

City of Opa-locka

*Commission Chambers
215 Perviz Avenue
Opa-locka, FL 33054*



Special Commission Meeting Agenda

Thursday, November 12, 2020

5:30 PM

City Commission

Mayor Matthew A. Pigatt

Vice Mayor Chris Davis

Commissioner Sherelean Bass

Commissioner Alvin Burke

Commissioner Joseph L. Kelley

Appointed Officials

City Manager John E. Pate

City Attorney Burnadette Norris-Weeks

City Clerk Joanna Flores, CMC

SPEAKING BEFORE THE CITY COMMISSION

NOTE: All persons speaking shall come forward and give your full name and address, and the name and address of the organization you are representing.

There is a three (3) minute time limit for speaker/citizens forum and participation at all city commission meetings and public hearings. Your cooperation is appreciated in observing the three (3) minute time limit policy. If your matter requires more than three (3) minutes, please arrange a meeting or an appointment with the City Clerk prior to the commission meeting. *City of Opa-locka Code of Ordinances Section 2-57*

DECORUM POLICY

Any person making impertinent or slanderous remarks or who become boisterous while addressing the commission, shall be declared to be out of order by the presiding officer, and shall be barred from further audience before the Commission by the presiding officer, unless permission to continue or again address the commission be granted by the majority vote of the commission members. *City of Opa-locka Code of Ordinances Section 2-58*

NOTICE TO ALL LOBBYISTS

Any person appearing in a paid or remunerated representative capacity before the city staff, boards, committees and the City Commission is required to register with the City Clerk before engaging in lobbying activities. *City of Opa-locka Code of Ordinances Section 2-18*

FLORIDA STATUTES, CHAPTER 285.0105:

“If a person decides to appeal any decision made by the Board, Agency or Commission with respect to the proceedings, and that, for such purpose, that person may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.”



CITY OF OPA-LOCKA VIRTUAL COMMISSION MEETING PROCEDURES

Virtual Commission Meetings

Due to COVID-19 and pursuant to Governor Ron DeSantis Executive Order Number 20-69, the City of Opa-locka has been holding its meetings virtually using the Zoom teleconferencing platform. As of November 12, 2020, the City of Opa-locka will meet in-person with social distancing while still allowing virtual participation via Zoom.

City Commission Meeting location for in-person meetings

In-person meetings will be held in the Auditorium at Sherbondy Village, 215 Perviz Avenue, Opa-locka, Florida, with offsite participants joining by Zoom.

How to watch the meeting

Members of the public are encouraged to watch the public meeting and public hearings at <https://www.youtube.com/user/CityofOpaLocka>

How to participate

For meetings held in-person with virtual participation, members of the public wishing to address the body on any agenda item may do so in person or virtually. **Space for in-person attendance is very limited due to COVID-19 social distancing. Members of the public wishing to address the Commission are strongly encouraged to participate virtually.**

To participate virtually, please register by emailing publiccomments@opalockafl.gov at least 2 hours prior to the scheduled meeting time to request the meeting link.

Providing comments in advance

Those wishing to provide comments on any agenda item are encouraged to do so in advance by submitting their comment via email to publiccomments@opalockafl.gov

Comments on any agenda item must be submitted 2 hours prior to the scheduled meeting time. Comments received after the deadline will be kept for the record, but will not be read during the meeting. If you have comments for more than one agenda item, please state which item you are commenting on.

Reasonable accommodation requests during COVID-19 pandemic

Persons with disabilities who need to request reasonable accommodation(s) to effectively participate in this meeting may contact the Office of the City Clerk. As the City of Opa-locka is currently operating under a Declaration of Emergency relating to the COVID-19 Pandemic, and is practicing CDC recommended social distancing protocols, staff from the Office of the City Clerk may be working remotely.

Persons with disabilities who need reasonable accommodations are asked to e-mail such requests to jflores@opalockafl.gov at least three (3) business days in advance of the need for reasonable accommodation. You may also call (305) 953-2800.

City of Opa-locka public participation and decorum rules

Speaking before the Commission

NOTE: All persons speaking shall come forward and give your full name and address, and the name and address of the organization you are representing.

There is a three (3) minute time limit for speaker/citizens forum and participation at all city commission meetings and public hearings. Your cooperation is appreciated in observing the three (3) minute time limit policy. If your matter requires more than three (3) minutes, please arrange a meeting or an appointment with the City Clerk prior to the commission meeting. *City of Opa-locka Code of Ordinances Section 2-57*

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If the Chair or Commission declares a virtual participant to be out of order, he or she may be muted by the moderator.

All remarks shall be addressed to the Commission as a body and not to any member thereof.

No person, other than a member of the Commission and the person having the floor, may be permitted to enter into any discussion, either directly or through a member of the Commission, without permission of the Chair. No question may be asked except through the Chair.

Speakers should make their comments concise and to the point.

For questions and/or additional information, please contact the Office of the City Clerk at (305) 953-2800 or (786) 877-4038.

CITY OF OPA-LOCKA

“The Great City”

SPECIAL COMMISSION MEETING

Thursday, November 12, 2020

5:30 PM

AGENDA

1. CALL TO ORDER:

2. ROLL CALL:

3. INVOCATION:

4. PLEDGE OF ALLEGIANCE:

5. PUBLIC INPUT:
(agenda items only)

6. RESOLUTION:

A) A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF OPA-LOCKA, FLORIDA, DECLARING EMERGENCY REGULATIONS RELATED TO CERTAIN PUBLIC MEETINGS DURING THE COVID-19 STATE OF EMERGENCY; AUTHORIZING THE CITY MANAGER TO ARRANGE FOR PUBLIC MEETINGS BY USE OF COMMUNICATION MEDIA TECHNOLOGY AND ADVISORY BOARD ATTENDANCE; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; PROVIDING AN EFFECTIVE DATE. *Sponsored by City Attorney*

7. FIRST READING ORDINANCES / PUBLIC HEARINGS:

A) AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF OPA-LOCKA, FLORIDA, AMENDING THE ANNUAL ADOPTED GENERAL, PROPRIETARY AND SPECIAL REVENUE FUNDS BUDGETS FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2019 AND ENDING SEPTEMBER 30, 2020, ADJUSTING REVENUES AND EXPENDITURES AS REFLECTED IN EXHIBIT “A”; PROVIDING FOR THE EXPENDITURE OF FUNDS ESTABLISHED BY THE BUDGET; AUTHORIZING THE CITY MANAGER TO TAKE CERTAIN ACTIONS; PROVIDING FOR APPROPRIATION OF ALL BUDGETS AND EXPENDITURES; PROVIDING FOR FEES CONSISTENT WITH APPROPRIATIONS AND AMENDMENT; PROVIDING FOR INCORPORATION OF RECITALS; PROVIDING FOR CONFLICT AND REPEALER; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE. *Sponsored by City Manager*

B) AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF OPA-LOCKA, FLORIDA, AMENDING THE ANNUAL ADOPTED GENERAL, PROPRIETARY AND SPECIAL REVENUE FUNDS BUDGETS FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2020 AND ENDING SEPTEMBER 30, 2021, ADJUSTING REVENUES AND EXPENDITURES AS REFLECTED IN EXHIBIT "A"; PROVIDING FOR THE EXPENDITURE OF FUNDS ESTABLISHED BY THE BUDGET; AUTHORIZING THE CITY MANAGER TO TAKE CERTAIN ACTIONS; PROVIDING FOR APPROPRIATION OF ALL BUDGETS AND EXPENDITURES; PROVIDING FOR FEES CONSISTENT WITH APPROPRIATIONS AND AMENDMENT; PROVIDING FOR INCORPORATION OF RECITALS; PROVIDING FOR CONFLICT AND REPEALER; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE. *Sponsored by City Manager*

8. DISCUSSION ITEMS:

- A) City of Opa-locka FY 2018-2019 Annual Financial Audit Report**
- B) Orientation for Newly Elected Officials**

9. ADJOURNMENT:

RESOLUTION NO. _____

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF OPA-LOCKA, FLORIDA, DECLARING EMERGENCY REGULATIONS RELATED TO CERTAIN PUBLIC MEETINGS DURING THE COVID-19 STATE OF EMERGENCY; AUTHORIZING THE CITY MANAGER TO ARRANGE FOR PUBLIC MEETINGS BY USE OF COMMUNICATION MEDIA TECHNOLOGY AND ADVISORY BOARD ATTENDANCE; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Novel Coronavirus Disease 2019 (COVID-19) is a contagious disease that has the apparent ability to spread rapidly among humans and may result in serious illness or death, constitutes a clear and present threat to the lives, health, welfare, and safety of the people of Opa-Locka; and

WHEREAS, on March 9, 2020, Governor Ron DeSantis issued Executive Order number 20-52 which declared a State of Emergency for the State of Florida due to COVID-19; and

WHEREAS, Governor DeSantis' Executive Order 20-52 contained a recommendation to limit public gatherings; and

WHEREAS, Executive Order number 20-52 was extended by Executive Orders 20-114; 20-166, 20-192; 20-213 and Executive Order 20-276, which was entered on November 3, 2020 and is effective for a period of sixty days; and

WHEREAS, on March 13, 2020, the City of Opa-Locka took similar action and declared a local State of Emergency; and

WHEREAS, on March 20, 2020, Governor DeSantis issued Executive Order 20-69

which suspended any Florida Statute that requires a quorum to be present in person or that requires a local government body to meet at a specific public place, and further permits local government bodies to utilize communications media technology such as telephonic and video conferencing, as provided in Section 120.54(5)(b)(2), Florida Statutes. Emergency Order 20-69 was extended on several occasions reflecting the continued state of emergency and threat to the public when gathering to attend public meetings, but it has now expired; and

WHEREAS, Section 4(D) of Governor DeSantis' Executive Order 20-52 expressly authorizes local governments to take whatever prudent action is necessary to ensure the health, safety and welfare of the community in accordance with Section 252.38, Florida Statutes , which necessarily would include holding virtual public meetings; and

WHEREAS, Chapter 252, Florida Statutes, in part, confers upon the City emergency powers in order to protect the public peace, health, and safety; and to preserve the lives and property of the people of the state; and to "make, amend and rescind such orders and rules as are necessary for emergency management purposes and to supplement the carrying out of the provisions of ss. 252.31-252.90, but which are not inconsistent with any others or rules adopted by the division." Section 252.46(1), Florida Statutes; and

WHEREAS, in accordance with Section 252.38(3) and 252.46, Florida Statutes in the event of a state of emergency the City is empowered to make and issue rules for reasons of health and safety; and

WHEREAS, no statute, Charter provision, or ordinance provides that the City

Commission must physically be present at the same place to hold a City Commission meeting or an advisory board meeting. Rather, Section 4.1(b) of the City Charter states that the City “shall determine its own rules of procedure”; and

WHEREAS, the City also possesses broad home rule powers that authorize it to protect the public health, safety and welfare, declare emergencies and protect its citizens; and

WHEREAS, the City possesses the necessary communication media technology to allow for public participation during city commission meetings remotely; and

WHEREAS, the City possesses the necessary communication media technology to conduct advisory board meetings remotely, while fully complying with the provisions of the Sunshine law and allowing for public participation; and

WHEREAS, as recognized by Attorney General Opinion (AGO) 2020-03, there are no statutes that expressly define “present” or the “presence” of a quorum as requiring physical attendance; and

WHEREAS, there have been more than 17,000 deaths reported in the State of Florida due to COVID-19, with more than 844,000 confirmed cases as reported by the Florida Division of Emergency Management; and

WHEREAS, Miami-Dade, Broward and Palm Beach Counties, have been most impacted by the COVID-19 pandemic and the infection rate is rapidly climbing in South on a daily basis. The City Commission is acutely aware that provisions must be made to ensure that the business of the City can occur without unnecessarily exposing public officials, City personnel or members of the public to a risk of infection while also

ensuring public access and open government; and

WHEREAS, the City Commission desires to approve the attached Declaration of Emergency Regulations, See, attached Exhibit “A”.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF OPA-LOCKA, FLORIDA AS FOLLOWS:

SECTION 1. The foregoing “Whereas” clauses are hereby ratified and confirmed as being true and correct and are hereby made a part of this Resolution.

SECTION 2. Pursuant to the City’s Charter and Code of Ordinances, the home rule authority of the City Commission, Chapter 252, Florida Statutes, Section 4D of Governor DeSantis’ Executive Order 20-52, and based upon the Legislative Findings set forth in the above-stated recitals, the City Manager is hereby authorized, during a declared public health emergency, to arrange for all Advisory Boards and Committees to utilize communications media technology. Such meetings shall be planned and conducted in consultation with the City Attorney’s Office to ensure, to the extent practicable, substantial compliance with Section 286.001, Florida Statutes, “Florida’s Sunshine Law.”

SECTION 3. The City Manager is hereby authorized to extend the powers of the Declaration of Emergency Regulations, set forth in Exhibit “A”, consistent with Section 252.38, Florida Statutes and until such time as this Resolution is repealed.

SECTION 4. Pursuant to its home rule powers, Chapter 252, Florida Statutes, Section 4 D of Governor DeSantis’ Executive Order 20-52, and based upon the Legislative Findings set forth in the above-stated recitals, the City Commission of the City of Opa-

Locka hereby confirms and declares that a public health emergency exists requiring immediate action by the City Commission. By virtue of the threat to public health and safety and by virtue of the threat to the City's financial health and home rule powers, it is necessary for the City to implement regulations set forth in Exhibit "A".

