | | | | | | 0 | | | |
| Permit Fees | | | | | | | | | | | | | | 0 | | | |
| Construction | | | | | 160,002 | 28,310 | | | | | | | | 188,313 | | | |
| Contingency | | | | | | | | | | | | | | 0 | | | |
| | | | | | | | | | | | | | | | | | 188,313 |

| Capital Improvement Plan | | Actual Costs | | | | Actual Costs | | | | Proposed | | Anticipated | | Project Costs | | |
|---|--|--------------|----------|----------|----------|--------------|----------|----------|---------------|----------|----|-------------|----|---------------|---------------|-------------------------|
| Projects Summary | | FY 13-14 | FY 13-14 | FY 14-15 | FY 15-16 | FY 16-17 | FY 17-18 | FY 18-19 | Actual Budget | Budget | FY | Budget | FY | Total | Project Costs | (Actual or Anticipated) |
| Center Island Bridge Replacement Program | | | | | | | | | | | | | | | | |
| Administrative | | 5,000 | | 0 | | | | | | | | | | 12,328 | | 5,694,704 |
| Professional Services | | 0 | | 0 | | | | | | | | | | 53,075 | | |
| Engineering Fees | | 0 | | 0 | | | | | | | | | | 376,636 | | |
| Owners Representative | | 14,600 | | 0 | | | | | | | | | | 65,700 | | |
| CEI | | 0 | | 0 | | | | | | | | | | 296,467 | | |
| Permit Fees | | 0 | | 0 | | | | | | | | | | 36,785 | | |
| Construction | | 1,425,252 | | 0 | | | | | | | | | | 3,603,713 | | |
| Contingency | | 0 | | 0 | | | | | | | | | | 0 | | |
| Loan Principal & Interest | | 983,041 | | 0 | | | | | | | | | | 1,250,000 | | |
| North Island Bridge Replacement Program | | | | | | | | | | | | | | | | |
| Administrative | | 5,000 | | 0 | | | | | | | | | | 12,328 | | 5,694,704 |
| Professional Services | | 0 | | 0 | | | | | | | | | | 53,075 | | |
| Engineering Fees | | 0 | | 0 | | | | | | | | | | 376,636 | | |
| Owners Representative | | 14,600 | | 0 | | | | | | | | | | 65,700 | | |
| CEI | | 0 | | 0 | | | | | | | | | | 296,467 | | |
| Permit Fees | | 0 | | 0 | | | | | | | | | | 36,785 | | |
| Construction | | 1,425,252 | | 0 | | | | | | | | | | 3,603,713 | | |
| Contingency | | 0 | | 0 | | | | | | | | | | 0 | | |
| Loan Principal & Interest | | 983,041 | | 0 | | | | | | | | | | 1,250,000 | | |
| Lots on A-1-A | | | | | | | | | | | | | | | | |
| Principal | | 100,000 | | | | | | | | | | | | 310,000 | | 456,800 |
| Interest | | 13,400 | | | | | | | | | | | | 146,800 | | |
| | | | | | | | | | | | | | | 0 | | |
| Golden Beach Drive Streetscapes-Project 08-001 | | | | | | | | | | | | | | | | |
| Engineering Fees | | | | | | | | | | | | | | 875,967 | | 2,924,679 |
| Owners Rep | | | | | | | | | | | | | | 33,000 | | |
| MOT-Police | | | | | | | | | | | | | | 3,480 | | |
| Professional Services | | | | | | | | | | | | | | 9,000 | | |
| Landscaping | | | | | | | | | | | | | | 405,978 | | |
| Operating Supplies | | | | | | | | | | | | | | 68 | | |
| Construction | | | | | | | | | | | | | | 1,505,186 | | |
| GEO Technical | | | | | | | | | | | | | | 92,000 | | |
| Survey | | | | | | | | | | | | | | 0 | | |
| Town-Wide Undergrounding Utilities-Project 08-002 | | | | | | | | | | | | | | | | |
| Engineering Fees | | | | | | | | | | | | | | 325,464 | | 6,331,897 |
| Owners Representative | | | | | | | | | | | | | | 93,051 | | |
| FPL Costs Shares | | | | | | | | | | | | | | 1,453,521 | | |
| AT&T Costs Shares | | | | | | | | | | | | | | 1,032,637 | | |
| Atlantic Broadband Costs Shares | | | | | | | | | | | | | | 180,901 | | |
| Construction (SEC) | | | | | | | | | | | | | | 2,679,665 | | |
| Construction (non-SEC) | | | | | | | | | | | | | | 354,283 | | |
| Added Work FPL | | | | | | | | | | | | | | 0 | | |
| Service To Homes | | | | | | | | | | | | | | 212,376 | | |

