



TOWN OF GOLDEN BEACH

One Golden Beach Drive
Golden Beach, FL 33160

Official Agenda for the March 26, 2024
Special Town Council Meeting called for 6:00 P.M.

Zoom Room Meeting ID: 861 9026 3339 Password: 711665

For Dial In Only: Call 305.224.1968 Meeting ID: 861 9026 3339

THE PUBLIC MAY PARTICIPATE AT GOOD AND WELFARE; PLEASE HOLD ALL QUESTIONS AND COMMENTS UNTIL THEN! THE PUBLIC IS ENCOURAGED TO SUBMIT ALL COMMENTS VIA EMAIL TO LPEREZ@GOLDENBEACH.US BY 2:00 P.M. TUESDAY, MARCH 26, 2024.

A. MEETING CALLED TO ORDER

B. ROLL CALL

C. PLEDGE OF ALLEGIANCE

D. PRESENTATIONS / TOWN PROCLAMATIONS

SWEARING-IN OF NEW POLICE OFFICERS

MIAMI-DADE FIRE CHIEF RAIED S. JADALLAH'S ANNUAL REPORT

E. MOTION TO SET THE AGENDA

ADDITIONS/ DELETIONS/ REMOVAL OF ITEMS FROM CONSENT AGENDA/ AND CHANGES TO AGENDA

F. GOOD AND WELFARE

G. MAYOR'S REPORT

H. COUNCIL COMMENTS

I. TOWN MANAGER REPORT

J. TOWN ATTORNEY REPORT

K. ORDINANCES – SECOND READING

None

L. ORDINANCES - FIRST READING

None

M. QUASI JUDICIAL RESOLUTIONS

1. A Resolution of the Town Council Approving Variance Requests for the Property Located at 138 South Island Drive Concerning the Seawall and Dock.

A RESOLUTION OF THE TOWN OF GOLDEN BEACH, FLORIDA, AUTHORIZING AND APPROVING VARIANCE REQUESTS FOR PROPERTY LOCATED AT 138 SOUTH ISLAND DRIVE, GOLDEN BEACH DRIVE, GOLDEN BEACH, FLORIDA 33160 1). TO PERMIT AN EXISTING SEAWALL TO REMAIN AS-BUILT ENCROACHING 18" INTO THE ADJOINING GRAND CANAL WATERWAY WHEN THE CODE REQUIRES THE SEAWALL TO BE BUILT INSIDE THE PROPERTY LINES. 2. TO PERMIT THE SEAWALL ELEVATION HEIGHT TO BE AT 4.65' NAVD WHEN THE CODE REQUIRES A MAXIMUM HEIGHT OF 4.425' NAVD. 3. TO PERMIT THE MATERIALS OF THE DECK OF THE DOCK TO BE AT 2.7" HIGHER THAN 4.65 NAVD. 4. TO ALLOW THE DOCK TO EXTEND OUTSIDE THE PROPERTY LINE 14'-2" INSTEAD OF THE 10' REQUIRED BY THE CODE.

Exhibit: Agenda Report No. 1
Resolution No. 2927.24

Sponsor: Town Administration

Recommendation: Motion to Approve Resolution No. 2927.24

2. A Resolution of the Town Council Approving a Variance Request for the Property Located at 101 Ocean Boulevard Concerning the First Floor Finished Elevation.

A RESOLUTION OF THE TOWN OF GOLDEN BEACH, FLORIDA, AUTHORIZING AND APPROVING VARIANCE REQUESTS FOR PROPERTY LOCATED AT 101 OCEAN BOULEVARD, GOLDEN BEACH, FLORIDA 33160 1. TO PERMIT THE REAR YARD SETBACK TO MATCH THAT OF THE EXISTING HOME, AS THE SOUTHERN PROPERTY LINE IS THE TOWN'S BOUNDARY LINE AND THERE IS NO PROPERTY TO THE SOUTH TO ESTABLISH THE SOUTH REAR YARD SETBACK. 2. TO PERMIT THE SOUTH SIDE YARD SETBACK TO BE AT 5'-2", WHERE 7.5' IS REQUIRED BY CODE. 3. TO ALLOW THE SOUTHWEST CORNER OF THE SECOND FLOOR TO PROJECT AT 5'-6", AND 8'-6" AT THE SOUTHEAST CORNER OF THE SECOND FLOOR, WHERE 4' IS REQUIRED BY THE CODE.

Exhibit: Agenda Report No. 2
Resolution No. 2928.24

Sponsor: Town Administration

Recommendation: Motion to Approve Resolution No. 2928.24

N. TOWN MAJOR PROJECTS REPORT/UPDATE

- Civic Center Construction Update
- Closed Circuit Television (CCTV) Update
- Re-Imagined Tweddle Park Update
- Pump Station #1 Replacement RFP
- Wellness Center Project Update

O. CONSENT AGENDA

- 3. Official Minutes of the February 27, 2024 Special Town Council Meeting**
- 4. A Resolution of the Town Council Approving the Mutual Aid Agreements between the Town and Several Local Police Departments.**

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA, APPROVING A MUTUAL AID AGREEMENT BETWEEN THE TOWN AND THE FOLLOWING POLICE DEPARTMENTS; MIAMI BEACH POLICE DEPARTMENT; NORTH BAY VILLAGE POLICE DEPARTMENT, BAL HARBOR POLICE DEPARTMENT, BAY HARBOUR POLICE DEPARTMENT, SURFSIDE POLICE DEPARTMENT, INDIAN CREEK POLICE DEPARTMENT AND HALLANDALE POLICE DEPARTMENT; PROVIDING FOR IMPLEMENTATION; AND PROVIDING AN EFFECTIVE DATE.

Exhibit: Agenda Report No. 4
Resolution No. 2929.24

Sponsor: Town Administration

Recommendation: Motion to Approve Resolution No. 2929.24

- 5. A Resolution of the Town Council Approving the Agreement between the Department of Health and the Town for Quality Water Testing.**

A RESOLUTION OF THE MAYOR AND THE TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA APPROVING THE AGREEMENT BETWEEN THE DEPARTMENT OF HEALTH AND THE TOWN OF GOLDEN BEACH FOR QUALITY WATER TESTING; PROVIDING FOR IMPLEMENTATION AND PROVIDING FOR AN EFFECTIVE DATE.

Exhibit: Agenda Report No. 5
Resolution No. 2930.24

Sponsor: Town Administration

Recommendation: Motion to Approve Resolution No. 2930.24

6. A Resolution of the Town Council Approving the Purchase of an Access Control Barrier Gate System for the Town.

A RESOLUTION OF THE TOWN OF GOLDEN BEACH, FLORIDA, AUTHORIZING AND APPROVING THE PURCHASE OF ACCESS CONTROL BARRIER GATE SYSTEMS FOR THE TOWN INCLUDING THE PARKING AREAS; PROVIDING FOR IMPLEMENTATION; AND PROVIDING FOR AN EFFECTIVE DATE.

Exhibit: Agenda Report No. 6
Resolution No. 2931.24

Sponsor: Town Administration

Recommendation: Motion to Approve Resolution No. 2931.24

P. TOWN RESOLUTIONS

7. A Resolution of the Town Council Accepting the General Purpose Financial Statements for Fiscal year 2022/2023.

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA, ACCEPTING THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR FISCAL YEAR 2022/2023 ENDING SEPTEMBER 30, 2023 PREPARED BY KEEFE, MCCULLOUGH & CO., LLP; AND PROVIDING FOR AN EFFECTIVE DATE.

Exhibit: Agenda Report No. 7
Resolution No. 2932.24

Sponsor: Town Administration

Recommendation: Motion to Approve Resolution No. 2932.24

8. A Resolution of the Town Council Authorizing Additional Scope of Work to the Design-Build Agreement with Gerrits Construction, Inc. for the Civic Center Project.

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA, AUTHORIZING ADDITIONAL SCOPE OF WORK TO THE DESIGN-BUILD AGREEMENT WITH GERRITS CONSTRUCTION, INC. FOR THE TOWN CIVIC CENTER PROJECT, IN AN AMOUNT NOT TO EXCEED \$99,712.22; PROVIDING FOR

AUTHORIZATION; PROVIDING FOR IMPLEMENTATION AND AN EFFECTIVE DATE.

Exhibit: Agenda Report No. 8
Resolution No. 2933.24

Sponsor: Town Administration

Recommendation: Motion to Approve Resolution No. 2933.24

9. A Resolution of the Town Council Assigning Each Councilmember the Duty to Inquire Into An Area of Governmental Responsibility.

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA ASSIGNING EACH COUNCILMEMBER THE DUTY TO INQUIRE INTO THE OPERATION OF A PARTICULAR AREA OF GOVERNMENTAL RESPONSIBILITY; PROVIDING FOR CONFLICT; PROVIDING FOR IMPLEMENTATION; AND PROVIDING AN EFFECTIVE DATE.

Exhibit: Agenda Report No. 9
Resolution No. 2934.24

Sponsor: Town Administration

Recommendation: Motion to Approve Resolution No. 2934.24

10. A Resolution of the Town Council Awarding RFP 2024-001, Tweddle Park Pump Station Retrofit Project to Southeastern Engineering, Inc.

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA, AWARDED RFP 2024-001 TWEDDLE PARK PUMP STATION RETROFIT PROJECT TO SOUTHEASTERN ENGINEERING, INC.; PROVIDING FOR IMPLEMENTATION; AND PROVIDING FOR AN EFFECTIVE DATE.

Exhibit: Agenda Report No. 10
Resolution No. 2935.24

Sponsor: Town Administration

Recommendation: Motion to Approve Resolution No. 2935.24

11. A Resolution of the Town Council Authorizing the Use of Law Enforcement Trust Fund (LETF) Dollars for the Purchase of Thirty (30) Police Radios.

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA, AUTHORIZING THE USE OF LAW ENFORCEMENT TRUST FUND (LETF) DOLLARS FOR

THE PURCHASE OF THIRTY (30) POLICE MOBILE RADIOS AND ALL EQUIPMENT AND LICENSING FOR SUCH; PROVIDING FOR IMPLEMENTATION; PROVIDING FOR AN EFFECTIVE DATE.

Exhibit: Agenda Report No.11
Resolution No. 2936.24

Sponsor: Town Administration

Recommendation: Motion to Approve Resolution No. 2936.24

Q. DISCUSSION & DIRECTION TO TOWN MANAGER

Mayor Glenn Singer:
None Requested

Vice Mayor Bernard Einstein:
None Requested

Councilmember Kenneth Bernstein:
None Requested

Councilmember Judy Lusskin:
None Requested

Councilmember Jaime Mendal:
None Requested

Town Manager Alexander Diaz
None Requested

R. ADJOURNMENT:

DECORUM:

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

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

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

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

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



TOWN OF GOLDEN BEACH

One Golden Beach Drive
Golden Beach, FL 33160

MEMORANDUM

Date: March 26, 2024
To: Honorable Mayor Glenn Singer &
Town Council Members
From: Alexander Diaz,
Town Manager

Item Number: 1

Subject: Resolution No. 2927.24 – Variance Requests for 138 South Island Drive, Golden Beach, FL 33160 seeking relief from: Seawall Height and Encroachment of the seawall water-ward of the property line; encroachment of dock; and for a higher deck of the dock

Recommendation:

It is recommended that the Town Council allow the applicant the opportunity to seek approval of the variance request presented in Resolution No. 2927.24.

Background and History:

The applicant is requesting three variances of the Town Code Sections 46-81, 46-84, and 46-85:

The first request is to allow 11'-7" of the current seawall to remain beyond the property line, approximately 18" outside the property line.

The second is to allow the seawall to be higher than the 4.425' NAVD than the code allows for. The applicant is asking for 4.65' NAVD, (2.7")

The third is to allow the deck of the dock covering to be at a higher elevation than what the code allows. The applicant wants the deck of the dock to be at 5.10' NAVD (5.1") – the applicant agreed to a modification to reduce the material deck height of the dock to 2.7" instead of the 5.1" request.

The fourth is to allow the dock to extend 14'-2" into the waterway, 4'-2" more than the 10' allowed by the code.

The Administration is recommending approval of these requests and to conform to the Town's code.

The Building Regulation Advisory Board met February 13, 2024 for variance request 1 and recommended approval, on March 12, 2024 the Board met and approved variance requests 2 – 4. On 2/13/2024 The motion passed with a Board vote of 4 – 0, and on March 12, 2024 the motion passed with a Board vote of 3 – 0.

Attachments:

- Resolution
- Zoning Review – Staff Report
- Notice of Hearing
- Building Regulation Advisory Board Application
- Copy of resident notification listing
- Summary minutes

Financial Impact: None

TOWN OF GOLDEN BEACH, FLORIDA

RESOLUTION NO. 2927.24

A RESOLUTION OF THE TOWN OF GOLDEN BEACH, FLORIDA, AUTHORIZING AND APPROVING VARIANCE REQUESTS FOR PROPERTY LOCATED AT 138 SOUTH ISLAND DRIVE, GOLDEN BEACH DRIVE, GOLDEN BEACH, FLORIDA 33160 1). TO PERMIT AN EXISTING SEAWALL TO REMAIN AS-BUILT ENCROACHING 18” INTO THE ADJOINING GRAND CANAL WATERWAY WHEN THE CODE REQUIRES THE SEAWALL TO BE BUILT INSIDE THE PROPERTY LINES. 2. TO PERMIT THE SEAWALL ELEVATION HEIGHT TO BE AT 4.65’ NAVD WHEN THE CODE REQUIRES A MAXIMUM HEIGHT OF 4.425’ NAVD. 3. TO PERMIT THE MATERIALS OF THE DECK OF THE DOCK TO BE AT 2.7” HIGHER THAN 4.65 NAVD. 4. TO ALLOW THE DOCK TO EXTEND OUTSIDE THE PROPERTY LINE 14’-2” INSTEAD OF THE 10’ REQUIRED BY THE CODE.

WHEREAS, the applicants, 138 South Island LLC (“the applicant”), filed a Petition for Variances/exceptions, 1). Section 46-81 – Extension of Seawall into Waterways.No part of any seawall, including slabs, may extend beyond any lot property line into any waterway in the Town. The piles and cap beam may encroach into the waterway, if approved by the agency having jurisdiction. If during the construction of a new seawall it is found that portions of the existing seawall encroach into a public waterway adjoining a lot, those portions of the seawall encroachment shall be modified or removed, unless a variance is granted by the Town. 2) and 3). Section 46-85 Height of seawalls and docks and extension of deck of dock. (a) All new and replacement seawalls shall be constructed at an elevation of 4.425 feet above the North American Vertical Datum of 1988 (NAVD-88). Except as provided in section (b) below, all new and replacement docks shall be constructed at a minimum height of 3.425 NAVD-88, and a

maximum not to exceed 4.425 NAVD-88. No finished material installed or applied to the seawalls or docks shall exceed three inches in thickness. No cover shall be permitted to be erected in connection with any dock. 4). Section 46-84 General specifications for docks. No dock shall be permitted to be constructed, repaired, or reconstructed within the limits of the Town which shall extend more than six feet outside the lot property line into an inside (width of 100 feet or less) waterway nor more than ten feet outside the lot property line into an outside (width greater than 100 feet) waterway.

WHEREAS, the Town Council approved the applicant's request to allow the as-built condition of the existing seawall to remain encroaching outside the property line into the adjoining waterway by 18", and approved the request to allow the maximum height of the seawall to be at elevations 4.65' NAVD, instead of the maximum height by code of 4.425 feet NAVD and approved the dock deck elevation to be at 4.695' NAVD 88 (2.7"), instead of the maximum height by the code of 4.425' NAVD + 3", and approved the dock extending at 14.2' outside the property line, instead of the 10' allowed by the code.

WHEREAS, these variances and exceptions are for the property at 138 South Island Drive, Golden Beach, FL. 33160 (Golden Beach Section "D", Lot 12, Block J, as recorded in PB 10-10, of the Public Records of Miami-Dade County, (Folio No. 19-1235-004-0540 (the "Property") and.

WHEREAS, the Town's Building Regulation Advisory Board held an advertised public hearing on the Petition for Variance/Exception and recommended approval of the seawall encroachment, the height of the seawall, the height of the deck of the dock, and the dock extension into the waterway, by the Town Council; and,

WHEREAS, a public hearing of the Town Council was advertised and held, as required by law, and all interested parties were given an opportunity to be heard; and

WHEREAS, the Town Council, having considered the evidence presented, finds that the Petition of Variance meets the criteria of the applicable codes and ordinances to the extent the application is granted herein.

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

Section 1. Recitals Adopted. Each of the above stated recitals are hereby adopted and confirmed.

Section 2. Approval. The Petition for Variance to permit each of the requested variances/exception is hereby granted.

Section 3. Conditions. The Petition for Exception/Variance as granted is subject to the following conditions:

(1) Applicant shall record a certified copy of this Resolution in the public records of Miami-Dade County; and the construction shall be completed substantially in accordance with those certain plan pages 1 through 6 by MW Engineering, Inc, dated 11/19/2023 and the Sketch of Boundary Survey, prepared by Gary B. Castel, LS #4129, dated 11/20/2023, for the property located at 138 South Island Drive, Golden Beach, FL. 33160

Section 4. Implementation. That the Building and Zoning Director is hereby directed to make the necessary notations upon the maps and records of the Town of Golden Beach Building and Zoning Department and to issue all permits in

accordance with the terms and conditions of this Resolution. A copy of this Resolution shall be attached to the building permit application documents.

Section 5. Effective Date. This Resolution shall be effective immediately upon adoption.

Sponsored by Administration.

The Motion to adopt the foregoing Resolution was offered by _____, seconded by _____ and on roll call the following vote ensued:

Mayor Glenn Singer	_____
Vice Mayor Bernard Einstein	_____
Councilmember Kenneth Bernstein	_____
Councilmember Judy Lusskin	_____
Councilmember Jaime Mendal	_____

PASSED AND ADOPTED by the Town Council of the Town of Golden Beach, Florida, this 26th day March, 2024.

ATTEST:

MAYOR GLENN SINGER

LISSETTE PEREZ
TOWN CLERK

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY:

STEPHEN J. HELFMAN
TOWN ATTORNEY



TOWN OF GOLDEN BEACH

One Golden Beach Drive
Golden Beach, FL 33160

MEMORANDUM

Date: March 26, 2024

To: Honorable Mayor Glenn Singer &
Town Council Members

From: Alexander Diaz,
Town Manager

Item Number:

2

Subject: Resolution No. 2928.24 – Variance Request for 101 Ocean Boulevard,
Golden Beach, FL 33160 (Seeking relief from; Rear Yard Setback, South
Side Yard Setback, and South Side Projections)

Recommendation:

It is recommended that the Town Council allow the applicant the opportunity to seek approval of the variance request presented in Resolution No. 2928.24

Background and History:

The applicant is requesting three variances of the Town Code Sections 66-69-1(g), 66-69-1(h)(1)(a), and 66-141 (d):

The first request is to allow rear setback for the property to remain as, the property is at the southern boundary of the Town, and there is no property to the south to establish the setback line.

The second is to allow the south side yard setback to be at 5'2", where 7.50' is required by the code.

The third is to allow an increase in the projections at the southwest corner of the second floor to be at 5'2", and 8'6" at the southeast corner, where the code allows for a 4' projection.

The administration is recommending approval of these requests and to conform to the Town's code.

The Building Regulation Advisory Board met February 13, 2024 recommended approval of the variance requests. The motion passed with a Board vote of 4 – 0.

Attachments:

- Resolution
- Zoning Review – Staff Report
- Notice of Hearing
- Building Regulation Advisory Board Application
- Copy of resident notification listing
- Summary minutes

Financial Impact: None

TOWN OF GOLDEN BEACH, FLORIDA

RESOLUTION NO. 2928.24

A RESOLUTION OF THE TOWN OF GOLDEN BEACH, FLORIDA, AUTHORIZING AND APPROVING VARIANCE REQUESTS FOR PROPERTY LOCATED AT 101 OCEAN BOULEVARD, GOLDEN BEACH, FLORIDA 33160 1). TO PERMIT THE REAR YARD SETBACK TO MATCH THAT OF THE EXISTING HOME, AS THE SOUTHERN PROPERTY LINE IS THE TOWN'S BOUNDARY LINE AND THERE IS NO PROPERTY TO THE SOUTH TO ESTABLISH THE SOUTH REAR YARD SETBACK. 2. TO PERMIT THE SOUTH SIDE YARD SETBACK TO BE AT 5'-2", WHERE 7.5' IS REQUIRED BY CODE. 3. TO ALLOW THE SOUTHWEST CORNER OF THE SECOND FLOOR TO PROJECT AT 5'-6", AND 8'-6" AT THE SOUTHEAST CORNER OF THE SECOND FLOOR, WHERE 4' IS REQUIRED BY THE CODE.

WHEREAS, the applicant, 101 Ocean Blvd LLC ("the applicant"), filed a Petition for Variances/exceptions, 1). Section 66-69.1, (1) Main Residence (g) – *Rear yard Setbacks*. No portion of any house shall be placed closer to the east "rear" lot line abutting the Atlantic Ocean than behind a line drawn between the corners of the nearest existing residences parallel to the beach. Notwithstanding the foregoing, stairs and/or balconies may be located closer to the east "rear" lot line than behind a line drawn between the corners of the nearest adjacent residences parallel to the beach. 2) Section 66-60.1 (h)(1)(a) (1) Main Residence. a. For lots or any combination of lots with 50 feet or more of Frontage, but less than 75 feet of Frontage, no portion of any building shall be closer than seven and one-half feet from each side lot line. 3). Section 66-141 Same – Projections (d) Eaves. The lower border of a roof that meets or overhangs a building wall may project up to four feet into any Setback area.

WHEREAS, the Town Council approved the applicant's request to allow the as-
The rear yard setback to match that of the existing home, as the southern property lines
is the Town's Boundary Line, and there is no property to the South, and approved the
request to permit the South side yard setback to be at 5'-2", where 7.50' is required by
the code, and approved to allow the southwest corner of the second floor to project at
5'-6", and 8'6" at the southeast corner of the second floor, where 4' is required by the
code.

WHEREAS, these variances and exceptions are for the property at 101 Ocean
Boulevard, Golden Beach, FL. 33160 (Golden Beach Section "D", a portion of Lot 1,
Block A, as recorded in PB 9-52, of the Public Records of Miami-Dade County, (Folio No.
19-1235-003-0010 (the "Property") and.

WHEREAS, the Town's Building Regulation Advisory Board held an advertised
public hearing on the Petition for Variance/Exception and recommended approval of the
rear yard setback, the south side yard setback, and from the projections on south
southwest corner and southeast corner of the second floor, by the Town Council; and,

WHEREAS, a public hearing of the Town Council was advertised and held, as
required by law, and all interested parties were given an opportunity to be heard; and

WHEREAS, the Town Council, having considered the evidence presented, finds
that the Petition of Variance meets the criteria of the applicable codes and ordinances to
the extent the application is granted herein.

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

Section 1. Recitals Adopted. Each of the above stated recitals are hereby adopted and confirmed.

Section 2. Approval. The Petition for Variance to permit each of the requested variances/exception is hereby granted.

Section 3. Conditions. The Petition for Exception/Variance as granted is subject to the following conditions:

(1) Applicant shall record a certified copy of this Resolution in the public records of Miami-Dade County; and the construction shall be completed substantially in accordance with those certain plan pages Drawing Index, A-002 through A-300 by SDH Studio, Stephanie Dornbusch de Halfen, Architect, dated 10/17/2023 and the Sketch of Boundary Survey, prepared by Jose D. Morales, LS #8733, dated 10/10/2023, for the property located at 101 Ocean Boulevard, Golden Beach, FL. 33160

Section 4. Implementation. That the Building and Zoning Director is hereby directed to make the necessary notations upon the maps and records of the Town of Golden Beach Building and Zoning Department and to issue all permits in accordance with the terms and conditions of this Resolution. A copy of this Resolution shall be attached to the building permit application documents.

Section 5. Effective Date. This Resolution shall be effective immediately upon adoption.

Sponsored by Administration.

The Motion to adopt the foregoing Resolution was offered by _____, seconded by _____ and on roll call the following vote ensued:

Mayor Glenn Singer _____
Vice Mayor Bernard Einstein _____
Councilmember Kenneth Bernstein _____
Councilmember Judy Lusskin _____
Councilmember Jaime Mendal _____

PASSED AND ADOPTED by the Town Council of the Town of Golden Beach,
Florida, this 26th day March, 2024.

ATTEST:

MAYOR GLENN SINGER

LISSETTE PEREZ
TOWN CLERK

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY:

STEPHEN J. HELFMAN
TOWN ATTORNEY




TOWN OF GOLDEN BEACH

One Golden Beach Drive
Golden Beach, FL 33160

MEMORANDUM

Date: March 26, 2024

To: Honorable Mayor Glenn Singer &
Town Council Members

From: Lissette Perez, 
Town Clerk

Subject: **Town Council Minutes**

Item Numbers:

3

Recommendation:

It is recommended that the Town Council adopt the attached official minutes of the February 27, 2024 Special Town Council Meeting.



TOWN OF GOLDEN BEACH

One Golden Beach Drive
Golden Beach, FL 33160

Official Minutes for the February 27, 2024
Special Town Council Meeting called for 6:00 P.M.

Zoom Room Meeting ID: 844 3630 8149 Password: 305818

For Dial In Only: Call 305.224.1968 Meeting ID: 844 3630 8149

THE PUBLIC MAY PARTICIPATE AT GOOD AND WELFARE; PLEASE HOLD ALL QUESTIONS AND COMMENTS UNTIL THEN! THE PUBLIC IS ENCOURAGED TO SUBMIT ALL COMMENTS VIA EMAIL TO LPEREZ@GOLDENBEACH.US BY 2:00 P.M. TUESDAY, FEBRUARY 27, 2024.

A. MEETING CALLED TO ORDER

Mayor Singer called the meeting to order at 6:07 p.m.

B. ROLL CALL

Councilmember's Present: Mayor Glenn Singer, Vice Mayor Kenneth Bernstein, Councilmember Judy Lusskin, Councilmember Bernard Einstein, *Councilmember Jaime Mendal (arrived during presentations)*

Staff Present: Town Manager Alexander Diaz, Town Attorney Steve Helfman, Assistant Town Manager Linda Epperson, Town Clerk Lissette Perez, Police Chief Rudy Herbello, Police Captain Yovany Diaz, Police Lieutenant Leila Perez, CIP Director Lissett Rovira, Finance Director Maria D. Camacho (via zoom), Resident Services Director Michael Glidden (via zoom), Office Assistant Eric Garcia, HR Generalist and Executive Assistant to the Town Clerk Elena Cheung

C. PLEDGE OF ALLEGIANCE

Chief Rudy Herbello led the Pledge of Allegiance

D. PRESENTATIONS / TOWN PROCLAMATIONS

PROCLAMATION DESIGNATING MARCH 2024 AS COLORECTAL CANCER AWARENESS MONTH – SPECIAL GUEST COMMISSIONER MICHAEL STERN WAS PRESENT TO ACCEPT THE PROCLAMATION

RECOGNITION OF OFFICER LAY RIVACOBIA AND OFFICER STEVEN GONZALEZ

E. MOTION TO SET THE AGENDA

ADDITIONS/ DELETIONS/ REMOVAL OF ITEMS FROM CONSENT AGENDA/ AND CHANGES TO AGENDA

F. GOOD AND WELFARE

None

G. MAYOR'S REPORT

This past month was a sad month for the Town as we lost several people close to our hearts. We lost Alfred and Sydell Herrick. They have been in the Town for 30 years. Sue Honowitz, a long-time resident for 25 years. Captain Diaz lost his mother-in-law. Town Manager Diaz lost his mother, Maritza. And longtime resident Anna German also passed away. Our thoughts and our prayers go out to everyone.

On a better note, the Town Manager, Lobbyist Dave Caserta and I went to Tallahassee to meet with the senators and congress members to secure a million dollars' worth of funding to the future Wellness site. The Senate recognized Alex and I during a meeting and commented that Golden Beach was one of the top five cities in the country to live in. It was a real nice recognition for both Alex, the Town of Golden Beach and I. I wanted to thank our Town Lobbyist Dave Caserta because he set everything up. The Valentine's event was very nice and I wanted to thank the Golden Beach staff for all of their efforts and work. Once again, I want to thank the Town Administration for putting it on and doing a great job. I also want to thank the Assistant Town Manager Linda Epperson, Town Clerk Lissette Perez and Police Chief Rudy Herbello for picking up the slack this month. There were many people out and a lot of things happen. Today, I walked the Town Hall again and it's very frustrating; it's the definition of Groundhog Day. It's almost done, but it's not. The one thing I can say is, it looks beautiful. When it's all done and everyone is moved in and working there, we're going to forget how long it took to get it done and what a headache it was.

H. COUNCIL COMMENTS

Vice Mayor Bernstein

I want to echo the sentiments of the Mayor concerning all of the people lost.

Councilmember Einstein

The Herricks really epitomized the good feelings of the Town. Always said to be positive. Anna German and Sue Honowitz; very sad. And of course Town Manager, I know how close you were to your mom and you honored her every day and it was a privilege to know her.

Referenced the incident that occurred this weekend. Two kids dug a hole and it collapsed on them; the girl was underneath. I always see kids digging holes and burying themselves in the sand. I would like us to be vigilant; however we want to do it. I don't know if we can stress a little more for helmets on kids on bicycles and scooters, etc. I don't know how to do it but I'd like to see a little more of it. Colorectal cancer screening, everyone should do it. I had 10-15 people who don't live in the community, who went by Town Hall and said how magnificent a structure it was. We have something special here.

Councilmember Mendal

Wish the family of the Town Manager all of our thoughts and prayers. Got to meet Maritza a few times, a lovely lady. Got to meet the very large family and they are all very lovely. Our thoughts are with you.

Councilmember Lusskin

We can't thank the police enough. Received a phone call from Monica Mesa who lives in the Ocean to let her know that they had a minor emergency and the police responded right away. Ellen Block call me today and said her house started to flood. She was panicked; she didn't know what to do. Carlos Balasino came and really helped her out and saved a huge flood in her house. I can't thank the police enough, they are always there for us and very appreciative of it. Alex, there's not much else I can say. We all knew your mother and you're family to us. And this hit us all very, very hard.

Vice Mayor Bernstein wanted to just say a few words about Anne German. They were lovely neighbors. Anne has been sick for a very long time. They were a beautiful couple who were very much in love. They were wonderful people.

I. TOWN MANAGER REPORT

The Valentine's Day event was well attended. I was very fortunate to attend that event before heading to see my mom for the last time. We like to put on events like that; we like to see more participation from our residents at our town events. We also had an event this past Saturday at North Park, the Police football event. The attendance was poor; we only had ten residents show up to the event. We're going to be analyzing whether or not we should continue to put on events that just don't generate enough participation because they are costly. We will be providing the Council a list of recommended events that are going to be scaled down in order to maximize our spending power when it comes to town events. Our Black History Luncheon will be held this Thursday at Tweddle Park pavilion. We received our pension evaluation report. Next year's contribution did not increase, so we are doing well. It is performing as expected.

Last month there was a lot of WhatsApp chats about crime in town. There were two incidents last month where a son of a resident was going in and out of houses and we did make an arrest there. Know that sometime we don't communicate via WhatsApp group to try to keep the gossip down. We did have two scooter-related incidents. Both cases were taken to the hospital; one was in critical condition. I implore all drivers that come through our community to be aware of their surroundings.

I'd like to take a minute of personal privilege. The last couple of days have been extremely difficult for me and my family. My mom was very proud of the work I did here at Golden Beach and very thankful for the great friend and bosses that I have. This council took a risk on a 27-year old kid who lives a very different life and walks to his own beat. And my mom was always proud that this community accepted me for who I am and accepted our family for who we are. She felt part of the extended family. You have my commitment, the only way I can honor my mom is to become a better city manager, brother, friend. Thank you for being a family and a friend.

J. TOWN ATTORNEY REPORT

None

K. ORDINANCES – SECOND READING

None

L. ORDINANCES - FIRST READING

None

M. QUASI JUDICIAL RESOLUTIONS

- 1. A Resolution of the Town Council Approving a Variance Request for the Property Located at 212 Golden Beach Drive Concerning the First Floor Finished Elevation.**

A RESOLUTION OF THE TOWN OF GOLDEN BEACH, FLORIDA, AUTHORIZING AND APPROVING A VARIANCE REQUEST FOR THE PROPERTY LOCATED AT 212 GOLDEN BEACH DRIVE, GOLDEN BEACH, FLORIDA 33160 TO PERMIT THE FIRST FLOOR FINISHED ELEVATION TO BE AT 7.44' NAVD 88, INSTEAD OF THE

REQUIRED 9' NAVD 88 ELEVATION AS STIPULATED IN THE CODE.

Exhibit: Agenda Report No. 1
Resolution No. 2924.24

Sponsor: Town Administration

Recommendation: Motion to Approve Resolution No. 2924.24

A motion to approve was made by Councilmember Luskin, seconded by Vice Mayor Bernstein, and on roll call the following vote ensued:

Mayor Glenn Singer	<u>Aye</u>
Vice Mayor Kenneth Bernstein	<u>Aye</u>
Councilmember Bernard Einstein	<u>Aye</u>
Councilmember Judy Luskin	<u>Aye</u>
Councilmember Jaime Mendal	<u>Aye</u>

The motion passed.

Town Manager spoke on the item. The surveyor in this case used a wrong monument marker to determine the elevation and built the house at an 8 NAVD. We would not be recommending approval of this variance if this would be affecting our FEMA rating. We have proposed a 9 NAVD just to be ahead of the curve. We would never recommend exempting them from the FEMA ratings because then that would put the whole community at risk.

Mayor Singer asked how do we prevent this from happening again.

Town Manager stated that the town is under no obligation to survey any properties or elevations. We take as a matter of fact signed and sealed surveys for what they are. The only time we ask for an independent survey is when two neighbors have conflicting surveys.

Attorney Helfman stated that the contractor must have been using the wrong marker from the beginning since he poured it.

Town Manager stated that the surveyor relied on a monument marker that gave him the wrong reading. The monument marker that they used caused everything to be read wrong. To answer the Mayor's question, the Town relies on certified licensed professionals to submit to us adequate readings. Are there one-offs, errors that occur? Yes. This is the first time in my seventeen years here that I've seen something like this. All retaining walls are now required to go in before the foundation goes in.

N. TOWN MAJOR PROJECTS REPORT/UPDATE

- Civic Center Construction Update
- Closed Circuit Television (CCTV) Update
- Re-Imagined Tweddle Park Update
- Pump Station #1 Replacement RFP
- Wellness Center Project Update

Town Manager spoke on the projects update. Civic Center has moved at a snail's pace as we approach completion. Both elevators failed inspection and both elevators needed new motherboards. The ceiling that we purchased as part of the Perkins & Will upgrade, there are few providers that will actually install that ceiling to apply the acoustical material needed. Although the chamber's dais and floor is in we can't move on until that part is in. The other problem we are facing is with the front of the building. As you know we had to wait for Mastec, TECO, and Hotwire to all move their utilities so we can start the landscape installation. Most of that work has been done. Some of the plant material has started to go in. The Mayor is correct, it is beyond frustrating. What is left to be done does not require a lot, but it's the detailed little items that are taking time. I have re-engaged Paul Abott to assist us in trying to bring these projects to closure along with Tweddle Park project. Paul and I will be meeting tomorrow with Sean Compel. I'm hoping and expecting to be operating out of the building by March 15th and that we will have our March Council meeting there. But it is frustrating. Since I returned in January I have been coming to work at 3 and 4 in the morning to push the project along. Just today the Mayor and I have agreed and asked the contractor to provide a price to install carpet in all of the building. The glass railings are here. All the stucco work is complete. Once our building is complete it will be the envy of all municipal buildings in the Southeast of Miami-Dade County. Mayor, we did receive the keys to the first elevator.

Councilmember Einstein asked if we owe the contractor a big amount. Why is he not motivated to finish?

Town Manager stated that it's a cash flow issue.

Mayor Where are we at with the A/V company?

Town Manager The ladder and A/V closet is ready. We cannot begin to install A/V in the chambers when we're doing five spray coats of the ceiling. The TVs/monitors in the other offices are in.

CCTV project – we have been able to get all but two of the intracoastal properties to sign their service agreements. Hotwire will be in town next week to finalize the path for Ocean Boulevard. Facing a small slight setback with FDOT as it relates to the license plate readers on Ocean Boulevard. Access controls – we are replacing all of the gate arms in Town.

Reimagined Tweddle Park – two weeks ago I signed off on the final plans for retaining walls. Next week you will start to see all of the conduit being run. Paul Abbott and Sean Compel have been tasked with making sure that we reduce costs and expedite delivery of Tweddle Park. We will see that the park is going to be moving at a more rapid pace.

Pump Station #1 is out to bid. We had two respondents at the pre-bid meeting. The bid opening is Thursday.

Wellness Center – Nomadas Design and the Dempsey Design are the two that made it to the final phase. However, we do not believe that they can be built for the five million all in. Both have until March 25th to bring back estimates based on true contractor estimates for the five million dollars.

Starting this Thursday the Miami-Dade Water & Sewer Department will be making sewer lateral improvements throughout Town. There are 12 locations throughout town. You will see a lot of patchwork being done. Not asking them to do a full road replacement at this time.

Also, I was beside myself at the Valentine's Day event with the stage of our chickee huts. They will be re-thatched within the next two weeks. We do keep shoring available at the lifeguard stand.