SECTION 5. This Resolution shall take effect upon the adoption by the City Commission and expedited review is requested by the Governor or Governor's Designee.

PASSED this ____ day of _____ 2020.

Matthew A. Pigatt, Mayor

ATTEST:

Joanna Flores, City Clerk

**APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:**

Burnadette Norris-Weeks, Esq.
City Attorney

Moved by: _____

Seconded by: _____

VOTE:

Commissioner Bass	_____ (Yes)	_____ (No)
Commissioner Burke	_____ (Yes)	_____ (No)

Commissioner Kelley	_____ (Yes)	_____ (No)
Vice-Mayor Davis	_____ (Yes)	_____ (No)
Mayor Pigatt	_____ (Yes)	_____ (No)



**EMERGENCY ORDER No. 20-06
LOCAL EMERGENCY MEASURES
EXHIBIT "A" to RESOLUTION _____**

WHEREAS, on March 9, 2020, Florida Governor Ron DeSantis promulgated Executive Order 20-52 and declared a State of Emergency in Florida in response to COVID-19; and

WHEREAS, Section 4(D) of Governor DeSantis' Executive Order 20-52 expressly authorizes local governments to take whatever prudent action is necessary to ensure the health, safety and welfare of the community in accordance with Section 252.38, Florida Statutes, which necessarily would include holding virtual public meetings; and

WHEREAS, COVID-19 is a natural emergency whose increasing effects are being felt within the City of Opa-locka and that on account thereof, there is reason to believe that the virus will continue to spread; and

WHEREAS, Miami-Dade County Mayor Carlos A. Gimenez declared a State of Emergency for South Florida due to the threat of COVID-19; and

WHEREAS, on March 13, 2020, City Manager John E. Pate, declared a Local State of Emergency for the City of Opa-locka due to the threat of COVID-19; and

WHEREAS, the Center for Disease Control ("CDC") is predicting that it is "likely" that "widespread transmission" of COVID-19 will continue to occur within the United States as the number of cases continues to rise nationwide; and

WHEREAS, on March 13, 2020, the City Commission of the City of Opa-locka ratified the declaration of the City Manager pursuant to Resolution No. 20-9742 for the benefit of expressing the seriousness of the local public health and safety matters facing the City and the immediate need for such matters to be addressed; and

WHEREAS, the City Commission of Opa-Locka ("City") now desires to confirm said declaration and invoke the City's Charter, Code of Ordinances, home rule authority, Chapter 252, Florida Statutes, Section 4D of Governor DeSantis' Executive Order 20-52 and well as the above-stated recitals, to permit the City Manager to arrange

for public participation to take place through the utilization of communication media technology, such as telephonic and video conferencing, as provided by Section 120.54 (5)(b)(2), Florida Statutes and to allow for advisory boards of the City to meet through communication media technology.

NOW, THEREFORE, the City Commission of the City of Opa-Locka, County of Miami-Dade, State of Florida, acting under the authority granted to municipalities by Florida Statutes Sections 252.38, Executive Order Number 20-52 promulgated by Governor Ron DeSantis on March 9, 2020, as amended, by City of Opa-locka Charter Section 4.1(b), City Code of Ordinances, by relevant sections of the Miami-Dade County Code of Ordinances, by prior City of Opa-locka relevant Resolutions, Local Emergency Measures statutorily granted hereby **ORDERS** and promulgates the following Local Emergency Measures for the City of Opa-locka, *effective immediately*:

DO HEREBY ORDER AND DECLARE

Section 1. Public Meetings

- A. There remains a significant risk of infection of COVID-19 in generally holding public “in-person” meetings.
- B. It is in the best interests of the City that the public be permitted to attend all City of Opa-Locka public meetings through the utilization of communications media technology, as provided in Section 120.54(5)(b)(2), Florida Statutes. This authorization to participate in meetings using communication media technology shall extend to City personnel, independent contractors, and residents of the City to during the currently declared State of Emergency related to COVID-19.
- C. All public meetings of City advisory boards, quasi-judicial boards, where applicable, committees working groups may be conducted and held without the presence of an in-person quorum so long as any meetings strictly adhere to any and all other requirements under the Florida Constitution and Florida’s Government in the Sunshine Laws, including Chapter 286, Florida Statutes and utilize communications media technology, as provided in Section 120.54(5)(b)(2), Florida Statutes. Such communications media technology must allow for advisory board members to hear and talk to one another and for the public and to have an opportunity to participate and review materials or exhibits that would be presented during the meeting.

Section 2. Applicability, Enforcement and Reauthorization by City Manager

- A. This Declaration repeals any portions of previously issued declarations

of emergency that are in conflict.

- B. The regulations set forth in this Declaration applies only to City of Opa-Locka government and is limited to the matters set forth herein.
- C. This authorization is limited in nature and is pursuant to the home rule authority of the City Commission, Chapter 252, Florida Statutes, Section 4 D of Governor DeSantis' Executive Order 20-52, and based upon a declared public health emergency and the Legislative Findings set forth herein to permit the City Manager to: 1) arrange for the public to participate; 2) arrange for the City Advisory Boards and Committees to meet electronically; 3) extend technology options to City personnel and independent contractors during the currently declared State of Emergency related to COVID-19; 4) promulgate rules of procedure that will ensure compliance with the Sunshine Law; and 5) provide technology and administrative support as necessary to fulfill these objectives.
- D. Meetings may only be conducted without the physical presence of a quorum of the City Boards and Committees during a state of emergency if:
 - 1) the meeting is properly noticed; (2) minutes are taken; (3) the public is permitted to attend via technology such as teleconferencing.
- E. Until such time that this resolution is repealed, the City Manager is hereby authorized to extend the powers of this Declaration of Emergency Regulations, consistent with Section 252.38, Florida Statutes.
- F. All requirements and directives contained in this Local Emergency Measure, as well as all active Miami-Dade County Emergency Orders and all Executive Orders issued by Florida Governor Ron DeSantis, shall be strictly adhered to at all times and enforceable pursuant to the City of Opa-locka Charter and Code of Ordinances and Section 252.50, Florida Statutes.

Matthew A. Pigatt, Mayor

John Pate, City Manager

Date

ATTEST:

Joanna Flores, City Clerk

**CITY OF OPA-LOCKA
INTEROFFICE MEMORANDUM**

TO: Mayor, Vice Mayor, & City Commissioners

FROM: John Pate, City Manager

BY: Burnadette Norris-Weeks, P.A.

DATE: November 11, 2020

RE: Resolution Declaring Emergency Regulations Limited To Certain Public Meetings During The Covid-19 State Of Emergency As Declared By The Governor And Authorizing The City Manager To Arrange For Public Meetings By Use Of Communication Media Technology and Advisory Board Attendance

RECOMMENDATION: Approve Resolution.

ISSUE: Commission authorization is required to allow public participation by use of communication media technology and to allow advisory boards to continue meeting in the same way since Emergency Order 20-69 was not extended by the Governor of Florida.

BACKGROUND: On March 20, 2020, Governor DeSantis issued Executive Order 20-69 which permitted public meetings to take place without quorum present, in person, and allowed for the utilization of communications media technology, such as telephonic and video conferencing, as provided in Section 120.54(5)(b)(2), Florida Statutes. Emergency Order 20-69 was extended on several occasions reflecting the continued state of emergency and threat to the public when gathering to attend public meetings, but it has now expired. There is a need to put on place legislation that will formally permit the City Manager to operate under existing authority granted to municipalities by Florida Statutes Sections 252.38, Executive Order Number 20-52 promulgated by Governor Ron DeSantis on March 9, 2020, as amended, and applicable by City of Opa-Locka Code of Ordinances and any and all other statutorily granted authority.

DISCUSSION: The Novel Coronavirus Disease 2019 (COVID-19) is a contagious disease that has the apparent ability to spread rapidly among humans and may result in serious illness or death. COVID-19 constitutes a clear and present threat to the lives, health, welfare and safety of the people of Opa-Locka.

On March 9, 2020, Governor Ron DeSantis issued Executive Order number 20-52 which declared a State of Emergency for the State of Florida due to COVID-19. Governor DeSantis' Executive Order 20-52 contained a recommendation to limit public gatherings. Executive Order number 20-52 was extended by Executive Orders 20-114;

20-166, 20-192; 20-213 and Executive Order 20-276, which was entered on November 3, 2020 and is effective for a period of sixty days.

As mentioned, on March 20, 2020, Governor DeSantis issued Executive Order 20-69 which permitted public meetings to take place without quorum present, in person, and allowed for the utilization of communications media technology, such as telephonic and video conferencing, as provided in Section 120.54(5)(b)(2), Florida Statutes. This Emergency Order 20-69 was extended on several occasions reflecting the continued state of emergency and threat to the public when gathering to attend public meetings, but it has now expired. A danger to the public still exists.

The City of Opa-Locka is not subject to an emergency order by the State of Florida or Miami-Dade County that authorizes public participation utilizing communications media technology.

ANALYSIS: Pursuant to the City's home rule powers, Chapter 252, Florida Statutes, Section 4 D of Governor DeSantis' Executive Order 20-52, and based upon the Legislative Findings set forth in the resolution recitals, the City Commission, by virtue of the threat to public health and safety and by virtue of the threat to the City's financial health and home rule powers, it is necessary for the City to declare a limited emergency so that that requirements of the Resolution, which approves an emergency order can be accomplished.

As of this week, there have been more than 17,000 deaths reported in the State of Florida due to COVID-19, with more than 844,000 confirmed cases as reported by the Florida Division of Emergency Management. Even with considerations of a possible vaccine, the Center for Disease Control ("CDC") is predicting that it is "likely" that "widespread transmission" of COVID-19 will continue to occur within the United States as the number of cases continues to rise nationwide. It is in the best interests of the City that the public be permitted to attend all City of Opa-Locka public meetings through the utilization of communications media technology, as provided in Section 120.54(5)(b)(2), Florida Statutes.

This authorization would extend to City personnel, independent contractors, and residents during the currently declared State of Emergency related to COVID-19. Further, this Resolution would allow City advisory boards, including quasi-judicial boards, where applicable, and working groups to be conducted without the presence of an in-person quorum so long as Florida laws are observed.

1st Reading/Public Hearing:

2nd Reading/Public Hearing:

Adopted:

Effective Date:

Sponsored By: City Manager

ORDINANCE NO. 20-XXX

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF OPA-LOCKA, FLORIDA, AMENDING THE ANNUAL ADOPTED GENERAL, PROPRIETARY AND SPECIAL REVENUE FUNDS BUDGETS FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2019 AND ENDING SEPTEMBER 30, 2020, ADJUSTING REVENUES AND EXPENDITURES AS REFLECTED IN EXHIBIT "A"; PROVIDING FOR THE EXPENDITURE OF FUNDS ESTABLISHED BY THE BUDGET; AUTHORIZING THE CITY MANAGER TO TAKE CERTAIN ACTIONS; PROVIDING FOR APPROPRIATION OF ALL BUDGETS AND EXPENDITURES; PROVIDING FOR FEES CONSISTENT WITH APPROPRIATIONS AND AMENDEMENT; PROVIDING FOR INCORPORATION OF RECITALS; PROVIDING FOR CONFLICT AND REPEALER; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Commission of the City of Opa-locka, FL adopted its 2019-2020 fiscal year General, Proprietary and Special Revenue Funds budgets by passage of Ordinances 19-12 & 19-13, and further amended by passage of Ordinances 20-06, 20-09, 20-11, 20-14 and 20-19, and

WHEREAS, pursuant to Florida Statute 166.241(5), the governing body of each municipality at any time within a fiscal year or within 60 days following the end of fiscal year may amend a budget for that year as follows:

- a) Appropriations for expenditures within a fund may be decreased or increased by motion recorded in the minutes if the total appropriations of the fund is not changed;
- b) The governing body may establish procedures by which the designated budget officer may authorize budget amendments if the total appropriations of the fund is not changed;
- c) If a budget amendment is required for a purpose not specifically authorized in paragraph (a) or paragraph (b), the budget amendment must be adopted in the same manner as the original budget unless otherwise specified in the municipality's charter; and

WHEREAS, the City Commission desires to amend its 2019-2020 Fiscal Year General, Proprietary and Special Revenue Funds budgets as set forth in Exhibit "A".

NOW, THEREFORE, BE IT DULY RESOLVED BY THE CITY COMMISSION OF THE CITY OF OPA- LOCKA, FLORIDA:

SECTION 1. RECITALS ADOPTED

The recitals to the preamble herein are incorporated by reference.

SECTION 2. AUTHORIZATION

Pursuant to Article IV, Section 4.5 of the City Charter, the City Manager has recommended proposed Amended General, Proprietary and Special Revenue Funds Budgets to the City Commission for the Fiscal Year retroactive to October 1, 2019, a copy of which is attached hereto as Exhibit "A" and incorporated by reference herein.

The City Commission of the City of Opa-locka hereby approves, adopts and ratifies the proposed Amended General, Proprietary and Special Revenue Funds Budgets for the Fiscal Year 2019-2020, and hereby appropriates the budgeted expenditures and revenues as set forth in the attached Exhibit "A".