| Capital Improvement Plan Projects Summary | Actual Costs | | | | | Proposed | | Anticipated Total | Project Costs | |
|--|--------------|----------|----------|----------|----------|----------|----------|----------------------|--------------------|----------------------------|
| | FY 13-14 | FY 14-15 | FY 15-16 | FY 16-17 | FY 17-18 | FY 18-19 | FY 19-20 | Budget FY 20-21 | Budget FY 21-22 | (Actual or Anticipated) |
| Stormwater/Replacement Program 08-999 | | | | | | | | | | 10,498,312 |
| Engineering Fees | | | | | | | | | | 1,480,999 |
| Survey | | | | | | | | | | 50,025 |
| Permit Fees | | | | | | | | | | 89,207 |
| Construction | | | | | | | | | | 8,878,082 |
| Contingency | | | | | | | | | | 0 |
| Police Boat Dock 05-002 | | | | | | | | | | 159,119 |
| Engineering Fees | | | | | | | | | | 0 |
| Permitting | | | | | | | | | | 3,863 |
| Professional Service | | | | | | | | | | 1,006 |
| Owners Representative | | | | | | | | | | 17,213 |
| Construction | | | | | | | | | | 122,037 |
| Contingency | | | | | | | | | | 15,000 |
| Water Main replacement 07-994 | | | | | | | | | | 2,423,350 |
| Engineering Fees | | | | | | | | | | 474,568 |
| Survey | | | | | | | | | | 36,572 |
| Permit fees | | | | | | | | | | 5,775 |
| Construction | | | | | | | | | | 1,906,434 |
| Ocean Boulevard Median Improvements-Project 08-003 | | | | | | | | | | 3,680,038 |
| Engineering Fees (CM-C3TS) | | | | | | | | | | 525,782 |
| Engineering Fees (Entry Design-C3TS) | | | | | | | | | | 24,500 |
| MOT-Police | | | | | | | | | | 53,495 |
| Owners Representative | | | | | | | | | | 126,125 |
| Landscaping | | | | | | | | | | 17,808 |
| Operating Supplies | | | | | | | | | | 3,126 |
| Construction | | | | | | | | | | 1,932,935 |
| Change Orders | | | | | | | | | | 996,267 |
| S.C. Island Curb and Gutters Program-10-003 & 10-008 | | | | | | | | | | 190,963 |
| Engineering Fees | | | | | | | | | | 15,528 |
| Construction | | | | | | | | | | 169,063 |
| Contingency | | | | | | | | | | 6,373 |
| N & S Parkways and Valley East of GBD-10-009 & 10-011 | | | | | | | | | | 633,292 |
| Engineering Fees | | | | | | | | | | 49,983 |
| Construction | | | | | | | | | | 583,309 |
| Contingency | | | | | | | | | | 0 |
| North Park Improvements Program 09-003 | | | | | | | | | | 325,746 |
| Engineering Fees | | | | | | | | | | 41,970 |
| Owners Representative | | | | | | | | | | 24,512 |
| Construction | | | | | | | | | | 245,097 |
| Machinery & Equipment | | | | | | | | | | 14,167 |
| Contingency | | | | | | | | | | 0 |

| Capital Improvement Plan Projects Summary | | Actual Costs FY 13-14 | Actual Costs FY 14-15 | Actual Costs FY 15-16 | Actual Costs FY 16-17 | Actual Costs FY 17-18 | Actual Costs FY 18-19 | Actual Budget FY 19-20 | Proposed Budget FY 20-21 | Proposed Budget FY 21-22 | Anticipated Total | Projected Project Costs | Project Costs (Actual or Anticipated) |
|--|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------------------|--------------------------|--------------------------|-------------------|-------------------------|---------------------------------------|
| South Park Improvement Program 09-004 | | | | | | | | | | | | | |
| Engineering Fees | | | | | | | | | | | 50,019 | | 396,434 |
| Owners Representative | | | | | | | | | | | 71,854 | | |
| Construction | | | | | | | | | | | 261,434 | | |
| Machinery & Equipment | | | | | | | | | | | 13,127 | | |
| Contingency | | | | | | | | | | | 0 | | |
| Town Wide Mailboxes 09-005 | | | | | | | | | | | | | |
| Professional Services | | | | 35,902 | | | | | | | 38,839 | | 335,116 |
| Operating Supplies | | | | | | | | | | | 48,022 | | |
| Construction | | | | | | | | | | | 248,255 | | |
| Singer Park and Massini Improvements 10-006 | | | | | | | | | | | | | |
| Engineering Fees | | | | | | | | | | | 9,926 | | 152,021 |
| Owners Representative | | | | | | | | | | | 2,308 | | |
| Construction | | | | | | | | | | | 139,787 | | |
| Contingency | | | | | | | | | | | 0 | | |
| Town Wide CCTV Project 11-016 | | | | | | | | | | | | | |
| Engineering Fees | | | | | | | | | | | 0 | | 665,627 |
| Professional Services | | | | 27,002 | | 16,992 | | | | | 49,758 | | |
| Owners Representative | | | | | | | | | | | 32,969 | | |
| Construction | | | | | | | | | | | 3,350 | | |
| Machinery & Equipment | | | | | | | | | | | 579,550 | | |
| Contingency | | | | | | | | | | | 0 | | |
| Total Operating Expenses | | 5,090,862 | 88,604 | 165,540 | 181,353 | 1,469,661 | 784,747 | 615,040 | 1,172,446 | 6,207,374 | 53,548,006 | | 61,141,216 |