O. CONSENT AGENDA

- 2. Official Minutes of the December 27, 2023 Special Town Council Meeting**
- 3. Official Minutes of the January 16, 2024 Regular Town Council Meeting**
- 4. A Resolution of the Town Council Amending An Agreement with David T. Caserta Government Relations, Inc.**

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA, AMENDING THE AGREEMENT WITH DAVID T. CASERTA GOVERNMENT RELATIONS, INC. FOR CONSULTING SERVICES FOR THE PERIOD BEGINNING NOVEMBER 1, 2023 THROUGH OCTOBER 31, 2024; PROVIDING FOR IMPLEMENTATION; AND PROVIDING FOR AN EFFECTIVE DATE.

Exhibit: Agenda Report No. 4
Resolution No. 2925.24

Sponsor: Town Administration

Recommendation: Motion to Approve Resolution No. 2925.24

Consensus vote 5 Ayes, 0 Nays. Items O7-O8 pass.

P. TOWN RESOLUTIONS

- 5. A Resolution of the Town Council Approving A Third Amendment to the Agreement with Mainguy Environmental Care, Inc.**

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA, APPROVING A THIRD AMENDMENT TO THE PROFESSIONAL SERVICES AGREEMENT WITH MAINGUY ENVIRONMENTAL CARE, INC.; PROVIDING FOR IMPLEMENTATION AND PROVIDING FOR AN EFFECTIVE DATE.

Exhibit: Agenda Report No. 5
Resolution No. 2926.24

Sponsor: Town Administration

Recommendation: Motion to Approve Resolution No. 2926.24

A motion to approve was made by Councilmember Lusskin, seconded by Councilmember Einstein, and on roll call the following vote ensued:

Mayor Glenn Singer	<u>Aye</u>
Vice Mayor Kenneth Bernstein	<u>Aye</u>
Councilmember Bernard Einstein	<u>Aye</u>
Councilmember Judy Lusskin	<u>Aye</u>
Councilmember Jaime Mendal	<u>Aye</u>

The motion passed.

Town Manager stated that this is our mow and blow agreement. Also granting the Mayor and I authority to accept materials prices that is consistent with neighboring cities. This includes all of the work that we did on A1A.

Q. DISCUSSION & DIRECTION TO TOWN MANAGER

Mayor Glenn Singer:
None Requested

Vice Mayor Kenneth Bernstein:
None Requested

Councilmember Bernard Einstein:
None Requested

Councilmember Judy Lusskin:
None Requested

Councilmember Jaime Mendal:
None Requested

Town Manager Alexander Diaz
None Requested

Town Manager stated that usually council assignments are done at this meeting. With the re-organization and the new silos, we are going to bring it before council at the March meeting. The audit will also be done at that meeting. As of tonight, at the end of the meeting Councilmember Einstein will become the new Vice Mayor.

Mayor Singer asked about the BOD assignment for the Miami-Dade County League of Cities. Council agreed to have Vice Mayor Einstein assigned and Councilmember Bernstein assigned as the alternate.

Councilmember Lusskin wanted to make a few comments that she left out from her council comments. I want to thank Nicki Mesa for doing the diaper drive. I want to talk about the Golden Beach Youth Leadership Group because I want to get them involved in the 95th Anniversary. It has not been successful because of big turnover of

kids. I'd like Michael Glidden and I to put a big push towards the Golden Beach Youth Leadership Group. I think it's important for kids to meet other kids in town; it helps families meet other families and I think it helps with the attendance of certain events. It's a different community and it's important that we all come together. I would like to do a few more bagels on the beach to bring residents together. There's a lot of residents that don't know each other.

Town Manager stated that the grand opening of the civic center will be held on Thursday, May 23rd as part of our 95th Anniversary celebrations. This will be the ribbon cutting and grand opening of the civic center. Wanted to have co-events to reduce the amount of money being spent.

R. ADJOURNMENT:

A motion to adjourn the Council Meeting was made by Councilmember Mendal seconded by Councilmember Lusskin

Consensus vote 5 Ayes 0 Nays. Motion passes.

The meeting adjourned at 7:15 p.m.

Respectfully submitted,

Lissette Perez
Lissette Perez
Town Clerk



TOWN OF GOLDEN BEACH

One Golden Beach Drive
Golden Beach, FL 33160

MEMORANDUM

Date: March 26, 2024

To: Honorable Mayor Glenn Singer &
Town Council Members

From: Alexander Diaz, Town Manager *Alex B*

Subject: **Resolution No. 2929.24 - Approving Mutual Aid Agreements
with Seven Local Police Departments**

Item Number:

4

Recommendation:

It is recommended that the Town Council adopt the attached Resolution No. 2929.24 as presented.

Background:

The Town of Golden Beach has entered into a number of mutual aid agreements which enable the Police Department to receive assistance from other agencies and to aid those agencies when they request it. This agreement provides for the Police Department to request assistance from and to provide assistance to the following municipalities:

- Miami Beach Police Department.
- Bal Harbor Police Department
- Bay Harbour Police Department
- Surfside Police Department
- North Bay Village Police Department
- Village of Indian Creek Police Department
- Hallandale Police Department

The Town Manager, in consultation with the Mayor, recommends the Town Council approve the new agreements.

Fiscal Impact:

There is no cost to the Town to participate.

TOWN OF GOLDEN BEACH, FLORIDA

RESOLUTION NO. 2929.24

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA, APPROVING A MUTUAL AID AGREEMENT BETWEEN THE TOWN AND THE FOLLOWING POLICE DEPARTMENTS; MIAMI BEACH POLICE DEPARTMENT; NORTH BAY VILLAGE POLICE DEPARTMENT, BAL HARBOR POLICE DEPARTMENT, BAY HARBOUR POLICE DEPARTMENT, SURFSIDE POLICE DEPARTMENT, INDIAN CREEK POLICE DEPARTMENT AND HALLANDALE POLICE DEPARTMENT; PROVIDING FOR IMPLEMENTATION; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Town Council of the Town of Golden Beach, Florida (the “Town”) wishes to enter into a Mutual Aid Agreement (the “Agreement”) with the Miami Beach Police Department, North Bay Village Police Department, Surfside Police Department, Indian Creek Police Department, Bal Harbor Police Department, Bay Harbour Police Department and Hallandale Police Department, Florida, attached to this Resolution as Exhibit “A” between the Town and the above mentioned police departments, described and outlined in the attached Agenda Item Report; and

WHEREAS, the Town Council believes that it is in the best interest to enter into the Agreement.

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

Section 1. Recitals Adopted. That each of the above-stated recitals is hereby adopted and confirmed.

Section 2. Agreement Approved. That the Agreement is hereby approved in substantially the form attached hereto as Exhibit “A,” subject to approval by the Town Attorney as to form and legal sufficiency.

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

Section 4. Effective Date. That this resolution shall become effective immediately upon approval of the Town Council.

Sponsored by **Town Administration**

The Motion to adopt the foregoing Resolution was offered by _____,
seconded by _____ and on roll call the following vote ensued:

Mayor Glenn Singer	_____
Vice Mayor Bernard Einstein	_____
Councilmember Judy Lusskin	_____
Councilmember Kenneth Bernstein	_____
Councilmember Jaime Mendal	_____

PASSED AND ADOPTED by the Town Council of the Town of Golden Beach,
Florida, this 26th day of March, 2024.

ATTEST:

MAYOR GLENN SINGER

LISSETTE PEREZ
TOWN CLERK

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY:

STEPHEN J. HELFMAN
TOWN ATTORNEY

**COMBINED VOLUNTARY COOPERATION AND
OPERATIONAL ASSISTANCE
MUTUAL AID AGREEMENT
BETWEEN
NORTH BAY VILLAGE, FLORIDA AND
TOWN OF GOLDEN BEACH VILLAGE FLORIDA**

WHEREAS, it is the responsibility of the governments of North Bay Village, Florida, and Town of Golden Beach , Florida, to ensure the public safety of their citizens by providing adequate levels of police services to address any foreseeable routine or emergency situation; and

WHEREAS, under Florida Statutes Section 23.121(1) there is an existing and continuing possibility of the occurrence of law enforcement problems and other natural and man-made conditions which are, or are likely to be, beyond the control of the services, personnel, equipment, or facilities of the North Bay Village Police Department and Indian Creek Police Department; and

WHEREAS, it is in the best interest and advantage of North Bay Village and Town of Golden Beach to receive and extend mutual aid to each other in the form of law enforcement services and resources to adequately respond to:

- (1) Continuing, multi-jurisdiction law enforcement problems, so as to protect the public peace and safety and preserve the lives and property of the people; and
- (2) Intensive situations including, but not limited to, emergencies as defined under Section 252.34, Florida Statutes; and
- (3) Joint provision of certain law enforcement services specified herein and allowed pursuant to Section 166.0495, Florida Statutes; and

WHEREAS, North Bay Village and Town of Golden Beach have the authority under Section 23.12, Florida Statutes, et seq., the Florida Mutual Aid Act, to enter into a combined mutual aid agreement for law enforcement services which:

- (1) Permits voluntary cooperation and assistance of a routine law enforcement nature across jurisdictional lines; and
- (2) Provides for rendering or assistance in a law enforcement emergency; and
- (3) Permits the provision of operational assistance to meet a request for assistance due to a civil disturbance or other emergency as defined in Section 252.34, Florida Statutes; and
- (4) Permits routine traffic patrol along boundary roads of neighboring jurisdictions pursuant to Section 23.1225 Florida Statutes.

NOW, THEREFORE, BE IT KNOWN, that North Bay Village, a political subdivision of the State of Florida, and Town of Golden Beach, a political subdivision of the State of Florida, in consideration for mutual promises to render valuable aid in times of necessity, do hereby agree to fully and faithfully abide by and be bound by the following terms and conditions.

SECTION 1: PROVISIONS FOR VOLUNTARY COOPERATION

Each of the aforesaid law enforcement agencies hereby approve and enter into this agreement whereby each of the agencies may provide voluntary cooperation and assistance of a routine or emergency law enforcement nature across jurisdictional lines. The nature of the law enforcement assistance to be rendered shall include but not be limited to:

- a. Concurrent law enforcement jurisdiction in and throughout the territorial limits of North Bay Village and Town of Golden Beach for felony and misdemeanor arrests, made pursuant to the laws of arrest, including arrestable traffic offenses, which spontaneously take place in the presence of the arresting officer, at such times as the arresting officer is traveling from place to place on official business outside of

his or her jurisdiction, for example, to or from court, or at any time when the officer is within the territorial limits of his or her jurisdiction.

- b. Concurrent law enforcement jurisdiction in and throughout the territorial limits of North Bay Village and Town of Golden Beach for arrests, made pursuant to the laws of arrest, of persons identified as a result of investigations of any offense constituting a felony or any act of Domestic Violence as defined in Section 741.28, Florida Statutes, when such offense occurred in the municipality employing the arresting officer.
- c. Concurrent law enforcement jurisdiction in and upon the jurisdictional waters of North Bay Village and Town of Golden Beach for arrests, made pursuant to the law of arrest, for felonies, misdemeanors, and boating infractions.
- d. Participating in exigent situations, without the need for a formal request, including, but not limited to, area searches for wanted subjects, perimeters, crimes in progress, escaped prisoners, traffic stops near municipal boundaries, requests for assistance when no available local units are nearby, calls indicating a crime or incident has occurred in which a citizen may likely be injured and the assisting municipality is closer to the area than the officer receiving the call.
- e. Concurrent law enforcement jurisdiction in and throughout the territorial limits of North Bay Village and Town of Golden Beach for any investigation of a felony, including, but not limited to: homicides, sex offenses, robberies, assaults, batteries, burglaries, larcenies, gambling, motor vehicle thefts, financial crimes, drug violations pursuant to Chapter 893, Florida Statutes, and inter-agency task forces and/or joint investigations.

- f. Joint enforcement of all state laws, and county or city ordinances North Bay Village and Town of Golden Beach, and the exercise of arrest powers when a crime of violence or felony of any nature occurs in the presence of any sworn law enforcement officer, within the jurisdictional boundaries of either party.

Prior to any officer taking enforcement action pursuant to paragraphs (a) through (g) above, the officer shall notify the jurisdiction in which the action will be taken, unless exigent circumstances prevent such prior notification, in which case notification shall be made as soon after the action as practicable. If the agency having normal jurisdiction responds to the scene, the assisting agency's officer may turn the situation over to them and offer any assistance requested including, but not limited to, a follow-up written report documenting the event and the actions taken.

These provisions are not intended to grant general authority to conduct investigations, serve warrants and/or subpoenas or to respond without request to emergencies already being addressed by the agency of normal jurisdiction, but is intended to address exigent, critical, life-threatening, or public safety situations, prevent bodily injury to citizens, or secure apprehension of criminals whom the law enforcement officer may encounter.

SECTION II: PROVISIONS FOR OPERATIONAL ASSISTANCE

The aforesaid law enforcement agencies hereby approve and enter into this agreement whereby each of the agencies may request and render law enforcement assistance to the other to include, but not necessarily be limited to dealing with, the following:

1. Joint multi-jurisdictional criminal investigations;
2. Civil affray or disobedience, disturbances, riots, large protest demonstrations and assemblies, controversial trials, political conventions, labor disputes, and strikes;

3. Any natural, technological, or manmade disaster;
4. Incidents which require rescue operations and crowd and traffic control measures including, but not limited to, large-scale evacuations, aircraft and shipping disasters, fires, explosions, gas line leaks, radiological incidents, train wrecks and derailments, chemical or hazardous waste spills, and electrical power failures;
5. Any act of terrorism as defined in Section 775.30, Florida Statutes;
6. Escapes from, or disturbances within, prisoner processing facilities;
7. Hostage, active shooter and barricaded subject situations and aircraft piracy;
8. Control of major crime scenes, area searches, perimeter control, back-ups to emergency and in-progress calls, pursuits. and missing person calls;
9. Enemy attack;
10. Transportation of evidence requiring security;
11. Major events, including but not limited to, sporting events, concerts, parades, fairs, festivals, conventions and any National Special Security Event (NSSE) as designated by the United States Department of Homeland Security;
12. Security and escort duties for dignitaries;
13. Incidents requiring utilization of specialized units, including but not limited to, underwater, recovery, marine patrol, aircraft, canine, motorcycle, bicycle, mounted, SWAT, bomb, crime scene, and police information;
14. Emergency situations in which one agency cannot perform its functional objective;
15. Joint training in areas of mutual need;
16. Joint multi-jurisdictional marine interdiction operations; and
17. Off-duty special events;

18. DUI Checkpoints.

SECTION III: PROCEDURE FOR REQUESTING DEPARTMENTAL ASSISTANCE

1. Mutual aid requested or rendered shall be approved by the Chief of Police, or designee. The Chief of Police, or designee, of the agency whose assistance is sought shall evaluate the situation and the agency's available resources, consult with his/her supervisors, if necessary, and will respond in a manner he/she deems appropriate.

2. The Chief of Police, or designee, in whose jurisdiction assistance is being rendered may determine who is authorized to lend assistance in his/her jurisdiction, for how long such assistance is authorized, and for what purpose such authority is granted. This authority may be granted either verbally or in writing as the particular situation dictates.

3. Specific reporting instructions for personnel rendering mutual aid will be included in the request for mutual aid. In the absence of such reporting instructions, personnel will report to the ranking on-duty supervisor on the scene.

4. Communications instructions will be included in each request for mutual aid and each agency's communications centers will maintain radio contact with each other until the mutual aid situation has ended.

5. Incidents requiring mass processing of arrestees, transporting prisoners, and operating temporary detention facilities will be handled per established procedures of the requesting agency or Chief of Police involved.

SECTION IV: COMMAND AND SUPERVISORY RESPONSIBILITY

a. COMMAND:

The personnel and equipment that are assigned by the assisting Chief of Police shall be under the immediate command of a supervising officer designated by the assisting Chief of Police.

Such supervising officer shall be under the direct supervision and command of the Chief of Police or his/her designee of the agency requesting assistance.

b. CONFLICTS:

Whenever an officer is rendering assistance pursuant to this agreement, the officer shall abide by and be subject to the rules and regulations, personnel policies, general orders, and standard operating procedures of his/her own employer. If any such rule, regulation, personnel policy, general order or standing operating procedure is contradicted, contravened or otherwise in conflict with a direct order of a superior officer of the requesting agency, then such rule, regulation, policy, general order or procedure shall control and shall supersede the direct order.

c. HANDLING COMPLAINTS:

Whenever there is cause to believe that a complaint has arisen as a result of cooperative effort as it may pertain to this agreement, the Chief of Police or his/her designee of the agency employing the officer who is the subject of the complaint shall be responsible for the investigation of the complaint. The Chief of Police or designee of the requesting agency should ascertain at a minimum:

1. The identity of the complainant;
2. An address where the complaining party can be contacted;
3. The specific allegation; and
4. The identity of the employees accused without regard as to agency affiliation.

If it is determined during the investigation of a complaint that the accused is an employee of the assisting agency, the above information, with all pertinent documentation gathered during the receipt and processing of the complaint, shall be forwarded without delay to the agency for administrative review. The requesting agency may conduct a review of the complaint to determine

if any factual basis for the complaint exists and/or whether any of the employees of the requesting agency violated any of their agency's policies or procedures.

SECTION V: LIABILITY

Each party engaging in any mutual cooperation and assistance, pursuant to this agreement, agrees to assume responsibility for the acts, omissions or conduct of such party's own employees while engaged in rendering such aid pursuant to this agreement, subject to the provisions of Section 768.28, Florida Statutes, where applicable.

SECTION VI: POWERS, PRIVILEGES, IMMUNITIES AND COSTS

a. Employees of North Bay Village and Town of Golden Beach, when actually engaging in mutual cooperation and assistance outside of their normal jurisdictional limits but inside this State, under the terms of this agreement, shall, pursuant to the provisions of Section 23.127(1), Florida Statutes (as amended), have the same powers, duties, rights, privileges and immunities as if the employee was performing duties inside the employee's political subdivision in which normally employed.

b. Each party agrees to furnish necessary personnel equipment, resources and facilities and to render services to each other party to this agreement as set forth above; provided, however, that no party shall be required to deplete unreasonably its own personnel, equipment, resources, facilities, and services in furnishing such mutual aid.

c. The political subdivision that furnishes equipment pursuant to this agreement must bear the cost of loss or damage to that equipment and must pay any expense incurred in the operation and maintenance of that equipment.

d. The political subdivision furnishing aid pursuant to this agreement shall compensate its employees during the time of the rendering of aid and shall defray (provide for the payment of)

the actual travel and maintenance expenses of its employees while they are rendering aid, including any amounts paid or due for compensation for personal injury or death while its employees are rendering aid.

e. The privileges and immunities from liability, exemption from laws, ordinances and rules, and pension, insurance, relief, disability, workers' compensation, salary, death, and other benefits that apply to the activity of an employee of an agency when performing the employee's duties within the territorial limits of the employee's agency apply to the employee to the same degree, manner, and extent while engaged in the performance of the employee's duties extraterritorially under the provision of this mutual aid agreement. This section applies to paid, volunteer, reserve, part time and auxiliary employees.

f. Nothing herein shall prevent the requesting agency from requesting supplemental appropriations from the governing authority having budgeting jurisdiction to reimburse the assisting agency for any actual costs or expenses incurred by the assisting agency performing hereunder.

SECTION VII: FORFEITURES

a. In the event an agency seizes any real property, vessel, motor vehicle, aircraft, currency or other property pursuant to the Florida Contraband Forfeiture Act during the performance of this agreement, the agency requesting assistance in the case of requested operational assistance and the seizing agency in the case of voluntary cooperation shall be responsible for maintaining any forfeiture action pursuant to Chapter 932, Florida Statutes. The agency pursuing the forfeiture action shall have the exclusive right to control and the responsibility to maintain the property in accordance with Chapter 932, Florida Statutes, to include, but not be

limited to, the complete discretion to bring the action or dismiss the action. The municipality/agency with the right to proceed with the forfeiture may allow the other municipality/agency to prosecute the forfeiture, with the written authorization of the Chief of Police and the legal counsel for each municipality/agency.

b. All proceeds from forfeited property as a result of or in accordance with this agreement shall be equitably distributed among the participating agencies in proportion to the amount of investigation and participation performed by each agency pursuant of the provisions of the Florida Contraband Forfeiture Act., less the costs and attorney's fees associated with the forfeiture action.

SECTION VIII: INSURANCE

Each political subdivision shall provide, upon request, satisfactory proof of liability insurance by one or more of the means specified in Section 768.28, Florida Statutes, in an amount which is, in the judgment of the governing body of that political subdivision, at least adequate to cover the risk to which that party may be exposed. Should the insurance coverage, however provided, of any party be canceled or undergo material change, that party shall notify all parties to this agreement of such change within ten (10) days of receipt of the notice or actual knowledge of such change.

SECTION IX: EFFECTIVE DATE

This agreement shall take effect upon full execution and approval by the hereinafter named officials and shall continue in full force and effect for five years after it takes effect. Under no circumstances may this agreement be renewed, amended or extended except in writing.

SECTION X: CANCELLATION

Either party may cancel its participation in this agreement upon sixty (60) days written notice to the other political subdivision. Cancellation will be at the discretion of any political subdivision to this mutual aid agreement.

IN WITNESS WHEREOF, the parties hereto cause to these presents to be signed on the date first written above.

AGREED AND ACKNOWLEDGED this _____ day of _____, _____.

FOR TOWN OF GOLDEN BEACH

FOR NORTH BAY VILLAGE

Alexander Diaz
Town Manager
Town of Golden Beach

Ralph Rosado, Ph.D., AICP
Village Manager
North Bay Village

Date: _____

Date: _____

ATTEST:

ATTEST:

Lissette Perez
Town Clerk

Alba L. Chang
Village Clerk

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:

Stephen Helfman
Town Attorney


Rudy Herbello 3/6/2024
Chief of Police

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:

Weiss Serota Helfman Cole and Bierman
Village Attorney

Carlos Noriega
Chief of Police

MUTUAL AID AGREEMENT
Between the City of Hallandale Beach
and the Town of Golden Beach

WHEREAS, it is the responsibility of the governments of the City of Hallandale Beach, Florida and the Town of Golden Beach, Florida to ensure the public safety of their citizens by providing adequate levels of police services to address any foreseeable routine or emergency situation; and

WHEREAS, because of the existing and continuing possibility of the occurrence of law enforcement problems and other natural and man-made conditions which are, or are likely to be, beyond the control of the services, personnel, equipment of facilities of the participating municipal police departments; and

WHEREAS, in order to ensure that preparation of these law enforcement agencies will be adequate to address any and all of these conditions, to protect the public peace and safety, and to preserve the lives and property of the people of the participating Miami-Dade County municipalities; and

WHEREAS, the participating Miami-Dade County municipalities have the authority under Chapter 23, Florida Statutes, Florida Mutual Aid Act, to enter into a mutual aid agreement;

NOW, THEREFORE, BE IT KNOWN that the City of Hallandale Beach, subdivision of the State of Florida, and the Town of Golden Beach, subdivision of the State of Florida, undersigned representatives, in consideration for mutual promises to render valuable aid in times of necessity, do hereby agree to fully and faithfully abide by and be bound by the following terms and conditions:

1. **Short title:** Mutual Aid Agreement

2. **Description:** Since this Mutual Aid Agreement provides for the requesting and rendering of assistance for both routine and law enforcement intensive situations, this Mutual Aid Agreement combines the elements of both a voluntary cooperation agreement and a requested operational assistance agreement, as described in Chapter 23, Florida Statutes.

3. Definitions:

a) Joint declaration: A document which enumerates the various conditions or situations where aid may be requested or rendered pursuant to this Agreement, as determined by concerned agency heads.

Subsequent to execution by the concerned agency heads, the joint declaration shall be filed with the clerks of the respective political subdivisions and shall thereafter become part of this Agreement. Said declaration may be amended or supplemented at any time by the agency heads by filing subsequent declarations with the clerks of the respective political subdivisions.

b) Agency or participating law enforcement agency: Either the Hallandale Beach City Police Department or the Town of Golden Beach Police Department.

c) Agency head: Either the Chief of the Hallandale Beach City Police Department, or the Chief's designees; and the Chief of Police of the Town of Golden Beach Police Department, or the Chief's designees.

d) Participating municipal police department: The police department of any municipality in Miami-Dade County, Florida, that has approved and executed this Agreement upon the approval of the governing body of the municipality.

e) Certified law enforcement employee: Any law enforcement employee certified as provided in Chapter 943, Florida Statutes.

4. Operations:

a) In the event that a party to this Agreement is in need of assistance as specified in the applicable joint declaration, an authorized representative of the police department requiring assistance shall notify the agency from whom such assistance is requested. The authorized agency representative whose assistance is sought shall evaluate the situation and his available resources, and will respond in a manner deemed appropriate.

b) Each party to this Agreement agrees to furnish necessary manpower, equipment, facilities, and other resources and to render services to the other party as required to assist the requesting party in addressing the situation which caused the request; provided, however, that no party shall be required to deplete unreasonably its own manpower, equipment, facilities, and other resources and services in rendering such assistance.

c) The agency heads of the participating law enforcement agencies, or their designees, shall establish procedures for giving control of the mission definition to the requesting agency, and for giving tactical control over accomplishing any such assigned mission and supervisory control over all personnel or equipment provided pursuant to this Agreement to the providing agency.

5. Powers, Privileges, Immunities, and Costs:

a) All employees of the participating municipal police department, including certified law enforcement employees as defined in Chapter 943, Florida Statutes, during such time that said employees are actually providing aid outside of the jurisdictional limits of the employing municipality pursuant to a request for aid made in accordance with this Agreement, shall, pursuant to the provisions of Chapter 23, Florida Statutes, have the same powers, duties, rights, privileges, and immunities as if they were performing their duties in the political subdivision in which they are normally employed.

b) The political subdivision having financial responsibility for the law enforcement agency providing services, personnel, equipment, or facilities pursuant to the provisions of this Agreement shall bear any loss or damage to same and shall pay any and all expenses incurred in the maintenance and operation of same.

c) The political subdivision having financial responsibility for the law enforcement agency providing aid pursuant to this Agreement shall compensate all of its employees rendering aid pursuant to this Agreement, during the time of the rendering of such aid, and shall defray the actual travel and maintenance expenses of such employees while they are rendering such aid.

Such compensation shall include any amounts paid or due for compensation due to personal injury or death while such employees are engaged in rendering such aid. Such compensation shall also include all benefits normally due such employees.

d) All exemption from ordinance and rules, and all pension, insurance, relief, disability, workers' compensation salary, death, and other benefits which apply to the activity of such officers, agents, or employees of any such agency, when performing their respective functions within the territorial limits of their respective agencies, shall apply to them to the same degree, manner, and extent while engaged in the performance of their functions and duties extraterritorially under the provisions of the Mutual Aid Agreement. The provisions of this Agreement shall apply with equal effect to paid and auxiliary employees.

6. Indemnification:

The political subdivision having financial responsibility for the law enforcement agency providing aid pursuant to this Agreement agrees to hold harmless, defend, and indemnify the requesting law enforcement agency and its political subdivision in any suit, action or claim for damages resulting from any and all acts or conduct of employees of said providing agency while providing aid pursuant to this Agreement, subject to Chapter 768, Florida Statutes, where applicable.

7. Forfeitures:

It is recognized that during the course of the operation of this Agreement, property subject to forfeiture under the Florida Contraband Forfeiture Act, Florida Statutes, may be seized. The property shall be seized, forfeited, and equitably distributed among the participating agencies in proportion to the amount of investigation and participation performed by each agency. This shall occur pursuant to the provisions of the Florida Contraband Forfeiture Act.

8. Conflicts:

Any conflicts between this Agreement and the Florida Mutual Aid Act will be controlled by the provisions of the latter, whenever conditions exist that are within the definitions stated in Chapter 23 Florida Statutes.

9. Effective Date and Duration:

This Agreement shall be in effect from date of signing, through and including May 1, 2029. Under no circumstances may this Agreement be renewed, amended or extended except in writing.

10. Cancellation:

This Agreement may be canceled by either party upon sixty (60) days written notice to the other party. Cancellation will be at the discretion of the chief executive officers of the parties hereto.

AGREED TO AND ACKNOWLEDGED this _____ day of _____ 20____

City Manager,
City of Hallandale Beach, Florida

Town Mayor,
Town of Golden Beach, Florida

ATTEST:

ATTEST:

City Clerk,
City of Hallandale Beach, Florida

Town Clerk,
Town of Golden Beach, Florida

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:

City Attorney,
City of Hallandale Beach, Florida

Town Attorney,
Town of Golden Beach, Florida

**JOINT DECLARATION OF THE CHIEF OF THE
CITY OF HALLANDALE BEACH POLICE DEPARTMENT
AND THE CHIEF OF THE TOWN OF GOLDEN BEACH POLICE
DEPARTMENT PURSUANT TO MUTUAL AID AGREEMENT**

A police officer of either of the participating law enforcement agencies shall be considered to be operating under the provisions of the mutual aid agreement when:

- participating in law enforcement activities that are pre-planned and approved by each respective agency head, or
- appropriately dispatched in response to a request for assistance from the other law enforcement agency.
- spontaneous response where assistance or aid is apparent (see #9 below)

In compliance with, and under the authority of, the Mutual Aid Agreement, heretofore entered into by the City of Hallandale Beach and the Town of Golden Beach, Florida, it is hereby declared that the following list comprises the circumstances and conditions under which mutual aid may be requested and rendered regarding police operations pursuant to the agreement. Said list may be amended or supplemented from time to time, as needs dictate by subsequent declarations.

1. Joint multi-jurisdictional criminal investigations.
2. Civil affray or disobedience, disturbances, riots, large protest demonstrations, controversial trials, political conventions, labor disputes and strikes.
3. Any natural disaster.
4. Incidents which require rescue operations, crowd and traffic control measures, including, but not limited to, large-scale evacuations, aircraft and shipping disasters, fires, explosions, gas line leaks, radiological incidents, train wrecks and derailments, chemical or hazardous waste spills, and electrical power failures.
5. Terrorist activities including, but not limited to, acts of sabotage.
6. Escapes from or disturbances within detention facilities.
7. Hostage and barricaded subject situations, and aircraft piracy.
8. Control of major crime scenes, area searches, perimeter control, back-ups to emergency and in-progress calls, pursuits, and missing person's calls.

9. Participating in exigent situations without a formal request which are spontaneous occurrences such as area searches for wanted subjects, perimeters, crimes in progress, escaped prisoners. Traffic stops near municipal boundaries, request for back-up assistance and no local unit is available or nearby, calls or transmissions indicating an officer is injured, calls indicating a crime or incident has occurred in which a citizen may likely be injured and the assisting municipality is closer to the area than the officer receiving the call.
10. Enemy attack.
11. Transportation of evidence requiring security.
12. Major events; e.g., sporting events, concerts, parades, fairs, festivals, and conventions.
13. Security and escort duties for dignitaries.
14. Emergency situations in which one agency cannot perform its functional objective.
15. Incidents requiring utilization of specialized units; e.g., underwater recovery, aircraft, canine, motorcycle, bomb, crime scene, marine patrol, and police information.
16. Joint training in areas of mutual need.

DATE: _____

DATE: 3/5/2024



Police Chief Michel Michel
Hallandale Beach Police Department

Police Chief Rudy Herbello
Golden Beach Police Department

ATTEST:

ATTEST:

City Clerk

Town Clerk

MUTUAL AID AGREEMENT
Between the Town of Golden Beach Police Department
and the Village of Indian Creek Police Department

WHEREAS, it is the responsibility of the governments of the Town of Golden Beach, Florida and the Village of Indian Creek, Florida to ensure the public safety of their citizens by providing adequate levels of police services to address any foreseeable routine or emergency situation; and

WHEREAS, because of the existing and continuing possibility of the occurrence of law enforcement problems and other natural and man-made conditions which are, or are likely to be, beyond the control of the services, personnel, equipment of facilities of the participating municipal police departments; and

WHEREAS, in order to ensure that preparation of these law enforcement agencies will be adequate to address any and all of these conditions, to protect the public peace and safety, and to preserve the lives and property of the people of the participating Miami-Dade County municipalities; and

WHEREAS, the participating Miami-Dade County municipalities have the authority under Chapter 23, Florida Statutes, Florida Mutual Aid Act, to enter into a mutual aid agreement;

NOW, THEREFORE, BE IT KNOWN that the Golden Beach Police Department, and the Village of Indian Creek Police Department, subdivision of the State of Florida, undersigned representatives, in consideration for mutual promises to render valuable aid in times of necessity, do hereby agree to fully and faithfully abide by and be bound by the following terms and conditions:

1. **Short title:** Mutual Aid Agreement
2. **Description:** Since this Mutual Aid Agreement provides for the requesting and rendering of assistance for both routine and law enforcement intensive situations, this Mutual Aid Agreement combines the elements of both a voluntary cooperation agreement and a requested operational assistance agreement, as described in Chapter 23, Florida Statutes.

3. Definitions:

- a) Joint declaration: A document which enumerates the various conditions or situations where aid may be requested or rendered pursuant to this Agreement, as determined by concerned agency heads. Subsequent to execution by the concerned agency heads, the joint declaration shall be filed with the clerks of the respective political subdivisions and shall thereafter become part of this Agreement. Said declaration may be amended or supplemented at any time by the agency heads by filing subsequent declarations with the clerks of the respective political subdivisions.
- b) Agency or participating law enforcement agency: Either the Town of Golden Beach Police Department or the Village of Indian Creek Police Department.
- c) Agency head: Either the Chief of the Golden Beach Police Department, or the Chief's designees; and the Chief of Police of the Indian Creek Police Department, or the Chief's designees.
- d) Participating municipal police department: The police department of any municipality in Miami-Dade County, Florida, that has approved and executed this Agreement upon the approval of the governing body of the municipality.
- e) Certified law enforcement employee: Any law enforcement employee certified as provided in Chapter 943, Florida Statutes.

4. Operations:

- a) In the event that a party to this Agreement is in need of assistance as specified in the applicable joint declaration, an authorized representative of the police department requiring assistance shall notify the agency from whom such assistance is requested. The authorized agency representative whose assistance is sought shall evaluate the situation and his available resources, and will respond in a manner deemed appropriate.
- b) Each party to this Agreement agrees to furnish necessary manpower, equipment, facilities, and other resources and to render services to the other

party as required to assist the requesting party in addressing the situation which caused the request; provided, however, that no party shall be required to deplete unreasonably its own manpower, equipment, facilities, and other resources and services in rendering such assistance.

c) The agency heads of the participating law enforcement agencies, or their designees, shall establish procedures for giving control of the mission definition to the requesting agency, and for giving tactical control over accomplishing any such assigned mission and supervisory control over all personnel or equipment provided pursuant to this Agreement to the providing agency.

5. Powers, Privileges, Immunities, and Costs:

a) All employees of the participating municipal police department, including certified law enforcement employees as defined in Chapter 943, Florida Statutes, during such time that said employees are actually providing aid outside of the jurisdictional limits of the employing municipality pursuant to a request for aid made in accordance with this Agreement, shall, pursuant to the provisions of Chapter 23, Florida Statutes, have the same powers, duties, rights, privileges, and immunities as if they were performing their duties in the political subdivision in which they are normally employed.

b) The political subdivision having financial responsibility for the law enforcement agency providing services, personnel, equipment, or facilities pursuant to the provisions of this Agreement shall bear any loss or damage to same and shall pay any and all expenses incurred in the maintenance and operation of same.

c) The political subdivision having financial responsibility for the law enforcement agency providing aid pursuant to this Agreement shall compensate all of its employees rendering aid pursuant to this Agreement, during the time of the rendering of such aid, and shall defray the actual travel and maintenance expenses of such employees while they are rendering such aid. Such compensation shall include any amounts paid or due for compensation due to

personal injury or death while such employees are engaged in rendering such aid. Such compensation shall also include all benefits normally due such employees.

d) All exemption from ordinance and rules, and all pension, insurance, relief, disability, workers' compensation salary, death, and other benefits which apply to the activity of such officers, agents, or employees of any such agency, when performing their respective functions within the territorial limits of their respective agencies, shall apply to them to the same degree, manner, and extent while engaged in the performance of their functions and duties extraterritorially under the provisions of the Mutual Aid Agreement. The provisions of this Agreement shall apply with equal effect to paid and auxiliary employees.

6. Indemnification:

The political subdivision having financial responsibility for the law enforcement agency providing aid pursuant to this Agreement agrees to hold harmless, defend, and indemnify the requesting law enforcement agency and its political subdivision in any suit, action or claim for damages resulting from any and all acts or conduct of employees of said providing agency while providing aid pursuant to this Agreement, subject to Chapter 768, Florida Statutes, where applicable.

7. Forfeitures:

It is recognized that during the course of the operation of this Agreement, property subject to forfeiture under the Florida Contraband Forfeiture Act, Florida Statutes, may be seized. The property shall be seized, forfeited, and equitably distributed among the participating agencies in proportion to the amount of investigation and participation performed by each agency. This shall occur pursuant to the provisions of the Florida Contraband Forfeiture Act.

8. Conflicts:

Any conflicts between this Agreement and the Florida Mutual Aid Act will be controlled by the provisions of the latter, whenever conditions exist that are within the definitions stated in Chapter 23 Florida Statutes.

9. Effective Date and Duration:

This Agreement shall be in effect from date of signing, through and including January 1, 2029. Under no circumstances may this Agreement be renewed, amended or extended except in writing.

10. Cancellation:

This Agreement may be canceled by either party upon sixty- (60) days written notice to the other party. Cancellation will be at the discretion of the chief executive officers of the parties hereto.