The City Manager is authorized to expend or contract for expenditures, pursuant to the City of Opa-locka Charter and the adopted Code of Ordinances in accordance with the adopted Amended General, Proprietary and Special Revenue Funds Budgets for Fiscal Year 2019-2020.

The department/division expenditure allocations established by the City Manager, as revised and summarized in the budget attached as Exhibit "A", are hereby adopted and ratified. Funds of the City for General, Proprietary and Special Revenue Funds Budgets shall be expended in accordance with the appropriations provided by the budget, which shall constitute an appropriation of amounts specified therein. Expenditure control shall be at the fund level. Funds may be expended by, and with the approval of, the City Manager and the City Commission, in accordance with the provisions of the City Charter, adopted Code of Ordinances and applicable laws. Supplemental appropriations and reduction of appropriations, if any, shall be made in accordance with the City Charter.

Any and all outstanding encumbrances as of September 30, 2020, shall not lapse at that time and appropriations have been hereby provided for those outstanding encumbrances that have been incurred prior to September 30, 2020, but are not expected to be paid until after then. Receipts from sources not anticipated in the attached budget may be appropriated and expensed by Ordinance duly enacted by the City Commission in accordance with the applicable law. Adjustments within the same fund to departmental appropriations made in the attached Budget may be approved, from time to time, by the City Manager, or by Resolution adopted by the City Commission, if

lawful. The City Manager is authorized to approve adjustments to the expenditure code allocations, within the limit of department appropriations made in the attached Budget.

All Ordinances setting fees and charges, and all other fees and charges consistent with appropriations adopted herein, as may be amended during the fiscal year, are hereby ratified, confirmed and approved.

SECTION 3. SCRIVENER'S ERRORS.

Sections of this Ordinance may be renumbered or re-lettered and corrections of typographical errors which do not affect the intent may be authorized by the City Manager, or the City Manager's designee, without need of public hearing, by filing a corrected copy of same with the City Clerk.

SECTION 4. EFFECTIVE DATE.

This Ordinance shall take effect upon the adoption of this Ordinance by the Commission of the City of Opa-locka and upon a filing of a certified copy hereof with the Florida Department of State and is subject to the approval of the Governor or Governor's Designee.

PASSED and ADOPTED this 12th day of November, 2020.

Matthew A. Pigatt, Mayor

ATTEST:

Joanna Flores, City Clerk

**APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:**

Burnadette Norris-Weeks, P.A.
City Attorney

Moved by: _____

Seconded by: _____

VOTE:

Commissioner Bass	_____ (Yes)	_____ (No)
Commissioner Burke	_____ (Yes)	_____ (No)
Commissioner Kelley	_____ (Yes)	_____ (No)
Vice-Mayor Davis	_____ (Yes)	_____ (No)
Mayor Pigatt	_____ (Yes)	_____ (No)



City of Opa-locka Agenda Cover Memo

Department Director:	Robert Anathan			Department Director Signature:			
City Manager:	John Pate			CM Signature:	LCM		
Commission Meeting Date:	Nov 12, 2020		Item Type: (Enter X in box)	Resolution	Ordinance	Other	
Fiscal Impact: (Enter X in box) N/A	Yes	No	Ordinance Reading: (Enter X in box)	1st Reading		2nd Reading	
	X		Public Hearing: (Enter X in box)	Yes	No	Yes	No
				X		X	
Funding Source: Account# :	(Enter Fund & Dept) See Attachments		Advertising Requirement: (Enter X in box)	Yes		No	
				X			
Contract/P.O. Required: (Enter X in box)	Yes	No	RFP/RFQ/Bid#:				
		X					
Strategic Plan Related (Enter X in box)	Yes	No	Strategic Plan Priority Area:	Strategic Plan Obj./Strategy: (list the specific objective/strategy this item will address)			
		X	Enhance Organizational ☐ Bus. & Economic Dev ☐ Public Safety ☐ Quality of Education ☐ Qual. of Life & City Image ☐ Communication ☐				
Sponsor Name	City Manager		Department: City Manager's Office	City Manager			

Short Title:

FY 20 Budget Amendment #6

Staff Summary:

Budget amendments are submitted at the end of each fiscal year to ensure that budgets for each account are sufficient to cover all expenditures incurred during the year. Budget amendments for a fiscal year are authorized up to November 30th, 60 days after the end of the fiscal year. It is based on the Accounting close-out of the year which is still under way. Consequently this is a tentative submission, subject to adjustment at the second hearing of this ordinance as additional issues become evident.

There are 24 items in this budget amendment which can be categorized as follows:

1. Five items are of material amounts.
 - a. Item #1 – The maintenance and repair of Police vehicles requires \$30,000. This is being funded from the Special Law Enforcement Fund from available fund balance. This has no impact on the General Fund which is the primary fund reflecting the City's financial status.
 - b. Item #2 – A last minute requirement for pump station equipment requires a \$23,000 amendment funded from savings in wastewater processing.
 - c. Item #8 – Year-end acquisition of Police public safety equipment necessitates a budget amendment of \$45,000 to be funded from General Fund contingency.

- d. Item #18 – Year-end bathroom, roofing and parking lot lighting projects require an amendment of \$39,000 to be funded from General Fund contingency.
 - e. Item #23 – The current Accounting convention is that the twelfth monthly payment for each fiscal year is the first month of premiums for the new year. Monthly premiums for FY 21 are higher than were the ones for FY 20, necessitating a \$50,000 amendment funded from other savings within the Risk division.
2. One item is of an Accounting nature.
- a. Item #22 – The budget for County billing services for City water bills was budgeted in the Utility Billing division but the charges were recorded in the Water division. The budget has been transferred to the Water division.
3. All other items are of a lesser nature with amendments for minor truing up of budgets. Several are related to FRS retirement charges. FRS rates are established from July 1st to June 30th each year, one quarter ahead of the municipal fiscal year. As of July 1st the FRS rates for most employees was increased from 8.47% of compensation to 10.00%. Averaged over the City's fiscal year, this translates to a 4.5% increase for the year. Additionally, an Accounting convention is used such that this year there were 54 weeks of FRS charges, resulting in another 3.5% increase. For a couple of divisions the increase appears larger than the compensation of the personnel believed assigned to the divisions and is under review. On a precautionary basis these overages have been addressed with budget amendments prior to the completion of these reviews.

.Proposed Action:

Staff recommends that the City Commission approve the proposed amendments.

Attachment:

- 1. Summary of the recommended amendments
- 2. Detailed information on each recommended amendment

FY 20 Budget Amendment #6

Governmental Funds										
	General Fund	CRA Fund	Safe Neighborhood Capital Fund	People's Transportation Plan Fund	Town Center Fund	Debt Service Fund	Special Law Enforcement Fund	Insurance Service Fund	Information Technology Service Fund	Total Gov Funds
<u>Budget Thru Amend #5</u>										
<u>Funding</u>										
Revenue/Loans/Trans In	19,733,637	734,292	1,248,919	1,503,436	699,718	3,495,364	-	2,404,911	702,356	30,522,633
Fund Balance	-	78,055	536,181	280,637	-	401,308	238,000	-	-	1,534,181
Total Funding	19,733,637	812,347	1,785,100	1,784,073	699,718	3,896,672	238,000	2,404,911	702,356	32,056,814
Expenditure	19,733,637	812,347	1,785,100	1,784,073	699,718	3,896,672	238,000	2,404,911	702,356	32,056,814
<u>Amendment #6</u>										
<u>Funding</u>										
Revenue/Loans/Trans In	-	-	-	-	-	-	-	-	-	-
Fund Balance	-	-	-	-	-	-	30,000	-	-	30,000
Total Funding	-	-	-	-	-	-	30,000	-	-	30,000
Expenditure	-	-	-	-	-	-	30,000	-	-	30,000
<u>Budget Thru Amend #6</u>										
<u>Funding</u>										
Revenue/Loans/Trans In	19,733,637	734,292	1,248,919	1,503,436	699,718	3,495,364	-	2,404,911	702,356	30,522,633
Fund Balance	-	78,055	536,181	280,637	-	401,308	268,000	-	-	1,564,181
Total Funding	19,733,637	812,347	1,785,100	1,784,073	699,718	3,896,672	268,000	2,404,911	702,356	32,086,814
Expenditure	19,733,637	812,347	1,785,100	1,784,073	699,718	3,896,672	268,000	2,404,911	702,356	32,086,814

FY 20 Budget Amendment #6

General Fund

	Budget Thru Amend #5	Amendment #6	Budget Thru Amend #6
<u>Funding</u>			
Revenue/Loans/Trans In	19,733,637	-	19,733,637
Fund Balance	-	-	-
Total Funding	19,733,637	-	19,733,637
<u>Expenditure</u>			
Commission	212,652	-	212,652
CM - Executive	829,986	-	829,986
CM - General Government	3,196,660	-	3,196,660
CM - Reserve	647,243	(145,500)	501,743
CM - Emergency	29,500	7,000	36,500
CM - Interfund	317,000	-	317,000
Clerk	460,654	-	460,654
Attorney	673,983	-	673,983
Finance	864,838	-	864,838
Human Resources	303,525	-	303,525
Planning & Community Dev	421,762	4,000	425,762
Building & Licenses	480,644	1,000	481,644
Parks & Recreation	999,512	-	999,512
Police	6,576,535	80,000	6,656,535
Code Enforcement	473,226	-	473,226
Public Works - Admin	450,179	-	450,179
Public Works - Bldg Maintenance	701,973	53,500	755,473
Public Works - Streets	1,304,762	-	1,304,762
Public Works - Trash	110,000	-	110,000
Public Works - Vehicle Maintenance	679,003	-	679,003
Total Expenditure	19,733,637	-	19,733,637

FY 20 Budget Amendment #6

Enterprise Funds			
	Water Sewer Fund	Storm Water Fund	Total Ent Funds
<u>Budget Thru Amend #5</u>			
<u>Funding</u>			
Revenue/Loans/Trans In	17,350,384	1,466,312	18,816,696
Fund Balance	-	136,000	136,000
Total Funding	17,350,384	1,602,312	18,952,696
Expenditure	17,350,384	1,602,312	18,952,696
<u>Amendment #6</u>			
<u>Funding</u>			
Revenue/Loans/Trans In	-	-	-
Fund Balance	-	-	-
Total Funding	-	-	-
Expenditure	-	-	-
<u>Budget Thru Amend #6</u>			
<u>Funding</u>			
Revenue/Loans/Trans In	17,350,384	1,466,312	18,816,696
Fund Balance	-	136,000	136,000
Total Funding	17,350,384	1,602,312	18,952,696
Expenditure	17,350,384	1,602,312	18,952,696

FY 20 Budget Amendment #6

#	Amendment Details				Budget	Adj	Revised	Comments
1	<u>Vehicle Maintenance - Special Law Enforcement</u>							
	Sp Law	Exp	65-521466	Repair & Maint Vehicle Equip	-	30,000	30,000	Police vehicle repairs and painting. Funded from Special Law Enforcement Fund with no impact on the General Fund
	Sp Law	Rev	65-383010	Transfer In, Fund Balance	238,000	30,000	268,000	
2	<u>Sewer Machinery & Equipment</u>							
	Sewer	Exp	35-535640	Machinery & Equipment	40,000	23,000	63,000	End of year acquisition of pump station equipment. Funded by savings in waste water processing
	Sewer	Exp	35-535432	Sewage Disposal	238,000	(23,000)	215,000	
3	<u>Small Tools (Water Division)</u>							
	Water	Exp	64-533555	Small Tools & Supplies	1,500	200	1,700	Minor adjustment to Small Tools budget
	Water	Exp	64-533433	Purchase Of Water	1,500,260	(200)	1,500,060	
4	<u>Software Licensing (City Clerk)</u>							
	Clerk	Exp	16-512528	Software Licensing	2,000	1,000	3,000	Minor adjustment to Software Licensing budget
	Clerk	Exp	16-512490	Legal Advertising	42,500	(1,000)	41,500	
5	<u>Education (City Clerk)</u>							
	Clerk	Exp	16-512541	Education	-	1,000	1,000	Minor adjustment to Education budget
	Clerk	Exp	16-512490	Legal Advertising *	41,500	(1,000)	40,500	
	* Adjusted Budget Due To Item #4							
6	<u>Utilities (Non-Dept)</u>							
	Non-Dept	Exp	19-519430	Electric Gas Water	288,000	6,000	294,000	Minor adjustment to City Utilities budget
	Non-Dept	Exp	19-519992	Encumbrance Reserve	50,000	(6,000)	44,000	
7	<u>Operating Expense (Police Patrol)</u>							
	Patrol	Exp	22-521520	Operating Expense	10,600	3,000	13,600	Minor adjustment to Police Patrol Operating Expense Funded with General Fund Contingency
	Reserve	Exp	81-581992	Working Capital Reserve	387,800	(3,000)	384,800	