STORMWATER UTILITY FUND

Function

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

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

The funds is also required to meet the debt service of outstanding debt carried by the fund, which today totals \$2,223,146.00.

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

Objectives

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

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

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

The current Stormwater Utility Fee is \$50 per Equivalent Residential Unit (ERU).

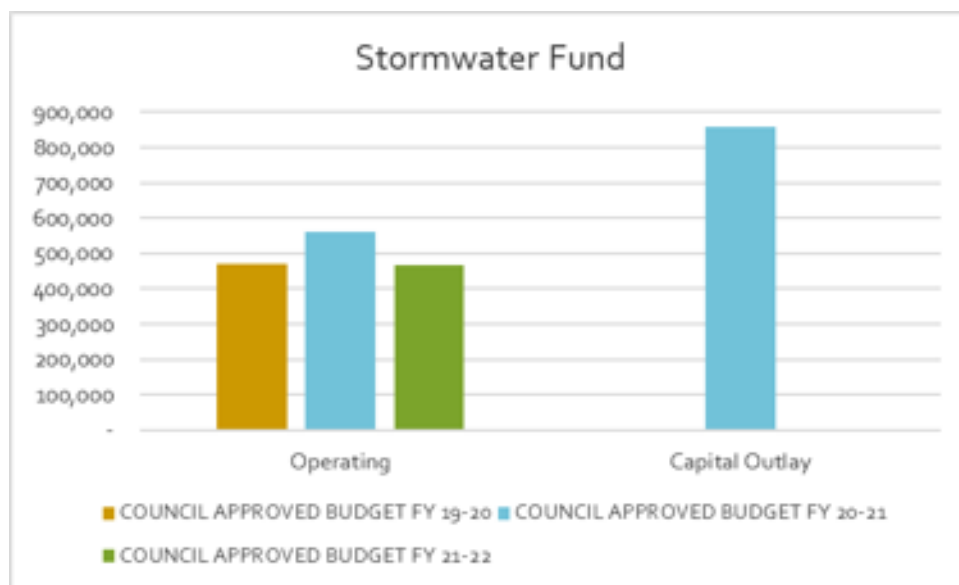
In Fiscal Year 2020/2021 the Town submitted a State Revolving Fund (SRF) Loan Request and entering into a loan agreement with the Florida Department of Environmental Protection (FDEP) to finance the Center Island Pump Station Project. The Loan is for an amount not to exceed

\$1,452,994. The repayment is a semi-annual payment of \$24,416.00 or \$48,832.00 annually.

In Fiscal Year 2020/2021 the Town approved a contract with Southeastern Engineering Contractors, Inc. via Resolution 2749.21 for the Tweddle Park Stormwater Outfall Fittings Replacement. The fiscal impact of this project is an amount not to exceed \$78,500.00. These funds will initially come from the Contingency Fund and will be due to the General Fund from the Stormwater Fund.

Long-Term Liabilities

\$2,014,710.00 is a receivable from the Stormwater Fund; the Town Council will need to determine the manner in which these funds are re-paid to the General Fund. The Administration would support increasing the Stormwater fee gradually; the Town Council is evaluating this recommendation.