AGREED TO AND ACKNOWLEDGED this _____ day of _____ 20____

City Manager,
Village of Indian Creek, Florida

Town Mayor,
Town of Golden Beach, Florida

ATTEST:

ATTEST:

City Clerk,
Village of Indian Creek, Florida

Town Clerk,
Town of Golden Beach, Florida

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:

City Attorney,
Village of Indian Creek, Florida

Town Attorney,
Town of Golden Beach, Florida

**JOINT DECLARATION OF THE CHIEF OF THE
GOLDEN BEACH POLICE DEPARTMENT
AND THE CHIEF OF THE VILLAGE OF INDIAN CREEK POLICE DEPARTMENT
PURSUANT TO MUTUAL AID AGREEMENT**

A police officer of either of the participating law enforcement agencies shall be considered to be operating under the provisions of the mutual aid agreement when:

- participating in law enforcement activities that are pre-planned and approved by each respective agency head, or
- appropriately dispatched in response to a request for assistance from the other law enforcement agency.
- spontaneous response where assistance or aid is apparent (see #9 below)

In compliance with, and under the authority of, the Mutual Aid Agreement, heretofore entered into by the Town of Golden Beach and the Village of Indian Creek, Florida, it is hereby declared that the following list comprises the circumstances and conditions under which mutual aid may be requested and rendered regarding police operations pursuant to the agreement. Said list may be amended or supplemented from time to time, as needs dictate by subsequent declarations.

1. Joint multi-jurisdictional criminal investigations.
2. Civil affray or disobedience, disturbances, riots, large protest demonstrations, controversial trials, political conventions, labor disputes and strikes.
3. Any natural disaster.
4. Incidents which require rescue operations, crowd and traffic control measures, including, but not limited to, large-scale evacuations, aircraft and shipping disasters, fires, explosions, gas line leaks, radiological incidents, train wrecks and derailments, chemical or hazardous waste spills, and electrical power failures.
5. Terrorist activities including, but not limited to, acts of sabotage.
6. Escapes from or disturbances within detention facilities.
7. Hostage and barricaded subject situations, and aircraft piracy.

8. Control of major crime scenes, area searches, perimeter control, back-ups to emergency and in-progress calls, pursuits, and missing persons calls.
9. Participating in exigent situations without a formal request which are spontaneous occurrences such as area searches for wanted subjects, perimeters, crimes in progress, escaped prisoners. Traffic stops near municipal boundaries, request for back-up assistance and no local unit is available or nearby, calls or transmissions indicating an officer is injured, calls indicating a crime or incident has occurred in which a citizen may likely be injured and the assisting municipality is closer to the area than the officer receiving the call.
10. Enemy attack.
11. Transportation of evidence requiring security.
12. Major events; e.g., sporting events, concerts, parades, fairs, festivals, and conventions.
13. Security and escort duties for dignitaries.
14. Emergency situations in which one agency cannot perform its functional objective.
15. Incidents requiring utilization of specialized units; e.g., underwater recovery, aircraft, canine, motorcycle, bomb, crime scene, marine patrol, and police information.
16. Joint training in areas of mutual need.

DATE: _____

DATE: 3/8/2024

 John Bernardo, Police Chief at
 Indian Creek Police Department



 Rudy Herbello, Police Chief at
 Golden Beach Police Department

ATTEST:

ATTEST:

 City Clerk

 Town Clerk

MUTUAL AID AGREEMENT
Between the Town of Surfside
and the Town of Golden Beach

WHEREAS, it is the responsibility of the governments of the Town of Surfside, Florida and the Town of Golden Beach, Florida to ensure the public safety of their citizens by providing adequate levels of police services to address any foreseeable routine or emergency situation; and

WHEREAS, because of the existing and continuing possibility of the occurrence of law enforcement problems and other natural and man-made conditions which are, or are likely to be, beyond the control of the services, personnel, equipment of facilities of the participating municipal police departments; and

WHEREAS, in order to ensure that preparation of these law enforcement agencies will be adequate to address any and all of these conditions, to protect the public peace and safety, and to preserve the lives and property of the people of the participating Miami-Dade County municipalities; and

WHEREAS, the participating Miami-Dade County municipalities have the authority under Chapter 23, Florida Statutes, Florida Mutual Aid Act, to enter into a mutual aid agreement;

NOW, THEREFORE, BE IT KNOWN that the Town of Golden Beach, subdivision of the State of Florida, and the undersigned representatives, in consideration for mutual promises to render valuable aid in times of necessity, do hereby agree to fully and faithfully abide by and be bound by the following terms and conditions:

1. **Short title:** Mutual Aid Agreement

2. **Description:** Since this Mutual Aid Agreement provides for the requesting and rendering of assistance for both routine and law enforcement intensive situations, this Mutual Aid Agreement combines the elements of both a voluntary cooperation agreement and a requested operational assistance agreement, as described in Chapter 23, Florida Statutes.

3. Definitions:

- a) Joint declaration: A document which enumerates the various conditions or situations where aid may be requested or rendered pursuant to this Agreement, as determined by concerned agency heads. Subsequent to execution by the concerned agency heads, the joint declaration shall be filed with the clerks of the respective political subdivisions and shall thereafter become part of this Agreement. Said declaration may be amended or supplemented at any time by the agency heads by filing subsequent declarations with the clerks of the respective political subdivisions.
- b) Agency or participating law enforcement agency: Either the Surfside Police Department or the Town of Golden Beach Police Department.
- c) Agency head: Either the Chief of the Surfside Police Department, or the Chief's designees; and the Chief of Police of the Town of Golden Beach Police Department, or the Chief's designees.
- d) Participating municipal police department: The police department of any municipality in Miami-Dade County, Florida, that has approved and executed this Agreement upon the approval of the governing body of the municipality.
- e) Certified law enforcement employee: Any law enforcement employee certified as provided in Chapter 943, Florida Statutes.

4. Operations:

- a) In the event that a party to this Agreement is in need of assistance as specified in the applicable joint declaration, an authorized representative of the police department requiring assistance shall notify the agency from whom such assistance is requested. The authorized agency representative whose assistance is sought shall evaluate the situation and his available resources, and will respond in a manner deemed appropriate.
- b) Each party to this Agreement agrees to furnish necessary manpower, equipment, facilities, and other resources and to render services to the other party as required to assist the requesting party in addressing the situation which

caused the request; provided, however, that no party shall be required to deplete unreasonably its own manpower, equipment, facilities, and other resources and services in rendering such assistance.

c) The agency heads of the participating law enforcement agencies, or their designees, shall establish procedures for giving control of the mission definition to the requesting agency, and for giving tactical control over accomplishing any such assigned mission and supervisory control over all personnel or equipment provided pursuant to this Agreement to the providing agency.

5. Powers, Privileges, Immunities, and Costs:

a) All employees of the participating municipal police department, including certified law enforcement employees as defined in Chapter 943, Florida Statutes, during such time that said employees are actually providing aid outside of the jurisdictional limits of the employing municipality pursuant to a request for aid made in accordance with this Agreement, shall, pursuant to the provisions of Chapter 23, Florida Statutes, have the same powers, duties, rights, privileges, and immunities as if they were performing their duties in the political subdivision in which they are normally employed.

b) The political subdivision having financial responsibility for the law enforcement agency providing services, personnel, equipment, or facilities pursuant to the provisions of this Agreement shall bear any loss or damage to same and shall pay any and all expenses incurred in the maintenance and operation of same.

c) The political subdivision having financial responsibility for the law enforcement agency providing aid pursuant to this Agreement shall compensate all of its employees rendering aid pursuant to this Agreement, during the time of the rendering of such aid, and shall defray the actual travel and maintenance expenses of such employees while they are rendering such aid. Such compensation shall include any amounts paid or due for compensation due to personal injury or death while such employees are engaged in rendering such

aid. Such compensation shall also include all benefits normally due such employees.

d) All exemption from ordinance and rules, and all pension, insurance, relief, disability, workers' compensation salary, death, and other benefits which apply to the activity of such officers, agents, or employees of any such agency, when performing their respective functions within the territorial limits of their respective agencies, shall apply to them to the same degree, manner, and extent while engaged in the performance of their functions and duties extraterritorially under the provisions of the Mutual Aid Agreement. The provisions of this Agreement shall apply with equal effect to paid and auxiliary employees.

6. Indemnification:

The political subdivision having financial responsibility for the law enforcement agency providing aid pursuant to this Agreement agrees to hold harmless, defend, and indemnify the requesting law enforcement agency and its political subdivision in any suit, action or claim for damages resulting from any and all acts or conduct of employees of said providing agency while providing aid pursuant to this Agreement, subject to Chapter 768, Florida Statutes, where applicable.

7. Forfeitures:

It is recognized that during the course of the operation of this Agreement, property subject to forfeiture under the Florida Contraband Forfeiture Act, Florida Statutes, may be seized. The property shall be seized, forfeited, and equitably distributed among the participating agencies in proportion to the amount of investigation and participation performed by each agency. This shall occur pursuant to the provisions of the Florida Contraband Forfeiture Act.

8. Conflicts:

Any conflicts between this Agreement and the Florida Mutual Aid Act will be controlled by the provisions of the latter, whenever conditions exist that are within the definitions stated in Chapter 23 Florida Statutes.

9. Effective Date and Duration:

This Agreement shall be in effect from date of signing, through and including January 1, 2029. Under no circumstances may this Agreement be renewed, amended or extended except in writing.

10. Cancellation:

This Agreement may be canceled by either party upon sixty-(60) days written notice to the other party. Cancellation will be at the discretion of the chief executive officers of the parties hereto.

AGREED TO AND ACKNOWLEDGED this _____ day of _____ 20____

Town Manager,
Town of Surfside, Florida

Town Mayor,
Town of Golden Beach, Florida

ATTEST:

ATTEST:

Town Clerk,
Town of Surfside, Florida

Town Clerk,
Town of Golden Beach, Florida

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:

Town Attorney,
Town of Surfside, Florida

Town Attorney,
Town of Golden Beach, Florida

**JOINT DECLARATION OF THE CHIEF OF THE
TOWN OF SURFSIDE POLICE DEPARTMENT
AND THE CHIEF OF THE TOWN OF GOLDEN BEACH POLICE DEPARTMENT
PURSUANT TO MUTUAL AID AGREEMENT**

A police officer of either of the participating law enforcement agencies shall be considered to be operating under the provisions of the mutual aid agreement when:

- participating in law enforcement activities that are pre-planned and approved by each respective agency head, or
- appropriately dispatched in response to a request for assistance from the other law enforcement agency.
- spontaneous response where assistance or aid is apparent (see #9 below)

In compliance with, and under the authority of, the Mutual Aid Agreement, heretofore entered into by Town of Surfside, Florida and the Town of Golden Beach, Florida, it is hereby declared that the following list comprises the circumstances and conditions under which mutual aid may be requested and rendered regarding police operations pursuant to the agreement. Said list may be amended or supplemented from time to time, as needs dictate by subsequent declarations.

1. Joint multi-jurisdictional criminal investigations.
2. Civil affray or disobedience, disturbances, riots, large protest demonstrations, controversial trials, political conventions, labor disputes and strikes.
3. Any natural disaster.
4. Incidents which require rescue operations, crowd and traffic control measures, including, but not limited to, large-scale evacuations, aircraft and shipping disasters, fires, explosions, gas line leaks, radiological incidents, train wrecks and derailments, chemical or hazardous waste spills, and electrical power failures.
5. Terrorist activities including, but not limited to, acts of sabotage.
6. Escapes from or disturbances within detention facilities.
7. Hostage and barricaded subject situations, and aircraft piracy.
8. Control of major crime scenes, area searches, perimeter control, back-ups to emergency and in-progress calls, pursuits, and missing person's calls.
9. Participating in exigent situations without a formal request which are spontaneous occurrences such as area searches for wanted subjects, perimeters, crimes in progress,

escaped prisoners. Traffic stops near municipal boundaries, request for back-up assistance and no local unit is available or nearby, calls or transmissions indicating an officer is injured, calls indicating a crime or incident has occurred in which a citizen may likely be injured and the assisting municipality is closer to the area than the officer receiving the call.

- 10. Enemy attack.
- 11. Transportation of evidence requiring security.
- 12. Major events; e.g., sporting events, concerts, parades, fairs, festivals, and conventions.
- 13. Security and escort duties for dignitaries.
- 14. Emergency situations in which one agency cannot perform its functional objective.
- 15. Incidents requiring utilization of specialized units; e.g., underwater recovery, aircraft, canine, motorcycle, bomb, crime scene, marine patrol, and police information.
- 16. Joint training in areas of mutual need.

DATE: _____

DATE: 3/5/2024

**Antonio Marciante, Policed Chief
Surfside Police Department**



**Rudy Herbello, Police Chief
Golden Beach Police Department**

ATTEST:

Town Clerk

ATTEST:

Town Clerk

MUTUAL AID AGREEMENT
Between Village of Bay Harbour Islands
and the Town of Golden Beach Police Departments

WHEREAS, it is the responsibility of the Village of Bay Harbour Islands, Florida and the Town of Golden Beach, Florida to ensure the public safety of their citizens by providing adequate levels of police services to address any foreseeable routine or emergency situation; and

WHEREAS, because of the existing and continuing possibility of the occurrence of law enforcement problems and other natural and man-made conditions which are, or are likely to be, beyond the control of the services, personnel, equipment of facilities of the participating municipal police departments; and

WHEREAS, in order to ensure that preparation of these law enforcement agencies will be adequate to address any and all of these conditions, to protect the public peace and safety, and to preserve the lives and property of the people of the participating Miami-Dade County municipalities; and

WHEREAS, the participating Miami-Dade County municipalities have the authority under Chapter 23, Florida Statutes, Florida Mutual Aid Act, to enter into a mutual aid agreement;

NOW, THEREFORE, BE IT KNOWN that the Village of Bay Harbour Islands, subdivision of the State of Florida, and the undersigned representatives, in consideration for mutual promises to render valuable aid in times of necessity, do hereby agree to fully and faithfully abide by and be bound by the following terms and conditions:

1. **Short title:** Mutual Aid Agreement
2. **Description:** Since this Mutual Aid Agreement provides for the requesting and rendering of assistance for both routine and law enforcement intensive situations, this Mutual Aid Agreement combines the elements of both a voluntary cooperation agreement and a requested operational assistance agreement, as described in Chapter 23, Florida Statutes.

3. Definitions:

- a) Joint declaration: A document which enumerates the various conditions or situations where aid may be requested or rendered pursuant to this Agreement, as determined by concerned agency heads. Subsequent to execution by the concerned agency heads, the joint declaration shall be filed with the clerks of the respective political subdivisions and shall thereafter become part of this Agreement. Said declaration may be amended or supplemented at any time by the agency heads by filing subsequent declarations with the clerks of the respective political subdivisions.
- b) Agency or participating law enforcement agency: Either the Village of Bay Harbor Police Department or the Town of Golden Beach Police Department.
- c) Agency head: Either the Chief of the Bay Harbor Police Department, or the Chief's designees; and the Chief of Police of the Town of Golden Beach Police Department, or the Chief's designees.
- d) Participating municipal police department: The police department of any municipality in Miami-Dade County, Florida, that has approved and executed this Agreement upon the approval of the governing body of the municipality.
- e) Certified law enforcement employee: Any law enforcement employee certified as provided in Chapter 943, Florida Statutes.

4. Operations:

- a) In the event that a party to this Agreement is in need of assistance as specified in the applicable joint declaration, an authorized representative of the police department requiring assistance shall notify the agency from whom such assistance is requested. The authorized agency representative whose assistance is sought shall evaluate the situation and his available resources, and will respond in a manner deemed appropriate.
- b) Each party to this Agreement agrees to furnish necessary manpower, equipment, facilities, and other resources and to render services to the other party as required to assist the requesting party in addressing the situation which

caused the request; provided, however, that no party shall be required to deplete unreasonably its own manpower, equipment, facilities, and other resources and services in rendering such assistance.

c) The agency heads of the participating law enforcement agencies, or their designees, shall establish procedures for giving control of the mission definition to the requesting agency, and for giving tactical control over accomplishing any such assigned mission and supervisory control over all personnel or equipment provided pursuant to this Agreement to the providing agency.

5. Powers, Privileges, Immunities, and Costs:

a) All employees of the participating municipal police department, including certified law enforcement employees as defined in Chapter 943, Florida Statutes, during such time that said employees are actually providing aid outside of the jurisdictional limits of the employing municipality pursuant to a request for aid made in accordance with this Agreement, shall, pursuant to the provisions of Chapter 23, Florida Statutes, have the same powers, duties, rights, privileges, and immunities as if they were performing their duties in the political subdivision in which they are normally employed.

b) The political subdivision having financial responsibility for the law enforcement agency providing services, personnel, equipment, or facilities pursuant to the provisions of this Agreement shall bear any loss or damage to same and shall pay any and all expenses incurred in the maintenance and operation of same.

c) The political subdivision having financial responsibility for the law enforcement agency providing aid pursuant to this Agreement shall compensate all of its employees rendering aid pursuant to this Agreement, during the time of the rendering of such aid, and shall defray the actual travel and maintenance expenses of such employees while they are rendering such aid. Such compensation shall include any amounts paid or due for compensation due to personal injury or death while such employees are engaged in rendering such

aid. Such compensation shall also include all benefits normally due such employees.

d) All exemption from ordinance and rules, and all pension, insurance, relief, disability, workers' compensation salary, death, and other benefits which apply to the activity of such officers, agents, or employees of any such agency, when performing their respective functions within the territorial limits of their respective agencies, shall apply to them to the same degree, manner, and extent while engaged in the performance of their functions and duties extraterritorially under the provisions of the Mutual Aid Agreement. The provisions of this Agreement shall apply with equal effect to paid and auxiliary employees.

6. Indemnification:

The political subdivision having financial responsibility for the law enforcement agency providing aid pursuant to this Agreement agrees to hold harmless, defend, and indemnify the requesting law enforcement agency and its political subdivision in any suit, action or claim for damages resulting from any and all acts or conduct of employees of said providing agency while providing aid pursuant to this Agreement, subject to Chapter 768, Florida Statutes, where applicable.

7. Forfeitures:

It is recognized that during the course of the operation of this Agreement, property subject to forfeiture under the Florida Contraband Forfeiture Act, Florida Statutes, may be seized. The property shall be seized, forfeited, and equitably distributed among the participating agencies in proportion to the amount of investigation and participation performed by each agency. This shall occur pursuant to the provisions of the Florida Contraband Forfeiture Act.

8. Conflicts:

Any conflicts between this Agreement and the Florida Mutual Aid Act will be controlled by the provisions of the latter, whenever conditions exist that are within the definitions stated in Chapter 23 Florida Statutes.

9. Effective Date and Duration:

This Agreement shall be in effect from date of signing, through and including January 1, 2029. Under no circumstances may this Agreement be renewed, amended or extended except in writing.

10. Cancellation:

This Agreement may be canceled by either party upon sixty- (60) days written notice to the other party. Cancellation will be at the discretion of the chief executive officers of the parties hereto.

AGREED TO AND ACKNOWLEDGED this _____ day of _____ 20____

Village Manager,
Village of Bay Harbour, Florida

Town Mayor,
Town of Golden Beach, Florida

ATTEST:

ATTEST:

Village Clerk,
Village of Bay Harbour, Florida

Town Clerk,
Town of Golden Beach, Florida

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:

Village Attorney,
Village of Bay Harbour Village, Florida

Town Attorney,
Town of Golden Beach, Florida

**JOINT DECLARATION OF THE CHIEF OF THE
BAY HARBOUR POLICE DEPARTMENT
AND THE CHIEF OF THE TOWN OF GOLDEN BEACH POLICE DEPARTMENT
PURSUANT TO MUTUAL AID AGREEMENT**

A police officer of either of the participating law enforcement agencies shall be considered to be operating under the provisions of the mutual aid agreement when:

- participating in law enforcement activities that are pre-planned and approved by each respective agency head, or
- appropriately dispatched in response to a request for assistance from the other law enforcement agency.
- spontaneous response where assistance or aid is apparent (see #9 below)

In compliance with, and under the authority of, the Mutual Aid Agreement, heretofore entered into by the Town of Bay Harbor and the Town of Golden Beach, Florida, it is hereby declared that the following list comprises the circumstances and conditions under which mutual aid may be requested and rendered regarding police operations pursuant to the agreement. Said list may be amended or supplemented from time to time, as needs dictate by subsequent declarations.

1. Joint multi-jurisdictional criminal investigations.
2. Civil affray or disobedience, disturbances, riots, large protest demonstrations, controversial trials, political conventions, labor disputes and strikes.
3. Any natural disaster.
4. Incidents which require rescue operations, crowd and traffic control measures, including, but not limited to, large-scale evacuations, aircraft and shipping disasters, fires, explosions, gas line leaks, radiological incidents, train wrecks and derailments, chemical or hazardous waste spills, and electrical power failures.
5. Terrorist activities including, but not limited to, acts of sabotage.
6. Escapes from or disturbances within detention facilities.
7. Hostage and barricaded subject situations, and aircraft piracy.

8. Control of major crime scenes, area searches, perimeter control, back-ups to emergency and in-progress calls, pursuits, and missing persons calls.
9. Participating in exigent situations without a formal request which are spontaneous occurrences such as area searches for wanted subjects, perimeters, crimes in progress, escaped prisoners. Traffic stops near municipal boundaries, request for back-up assistance and no local unit is available or nearby, calls or transmissions indicating an officer is injured, calls indicating a crime or incident has occurred in which a citizen may likely be injured and the assisting municipality is closer to the area than the officer receiving the call.
10. Enemy attack.
11. Transportation of evidence requiring security.
12. Major events; e.g., sporting events, concerts, parades, fairs, festivals, and conventions.
13. Security and escort duties for dignitaries.
14. Emergency situations in which one agency cannot perform its functional objective.
15. Incidents requiring utilization of specialized units; e.g., underwater recovery, aircraft, canine, motorcycle, bomb, crime scene, marine patrol, and police information.
16. Joint training in areas of mutual need.

DATE: _____

DATE: 3/5/2024

 Lindley Noel, Chief of Police
 Bay Harbour Police Department



 Rudy Herbello, Chief of Police
 Golden Beach Police Department

ATTEST:

ATTEST:

 Town Clerk

 Town Clerk

**MUTUAL AID AGREEMENT
Between the City of Miami Beach
and the Town of Golden Beach**

WHEREAS, it is the responsibility of the governments of the City of Miami Beach, Florida and the Town of Golden Beach, Florida to ensure the public safety of their citizens by providing adequate levels of police services to address any foreseeable routine or emergency situation; and

WHEREAS, because of the existing and continuing possibility of the occurrence of law enforcement problems and other natural and man-made conditions which are, or are likely to be, beyond the control of the services, personnel, equipment of facilities of the participating municipal police departments; and

WHEREAS, in order to ensure that preparation of these law enforcement agencies will be adequate to address any and all of these conditions, to protect the public peace and safety, and to preserve the lives and property of the people of the participating Miami-Dade County municipalities; and

WHEREAS, the participating Miami-Dade County municipalities have the authority under Chapter 23, Florida Statutes, Florida Mutual Aid Act, to enter into a mutual aid agreement;

NOW, THEREFORE, BE IT KNOWN that the City of Miami Beach, subdivision of the State of Florida, and the Town of Golden Beach, subdivision of the State of Florida, undersigned representatives, in consideration for mutual promises to render valuable aid in times of necessity, do hereby agree to fully and faithfully abide by and be bound by the following terms and conditions:

1. **Short title:** Mutual Aid Agreement

2. **Description:** Since this Mutual Aid Agreement provides for the requesting and rendering of assistance for both routine and law enforcement intensive situations, this Mutual Aid Agreement combines the elements of both a voluntary cooperation agreement and a requested operational assistance agreement, as described in Chapter 23, Florida Statutes.

3. Definitions:

a) Joint declaration: A document which enumerates the various conditions or situations where aid may be requested or rendered pursuant to this Agreement, as determined by concerned agency heads.

Subsequent to execution by the concerned agency heads, the joint declaration shall be filed with the clerks of the respective political subdivisions and shall thereafter become part of this Agreement. Said declaration may be amended or supplemented at any time by the agency heads by filing subsequent declarations with the clerks of the respective political subdivisions.

b) Agency or participating law enforcement agency: Either the City of Miami Beach Police Department or the Town of Golden Beach Police Department.

c) Agency head: Either the Chief of the City of Miami Beach Police Department, or the Chief's designees; and the Chief of Police of the Town of Golden Beach Police Department, or the Chief's designees.

d) Participating municipal police department: The police department of any municipality in Miami-Dade County, Florida, that has approved and executed this Agreement upon the approval of the governing body of the municipality.

e) Certified law enforcement employee: Any law enforcement employee certified as provided in Chapter 943, Florida Statutes.

4. Operations:

a) In the event that a party to this Agreement is in need of assistance as specified in the applicable joint declaration, an authorized representative of the police department requiring assistance shall notify the agency from whom such assistance is requested. The authorized agency representative whose assistance is sought shall evaluate the situation and his available resources, and will respond in a manner deemed appropriate.

b) Each party to this Agreement agrees to furnish necessary manpower, Training, equipment, facilities, and other resources and to render services to the other party as required to assist the requesting party in addressing the situation which caused the request; provided, however, that no party shall be required to deplete unreasonably its own manpower, equipment, facilities, and other resources and services in rendering such assistance.

c) The agency heads of the participating law enforcement agencies, or their designees, shall establish procedures for giving control of the mission definition to the requesting agency, and for giving tactical control over accomplishing any such assigned mission and supervisory control over all personnel or equipment provided pursuant to this Agreement to the providing agency.

5. Powers, Privileges, Immunities, and Costs:

a) All employees of the participating municipal police department, including certified law enforcement employees as defined in Chapter 943, Florida Statutes, during such time that said employees are actually providing aid outside of the jurisdictional limits of the employing municipality pursuant to a request for aid made in accordance with this Agreement, shall, pursuant to the provisions of Chapter 23, Florida Statutes, have the same powers, duties, rights, privileges, and immunities as if they were performing their duties in the political subdivision in which they are normally employed.

b) The political subdivision having financial responsibility for the law enforcement agency providing services, personnel, equipment, or facilities pursuant to the provisions of this Agreement shall bear any loss or damage to same and shall pay any and all expenses incurred in the maintenance and operation of same.

c) The political subdivision having financial responsibility for the law enforcement agency providing aid pursuant to this Agreement shall compensate all of its employees rendering aid pursuant to this Agreement, during the time of the rendering of such aid, and shall defray the actual travel and maintenance expenses of such employees while they are rendering such aid.

Such compensation shall include any amounts paid or due for compensation due to personal injury or death while such employees are engaged in rendering such aid. Such compensation shall also include all benefits normally due such employees.

d) All exemption from ordinance and rules, and all pension, insurance, relief, disability, workers' compensation salary, death, and other benefits which apply to the activity of such officers, agents, or employees of any such agency, when performing their respective functions within the territorial limits of their respective agencies, shall apply to them to the same degree, manner, and extent while engaged in the performance of their functions and duties extraterritorially under the provisions of the Mutual Aid Agreement. The provisions of this Agreement shall apply with equal effect to paid and auxiliary employees.

6. Indemnification:

The political subdivision having financial responsibility for the law enforcement agency providing aid pursuant to this Agreement agrees to hold harmless, defend, and indemnify the requesting law enforcement agency and its political subdivision in any suit, action or claim for damages resulting from any and all acts or conduct of employees of said providing agency while providing aid pursuant to this Agreement, subject to Chapter 768, Florida Statutes, where applicable.

7. Forfeitures:

It is recognized that during the course of the operation of this Agreement, property subject to forfeiture under the Florida Contraband Forfeiture Act, Florida Statutes, may be seized. The property shall be seized, forfeited, and equitably distributed among the participating agencies in proportion to the amount of investigation and participation performed by each agency. This shall occur pursuant to the provisions of the Florida Contraband Forfeiture Act.

8. Conflicts:

Any conflicts between this Agreement and the Florida Mutual Aid Act will be controlled by the provisions of the latter, whenever conditions exist that are within the definitions stated in Chapter 23 Florida Statutes.

9. Effective Date and Duration:

This Agreement shall be in effect from date of signing, through and including January 1, 2029. Under no circumstances may this Agreement be renewed, amended or extended except in writing.

10. Cancellation:

This Agreement may be canceled by either party upon sixty (60) days written notice to the other party. Cancellation will be at the discretion of the chief executive officers of the parties hereto.

AGREED TO AND ACKNOWLEDGED this _____ day of _____ 20____

City Manager,
City of Miami Beach, Florida

Town Mayor,
Town of Golden Beach, Florida

ATTEST:

ATTEST:

City Clerk,
City of Miami Beach, Florida

Town Clerk,
Town of Golden Beach, Florida

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:

City Attorney,
City of Miami Beach, Florida

Town Attorney,
Town of Golden Beach, Florida

**JOINT DECLARATION OF THE CHIEF OF THE
CITY OF MIAMI BEACH POLICE DEPARTMENT
AND THE CHIEF OF THE TOWN OF GOLDEN BEACH POLICE
DEPARTMENT PURSUANT TO MUTUAL AID AGREEMENT**

A police officer of either of the participating law enforcement agencies shall be considered to be operating under the provisions of the mutual aid agreement when:

- participating in law enforcement activities that are pre-planned and approved by each respective agency head, or
- appropriately dispatched in response to a request for assistance from the other law enforcement agency.
- spontaneous response where assistance or aid is apparent (see #9 below)

In compliance with, and under the authority of, the Mutual Aid Agreement, heretofore entered into by the City of Miami Beach and the Town of Golden Beach, Florida, it is hereby declared that the following list comprises the circumstances and conditions under which mutual aid may be requested and rendered regarding police operations pursuant to the agreement. Said list may be amended or supplemented from time to time, as needs dictate by subsequent declarations.

1. Joint multi-jurisdictional criminal investigations.
2. Civil affray or disobedience, disturbances, riots, large protest demonstrations, controversial trials, political conventions, labor disputes and strikes.
3. Any natural disaster.
4. Incidents which require rescue operations, crowd and traffic control measures, including, but not limited to, large-scale evacuations, aircraft and shipping disasters, fires, explosions, gas line leaks, radiological incidents, train wrecks and derailments, chemical or hazardous waste spills, and electrical power failures.
5. Terrorist activities including, but not limited to, acts of sabotage.
6. Escapes from or disturbances within detention facilities.
7. Hostage and barricaded subject situations, and aircraft piracy.
8. Control of major crime scenes, area searches, perimeter control, back-ups to emergency and in-progress calls, pursuits, and missing persons calls.

9. Participating in exigent situations without a formal request which are spontaneous occurrences such as area searches for wanted subjects, perimeters, crimes in progress, escaped prisoners. Traffic stops near municipal boundaries, request for back-up assistance and no local unit is available or nearby, calls or transmissions indicating an officer is injured, calls indicating a crime or incident has occurred in which a citizen may likely be injured and the assisting municipality is closer to the area than the officer receiving the call.
10. Enemy attack.
11. Transportation of evidence requiring security.
12. Major events; e.g., sporting events, concerts, parades, fairs, festivals, and conventions.
13. Security and escort duties for dignitaries.
14. Emergency situations in which one agency cannot perform its functional objective.
15. Incidents requiring utilization of specialized units; e.g., underwater recovery, aircraft, canine, motorcycle, bomb, crime scene, marine patrol, and police information.
16. Joint training in areas of mutual need.

DATE: _____

DATE: 3/5/2024

 Police Chief Wayne A. Jones
 City of Miami Beach Police Department



 Police Chief Rudy Herbello
 Golden Beach Police Department

ATTEST:

ATTEST:

 City Clerk

 Town Clerk

MUTUAL AID AGREEMENT
Between Bal Harbor Village
and the Town of Golden Beach Police Departments

WHEREAS, it is the responsibility of the governments of Bal Harbor Village, Florida and the Town of Golden Beach, Florida to ensure the public safety of their citizens by providing adequate levels of police services to address any foreseeable routine or emergency situation; and

WHEREAS, because of the existing and continuing possibility of the occurrence of law enforcement problems and other natural and man-made conditions which are, or are likely to be, beyond the control of the services, personnel, equipment of facilities of the participating municipal police departments; and

WHEREAS, in order to ensure that preparation of these law enforcement agencies will be adequate to address any and all of these conditions, to protect the public peace and safety, and to preserve the lives and property of the people of the participating Miami-Dade County municipalities; and

WHEREAS, the participating Miami-Dade County municipalities have the authority under Chapter 23, Florida Statutes, Florida Mutual Aid Act, to enter into a mutual aid agreement;

NOW, THEREFORE, BE IT KNOWN that Bal Harbor Village, subdivision of the State of Florida, and the undersigned representatives, in consideration for mutual promises to render valuable aid in times of necessity, do hereby agree to fully and faithfully abide by and be bound by the following terms and conditions:

1. Short title: Mutual Aid Agreement

2. Description: Since this Mutual Aid Agreement provides for the requesting and rendering of assistance for both routine and law enforcement intensive situations, this Mutual Aid Agreement combines the elements of both a voluntary cooperation agreement and a requested operational assistance agreement, as described in Chapter 23, Florida Statutes.

3. Definitions:

aid. Such compensation shall also include all benefits normally due such employees.

d) All exemption from ordinance and rules, and all pension, insurance, relief, disability, workers' compensation salary, death, and other benefits which apply to the activity of such officers, agents, or employees of any such agency, when performing their respective functions within the territorial limits of their respective agencies, shall apply to them to the same degree, manner, and extent while engaged in the performance of their functions and duties extraterritorially under the provisions of the Mutual Aid Agreement. The provisions of this Agreement shall apply with equal effect to paid and auxiliary employees.

6. Indemnification:

The political subdivision having financial responsibility for the law enforcement agency providing aid pursuant to this Agreement agrees to hold harmless, defend, and indemnify the requesting law enforcement agency and its political subdivision in any suit, action or claim for damages resulting from any and all acts or conduct of employees of said providing agency while providing aid pursuant to this Agreement, subject to Chapter 768, Florida Statutes, where applicable.

7. Forfeitures:

It is recognized that during the course of the operation of this Agreement, property subject to forfeiture under the Florida Contraband Forfeiture Act, Florida Statutes, may be seized. The property shall be seized, forfeited, and equitably distributed among the participating agencies in proportion to the amount of investigation and participation performed by each agency. This shall occur pursuant to the provisions of the Florida Contraband Forfeiture Act.

8. Conflicts:

Any conflicts between this Agreement and the Florida Mutual Aid Act will be controlled by the provisions of the latter, whenever conditions exist that are within the definitions stated in Chapter 23 Florida Statutes.

9. Effective Date and Duration:

This Agreement shall be in effect from date of signing, through and including January 1, 2029. Under no circumstances may this Agreement be renewed, amended or extended except in writing.

10. Cancellation:

This Agreement may be canceled by either party upon sixty- (60) days written notice to the other party. Cancellation will be at the discretion of the chief executive officers of the parties hereto.

AGREED TO AND ACKNOWLEDGED this _____ day of _____ 20____

Village Manager,
Bal Harbor Village, Florida

Town Mayor,
Town of Golden Beach, Florida

ATTEST:

ATTEST:

Village Clerk,
Bal Harbor Village, Florida

Town Clerk,
Town of Golden Beach, Florida

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:

Village Attorney,
Bal Harbor Village, Florida

Town Attorney,
Town of Golden Beach, Florida

JOINT DECLARATION OF THE CHIEF OF THE
BAL HARBOR VILLAGE POLICE DEPARTMENT
AND THE CHIEF OF THE TOWN OF GOLDEN BEACH POLICE DEPARTMENT
PURSUANT TO MUTUAL AID AGREEMENT

A police officer of either of the participating law enforcement agencies shall be considered to be operating under the provisions of the mutual aid agreement when:

- participating in law enforcement activities that are pre-planned and approved by each respective agency head, or
- appropriately dispatched in response to a request for assistance from the other law enforcement agency.
- spontaneous response where assistance or aid is apparent (see #9 below)

In compliance with, and under the authority of, the Mutual Aid Agreement, heretofore entered into by Bal Harbor Village and the Town of Golden Beach, Florida, it is hereby declared that the following list comprises the circumstances and conditions under which mutual aid may be requested and rendered regarding police operations pursuant to the agreement. Said list may be amended or supplemented from time to time, as needs dictate by subsequent declarations.

1. Joint multi-jurisdictional criminal investigations.
2. Civil affray or disobedience, disturbances, riots, large protest demonstrations, controversial trials, political conventions, labor disputes and strikes.
3. Any natural disaster.
4. Incidents which require rescue operations, crowd and traffic control measures, including, but not limited to, large-scale evacuations, aircraft and shipping disasters, fires, explosions, gas line leaks, radiological incidents, train wrecks and derailments, chemical or hazardous waste spills, and electrical power failures.
5. Terrorist activities including, but not limited to, acts of sabotage.
6. Escapes from or disturbances within detention facilities.
7. Hostage and barricaded subject situations, and aircraft piracy.