FY 20 Budget Amendment #6

#	Amendment Details	Budget	Adj	Revised	Comments
8	<u>Public Safety Expense (Police Patrol)</u>				
	Patrol Exp 22-521644	10,000	45,000	55,000	Inventory replenishment by new Command staff
	Reserve Exp 81-581992 Working Capital Reserve*	384,800	(45,000)	339,800	
	* Adjusted Budget Due To Item #7				
9	<u>Emergency Contingency</u>				
	Emer Res Exp 25-525390 Emergency Contingency	29,500	7,000	36,500	Additional pandemic supplies
	Reserve Exp 81-581992 Working Capital Reserve*	339,800	(7,000)	332,800	
	* Adjusted Budget Due To Item #7 & #8				
10	<u>Retirement - Police - Chief Division</u>				
	Chief Exp 26-521220 Retirement	55,904	4,000	59,904	FRS rate for regular employees increased from 8.47% to 10.0% as of July 1st. Currently 54 weeks of charges reflected.
	Reserve Exp 81-581992 Working Capital Reserve*	332,800	(4,000)	328,800	
	* Adjusted Budget Due To Item #7, #8 & #9				
11	<u>Retirement - Building & Licenses</u>				
	Bldg & Lic Exp 30-524220 Retirement	25,519	1,000	26,519	FRS rate for regular employees increased from 8.47% to 10.0% as of July 1st. Currently 54 weeks of charges reflected.
	Bldg & Lic Exp 30-581920 Reserves	11,000	(1,000)	10,000	
12	<u>Retirement - Sewer</u>				
	Sewer Exp 35-535220 Retirement	18,975	1,000	19,975	FRS rate for regular employees increased from 8.47% to 10.0% as of July 1st. Currently 54 weeks of charges reflected.
	Sewer Exp 35-535432 Sewage Disposal *	215,000	(1,000)	214,000	
	* Adjusted Budget Due To Item #2				
13	<u>Retirement - Police - Administration</u>				
	Pol Admin Exp 36-521220 Retirement	28,770	24,000	52,770	Unexplained extremely large retirement charge for this division. Being investigated by Accounting but covered by a budget amendment on a precautionary basis.
	Reserve Exp 81-581992 Working Capital Reserve*	328,800	(24,000)	304,800	
	* Adjusted Budget Due To Item #7 - #10				

FY 20 Budget Amendment #6

#	Amendment Details			Budget	Adj	Revised	Comments	
14	<u>Other Prof Services & Public Safety Equip - Police - Administration</u>							
	Pol Admin	Exp	36-521312	Other Professional Services	1,600	2,000	3,600	Minor adjustments to Other Professional Services and Public Safety Equipment budgets.
	Pol Admin	Exp	36-521644	Public Safety Equipment	-	2,000	2,000	
	Reserve	Exp	81-581992	Working Capital Reserve*	304,800	(4,000)	300,800	
	* Adjusted Budget Due To Item #7 - #10, #13							
15	<u>Retirement - Community Development</u>							
	Com Dev	Exp	37-515220	Retirement	17,067	4,000	21,067	FRS rate for regular employees increased from 8.47% to 10.0% as of July 1st. Currently 54 weeks of charges reflected. Additionally 10% of CD compensation allocated to CRA, but not retirement charges not allocated.
	Reserve	Exp	81-581992	Working Capital Reserve*	300,800	(4,000)	296,800	
	* Adjusted Budget Due To Item #7 - #10, #13, #14							
16	<u>Retirement - Building Maintenance</u>							
	Bldg Mnt	Exp	39-541220	Retirement	11,379	12,000	23,379	In addition to the increased FRS rate and the 54-week year, the amount initially reported appears out of line with the compensation for this department and is being investigated. On a precautionary basis this increase is being covered by a budget amendment
	Reserve	Exp	81-581992	Working Capital Reserve*	296,800	(12,000)	284,800	
	* Adjusted Budget Due To Item #7 - #10, #13 - #15							
17	<u>Uniform Laundry - Building Maintenance</u>							
	Bldg Mnt	Exp	39-541341	Uniform Rental/Laundry	1,500	2,500	4,000	Misallocation issue
	Reserve	Exp	81-581992	Working Capital Reserve*	284,800	(2,500)	282,300	
	* Adjusted Budget Due To Item #7 - #10, #13 - #16							

FY 20 Budget Amendment #6

<u>#</u>	<u>Amendment Details</u>			<u>Budget</u>	<u>Adj</u>	<u>Revised</u>	<u>Comments</u>
18	<u>Bldg Maint & Repair - Building Maintenance</u>						
	Bldg Mnt	Exp 39-541461	Building Repair & Maintenance	130,000	39,000	169,000	Year-end bathroom repairs, roofing projects and parking lot lighting projects.
	Reserve	Exp 81-581992	Working Capital Reserve*	282,300	(39,000)	243,300	
	* Adjusted Budget Due To Item #7 - #10, #13 - #17						
19	<u>Overtime & Gas - Vehicle Maintenance</u>						
	Veh Mnt	Exp 49-541140	Salaries - Overtime	-	1,000	1,000	Minor budget adjustments to Overtime and Gas, Oil & Grease
	Veh Mnt	Exp 49-541450	Gas, Oil, Grease	219,000	5,000	224,000	
	Veh Mnt	Exp 49-541543	Tires & Wheels	27,000	(6,000)	21,000	
20	<u>Retirement - Utility Billing</u>						
	Utl Bill	Exp 61-513220	Retirement	20,970	3,000	23,970	FRS rate for regular employees increased from 8.47% to 10.0% as of July 1st. Currently 54 weeks of charges reflected.
	Utl Bill	Exp 61-513420	Postage & Freight	15,000	(3,000)	12,000	
21	<u>Overtime - Water Line Service Division</u>						
	Wtr Ln	Exp 63-533220	Retirement	11,377	3,000	14,377	FRS rate for regular employees increased from 8.47% to 10.0% as of July 1st. Currently 54 weeks of charges reflected.
	Wtr Ln	Exp 63-533555	Small Tools Minor Equipment	30,000	(3,000)	27,000	
22	<u>County Billing Services - Water Division</u>						
	Water	Exp 64-533340	Other Contracted Services	165,583	180,000	345,583	County billing services budgeted in Utility Billing, but charges recorded in Water Division. Budget moved to where actuals recorded.
	Utl Bill	Exp 61-513340	Other Contracted Services	480,000	(180,000)	300,000	
23	<u>Insurance Premiums - Risk Management</u>						
	Risk	Exp 84-513451	Insurance Charges	2,080,493	50,000	2,130,493	First period of FY 21 booked, but at a higher rate than the monthly FY 20 rate.
	Risk	Exp 84-513250	Unemployment Compensation	40,000	(30,000)	10,000	
	Risk	Exp 84-513392	Motor Vehicle Claims	30,000	(20,000)	10,000	

FY 20 Budget Amendment #6

<u>#</u>	<u>Amendment Details</u>			<u>Budget</u>	<u>Adj</u>	<u>Revised</u>	<u>Comments</u>
24	Overtime - Information Technology						
	IT	Exp 85-512220	Retirement	21,946	2,000	23,946	FRS rate for regular employees increased from 8.47% to 10.0% as of July 1st. Currently 54 weeks of charges reflected.
	IT	Exp 85-512411	Telephone	124,500	(2,000)	122,500	

FY 20 Budget Amendment #6 First Hearing



November 12, 2020

FY 20 Budget Amendment #6

- Twenty-Four Items
 - Five Substantial Items– \$187,000
 - One Accounting Item – Movement Of County Utility Billing Fees Budget From One Division To Another
 - Nineteen Small Items Related To Revised Retirement Fees, Overtime And Other Minor Adjustments - \$80,200



FY 20 Budget Amendment #6

- Substantial Budget Amendment Items
 - \$30,000 – Repair & Painting Of Police Vehicles – Funded From The Special Law Enforcement
 - \$23,000 – Pump Station Equipment – Funded From The Water-Sewer Fund
 - \$45,000 – Police Public Safety Equipment – Funded From The General Fund
 - \$39,000 – Building Maintenance For Bathrooms, Roofing And Parking Lot Lighting Projects – Funded From The General Fund
 - \$50,000 – Insurance Premiums – Twelfth Monthly Payment Is First Payment Of New Higher Premium – Funded From Risk Management Fund



FY 20 Budget Amendment #6

Discussion / Adoption



1st Reading/Public Hearing:

2nd Reading/Public Hearing:

Adopted:

Effective Date:

Sponsored By: City Manager

ORDINANCE NO. 20-XXX

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF OPA-LOCKA, FLORIDA, AMENDING THE ANNUAL ADOPTED GENERAL, PROPRIETARY AND SPECIAL REVENUE FUNDS BUDGETS FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2020 AND ENDING SEPTEMBER 30, 2021, ADJUSTING REVENUES AND EXPENDITURES AS REFLECTED IN EXHIBIT "A"; PROVIDING FOR THE EXPENDITURE OF FUNDS ESTABLISHED BY THE BUDGET; AUTHORIZING THE CITY MANAGER TO TAKE CERTAIN ACTIONS; PROVIDING FOR APPROPRIATION OF ALL BUDGETS AND EXPENDITURES; PROVIDING FOR FEES CONSISTENT WITH APPROPRIATIONS AND AMENDEMENT; PROVIDING FOR INCORPORATION OF RECITALS; PROVIDING FOR CONFLICT AND REPEALER; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Commission of the City of Opa-locka, FL adopted its 2020-2021 fiscal year General, Proprietary and Special Revenue Funds budgets by passage of Ordinance 20-16, and

WHEREAS, pursuant to Florida Statute 166.241(5), the governing body of each municipality at any time within a fiscal year or within 60 days following the end of fiscal year may amend a budget for that year as follows:

- a) Appropriations for expenditures within a fund may be decreased or increased by motion recorded in the minutes if the total appropriations of the fund is not changed;
- b) The governing body may establish procedures by which the designated budget officer may authorize budget amendments if the total appropriations of the fund is not changed;
- c) If a budget amendment is required for a purpose not specifically authorized in paragraph (a) or paragraph (b), the budget amendment must be adopted in the same manner as the original budget unless otherwise specified in the municipality's charter; and

WHEREAS, the City Commission desires to amend its 2020-2021 Fiscal Year General, Proprietary and Special Revenue Funds budgets as set forth in Exhibit "A".

NOW, THEREFORE, BE IT DULY RESOLVED BY THE CITY COMMISSION OF THE CITY OF OPA- LOCKA, FLORIDA:

SECTION 1. RECITALS ADOPTED

The recitals to the preamble herein are incorporated by reference.

SECTION 2. AUTHORIZATION

Pursuant to Article IV, Section 4.5 of the City Charter, the City Manager has recommended proposed Amended General, Proprietary and Special Revenue Funds Budgets to the City Commission for the Fiscal Year retroactive to October 1, 2020, a copy of which is attached hereto as Exhibit "A" and incorporated by reference herein.

The City Commission of the City of Opa-locka hereby approves, adopts and ratifies the proposed Amended General, Proprietary and Special Revenue Funds Budgets for the Fiscal Year 2020-2021, and hereby appropriates the budgeted expenditures and revenues as set forth in the attached Exhibit "A".

The City Manager is authorized to expend or contract for expenditures, pursuant to the City of Opa-locka Charter and the adopted Code of Ordinances in accordance with the adopted Amended General, Proprietary and Special Revenue Funds Budgets for Fiscal Year 2020-2021.

The department/division expenditure allocations established by the City Manager, as revised and summarized in the budget attached as Exhibit "A", are hereby adopted and ratified. Funds of the City for General, Proprietary and Special Revenue Funds Budgets shall be expended in accordance with the appropriations provided by the budget, which shall constitute an appropriation of amounts specified therein. Expenditure control shall be at the fund level. Funds may be expended by, and with the approval of, the City Manager and the City Commission, in accordance with the provisions of the City Charter, adopted Code of Ordinances and applicable laws. Supplemental appropriations and reduction of appropriations, if any, shall be made in accordance with the City Charter.

Any and all outstanding encumbrances as of September 30, 2020, shall not lapse at that time and appropriations have been hereby provided for those outstanding encumbrances that have been incurred prior to September 30, 2020, but are not expected to be paid until after then. Receipts from sources not anticipated in the attached budget may be appropriated and expensed by Ordinance duly enacted by the City Commission in accordance with the applicable law. Adjustments within the same fund to departmental appropriations made in the attached Budget may be approved, from time to time, by the City Manager, or by Resolution adopted by the City Commission, if

lawful. The City Manager is authorized to approve adjustments to the expenditure code allocations, within the limit of department appropriations made in the attached Budget.

All Ordinances setting fees and charges, and all other fees and charges consistent with appropriations adopted herein, as may be amended during the fiscal year, are hereby ratified, confirmed and approved.

SECTION 3. SCRIVENER'S ERRORS.

Sections of this Ordinance may be renumbered or re-lettered and corrections of typographical errors which do not affect the intent may be authorized by the City Manager, or the City Manager's designee, without need of public hearing, by filing a corrected copy of same with the City Clerk.

SECTION 4. EFFECTIVE DATE.

This Ordinance shall take effect upon the adoption of this Ordinance by the Commission of the City of Opa-locka and upon a filing of a certified copy hereof with the Florida Department of State and is subject to the approval of the Governor or Governor's Designee.

PASSED and ADOPTED this 12th day of November, 2020.