Budget Revenues

| ACCOUNT NO. | ACCOUNT DESCRIPTION | COUNCIL APPROVED BUDGET FY 18-19 | COUNCIL APPROVED BUDGET FY 19-20 | COUNCIL APPROVED BUDGET FY 20-21 | COUNCIL APPROVED BUDGET FY 21-22 |
|---|--------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| FUND 410 | STORMWATER UTILITY FUND | | | | |
| 324210 | STORMWATER UTILITY FEES | 237,600 | 237,600 | 237,600 | 237,600 |
| 312410 | NEW LOCAL OPTION GAS TAX | 10,477 | 10,623 | 8,943 | 9,852 |
| 323100 | ELECTRICITY - FRANCHISE | 100,000 | 100,000 | 100,000 | 100,000 |
| 314100 | UTILITY TAX - ELECTRIC | 120,000 | 120,000 | 120,000 | 120,000 |
| 331500 | FEMA - FEDERAL GRANT | - | - | - | - |
| 361100 | INTEREST ON INVESTMENTS | 1,000 | 1,000 | 1,000 | 1,000 |
| 361113 | INTEREST INCOME | 100 | 100 | 100 | 100 |
| 381121 | STORMWATER FUND BALANCE | - | - | - | - |
| 389300 | S.F.W.M.D. GRANT PROCEEDS | - | - | - | - |
| 334361 | STATE REVOLVING LOAN | - | - | 951,614 | - |
| 381230 | STORMWATER FUND BALANCE | - | - | - | - |
| | | | | | |
| 410 STORMWATER UTILITY FUND TOTALS | | 469,177 | 469,323 | 1,419,257 | 468,552 |

Budget Support Information

| ACCOUNT NO. | ACCOUNT DESCRIPTION | DESCRIPTION OF ITEM AND JUSTIFICATION | APPROVED AMOUNT |
|---|--------------------------------|---|--------------------|
| FUND 410 | STORMWATER UTILITY FUND | | |
| 324210 | STORMWATER UTILITY FEES | \$50 Per ERU (Equivalent Residential Unit) per month approved by Resolution 2323.13 | 237,600 |
| 312410 | NEW LOCAL OPTION GAS TAX | Estimate provided by State of Florida Dept. of Revenue | 9,852 |
| 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 | 1,000 |
| 361113 | INTEREST INCOME | Interest | 100 |
| 381200 | STORMWATER FUND BALANCE | | - |
| 389300 | SFWMD GRANT PROCEEDS | | - |
| 389300 | STATE REVOLVING LOAN | | - |
| 381230 | CAPITAL FUND RESERVES | | - |
| 410 STORMWATER UTILITY FUND TOTALS | | | 468,552 |

Budget Appropriations Worksheets

| ACCOUNT NO. | ACCOUNT DESCRIPTION | COUNCIL APPROVED BUDGET FY 18-19 | COUNCIL APPROVED BUDGET FY 19-20 | COUNCIL APPROVED BUDGET FY 20-21 | COUNCIL APPROVED BUDGET FY 21-22 |
|--------------------------------------|--|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| 410 - STORMWATER UTILITY FUND | | | | | |
| | Operating Expenses | | | | |
| 538313 | Engineering Fees | 15,000 | 15,146 | 15,146 | 15,000 |
| 538313-17-001 | Engineering Fees - Center Island Pump | - | - | 94,100 | - |
| 538313-05-003 | Engineering Fees Phase 1 | - | - | - | - |
| 538314 | Professional Services | - | - | - | - |
| 538316 | Survey | - | - | - | - |
| 538330 | Legal Costs | - | - | - | - |
| 538342 | Administration & Planning | - | - | - | - |
| 538343 | Administration Fees - NMB W & S | 8,000 | 8,000 | 8,000 | 8,000 |
| 538460 | Repairs & Maintenance | 12,000 | 12,000 | 12,000 | 20,000 |
| 538496 | NPDES Stormwater Permit | 5,000 | 5,000 | 5,000 | 5,000 |
| 538590 | Depreciation Expenses | 53,461 | 53,461 | 53,461 | 53,461 |
| 538520 | Operating Supplies | | | | |
| 538537 | Stormwater Administrative Charges | 200,000 | 200,000 | 150,000 | 150,000 |
| 538634-17-001 | Stormwater Construction-Center Island Pump | - | - | 857,002 | - |
| 538634-10-003 | Added Valley Gutter Work Town Wide | - | - | - | - |
| 538634 | Seawall at Bridges | - | - | - | - |
| 538719 | Principle Pmt Stormwater Project | 135,002 | 135,002 | 183,834 | 183,834 |
| 538726 | Interest Pmt Stormwater Project | 26,958 | 26,958 | 26,958 | 26,958 |
| 538930 | Contingency | - | - | - | - |
| 538910 | Stormwater Reserves | - | - | - | - |
| 538911 | Intergovernmental Transfers/SW to GF | 13,756 | 13,756 | 13,756 | 6,299 |
| | Total Operating Expenses | 469,177 | 469,323 | 1,419,257 | 468,552 |
| | | | | | |
| | STORMWATER UTILITY FUND - 410 | 469,177 | 469,323 | 1,419,257 | 468,552 |