8. Control of major crime scenes, area searches, perimeter control, back-ups to emergency and in-progress calls, pursuits, and missing persons calls.
9. Participating in exigent situations without a formal request which are spontaneous occurrences such as area searches for wanted subjects, perimeters, crimes in progress, escaped prisoners. Traffic stops near municipal boundaries, request for back-up assistance and no local unit is available or nearby, calls or transmissions indicating an officer is injured, calls indicating a crime or incident has occurred in which a citizen may likely be injured and the assisting municipality is closer to the area than the officer receiving the call.
10. Enemy attack.
11. Transportation of evidence requiring security.
12. Major events; e.g., sporting events, concerts, parades, fairs, festivals, and conventions.
13. Security and escort duties for dignitaries.
14. Emergency situations in which one agency cannot perform its functional objective.
15. Incidents requiring utilization of specialized units; e.g., underwater recovery, aircraft, canine, motorcycle, bomb, crime scene, marine patrol, and police information.
16. Joint training in areas of mutual need.

DATE: _____

DATE: 3/5/2024

 Raleigh Flowers, Chief of Police
 Bal Harbor Village Police Department



 Rudy Herbello, Chief of Police
 Golden Beach Police Department

ATTEST:

ATTEST:

 Village Clerk

 Town Clerk



TOWN OF GOLDEN BEACH

One Golden Beach Drive
Golden Beach, FL 33160

MEMORANDUM

Date: March 26, 2024

To: Honorable Mayor Glenn Singer &
Town Council Members

From: Alexander Diaz, *Alex B*
Town Manager

Subject: **Resolution No. 2930.24 – Renewing Contract with Department
of Health to Test Water Quality.**

Item Number: <u>5</u>

Recommendation:

It is recommended that the Town Council adopt the attached Resolution No. 2930.24 as presented.

Background:

During the last several years the Town has engaged the Department of Health directly to monitor and test our waters. This proactive measure ensures that our residents are aware of the water quality of the waterways.

The attached agreement formalizes our relationship with the Department of Health. The agreement calls for weekly testing of our waters. Because we are now testing our water more regularly, we have seen an increase in our closing of the beach. We understand how frustrating beach closings are; yet, we would rather have healthy swimming conditions for our beach goers.

On the Town's website, there is a direct link to the "live" testing results.

Fiscal Impact:

\$22,320.00 funded as part of our Recreation Budget.

TOWN OF GOLDEN BEACH, FLORIDA

RESOLUTION NO. 2930.24

A RESOLUTION OF THE MAYOR AND THE TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA APPROVING THE AGREEMENT BETWEEN THE DEPARTMENT OF HEALTH AND THE TOWN OF GOLDEN BEACH FOR QUALITY WATER TESTING; PROVIDING FOR IMPLEMENTATION AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, monitoring water quality is essential for a beachfront community like our Town; and

WHEREAS, the Town wishes to renew our agreement with the Department of Health to provide water testing and monitoring; and

WHEREAS, the agreement calls for weekly testing of our waters.

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

Section 1. Recitals. The above recitals are true and correct and are incorporated herein by this reference.

Section 2. Agreement Approved. The Agreement between State of Florida, Department of Health and the Town of Golden Beach for environmental services to identify and evaluate significant problems and sources for potential disease outbreaks or disease-causing microorganisms at the beach is approved in the form attached as Exhibit "A" ("Agreement").

Section 3. Implementation. The Town Mayor is authorized to execute the Agreement on behalf of the Town.

Section 4. Effective Date. This Resolution shall be effective immediately upon approval by the Town Council.

The Motion to adopt the foregoing Resolution was offered by _____, seconded by _____ and on roll call the following vote ensued:

Mayor Glenn Singer	_____
Vice Mayor Bernard Einstein	_____
Councilmember Judy Lusskin	_____
Councilmember Jaime Mendal	_____
Councilmember Kenneth Bernstein	_____

PASSED AND ADOPTED by the Town Council of the Town of Golden Beach, Florida, this 26th day of March, 2024.

ATTEST:

MAYOR GLENN SINGER

LISSETTE PEREZ
TOWN CLERK

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY:

STEPHEN J. HELFMAN
TOWN ATTORNEY

CONTRACT SUMMARY

This contract action has completed the Department's routing process and has received the required approvals for execution.

Division/CHD/Office:	Miami-Dade
Provider Name:	The Town of Golden Beach, FL
Contract Number:	13L51
Original Contract Amount:	\$22,320.00
Total Contract Amount (executed actions):	\$0.00
Original Contract Start Date:	09/01/2023
Original Contract End Date:	08/31/2026
New Contract End Date:	

DESCRIPTION OF CONTRACTUAL SERVICES:

The FDOH-Miami Dade Environmental Health and Engineering Services shall conduct beach water testing/sampling at The Town of Golden Beach, FL ("Designated Site") at least one (1) time per week to identify and evaluate any significant problems and sources for potential disease outbreaks, contaminants and/or pathogens during the effective period of this Agreement.

CONTRACT ACTION:

AMENDMENT(Y/N):	AMENDMENT AMOUNT:	
CHANGE TO TERM(Y/N):	START DATE:	END DATE:
RENEWAL:	RENEWAL AMOUNT:	
START DATE:	END DATE:	

DESCRIPTION OF CONTRACT AMENDMENT ACTION:

--

This contract complies with all of the following requirements:

- A statement of work
- Quantifiable and measurable deliverables
- Performance measures
- Financial consequences for non-performance
- Terms and conditions which protect the interest of the state
- All requirements of law have been met regarding the contract
- Documentation in the contract file is sufficient to support the contract and the attestation (examples: business case; directive to establish contract; subject research and analysis, etc.)
- If the contract is established by way of a competitive solicitation as identified in section 287.057(1), Florida Statutes, the costs of the contract are the most advantageous to the state or offer the best value

3MEMORANDUM OF AGREEMENT

BETWEEN

**STATE OF FLORIDA, DEPARTMENT OF HEALTH
MIAMI-DADE COUNTY HEALTH DEPARTMENT**

AND

THE TOWN OF GOLDEN BEACH, FLORIDA

THIS MEMORANDUM OF AGREEMENT ("Agreement") is made and entered into by and between the Town of Golden Beach, Florida, located in Miami-Dade County, Florida, hereafter referred to as "Golden Beach", and the State of Florida, Department of Health, Miami-Dade County Health Department, hereafter referred to as the "Provider" or "DOH" (collectively referred to as "Parties").

WHEREAS, Golden Beach desires to engage the Provider to perform environmental services to identify and evaluate significant problems and sources for potential disease outbreaks or disease-causing microorganism at its beach "Designated Site"; and,

WHEREAS, Golden Beach realizes that the Provider has the necessary components in place to carry out environmental services to ensure that the water quality at the Designated Site meets any and all local, state and federal water standards; therefore, ensuring that all residents and visitors that utilize the Designated Site are safe from pathogens, waterborne diseases or pollutants that may propose harm to humans and the environment.

NOW, THEREFORE, in consideration of the mutual covenants and considerations set forth herein, the Parties execute this Agreement so same becomes binding and enforceable by and through the Parties, their heirs and assigns, and agree heretofore:

I. TERMS AND DEFINITIONS

1. This Agreement contains and constitutes the legal and binding language between the Provider and Golden Beach including, but not limited to, all Attachments, Exhibits, and Amendments, when applicable.
2. Clean Water Act (CWA): The CWA, 33 U.S.C. §1251 et seq., is the primary federal law in the United States governing water pollution. Passed in 1972, the objective of the CWA is to restore and maintain the chemical, physical, and biological integrity of the nation's waters by preventing point and nonpoint pollution sources, providing assistance to publicly owned treatment works for the improvement of wastewater treatment, and maintaining the integrity of wetlands.
3. Invoice: A mechanism by which the Provider requests payment from Golden Beach for services rendered for a specific cost and period.
4. Designated Site: The section of Miami-Dade County, Florida identified and located in the

northeast corner of Miami-Dade County between Intracoastal Waterway and Atlantic Ocean.

5. Period: The time frames outlined in section III.5 (a).

II. RECITALS

The Parties mutually agree that the foregoing recitals are true and correct and incorporated herein by reference.

III. The Provider agrees to the following:

1. To conduct water testing/sampling at the Designated Site at least one (1) time per week to identify and evaluate any significant problems and sources for potential disease outbreaks, contaminants and/or pathogens during the effective period of this Agreement. Beach water samplings must be analyzed for Enterococci microbiological fecal indicators recommended by the Florida Department of Health and the United States Environmental Protection Agency to evaluate water quality to protect human health.
2. To perform beach water sampling at the Designated Site in accordance with the terms listed in section V.2 of this Agreement.
3. To adhere to and conduct water sampling services applicable to and within federal and state rules, regulations, guidelines, standards and laws.
4. To provide and maintain sufficient staffing to timely carry out the required activity specified in herein.
5. To invoice Golden Beach on a quarterly basis through submission of a properly completed invoice, **Exhibit I**, within 30 calendar days following the end of the quarter for which payment is requested.
 - a. Golden Beach's quarters will consist of the time frames listed below. The year of services is effectuated per Agreement year.

Quarter:	Covered Period:
1	June 1 - August 31
2	September 1 - November 30
3	December 1 - February 28
4	March 1 - May 31

- b. To invoice Golden Beach quarterly only for water samplings completed during each quarter.
6. To notify Golden Beach and elected officials of any beach advisories,

clearances (re-openings) and/or updates (advisories) using email, telephone call, fax, media outlets, or DOH Website: miamidade.floridahealth.gov.

7. To provide all staff, supplies and equipment necessary to perform, conduct, and complete the activity in section III.1.

IV. The Town of Golden Beach agrees to the following:

1. To provide the Provider with access to the Designated Site for the purpose of sampling or testing for water contaminants or pollutants during the periods outlined in section III.5. (a) of this Agreement.
2. To notify the public of any beach advisories and rescission advisories through the utilization of various local media networks (e.g., TV and Radio) and/or social media (e.g., Twitter, Instagram, Facebook).
3. To compensate the Provider within 30 calendar days of receipt of a properly completed invoice, attached as Exhibit I hereto, for the performance of all work completed at the Designated Site during the effective period.

V. Parties mutually agree:

1. The total cost for the services set forth in section III.1 of this Agreement is estimated at \$22,320.00 during the effective period specified in section IX of this Agreement. If the total cost for the services set forth in section III.1 of this Agreement may exceed \$22,320.00, Provider must obtain City's prior written authorization before it continues said services.
2. During the effective period of this Agreement, the Provider shall complete no less than one (1) water sampling per week and no more than sixty-two (62) samplings per year (including any repeat samplings that may be required) during the effective period of this Agreement. If Golden Beach requests additional sampling beyond the sixty-two (62) water samplings, the Provider will invoice Golden Beach for each additional water sampling completed at the rate of \$115.00 per sampling.

Beach Water Sampling Fee Schedule			
Year 1			
Sampling Performed	Minimum	Maximum	Unit* Rate
Weekly	1	52	\$115.00
Repeat	1	10	\$115.00
Year 2			

Sampling Performed	Minimum	Maximum	Unit* Rate
Weekly	1	52	\$120.00
Repeat	1	10	\$120.00
Year 3			
Sampling Performed	Minimum	Maximum	Unit* Rate
Weekly	1	52	\$125.00
Repeat	1	10	\$125.00

3. **Per resolution: I.O.No.:137 Ordered : Effective: 10/01/23, the sampling unit fee is \$115.00 (billing fiscal year 10/01/23 to 09/30/24). This fee shall increase by 3% every October 1st. *“The environmental fees will be increased automatically by 3 percent, or the current inflation rate, whichever is higher; annually, beginning the 1st of October of each year”*. The Department shall round any increased fees to the next highest whole five (5) dollar increment.**

4. The Town of Golden Beach shall make any and all retroactive payments for the period during which the Provider has completed services without the benefit of an executed Agreement that is since September 1st, 2023.

5. Each party shall be responsible for the liabilities of their respective agents, servants and employees, to the extent legally permissible to either party. Nothing herein shall be construed to be consent to be sued by any third party. No party will be liable to another for special, indirect, punitive, or consequential damages, including lost data or records (unless the Agreement requires the parties to back-up data or records), even if the party has been advised that such damages are possible. No party will be liable for lost profits, lost revenue, or lost institutional operating savings. DOH and the State of Florida may, in addition to other remedies available to them at law or equity and upon notice to the Town of Golden Beach, retain such monies from amounts due the Town of Golden Beach as may be necessary to satisfy any claim for damages, penalties, costs, and the like asserted by or against them. DOH and the State of Florida may set off any liability or other obligation of the Town of Golden Beach or its affiliates to DOH or the State of Florida against any payments due to the Town of Golden Beach under the Agreement. Nothing contained herein negates the sovereign immunity protections provided to State agencies or subdivisions, as defined in section 768.28, Florida Statutes.

VI. Termination at Will:

This Agreement shall be terminated by either party upon no less than thirty (30) calendar days' notice in writing to the other party, without cause, unless a lesser time is mutually agreed upon in writing by both Parties. Said notice shall be delivered by email communication with proof of receipt, or certified mail, return receipt requested, or in person with proof of delivery. Notices sent/addressed to persons

other than who is stated below shall be deemed "undelivered".

All notices must be addressed, respectively, as follow:

Florida Department of Health in Miami-Dade
1725 NW 167 Street
Miami, Florida 33056
Attention: Elmir Samir, Ph.D.
Director of Environmental Health & Engineering Services

Florida Department of Health in Miami-Dade
Attention: Fabiola Pierre
Contract Manager
8323 NW 12th Street, Suite 214
Miami, FL 33126
Tel:786-845-0334
E-mail: Fabiola.Pierre@flhealth.gov

Copy to:

The Town of Golden Beach, Florida
Attention: Alexander Diaz
Town Manager
Town of Golden Beach
One Golden Beach Drive
Golden Beach, FL 33160

- a. All notices called for hereunder shall be effective upon receipt.
- b. Contact information may be updated as needed by notifying the other party, including via email, without voiding this Agreement.

VII. Modification:

Any modifications to this Agreement shall only be valid when they have been reduced to writing and duly signed by the Parties.

VIII. Renewal

This MOA may be renewed on a yearly basis. Such renewals shall be made by mutual agreement and will be contingent on satisfactory performance evaluations as determined by the Town of Golden Beach. Any renewals shall be in writing no less than sixty (60) calendar days ' notice in writing to the other

party.

IX. Effective Period:

This Agreement shall begin on September 1, 2023 and shall end on August 31, 2026.

X. Independent Capacity of the Contractor:

In the performance of this Agreement, it is agreed between the Parties that the Provider is an independent contractor and that the Provider is solely liable for the performance of all tasks contemplated by this Agreement.

XI. Governing Law and Venue:

The validity and construction of this Agreement, and of the rights and duties of the parties, shall be governed in accordance with the laws of the State of Florida. Venue to address any dispute arising between the Parties from this Agreement shall lie in the jurisdiction of Miami-Dade County, Florida.

XII. Dispute Resolution:

In event a dispute arises regarding this Agreement, both parties agree that a representative of each entity shall be appointed for the purpose of meeting and conferring to achieve a mutually acceptable resolution of such dispute. Should such representatives fail to reach a resolution within sixty (60) days of their appointment, then the Administrator, Director, City Manager, Chief Executive Officer, Designee or Chairperson of each party shall meet and negotiate a resolution. If this Agreement becomes the subject of litigation, arbitration, mediation, or other alternative dispute resolution mechanism then each party shall bear their own attorney's fees, costs, charges, and expenses.

XIII. Benefit/Assignment:

Subject to provisions herein to the contrary, this Agreement shall inure to the benefit of and be binding upon the Parties hereto and their respective legal representatives, successors and permitted assigns. No Party may assign this Agreement without the prior written consent of the other Party, the consent of which shall be given at that Party's sole discretion.

XIV. Waiver of Breach:

Waiver of breach of any provisions of this Agreement shall not be deemed to be a waiver of any other breach and shall not be construed to be a modification of the terms

of this Agreement. The provisions herein do not limit any party's right to remedies at law or in equity.

XV. Severability:

This Agreement contains all the terms and conditions agreed upon by the Parties. There are no provisions, terms, conditions, or obligations other than those contained herein, and this Agreement shall supersede all previous communications, representations, or agreements, either verbal or written between the Parties. If any term or provision of this Agreement is found to be illegal or unreasonable, the remainder of the Agreement shall remain in full force and effect, and such term or provision shall be stricken.

XVI. Execution in Counterparts:

This Agreement may be executed in counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument.

XVII. Public Records

Provider understands that the public shall have access, at all reasonable times, to all documents and information pertaining to Town of Golden Beach Agreements, subject to the provisions of Chapter 119, Florida Statutes, and agrees to allow access by the Town of Golden Beach and the public to all documents subject to disclosure under applicable laws. Provider's failure or refusal to comply with the provisions of this section shall result in the immediate cancellation of this Agreement by the Town of Golden Beach. Provider shall specifically require all sub- contractors to comply with this paragraph.

To the extent Provider is acting on behalf of the Town of Golden Beach as specified in subsection 119.070 I(1)(A), Florida Statutes, Provider shall additionally comply with Section 119.0701, Florida Statutes, including without limitation: (1) keep and maintain public records required by the Town of Golden Beach to perform the service under this Agreement; (2) upon request from the Town of Golden Beach's custodian of public records, provide the Town of Golden Beach with a copy of the requested records or allow the records to be inspected within a reasonable time at a cost that does not exceed the cost provided for in Chapter 119, or otherwise provided by law; (3) ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the Agreement term and following completion of the Agreement if Provider does not transfer the records to the Town of Golden Beach; (4) provide to the Town of Golden Beach all electronically stored public records, upon request from the Town of Golden Beach's custodian of public records, in a format compatible with the Town of Golden Beach's information technology systems; and (5) upon completion of the Agreement, transfer, at no cost, to the Town of Golden Beach all public records in possession of Provider or keep and maintain public records required by the Town of Golden Beach to perform the service. If Provider transfers all public records to

the Town of Golden Beach upon completion of the Agreement, Provider shall destroy any duplicate public records that are exempt or confidential and exempt from disclosure requirements. If Provider keeps and maintains public records upon completion of the Agreement, Provider shall meet all applicable requirements for retaining public records.

Notwithstanding the foregoing, Provider shall be permitted to retain any public records that make up part of its work product solely as required for archival purposes, as required by law, or to evidence compliance with the terms of the Agreement.

Should Provider determine to dispute any public access provision required by Florida Statutes, then Provider shall do so at its own expense and at no cost to the Town of Golden Beach.

XVIII. Proper Authority:

Each of the Parties and its officers represent and warrant that they are authorized to enter into this Agreement and execute the same without further authority.


XIX. Entire Agreement:

This Agreement represents the entire understanding of the Parties with respect to the matters covered herein and supersedes all prior and contemporary agreements, representations, and discussion, whether oral or written. This Agreement may only be altered, amended, or modified in a writing signed by both Parties. All prior agreements pertaining to the subject matter of this Agreement entered into between the Town of Golden Beach and the Provider or any of its subdivisions are hereby terminated commencing on the effective date of this Agreement. Said prior agreements shall be replaced by this Agreement.

IN WITNESS WHEREOF, the Parties hereto have caused this 9-page Agreement to be executed by their officials thereunto duly authorized.

PROVIDER:
STATE OF FLORIDA
DEPARTMENT OF HEALTH

THE TOWN OF GOLDEN
BEACH, FLORIDA

SIGNED BY: 

SIGNED BY: 

NAME: Yesenia Villalta, DNP, MSN, APRN

NAME: Alexander Diaz

TITLE: Administrator/Health Officer

TITLE: Town Manager

DATE: Mar 8, 2024

DATE: 03-08-2024



TOWN OF GOLDEN BEACH

One Golden Beach Drive
Golden Beach, FL 33160

MEMORANDUM

Date: March 26, 2024

To: Honorable Mayor Glenn Singer &
Town Council Members

From: Alexander Diaz, Town Manager *Alex B*

Subject: **Resolution No. 2931.24 - Authorizing the Purchase of New Access Control Barrier Gates for the Town and Parking.**

Item Number:

6

Recommendation:

It is recommended that the Town Council adopt the attached Resolution No. 2931.24 as presented authorizing the purchase of new access control Barrier Gates for the Town and parking areas.

Background:

The Town's current entrance and exit gate security system is outdated and lacks modern security features including controlled access accessibility. We are recommending replacing ALL gate arms in Town.

Today we have the following gate arms:

- 4 at the Guard House
- 1 at the West Lot
- 2 at the Beach Pavilion
- 2 at the South Gate

Because we are adding 4 gate arms (as part of our agreement with Gerrits Construction, Inc.) to the new Civic Center it is now the appropriate time to replace all existing gate arms to have a unified system. The new system, which is programmable, will interface with our Town security system, increasing our crime prevention efforts and enhancing our quality of services for Town residents and visitors.

Fiscal Impact:

The security system will cost \$44,091.00 for nine Barrier Gate Controllers around Town.

TOWN OF GOLDEN BEACH, FLORIDA

RESOLUTION NO. 2931.24

A RESOLUTION OF THE TOWN OF GOLDEN BEACH, FLORIDA, AUTHORIZING AND APPROVING THE PURCHASE OF ACCESS CONTROL BARRIER GATE SYSTEMS FOR THE TOWN INCLUDING THE PARKING AREAS; PROVIDING FOR IMPLEMENTATION; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Town desires to purchase Access Control Barrier Gate Systems for the Substation, East Lot, West Lot and South Gates which will provide enhanced safety measures and security for its residents; and

WHEREAS, the Commercial Grade Access Control Barrier Gate Systems with LED lights for nine controller and nine gate arms will cost a total of \$44,091.00; and

WHEREAS, after review of the Proposal attached as Exhibit "A", the Town Council desires to purchase the commercial grade controller system; and

WHEREAS, the Town Council finds that this Resolution is in the best interest and welfare of the residents of the Town.

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

Section 1. Recitals Adopted. Each of the above stated recitals are hereby adopted, confirmed and incorporated herein.

Section 2. Purchase Authorized and Approved. The Town Council hereby authorizes and approves the purchase of Access Control Barrier Gate Systems, consistent with the Proposal. The Mayor and Town Manager are authorized to execute an agreement consistent with the Proposal, on behalf of the Town, subject to the approval of the Town Attorney as to form, content and legal sufficiency.

Section 3. Implementation. The Town Mayor and Town Manager are hereby authorized to take any and all action reasonably necessary to implement the purpose and intent of this Resolution.

Section 4. Effective Date. This Resolution shall be effective immediately upon adoption.

The Motion to adopt the foregoing Resolution was offered by _____, seconded by _____ and on roll call the following vote ensued:

Mayor Glenn Singer	_____
Vice Mayor Bernard Einstein	_____
Councilmember Kenneth Bernstein	_____
Councilmember Judy Lusskin	_____
Councilmember Jaime Mendal	_____

PASSED AND ADOPTED by the Town Council of the Town of Golden Beach, Florida, this 26th day of March, 2024.

MAYOR GLENN SINGER

ATTEST:

LISSETTE PEREZ
TOWN CLERK

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY:

STEPHEN J. HELFMAN
TOWN ATTORNEY



PROPOSAL


Estimate #: 7849-2
 Date: Wed Feb 07 2024
 Total: 44091.00

Access Experts 24/7
 5615 NW 8th St #11
 Margate, FL 33063, USA
 (954) 722-2377
 info@accessexperts247.com
 www.accessexperts247.com

Prepared For:
 Yovani Diez
 City of Golden Beach
 1 Golden Beach Dr
 Golden Beach, Florida 33160
 (305) 331-4491
 Ydiaz@goldenbeach.us

Description	QTY	Price	Amount
<p data-bbox="159 682 267 724"></p> <p data-bbox="159 751 740 816">Mega Arm Tower Commercial Barrier Gate Installation</p> <p data-bbox="159 819 812 1071">Scope of work: Upgrade to the new barrier arm operator with the old barrier arm at the community, 2 x at the main entrance to the community 2 x at the main exit at the community 2 x entrance and exit gate at the beach parking area 2 x entrance and exit at the south exit 1 x side parking at the main exit</p> <p data-bbox="159 1102 483 1134">Hight Traffic Mega Towers</p> <p data-bbox="159 1165 852 1575">High torque 24 volt Permanent Magnet DC motor On 120 Vac installations, unswitched duplex outlet gives convenient supply barrier arm for 120 Vac accessories Built in battery run - inherent 24 Vdc backup power with regulated 24 Vdc available for 120 Vac operators only Capable of being powered from 120 or 230 Vac, or UL Listed Class 2 Solar Power Break away mount design for the 12-15 foot x 3 inch tubular aluminum barrier arm Heater option MUST be used if temperature is 30° or below All rust proof aluminum construction with white powder coat baked on enamel</p> <p data-bbox="159 1606 836 1701">Operator comes with non-illuminated barrier arms, 12 feet long, illuminated barrier arm it's extra, subject to discussion</p> <p data-bbox="159 1732 828 1829">Warranty: Two years manufacturing warranty, 90 days parts and labor</p>	9	4299	38691.00

— CC —

 <p>BA 10' Barrier arm 10', Liftmaster call, illuminated, high speed, yellow pad 10' RED/GREEN LED SPRINT ARM WITH KIT.. (MILL FINISH) WITH YELLOW PAD</p>	9	600	5400.00
			Sub total 44091.00
			Tax 0.00
			Tax Rate 0.00%
			Total 44091.00

Notes:

Terms:

By paying the due balance on invoices provided, the Client hereby acknowledges that all requested service items for this date and/or any other dates listed above in the description section of the table, have been performed and have been tested showing successful satisfactory install/repair, unless otherwise stated on the invoice, in which labor service charges still apply if any repairs have been made. By accepting this invoice, the Client agrees to pay in full the amount listed in the Total section of the invoice.

Thank You For Your Business!



TOWN OF GOLDEN BEACH

One Golden Beach Drive
Golden Beach, FL 33160

MEMORANDUM

Date: March 26, 2024

To: Honorable Mayor Glenn Singer &
Town Council Members

From: Alexander Diaz, *Alex B*
Town Manager

Subject: **Resolution No. 2932.24 - Accepting the General Purpose
Financial Statements for Fiscal Year 2022/2023.**

Item Number:

7

Recommendation:

It is recommended that the Town Council adopt the attached Resolution No. 2932.24 as presented.

Background:

I am pleased to present this audit two months ahead of schedule.

The Town hired the firm of Keefe, McCullough & Co., LLP to conduct the annual audit for Fiscal Year 2022/2023 ending September 30, 2023.

The auditors have concluded the financial audit for Fiscal Year ending in 2023. The audit consists of the following:

-Financial Statement for Fiscal Year 2022/2023, ending September 30, 2023.

-Report to Management which highlights the Internal Controls of the Town

-It is important to highlight that the auditors are recommending that the Town invest in replacing its accounting software not because there are deficiencies with the current system, but to have better reporting capabilities- ones that are streamlined!

The Town had a very active spending year, as we paid \$2,748,378 towards our Capital Projects. As a reminder, the Town Council had approved \$2,947,205.47 in additional expenses from the Towns Fund Balance towards our needs. Even with these approved expenditures the Town still saw an increase to the Fund Balance of **\$53,900.50**.

At the end of Fiscal Year 2022 our General Fund Balance was \$6,527,113.00, and at the end of Fiscal Year 2023 our General Fund Balance is \$6,581,063.00

The General Fund is also currently due \$2,600,319.00 from the Stormwater Fund (collectable).

It is important to highlight that tests of our internal controls showed no deficiencies in our policies or practices.

Fiscal Impact:

Our General Governmental Fund has in recent years set aside funds for unforeseen circumstances. They are:

\$539,333.00 for the Building Department;
\$210,581.00 for the Pension;
\$135,177.00 for Health Insurance;
\$109,947.00 for Capital Expenditures;
and \$2,95,706.00 up from \$1,172,689.00 in 2022.

Our Financial Positioning is **STRONG** and our future outlook is bright.

In ensuring that we have an audit that is free of bias, Keefe, McCullough & Co., LLP does a self-threat audit every three years to ensure a thorough review. In addition the team of auditors that perform our audit changes every year to ensure a “fresh pair of eyes” are performing our audit. It is important to note as we have seen in many sectors of the economy, the auditing world is facing significant staffing challenges.

I am also pleased to announce that the Town has engaged the firm of Citrin Cooperman as the Town’s NEW Auditors for fiscal year 2024.

I am very pleased that we did not have any findings and there were no significant concerns with this year’s audit.

TOWN OF GOLDEN BEACH, FLORIDA

RESOLUTION NO. 2932.24

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA, ACCEPTING THE GENERAL PURPOSE FINANCIAL STATEMENTS FOR FISCAL YEAR 2022/2023 ENDING SEPTEMBER 30, 2023 PREPARED BY KEEFE, MCCULLOUGH & CO., LLP; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Keefe, McCullough & Co., LLP has prepared and submitted to the Town General Purpose Finance Statements for Fiscal Year 2022-2023; and

WHEREAS, the Town Council intends to formally recognize and accept the statements and audit, copies of which are attached as Exhibit "A" to this resolution.

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

Section 1. Financial Statements Accepted. That the Town hereby accepts the General Purpose Financial Statements for Fiscal Year 2022/2023 ending September 30, 2023 prepared by Keefe, McCullough & Co., LLP.

Section 3. Effective Date. That this Resolution shall be effective immediately upon adoption.

Sponsored by the **Town Administration.**

The Motion to adopt the foregoing Resolution was offered by _____, seconded by _____, and on roll call the following vote ensued:

Mayor Glenn Singer	_____
Vice Mayor Bernard Einstein	_____
Councilmember Kenneth Bernstein	_____
Councilmember Judy Lusskin	_____
Councilmember Jaime Mendal	_____

PASSED AND ADOPTED by the Town Council of the Town of Golden Beach,
Florida, this 26th day of March, 2024.

MAYOR GLENN SINGER

ATTEST:

LISSETTE PEREZ
TOWN CLERK

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY:

STEPHEN J. HELFMAN
TOWN ATTORNEY

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

March 19, 2024

Keefe McCullough
Certified Public Accountants
6550 North Federal Highway, 4th Floor
Fort Lauderdale, FL 33308

Dear Auditors:

This representation letter is provided in connection with your audit of the financial statements of Town of Golden Beach, Florida ("The Town"), which comprise the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information as of September 30, 2023 and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the disclosures (collectively the "financial statements"), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered to be material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of the date of your auditor's report, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated October 13, 2023, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.

- 8) We are in agreement with the adjusting entries you have proposed, and they have been posted to the Town's accounts.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

11) We have provided you with:

- a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters, and all audit or relevant monitoring reports, if any, received from funding sources.
- b) Additional information that you have requested from us for the purpose of the audit.
- c) Unrestricted access to persons within the Town from whom you determined it necessary to obtain audit evidence.
- d) Minutes of the meetings of the Town or summaries of actions of recent meetings for which minutes have not yet been prepared.

12) All material transactions have been recorded in the accounting records and are reflected in the financial statements.

13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

14) We have no knowledge of any fraud or suspected fraud that affects the Town and involves

- Management,
- Employees who have significant roles in internal control, or
- Others where the fraud could have a material effect on the financial statements.

15) We have no knowledge of any allegations of fraud or suspected fraud affecting the Town's financial statements communicated by employees, former employees, regulators, or others.

16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.

17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.

18) We have disclosed to you the names of the Town's related parties and all the related party relationships and transactions, including any side agreements.

Government-specific

19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

- 20) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 21) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
- 22) The Town has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
- 23) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 24) We have appropriately disclosed all information for conduit debt obligations in accordance with GASBS No. 91, as applicable.
- 25) We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.
- 26) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 27) As part of your audit, you assisted with preparation of the financial statements and disclosures. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures.
- 28) The Town has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 29) The Town has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 30) The financial statements include all component units, appropriately present majority equity interests in legally separate organizations as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 31) The financial statements include all fiduciary activities required by GASBS No. 84, as amended.
- 32) The financial statements properly classify all funds and activities in accordance with GASBS No. 34, as amended.

- 33) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 34) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 35) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- 36) Provisions for uncollectible receivables have been properly identified and recorded.
- 37) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 38) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 39) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 40) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 41) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
- 42) We have appropriately disclosed the Town’s policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 43) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 44) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 45) Expenditures of federal and state awards were below the \$ 750,000 thresholds for the fiscal year ended September 30, 2023, and we were not required to have an audit in accordance with the Uniform Guidance or the Florida Single Audit Act.

Very truly yours,

TOWN OF GOLDEN BEACH, FLORIDA

Alexander Diaz, Town Manager

Maria Camacho, Finance Director

Date

Date



Town of Golden Beach, Florida

Basic Financial Statements
For the Year Ended September 30, 2023



Town of Golden Beach, Florida

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MANAGEMENT'S DISCUSSION AND ANALYSIS

(NOT COVERED BY
INDEPENDENT AUDITORS' REPORT)



BASIC FINANCIAL STATEMENTS



COMPLIANCE SECTION



REQUIRED SUPPLEMENTARY INFORMATION

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Council Members
Town of Golden Beach, Florida
Golden Beach, Florida

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Town of Golden Beach, Florida (the "Town"), as of and for the fiscal year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town as of September 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis, budgetary comparison information, and the schedules related to pensions and other post-employee benefits information on pages 4 through 12 and 59 through 64 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated (DATE), on our consideration of the Town’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town’s internal control over financial reporting and compliance.

KEEFE McCULLOUGH

Fort Lauderdale, Florida
(DATE)

Our discussion and analysis of the financial performance of Town of Golden Beach, Florida (the "Town") provides an overview of the Town's financial activities for the fiscal years ended September 30, 2023 and 2022. Please read it in conjunction with the Town's financial statements, which immediately follow this discussion.

Financial Highlights

The following are highlights of financial activities for the fiscal year ended September 30, 2023:

- The Town's net position, which total assets and deferred outflows less liabilities and deferred inflows, was \$ 21,768,504. Governmental net position totaled \$ 13,179,489 and business-type net position totaled \$ 8,589,015.
- Governmental activities revenues were \$ 16,967,688. The expenses of governmental activities were \$ 15,487,711.
- Business-type activities revenues were \$ 575,224 and business-type expenses amounted to \$ 624,711.

Town Highlights

The coming 2023-2024 Fiscal Year will usher in a new era for the Town of Golden Beach, Golden Beach 2.0. The Town has for years been the premier community to live and raise a family in, in the South Florida area, but with the commencement of the Town's Civic Center Complex Masterplan, it has been catapulted to a new level of excellence. And as the look of the community is drastically changing, so is the way we navigate through the day-to-day Administrations of the Town.

Golden Beach 2.0 – what does this mean? 2.0 means that we increase safety measures and response times, to continue to provide the highest level of service and protection to our residents of the Town. 2.0 means that we have re-aligned our method of governing the Town to achieve better outcomes and foster stronger relationships. 2.0 means that we will keep the highest standards of accountability in place, reduce waste and increasing efficiency. 2.0 means that we will provide faster and more direct services to expedite processes and get you taken care of as quickly as possible. 2.0 means that we are FOCUSED ON YOU!

This is why our organizational structure is changing this Fiscal Year, to streamline processes and eliminate overlap of services and functions. As we come into this new year, we will have four (4) main Departments, with various divisions under reporting to one main Executive Team Member. As we move forward and look towards the future, these structural re-alignments will help organize the various aspects of city government that the Town provides. Golden Beach 2.0 is setting the framework to lead the Town into the future keeping in line with our ongoing vision of being a community that provides more customer-centric services, with more beautiful and vibrant open spaces.

In Fiscal Year 2022-2023 we laid the foundation for what the future of Golden Beach would look like – a future of investments. Investments by the community, as more and more people now call Golden Beach home; investments in infrastructure, with projects ranging from the construction of the highly anticipated Civic Center Complex and Reimagined Tweddle Park; investments in technology, with the purchase of software suites to improve the transparency, availability and efficiency of information online; investments in the growth and financial stability of the individuals who work day in and day out to secure our Town is at the forefront of luxury living in South Florida; and most importantly investments in YOU – the resident.

This year, the Town's assessed values grew to a very healthy \$ 1.656 billion; the Town broke ground on the highly anticipated Re-imagined Tweddle Park project; began the design phase of the new, state of the art wellness center, and opened the doors to the long awaited Civic Center Complex.

As we moved forward, FY 2022/2023 provided the foundation and framework for the Town to continue to grow and meet the demands of tomorrow. Here is more of what FY 2022/2023 looked like:

- This past election season, the Town re-elected Mayor Singer in an unopposed election race. Councilman Einstein was also re-elected to the Council and Councilman Bernstein was re-elected as well and designated Vice Mayor in a wonderful election and campaign against Mrs. Terri Sonn who led a strong campaign. The results of the election were approved via Resolution 2860.23.
- Shortly after the conclusion of the election, the Town celebrated by hosting the Swearing-In Ceremony for the re-elected officials, Mayor Singer, Vice Mayor Bernstein, Councilmember Einstein. And although there were minor hiccups the event brought together community leaders from 5 surrounding municipalities.
- The Town Council approved a proposal from Hotwire Communications for the Town-Wide Security System as part of the CCTV takeover system. The proposal includes cameras on Ocean Blvd., Golden Beach Dr., all of the Town's parkways, and the Intercoastal. As a part of this proposal, the Hotwire contract for CCTV which added an additional 84 locations on top of the 77 locations we currently have for CCTV with an additional 208 lenses with smart analytics that cover every inch of our community. This system will provide the eyes that we need in Town. To monitor this new system in the coming year we will be adding more personnel to the guardhouse.
 - During the past year the Town Council and Town Manager discussed the foundation for the Re-Imagined Tweddle Park and Wellness Center projects and a straw vote was taken on the aspects of Site Planning, Recreational Facility Selections, Amenities being offered, and what is being included as a part of these projects. Along with these discussions, and after 5 different proposed site plans, the Council approved the final site plan for the Re-Imagined Tweddle Park and Wellness Center. In these discussions with the Council as well as residents of our community, the Re-Imagined Tweddle Park will include 2 pickle ball courts, 2 full size hard surface tennis courts, a green artificial turf tennis court, a junior basketball court, a dog parks and a new "wow" tot lot. One of the tennis courts will be dual-striped in order to be multi-purpose for those individuals who are wanting to play pickle ball.
 - The Town approved an agreement for Professional Services with Martin Architectural Group for the redesign of Tweddle Park and the Wellness Center. Martin Architectural came in with a very competitive number, and that their services would help us create the new Civic Center Complex with the same voice and a cohesive language.
 - As per Resolution 2849.22, the Town approved a Civil Engineering Agreement with Keith & Associates, Inc. for the Re-Imagined Tweddle Park and Wellness Center.