Matthew A. Pigatt, Mayor

ATTEST:

Joanna Flores, City Clerk

**APPROVED AS TO FORM AND
LEGAL SUFFICIENCY:**

Burnadette Norris-Weeks, P.A.
City Attorney

Moved by: _____

Seconded by: _____

VOTE:

Commissioner Bass	_____ (Yes)	_____ (No)
Commissioner Burke	_____ (Yes)	_____ (No)
Commissioner Kelley	_____ (Yes)	_____ (No)
Vice-Mayor Davis	_____ (Yes)	_____ (No)
Mayor Pigatt	_____ (Yes)	_____ (No)



City of Opa-locka Agenda Cover Memo

Department Director:	Robert Anathan			Department Director Signature:			
City Manager:	John Pate			CM Signature:			
Commission Meeting Date:	Nov 12, 2020		Item Type:	Resolution	Ordinance	Other	
			<i>(Enter X in box)</i>		X		
Fiscal Impact: <i>(Enter X in box)</i> N/A	Yes	No	Ordinance Reading: <i>(Enter X in box)</i>	1st Reading		2nd Reading	
			Public Hearing: <i>(Enter X in box)</i>	Yes	No	Yes	No
	X			X		X	
Funding Source: <i>Account# :</i>	<i>(Enter Fund & Dept)</i> See Attachments		Advertising Requirement: <i>(Enter X in box)</i>	Yes		No	
				X			
Contract/P.O. Required: <i>(Enter X in box)</i>	Yes	No	RFP/RFQ/Bid#:				
		X					
Strategic Plan Related <i>(Enter X in box)</i>	Yes	No	Strategic Plan Priority Area:	Strategic Plan Obj./Strategy: <i>(list the specific objective/strategy this item will address)</i>			
		X	Enhance Organizational ☐ Bus. & Economic Dev ☐ Public Safety ☐ Quality of Education ☐ Qual. of Life & City Image ☐ Communication ☐				
Sponsor Name	City Manager		Department: City Manager's Office	City Manager			

Short Title:

FY 21 Budget Amendment #1

Staff Summary:

This budget amendment includes ten items categorized as follows:

1. Two CIP projects were budgeted to have been started in FY 20, but never progressed to the point of encumbering funding. Consequently they are now being proposed to be moved into FY 21.
 - a. Item #2 – Burlington Canal
 - b. Item #8 – Lift Station #7 Collection Basin Relining

2. One water project which hadn't been budgeted for FY 21, but has now become more urgent.
 - a. Item #1 – Service Lines – Miami Gardens – The City provides water service to some Miami Gardens properties. It was known that the service lines from the water mains to the properties were old and would have to be eventually replaced. However, there have been a couple of service line failures in recent months. Additionally, Miami Gardens has announced it would be undertaking a roadway resurfacing program which, when completed, would greatly restrict projects such as restoration of service lines due to not permitting roadway damage. Therefore, it is recommended this project be undertaken at this time.

3. Three amendments which are strictly accounting in nature and which have no impact on the City's overall fiscal status.
 - a. Item #3 – Reallocation of CRA Budget – When the CRA FY 21 budget was developed, it had been intended there would be projects in regard to facades, streetscapes and park amenities. However, these account codes were unavailable at that time and all of these projects were lumped together in a single account. These account codes are now available and this amendment allocates the aggregated amount into the three accounts originally intended.
 - b. Item #9 – Red Light Camera Revenue – City revenue is defined as those receipts that have been earned by the City. The red light camera service provider, American Traffic Solutions (ATS) monthly forwards violation receipts to the City. These receipts include the portion that is due to the City (revenue) with the remainder to be forwarded to the State. This latter category hasn't been earned by the City and the City's only function is to pass these receipts through to the State. Although this second category has been reported as revenue in the past, it isn't revenue and shouldn't be reported as such. This amendment removes the portion of receipts that will be passed to the State from the City's revenue budget and also removes the payment of these funds, an identical amount, from the City's expenditure budget with no impact on the bottom line.
 - c. Item #10 – DERM – The City bills DERM fees on the City utility bill on behalf of the County and then passes on the proceeds to the County. Similar to the previous item, the City's only function is to pass these collected proceeds to the County, meaning these proceeds don't qualify as City revenue. This amendment removes DERM receipts from Water-Sewer fund revenue and removes DERM payments to the County, a like amount, from the Water-Sewer fund expenditures, with no impact on the bottom line.
4. One amendment is fully self-funded.
 - a. Item #5 – CARES Act Community Support Program – The City has been awarded a grant from the County's CARES Act program. The City will incur some administrative expense related to this program which will be reimbursed by the County program. The amendment establishes the budget (\$50,000) for these reimbursable administrative expenses.
5. Three amendments address the need to provide additional funding to various accounts.
 - a. Item #4 – Unemployment Compensation – Unlike private sector firms that regularly pay the State for unemployment compensation, municipal governments only pay the State when one of its former employees applies for benefits. For the first time in a long time the City has received a bill from the State for this occurrence. The amendment establishes a small (\$10,000) budget to cover the current and possible subsequent bills.
 - b. Item #6 – New Commissioner Requirements – This amendment funds expenditures necessary to fully address the needs of the new Commissioners and Commissioners now having new job titles as the result of the recent election, including very limited funding for a swearing-in ceremony. Total proposed amendment is \$1,600.
 - c. Item #7 – Annual / Sick Leave Reserve – The termination of two employees recently resulted in a gross payout of \$68,308 for unused leave, completely exhausting this budget. The amendment proposes replenishing the budget for this account (\$75,000).

.Proposed Action:

Staff recommends that the City Commission approve the proposed amendments.

Attachment:

1. Summary of the recommended amendments
2. Detailed information on each recommended amendment

FY 21 Budget Amendment #1

Governmental Funds										
	General Fund	CRA Fund	Safe Neighborhood Capital Fund	People's Transportation Plan Fund	Town Center Fund	Debt Service Fund	Special Law Enforcement Fund	Insurance Service Fund	Information Technology Service Fund	Total Gov Funds
<u>Budget - Adopted</u>										
<u>Funding</u>										
Revenue/Loans/Trans In	18,250,894	1,046,910	186,834	700,000	652,743	3,011,857	-	2,659,158	713,735	27,222,131
Fund Balance	-	-	-	683,166	-	-	-	-	-	683,166
Total Funding	18,250,894	1,046,910	186,834	1,383,166	652,743	3,011,857	-	2,659,158	713,735	27,905,297
Expenditure	18,250,894	1,046,910	186,834	1,383,166	652,743	3,011,857	-	2,659,158	713,735	27,905,297
<u>Amendment #1</u>										
<u>Funding</u>										
Revenue/Loans/Trans In	(1,010,028)	-	-	-	-	-	-	-	-	(1,010,028)
Fund Balance	-	-	-	-	-	-	-	-	-	-
Total Funding	(1,010,028)	-	-	-	-	-	-	-	-	(1,010,028)
Expenditure	(1,010,028)	-	-	-	-	-	-	-	-	(1,010,028)
<u>Budget Thru Amend #1</u>										
<u>Funding</u>										
Revenue/Loans/Trans In	17,240,866	1,046,910	186,834	700,000	652,743	3,011,857	-	2,659,158	713,735	26,212,103
Fund Balance	-	-	-	683,166	-	-	-	-	-	683,166
Total Funding	17,240,866	1,046,910	186,834	1,383,166	652,743	3,011,857	-	2,659,158	713,735	26,895,269
Expenditure	17,240,866	1,046,910	186,834	1,383,166	652,743	3,011,857	-	2,659,158	713,735	26,895,269

FY 21 Budget Amendment #1

General Fund

	Budget Adopted	Amendment #1	Budget Thru Amend #1
<u>Funding</u>			
Revenue/Loans/Trans In	18,250,894	(1,010,028)	17,240,866
Fund Balance	-	-	-
Total Funding	18,250,894	(1,010,028)	17,240,866
<u>Expenditure</u>			
Commission	124,681	1,600	126,281
CM - Executive	594,331	-	594,331
CM - General Government	6,388,390	(1,021,628)	5,366,762
Clerk	391,921	-	391,921
Attorney	645,000	-	645,000
Finance	1,000,138	-	1,000,138
Human Resources	194,701	10,000	204,701
Planning & Community Dev	283,783	-	283,783
Building & Licenses	419,325	-	419,325
Parks & Recreation	723,842	-	723,842
Police	4,970,342	-	4,970,342
Code Enforcement	357,580	-	357,580
Public Works - Admin	333,067	-	333,067
Public Works - Bldg Maintenance	306,533	-	306,533
Public Works - Streets	699,275	-	699,275
Public Works - Trash	137,886	-	137,886
Public Works - Vehicle Maintenance	680,099	-	680,099
Total Expenditure	18,250,894	(1,010,028)	17,240,866

FY 21 Budget Amendment #1

Enterprise Funds			
	Water Sewer Fund	Storm Water Fund	Total Ent Funds
<u>Budget - Adopted</u>			
<u>Funding</u>			
Revenue/Loans/Trans In	14,481,996	1,500,000	15,981,996
Fund Balance	-	1,950,988	1,950,988
Total Funding	14,481,996	3,450,988	17,932,984
Expenditure	14,481,996	3,450,988	17,932,984
<u>Amendment #1</u>			
<u>Funding</u>			
Revenue/Loans/Trans In	(632,148)	353,376	(278,772)
Fund Balance	114,000	-	114,000
Total Funding	(518,148)	353,376	(164,772)
Expenditure	(518,148)	353,376	(164,772)
<u>Budget Thru Amend #1</u>			
<u>Funding</u>			
Revenue/Loans/Trans In	13,849,848	1,853,376	15,703,224
Fund Balance	114,000	1,950,988	2,064,988
Total Funding	13,963,848	3,804,364	17,768,212
Expenditure	13,963,848	3,804,364	17,768,212

FY 21 Budget Amendment #1

#	Amendment Details			Budget	Adj	Revised	Comments
1	<u>Service Line Renovation Project</u>						
	WS CIP	Exp 75-53563xx	Service Lines - Miami Gardens	-	200,000	200,000	Failing water sewer lines require replacment. Funded from Water-Sewer contingency
	WS FIN	Exp 61-513992	Contingency (Water-Sewer)	635,998	(200,000)	435,998	
2	<u>Burlington Canal (From FY 20)</u>						
	ST WTR	Exp 43-5356327	Burlington Canal	-	490,000	490,000	Burlington Canal project not done in FY 20. Funded by State grant, savings from the stormwater master plan study and stormwater contingency.
	ST WTR	Rev 450-334700	State Revolving Fund Grants	-	353,376	353,376	
	ST WTR	Exp 43-538312	Other Professional Services	300,000	(110,000)	190,000	
	ST WTR	Exp 43-538992	Contingency	97,443	(26,624)	70,819	
3	<u>CRA (Reallocation of Accounts)</u>						
	CRA	Exp 77-515xx1	Façade Program	-	200,000	200,000	Appropriate accounts unavaliable when budget was developed. Intended programs consolidated in "Promotional Activities". Now allocated as was intended when budget was developed.
	CRA	Exp 77-515xx2	Streetscape Program	-	250,000	250,000	
	CRA	Exp 77-515xx3	Park Amenities	-	50,000	50,000	
	CRA	Exp 77-515480	Promotional Activiites	500,000	(500,000)	-	
4	<u>Unemployment Compensation</u>						
	HR	Exp 13-513250	Unemployment Compensation	-	10,000	10,000	State charges City unemployment compensation as incurred. City received first bill in several years. Funded through Contingency reduction.
	Non-Dep	Exp 19-519390	Contingency (General Fund)	1,474,182	(10,000)	1,464,182	
5	<u>CARES Act Community Support Program</u>						
	Non-Dep	Exp 19-519312	Other Professional Services	95,000	50,000	145,000	City will incur additional professional services administrative expense in conjunction with the program to provide rent and mortgage relief related to the pandemic. This is deemed to be an upper limit cost as program becomes more fully defined. To be fully reimbursed through the County CARES Act program.
	Gen Fund	Rev 001-3347xx	CARES Act Reimburse Grant	-	50,000	50,000	

FY 21 Budget Amendment #1

#	Amendment Details			Budget	Adj	Revised	Comments	
6	New Commissioner Requirements							
	Comm	Exp	10-511521	Clothing / Uniforms	-	700	700	Expenses related to two newly elected Commssioners and one re-titled Commissioner. Includes City shirts, business cards, office and dais name plates, official photos, badges, swearing in ceremony and other miscellaneous items. Funded from Contingency
	Comm	Exp	10-511493	General Expenses	-	900	900	
	Non-Dep	Exp	19-519390	Contingency (General Fund) *	1,464,182	(1,600)	1,462,582	
	* Reduced Budget Due To Item #4							
7	Annual / Sick Leave Reserve							
	Non-Dep	Exp	19-519xxx	Annual / Sick Leave Reserve	50,000	75,000	125,000	Current budget will be fully depleted due to the departure of two employees with significant unused leave time. To be funded from General Fund Contingency.
	Non-Dep	Exp	19-519390	Contingency (General Fund) *	1,462,582	(75,000)	1,387,582	
	* Reduced Budget Due To Item #4 & #6							
8	Lift Station #7 Improvements							
	SWR	Exp	35-5356304	Lift Station #7 Improvements	-	114,000	114,000	Project approved in FY 20, but funding not encumbered. Funded from extra fund balance available since no funds used in FTY 20
	WTR-SWR	Bal	440-383010	Fund Balance (Water-Sewer)	-	114,000	114,000	
9	Red Light Camera Revenue (State Non-Revenue Component)							
	Gen Fund	Rev	001-354140	Red Light Camera Fines	2,273,982	(1,060,028)	1,213,954	The State portion of Red Light camera receipts forwarded to the City by the Red Light Camera service provider isn't City revenue since the City is only passing it through to the State. Consequently, this portion of the receipts shouldn't be reflected as either revenue or an expenditure on City books. This amendment results in only the City's revenue being reported, consistent with proper accounting preactices.
	Non-Dept	Exp	19-519994	State -RLC Fees - Current Year	1,060,028	(1,060,028)	-	