Budget Support Information

| ACCOUNT NO. | ACCOUNT DESCRIPTION | DESCRIPTION OF ITEM AND JUSTIFICATION | APPROVED AMOUNT |
|---|---------------------------------------|--|-----------------------|
| 410 - STORMWATER UTILITY FUND | | | |
| OPERATING EXPENSES | | | |
| 538313 | Engineering Fees | Engineering | 15,000 |
| 538313-17-001 | Engineering Fees - Center Island Pump | | - |
| 538313-05-003 | Engineering Fees - Phase 1 | | - |
| 538314 | Professional Services | | - |
| 538316 | Survey | | - |
| 538330 | Legal Costs | | - |
| 538342 | Administration & Planning | | - |
| 538343 | Administration Fees - NMB W & S | Processing Fee | 8,000 |
| 538460 | Repairs & Maintenance | Outfall and Drain Cleanings (Semi-Annual)Annual Maint & New 3yr exercise of system | 20,000 |
| 538496 | NPDES Stormwater Permit | County | 5,000 |
| 538590 | Depreciation Expenses | Based on Year End Audit | 53,461 |
| 538520 | Operating Supplies | | - |
| 538537 | Stormwater Administrative Charges | General Fund Administrative Fee | 150,000 |
| 538634 | Stormwater Construction | | - |
| 538634-08-999 | Added Valley Gutter Work Town wide | | - |
| 538634 | Seawall At Bridges | | - |
| 538719 | Principle Pmt Stormwater Project | SRF SW82103S Loan & SRF SW13110 | 183,834 |
| 538726 | Interest Pmt Stormwater Project | SRF Loan | 26,958 |
| 538930 | Contingency | | - |
| 538910 | Fund Balance In Reserve | | - |
| 538911 | Intergovernmental Transfer-SW to GF | Due to the General Fund repayment plan | 6,299 |
| Total Operating Expenses | | | 468,552 |
| <u>STORMWATER UTILITY FUND - 410</u> | | | <u>468,552</u> |

GLOSSARY OF KEY TERMS

| | |
|---|--|
| Accrual Basis of Accounting: | A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent. |
| Ad Valorem Taxes (Property Tax): | Taxes paid on the fair market value of land, building and business inventory and equipment. Used to fund general operations and debt service. Also see “Millage Rate”. |
| Appropriation: | Money allocated by the Town Council for a specific purpose. |
| Assessed Valuation: | The just or fair market value of land, buildings, and business inventory and equipment as determined on an annual basis by the Property Appraiser in accordance with State law. |
| Bond Funds (General Obligation): | Proceeds from the sale of bonds for use in capital improvements project construction. |
| Budget: | A balanced fiscal plan of programs, services, and construction projects funded within available revenues, bounded within a specific period of time, usually twelve months. A balanced budget is a fiscal plan in which the sum of estimated net revenues and appropriated fund balances is equal to appropriations. Florida State Statute 166.241 (2) requires that the amount available from taxation and other sources, including amounts carried over from prior fiscal years, must equal the total appropriations for expenditures and reserves. |
| Debt Service: | Scheduled payment of principal and interest on outstanding bonds. |
| Defeased (Defeasance): | A provision that voids a bond or loan when the borrower sets aside cash or bonds sufficient enough to service the borrower's debt. |
| EMMA: | Electronic Municipal Market Access. The program the Town employs to file financial disclosures for bond holders as required by the Municipal Securities Rulemaking Board (MSRB). |
| Fiscal Year: | The fiscal year for the Town of Golden Beach begins on October 1 st and ends on September 30 th . |

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

Prior Year Encumbrances:

Outstanding obligations to purchase goods and/or services which existed at fiscal year-end, reserved in fund balance or retained earnings of all applicable funds, and re-appropriated at the beginning of the consecutive fiscal year.

Property Taxes:

Taxes paid on the assessed or “just” value of land, buildings, business inventory or equipment.

Revenue:

Income derived from taxes, fees, and charges. In the broader sense, “revenue” refers to all government income, regardless of source, used to fund services.

Rolled-Back Millage Rate:

That millage rate which will provide the same property tax levy as was levied during the previous fiscal year, exclusive of levies on new construction, additions to structures, deletions and property added due to geographic boundary changes.

State Revenue Sharing:

Funds distributed by formula to local governments with few or no limits on the purposes for which funds may be used.

YTD:

Year to date.





Golden *BEACH*

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