- The Town Council approved a change order with the design-build agreement with Gerrits Construction, Inc. as part of the Recreational Facilities as a part of the Civic Center Project.
- The Town Council approved a Contract with Oliva Paving & Associates for Roadway Improvements to South Island Drive.
- After issuing a Request For Proposals (RFP) with the requirements for furniture selection, a bid was submitted by Compass Office Solutions that would provide all furniture and lighting for the new Civic Center that was approved by the Town Council.
- The Town has approved purchasing new Audiovisual equipment for the new Town Civic Center from AVI-SPL, Inc. This purchase includes all audiovisual software, hardware, installation and maintenance services. This purchase did not go out to bid since it is going out under contract with a locked in rate for equipment.
- The Town has increased police staffing to combat the recent car thefts. There are also new procedures in place to manage with late night visitors entering through The Strand to protect our residents from potential incidents.
- The retrofit for the Tweddle Park pump station was approved in agreement with Professional Services provided by Craig A. Smith & Associates. In anticipation of the major overhaul that Pump Station Number 1 will undergo in the coming fiscal year.
- The Town has implemented a task force to combat the continuing auto theft crimes and provide a higher level of security for the community. The Town's law enforcement has increased presence aside from the e-blasts and flyers by adding additional staff to patrol units and created an official auto-theft task force in a two-city task force as part of an initiative with the City of Sunny Isles.
- New members were added to the Public Safety Committee, Beach and Recreation Committee, Building Regulatory Advisory Board, and the Pension Board.
- The Town approved for the purchase of three (3) portable pumps in order to alleviate flooding in Town in those areas that a permanent pump cannot be installed.
- The Town approved of the purchase of IT Equipment for the New Civic Center which would supply each employee with a laptop that would serve as their main workstation so as to not rely on a desktop as we enter this new-age of technology as we move into a cloud-based server. At each of these workstations, there will have 2 screens, a keyboard, mouse, and a docking station with specific location for the laptop. Along with the purchase of the equipment, the Town also approved the purchase of the licensing software needed for office functions such as Adobe and Microsoft Office.

- Florida Power and Light (FP&L) proposed to the town to relocate the transformer at the Civic Center Complex that was approved.
- The Town received recognition as an alternate finalist for All-American City Award.
- Additional landscaping was added in the beach for the enjoyment of all residents and their guests.
- Added curbing along all of the planters at the beach pavilion to prevent mulch and landscape debris from littering the walkways and negatively impacting the Town's drainage systems.
- The Town, under the direction of Councilwoman Lusskin, introduced the innovative Watchfire event in observance of Memorial Day.
- On all of the Town's street ends we now have aluminum fencing which replaced the chain-link fencing that was there before providing more secure entry points at all of our street ends that meet Ocean Boulevard.
- The Town received a grant for the purchase of three portable pumps, one of which will be dedicated to South Island, which will be retro-fitted into a semi-permanent solution to alleviate the ongoing flooding issues in this area of Town.
- This year the Town dealt with the impact of the unfortunate shooting of one of our officers, Sergeant Joseph Bautista. Sgt. Bautista, while in pursuit of criminals, was shot at and hit in his right arm. He was fortunate that it was not a life-threatening injury, but it was a severe injury that caused both him and his family a considerable amount of pain and heart-ache. His road to recovery has been a long one, and he still has a long road ahead before he can return to his patrol duties, but we are happy to report that he is back at work, in a light-duty capacity.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Town's basic financial statements. The basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to basic financial statements. This report also contains required supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements: The government-wide financial statements, which consist of the following two statements, are designed to provide readers with a broad overview of the Town's finances, in a manner similar to a private sector business:

Statement of net position: The statement of net position presents information on all the Town's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

Statement of activities: The statement of activities presents information showing how the Town's net position changed during the year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods. The government-wide financial statements can be found on pages 13 through 15 of this report.

Fund financial statements: A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town categorizes funds into three basic fund types: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the year. Such information may be useful in evaluating the Town's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Town's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide reconciliations to facilitate this comparison between governmental funds and governmental activities. The governmental fund financial statements can be found on pages 16 through 20 of this report.

The *proprietary fund* beginning on page 21 is comprised of an enterprise fund which is the equivalent of the business-type activities in the government-wide statements. The sole enterprise fund is the Stormwater Utility Fund.

The *fiduciary fund* beginning on page 24, which is not included in net position and the government-wide financial statements, is presented in this section as the statements of fiduciary net position and changes in fiduciary net position - Retirement Plan for Employees of the Town of Golden Beach. The Town cannot use the assets in the pension plan to finance its operations; therefore, the activities of the Plan are excluded from the Town's government-wide financial statements. The Town is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

Notes to basic financial statements: The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements. The notes to basic financial statements can be found on pages 26 through 53 of this report.

Required supplementary information: In addition to the basic financial statements and accompanying notes, this report also presents certain required and other supplementary information concerning the Town of Golden Beach. Required supplementary information can be found on pages 54 through 64 of this report.

**Town of Golden Beach, Florida
Management's Discussion and Analysis
September 30, 2023**

Government-Wide Financial Analysis

The table below presents condensed statements of net position as of September 30, 2023 and 2022:

**Statements of Net Position
September 30, 2023 and 2022**

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2023	2022	2023	2022	2023	2022
Current and Other Assets	\$ 15,002,250	\$ 7,521,565	\$ 857,456	\$ 709,101	\$ 15,859,706	\$ 8,230,666
Capital Assets (NET)	30,850,864	28,014,068	11,756,126	12,121,741	42,606,990	40,135,809
Total assets	45,853,114	35,535,633	12,613,582	12,830,842	58,466,696	48,366,475
Total Deferred Outflows of Resources	4,312,215	4,859,422	-	-	4,312,215	4,859,422
Current and Other Liabilities	2,900,776	2,622,907	2,833,973	2,794,003	5,734,749	5,416,910
Long-Term Liabilities	30,632,883	22,226,376	1,190,594	1,398,337	31,823,477	23,624,713
Total liabilities	33,533,659	24,849,283	4,024,567	4,192,340	37,558,226	29,041,623
Total Deferred Inflows of Resources	3,452,181	3,846,263	-	-	3,452,181	3,846,263
Net Position:						
Net investment in capital assets	10,015,222	14,694,068	10,363,389	10,548,767	20,378,611	25,242,835
Unrestricted (deficit)	3,164,267	(2,994,559)	(1,774,374)	(1,910,265)	1,389,893	(4,904,824)
Total net position	\$ 13,179,489	\$ 11,699,509	\$ 8,589,015	\$ 8,638,502	\$ 21,768,504	\$ 20,338,011

The following table presents condensed statements of activities for the years ended September 30, 2023 and 2022:

**Statements of Activities
For the Years Ended September 30, 2023 and 2022**

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2023	2022	2023	2022	2023	2022
Revenues:						
Program revenues:						
Charges for services	\$ 4,575,521	\$ 2,967,920	\$ 198,941	\$ 221,770	\$ 4,774,462	\$ 3,189,690
Grants	43,359	25,000	-	-	43,359	25,000
General revenues:						
Property taxes	11,579,578	9,790,862	-	-	11,579,578	9,790,862
Other general revenues	516,101	620,556	6,530	1,179	522,631	621,735
Other taxes and fees	253,129	226,986	369,753	320,601	622,882	547,587
Total revenues	16,967,688	13,631,324	575,224	543,550	17,542,912	14,174,874

**Town of Golden Beach, Florida
Management's Discussion and Analysis
September 30, 2023**

The following table presents condensed statements of activities for the years ended September 30, 2023 and 2022:

**Statements of Activities (continued)
For the Years Ended September 30, 2023 and 2022**

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2023	2022	2023	2022	2023	2022
Program Expenses:						
General government	4,338,573	3,988,826	-	-	4,338,573	3,988,826
Public safety	6,011,764	5,647,555	-	-	6,011,764	5,647,555
Physical environment	1,476,194	1,299,115	-	-	1,476,194	1,299,115
Transportation	1,228,164	1,125,969	-	-	1,228,164	1,125,969
Cultural and recreation	844,984	798,443	-	-	844,984	798,443
Special events	535,304	526,358	-	-	535,304	526,358
Interest expense	1,052,728	481,994	-	-	1,052,728	481,994
Stormwater drainage	-	-	624,711	796,508	624,711	796,508
Total expenses	15,487,711	13,868,260	624,711	796,508	16,112,422	14,664,768
Change in net position	\$ 1,479,977	\$ (236,936)	\$ (49,487)	\$ (252,958)	\$ 1,430,490	\$ (489,894)

Tax revenues have been moderately increasing as property assessed values continue to rise in most sections of the Town.

General discussion on revenues: Several areas can be identified which directly impact this current reporting period and the next fiscal year's revenues. Property tax revenue is the major revenue source in the governmental activities, accounting for approximately 68% of all governmental activities' revenue during fiscal year 2023. The millage rate established by the Town Council during the budget process determines how much property tax revenue is generated. One mill of tax equals one dollar for each one thousand dollars of assessed property value as determined by the Miami-Dade County Property Assessor. The ad valorem (property tax) rate was at 7.735 mills for general government services and \$.665 for bond debt service during the 2022-2023 fiscal year. Property values have increased by approximately 16% over the previous year. This increase is a direct reflection of the current economic climate of the United States. During prosperous economic periods, property values generally increase, which correspondingly increases property tax revenue.

General discussion on expenses: Expenses for governmental activities were \$ 13,868,260 and \$ 796,508 for business-type activities. The Town is predominantly a service provider and, therefore, its major expense is salaries and benefits. The salaries are specifically affected by cost of living, merit adjustments, and collective bargaining agreements while benefit costs are closely linked to health insurance rates.

Analysis of the Governmental Funds

The Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds: The focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

**Town of Golden Beach, Florida
Management's Discussion and Analysis
September 30, 2023**

As of the end of the current fiscal year, the Town's governmental funds reported a combined ending fund balance of \$ 11,540,862 an increase of \$ 7,350,191.

The General Fund balance increased to \$ 6,581,063 during the current fiscal year, an increase of \$ 53,950.

Proprietary fund: The Town's proprietary fund provides the same type of information found in the government-wide financial statements, but in more detail. Net position of the Stormwater Utility Fund amounted to \$ 8,589,015 at the end of FY2023, a decrease of \$ 49,487 from the prior fiscal year. Factors concerning the finances of this Fund are covered in more detail in the discussion of the Town of Golden Beach's business-type activities in the Government-wide Financial Analysis section of Management's Discussion and Analysis.

General Fund Budgetary Highlights

General Fund revenues were \$ 1,828,905 favorable to the final budget projections and total expenditures were \$ 830,218 favorable to final budget projections. Major variances between budgeted and actual amounts in the General Fund are as follows:

- a. License and permit revenues were approximately \$ 1,015,100 above budgeted amounts due to new applications for construction during the year.
- b. Other licenses and permits were approximately \$ 1,117,500 above budget due to more new developments than anticipated.
- c. Transportation expenditures were approximately \$ 484,600 over budget due to interior road re-surfacing and maintenance.

Capital Assets and Debt Administration

Capital assets: The Town had capital assets of \$ 40,135,809 and \$ 36,933,504, net of depreciation, as of September 30, 2023 and 2022, respectively.

The following schedule summarizes net capital assets as of those dates:

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2023	2022	2023	2022	2023	2022
Land	\$ 1,878,598	\$ 1,878,598	\$ -	\$ -	\$ 1,878,598	\$ 1,878,598
Construction in progress	8,303,987	4,491,630	67,737.00	-	8,371,724	4,491,630
Buildings	838,347	885,949	-	-	838,347	885,949
Equipment and vehicles	1,043,044	1,086,216	-	-	1,043,044	1,086,216
Infrastructure	16,434,137	17,318,073	-	-	16,434,137	17,318,073
Improvements other than buildings	2,352,751	2,353,602	11,688,389	12,121,741	14,041,140	14,475,343
	<u>\$ 30,850,864</u>	<u>\$ 28,014,068</u>	<u>\$ 11,756,126</u>	<u>\$ 12,121,741</u>	<u>\$ 42,606,990</u>	<u>\$ 40,135,809</u>

**Town of Golden Beach, Florida
Management's Discussion and Analysis
September 30, 2023**

Debt: The Town had debt of approximately \$ 15.2 million at September 30, 2023. Total debt outstanding at the end of the prior fiscal year was approximately \$ 13.5 million. The following schedule summarizes long-term debt for the year ended September 30, 2023:

	Balance October 1, 2022	Additions	Deletions	Balance September 30, 2023	Due Within One Year
Governmental Activities:					
General Obligation Refunding Bonds, Series 2016	\$ 10,670,000	\$ -	\$ 485,000	\$ 10,185,000	\$ 510,000
General Obligation Refunding Bonds, Series 2019	2,650,000	1,350,000	222,222	3,777,778	222,222
General Obligation Bonds, Series 2022	-	7,000,000	-	7,000,000	-
Bond premium	326,704	294,328	30,229	590,803	-
Total governmental activities	<u>12,127,123</u>	<u>8,644,328</u>	<u>737,451</u>	<u>21,553,581</u>	<u>732,222</u>
Business-Type Activities:					
Department of Environmental Protection, Revolving Loans	1,572,974	-	180,237	1,392,737	202,143
Total business-type activities	<u>1,417,663</u>	<u>-</u>	<u>180,237</u>	<u>1,392,737</u>	<u>202,143</u>
Total governmental and business-type activities	<u>\$ 13,544,786</u>	<u>\$ 8,644,328</u>	<u>\$ 917,688</u>	<u>\$ 22,946,318</u>	<u>\$ 934,365</u>

Economic Factors and Next Year's Budgets and Rates

Economic factors: The Town's primary sources of revenue are and will continue to be property taxes and enterprise fund charges for services. State shared revenues, which include telecommunication taxes and sales taxes, account for another large source of revenue.

Requests for Information

This entire report has been prepared by the Finance Department of the Town of Golden Beach, Florida with the assistance of the Town's external auditors. Every effort has been made to make this report understandable to the reader. Any questions or comments about this report are welcomed and may be directed to the Finance Director, Town of Golden Beach; 1 Golden Beach Drive; Golden Beach, Florida 33160.

Town of Golden Beach, Florida
Statement of Net Position
September 30, 2023

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets:			
Cash and cash equivalents	\$ 3,047,800	\$ 656,770	\$ 3,704,570
Investments	9,023,188	133,588	9,156,776
Accounts receivable	145,529	67,098	212,627
Prepaid expenses	18,995	-	18,995
Other assets	166,419	-	166,419
Capital assets, non-depreciable	10,182,585	67,737	10,250,322
Capital assets, depreciable	20,668,279	11,688,389	32,356,668
Internal balance	2,600,319	(2,600,319)	-
Total assets	45,853,114	10,013,263	55,866,377
Deferred Outflows of Resources:			
Deferred charge on refunding	468,858	-	468,858
Deferred outflows relating to pensions	2,631,479	-	2,631,479
Deferred outflows relating to other post employment benefits (OPEB)	1,211,878	-	1,211,878
Total deferred outflows of resources	4,312,215	-	4,312,215
Liabilities:			
Accounts payable	1,179,489	28,780	1,208,269
Accrued interest payable	312,505	2,731	315,236
Accrued expenses	609,275	-	609,275
Due within one year:			
Compensated absences payable	67,285	-	67,285
Bonds and loans payable	732,222	202,143	934,365
Due in more than one year:			
Builder bond deposits	1,252,410	-	1,252,410
Other deposits	420,214	-	420,214
Compensated absences payable	605,562	-	605,562
Net pension liability	4,139,162	-	4,139,162
Bonds and loans payable	20,821,359	1,190,594	22,011,953
Other post-employment benefit liability	3,394,176	-	3,394,176
Total liabilities	33,533,659	1,424,248	34,957,907
Deferred Inflows of Resources:			
Deferred inflows relating to pensions	1,378,327	-	1,378,327
Deferred inflows relating to other post employment benefits (OPEB)	2,073,854	-	2,073,854
Total deferred inflows of resources	3,452,181	-	3,452,181
Net Position:			
Net investment in capital assets	10,015,222	10,363,389	20,378,611
Unrestricted (deficit)	3,164,267	(1,774,374)	1,389,893
Total net position	\$ 13,179,489	\$ 8,589,015	\$ 21,768,504

The accompanying notes to basic financial statements are an integral part of these statements.

Town of Golden Beach, Florida
Statement of Activities
For the Year Ended September 30, 2023

	<u>Expenses</u>	<u>Program Revenues</u>	
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>
Functions/Programs:			
Primary government:			
Governmental activities:			
General government	\$ 4,338,573	\$ 3,520,559	\$ -
Public safety	6,011,764	1,036,462	-
Physical environment	1,476,194	-	43,359
Transportation	1,228,164	-	-
Cultural and recreation	844,984	18,500	-
Special events	535,304	-	-
Interest expense and other financing costs	1,052,728	-	-
	<u>15,487,711</u>	<u>4,575,521</u>	<u>43,359</u>
Total governmental activities			
Business-type activities:			
Stormwater drainage	624,711	198,941	-
	<u>624,711</u>	<u>198,941</u>	<u>-</u>
Total business-type activities			
Total primary government	\$ <u>16,112,422</u>	\$ <u>4,774,462</u>	\$ <u>43,359</u>
General revenues:			
Taxes:			
Ad valorem taxes			
Utility service taxes			
Franchise fees			
Sales, use and fuel taxes			
Other:			
Miscellaneous			
State shared revenues			
Investment income			
Total general revenues			
Change in net position			
Net position, beginning of year			
Net position, end of year			

**Net (Expenses) Revenues and
Changes in Net Position
Primary Government**

<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
\$ (818,014)	\$ -	\$ (818,014)
(4,975,302)	-	(4,975,302)
(1,432,835)	-	(1,432,835)
(1,228,164)	-	(1,228,164)
(826,484)	-	(826,484)
(535,304)	-	(535,304)
<u>(1,052,728)</u>	<u>-</u>	<u>(1,052,728)</u>
<u>(10,868,831)</u>	<u>-</u>	<u>(10,868,831)</u>
<u>-</u>	<u>(425,770)</u>	<u>(425,770)</u>
<u>-</u>	<u>(425,770)</u>	<u>(425,770)</u>
<u>(10,868,831)</u>	<u>(425,770)</u>	<u>(11,294,601)</u>
11,579,578	-	11,579,578
36,805	195,337	232,142
16,260	174,416	190,676
200,064	-	200,064
81,663	-	81,663
46,596	-	46,596
<u>387,842</u>	<u>6,530</u>	<u>394,372</u>
<u>12,348,808</u>	<u>376,283</u>	<u>12,725,091</u>
1,479,977	(49,487)	1,430,490
<u>11,699,512</u>	<u>8,638,502</u>	<u>20,338,014</u>
<u>\$ 13,179,489</u>	<u>\$ 8,589,015</u>	<u>\$ 21,768,504</u>

The accompanying notes to basic financial statements are an integral part of these statements.

Town of Golden Beach, Florida
Balance Sheet - Governmental Funds
September 30, 2023

	Major Governmental Funds				
		Capital		Law	
	General	Improvement	Enforcement	Debt	Total
	Fund	Project	Trust	Service	Governmental
	Fund	Fund	Fund	Fund	Funds
Assets:					
Cash and cash equivalents	\$ 2,238,770	\$ 127,136	\$ 681,894	\$ -	\$ 3,047,800
Investments	1,415,409	7,251,186	356,593	-	9,023,188
Accounts receivable	24,092	-	118,896	2,541	145,529
Prepaid expenditures	-	-	18,995	-	18,995
Due from other funds	5,374,383	20,277	70,000	116,776	5,581,436
Other assets	163,636	-	2,783	-	166,419
	<u>9,216,290</u>	<u>7,398,599</u>	<u>1,249,161</u>	<u>119,317</u>	<u>17,983,367</u>
Total assets	\$ <u>9,216,290</u>	\$ <u>7,398,599</u>	\$ <u>1,249,161</u>	\$ <u>119,317</u>	\$ <u>17,983,367</u>
Liabilities and Fund Balances:					
Liabilities:					
Accounts payable	\$ 236,552	\$ 942,937	\$ -	\$ -	\$ 1,179,489
Accrued liabilities	609,275	-	-	-	609,275
Due to other funds	116,776	1,805,441	1,058,900	-	2,981,117
Builder bond deposits	1,252,410	-	-	-	1,252,410
Other deposits	420,214	-	-	-	420,214
	<u>2,635,227</u>	<u>2,748,378</u>	<u>1,058,900</u>	<u>0</u>	<u>6,442,505</u>
Total liabilities	2,635,227	2,748,378	1,058,900	0	6,442,505
Fund balances:					
Nonspendable					
Prepaid expenditures	-	-	18,995	-	18,995
Long-term stormwater interfund receivable	2,600,319	-	-	-	2,600,319
Restricted for:					
Building department	539,333	7,251,186	-	-	7,790,519
Debt service	-	-	-	119,317	119,317
Committed for:					
Pension reserves	210,581	-	-	-	210,581
Health insurance	135,177	-	-	-	135,177
Assigned for:					
Capital projects funding	109,947	-	-	-	109,947
Unassigned (deficit)	2,985,706	(2,600,965)	171,266	-	556,007
	<u>6,581,063</u>	<u>4,650,221</u>	<u>190,261</u>	<u>119,317</u>	<u>11,540,862</u>
Total fund balances (deficit)	6,581,063	4,650,221	190,261	119,317	11,540,862
Total liabilities and fund balances	\$ <u>9,216,290</u>	\$ <u>7,398,599</u>	\$ <u>1,249,161</u>	\$ <u>119,317</u>	\$ <u>17,983,367</u>

The accompanying notes to basic financial statements are an integral part of these statements.

Town of Golden Beach, Florida
Reconciliation of the Balance Sheet - Governmental Funds
to the Statement of Net Position
September 30, 2023

Fund Balances - Total Governmental Funds \$ 11,540,862

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds:

Cost of capital assets	\$ 46,264,755	
Accumulated depreciation	<u>(15,413,891)</u>	30,850,864

Certain liabilities and related deferred outflows and inflows are not due and payable in the current period and, therefore, are not reported in the funds:

Deferred charge on refunding	\$ 468,858	
Deferred outflows relating to pensions	2,631,479	
Deferred outflows relating to other post employment benefits (OPEB)	1,211,878	
Deferred inflows relating to pensions	(1,378,327)	
Deferred inflows relating to other post employment benefits (OPEB)	(2,073,854)	
Accrued interest	(312,505)	
Compensated absences	(672,847)	
Net pension liability	(4,139,162)	
Debt	(21,553,581)	
Other post-employment benefit obligation (OPEB)	<u>(3,394,176)</u>	<u>(29,212,237)</u>

Net Position of Governmental Activities \$ 13,179,489

The accompanying notes to basic financial statements are an integral part of these statements.

Town of Golden Beach, Florida
Statement of Revenues, Expenditures and
Changes in Fund Balances -
Governmental Funds
For the Year Ended September 30, 2023

	Major Governmental Funds				Total Governmental Funds
	General Fund	Capital Improvement Project Fund	Law Enforcement Trust Fund	Debt Service Fund	
Revenues:					
Ad valorem taxes	\$ 10,666,637	\$ -	\$ -	\$ 912,941	\$ 11,579,578
Franchise fees	16,260	-	-	-	16,260
Utility service taxes	36,805	-	-	-	36,805
Licenses and permits	3,211,781	-	-	-	3,211,781
Sales, use and fuel taxes	200,064	-	-	-	200,064
Grant Proceeds	43,359	-	-	-	43,359
State shared revenues	46,596	-	-	-	46,596
Cultural and recreation	18,500	-	-	-	18,500
Fines and forfeitures	171,831	-	864,631	-	1,036,462
Investment income	119,310	251,795	16,737	-	387,842
Special Assessment	308,778	-	-	-	308,778
Miscellaneous	81,573	-	90	-	81,663
Total revenues	<u>14,921,494</u>	<u>251,795</u>	<u>881,458</u>	<u>912,941</u>	<u>16,967,688</u>
Expenditures:					
Current:					
General government	2,765,965	273,082	-	-	3,039,047
Public safety	5,227,271	-	113,487	-	5,340,758
Physical environment	1,372,350	-	-	-	1,372,350
Transportation	1,221,444	-	-	-	1,221,444
Cultural and recreation	808,455	-	-	-	808,455
Special events	520,627	-	-	-	520,627
Capital outlay	146,249	4,243,999	-	-	4,390,248
Debt service:					
Principal	-	222,222	-	485,000	707,222
Interest	-	286,454	-	575,220	861,674
Total expenditures	<u>12,062,361</u>	<u>5,025,757</u>	<u>113,487</u>	<u>1,060,220</u>	<u>18,261,825</u>
Changes in fund balance before other financing sources (uses)	<u>2,859,133</u>	<u>(4,773,962)</u>	<u>767,971</u>	<u>(147,279)</u>	<u>(1,294,137)</u>

The accompanying notes to basic financial statements are an integral part of these statements.

Town of Golden Beach, Florida
Statement of Revenues, Expenditures and
Changes in Fund Balances -
Governmental Funds
(Continued)
For the Year Ended September 30, 2023

	Major Governmental Funds				Total Governmental Funds
	General Fund	Capital Improvement Project Fund	Law Enforcement Trust Fund	Debt Service Fund	
Other Financing Sources (Uses):					
Proceeds from debt	-	8,350,000	-	-	8,350,000
Bond premium	-	294,328	-	-	294,328
Transfers in	60,000	2,965,183	-	200,000	3,225,183
Transfers out	<u>(2,865,183)</u>	<u>-</u>	<u>(360,000)</u>	<u>-</u>	<u>(3,225,183)</u>
Total other financing sources (uses)	<u>(2,805,183)</u>	<u>11,609,511</u>	<u>(360,000)</u>	<u>200,000</u>	<u>8,644,328</u>
Changes in fund balances	53,950	6,835,549	407,971	52,721	7,350,191
Fund Balances (Deficit), Beginning of Year	<u>6,527,113</u>	<u>(2,185,328)</u>	<u>(217,710)</u>	<u>66,596</u>	<u>4,190,671</u>
Fund Balances (Deficit), End of Year	<u>\$ 6,581,063</u>	<u>\$ 4,650,221</u>	<u>\$ 190,261</u>	<u>\$ 119,317</u>	<u>\$ 11,540,862</u>

The accompanying notes to basic financial statements are an integral part of these statements.

Town of Golden Beach, Florida
Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balances - Governmental Funds
to the Statement of Activities
For the Year Ended September 30, 2023

Net Change in Fund Balances - Total Governmental Funds **\$ 7,350,191**

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is depreciated over their estimated useful lives:

Expenditures for capital assets	\$ 4,279,696	
Less current year depreciation	<u>(1,438,560)</u>	2,841,136

The net effect of various miscellaneous transactions involving capital assets (trade-ins, retirements) is to decrease net position. (4,340)

The issuance of long-term debt provides current financial resources to governmental funds, while repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces liabilities in the statement of net position:

Principal payments on debt	\$ 707,222	
Amortization of bond premium	30,229	
Proceeds from debt	(8,350,000)	
Bond premium	<u>(294,328)</u>	(7,906,877)

Certain items reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds:

Change in deferred charge on refunding	(19,536)
Change in net pension liability	(244,796)
Change in accrued interest payable	(201,747)
Change in compensated absences payable	(118,324)
Change in other post-employment benefit obligation (OPEB)	(82,138)
Change in deferred outflows related to pensions	(327,660)
Change in deferred outflows related to other post employment benefit (OPEB)	(200,011)
Change in deferred inflows related to pensions	178,306
Change in deferred inflows related to other post employment benefit (OPEB)	<u>215,773</u>

Change in Net Position of Governmental Activities **\$ 1,479,977**

The accompanying notes to basic financial statements are an integral part of these statements.

Town of Golden Beach, Florida
Statement of Net Position
Proprietary Fund
September 30, 2023

	Stormwater Utility Fund
Assets:	
Current assets:	
Cash and cash equivalents	\$ 656,770
Investments	133,588
Accounts receivable	<u>67,098</u>
Total current assets	<u>857,456</u>
Noncurrent assets:	
Capital assets, net	<u>11,756,126</u>
Total noncurrent assets	<u>11,756,126</u>
Total assets	<u>12,613,582</u>
Liabilities:	
Current liabilities:	
Accounts payable	28,780
Accrued interest payable	2,731
Current portion of debt	202,143
Due to other funds	<u>2,600,319</u>
Total current liabilities	<u>2,833,973</u>
Noncurrent liabilities:	
Long-term debt	<u>1,190,594</u>
Total noncurrent liabilities	<u>1,190,594</u>
Total liabilities	<u>4,024,567</u>
Net Position:	
Net investment in capital assets	10,363,389
Unrestricted (deficit)	<u>(1,774,374)</u>
Total net position	<u>\$ 8,589,015</u>

The accompanying notes to basic financial statements are an integral part of these statements.

Town of Golden Beach, Florida
Statement of Revenues, Expenses and Change in Net Position-
Proprietary Fund
For the Year Ended September 30, 2023

	Stormwater Utility Fund
Operating Revenues:	
Charges for services	\$ 198,941
Tax revenue	195,337
Franchise fees	<u>174,416</u>
Total operating revenues	<u>568,694</u>
Operating and General Expenses:	
Repairs and maintenance	18,113
Depreciation expense	433,352
General expenses	141,073
Professional services	<u>2,451</u>
Total operating and general expenses	<u>594,989</u>
Operating income (loss)	<u>(26,295)</u>
Nonoperating Revenues (Expenses):	
Investment income	6,530
Interest expense	<u>(29,722)</u>
Total nonoperating revenues (expenses)	<u>(23,192)</u>
Change in net position	(49,487)
Net Position, Beginning of Year	<u>8,638,502</u>
Net Position, End of Year	<u>\$ <u>8,589,015</u></u>

The accompanying notes to basic financial statements are an integral part of these statements.

Town of Golden Beach, Florida
Statement of Cash Flows -
Proprietary Fund
For the Year Ended September 30, 2023

	Stormwater Utility Fund
Cash Flows From Operating Activities:	
Cash received from customers and users	\$ 642,674
Cash paid for goods and services	<u>(137,946)</u>
Net cash provided by operating activities	<u>504,728</u>
Cash Flows From Financing Activities:	
Change in due to/from balances	(10,394)
Interest paid	(30,555)
Principal payments	<u>(180,237)</u>
Net cash used in financing activities	<u>(221,186)</u>
Cash Flows From Investing Activities:	
Purchase of property and equipment	(67,737)
Investment income received	6,530
Sales (purchase) of investments	<u>(6,260)</u>
Net cash used in investing activities	<u>(67,467)</u>
Net increase in cash and cash equivalents	216,075
Cash and Cash Equivalents, Beginning of Year	<u>440,695</u>
Cash and Cash Equivalents, End of Year	<u>\$ 656,770</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:	
Operating income (loss)	\$ <u>(26,295)</u>
Adjustments to reconcile operating income to net cash provided by operating activities:	
Provision for depreciation	433,352
(Increase) decrease in accounts receivable	73,980
Increase (decrease) in accounts payable	<u>23,691</u>
Total adjustments	<u>531,023</u>
Net cash provided by operating activities	<u>\$ 504,728</u>

The accompanying notes to basic financial statements are an integral part of these statements.

Town of Golden Beach, Florida
Statement of Fiduciary Net Position
Retirement Plan for Employees of the Town of Golden Beach
September 30, 2023

Assets:

Cash and cash equivalents		\$	802,774
Receivables:			
Interest	\$	36,599	
Employee contribution		16,305	
Security sales receivable		<u>25,800</u>	78,704
Prepaid expenses			59,245
Investments, at fair value:			
Common stock	\$	8,097,874	
Government securities		2,255,563	
Corporate bonds		1,292,753	
Alternative investments		1,197,810	
Equity mutual funds		<u>669,236</u>	<u>13,513,236</u>
Total assets			<u>14,453,959</u>

Liabilities:

Accounts payable			5,076
Prepaid Town contributions			38,606
Security purchases payable			<u>10,734</u>
Total liabilities			<u>54,416</u>

Net Position Held in Trust For Pension Benefits

\$ 14,399,543

The accompanying notes to basic financial statements are an integral part of these statements.

Town of Golden Beach, Florida
Statement of Change in Fiduciary Net Position
Retirement Plan for Employees of the Town of Golden Beach
For the Year Ended September 30, 2022

Additions:

Contributions:

Employer	\$ 804,330
Employees	356,665
	<u>1,160,995</u>
Total contributions	<u>1,160,995</u>

Investment income:

Net depreciation in fair value of Plan investments	953,624
Interest and dividend income	368,832
Other investment income	833
	<u>1,323,289</u>
Total investment income (loss)	<u>1,323,289</u>

Total additions	<u>2,484,284</u>
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Deductions:

Benefits paid	624,872
Consulting and advisory fees	97,948
Professional fees	67,175
Trustee education	9,068
Trustee fiduciary insurance	3,569
Dues	750
Office expenses	401
	<u>803,783</u>

Total deductions	<u>803,783</u>
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Net decrease	1,680,501
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Net Position Held in Trust for Pension Benefits, Beginning of Year	<u>12,719,042</u>
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Net Position Held in Trust for Pension Benefits, End of Year	<u><u>\$ 14,399,543</u></u>
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The accompanying notes to basic financial statements are an integral part of these statements.

Note 1 - Organization and Operations

The Town of Golden Beach, Florida (the "Town") was incorporated in 1929 under the provisions of the State of Florida. The Town operates under a council/manager form of government. The Town provides or contracts for the following services as authorized by its Charter and Town ordinances: public safety (police and fire), streets, sanitation, stormwater utility, social services, culture and recreation, public improvements, planning and zoning and general administrative services.

Note 2 - Summary of Significant Accounting Policies

The financial statements of the Town have been prepared in accordance with generally accepted accounting principles ("GAAP") applicable to governmental units. GAAP includes all relevant Governmental Accounting Standards Board ("GASB") pronouncements. The following is a summary of the more significant accounting policies of the Town:

Reporting entity: The financial reporting entity consists of the Town, organizations for which the Town is financially accountable and other organizations for which the nature and significance of their relationship with the Town are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The Town is financially accountable for a component unit if it appoints a voting majority of the organization's governing board and it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the Town. Based upon the application of these criteria, there were no component units or related organizations of the Town.

Basis of presentation:

Government-wide financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all activities of the Town. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for services.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those expenses that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Fund financial statements

The accounts of the Town are organized on the basis of funds, each of which is considered and accounted for as a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, deferred inflows/outflows, fund balance/net position, revenues and expenditures. An emphasis is placed on major funds within the governmental category.

Note 2 - Summary of Significant Accounting Policies (continued)

Fund financial statements (continued)

The Town reports the following major governmental funds:

The General Fund is the principal operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund.

The Capital Improvement Project Fund is used to account for financial resources segregated for the acquisition or construction of major capital facilities other than those financed by enterprise operations.

The Law Enforcement Trust Fund is a special revenue fund used to keep track of proceeds related to specific sources. The Fund requires separate accounting due to legal or regulatory provisions or administrative action.

The Debt Service Fund is used to account for the payment of principal, interest and other expenditures on long-term debt.

The Town reports the following major proprietary fund:

The Stormwater Utility Fund accounts for the operation of the Town's stormwater drainage system.

Measurement focus, basis of accounting:

Government-wide financial statements

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenses/expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. This differs from the manner in which governmental fund financial statements are prepared. Therefore, governmental fund financial statements include reconciliations with a brief explanation to better identify the relationship between the government-wide statements and the fund financial statements.

The proprietary fund financial statements are prepared on the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Note 2 - Summary of Significant Accounting Policies (continued)

Fund financial statements

All governmental fund types use the modified accrual basis of accounting under which revenue is recognized in the accounting period in which it becomes susceptible to accrual (i.e., when it becomes both measurable and available). "Measurable" means the amount of the transaction which can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The Town considers revenues as available if they are collected within sixty days after year end. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) fines and forfeitures, 3) operating grants and contributions, and 4) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the proprietary fund are from charges to customers for services. Operating expenses for proprietary funds include the costs of services, administrative expenses, and depreciation expense on capital assets. All revenues and expenses that do not meet this definition are reported as nonoperating revenues or expenses.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, and then unrestricted resources as they are needed.

Budgets:

The Town is required to develop an approved annual budget. Annual budgets are adopted for most governmental funds.

The Town follows these procedures in establishing the budgetary data reflected in the financial statements:

- a. Prior to July 1, the Town Manager submits to the Town Council, the budget estimates of expenditures and revenues of all Town departments for the fiscal year commencing the following October 1.
- b. Upon receipt of the annual budget estimates, the Town Council prepares an appropriation ordinance using the Town Manager's estimates as a basis.
- c. Public hearings are conducted at the Town Hall to obtain taxpayer's comments.
- d. Prior to October 1, the budget is legally enacted through passage of a resolution.