FY 21 Budget Amendment #1

<u>#</u>	<u>Amendment Details</u>			<u>Budget</u>	<u>Adj</u>	<u>Revised</u>	<u>Comments</u>
10	<u>DERM (Non-Revenue)</u>						
	Wtr-Swr	Rev 440-369901	DERM Revenue Service Fee	632,148	(632,148)		- The City collects DERM service fees on the City water bills on behalf of the County and then passes these fees on to the County. Since this is a pass-through, these are neither earned revenue nor an expense and in accordance with proper accounting practices shouldn't be reported as such in the City's financial records.
	Wtr	Exp 64-533301	DERM Service Fee - Pass-Through	632,148	(632,148)		

FY 21 Budget Amendment #1 First Hearing



November 12, 2020

FY 21 Budget Amendment #1

- Ten Items
 - Three CIP Projects – Two Brought Forward From FY 20 And One New Project - \$804,000
 - Three Accounting Items – No Impact
 - One Item – CARES Act Community Support Program Reimbursable Administrative Expense - \$50,000
 - Three Items – Additional Expenditure Required



FY 21 Budget Amendment #1

- CIP Projects
 - Burlington Canal - \$490,000 – FY 20 Project Brought Forward
 - Pump Station #7 Collection Basin Relining - \$114,000 – FY 20 Project Brought Forward
 - Service Lines – Miami Gardens - \$200,000 – New Project



FY 21 Budget Amendment #1

- Accounting Items
 - CRA – Promotional Activity Budget Reallocated To Facades, Streetscapes & Park Amenities, As Originally Intended
 - Red Light Camera Revenue – Removal Of Portion To Be Passed Through To The State (Not Revenue) – Offsetting Reductions Revenue & Expenditures
 - DERM – Billed On Behalf Of County And Not Revenue – Offsetting Reductions To Revenue & Expenditures



FY 21 Budget Amendment #1

- Reimbursable Expense
 - CARES Act Community Support Grant – City Will Incur Administrative Expense, To Be Reimbursed By County Grant
 - Initially \$50,000 – Further Amendment If Greater



FY 21 Budget Amendment #1

- Additional Expenditure Required
 - \$10,000 – Unemployment Compensation
 - \$ 1,600 – New Commissioner Support Items
 - \$75,000 – Departing Employee Unused Leave



FY 21 Budget Amendment #1

Discussion / Adoption



BILL GALVANO
President of the Senate



Senator Dennis Baxley
Senator Tom Lee
Senator Bill Montford
Senator Kevin Rader

THE FLORIDA LEGISLATURE
JOINT LEGISLATIVE AUDITING
COMMITTEE

Representative Jason Fischer, Chair
Senator Jeff Brandes, Vice Chair

JOSE OLIVA
Speaker of the House



Representative Michael Caruso
Representative Chip LaMarca
Representative Sharon Pritchett
Representative Bob Rommel
Representative Jackie Toledo
Representative Patricia Williams

October 23, 2020

**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

The Honorable Matthew Pigatt, Mayor
City of Opa-Locka
780 Fisherman St # 4
Opa-locka, FL 33054-3806

Dear Mayor Pigatt:

Based on correspondence and records from the Department of Financial Services (DFS) and the Auditor General, the **City of Opa-Locka** is being contacted because the following required financial reports have not yet been submitted (these reports were due no later than June 30, 2020):

FY 2018-19	Annual Financial Report (AFR)
FY 2018-19	Annual Financial Audit Report (Audit)*

(*) Section 218.39(1)(b), Florida Statutes, requires an annual financial audit report from each municipality with revenues or total expenditures and expenses in excess of \$250,000, as reported on the fund financial statements. Section 218.39(1)(g), Florida Statutes, requires an annual financial audit report from each municipality with revenues or total expenditures and expenses between \$100,000 and \$250,000, as reported on the fund financial statements, which has not been subject to a financial audit for the 2 preceding fiscal years.

The Joint Legislative Auditing Committee (Committee) is expected to meet in early 2021 to consider taking action against municipalities that have failed to file outstanding financial reports. To avoid having state revenues withheld from your municipality, please submit the above-referenced reports to the DFS and the Auditor General, as applicable, no later than December 7, 2020. If such reports cannot be submitted by this date, please provide a detailed written status of the delinquent financial reports, including an estimated timeframe for report submission, to jlac@leg.state.fl.us or to the address listed below no later than December 7, 2020.

Please read the **Required Action** section on page two of this letter for information on filing the delinquent financial reports.

Related Laws (See enclosure for full text)

Sections 218.32(1)(a), (d), and (f), *Florida Statutes*, require municipalities to submit an AFR and an annual financial audit report (if required) to the DFS, and requires the DFS to notify the Committee of municipalities that have failed to submit an AFR.

Sections 218.39(1)(b) and (g), and (7), *Florida Statutes*, establish the audit threshold for municipalities and requires audit reports to be submitted to the Auditor General.

Kathryn H. DuBose, Coordinator
111 West Madison Street, Room 876, Claude Pepper Building, Tallahassee, Florida 32399-1400
Telephone (850) 487-4110 Fax (850) 922-5667
jlac@leg.state.fl.us

The Honorable Matthew Pigatt, Mayor

October 23, 2020

Page 2

Section 11.45(7)(a), *Florida Statutes*, require the Auditor General to notify the Committee of municipalities that have failed to file an audit report.

Section 11.40(2)(a), *Florida Statutes*, authorize the Committee to direct the Department of Revenue and the DFS to withhold selected state revenues from municipalities that have failed to file an AFR and an annual financial audit report (if required). While certain state revenues, once withheld, are available to be distributed to the municipality if it becomes compliant by the end of the State of Florida's fiscal year (June 30, 2021, for purposes of this letter), certain other state revenues, once withheld, will not be distributed to the municipality. One example is the local government half-cent sales tax proceeds; see Section 218.63, *Florida Statutes*. These monies will be returned to the State.

Required Action

Determine if an annual financial audit is required:

If you have not done so already, determine if your municipality met the audit threshold for the 2018-19 fiscal year. If the audit threshold was not met, proceed with filing the AFR with the DFS (see below). If the audit threshold was met, your municipality will be required to retain the services of an independent certified public accountant to conduct a financial audit.

File the AFR (and audit report, if required) with the DFS:

Refer to the DFS' website as follows:

Department of Financial Services	http://www.myfloridacfo.com/Division/AA/LocalGovernments/default.htm Select "ANNUAL FINANCIAL REPORTS/LOGGER" and review the information included about the Annual Financial Report (AFR). If you have specific questions regarding the filing of the AFR, please contact the Local Government Section at (850) 413-5571 or send an e-mail to localgov@myfloridacfo.com .
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File the audit report (if required) with the Auditor General:

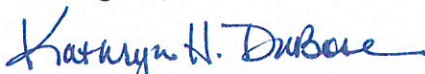
Refer to the Auditor General's website as follows:

Auditor General	https://flauditor.gov/pages/tech_localgovt.html The "Local Governmental Entity Audit Report Submittal Checklist" should be completed and forwarded with the audit report. The mailing address and contact information for the Auditor General's local government audit staff are shown on page 3 of this checklist. (Note: The Checklist is the 8 th item listed on the web page.) If you have specific questions regarding the submission of the audit report, please contact the Auditor General's Office at (850) 412-2881 or send an e-mail to flaudgen_localgovt@aud.state.fl.us .
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For additional information about required financial reporting and the Committee's role, you may wish to review the Committee's website at www.leg.state.fl.us/committees/jlac; under the heading "Quick Links" select "Local Government Financial Reporting."

If you have any questions about this letter or wish to discuss the municipality's current situation, please do not hesitate to contact Debbie White on our staff at jlac@leg.state.fl.us or (850) 487-4110. For specific questions regarding the filing of the financial reports, please contact the DFS or the Auditor General, as applicable, using the contact information provided above.

Best regards,



Kathryn H. DuBose
Coordinator

Enclosure

cc: sent by email: John Pate, City Manager

2020 Florida Statutes Related to
Annual Financial Reports (AFRs) and Annual Financial Audit Reports for Counties and Municipalities

218.32 Annual financial reports; local governmental entities.—

(1)(a) Each local governmental entity that is determined to be a reporting entity, as defined by generally accepted accounting principles, and each independent special district as defined in s. 189.012, shall submit to the department a copy of its annual financial report for the previous fiscal year in a format prescribed by the department. The annual financial report must include a list of each local governmental entity included in the report and each local governmental entity that failed to provide financial information as required by paragraph (b). The chair of the governing body and the chief financial officer of each local governmental entity shall sign the annual financial report submitted pursuant to this subsection attesting to the accuracy of the information included in the report. The county annual financial report must be a single document that covers each county agency.

(d) Each local governmental entity that is required to provide for an audit under s. 218.39(1) must submit a copy of the audit report and annual financial report to the department within 45 days after the completion of the audit report but no later than 9 months after the end of the fiscal year.

(f) If the department does not receive a completed annual financial report from a local governmental entity within the required period, it shall notify the Legislative Auditing Committee and the Special District Accountability Program of the Department of Economic Opportunity of the entity's failure to comply with the reporting requirements.

218.39 Annual financial audit reports.—

(1) If, by the first day in any fiscal year, a local governmental entity, district school board, charter school, or charter technical career center has not been notified that a financial audit for that fiscal year will be performed by the Auditor General, each of the following entities shall have an annual financial audit of its accounts and records completed within 9 months after the end of its fiscal year by an independent certified public accountant retained by it and paid from its public funds:

(a) Each county.

(b) Any municipality with revenues or the total of expenditures and expenses in excess of \$250,000, as reported on the fund financial statements.

(g) Each municipality with revenues or the total of expenditures and expenses between \$100,000 and \$250,000, as reported on the fund financial statements, which has not been subject to a financial audit pursuant to this subsection for the 2 preceding fiscal years.

(7) All audits conducted pursuant to this section must be conducted in accordance with the rules of the Auditor General adopted pursuant to s. 11.45. Upon completion of the audit, the auditor shall prepare an audit report in accordance with the rules of the Auditor General. The audit report shall be filed with the Auditor General within 45 days after delivery of the audit report to the governing body of the audited entity, but no later than 9 months after the end of the audited entity's fiscal year. The audit report must include a written statement describing corrective actions to be taken in response to each of the auditor's recommendations included in the audit report.

218.63 Participation requirements.—

(1) Only those units of local government which meet the eligibility requirements for revenue sharing pursuant to s. 218.23 shall participate in the local government half-cent sales tax. However, a municipality incorporated subsequent to the effective date of chapter 82-154, Laws of Florida, which does not meet the applicable criteria for incorporation pursuant to s. 165.061 shall not participate in the local government half-cent sales tax. In either case, distributions to eligible units of local government in that county shall be made as though the nonparticipating municipality had not incorporated.

(2) The moneys which otherwise would be distributed pursuant to this part to a unit of local government failing to certify compliance as required by s. 218.23(1) or having otherwise failed to meet the requirements of s. 200.065 shall be deposited in the General Revenue Fund for the 12 months following a determination of noncompliance by the department.

(3) A county or municipality may not participate in the distribution of local government half-cent sales tax revenues during the 12 months following a determination of noncompliance by the Department of Revenue as provided in s. 200.065(13)(e).

11.45 Definitions; duties; authorities; reports; rules.—

(7) AUDITOR GENERAL REPORTING REQUIREMENTS.—

(a) The Auditor General shall notify the Legislative Auditing Committee of any local governmental entity, district school board, charter school, or charter technical career center that does not comply with the reporting requirements of s. 218.39.

11.40 Legislative Auditing Committee.—

(2) Following notification by the Auditor General, the Department of Financial Services, the Division of Bond Finance of the State Board of Administration, the Governor or his or her designee, or the Commissioner of Education or his or her designee of the failure of a local governmental entity, district school board, charter school, or charter technical career center to comply with the applicable provisions within s. 11.45(5)-(7), s. 218.32(1), s. 218.38, or s. 218.503(3), the Legislative Auditing Committee may schedule a hearing to determine if the entity should be subject to further state action. If the committee determines that the entity should be subject to further state action, the committee shall:

(a) In the case of a local governmental entity or district school board, direct the Department of Revenue and the Department of Financial Services to withhold any funds not pledged for bond debt service satisfaction which are payable to such entity until the entity complies with the law. The committee shall specify the date that such action must begin, and the directive must be received by the Department of Revenue and the Department of Financial Services 30 days before the date of the distribution mandated by law. The Department of Revenue and the Department of Financial Services may implement this paragraph.