Note 2 - Summary of Significant Accounting Policies (continued)

- e. The Town may not legally expend or contract to expend amounts in excess of the total amount of appropriated expenditures of any of the funds for the year. The Town Manager can transfer funds among departmental expenditure categories, but may not increase total departmental expenditures without Council approval. Therefore, the legal level of control is at the departmental level.
- f. Formal budgetary integration is employed as a control device during the year for the General Fund, Special Revenue Funds, Capital Improvement Project Fund and the Debt Service Fund. Budget appropriations lapse at year end.
- g. The budgets for the General, Special Revenue, Capital Improvement Project and the Debt Service Funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America.
- h. Budgeted amounts presented for fiscal year 2023 include amendments to the budget originally adopted by the Town Council.

During the year, departmental expenditures exceeded the legally authorized budget as follows:

<u>General Fund</u>	
Transportation	\$ (490,683)
Finance	\$ (44,701)
Special events	\$ (14,210)
Physical environment	\$ (29,481)

Cash and cash equivalents: In connection with the statement of cash flows, the Town considers cash on hand, demand deposits and bank repurchase agreements as cash and cash equivalents.

Investments: Investments are stated at their fair value, which is based on quoted market prices. Certain investments are stated at amortized cost if they have a remaining maturity of one year or less when purchased.

Accounts receivable: The accounts receivable consists of amounts owed for property taxes, other miscellaneous taxes, fines, stormwater utility fees and other fees.

Capital assets: Capital assets, which include land, buildings, improvements other than buildings, infrastructure, equipment and vehicles, and construction in progress are reported in the governmental activities' column in the government-wide financial statements. The government defines capital assets as assets with an initial, individual cost of more than \$ 1,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Depreciation on all capital assets is charged to operations using the straight-line method over the assets' estimated service lives, ranging from 5-50 years.

Note 2 - Summary of Significant Accounting Policies (continued)

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

GASB 34 encourages but does not require certain governments to retroactively report infrastructure assets. The Town has elected not to retroactively report any unrecorded infrastructure that may exist.

Improvements other than buildings of the Proprietary Fund are stated at cost or, if donated, at fair value at the date of donation. Costs, which materially extend the useful life of existing assets, are capitalized. Depreciation has been provided over an estimated useful life of 40 years using the straight-line method.

The cost of property sold or retired, together with the related accumulated depreciation, is removed from the appropriate accounts and any resulting gain or loss is included in income.

Deferred outflows/inflows of resources: In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Town has two items that qualify for reporting in this category. They are the deferred outflows relating to pension plans and other post-employment benefits, discussed in further detail in Note 7 and Note 8.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Town has two items that qualify for reporting in this category. They are the deferred inflows relating to pension plans and other post-employment benefits, discussed in further detail in Notes 7 and 8.

Compensated absences: Full-time employees of the Town are entitled to be paid for twelve days of sick leave in each calendar year after six months of employment. Unused hours can be carried over to the following year, subject to limitations established by Town ordinance. In the event of termination, each qualifying employee is entitled to receive payment equal to 50% of the value of total accumulated unused sick days.

Each full-time employee is entitled to between ten and twenty days annual paid vacation leave. Unused hours can be carried over to the following year, subject to limitations established by Town ordinance. In the event of termination, each qualifying employee is entitled to receive payment equal to 100% of the value of the total accumulated unused vacation days.

Accumulated compensated absences are recorded as expenses in the government-wide and proprietary fund financial statements when earned. Expenditures for accumulated compensated absences have been recorded in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Note 2 - Summary of Significant Accounting Policies (continued)

Equity classifications:

Government-wide statements

Equity is classified as net position and displayed in three components:

- a. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position - Consists of net position with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments, or 2) laws through constitutional provisions or enabling legislation.
- c. Unrestricted net position - All other net position that do not meet the definition of "restricted" or "invested in capital assets net of related debt."

Fund statements

The Town previously adopted GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This statement requires that governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the Town is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

- Nonspendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. "Not in spendable form" includes items that are not expected to be converted to cash (such as inventories and prepaid amounts) and items such as long-term amount of loans and notes receivable, as well as property acquired for resale. The corpus (or principal) of a permanent fund is an example of an amount that is legally or contractually required to be maintained intact. In fiscal year 2023, this category represents \$ 2,600,319
- Restricted: This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation. In fiscal year 2023, this category represents \$ 7,790,519.
- Committed: This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Town Council. These amounts cannot be used for any other purpose unless the Council removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category. In fiscal year 2023, this category represents \$ 345,758.

Note 2 - Summary of Significant Accounting Policies (continued)

- Assigned: This classification includes amounts that are constrained by the Town's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Council or through the Council delegating this responsibility to Town management. In fiscal year 2022, this category represents \$ 109,947.
- Unassigned: This classification includes the residual fund balance for the General Fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed or assigned for those specific purposes. In fiscal year 2023, this category represents \$ 556,007.

The Town considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the Town would first use committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Property taxes: Real and personal property values are assessed on a county-wide basis by the Miami-Dade County Property Appraiser as of January 1 of each year (the lien date). Taxable value of property within the Town is certified by the Property Appraiser and the Town levies a tax upon the taxable value, which will provide revenue required for the next fiscal year beginning October 1.

Property taxes levied by the Town and all other taxing authorities within Miami-Dade County (the "County") are centrally billed and collected by the County, with monthly remittances to the Town for their proportionate share of collected taxes. Taxes for the fiscal year beginning October 1 are billed in the month of November, subject to a 1% per month discount for the period November through February and are due no later than March 31. On April 1, unpaid amounts become delinquent with interest and penalties thereafter. Beginning June 1, tax certificates representing delinquent taxes with interest and penalties added are sold by the County, with remittance to the Town for its share of those receipts.

Assessed values are established by the Miami-Dade County Property Appraiser at just values. The assessed value of property at January 1, 2021, upon which the 2022-2023 levy was based, was approximately \$ 1,438,400,000. The Miami-Dade County Tax Collector bills and collects all property taxes for the Town.

The Town is permitted by Article 7, Section 8 of the Florida Constitution to levy taxes up to \$ 10 per \$ 1,000 of assessed valuation (10 mills) for general governmental services. In addition, unlimited amounts may be levied for the payment of principal and interest for debt service if approved by the voters. The operating tax rate to finance general government services for the year ended September 30, 2023 was \$ 7.7350 per \$ 1,000 and \$.6650 per \$ 1,000 for bond debt service.

The Town accrues property tax receivables based on the County's allocation of the Town's portion of County-held certificates for prior years.

Note 2 - Summary of Significant Accounting Policies (continued)

Retirement systems: The Town sponsors and administers a retirement system covering substantially all full-time general employees and police officers. Annual costs of the pension plan are actuarially computed and the Town funds annual pension costs as incurred. Investments are stated at their fair value.

Internal balances: Amounts reported in the fund financial statements as interfund receivables and payables are eliminated in the government-wide governmental and business-type activities columns of the statement of net position, except for the net residual amounts due between governmental and business-type activities, which are presented as internal balances.

Use of estimates: The presentation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Accordingly, actual results could differ from those estimates.

Date of management review: Subsequent events have been evaluated by management through (DATE), which is the date the financial statements were available for issuance.

Note 3 - Deposits and Investments

Governmental and Proprietary Funds

Deposits: As required by Chapter 280.03, Florida Statutes, all deposits of the Town during the year ended September 30, 2023, including time deposit accounts, demand deposit accounts and money market accounts, were held in institutions designated by the Treasurer of the State of Florida as “qualified public depositories” and were accordingly covered by a collateral pool as required by that Statute. Therefore, in accordance with GASB Codification I50.110, the deposits are treated as insured or collateralized with securities held by the entity or its agent in the entity’s name. As of September 30, 2023, the carrying amount of the Town’s deposits was \$ 3,704,570 with a bank balance of \$ 4,049,118.

Investments: Florida Statutes and Town Ordinances authorize Town officials to invest pooled funds in United States bonds and obligations, guaranteed United States agency issues, Florida county, municipal and district general, excise and revenue obligations, Florida bank certificates of deposit, bankers acceptances, reverse repurchase agreements and prime commercial paper issues. Investments in the proprietary fund are allowed to be comprised of United States Treasury state and local government series securities. In addition, the Fiduciary Fund is authorized to invest in corporate and government bonds, stocks, mutual funds, money market funds, mortgages, and notes.

The Town’s governmental and proprietary portfolios were placed in an external investment pool, the Local Government Surplus Funds Trust Fund (“Florida PRIME”). Florida PRIME is administered by the Florida State Board of Administration (“SBA”), who provides regulatory oversight.

The Florida PRIME has adopted operating procedures consistent with the requirement for a 2a7-like fund. The Town’s investment in the Florida PRIME is reported at amortized cost. The fair value of the position in the pool is equal to the value of the pool shares.

Note 3 - Deposits and Investments (continued)

Total governmental and proprietary investments at September 30, 2023 were as follows:

	Fair Value	Investment Maturities (in years)		
		Less than 1	1 to 5	6 to 10
Certificates of deposit	\$ 7,251,186	\$ 7,251,186	\$ -	\$ -
Florida PRIME	1,905,590	1,905,590	-	-
	<u>\$ 9,156,776</u>	<u>\$ 9,156,776</u>	<u>\$ -</u>	<u>\$ -</u>

Interest rate risk: The Town’s investment policy is designed to minimize the risk that change in the market value of securities in the portfolio caused by changes in general interest rates will result in any losses by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations and by investing operating funds primarily in shorter-term securities, money market funds, or similar investment pools.

The dollar weighted average days to maturity (WAM) of Florida PRIME at September 30, 2023, is 35 days. Next interest rate reset dates for floating rate securities are used in the calculation of the WAM. The weighted average like (WAL) of Florida PRIME at September 30, 2023, is 75 days.

The certificates of deposit all mature within the next fiscal year.

Credit risk: State law limits investments in bonds, stocks or other evidences of indebtedness issued or guaranteed by a corporation organized under the laws of the United States, any state or organized territory of the United States, or the District of Columbia, unless the corporation is listed on any one or more of the recognized national stock exchanges or on the National Market System of the NASDAQ Stock Market and in the case of bonds only, hold a rating in one of the three highest classifications by a major rating service. The Florida PRIME is rated AAAM by Standard and Poor’s.

The certificates of deposit were issued by what management believes to be a high quality financial institution.

Fair value hierarchy: The certificates of deposit are classified as Level 2 investments, as defined below.

Fiduciary Funds

The Retirement Plan for the Employees of the Town of Golden Beach (the “Plan”) maintains an agreement whereby the investment securities are held in the Plan’s name by a financial institution acting as the Plan’s custodian. The custodian also assists Plan management in securing one or more investment managers to invest in securities at the manager’s discretion.

Note 3 - Deposits and Investments (continued)

The table below summarizes the Plan's investment balances and scheduled maturities (in years):

Investment Type	Fair Value	Investment Maturities (in years)		
		Less than 1	1 to 5	6 to 10
Common stock	\$ 8,097,874	\$ 8,097,874	\$ -	\$ -
U.S. Government securities	2,255,563	562,111	1,486,167	207,285
Corporate bonds	1,292,753	102,419	1,069,754	120,580
Alternative investments	1,197,810	1,197,810	-	-
Equity mutual funds	669,236	669,236	-	-
	<u>\$ 13,513,236</u>	<u>\$ 10,629,450</u>	<u>\$ 2,555,921</u>	<u>\$ 327,865</u>

Interest rate risk: Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Plan does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The Plan does, however, limit its exposure to interest rate risk by diversifying its investments by security type and institution, and limits holdings in any one type of investment with any one issuer with various durations of maturities.

Credit risk: Credit risk is the risk that a security or portfolio will lose some or all of its value due to a real or perceived change in the ability of the issuer to repay its debt. This risk is generally measured by the assignment of a rating by a nationally recognized statistical rating organization. As of September 30, 2023, the Plan's corporate bonds were rated between AA and BBB+ by Standard & Poor's. The Plan has no investment policy that would further limit its investment choices.

Concentration of credit risk: GASB Statement No. 40 requires disclosure when the percent is 5% or more in any one issuer. As of September 30, 2023, investments held in any one issuer (other than U.S. Treasury securities, mutual funds, and external investment pools) that represent 5% or more of total investments are as follows:

Issuer	Reported Amount	Percentage
Renaissance	\$ 2,568,068	18%
Blackrock/Lord Abbet	\$ 1,781,136	12%
American Core	\$ 1,373,901	10%
Lazard	\$ 1,137,265	8%
MDT	\$ 766,481	5%
RBC	\$ 728,999	5%
Kayne	\$ 704,095	5%
Thompson	\$ 670,254	5%
Madison	\$ 659,012	5%

Custodial credit risk: This is the risk that, upon failure of a counterparty or collateral securities held by the Plan, it would not be able to recover the value thereof. The Plan assets are held by their custodial bank and registered in the Plan's name.

Note 3 - Deposits and Investments (continued)

Fair value hierarchy: GASB Statement No. 72, *Fair Value Measurement and Application*, establishes a hierarchy disclosure framework which prioritizes and ranks the level of market price observability used in measuring investment at fair value. Various inputs are used in determining the fair value of investments. These inputs are categorized into a fair value hierarchy consisting of three broad levels for financial statement purposes as follows:

- Level 1 - inputs are quoted prices (unadjusted) in active markets for identical investments that the Plan has the ability to access at the measurement date.
- Level 2 inputs are inputs other than quoted prices included with Level 1 that are observable for the investments, either directly or indirectly. (e.g., quoted prices in active markets for similar securities, securities valuations based on commonly quoted benchmarks, interest rates and yield curves, and/or securities indices.)
- Level 3 inputs are unobservable inputs for the investments. (e.g., information about assumptions, including risk, market participants would use in pricing a security.)

The categorization of investments within the hierarchy is based upon the pricing transparency of the instrument and should not be perceived as the particular investment’s risk.

The Town categorizes its fair value measurement within the fair value hierarchy established by generally accepted accounting principles. Investments are recorded at fair value, and primarily uses the market approach to valuing each security. Security pricing is provided by a third-party, and is reported daily to the Plan of the Town by its custodians.

Fair values of investments held by the Town’s Fiduciary Investment Funds are classified at September 30, 2023 as follows:

Investments	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Common stock	\$ 8,097,874	\$ 8,097,874	\$ -	\$ -
U.S. government securities	2,255,563	-	2,255,563	-
Corporate bonds	1,292,753	-	1,292,753	-
Alternative investments	1,197,810	-	-	1,197,810
Equity mutual funds	669,236	669,236	-	-
Total investments measured at fair value	\$ 13,513,236	\$ 8,767,110	\$ 3,548,316	\$ 1,197,810

Given the inherent nature of the investments, it is reasonably possible that changes in the value of those investments will occur in the near term and that such changes could materially affect the amounts reported in the financial statements.

Town of Golden Beach, Florida
Notes to Basic Financial Statements
September 30, 2023

Note 3 - Deposits and Investments (continued)

Investment balances and activity of Level 3 investments for the year were as follows:

Beginning balance	\$ 1,377,789
Net purchases, sales, issuances and settlements	27,781
Net realized and unrealized gains (losses) on investments	<u>(207,760)</u>
Ending balance	<u>\$ 1,197,810</u>

Note 4 - Capital Assets

Capital asset activity of governmental activities for the year ended September 30, 2023 was as follows:

	Balance October 1, 2022	Additions and Transfers	Retirements and Transfers	Balance September 30, 2023
Governmental activities:				
Capital assets, not being depreciated				
Land	\$ 1,878,598	\$ -	\$ -	\$ 1,878,598
Construction in progress	<u>4,491,630</u>	<u>3,812,357</u>	<u>-</u>	<u>8,303,987</u>
Total capital assets, not being depreciated	<u>6,370,228</u>	<u>3,812,357</u>	<u>-</u>	<u>10,182,585</u>
Capital assets, being depreciated:				
Equipment and vehicles	4,443,014	327,172	72,426	4,697,760
Buildings	1,554,979	-	-	1,554,979
Infrastructure	26,124,350	-	-	26,124,350
Improvements other than buildings	<u>3,564,914</u>	<u>140,167</u>	<u>-</u>	<u>3,705,081</u>
Total capital assets, being depreciated	<u>35,687,257</u>	<u>467,339</u>	<u>72,426</u>	<u>36,082,170</u>
Total capital assets	<u>42,057,485</u>	<u>4,279,696</u>	<u>72,426</u>	<u>46,264,755</u>
Less accumulated depreciation for:				
Equipment and vehicles	3,356,798	366,004	68,086	3,654,716
Buildings	669,030	47,602	-	716,632
Infrastructure	8,806,277	883,936	-	9,690,213
Improvements other than buildings	<u>1,211,312</u>	<u>141,018</u>	<u>-</u>	<u>1,352,330</u>
Total accumulated depreciation	<u>14,043,417</u>	<u>1,438,560</u>	<u>68,086</u>	<u>15,413,891</u>
Total capital assets, being depreciated, net	<u>21,643,840</u>	<u>(971,221)</u>	<u>4,340</u>	<u>20,668,279</u>
Governmental activities capital assets, net	<u>\$ 28,014,068</u>	<u>\$ 2,841,136</u>	<u>\$ 4,340</u>	<u>\$ 30,850,864</u>

Town of Golden Beach, Florida
Notes to Basic Financial Statements
September 30, 2023

Note 4 - Capital Assets (continued)

	Balance October 1, 2022	Additions and Transfers	Retirements and Transfers	Balance September 30, 2023
Business-type activities:				
Capital assets, not being depreciated				
Construction in progress	\$ -	\$ 67,737	\$ -	\$ 67,737
Total capital assets, not being depreciated	-	67,737	-	67,737
Capital assets, being depreciated:				
Improvements other than buildings	16,892,934	-	-	16,892,934
Total capital assets, being depreciated	16,892,934	-	-	16,892,934
Total capital assets	16,892,934	67,737	-	16,960,671
Less accumulated depreciation for:				
Improvements other than buildings	4,771,193	433,352	-	5,204,545
Total accumulated depreciation	4,771,193	433,352	-	5,204,545
Total capital assets, being depreciated, net	12,121,741	(433,352)	-	11,688,389
Business-type activities capital assets, net	\$ 12,121,741	\$ (365,615)	\$ -	\$ 11,756,126

Depreciation expense was charged to function/programs of the primary government as follows:

Governmental activities:	
General government	\$ 1,021,377
Public safety	374,026
Physical environment	28,771
Cultural and recreation	14,386
Total depreciation expense - governmental activities	\$ 1,438,560
Business-type activities:	
Stormwater drainage	\$ 433,352

Commitments: The Town has entered into various agreements related to construction projects. Outstanding commitments at September 30, 2022 amounted to approximately \$ 1,300,000.

Town of Golden Beach, Florida
Notes to Basic Financial Statements
September 30, 2023

Note 5 - Long-Term Liabilities

Governmental activities:

The following is a summary of changes in the long-term liabilities for the year ended September 30, 2023:

	Balance October 1, 2022	Additions	Deletions	Balance September 30, 2023	Due Within One Year
Governmental activities:					
General Obligation Refunding Bonds, Series 2016	\$ 10,670,000	\$ -	\$ 485,000	\$ 10,185,000	\$ 510,000
Capital Improvement Revenue Note, Series 2019	2,650,000	1,350,000	222,222	3,777,778	222,222
General Obligation Bonds, Series 2022	-	7,000,000	-	7,000,000	-
Bond premium	326,704	294,328	30,229	590,803	-
Compensated absences payable	554,523	118,324	-	672,847	67,285
Total governmental activities	<u>\$ 12,602,170</u>	<u>\$ 8,762,652</u>	<u>\$ 737,451</u>	<u>\$ 22,226,428</u>	<u>\$ 799,507</u>

General Obligation Refunding Bonds, Series 2016 - Previously, the Town issued \$ 12,390,000 of General Obligation Refunding Bonds, Series 2016, maturing January 1, 2038, with interest rates ranging from 3.00% to 5.00%. The Bonds refunded the Town's then outstanding Special Assessment General Obligation Bonds, Series 2008. 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. At September 30, 2023, the total outstanding balance is \$ 10,185,000.

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.

The annual debt service requirements for the General Obligation Refunding Bonds, Series 2016 is as follows:

Year Ending September 30,	Principal	Interest	Total
2024	\$ 510,000	\$ 393,181	\$ 903,181
2025	535,000	367,056	902,056
2026	560,000	339,681	899,681
2027	585,000	311,056	896,056
2028	610,000	287,281	897,281
2029-2033	3,355,000	1,116,341	4,471,341
2034-2038	4,030,000	415,400	4,445,400
	<u>\$ 10,185,000</u>	<u>\$ 3,229,996</u>	<u>\$ 13,414,996</u>

Note 5 - Long-Term Liabilities (continued)

In the event the Town fails to pay principal and interest when due on the loan or any other loan or obligation for the repayment of money; declare bankruptcy or insolvency; fails to correct any covenants, conditions or arrangements of this note and such default continues for 30 days after written notice requiring to be remedied; the holder of the note may proceed to protect and enforce its rights as allowed by law.

Capital Improvement Revenue Note, Series 2019 - In fiscal year 2020, the Town issued a Capital Improvement Revenue Note, Series 2019 in the amount of up to \$ 4,000,000 for the purpose of financing the costs of construction, installation and furnishing of a new civic center complex masterplan. The Note shall mature on December 1, 2039 and the first draw shall be made on the date of delivery in the amount of \$ 250,000. The principal of the Note shall be subject to mandatory prepayment in annual installments on each December 1, commencing on December 1, 2022, the date of the final draw. The Note shall bear interest initially at a fixed rate for the first 10 years calculated based on the amount drawn from time to time, and outstanding principal balance from the date of such draw at a rate of 2.94%, payable semiannually beginning June 1, 2020 through December 1, 2029. Thereafter the Note will bear interest at a floating rate equal to the 10 years U.S. Treasury Rate plus 2%. The Note is secured exclusively by legally available non-ad valorem revenue of the Town. At September 30, 2023, the total outstanding balance is \$ 3,777,778.

The indenture contains a provision that in each fiscal year in which the Note is outstanding hereunder, Legally Available Non-Ad Valorem Revenues shall be at least 125% of the maximum annual debt service on the Note, assuming the Note has been drawn for the full amount of \$ 4,000,000.

The annual debt service requirements for the Capital Improvement Revenue Note, Series 2019 is as follows:

Year Ending September 30,	Principal	Interest	Total
2024	\$ 222,222	\$ 108,900	\$ 331,122
2025	222,222	102,300	324,522
2026	222,222	95,700	317,922
2027	222,222	89,100	311,322
2028	222,222	82,500	304,722
2029-2033	1,111,110	313,500	1,424,610
2034-2038	1,111,110	148,500	1,259,610
2039-2043	444,448	13,200	457,648
	<u>\$ 3,777,778</u>	<u>\$ 953,700</u>	<u>\$ 4,731,478</u>

In the event the Town fails to pay principal and interest within ten days of when due, the Town shall pay a late charge of 5% of the late payment. In addition, during the period in which an event of default shall have occurred or be continuing hereunder, the Note shall bear interest at a rate of 3% in excess of the interest rate immediately prior to the occurrence of such Event of Default.

Note 5 - Long-Term Liabilities (continued)

General Obligation Bonds, Series 2022 – During the year, the Town closed on a \$ 7,000,000 bond voted on by the residents and approved by the Town Council for the purpose of financing a Town Wellness Center and improvements to Town parks. The bond will mature in 2052 with principal payments beginning in 2039. The bond is secured by a lien on ad valorem taxes levied by the Town. Interest is payable semi-annually at rates ranging from 4.25% to 5.25%.

The annual debt service requirements for the General Obligation Bond, Series 2022 is as follows:

Year Ending September 30,	Principal	Interest	Total
2024	\$ -	\$ 353,619	\$ 353,619
2025	-	353,619	353,619
2026	-	353,619	353,619
2027	-	353,619	353,619
2028	-	353,619	353,619
2029-2033	-	1,768,095	1,768,095
2034-2038	-	1,768,095	1,768,095
2039-2043	1,970,000	1,606,070	3,576,070
2044-2048	2,505,000	1,071,001	3,576,001
2049-2052	2,525,000	339,676	2,864,676
	<u>\$ 7,000,000</u>	<u>\$ 8,321,032</u>	<u>\$ 15,321,032</u>

Business-type activities:

The following is a summary of changes in the long-term debt for the year ended September 30, 2023:

	Balance October 1, 2022	Additions	Deletions	Balance September 30, 2023	Due Within One Year
Business-type activities:					
Department of Environmental Protection, Revolving Loans	\$ 1,572,974	\$ -	\$ 180,237	\$ 1,392,737	\$ 202,143
Total business-type activities	<u>\$ 1,572,974</u>	<u>\$ -</u>	<u>\$ 180,237</u>	<u>\$ 1,392,737</u>	<u>\$ 202,143</u>

Department of Environmental Protection, Revolving Loan - The Town previously entered into a revolving loan agreement with the State of Florida Department of Environmental Protection. This loan is payable in semiannual installments of \$ 81,578, including interest at 1.81%, on June 15 and on December 15, until June 2026, when all remaining principal and interest is due. Loan payments are collateralized by electric franchise fees. At September 30, 2022, the total outstanding balance is \$ 470,317.

Note 5 - Long-Term Liabilities (continued)

Additionally, in July 2020, the Town entered into a revolving loan agreement with the State of Florida Department of Environmental Protection to borrow \$ 951,414 for the construction of the Town’s stormwater facilities, specifically a center island drainage system. The loan will be secured by the net revenues of the Town’s Stormwater Utility Fees based upon authorization of the Town Council. This loan is payable in semiannual installments of \$ 24,416, including interest at .06%, on April 15 and on October 15, through October 2042. At September 30, 2023, the total outstanding balance is \$ 922,420.

The annual debt service requirements for the revolving loans are as follows:

<u>Year Ending September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 202,143	\$ 8,650	\$ 210,793
2025	205,071	5,721	210,792
2026	208,054	2,737	210,791
2027	48,374	458	48,832
2028	48,403	429	48,832
2029-2033	242,451	1,709	244,160
2034-2038	243,177	983	244,160
2039-2043	195,064	466	195,530
	<u>\$ 1,392,737</u>	<u>\$ 21,153</u>	<u>\$ 1,413,890</u>

The State Revolving Fund Loan arrangements discussed above include other financial provisions for events of defaults such as failure to make monthly deposits and semiannual loan payments, violation of covenants or actions required by the arrangement with such failure continuing for a period of sixty days after written notice, insolvency-bankruptcy, and false representations.

Non-payment may result in acceleration of the repayment schedule or increasing the financing rate on the unpaid principal balance to as much as 1.667 times the financing rate. The lender may also seek enforcement of and exercise all remedies available and allowed by law.

Town of Golden Beach, Florida
Notes to Basic Financial Statements
September 30, 2023

Note 6 - Accounts Receivable/Accounts Payable

Receivables at September 30, 2023 were as follows:

	<u>Taxes Receivable</u>	<u>Inter- Governmental</u>	<u>Accounts</u>	<u>Other</u>	<u>Total</u>
Governmental activities:					
General Fund	\$ 24,092	\$ -	\$ -	\$ -	\$ 24,092
Capital Improvement Project Fund	-	-	-	-	-
Debt Service Fund	2,541	-	-	-	2,541
Law Enforcement Fund	-	118,896	-	-	118,896
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total governmental activities	<u>\$ 26,633</u>	<u>\$ 118,896</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 145,529</u>
	<u>Taxes Receivable</u>	<u>Inter- Governmental</u>	<u>Accounts</u>	<u>Allowance for Uncollectible</u>	<u>Total</u>
Business-type activities:					
Stormwater Utility Fund	\$ 58,537	\$ -	\$ 50,314	\$ (41,753)	\$ 67,098
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total business-type activities	<u>\$ 58,537</u>	<u>\$ -</u>	<u>\$ 50,314</u>	<u>\$ (41,753)</u>	<u>\$ 67,098</u>

Accounts payable at September 30, 2023 were as follows:

	<u>Vendors</u>	<u>Subcontractors</u>	<u>Total Accounts Payable</u>
Governmental activities:			
General Fund	\$ 236,552	\$ -	\$ 236,552
Law Enforcement Trust Fund	-	-	-
Capital Improvement Project Fund	59,768	883,169	942,937
	<u> </u>	<u> </u>	<u> </u>
Total governmental activities	<u>\$ 296,320</u>	<u>\$ 883,169</u>	<u>\$ 1,179,489</u>
	<u>Vendors</u>	<u>Subcontractors</u>	<u>Total Accounts Payable</u>
Business-type activities:			
Stormwater Utility Fund	\$ 28,780	\$ -	\$ 28,780
	<u> </u>	<u> </u>	<u> </u>

Note 7 - Retirement Plans

Summary of Significant Accounting Policies:

Basis of Accounting

The Retirement Plan for Employees of the Town of Golden Beach (the “Plan”) and the Town of Golden Beach Police Officers Retirement Fund (the “Fund”) are accounted for on the accrual basis of accounting. Plan member contributions are recognized as revenues in the period in which the contributions are due. Town contributions are recognized when due pursuant to actuarial valuations. State contributions are recognized as revenue in the period in which they are approved by the State of Florida. Benefits and refunds are recognized when due and payable in accordance with the terms of the Plans.

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Plan and additions to/deductions from Plan’s fiduciary net position have been determined on the same basis as they are reported by the Plan.

General Information about the Plan and the Fund: The Plan and the Fund are both single employer defined benefit plans. The Fund is not required to be included as a fiduciary fund and, thus, is not included in the Town’s basic financial statements.

All full-time employees (excluding elected officials, persons appointed to fulfill elected positions, and retained professionals and consultants for the Town) and police officers become participants in the Plan on their start of service. The Plan provides retirement, death, and disability benefits. The Plan does not currently provide for post-retirement benefit increases.

Plan Membership: Employee membership consisted of the following at October 1, 2022:

	<u>General Employees</u>	<u>Police Officers</u>
Retirees and beneficiaries receiving benefits and terminated members entitled to benefits, but not yet receiving them	12	15
Active plan members	<u>32</u>	<u>20</u>
	<u>44</u>	<u>35</u>

Plan members are required to contribute 3.5% (6.0% for police officers) of their annual covered salary to the Plan. Contribution requirements of the Plan members and the Town are established and may be amended by the Pension Board. The Town is required to fund any annual unfunded amount as actuarially determined.

Note 7 - Retirement Plans (continued)

Net Pension Liability

The Town's net pension liability was determined based on a measurement date of September 30, 2022.

The components of the pension liability of the Town at September 30, 2023 were as follows:

Total pension liability	\$ 18,538,705
Plan fiduciary net position	<u>(14,399,543)</u>
Town net pension liability	<u>\$ 4,139,162</u>
Plan fiduciary net position as a percentage of total pension liability	77.67%

Actuarial Assumptions: The total pension liability at September 30, 2022 was determined by using actuarial assumptions as of October 1, 2021, with update procedures used to roll forward the total pension liability to September 30, 2022. The actuarial valuations used the following actuarial assumptions:

Inflation	1.90%
Projected salary increases	5.00%, average, including inflation
Investment rate of return	4.74%, net of pension plan investment expense, including inflation
Mortality:	
General Employees	PUB-2010 Combined Mortality Table
Police Officers	PUB-2010 Blue Collar Mortality Table

Long-term expected rate of return: The long-term expected rate of return on pension plan investments was determined in accordance with Actuarial Standard of Practice (ASOP) No. 27, *Selection of Economic Assumptions for Measuring Pension Obligations*. ASOP No. 27 provides guidance on the selection of an appropriate assumed investment rate of return. Consideration was given to expected future real rates (expected returns, net of pension Trust investment expense and inflation) for each major asset class as well as historical investment data and Trust performance.

The target allocation and best estimates of arithmetic real rates for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Equity	65.00%	5.58% - 6.12%
Fixed income	25.00%	1.17%
Alternative investments	<u>10.00%</u>	4.68%
Total	<u>100.00%</u>	

Rate of return: For the year ended September 30, 2023, the annual money weighted rate of return on pension plan investments, net of pension plan investment expense was 4.74%. The money weighted rate of return expresses investment performance adjusted for the changing amounts actually invested.

Note 7 - Retirement Plans (continued)

Discount rate: The discount rate used to measure the total pension liability was 6.64%. The projection of cash flows used to determine the discount rate assumed that Plan member contributions will be made at the current contribution rates and that contributions from the Town will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current Plan members. Therefore, the long term expected rate on pension Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balances, as of September 30, 2022, Measurement Date	\$ 16,613,408	\$ 12,719,042	\$ 3,894,366
Changes for the year:			
Service cost	774,853	-	774,853
Expected interest growth	1,121,776	861,976	259,800
Demographic experience	634,716	-	634,716
Investment income	-	363,365	(363,365)
Contributions - employer	-	804,330	(804,330)
Contributions - members	-	356,665	(356,665)
Changes in benefit terms	18,824	-	18,824.00
Benefit payments, including refunds of member contributions	(624,872)	(624,872)	-
Assumption changes	-	-	
Administrative expense	-	(80,963)	80,963
Net changes	1,925,297	1,680,501	244,796
Balances, as of September 30, 2023, Measurement Date	\$ 18,538,705	\$ 14,399,543	\$ 4,139,162

Note 7 - Retirement Plans (continued)

Sensitivity of the Net Pension Liability to Changes on the Discount Rate: The following presents the net pension liability of the Town using the discount rate of 6.64%, as well as what the employer net pension liability would be if it were calculated using a discount rate that is 1- percentage-point lower or 1-percentage-point higher than the current discount rate:

	1% Decrease (5.64%)	Current Discount Rate (6.64%)	1% Increase (7.64%)
Total pension liability	\$ 20,896,148	\$ 18,538,705	\$ 16,588,569
Plan fiduciary net position	<u>(14,399,543)</u>	<u>(14,399,543)</u>	<u>(14,399,543)</u>
Net pension liability	<u>\$ 6,496,605</u>	<u>\$ 4,139,162</u>	<u>\$ 2,189,026</u>

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions: For the year ended September 30, 2023, the Town recognized pension expense of \$ 1,476,888. At September 30, 2023, the Town reported deferred outflows of resources and deferred inflows of resources relating to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on pension plan investments	\$ 1,578,846	\$ 901,020
Demographic changes	584,650	263,238
Changes in assumptions	<u>467,983</u>	<u>214,069</u>
Total	<u>\$ 2,631,479</u>	<u>\$ 1,378,327</u>

Amounts reported as deferred outflows/inflows of resources will be recognized as pension expense as follows:

Year Ending September 30,	Amount
2023	\$ 421,070
2024	325,163
2025	399,997
2026	(78,893)
2027	76,773
Thereafter	<u>109,042</u>
	<u>\$ 1,253,152</u>

Financial Report: The Town has issued stand-alone financial statements for the Plan, which may be obtained from the Town of Golden Beach Finance Department.

Note 8 - Other Post-Employment Benefits

The Town previously implemented GASB Statement No. 75, Accounting and *Financial Reporting for Postemployment Benefits Other Than Pensions*. GASB Statement No. 75 specifies that governments must recognize their total OPEB liability and related deferred outflows of resources, deferred inflows of resources, and OPEB expense in the financial statements based on the actuarial present value of projected benefit payments, rather than the smaller net OPEB obligation based on contribution requirements, under GASB Statement No. 45.

Plan Description: The Town’s Other Post-Employment Benefits Plan (the “OPEB Plan”) is a single employer healthcare plan administered by the Town. Pursuant to Section 112.0801, Florida Statutes, the Town is required to permit participation in the OPEB Plan to retirees and their eligible dependents at a cost to the Town. This cost is then reimbursed to the Town by the retiree. Eligible individuals include all regular employees of the Town who retire from active service under one of the pension plans sponsored by the Town. Under certain conditions, eligible individuals also include spouses and dependent children. The Plan also covers Town Council members who retire with at least ten years of service. The OPEB Plan does not issue a publicly available financial report.

Funding Policy: The contribution requirements of OPEB plan members and the Town are established by the state statutes and may be amended by the state legislature. The required contribution is based on projected pay-as-you-go financing requirements and is subject to constant revision. The Town has opted to not fund the net OPEB obligation of the resulting unfunded actuarial accrued liability on an annual basis.

The following table provides a summary of the number of participants in the plan as of the measurement date:

Inactive plan members or beneficiaries currently receiving benefits	1
Inactive plan members entitled to but not yet receiving benefits	-
Active plan members	<u>50</u>
Total plan members	<u><u>51</u></u>

Actuarial Methods and Assumptions: The actuarial valuation of the calculation of OPEB involves estimates of the value of reported amounts and assumptions about the probability of events in the future. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the Town and plan members) and include the types of benefits in force at the valuation date and the historical pattern of sharing benefit costs between the Town and the plan members to that point. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets.

The total OPEB liability at September 30, 2023 was based on an actuarial valuation dated October 1, 2021 with a measurement date of September 30, 2023, using the following actuarial assumptions:

Note 8 - Other Post-Employment Benefits (continued)

Actuarial Cost Method	Entry Age Normal.
Discount Rate	4.91 per annum.
Salary Increases	3.00% per annum.
Cost-of-living Increases	Retiree contributions, health insurance premiums, and the implied subsidy have been assumed to increase in accordance with the healthcare cost trend rates.
Healthcare Cost Trend Rates	Increases in healthcare costs are assumed to be 8.00% for the 2021/22 fiscal year graded down by 0.50% per year to 5.00% for the 2027/2028 and later fiscal years.
Age-related Morbidity	Healthcare costs are assumed to increase at the rate of 3.50% for each year of age.
Implied Subsidy	Because the insurance carrier charges the same monthly rate for health insurance regardless of age, for the 2021/22 fiscal year, an implied monthly subsidy was assumed at age 62 of \$ 350.00 for the retiree and \$ 425.00 for the retiree's spouse; at other ages, the implied subsidy was developed based on the age-related morbidity assumption and, for other fiscal years, the implied subsidy was increased in accordance with the healthcare cost trend rates; the implied subsidy is assumed to disappear at age 65.
Mortality Basis	Sex-distinct rates set forth in the PUB-2010 Headcount-Weighted Below Median Healthy Retiree Mortality table for general employees, with male ages set back one year (general employees); sex-distinct rate set forth in the PUB-2010 Headcount-Weighted Healthy Retiree Mortality table for public safety employees (Below Median table for males), with ages set forward one year (police officers).
Retirement	With respect to general employees, retirement is assumed to occur at the rate of 5% at each of ages 55 through 64, 60% at age 65, 40% at each of ages 66 through 69, and 100% at age 70; with respect to police officers who have earned less than 20 years of service, retirement is assumed to occur at the rate of 5% at each of ages 50 through 54, 70% at age 55, 40% at each of ages 56 through 59, and 100% at age 60; with respect officers who have earned at least 20 years of service, retirement is assumed to police to occur at the rate of 5% at each of ages 50 and 51, 70% at age 52, 40% at each of ages 53 through 56, and 100% at age 57.
Other Decrements	Assumed employment termination is based on the Scale 155 table; assumed disability is based on the Wyatt 1985 Disability Study (Class 2).
Coverage Election	20% of eligible employees are assumed to elect medical coverage until age 65 upon retirement or disability in accordance with their current election as to coverage status, except that 100% of individuals who are eligible for an explicit subsidy are assumed to elect medical coverage for life upon retirement or disability in accordance with their current election as to coverage status but with no assumed dependent children after age 55.

Note 8 - Other Post-Employment Benefits (continued)

Spousal age:	Husbands are assumed to be three years older than wives.
COBRA	Future healthcare coverage provided solely pursuant to COBRA was not included in the OPEB valuation; because the COBRA premium is determined periodically based on plan experience, the COBRA premium to be paid by the participant is assumed to fully cover the cost of providing healthcare coverage during the relevant period.
Changes	Since the prior measurement date, the discount rate was increased from 4.77% per annum to 4.91% per annum.

Discount Rate: The discount rate used to measure the total OPEB liability at September 30, 2023 was 4.91%. Because the Town’s OPEB costs are funded on a pay-as-you-go funding structure, a tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date was used to determine the total OPEB liability.

Total OPEB Liability of the Town: The components of the Town’s net OPEB liability at September 30, 2023, are as follows:

Measurement Year Ended September 30, 2023	
Total OPEB liability:	
Service cost	\$ 66,566
Interest on total OPEB liability	164,092
Benefit payments	(74,101)
Amortization payments	90,181
Demographic gain	(12,113)
Assumption changes	<u>(152,487)</u>
Net change in total OPEB liability	82,138
Total OPEB liability, beginning	<u>3,312,038</u>
Total OPEB liability, ending	<u>\$ 3,394,176</u>

Note 8 - Other Post-Employment Benefits (continued)

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate: The following table presents the total OPEB liability, calculated using the discount rate of 4.77%, as well as what the Town’s total OPEB liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than current discount rate:

	1% Decrease (3.77%)	Current Discount Rate (4.77%)	1% Increase (5.77%)
Total OPEB Liability	\$ <u>3,964,434</u>	\$ <u>3,394,176</u>	\$ <u>2,941,088</u>

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates: The following table presents the total OPEB liability of the Town, as well as what the Town’s total OPEB liability would be if it were calculated using a healthcare cost trend rate that is one percentage- point lower or one percentage-point higher than the current trend rate:

	1% Trend Decrease 7.00% Decreasing to 4.00%	Trend Rate Assumption 8.00% Decreasing to 5.00%	1% Trend Increase 9.00% Decreasing to 6.00%
Total OPEB Liability	\$ <u>2,884,893</u>	\$ <u>3,394,176</u>	\$ <u>4,032,963</u>

OPEB Expense and Deferred Outflows and Deferred Inflows of Resources Related to OPEB: For the year ended September 30, 2022, the Town recognized OPEB expense of \$ 66,376. At September 30, 2022, the Town reported deferred outflows of resources related to OPEB in the amount of \$ 1,211,878 and deferred inflows of resources related to OPEB in the amount of \$ 2,073,854.

Amounts reported as deferred outflows of resources will be recognized in OPEB expense as follows:

Year Ending September 30,	Amount
2024	\$ (90,181)
2025	(90,181)
2026	(90,181)
2027	(90,181)
2028	(96,776)
Thereafter	<u>(404,476)</u>
	<u>\$ (861,976)</u>

Town of Golden Beach, Florida
Notes to Basic Financial Statements
September 30, 2023

Note 9 - Interfund Balances and Transfers

Interfund receivables and payables at September 30, 2023 were as follows:

Due From	General Fund	Debt Service Fund	Capital Improvement Project Fund	Law Enforcement Trust Fund	Total
Law Enforcement Trust Fund	\$ 1,058,900	\$ -	\$ -	\$ -	\$ 1,058,900
Capital Improvement Project Fund	1,735,441	-	-	70,000	1,805,441
Stormwater Fund	2,580,042	-	20,277	-	2,600,319
General Fund	-	116,776	-	-	116,776
Total	<u>\$ 5,374,383</u>	<u>\$ 116,776</u>	<u>\$ 20,277</u>	<u>\$ 70,000</u>	<u>\$ 5,581,436</u>

Interfund balances are typically due to project deficit funding that will be supplied by the general fund at or near the end of project.

Transfers to and from individual funds were as follows:

Transfers Out	Transfers In			Total
	General Fund	Capital Improvement Project Fund	Debt Service Fund	
General Fund	\$ -	\$ 2,665,183	\$ 200,000	\$ 2,865,183
Law Enforcement Trust Fund	60,000	300,000	-	360,000
	<u>\$ 60,000</u>	<u>\$ 2,965,183</u>	<u>\$ 200,000</u>	<u>\$ 3,225,183</u>
	60,000	2,965,183	200,000	

During the year ended September 30, 2023, the Capital Improvement Fund received \$ 2,665,183 and \$ 300,000 from the General Fund and the Law Enforcement Trust Fund, respectively to provide funding for construction of the Town Civic Center.

During the year ended September 30, 2023, Debt Service Fund received \$ 200,000 from the General Fund. Additionally, the General Fund received \$ 60,000 from the Law Enforcement Trust Fund. These transfers were in accordance with budgeted amounts.

Note 10 - Risk Management

For the year ended September 30, 2023, the Town participated in the Florida League of Cities (“FLC”) risk pool. This is a statewide pool with several hundred governmental members. FLC provided the Town with general liability and property coverages. The FLC pool is nonassessable. There is no self-insured retention for the Town excluding a \$ 250 per occurrence deductible. FLC also provided the Town with \$ 2,000,000 in general liability coverage.

Note 11 - Contingencies

The Town is subject to various claims and legal proceedings covering a wide range of matters that arise in the ordinary course of its business activities, including employee discrimination claims. Management believes that any liability that may ultimately result from the resolution of these matters will not have a material adverse effect on the financial condition or results of operations of the Town.

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Town of Golden Beach, Florida
Budgetary Comparison Schedule
General Fund
For the Year Ended September 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Revenues:				
Ad valorem taxes	\$ 10,569,887	\$ 10,569,887	\$ 10,666,637	\$ 96,750
Total ad valorem taxes	<u>10,569,887</u>	<u>10,569,887</u>	<u>10,666,637</u>	<u>96,750</u>
Franchise fees:				
Gas	<u>8,800</u>	<u>8,800</u>	<u>16,260</u>	<u>7,460</u>
Total franchise fees	<u>8,800</u>	<u>8,800</u>	<u>16,260</u>	<u>7,460</u>
Utility service taxes:				
Communication service tax	<u>19,000</u>	<u>19,000</u>	<u>25,187</u>	<u>6,187</u>
Gas service tax	<u>6,000</u>	<u>6,000</u>	<u>11,618</u>	<u>5,618</u>
Total utility service taxes	<u>25,000</u>	<u>25,000</u>	<u>36,805</u>	<u>11,805</u>
Licenses and permits:				
Building permits	<u>728,000</u>	<u>728,000</u>	<u>1,743,094</u>	<u>1,015,094</u>
Other licenses and permits	<u>350,000</u>	<u>350,000</u>	<u>1,467,482</u>	<u>1,117,482</u>
Occupational licenses	<u>1,000</u>	<u>1,000</u>	<u>1,205</u>	<u>205</u>
Total licenses and permits	<u>1,079,000</u>	<u>1,079,000</u>	<u>3,211,781</u>	<u>2,132,781</u>
Sales, use and fuel taxes:				
State sales tax	<u>83,161</u>	<u>83,161</u>	<u>109,882</u>	<u>26,721</u>
	<u>27,255</u>	<u>27,255</u>	<u>-</u>	<u>(27,255)</u>
Local option gas tax	<u>26,406</u>	<u>26,406</u>	<u>27,448</u>	<u>1,042</u>
Local sales tax	<u>53,981</u>	<u>53,981</u>	<u>62,734</u>	<u>8,753</u>
Total sales, use and fuel taxes	<u>190,803</u>	<u>190,803</u>	<u>200,064</u>	<u>9,261</u>
Federal grant proceeds	<u>-</u>	<u>-</u>	<u>43,359</u>	<u>43,359</u>
State shared revenues:				
State grant proceeds	<u>-</u>	<u>-</u>	<u>46,596</u>	<u>46,596</u>
Motor fuel tax rebate	<u>2,500</u>	<u>2,500</u>	<u>-</u>	<u>(2,500)</u>
Total state shared revenues	<u>2,500</u>	<u>2,500</u>	<u>46,596</u>	<u>44,096</u>
Special Assessments	<u>347,547</u>	<u>347,547</u>	<u>308,778</u>	<u>(38,769)</u>
Culture and recreation:				
Recreation fees	<u>-</u>	<u>-</u>	<u>18,500</u>	<u>18,500</u>
Total culture and recreation	<u>-</u>	<u>-</u>	<u>18,500</u>	<u>18,500</u>

Town of Golden Beach, Florida
Budgetary Comparison Schedule
General Fund
(Continued)
For the Year Ended September 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Stormwater administration fee	-	-	-	-
Fines and forfeitures:				
Code enforcement	30,500	30,500	158,187	127,687
Fines and forfeitures	20,000	20,000	12,608	(7,392)
Law enforcement trust fund	100	100	1,036	936
Total fines and forfeitures	<u>50,600</u>	<u>50,600</u>	<u>171,831</u>	<u>121,231</u>
Investment income	<u>14,500</u>	<u>14,500</u>	<u>119,310</u>	<u>104,810</u>
Miscellaneous:				
Miscellaneous revenue	80,100	80,100	51,241	(28,859)
Local grants	-	-	-	-
A1A Proceeds	16,093	16,093	-	(16,093)
Off duty income	10,000	10,000	27,096	17,096
Tax lien letter income	4,200	4,200	2,040	(2,160)
Public records requests	200	200	1,196	996
Total miscellaneous	<u>110,593</u>	<u>110,593</u>	<u>81,573</u>	<u>(29,020)</u>
Allocation of fund balance	<u>650,000</u>	<u>650,000</u>	-	(650,000)
Total revenues	<u>13,049,230</u>	<u>13,049,230</u>	<u>14,921,494</u>	<u>1,828,905</u>
Expenditures:				
General government:				
General governmental:				
Operating expenditures	1,391,772	1,391,772	1,286,295	105,477
Capital outlay	30,000	30,000	20,529	9,471
Total general governmental	<u>1,421,772</u>	<u>1,421,772</u>	<u>1,306,824</u>	<u>114,948</u>
Legislative:				
Personal services	106,447	106,447	81,433	25,014
Operating expenditures	40,855	40,855	58,672	(17,817)
Capital outlay	10,711	10,711	6,854	3,857
Total legislative	<u>158,013</u>	<u>158,013</u>	<u>146,959</u>	<u>11,054</u>
Executive:				
Personal services	533,286	533,286	491,489	41,797
Operating expenditures	55,290	55,290	36,308	18,982
Capital outlay	5,101	5,101	2,668	2,433
Total executive	<u>593,677</u>	<u>593,677</u>	<u>530,465</u>	<u>63,212</u>

Town of Golden Beach, Florida
Budgetary Comparison Schedule
General Fund
(continued)
For the Year Ended September 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Town clerk:				
Personal services	250,392	250,392	203,042	47,350
Operating expenditures	88,957	88,957	68,259	20,698
Capital outlay	2,244	2,244	1,234	1,010
Total town clerk	<u>341,593</u>	<u>341,593</u>	<u>272,535</u>	<u>69,058</u>
Town legal counsel:				
Operating expenditures	179,500	179,500	113,580	65,920
Total town legal counsel	<u>179,500</u>	<u>179,500</u>	<u>113,580</u>	<u>65,920</u>
Finance:				
Personal services	292,367	292,367	320,103	(27,736)
Operating expenditures	88,288	88,288	106,784	(18,496)
Capital outlay	3,570	3,570	2,039	1,531
Total finance	<u>384,225</u>	<u>384,225</u>	<u>428,926</u>	<u>(44,701)</u>
Total general government	<u>3,078,780</u>	<u>3,078,780</u>	<u>2,799,289</u>	<u>279,491</u>
Public safety:				
Law enforcement:				
Personal services	3,930,825	3,930,825	3,735,933	194,892
Operating expenditures	466,986	466,986	643,758	(176,772)
Capital outlay	88,239	88,239	73,779	14,460
Total law enforcement	<u>4,486,050</u>	<u>4,486,050</u>	<u>4,453,470</u>	<u>32,580</u>
Protective inspections:				
Personal services	544,896	544,896	427,136	117,760
Operating expenditures	358,905	358,905	420,444	(61,539)
Capital outlay	5,611	5,611	2,577	3,034
Total protective inspections	<u>909,412</u>	<u>909,412</u>	<u>850,157</u>	<u>59,255</u>
Total public safety	<u>5,395,462</u>	<u>5,395,462</u>	<u>5,303,627</u>	<u>91,835</u>
Physical environment:				
Personal services	1,015,802	1,015,802	930,859	84,943
Operating expenditures	273,844	273,844	441,491	(167,647)
Capital outlay	60,000	60,000	6,777	53,223
Total physical environment	<u>1,349,646</u>	<u>1,349,646</u>	<u>1,379,127</u>	<u>(29,481)</u>

Town of Golden Beach, Florida
Budgetary Comparison Schedule
General Fund
(continued)
For the Year Ended September 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Transportation:				
Personal services	121,639	121,639	102,935	18,704
Operating expenditures	633,894	633,894	1,118,509	(484,615)
Capital outlay	-	-	24,772	(24,772)
Total transportation	<u>755,533</u>	<u>755,533</u>	<u>1,246,216</u>	<u>(490,683)</u>
Cultural and recreation:				
Personal services	396,951	396,951	406,873	(9,922)
Operating expenditures	606,048	606,048	401,582	204,466
Capital outlay	20,402	20,402	5,020	15,382
Total cultural and recreation	<u>1,023,401</u>	<u>1,023,401</u>	<u>813,475</u>	<u>209,926</u>
Special events:				
Personal services	278,417	278,417	235,443	42,974
Operating expenditures	228,000	228,000	284,213	(56,213)
Capital outlay	-	-	971	(971)
Total special events	<u>506,417</u>	<u>506,417</u>	<u>520,627</u>	<u>(14,210)</u>
Total expenditures	<u>12,109,239</u>	<u>12,109,239</u>	<u>12,062,361</u>	<u>46,878</u>
Change in fund balance before other financing sources (uses)	<u>939,991</u>	<u>939,991</u>	<u>2,859,133</u>	<u>1,875,783</u>
Other Financing Sources (Uses):				
Transfers out	(920,000)	(920,000)	(2,865,183)	(1,945,183)
Transfers in	60,000	60,000	60,000	-
Total other financing sources	<u>(860,000)</u>	<u>(860,000)</u>	<u>(2,805,183)</u>	<u>(1,945,183)</u>
Change in fund balance	<u>\$ 79,991</u>	<u>\$ 79,991</u>	53,950	<u>\$ (69,400)</u>
Fund Balance, Beginning of Year			<u>6,527,113</u>	
Fund Balance, End of Year			<u>\$ 6,581,063</u>	

Town of Golden Beach, Florida
Budgetary Comparison Schedule
Law Enforcement Trust Fund
For the Year Ended September 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Revenues:				
Fines and forfeitures	\$ 237,126	\$ 237,126	\$ 864,631	\$ 627,505
Miscellaneous revenue	216,000	216,000	90	(215,910)
Interest income	4,000	4,000	16,737	12,737
	<u>457,126</u>	<u>457,126</u>	<u>881,458</u>	<u>424,332</u>
Expenditures:				
General government	-	-	-	-
Public safety	394,576	394,576	113,487	281,089
Capital outlay	2,550	2,550	-	2,550
	<u>397,126</u>	<u>397,126</u>	<u>113,487</u>	<u>283,639</u>
Excess of revenues over expenditures	<u>60,000</u>	<u>60,000</u>	<u>767,971</u>	<u>707,971</u>
Other Financing Sources (Uses):				
Transfers in (out)	<u>(60,000)</u>	<u>(60,000)</u>	<u>(360,000)</u>	<u>(300,000)</u>
Change in fund balance	<u>\$ -</u>	<u>\$ -</u>	407,971	<u>\$ 407,971</u>
Fund Balance (Deficit), Beginning of Year			<u>(217,710)</u>	
Fund Balance (Deficit), End of Year			<u>\$ 190,261</u>	

**Retirement Plan for Employees of the Town of Golden Beach
Required Supplementary Information
Schedule of Changes in Net Pension Liability and Related Ratios (Unaudited)**

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Total pension liability				
Service cost	\$ 774,853	\$ 625,872	\$ 604,947	\$ 626,710
Expected interest growth	1,121,776	1,020,931	997,034	928,482
Differences between expected and actual experience	634,716	(125,105)	(329,942)	(52,042)
Changes in assumptions	-	-	(388,109)	-
Changes in benefit terms	18,824	477,284	-	-
Benefit payments, including refunds of member contributions	<u>(624,872)</u>	<u>(556,671)</u>	<u>(505,750)</u>	<u>(399,491)</u>
Net change in total pension liability	1,925,297	1,442,311	378,180	1,103,659
Total pension liability - beginning	<u>16,613,408</u>	<u>15,171,097</u>	<u>14,792,917</u>	<u>13,689,258</u>
Total pension liability - ending (A)	<u>\$ 18,538,705</u>	<u>\$ 16,613,408</u>	<u>\$ 15,171,097</u>	<u>\$ 14,792,917</u>
Plan fiduciary net position				
Contributions - employer	\$ 804,330	\$ 641,763	\$ 708,853	\$ 700,022
Contributions - member	356,665	153,458	159,195	153,944
Expected interest growth	861,976	942,508	780,968	723,717
Unexpected investment income	363,365	(2,445,967)	1,525,821	(108,023)
Benefit payments, including refunds of member contributions	(624,872)	(556,671)	(505,750)	(399,491)
Administrative expenses	<u>(80,963)</u>	<u>(183,246)</u>	<u>(167,729)</u>	<u>(157,661)</u>
Net change in plan fiduciary net position	1,680,501	(1,448,155)	2,501,358	912,508
Plan fiduciary net position - beginning	<u>12,719,042</u>	<u>14,167,197</u>	<u>11,665,839</u>	<u>10,753,331</u>
Plan fiduciary net position - ending (B)	<u>\$ 14,399,543</u>	<u>\$ 12,719,042</u>	<u>\$ 14,167,197</u>	<u>\$ 11,665,839</u>
Town's net pension liability - ending (A) - (B)	<u>\$ 4,139,162</u>	<u>\$ 3,894,366</u>	<u>\$ 1,003,900</u>	<u>\$ 3,127,078</u>
Plan fiduciary net position as a percentage of the total pension liability	77.67%	76.56%	93.38%	78.86%
Covered-employee payroll	\$ 2,731,513	\$ 2,382,031	\$ 2,453,333	\$ 2,391,820
Town's net pension liability as percentage of covered-employee payroll	151.53%	163.49%	40.92%	130.74%

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
\$	646,789	\$ 372,701	\$ 355,307	\$ 410,000	\$ 412,000	\$ 406,000
	725,127	767,653	702,846	649,000	540,000	540,000
	164,367	113,395	537,419	(21,000)	(13,000)	(132,000)
	1,739,683	-	(434,803)	48,778	-	-
	209,462	-	-	-	-	-
	<u>(373,621)</u>	<u>(324,318)</u>	<u>(329,527)</u>	<u>(308,000)</u>	<u>(347,000)</u>	<u>(315,000)</u>
	3,111,807	929,431	831,242	778,778	592,000	499,000
	<u>10,577,451</u>	<u>9,648,020</u>	<u>8,816,778</u>	<u>8,038,000</u>	<u>7,446,000</u>	<u>6,947,000</u>
\$	<u><u>13,689,258</u></u>	<u><u>10,577,451</u></u>	<u><u>9,648,020</u></u>	<u><u>8,816,778</u></u>	<u><u>8,038,000</u></u>	<u><u>7,446,000</u></u>
\$	637,382	\$ 588,601	\$ 513,696	\$ 457,855	\$ 428,000	\$ 428,000
	156,672	152,113	120,499	110,543	102,000	100,000
	684,358	719,791	618,943	-	-	-
	(420,472)	57,584	373,099	438,000	(50,000)	535,000
	(373,621)	(324,318)	(329,527)	(308,000)	(347,000)	(315,000)
	<u>(60,517)</u>	<u>(57,496)</u>	<u>(129,160)</u>	<u>(60,694)</u>	<u>(40,000)</u>	<u>(60,000)</u>
	623,802	1,136,275	1,167,550	637,704	93,000	688,000
	<u>10,129,529</u>	<u>8,993,254</u>	<u>7,825,704</u>	<u>7,188,000</u>	<u>7,095,000</u>	<u>6,407,000</u>
\$	<u><u>10,753,331</u></u>	<u><u>10,129,529</u></u>	<u><u>8,993,254</u></u>	<u><u>7,825,704</u></u>	<u><u>7,188,000</u></u>	<u><u>7,095,000</u></u>
\$	<u><u>2,935,927</u></u>	<u><u>447,922</u></u>	<u><u>654,766</u></u>	<u><u>991,074</u></u>	<u><u>850,000</u></u>	<u><u>351,000</u></u>
	78.55%	95.77%	93.21%	88.76%	89.43%	95.29%
\$	2,474,969	\$ 2,080,445	\$ 1,911,580	\$ 2,258,192	\$ 2,159,806	\$ 2,027,000
	118.62%	21.53%	34.25%	43.89%	39.36%	17.32%

Retirement Plan for Employees of the Town of Golden Beach
Required Supplementary Information
Schedule of Town Contributions (Unaudited)

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Actuarially determined contribution	\$ 804,330	\$ 641,763	\$ 708,853	\$ 700,022
Contributions in relation to the actuarially determined contribution	<u>804,330</u>	<u>641,763</u>	<u>708,853</u>	<u>700,022</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 2,731,513	\$ 2,382,031	\$ 2,453,333	\$ 2,391,820
Contributions as a percentage of covered-employee payroll	29.45%	26.94%	28.89%	29.27%

<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
\$ 637,382	\$ 588,601	\$ 458,294	\$ 457,855	\$ 427,817	\$ 427,817
<u>637,382</u>	<u>588,601</u>	<u>513,696</u>	<u>457,855</u>	<u>427,817</u>	<u>427,817</u>
\$ <u>-</u>	\$ <u>-</u>	\$ <u>(55,402)</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
\$ 2,474,969	\$ 2,080,445	\$ 1,911,580	\$ 2,258,192	\$ 2,159,806	\$ 2,027,209
25.75%	28.29%	26.87%	20.28%	19.81%	21.10%

Retirement Plan for Employees of the Town of Golden Beach
Required Supplementary Information
Schedule of Investment Returns (Unaudited)

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Annual money-weighted rate of return, net of investment expense	9.03%	11.42%	18.73%	4.75%	2.62%	8.93%	5.35%	6.96%	-0.80%	9.20%

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Town of Golden Beach, Florida
Required Supplementary Information
Schedule of Changes in Total OPEB Liability and Related Ratios (Unaudited)

Fiscal Year:	2023	2022	2021	2020	2019	2018
Measurement Date:	<u>9/30/2022</u>	<u>9/30/2022</u>	<u>9/30/2021</u>	<u>9/30/2020</u>	<u>9/30/2019</u>	<u>9/30/2018</u>
Total OPEB liability						
Service cost	66,566	\$ 68,734	\$ 142,083	\$ 151,600	\$ 11,908	\$ 11,778
Interest	164,092	256,695	134,948	73,845	114,195	113,716
Demographic experience	(12,113)	(801,122)	-	751,802	-	-
Benefits payments	(74,101)	(57,666)	(78,675)	(63,828)	(67,042)	(52,853)
Amortization payments	90,181	-	-	-	-	-
Assumption changes	<u>(152,487)</u>	<u>(1,495,810)</u>	<u>(307,589)</u>	<u>1,206,163</u>	<u>60,685</u>	<u>-</u>
Net change in total OPEB liability	82,138	(2,029,169)	(109,233)	2,119,582	119,746	72,641
Total OPEB liability - beginning	<u>3,312,038</u>	<u>5,341,207</u>	<u>5,450,440</u>	<u>3,330,858</u>	<u>3,211,112</u>	<u>3,138,471</u>
Total OPEB liability - ending	\$ <u><u>3,394,176</u></u>	\$ <u><u>3,312,038</u></u>	\$ <u><u>5,341,207</u></u>	\$ <u><u>5,450,440</u></u>	\$ <u><u>3,330,858</u></u>	\$ <u><u>3,211,112</u></u>
Covered payroll	2,850,397	\$ 2,850,397	\$ 2,708,702	\$ 2,708,702	\$ 2,373,485	\$ 2,373,485
Total OPEB liability as a percentage of covered payroll	119.08%	116.20%	197.19%	201.22%	140.34%	135.29%

Notes to Schedule:

This schedule is intended to present information for ten years. However, until a full ten-year trend is compiled, the OPEB plan will present information for those years for which the information is available.

Plan Assets. No assets are accumulated in a trust that meets all of the criteria of GASB No. 75, paragraph 4, to pay benefits.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Honorable Mayor and Council Members
Town of Golden Beach, Florida
Golden Beach, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Golden Beach, Florida (the "Town") as of and for the year ended September 30, 2023, and the related notes to the financial statements which collectively comprise the Town's basic financial statements and have issued our report thereon dated (DATE).

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, as described in the accompanying Schedule of Findings, that we consider to be significant deficiencies (items: 2023-01 through 2023-03).

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Town's Response to Findings

Government Auditing Standards require the auditor to perform limited procedures on the Town's response to the findings identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. The Town's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

KEEFE McCULLOUGH

Fort Lauderdale, Florida
(DATE)

INDEPENDENT AUDITOR'S REPORT TO TOWN MANAGEMENT

To the Honorable Mayor and Council Members
Town of Golden Beach, Florida
Golden Beach, Florida

Report on the Financial Statements

We have audited the financial statements of the Town of Golden Beach, Florida (the "Town"), as of and for the fiscal year ended September 30, 2022, and have issued our report thereon dated (DATE).

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and Chapter 10.550, *Rules of the Auditor General*.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Accountant's Report on an examination conducted in accordance with AICPA *Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports, which are dated (DATE), should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no finding or recommendations made in the preceding annual financial audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the basic financial statements. The Town of Golden Beach, Florida was established by the Board of Miami-Dade County Commissioners with the adoption of Ordinance 97-7. The Town does not have any component units.

Financial Condition and Management

Sections 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the Town has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the Town did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures. It is management’s responsibility to monitor the Town’s financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material, but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of the Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

KEEFE McCULLOUGH

Fort Lauderdale, Florida
(DATE)

INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH
SECTION 218.415, FLORIDA STATUTES

To the Honorable Mayor and Council Members
Town of Golden Beach, Florida
Golden Beach, Florida

We have examined the Town of Golden Beach, Florida's (the "Town") compliance with the requirements of Section 218.415, Florida Statutes, *Local Government Investment Policies*, during the year ended September 30, 2022. Management is responsible for the Town's compliance with the specific requirements. Our responsibility is to express an opinion on the Town's compliance with the specific requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Town complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Town complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the Town's compliance with the specified requirements.

In our opinion, the Town complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2023.

This report is intended solely for the information and use of the Council Members, management, and the State of Florida Auditor General and is not intended to be and should not be used by anyone other than these specified parties.

KEEFE McCULLOUGH

Fort Lauderdale, Florida
(DATE)

2023-01 - Accounting System Evaluation and Update

Criteria: The Town should have an adequate accounting and information system to allow for the recording of transactions and ability to produce reports useful for both internal and external purposes.

Condition: The accounting system used lacks functionality in several key areas including report production the ability to efficiently use certain typical modules that are typically integrated within the system including account payable/vendor management, fixed assets and receivables.

Cause: The system was acquired several years ago and since the Town's needs have expanded for both internal and external processing and reporting, the current system is not able to contribute to these additional responsibilities. Additionally, the system does not produce reports in certain formats necessary for the external audit processes to allow the simple extraction of data.

Effect: The lack of an effective accounting system creates many inefficiencies that both cost the Town additional time and effort as well as

Recommendation: We believe the Town should evaluate the system in place, whether or not it can be upgraded to accommodate what most systems are able to accomplish or consider a complete switch to another systems more appropriate for the accounting and reporting the Towns financial transactions.

Response from Management:

The Town recognizes that the accounting system needs to be upgraded/replaced. For the last few years, several reputable accounting software companies have been contacted for proposals. The accounting system that was agreed on had a 12-month waiting period for implementation. We are currently looking at another system, but implementation will be take six to eight months. The new accounting system will have increased functionality including report production, and the ability to efficiently use all modules that will be integrated within the system including: account payable/vendor management; fixed assets and receivables; and much more.

2023-02 - Accounts Payable Tracking and Reconciliation

Criteria: The Town should have a system in place to properly track accounts payable balances and amounts owed to vendors.

Condition: The Town has not used any type of automated system to track accounts payable on a perpetual basis. In the past the Town had been tracking payables on manually prepared schedules based on activity in the general ledger. Currently, the Town produces this schedule but it could not be properly reconciled to supporting documentation.

Cause: Due to significant increases in volume, the accounts payable schedule could not be properly reconciled.

Effect: The lack of a proper reconciliation can lead to various errors in account balances owed to vendors and also over payments of amount due for goods and services.

Recommendation: We recommend that the Town address this issue by:

- Performing an internal audit on the schedule to ensure that all vendors balances are correct and no overpayments have occurred.

2023-02 - Accounts Payable Tracking and Reconciliation (continued)

- Complete a reconciliation by vendor that agrees to the general ledger to verify the balance reported on the Town's financial records.
- Either work with the current system and investigate using the accounts payable module or, in conjunction with comment 2023-01, adopt a module that is integrated with the evaluation of the new system.

Response from Management:

These issues will be addressed with the new accounting system and although the current system is lacking in some areas it does have a built-in security aspect that will not allow duplicate invoices to be paid to vendors. All the vendors are reconciled and agree to the general ledger but due to the system not being a true fund accounting system the reporting aspect requires more work to generate.

2023-03- Update Month-End and Year-End Closing Schedule and Procedures:

Criteria: The Town should have a month-end and year-end closing schedule to prepare and meet its annual reporting requirements that include application to all accounts in the Towns financial records.

Condition: During the audit, we noted that certain accounts are not being reconciled on a monthly or annual basis. Specifically, the Town is not reconciling interfund balances and interfund transfers, as well as accounts payable as noted also in comment 2023-02.

Cause: The Town does not reconcile the above-mentioned accounts.

Effect: Since certain accounts are not reconciled on a timely basis, the Town may experience delays and increased costs from the time it takes to reconcile accounts on an annual basis, may have incorrect balances reported in their financial statements or not discover, on a timely basis, other inaccuracies in balances on the Town's financial records.

Recommendation: We recommend that a month-end and year-end closing procedures include reconciling all balances in the financial records on a timely periodic basis.

Response from Management:

The Town recognizes the need of updating the month-end and year-end schedule and procedures. As mentioned before the current accounting system is not a true fund accounting system the interfund transfers require additional steps when reconciling. All pertinent monthly reconciliations are done on a timely basis. The new accounting system has an automated feature that will correct and address the issues of accounts payable and the interfund balance and transfers.




TOWN OF GOLDEN BEACH

One Golden Beach Drive
Golden Beach, FL 33160

MEMORANDUM

Date: March 26, 2024

To: Honorable Mayor Glenn Singer &
Town Council Members

From: Alexander Diaz, 
Town Manager

Subject: **Resolution No. 2933.24 – Authorizing additional scope of work to the Design-Build Agreement with Gerrits Construction, Inc., for the Town Civic Center Project.**

Item Number:

8

Recommendation:

It is recommended that the Town Council adopt the attached Resolution No. 2933.24 as presented.

Background:

Throughout the construction of the project, the Town has made requests to improve the long-term maintenance of the building and integrate the changes that have been approved in previous amendments /change orders.

The Civic Center ground floor was originally designed to be a completely open air atrium. This space includes our ground floor elevator access. The exposure to the elements has already shown some areas of concern for the elevators. In the interest of keeping maintenance costs to a minimum, we believe that enclosing the area of the 'elevator lobby' will greatly aid in the longevity of the mechanical systems.

As we prepare to take delivery of the building, we have been working with our contractor to price and engineer the lobby enclosure. Through our efforts in value engineering, we were able to reduce the cost from over \$120,000.00 to just under \$100,000.00.

I am recommending that the Town Council accept and approve additional scope of work in the amount of \$99,712.22 as outlined in Exhibit A. These are 3) owner driven modifications to Gerrits Construction project scope.

Fiscal Impact:

Original contract	\$5,588,761.00
Amendment 1 – COVID-related	\$400,000.00
Amendment 2 – Perkins + Will	\$1,097,787.74
Change order #1 – Re-Imagined Tweddle	\$875,690.78
Change order #2 – 1 st Owner-Drive Changes	\$573,728.55
Reso. 2921.24 Scope of work revision	\$303,325.50
Reso. 2921.24 Other vendors	\$53,279.83
Contract Value as previously authorized	\$ 8,892,573.4
Scope of work revision lobby enclosure	\$99,712.22
New Total Contract Amount	\$8,992,285.62

Fund 330 allocated \$99,712.22 that will be used to fund these changes.

TOWN OF GOLDEN BEACH, FLORIDA

RESOLUTION NO. 2933.24

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA, AUTHORIZING ADDITIONAL SCOPE OF WORK TO THE DESIGN-BUILD AGREEMENT WITH GERRITS CONSTRUCTION, INC. FOR THE TOWN CIVIC CENTER PROJECT, IN AN AMOUNT NOT TO EXCEED \$99,712.22; PROVIDING FOR AUTHORIZATION; PROVIDING FOR IMPLEMENTATION AND AN EFFECTIVE DATE.

WHEREAS, on June 16, 2020, the Town Council of the Town of Golden Beach (the "Town") entered into a Design-Build Construction Contract (the "Contract") with Gerrits Construction, Inc. ("Gerrits") for the Town's Civic Center Complex Project; and

WHEREAS, throughout the construction of the project, the Town has made requests to improve the long-term maintenance of the building and functionality; and

WHEREAS, the Administration is requesting a number of owner-driven modifications to the scope of the project, as presented in the attached Exhibit A in an amount not to exceed \$99,712.22; and

WHEREAS, the new contract price with this Change Order totals \$8,992,285.62; and

WHEREAS, the Town Council wishes to authorize the additional scope of work to the Contract and adopt this Resolution to reflect the agreed upon changes between the Town and Gerrits.

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

Section 1. Recitals Adopted. That each of the above stated recitals are hereby adopted, confirmed and incorporated herein.

Section 2. Total Contract Price. The Total Contract Price shall be increased to \$8,992,285.62.

Section 3. Authorization to Execute Agreement. The Town Manager and Mayor are hereby authorized to negotiate and execute the additional scope of work in substantially the form attached hereto as Exhibit "A," with the Contractor on behalf of the Town in an amount not to exceed \$99,712.22, subject to final approval as to form, content, and legal sufficiency by the Town Attorney.

Section 4. Implementation. The Town Manager and Town Mayor are hereby authorized to take any and all actions which are necessary to implement this Resolution.

Section 5. Effective Date. This Resolution shall become effective immediately upon adoption.

Sponsored by **Town Administration.**

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

The Motion to adopt the foregoing Resolution was offered by _____,
seconded by _____ and on roll call the following vote ensued:

Mayor Glenn Singer	_____
Vice Mayor Bernard Einstein	_____
Councilmember Kenneth Bernstein	_____
Councilmember Judy Lusskin	_____
Councilmember Jaime Mendal	_____

PASSED AND ADOPTED by the Town Council of the Town of Golden Beach,
Florida, this 26th day of March, 2024.