BILL GALVANO
President of the Senate

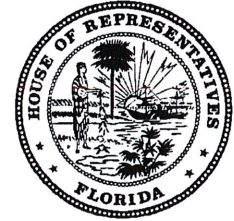


Senator Dennis Baxley
Senator Tom Lee
Senator Bill Montford
Senator Kevin Rader

**THE FLORIDA LEGISLATURE
JOINT LEGISLATIVE AUDITING
COMMITTEE**

**Representative Jason Fischer, Chair
Senator Jeff Brandes, Vice Chair**

JOSE OLIVA
Speaker of the House



Representative Michael Caruso
Representative Chip LaMarca
Representative Sharon Pritchett
Representative Bob Rommel
Representative Jackie Toledo
Representative Patricia Williams

October 28, 2020

**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

Mr. David Chiverton, Registered Agent
Niles Garden Neighborhood Improvement District
P.O. Box 540371
Opa Locka, FL 33054

Dear Mr. Chiverton:

Based on correspondence and records from the Department of Financial Services (DFS) and the Auditor General, the **Niles Garden Neighborhood Improvement District** is being contacted because the following required financial reports have not yet been submitted (these reports were due no later than June 30, 2020):

FY 2018-19 Annual Financial Report (AFR)
FY 2018-19 Annual Financial Audit Report (Audit)*

(*) Section 218.39(1)(c), *Florida Statutes*, requires an annual financial audit report from each special district with revenues or total expenditures and expenses in excess of \$100,000, as reported on the fund financial statements. Section 218.39(1)(h), *Florida Statutes*, requires an annual financial audit report from each special district with revenues or total expenditures and expenses between \$50,000 and \$100,000, as reported on the fund financial statements, which has not been subject to a financial audit for the 2 preceding fiscal years.

The Joint Legislative Auditing Committee (Committee) is expected to meet in early 2021 to consider taking action against special districts that have failed to file outstanding reports. To avoid additional state action, which may include a public hearing or court proceedings, please submit the above-referenced reports to the DFS and the Auditor General, as applicable, no later than December 7, 2020. If such reports cannot be submitted by this date, please provide a detailed written status of the delinquent financial reports, including an estimated timeframe for report submission, to jlac@leg.state.fl.us or to the address listed below no later than December 7, 2020.

Please read the **Required Action** section on page two of this letter for information on filing the delinquent financial reports.

Related Laws (See enclosure for full text)

Section 218.32(1)(a), (d), and (f), *Florida Statutes*, require independent special districts and local governments that are determined to be a reporting entity to submit an AFR and an annual financial audit report (if required) to the DFS, and require the DFS to notify the Committee of special districts that have failed to submit an AFR.

Sections 218.39(1)(c) and (h), and (7), *Florida Statutes*, establish the audit threshold for special districts and require audit reports to be submitted to the Auditor General.

Kathryn H. DuBose, Coordinator
111 West Madison Street, Room 876, Claude Pepper Building, Tallahassee, Florida 32399-1400
Telephone (850) 487-4110 Fax (850) 922-5667
jlac@leg.state.fl.us

Section 11.45(7)(a), *Florida Statutes*, requires the Auditor General to notify the Committee of special districts that have failed to file an audit report.

Section 11.40(2)(b), *Florida Statutes*, authorizes action against special districts that have failed to file an AFR and/or an annual financial audit report (if required). The Committee may direct the Department of Economic Opportunity to file a petition for enforcement in the circuit court in Leon County or declare the special district inactive for dissolution. In addition, for special districts created by special act, the Committee may: (1) convene a public hearing on the issue of noncompliance, and (2) convene the general oversight review process. For special districts created by local ordinance or resolution, the Committee may provide an opportunity for the appropriate county or municipality to: (1) convene a public hearing on the issue of noncompliance, and (2) convene the general oversight review process.

Required Action

Determine if an annual financial audit is required:

If you have not done so already, determine if your special district met the audit threshold for the 2018-19 fiscal year. If the audit threshold was not met, proceed with filing the AFR with the DFS (see below). If the audit threshold was met, your special district will be required to retain the services of an independent certified public accountant to conduct a financial audit.

File the AFR (and audit report, if required) with the DFS:

Refer to the DFS' website as follows:

Department of Financial Services	http://www.myfloridacfo.com/Division/AA/LocalGovernments/default.htm Select "ANNUAL FINANCIAL REPORTS/LOGER" and review the information included about the Annual Financial Report (AFR). If you have specific questions regarding the filing of the AFR, please contact the Local Government Section at (850) 413-5571 or send an e-mail to localgov@myfloridacfo.com.
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File the audit report (if required) with the Auditor General:

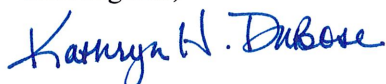
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Auditor General	https://flauditor.gov/pages/tech_localgovt.html The "Local Governmental Entity Audit Report Submittal Checklist" should be completed and forwarded with the audit report. The mailing address and contact information for the Auditor General's local government audit staff are shown on page 3 of this checklist. (Note: The Checklist is the 8th item listed on the web page.) If you have specific questions regarding the submission of the audit report, please contact the Auditor General's Office at (850) 412-2881 or send an e-mail to flaudgen_localgovt@aud.state.fl.us.
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For additional information about required financial reporting and the Committee's role, you may wish to review the Committee's website at www.leg.state.fl.us/committees/jlac; under the heading "Quick Links" select "Local Government Financial Reporting."

If you have any questions about this letter or wish to discuss the District's current situation, please do not hesitate to contact Debbie White on our staff at jlac@leg.state.fl.us or (850) 487-4110. For specific questions regarding the filing of the financial reports, please contact the DFS or the Auditor General, as applicable, using the contact information provided above.

Best regards,



Kathryn H. DuBose
Coordinator

Enclosure

cc: sent by email: John Pate, City Manager, City of Opa-locka

**2020 Florida Statutes Related to
Annual Financial Reports (AFRs) and Annual Financial Audit Reports for Special Districts**

218.32 Annual financial reports; local governmental entities.—

(1)(a) Each local governmental entity that is determined to be a reporting entity, as defined by generally accepted accounting principles, and each independent special district as defined in s. 189.012, shall submit to the department a copy of its annual financial report for the previous fiscal year in a format prescribed by the department. The annual financial report must include a list of each local governmental entity included in the report and each local governmental entity that failed to provide financial information as required by paragraph (b). The chair of the governing body and the chief financial officer of each local governmental entity shall sign the annual financial report submitted pursuant to this subsection attesting to the accuracy of the information included in the report. The county annual financial report must be a single document that covers each county agency.

(d) Each local governmental entity that is required to provide for an audit under s. 218.39(1) must submit a copy of the audit report and annual financial report to the department within 45 days after the completion of the audit report but no later than 9 months after the end of the fiscal year.

(f) If the department does not receive a completed annual financial report from a local governmental entity within the required period, it shall notify the Legislative Auditing Committee and the Special District Accountability Program of the Department of Economic Opportunity of the entity's failure to comply with the reporting requirements.

218.39 Annual financial audit reports.—

(1) If, by the first day in any fiscal year, a local governmental entity, district school board, charter school, or charter technical career center has not been notified that a financial audit for that fiscal year will be performed by the Auditor General, each of the following entities shall have an annual financial audit of its accounts and records completed within 9 months after the end of its fiscal year by an independent certified public accountant retained by it and paid from its public funds:

(c) Any special district with revenues or the total of expenditures and expenses in excess of \$100,000, as reported on the fund financial statements.

(h) Each special district with revenues or the total of expenditures and expenses between \$50,000 and \$100,000, as reported on the fund financial statement, which has not been subject to a financial audit pursuant to this subsection for the 2 preceding fiscal years.

(7) All audits conducted pursuant to this section must be conducted in accordance with the rules of the Auditor General adopted pursuant to s. 11.45. Upon completion of the audit, the auditor shall prepare an audit report in accordance with the rules of the Auditor General. The audit report shall be filed with the Auditor General within 45 days after delivery of the audit report to the governing body of the audited entity, but no later than 9 months after the end of the audited entity's fiscal year. The audit report must include a written statement describing corrective actions to be taken in response to each of the auditor's recommendations included in the audit report.

BILL GALVANO
President of the Senate



Senator Dennis Baxley
Senator Tom Lee
Senator Bill Montford
Senator Kevin Rader

THE FLORIDA LEGISLATURE
JOINT LEGISLATIVE AUDITING COMMITTEE

JOSE OLIVA
Speaker of the House



Representative Michael Caruso
Representative Chip LaMarca
Representative Sharon Pritchett
Representative Bob Rommel
Representative Jackie Toledo
Representative Patricia Williams

Representative Jason Fischer, Chair
Senator Jeff Brandes, Vice Chair

October 28, 2020

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

The Honorable Matthew Pigatt, Mayor
City of Opa-locka
780 Fisherman Street, 4th Floor
Opa-locka, FL 33054

Dear Mayor Pigatt:

Enclosed are letters regarding the financial reports required to be submitted for the 2018-19 fiscal year by three of the City of Opa-locka's dependent special districts:

1. Ali-Baba Neighborhood Improvement District
2. East-West Neighborhood Improvement District
3. Niles Garden Neighborhood Improvement District

The letters are addressed to Mr. David Chiverton because the last update provided to the Department of Economic Opportunity, Special District Accountability Program (DEO), for each of the three Neighborhood Improvement Districts (NIDs) was in January 2016 and indicate that he is the registered agent.

We are aware that Mr. Chiverton, former City Manager, is no longer employed by the City. However, the DEO has not yet been notified of a change in registered agents for these dependent special districts, as required by Section 189.014, *Florida Statutes*.

Please review the enclosed letters and provide such accordingly to the appropriate City staff for resolution. Also, please have someone at the City contact the DEO and provide updated information for the registered agent for each of these dependent special districts. Contact information for the DEO is as follows:

Jack Gaskins, Jr.
Special District Accountability Program
(850) 717-8430
jack.gaskins@DEO.MyFlorida.com

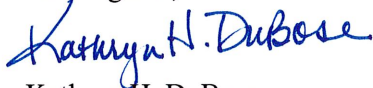
The Honorable Matthew Pigatt, Mayor

October 28, 2020

Page 2

If you have any questions about this letter, please contact Debbie White on our staff at jlac@leg.state.fl.us or (850) 487-4110.

Best regards,



Kathryn H. DuBose
Coordinator

Enclosures

cc: by email: Melinda Miguel, Chief Inspector General, Executive Office of the Governor
Jack Gaskins, Department of Economic Opportunity

BILL GALVANO
President of the Senate

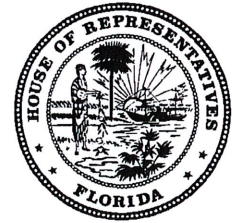


Senator Dennis Baxley
Senator Tom Lee
Senator Bill Montford
Senator Kevin Rader

**THE FLORIDA LEGISLATURE
JOINT LEGISLATIVE AUDITING
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**Representative Jason Fischer, Chair
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JOSE OLIVA
Speaker of the House



Representative Michael Caruso
Representative Chip LaMarca
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Representative Bob Rommel
Representative Jackie Toledo
Representative Patricia Williams

October 28, 2020

**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

Mr. David Chiverton, Registered Agent
East-West Neighborhood Improvement District
P.O. Box 540371
Opa Locka, FL 33054

Dear Mr. Chiverton:

Based on correspondence and records from the Department of Financial Services (DFS) and the Auditor General, the **East-West Neighborhood Improvement District** is being contacted because the following required financial reports have not yet been submitted (these reports were due no later than June 30, 2020):

FY 2018-19 Annual Financial Report (AFR)
FY 2018-19 Annual Financial Audit Report (Audit)*

(*) Section 218.39(1)(c), *Florida Statutes*, requires an annual financial audit report from each special district with revenues or total expenditures and expenses in excess of \$100,000, as reported on the fund financial statements. Section 218.39(1)(h), *Florida Statutes*, requires an annual financial audit report from each special district with revenues or total expenditures and expenses between \$50,000 and \$100,000, as reported on the fund financial statements, which has not been subject to a financial audit for the 2 preceding fiscal years.

The Joint Legislative Auditing Committee (Committee) is expected to meet in early 2021 to consider taking action against special districts that have failed to file outstanding reports. To avoid additional state action, which may include a public hearing or court proceedings, please submit the above-referenced reports to the DFS and the Auditor General, as applicable, no later than December 7, 2020. If such reports cannot be submitted by this date, please provide a detailed written status of the delinquent financial reports, including an estimated timeframe for report submission, to jlac@leg.state.fl.us or to the address listed below no later than December 7, 2020.

Please read the **Required Action** section on page two of this letter for information on filing the delinquent financial reports.

Related Laws (See enclosure for full text)

Section 218.32(1)(a), (d), and (f), *Florida Statutes*, require independent special districts and local governments that are determined to be a reporting entity to submit an AFR and an annual financial audit report (if required) to the DFS, and require the DFS to notify the Committee of special districts that have failed to submit an AFR.

Sections 218.39(1)(c) and (h), and (7), *Florida Statutes*, establish the audit threshold for special districts and require audit reports to be submitted to the Auditor General.

Kathryn H. DuBose, Coordinator
111 West Madison Street, Room 876, Claude Pepper Building, Tallahassee, Florida 32399-1400
Telephone (850) 487-4110 Fax (850) 922-5667
jlac@leg.state.fl.us

Mr. David Chiverton, Registered Agent

October 28, 2020

Page 2

Section 11.45(7)(a), *Florida Statutes*, requires the Auditor General to notify the Committee of special districts that have failed to file an audit report.