MAYOR GLENN SINGER

ATTEST:

LISSETTE PEREZ
TOWN CLERK

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY:

STEPHEN J. HELFMAN
TOWN ATTORNEY



INVOICE

Date: 01/09/24
 INV #- 2015-2023-042
 Golden Beach Civic Center

TO

Alexander Diaz
 Town of Golden Beach
 One Golden Beach Drive
 Golden Beach, FL 33160
 305-932-0744
 Customer ID GOLDBCH

Salesperson	Job		
	Town of Golden Beach Civic Center		

Qty	Description	Unit Price	Line Total
	Per Owner's request, attached proposal for lobby enclosure. Please note, this request is only for concrete and masonry only to begin work on new enclosure		
	Consolidated Construction		\$5,713.00
	Architectural Fee		\$0.00
	GCI Labor		\$0.00
	GCI Supervision		\$420.00
		Subtotal:	\$6,133.00
	GCI OH&P		\$459.98
		Total billing:	\$6,592.98

Current Due: \$6,592.98

Thank you for your business!

November 14, 2023

Via Email

Gerrits Construction
8177 Glades Road Suite 206
Boca Raton, Florida 33434

Re: Golden Beach Civic Center
Lobby Enclosure WII
Golden Beach, Florida

David and Alex

CONSOLIDATED CONSTRUCTION & DEVELOPMENT CORPORATION is pleased to submit the following quotation for the labor, material and equipment necessary to complete the concrete and Masonry work on this project:

Concrete-	\$	2,394.00
Masonry	\$	3,319.00

The following items are included in this proposal:

1. Curved Concrete Wall with Filled Cells
3. Drilling and doweling into existing slab and beam for filled cells in new block wall
4. #5 rebar for filled cells at 24" centers in long wall. 2 #5 in 16" wall, and 1#5 in 8" wall
5. Concrete and rebar material including Delivery charges
7. Concrete Pump or hand placing for filled cells
8. Block is standard 8" block for stucco finish and drywall on the interior side

The following items are not included in this proposal:

1. Demolition of any existing items or concrete
2. Stucco or its replacement

The following items are to be furnished by others

1. Temporary power, water and sanitary facilities
2. Rubbish containers
3. Soil testing
4. Concrete testing
5. Washout Dumpsters

Please call if you have any questions regarding this information

Very Truly Yours,
Consolidated Construction & Development Corporation

Henry R. Kesner
President



INVOICE

Date: 03/0724
 INVOICE - 2015-2023-058R-A
 Golden Beach Civic Center

TO

Alexander Diaz
 Town of Golden Beach
 One Golden Beach Drive
 Golden Beach, FL 33160
 305-932-0744
 Customer ID GOLDBCH

Salesperson	Job		
	Town of Golden Beach Civic Center		

Qty	Description	Unit Price	Line Total
	Rev 3/7/24...Based on sketch provided by Owner to add enclosure in existing lobby, this proposal is based on new Mitsubishi ductless mini split, new storefront with ADA door, wireless ADA access, removal and replacing of existing hard ceiling, condensate drain to run across parking lot into area as discussed.		
	Pursell Electrical_COR#29		\$10,740.00
	Pursell Plumbing_COR#19		\$1,875.00
	Ready Windows		\$36,444.54
	General Liability		\$140.00
	Labor		\$250.00
	Supervision		\$400.00
	Subtotal:		\$49,849.54
	GCI OH&P:		\$3,738.72
	Total for this billing:		\$53,588.26

Current Due: \$53,588.26

Thank you for your business!

Customer
 Gerrits Construction Inc.
 PO Box 810813
 Boca Raton, FL 33481-0813

Change Order #29 Electric
 Date: 01/24/24

Contractor
 Carl R. Pursell Construction LLC
 739 Progress Way
 Sanford, FL 32771

Location
 Town of Golden Beach
 One Golden Beach Drive
 Golden Beach, FL 33160

	Check one: Site Work Building X Canopy	Cost
	1.Run conduit and pull wires to provide power for lobby enclosure 2. Run conduits and pull wires to provide power for outlets in IT room 3. Purchase and install 3-30 amp outlets in IT room 4. Run Conduits and wires, provide and install junction box with switch for outdoor sign 5. Purchase and install 2 recess lights in 3rd floor lobby	\$10,740.00
	Sub Total	\$10,740.00
	Total Change Order	\$10,740.00
NOTE: This Change Order becomes part of and in conformance with the existing contract.		
WE AGREE hereby to make the change (s) specified above at this total price:		\$10,740.00
Date	Date	
Authorized Signature (Contractor)	Authorized Signature (Customer)	

Customer
 Gerrits Construction Inc.
 PO Box 810813
 Boca Raton, FL 33481-0813

Change Order #19 Plumbing
 Date: 01/24/2024

Contractor
 Carl R. Pursell Construction LLC
 739 Progress Way
 Sanford, FL 32771

Location
 Town of Golden Beach
 One Golden Beach Drive
 Golden Beach, FL 33160

	Check one: Site Work Building X Canopy	Cost
1. Run 130 ft of 1" pvc across parking garage .		\$1,875.00
2. Run down walk on right side of lobby where storm well is .		
3. Remove a row of pavers to tie into storm well.		
4. No painting of pipe or hangers included.		
5. Returning pavers not included.		
Total price \$1,875.00		
	Sub Total	\$1,875.00
	Total Change Order	\$1,875.00
NOTE: This Change Order becomes part of and in conformance with the existing contract.		
WE AGREE hereby to make the change (s) specified above at this total price:		\$1,875.00
Date	Date	
Authorized Signature (Contractor)	Authorized Signature (Customer)	



Order #: 21-757-GCI

5901 NW 37 Street
 Virginia Gardens Florida 33166
 305-269-3999
 786-961 --2556
wreyes@readywindow.com

Company Name: <u>Gerrits Construction Inc.</u>	Date: <u>2/14/2024</u>
Address: <u>8177 Glades Road, Suite 206</u>	Revision: <u>Rev # 1</u>
City, State: <u>Boca Raton, FL 33434</u>	Plan Date: <u>11/7/2023</u>
Phone: <u>(561) 477-3553</u>	Email: <u>alex@gciconstructs.com</u>
Fax: _____	Attend: <u>Alex Iglesias</u>

Salesperson: William Reyes **Job Name:** Town of Golden Beach Civic Building (One Golden Beach Drive, Golden Beach, FL 33160)

Mark	Quantity	Width	Height	Model Wind Pressure	Description	Finish	Glass	Door	ADA Automatic Operator	Winter - Summer U-Factor SHGC
				ES Windows						To Meet With:
EXTERIOR IMPACT UNITS										
SF ground Curveb	1	126 1/4	143 1/2	ES-7000T LMI - STOREFRONT + 75.7 - 75.7	1 LITE	Aama 2605 Bronze	1/4" Gray tmp N70/38 + 3/8" Air Ma Black Spacer + 1/4" Clear hs + 0.09 pvb Clear + 1/4" Clear hs	40 1/2	yes	0.47 0.25
					By sections	Door Operator	36" Dorma ES900 Operator rocker on/off switch	Included		

Total to ADD / Glazing Insulated laminated for the above products: \$ 36,444.54

Alternate add

--	--

Total for all products: \$ 36,444.54

NOTES:

This quote is based on impact-resistant systems with AAMA 2605 Duranar Bermuda Bronze UC 105262.

INCLUDED:

- Above material is impact resistant to meet Dade county codes, Product approval, Brake metal
- Taxes, Installation, Exterior Perimeter Caulking, Permit, Shop Drawings.
- Film protection (bluemax) is included on the exterior surface of ES Windows exterior products only.

EXCLUDED:

- Hoisting, Bond, Shutters, Structural Steel, Film Protection (B/MAX), interior
- Any electrical devices for entry through storefront doors, Onsite testing or engineering,
- No interior windows or doors fire-rated glass for door lites, fire-rated doors, wood doors, Fire Rated systems.

Steelbuilt units and fire rated units

SPECIFICATIONS NOT CONSIDERED

Ready windows is not responsible for stucco, plaster, painting or drywall damage caused by the standard removal of windows and doors.

No break metal, permits or engineering is included unless specifically stated above. Add for the reimbursement of permit fees.

No handles are included with the doors. No wood bucks are included. Buyer is responsible for confirmation that the above is accurate.

PRICES VALID FOR 30 DAYS FROM DATE OF QUOTATION



INVOICE

Date: 03/07/24
 INVOICE - 2015-2023-058R-B
 Golden Beach Civic Center

TO

Alexander Diaz
 Town of Golden Beach
 One Golden Beach Drive
 Golden Beach, FL 33160
 305-932-0744
 Customer ID GOLDBCH

Salesperson	Job		
	Town of Golden Beach Civic Center		

Qty	Description	Unit Price	Line Total
	<p>Rev 3/7/24...Based on sketch provided by Owner to add enclosure in existing lobby, this proposal is based on new Mitsubishi ductless mini split, new storefront with ADA door, wireless ADA access, removal and replacing of existing hard ceiling, condensate drain to run across parking lot into area as discussed.</p> <p>Classic Air</p> <p>Removal of drywall ceiling and replacement</p> <p>Steel</p> <p>Painting</p> <p>Controls</p> <p>Low voltage</p> <p>General Liability</p> <p>Labor</p> <p>Supervision</p> <p style="text-align: right;">Subtotal: GCI OH&P:</p> <p style="text-align: right;">Total for this billing:</p>		<p>\$21,950.00</p> <p>\$3,648.00</p> <p>\$3,500.00</p> <p>\$450.00</p> <p>\$2,750.00</p> <p>\$4,475.00</p> <p>\$36,773.00</p> <p>\$2,757.98</p> <p>\$39,530.98</p>

Current Due: \$39,530.98

Thank you for your business!

Classic Air, Inc.

7801 West 25th Court
Hialeah, FL 33016

Mechanical Contractor
CAC #021300
Proposal # 18448

Dade (305) 825-2486
Broward (954) 522-2486
FAX (305) 825-0794

January 23, 2024

Gerrits Construction

Re: **Town of Golden Beach Lobby New A/C**

8177 Glades Road Boca Raton

One Golden Beach Drive, Golden Beach, FL 33160

Plans: Formica & Associates, Inc, Consulting Engineers. Dated 01/19/24. Sheets: M0.00, M2.01, & M8.01
No Revisions, Addendums or Specifications.

Scope of work:

1. Provide, deliver and install one new Mitsubishi ductless mini split (ceiling cassette) with associated condenser wall bracket, thermostat, float switch, and accessories as per plans.
2. Provide, deliver and install new copper refrigerant pipe, pipe insulation, and accessories as per plans
3. Provide start up- as per industries standards.

Price: \$ 21,950.00

Note: Cutting and Coring Concrete by GC.

Includes Labor, materials, sales tax, supervision, , permit fees, and standard freight,

Excludes: Overtime, quick ship fees, nightwork, condensate drain and wells, auxiliary condensate drain pumps, steel work, cutting; **painting;** patching, accelerated schedule; **DDC Controls or Control Integration,** roofing; Temporary Cooling; fire alarm or connection to fire alarms, high voltage wiring; anything not mentioned above or not shown on the prints.

This Proposal May Be Withdrawn by Us If Not Accepted Within 30 Days. Terms and Conditions of this Contract:

It is expressly understood and agreed that Classic Air, Inc. and same retain title to the above-described property shall not pass or become vested in the purchaser until the entire purchase price has been paid. Said property shall be and remain personal property and retain its character as such and the purchaser shall not attach or affix said property to any realty so that it loses its character as own property nor shall purchaser resell said property until the full purchase price, therefore, has been paid. The purchase price shall be due and payable as provided under "terms" above, and upon the failure of the purchaser to make any payments on the due date the seller, at its option, may declare the entire balance of the purchase price due and payable, in case of default, purchaser shall pay all costs and damages, including a reasonable attorney's fee incurred by seller in collecting this account or repossessing the described property, whether suit be brought or not. The purchaser at this moment waives presentments, demand, and all other pre-requisites required to make it liable. No warranties, representations, or promises, not appearing in writing in this contract will be recognized. This agreement shall not be considered executed or binding to the seller until duly accepted by an authorized officer of the seller. The execution by seller of this agreement is subject to force majored and is contingent upon strikes, accidents, acts of God, weather conditions, regulations, or other restrictions imposed by any Government or Governmental agency or other delays beyond sellers control.

For Classic Air, Inc.:

For Gerrits Construction:

Date:

Date:



TOWN OF GOLDEN BEACH

One Golden Beach Drive
Golden Beach, FL 33160

MEMORANDUM

Date: March 26, 2024

To: Honorable Mayor Glenn Singer &
Town Council Members

From: Alexander Diaz, *Alex B.*
Town Manager

Subject: Resolution No. 2934.24 – Assigning Councilmembers The
Duty To Inquire Into The Operation Of A Particular Area Of
Town Operation

Item Number:

9

Recommendation:

It is recommended that the Town Council adopt the attached Resolution No. 2934.24 as presented.

Background:

Section 3.05 of the Town Charter calls for the Town Council to be assign the duty to inquire into the operation of a particular area of governmental responsibility for a period of six months in order for the Councilmember to become informed as to the objectives of the government of the Town.

The current assignments are as follows:

Mayor Singer	<u>Police Department</u>
Vice-Mayor Einstein	<u>Public Works Department</u>
Councilmember Bernstein	<u>Finance Department</u>
Councilmember Lusskin	<u>General Government</u>
Councilmember Mendal	<u>Building & Zoning Department</u>

With the re-organization and re-structuring of the departments, we propose the following assignment through the next Town Elections:

March 2024 to August 2024

Mayor Singer	<u>Fiscal Health</u>
Vice-Mayor Einstein	<u>Town Manager</u>
Councilmember Bernstein	<u>Public Safety</u>
Councilmember Lusskin	<u>Community Engagement</u>

Councilmember Mendal Operations Management

September 2024 to February 2025

Mayor Singer	<u>Community Engagement</u>
Vice-Mayor Einstein	<u>Public Safety</u>
Councilmember Bernstein	<u>Operations Management</u>
Councilmember Lusskin	<u>Town Manager</u>
Councilmember Mendal	<u>Fiscal Health</u>

Fiscal Impact:

None

TOWN OF GOLDEN BEACH, FLORIDA

RESOLUTION NO. 2934.24

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA ASSIGNING EACH COUNCILMEMBER THE DUTY TO INQUIRE INTO THE OPERATION OF A PARTICULAR AREA OF GOVERNMENTAL RESPONSIBILITY; PROVIDING FOR CONFLICT; PROVIDING FOR IMPLEMENTATION; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, pursuant to Section 3.05 of the Town Charter of the Town of Golden Beach, Florida, the Town Council shall assign each Councilmember the duty to inquire into the operation of a particular area of governmental responsibility for a period of six months in order for the Councilmember to become informed as to the objectives of the government of the Town; and

WHEREAS, for added efficiency the Council would also like to assign each Councilmember the duty to inquire into the operation of a particular area of governmental responsibility for the following six month period; and

WHEREAS, the Council finds that the assignments as specified herein are in the best interest of the Town.

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

Section 1. Recitals Adopted. That each of the recitals stated above is hereby adopted and confirmed.

Section 2. Assignments. That in accordance with Section 3.05 of the Town Charter, the following assignments are hereby approved and shall remain in effect for a period of six months, from March 2024 to August 2024:

Mayor Singer	<u>Fiscal Health</u>
Vice-Mayor Einstein	<u>Town Manager</u>
Councilmember Bernstein	<u>Public Safety</u>
Councilmember Luskin	<u>Community Engagement</u>
Councilmember Mendal	<u>Operations Management</u>

And the following assignments are hereby approved and shall remain in effect for a period of six months, from September 2024 to February 2025:

Mayor Singer	<u>Community Engagement</u>
Vice-Mayor Einstein	<u>Public Safety</u>
Councilmember Bernstein	<u>Operations Management</u>
Councilmember Luskin	<u>Town Manager</u>
Councilmember Mendal	<u>Fiscal Health</u>

Section 3. Conflict. That all resolutions or parts of resolutions in conflict with this Resolution are hereby repealed to the extent of such conflict.

Section 4. Implementation. That the Mayor and Town Manager are authorized to take any and all action which is necessary to implement this Resolution.

Section 5. Effective Date. That this Resolution shall take effect immediately upon its adoption.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

Sponsored by **Town Administration.**

The Motion to adopt the foregoing Resolution was offered by _____,
seconded by _____, and on roll call the following vote ensued:

Mayor Glenn Singer	_____
Vice Mayor Bernard Einstein	_____
Councilmember Judy Lusskin	_____
Councilmember Jaime Mendal	_____
Councilmember Kenneth Bernstein	_____

PASSED AND ADOPTED by the Town Council of the Town of Golden Beach, Florida,
this 26th day of March, 2024.

MAYOR GLENN SINGER

ATTEST:

LISSETTE PEREZ
TOWN CLERK

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY

STEPHEN HELFMAN
TOWN ATTORNEY



TOWN OF GOLDEN BEACH

One Golden Beach Drive
Golden Beach, FL 33160

MEMORANDUM

Date: March 26, 2024

To: Honorable Mayor Glenn Singer &
Town Council Members

From: Alexander Diaz, *Alex B*
Town Manager

Subject: **Resolution No. 2935.24- Awarding RFP 2024-001, Tweddle Park Pump Station Retrofit Project to Southeastern Engineering, Inc.**

Item Number:

10

Recommendation:

It is recommended that the Town Council adopt the attached Resolution No. 2935.24 as presented.

Background:

In February 2023, the Town engaged Craig A. Smith and Associates, for engineering services for the Retrofit of the Tweddle Park Pump Station, part of which included compiling the data for the issuance of a Request for Proposals ("RFP"). During this time, the Town received a \$500,000 grant from the State for this project.

On January 26, 2024, the Town issued RFP 2024-001 for the Tweddle Park Pump station Retrofit Project, receiving two responses to the bid.

- Amici Engineering Contractors for a bid amount of \$2,190,7770.00
- Southeastern Engineering Contractors for a bid amount of \$834,509.00

The scope of work to be performed consists of furnishing materials, equipment and labor necessary for the proposed retrofit of the existing Tweddle Park pump station, to include drainage improvements as stipulated by Craig A. Smith and Associates. The project consists of the installation of two new pumps, electrical work, connected all proposed forcemain pipes and fittings, pump station modifications and drainage improvements with full restoration work at the pump station site.

Recommendation:

The Administration has determined that Southeastern Engineering Contractors is the lowest most responsible bidder, and recommends the Town move forward with engaging them for the project.

Further the administration is recommending that the Town Council authorize a total post award project budget of \$1-million dollars to cover associated soft cost and create a contingency for the project.

Fiscal Impact:

\$834,509.00 Contract Award

\$165,491.00 Soft Cost and Contingency

\$1,000,000.00 Project Budget

- \$500,000.00 State Grant

- \$320,000.00 Code Enforcement Collection

- \$170,000.00 Storm Water Fund Impact Collection

- \$10,000.00 General Fund

During my tenure as your Town Manager I have strived to propose project which have a minimal impact on the Town's Budget or our Residents. This is just another example of how, working with the Mayor and Town Council we have been successful in our efforts.

TOWN OF GOLDEN BEACH, FLORIDA

RESOLUTION NO. 2935.24

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA, AWARDED RFP 2024-001 TWEDDLE PARK PUMP STATION RETROFIT PROJECT TO SOUTHEASTERN ENGINEERING, INC.; PROVIDING FOR IMPLEMENTATION; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Town of Golden Beach (the “Town”) issued a Request For Proposals RFP # 2024-001 (the “RFP”) seeking responsive and responsible proposals from firms for the retrofit of Pump Station #1 in Tweddle Park; and

WHEREAS, the Town has considered the proposals submitted in response to the RFP and, based upon the applicable evaluation criteria, has determined that Southeastern Engineering, Inc. (“SOUTHEASTERN”), is the lowest most responsible and responsive bidder and desires to award the Tweddle Park Pump Station Retrofit Project to SOUTHEASTERN; and

WHEREAS, SOUTHEASTERN has agreed to enter into an agreement (“Agreement”) based on the terms of the RFP and its proposal (“Proposal”) substantially in the form attached to this resolution.

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

Section 1. Recitals Adopted. That each of the above stated recitals are hereby adopted, confirmed, and incorporated herein.

Section 2. Acceptance of Proposal. The Town Council hereby awards the retrofit of the Tweddle Park Pump Station project to Southeastern

Engineering, Inc. and approves the Agreement in substantially the form attached hereto.

Section 3. Implementation. The Town Mayor is hereby authorized to enter into the Agreement with Southeastern Engineering, Inc. to perform the above-described by executing the Agreement, once approved by the Town Attorney as to form and legal sufficiency. The Town Mayor and Town Manager are hereby authorized to take all action necessary to implement this Resolution in accordance with the terms, conditions and purposes of this Resolution and the Agreement.

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

The Motion to adopt the foregoing Resolution was offered by _____, seconded by _____ and on roll call the following vote ensued:

Mayor Glenn Singer	_____
Vice Mayor Bernard Einstein	_____
Councilmember Jaime Mendal	_____
Councilmember Judy Lusskin	_____
Councilmember Kenneth Bernstein	_____

PASSED AND ADOPTED by the Town Council of the Town of Golden Beach, Florida this 26th day of March, 2024.

MAYOR GLENN SINGER

ATTEST:

LISSETTE PEREZ
TOWN CLERK

APPROVED AND TO FORM AND
LEGAL SUFFICIENCY:

STEPHEN J. HELFMAN
TOWN ATTORNEY



March 15, 2024

Town Council of Golden Beach
1 Golden Beach Drive
Golden Beach, Florida 33160

RE: Town of Golden Beach Center Island Tweddle Park Pump Station Retrofit Project
BID RECOMMENDATION
CAS PROJECT NO. 08-23-037

Dear Council Members:

Craig A. Smith & Associates (CAS) has performed its review of the bid proposal received for the Town's Tweddle Park Pump Station Retrofit Project (Project). Funding for this project will primarily be by the Florida Department of Environmental Protection (FDEP) through the Florida Resiliency Grant Program under contract agreement no. 22FRP40. The work entails the retrofit of the oldest pump station in the Town consisting of two new pumps, fixtures, drainage structures, water quality treatment devices, and the conversion of the gravity outfall into a pumped force main. The existing and underperforming Class V drainage well will be abandoned. It is our understanding that the other existing Class V drainage well has already undergone the FDEP abandonment procedures. Two bids were submitted for this project and both bidders attended the mandatory pre-bid meeting which was a requirement to bid.

Our review strictly tabulates bid item totals and evaluates the overall submittal packages from bidders. Based on the copies of the contract forms provided, we have also reviewed the bid proposals for document completeness, including addendum acknowledgement, bid guarantee, and proposed construction duration. Based on our review, Southeastern Engineering Contractors, Inc. (SEC) is the apparent lowest and most responsive-responsible bidder with a bid total price of \$834,509.00. SEC's current workload (7 projects) shows that the majority of the projects under construction are almost completed (70%-98%) with one halfway completed and the other about to start.

SEC was responsive and all addendums were acknowledged. Based on our bid package reviews, we have verified that SEC has satisfactorily completed projects as a contractor for similar work and work designed by CAS. SEC is quite familiar with the Town's infrastructure as they were the successful bidder awarded the Town's capital improvement project around 2010 consisting of road work, drainage systems, potable water systems, completion of an existing stormwater pumping station (North Park) and the full construction of the South Park Pump Station (both stations designed and permitted by CAS). They were also the successful bidder for the more recent Center Island Pump Station project (2020) designed and permitted by CAS. As such, CAS hereby recommends the bid award for \$834,509.00 to SEC based on the bid total, reference checks, and previous track record with the Town. The Bid price was just over 6% of the engineer's estimate. The other bidder's price was at \$2,190,770.00 and was deemed too high for any reasonable consideration.



Town Council of Golden Beach

RE: Town of Golden Beach Center Island Tweddle Park Pump Station Retrofit Project

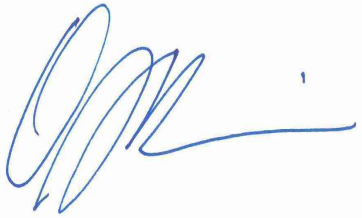
BID RECOMMENDATION

Page | 2

We look forward to working with the Town and SEC on another successful project. At this writing, we are working on putting together final contract documents for execution between the Town and SEC. Please contact me at the letterhead numbers shown or by electronic mail at orubio@craigasmith.com should you have any questions or require any additional information.

Sincerely,

CRAIG A. SMITH & ASSOCIATES, INC.

A handwritten signature in blue ink, appearing to read 'Orlando A. Rubio', with a long horizontal flourish extending to the right.

Orlando A. Rubio, PE
VP – Stormwater Engineering

Enclosures; CAS' Review of SEC Bid Tabulation

CC: TGB – Alexander Diaz, Town Manager; Lissett Rovira, Director of Capital Improvement Projects, Maria Camacho, CFO; Lissette Perez, Town Clerk (via email)
CAS – Stephen C. Smith, PE, (via e-mail), File

\\Cas-file\Projects\Cities_Villages_Towns\Golden_Beach\08-23-037_GB-Tweddle_Park\CONSMGMT\DOCS\BIDS\Bid Recommendation for TGB_TPPS.docx

TOWN OF GOLDEN BEACH						
TWEDDLE PARK PUMP STATION RETROFIT PROJECT						
FDEP 22FRP40 GRANT						
CAS PROJECT NO. 08-23-037						
SOUTHEASTERN ENGINEERING CONTRACTORS BID TAB REVIEW						
1	Mobilization	1	LS	\$ 64,960		\$ 64,960
2	Maintenance of Traffic	1	LS	\$ 10,240		\$ 10,240
3	Survey Stakeout and As-Builts	1	LS	\$ 8,320		\$ 8,320
4	Density Testing	1	LS	\$ 2,560		\$ 2,560
5	Clearing and Stripping	1	LS	\$ 15,834		\$ 15,834
6	Demo within Pump Station	1	LS	\$ 16,896		\$ 16,896
7	Environmental Compliance	1	LS	\$ 1,600		\$ 1,600
8	Coordinate Pump Installation from MWI	1	LS	\$ 6,400		\$ 6,400
9	Disconnect & Reconnect Electric for new Pumps	1	LS	\$ 8,320		\$ 8,320
10	5' x 4' MH w/USF 580	1	EA	\$ 9,933		\$ 9,933
11	M-6 Manhole w/USF 580	2	EA	\$ 9,920		\$ 19,840
12	M-5 Manhole w/USF 580	1	EA	\$ 8,960		\$ 8,960
13	M-5 Manhole w/USF 580 (on Existing Piles)	1	EA	\$ 8,960		\$ 8,960
14	7' x 5' Weir Box w/(2) USF 580	1	EA	\$ 19,303		\$ 19,303
15	8' Diameter Downstream Defender	2	EA	\$ 65,344		\$ 130,688
16	15" A2000 PVC	8	LF	\$ 573		\$ 4,584
17	24" A2000 PVC	31	LF	\$ 367		\$ 11,377
18	24" DIP	7	LF	\$ 1,966		\$ 13,762
19	30" A2000 PVC	98	LF	\$ 342		\$ 33,516
20	36" A2000 PVC	53	LF	\$ 382		\$ 20,246
21	42" RCP Pipe	44	LF	\$ 566		\$ 24,904
22	16" DIP Force Main	25	LF	\$ 2,355		\$ 58,875
23	30" DIP Force Main	15	LF	\$ 4,028		\$ 60,420

TOWN OF GOLDEN BEACH						
TWEDDLE PARK PUMP STATION RETROFIT PROJECT						
FDEP 22FRP40 GRANT						
CAS PROJECT NO. 08-23-037						
SOUTHEASTERN ENGINEERING CONTRACTORS BID TAB REVIEW						
24	16" DIP 90 Degree Flange Bend	2	EA	\$ 2,266	\$	4,532
25	16" DIP 45 Degree Flange Bend	2	EA	\$ 1,860	\$	3,720
26	16" x 16" DIP Tee	1	EA	\$ 3,309	\$	3,309
27	30" x 16" DIP Reducer	1	EA	\$ 5,018	\$	5,018
28	30" DIP 45 Degree Flange Bend	4	EA	\$ 9,826	\$	39,304
29	30" x 15" Tee (w/Adapter for 15" SDR35 PVC)	1	EA	\$ 5,120	\$	5,120
30	Connect 15" SDR35 PVC to Existing MH w/InsertaTee Fitting	1	EA	\$ 1,536	\$	1,536
31	30" x 24" DIP Tee	1	EA	\$ 17,839	\$	17,839
32	16" Swing Type Lever & Weight Flanged Check Valve	2	EA	\$ 14,576	\$	29,152
33	16" Resilient Wedge Flanged Gate Valve	2	EA	\$ 11,439	\$	22,878
34	24" Tideflex Checkmate Valve and install to existing 24" Pipe	1	EA	\$ 22,375	\$	22,375
35	Remove Existing MH (4' ROUND & 4' X 4' RECT)	3	EA	\$ 1,536	\$	4,608
36	Augured Piles (For Proposed Drainage Structures, Drainage Pipes & Force Main)	29	EA	\$ 1,364	\$	39,556
37	Concrete Backfill in Pump Station	6	CY	\$ 704	\$	4,224
38	Connect Existing 30" DIP FM to new 30" DIP w/necessary fittings	1	EA	\$ 8,295	\$	8,295
39	Core Exist. Oil/Water Separator Structure and Connect 42" RCP	1	LS	\$ 7,040	\$	7,040
40	Connect Existing 24" DIP (W) & 16" DIP (E) to MH-07	1	LS	\$ 4,992	\$	4,992
41	Remove Existing 18" DIP	85	LF	\$ 91	\$	7,735
42	30" Storm Plug for Existing Pipe	1	EA	\$ 1,574	\$	1,574
43	30" Storm Plug at Existing Oil/Water Separator	1	EA	\$ 2,176	\$	2,176
44	24" Storm Plug at Existing Oil/Water Separator	1	EA	\$ 1,920	\$	1,920
45	Modification of Existing Weir Wall inside Pump Station	1	LS	\$ 9,536	\$	9,536
46	Stainless Steel Pipe Support for Pump Station Valve	2	LS	\$ 3,968	\$	7,936
47	Install Doors at Pump Station Building Per MDC-NOA	2	EA	\$ 3,200	\$	6,400

TOWN OF GOLDEN BEACH								
TWEDDLE PARK PUMP STATION RETROFIT PROJECT								
FDEP 22FRP40 GRANT								
CAS PROJECT NO. 08-23-037								
SOUTHEASTERN ENGINEERING CONTRACTORS BID TAB REVIEW								
48	Deflect existing Gas main Over/Under Storm		1	EA		\$	-	
49	Deflect existing watermain Over/Under Storm		1	EA		\$	-	
50	Deflect existing Electric Over Storm (3)		1	LS	\$ 4,736	\$	4,736	
51	Deflect existing Communication Over/Under Storm (2)		1	LS		\$	-	
52	Permit Allowance for Contractor Permits		1	LS	\$ 8,500	\$	8,500	
BID TOTAL (ITEMS 1 - 52)							\$	834,509
<p>Conclusion: Contractor's bid total has been verified.</p>								



TOWN OF GOLDEN BEACH

One Golden Beach Drive
Golden Beach, FL 33160

MEMORANDUM

Date: March 26, 2024

To: Honorable Mayor Glenn Singer and
Town Council Members

From: Alexander Diaz,
Town Manager

Subject: Resolution No. 2936.24 – Use of Law Enforcement Trust Fund
(LETF) Monies for the Purchase of Thirty (30) Police Radios

Item Number:

11

Recommendation:

It is recommended that the Town Council adopt the attached Resolution No. 2936.24 as presented.

Background:

The Town is requesting to purchase (30) Harris Portable XL-185P Police Radios for the Department.

Harris Portable 7/800MHZ Mobile Radios

The cost of purchasing a new Harris XL-185p mobile radio is approximately \$4,570.00, the total cost to the Town to purchase thirty new 7/800 MHZ Police mobile radios would be not to exceed \$140,000.00.

The purchase of these radios are coming from the Town's Law Enforcement Trust Fund (LETF) and / or Federally Forfeited Asset funds.

I ask that you authorize this expenditure from the Town's Law Enforcement Trust Fund (LETF) and / or Federally Forfeited Asset funds.

Fiscal Impact:

An amount not to exceed \$140,000.00 to purchase thirty (30) 7/800 MHz Harris Mobile Radios from LETF.

TOWN OF GOLDEN BEACH, FLORIDA

RESOLUTION NO. 2936.24

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF GOLDEN BEACH, FLORIDA, AUTHORIZING THE USE OF LAW ENFORCEMENT TRUST FUND (LETF) DOLLARS FOR THE PURCHASE OF THIRTY (30) POLICE MOBILE RADIOS AND ALL EQUIPMENT AND LICENSING FOR SUCH; PROVIDING FOR IMPLEMENTATION; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Town's Police Department needs to purchase thirty (30) police mobile radios and all equipment associated with such radio to provide adequate radio coverage for the Town; and

WHEREAS, in accordance with the Town's purchasing procedures, the Mayor / Town Manager will purchase these items; and

WHEREAS, the Town Council finds that the price not to exceed \$140,000.00 of the forfeited assets for the purchase of these items is in the best interest of the Town.

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

Section 1. Recitals Adopted. That each of the above-stated recitals is hereby adopted and confirmed.

Section 2. Authorization of Expenditure. The expenditure of Law Enforcement Trust Fund (LETF) and / or Federally Forfeited Asset funds in an amount not more than \$140,000.00 for the purchase and implementation of these items, as described and outlined in the Agenda Item Report attached and

incorporated herein, is hereby authorized and approved.

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

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

Sponsored by the Administration.

The Motion to adopt the foregoing Resolution was offered by _____, seconded by _____ and on roll call the following vote ensued:

Mayor Glenn Singer	_____
Vice Mayor Bernard Einstein	_____
Councilmember Jaime Mendal	_____
Councilmember Judy Lusskin	_____
Councilmember Kenneth Bernstein	_____

PASSED AND ADOPTED by the Town Council of the Town of Golden Beach, Florida, this 26th day of March, 2024.

ATTEST:

MAYOR GLENN SINGER

LISSETTE PEREZ
TOWN CLERK

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY:

STEPHEN J. HELFMAN
TOWN ATTORNEY

AFFIDAVIT

STATE OF FLORIDA:

: SS


COUNTY OF MIAMI-DADE:

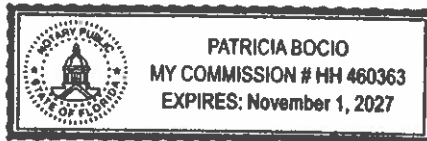
Before me this day personally appeared Rudy Herbello who deposes and says that:

I, Rudy Herbello, Chief of Police, Town of Golden Beach, do hereby certify that this request for an amount not to exceed \$140,000.00 expenditure from the Town of Golden Beach's Forfeited Assets Fund for the purchase, thirty Police Mobile Radios and all equipment and licensing associated with it. The Portable Radios complies with the provisions of Florida State Statute 932.7055, known as the Law Enforcement Trust Fund (LETF), as amended. It also complies with the requirements of the Federal Asset Forfeiture Statutes under which the Golden Beach Police Department seized assets.


Rudy Herbello
Chief of Police
Golden Beach Police Department

Subscribed and sworn to before me this 20th day of March, 2024 by
Rudy Herbello who is personally known to me.


NOTARY PUBLIC
STATE OF FLORIDA
AT LARGE





ITD - Radio Communications

Miguel Luna
 5680 SW 87 Ave
 Miami, FL 33173
 Ph: 305-596-8909

Quote

DATE: 3/20/2024
Department Golden Beach PD
 Sgt. Julio Soca
 1 Golden Beach Drive
 Golden Beach, FL 33160
 786-838-3682

Portable XL-185P Radio				
DESCRIPTION	ITEM #	Qty	Unit Price	Total
Harris Portable, XL-185P 7/800MHZ, BLK, US	XS-PPS1M	30	\$1,631.55	\$48,946.50
Operation, Load NIFOG Personality	XS-FW2X	30	\$0.00	\$0.00
Feature, P25 OTAR (Over-The-Air-Rekeying)	XS-PL5L	30	\$456.25	\$13,687.50
Feature, 256-AEX, 64-DES Encryption	XS-PKG8F	30	\$547.50	\$16,425.00
Feature, P25 Data Package	XS-PKGPD	30	\$255.50	\$7,665.00
Feature Package, P25 Trunking	XS-PKGPT	30	\$1,168.00	\$35,040.00
Feature, 700/800 Band, 764-862 MHZ	XS-PL4L	30	\$0.00	\$0.00
Battery, Li-Ion, Hi-Capacity 3100 MAH	XS-PA3V	60	\$109.50	\$6,570.00
Antenna, Whip, 1/4 Wave, 762-870 MHZ	XS-NC8F	30	\$29.20	\$876.00
Charger, 1 Bay, XL185P	XS-CH6F	30	\$178.85	\$5,365.50
Speaker Mic, Revo, NC2, CID2	XS-AE2V	30	\$182.50	\$5,475.00
Belt Clip, Metal	XS-HC3L	30	\$21.90	\$657.00
UDC Cover	12082-1398-1	30	\$7.30	\$219.00
Radio Programming	PGM	30	\$0.00	\$0.00
Miami-Dade Trade-in offer (-\$600.00 per Radio)	TRADE-IN	30	-\$600.00	-\$18,000.00
7300P, Battery, GTS, Lithium	GBAT-201365	10	\$88.00	\$880.00
Radio Package Total				\$123,806.50

Quote is valid for 30 Days from date issued.
Each unit has all the feature set required for Miami-Dade County P25 Radio System.
 INC000000895522