Section 11.40(2)(b), *Florida Statutes*, authorizes action against special districts that have failed to file an AFR and/or an annual financial audit report (if required). The Committee may direct the Department of Economic Opportunity to file a petition for enforcement in the circuit court in Leon County or declare the special district inactive for dissolution. In addition, for special districts created by special act, the Committee may: (1) convene a public hearing on the issue of noncompliance, and (2) convene the general oversight review process. For special districts created by local ordinance or resolution, the Committee may provide an opportunity for the appropriate county or municipality to: (1) convene a public hearing on the issue of noncompliance, and (2) convene the general oversight review process.

Required Action

Determine if an annual financial audit is required:

If you have not done so already, determine if your special district met the audit threshold for the 2018-19 fiscal year. If the audit threshold was not met, proceed with filing the AFR with the DFS (see below). If the audit threshold was met, your special district will be required to retain the services of an independent certified public accountant to conduct a financial audit.

File the AFR (and audit report, if required) with the DFS:

Refer to the DFS' website as follows:

Department of Financial Services	http://www.myfloridacfo.com/Division/AA/LocalGovernments/default.htm Select "ANNUAL FINANCIAL REPORTS/LOGGER" and review the information included about the Annual Financial Report (AFR). If you have specific questions regarding the filing of the AFR, please contact the Local Government Section at (850) 413-5571 or send an e-mail to localgovt@myfloridacfo.com .
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File the audit report (if required) with the Auditor General:

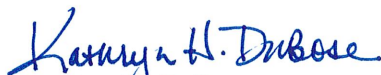
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Auditor General	https://flauditor.gov/pages/tech_localgovt.html The "Local Governmental Entity Audit Report Submittal Checklist" should be completed and forwarded with the audit report. The mailing address and contact information for the Auditor General's local government audit staff are shown on page 3 of this checklist. (Note: The Checklist is the 8 th item listed on the web page.) If you have specific questions regarding the submission of the audit report, please contact the Auditor General's Office at (850) 412-2881 or send an e-mail to flaudgen_localgovt@aud.state.fl.us .
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For additional information about required financial reporting and the Committee's role, you may wish to review the Committee's website at www.leg.state.fl.us/committees/jlac; under the heading "Quick Links" select "Local Government Financial Reporting."

If you have any questions about this letter or wish to discuss the District's current situation, please do not hesitate to contact Debbie White on our staff at jlac@leg.state.fl.us or (850) 487-4110. For specific questions regarding the filing of the financial reports, please contact the DFS or the Auditor General, as applicable, using the contact information provided above.

Best regards,


Kathryn H. DuBose
Coordinator

Enclosure

cc: sent by email: John Pate, City Manager, City of Opa-locka

**2020 Florida Statutes Related to
Annual Financial Reports (AFRs) and Annual Financial Audit Reports for Special Districts**

218.32 Annual financial reports; local governmental entities.—

(1)(a) Each local governmental entity that is determined to be a reporting entity, as defined by generally accepted accounting principles, and each independent special district as defined in s. 189.012, shall submit to the department a copy of its annual financial report for the previous fiscal year in a format prescribed by the department. The annual financial report must include a list of each local governmental entity included in the report and each local governmental entity that failed to provide financial information as required by paragraph (b). The chair of the governing body and the chief financial officer of each local governmental entity shall sign the annual financial report submitted pursuant to this subsection attesting to the accuracy of the information included in the report. The county annual financial report must be a single document that covers each county agency.

(d) Each local governmental entity that is required to provide for an audit under s. 218.39(1) must submit a copy of the audit report and annual financial report to the department within 45 days after the completion of the audit report but no later than 9 months after the end of the fiscal year.

(f) If the department does not receive a completed annual financial report from a local governmental entity within the required period, it shall notify the Legislative Auditing Committee and the Special District Accountability Program of the Department of Economic Opportunity of the entity's failure to comply with the reporting requirements.

218.39 Annual financial audit reports.—

(1) If, by the first day in any fiscal year, a local governmental entity, district school board, charter school, or charter technical career center has not been notified that a financial audit for that fiscal year will be performed by the Auditor General, each of the following entities shall have an annual financial audit of its accounts and records completed within 9 months after the end of its fiscal year by an independent certified public accountant retained by it and paid from its public funds:

(c) Any special district with revenues or the total of expenditures and expenses in excess of \$100,000, as reported on the fund financial statements.

(h) Each special district with revenues or the total of expenditures and expenses between \$50,000 and \$100,000, as reported on the fund financial statement, which has not been subject to a financial audit pursuant to this subsection for the 2 preceding fiscal years.

(7) All audits conducted pursuant to this section must be conducted in accordance with the rules of the Auditor General adopted pursuant to s. 11.45. Upon completion of the audit, the auditor shall prepare an audit report in accordance with the rules of the Auditor General. The audit report shall be filed with the Auditor General within 45 days after delivery of the audit report to the governing body of the audited entity, but no later than 9 months after the end of the audited entity's fiscal year. The audit report must include a written statement describing corrective actions to be taken in response to each of the auditor's recommendations included in the audit report.

BILL GALVANO
President of the Senate

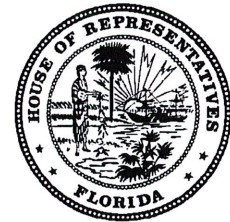


Senator Dennis Baxley
Senator Tom Lee
Senator Bill Montford
Senator Kevin Rader

**THE FLORIDA LEGISLATURE
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Representative Bob Rommel
Representative Jackie Toledo
Representative Patricia Williams

October 28, 2020

**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

Mr. David Chiverton, Registered Agent
Ali-Baba Neighborhood Improvement District
P. O. Box 540371
Opa Locka, FL 33054

Dear Mr. Chiverton:

Based on correspondence and records from the Department of Financial Services (DFS) and the Auditor General, the **Ali-Baba Neighborhood Improvement District** is being contacted because the following required financial reports have not yet been submitted (these reports were due no later than June 30, 2020):

FY 2018-19 Annual Financial Report (AFR)
FY 2018-19 Annual Financial Audit Report (Audit)*

(*) Section 218.39(1)(c), *Florida Statutes*, requires an annual financial audit report from each special district with revenues or total expenditures and expenses in excess of \$100,000, as reported on the fund financial statements. Section 218.39(1)(h), *Florida Statutes*, requires an annual financial audit report from each special district with revenues or total expenditures and expenses between \$50,000 and \$100,000, as reported on the fund financial statements, which has not been subject to a financial audit for the 2 preceding fiscal years.

The Joint Legislative Auditing Committee (Committee) is expected to meet in early 2021 to consider taking action against special districts that have failed to file outstanding reports. To avoid additional state action, which may include a public hearing or court proceedings, please submit the above-referenced reports to the DFS and the Auditor General, as applicable, no later than December 7, 2020. If such reports cannot be submitted by this date, please provide a detailed written status of the delinquent financial reports, including an estimated timeframe for report submission, to jlac@leg.state.fl.us or to the address listed below no later than December 7, 2020.

Please read the **Required Action** section on page two of this letter for information on filing the delinquent financial reports.

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Sections 218.39(1)(c) and (h), and (7), *Florida Statutes*, establish the audit threshold for special districts and require audit reports to be submitted to the Auditor General.

Kathryn H. DuBose, Coordinator
111 West Madison Street, Room 876, Claude Pepper Building, Tallahassee, Florida 32399-1400
Telephone (850) 487-4110 Fax (850) 922-5667
jlac@leg.state.fl.us

Section 11.45(7)(a), *Florida Statutes*, requires the Auditor General to notify the Committee of special districts that have failed to file an audit report.

Section 11.40(2)(b), *Florida Statutes*, authorizes action against special districts that have failed to file an AFR and/or an annual financial audit report (if required). The Committee may direct the Department of Economic Opportunity to file a petition for enforcement in the circuit court in Leon County or declare the special district inactive for dissolution. In addition, for special districts created by special act, the Committee may: (1) convene a public hearing on the issue of noncompliance, and (2) convene the general oversight review process. For special districts created by local ordinance or resolution, the Committee may provide an opportunity for the appropriate county or municipality to: (1) convene a public hearing on the issue of noncompliance, and (2) convene the general oversight review process.

Required Action

Determine if an annual financial audit is required:

If you have not done so already, determine if your special district met the audit threshold for the 2018-19 fiscal year. If the audit threshold was not met, proceed with filing the AFR with the DFS (see below). If the audit threshold was met, your special district will be required to retain the services of an independent certified public accountant to conduct a financial audit.

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File the audit report (if required) with the Auditor General:

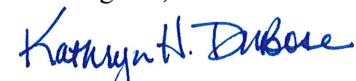
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Best regards,



Kathryn H. DuBose
Coordinator

Enclosure

cc: sent by email: John Pate, City Manager, City of Opa-locka

**2020 Florida Statutes Related to
Annual Financial Reports (AFRs) and Annual Financial Audit Reports for Special Districts**

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(d) Each local governmental entity that is required to provide for an audit under s. 218.39(1) must submit a copy of the audit report and annual financial report to the department within 45 days after the completion of the audit report but no later than 9 months after the end of the fiscal year.

(f) If the department does not receive a completed annual financial report from a local governmental entity within the required period, it shall notify the Legislative Auditing Committee and the Special District Accountability Program of the Department of Economic Opportunity of the entity's failure to comply with the reporting requirements.

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Matthew A. Pigatt
Mayor

Chris Davis
Vice Mayor

Sherelean Bass
Commissioner

Alvin Burke
Commissioner

Joseph L. Kelley
Commissioner

John E. Pate
City Manager

Joanna Flores
City Clerk

Burnadette Norris-Weeks, Esq.
City Attorney

Date: November 4, 2020

To: John E. Pate, City Manager

From: Gerri Lazarre, CPA, Finance Department Consultant

Re: Memo – Briefing on Joint Legislative Auditing Committee Staff Discussion (Finance) on November 3, 2020

Purpose of Briefing:

To provide the Joint Legislative Auditing Committee (JLAC) and its Staff with information concerning correspondence received in a letter dated October 23, 2020 to the City of Opa-locka (City), due to failure to submit required financial reports by June 30, 2020:

- FY 2018-2019 Annual Financial Report (AFR) and,
- FY 2018-2019 Annual Financial Audit Report (Audit) in accordance with Sections 218.39(1)(b) and 218.39(1)(g) of the, Florida Statutes.

The City requested a briefing and discussion with JLAC Staff to provide information and updates on the progress of the City concerning the failure to file outstanding financial reports for FY2018-2019, submission of a detailed written status of the delinquent financial reports and estimated timeline for submission of the outstanding reports forthcoming.

The following represents a recap of the phone briefing and discussion held on November 3, 2020 at 2 p.m. between the following:

1. Kathy Dubose, JLAC Staff
2. Deborah White, JLAC Staff
3. Gerri Lazarre, City Finance Department, Financial Consultant
4. Angela Atkinson, City Finance Department, Financial Consultant

Briefing:

The City shared the progress and status of account and transaction reconciliations for FY 2018-2019, changes within the Finance Department, the creation of an Audit Committee by the City Commission, solicitation for the selection of an external auditor, inability to meet the December 7th, 2020 recommended issue date for outstanding financial reports, estimated timeline for conducting the audit, issuance of the audit report, approval of the audit report by the City Commission by Resolution and submission of the AFR and audited reports to the Florida Department of Financial Services (DFS) as required to demonstrate compliance.

It was also communicated that based on the timeline, the City believed that although a solicitation would allow the City to obtain updated competitive pricing from industry on conducting the audit for FY 2018-2019 and other years, waiving competition for the solicitation of an external audit firm and utilizing the existing external auditor that conducted the last four (4) external audits may allow the City to meet the internal timeline and deadline being recommended as a result of the City being in a Financial Emergency. This would assist to obviate the possibility of JLAC taking action against the City and the withholding of any funds due to the City not pledged for bond debt service.

Lastly, the City maintains three dependent Neighborhood Improvement Districts “(NIDs or special districts), which are:

- Ali-Baba Neighborhood Improvement District
- East-West Neighborhood Improvement District
- Niles Garden Neighborhood Improvement District

The City shared that there was zero activity, in terms of revenues generated and expenditures for the NIDs during FY 2018-2019. Because the NIDs are dependent on the City, their financial activity is included in the financial reports of the City, therefore the financial activity for FY 2018-2019 for the special districts which is zero, will be reported when the City’s financial reports are submitted. The Joint Legislative Auditing Committee Staff requested that the City contact Mr. Jack Gaskins, Jr. at the Florida Department of Economic Opportunity, Special District Accountability Program (DEO) to also provide him with the City’s progress concerning the NIDs and to provide updated information for the registered agent for each of the three special districts, which has been performed.

Conclusion:

It was determined that the City would need to conduct the following to meet a March 15, 2021 completion due date.

1. Accounting and Financial Account Reconciliation by the City
2. Determine whether to Competitively Solicit External Auditor or Utilize existing External Auditor due to Financial Emergency
3. Preparation of Draft Financial Report by the City
4. Start Audit Fieldwork by the External Auditor
5. Complete Audit Fieldwork by the External Auditor
6. Review of Audit Work and Draft Financial Report by the External Auditor
7. Hold an Audit Workshop for the City Commission
8. City Commission Approval of the Audited Financial Report by Resolution
9. Submission of Annual Financial Report and Audit to the Department of Financial Services, and Florida Auditor General

The Joint Legislative Auditing Committee Staff supported the City’s timeline and recommendation based on the briefing and requested for the City to provide a written detailed status no later than December 7th, 2020 as noted in the initial letter and to provide any update on changes in the timeline.

End