



Agenda
October 02, 2018 * 6:30 PM
City Council Meeting
City Hall Chambers 1600 Nela Avenue

Lydia Pisano Mayor	Kurt Ardaman City Attorney	Bob Francis City Manager	Ed Gold District 1	Anthony Carugno District 2	Jeremy Weinsier District 3	Mike Sims District 4	Harv Readey District 5	Jim Partin District 6	Sue Nielsen District 7
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Welcome

Welcome to the City of Belle Isle City Council meeting. Agendas and all backup material supporting each agenda item are available in the City Clerk's office or on the city's website at cityofbelleislefl.org.

1. Call to Order and Confirmation of Quorum
2. Invocation and Pledge to Flag - Jeremy Weinsier, District 3 Commissioner

3. Consent Items

- a. Proclamation declaring October 23-31, 2018 National Red Ribbon Week – Page 3
- b. Proclamation declaring October 2018 Down Syndrome Awareness Month – Page 4
- c. Approval of the City Council Regular Session minutes – September 4, 2018 – Page 5
- d. Approval of the City Council Budget Workshop minutes – September 4, 2018 – Page 10

4. Citizen's Comments

Persons desiring to address the Council MUST complete and provide to the City Clerk a yellow "Request to Speak" form located by the door. After being recognized by the Mayor, persons are asked to come forward and speak from the lectern, state their name and address, and direct all remarks to the Council as a body and not to individual members of the Council, staff or audience. **Citizen comments and each section of the agenda where public comment is allowed are limited to three (3) minutes.** Questions will be referred to staff and should be answered by staff within a reasonable period of time following the date of the meeting. Order and decorum will be preserved at all meetings. Personal, impertinent or slanderous remarks are not permitted. Thank you.

5. Unfinished Business

6. New Business

- a. Approval of Accountant Proposals for Annual Audits – Page 13 and Page 43
- b. **ORDINANCE NO. 18-11** - AN ORDINANCE OF THE CITY OF BELLE ISLE, FLORIDA, CHANGING THE ABSENTEE REQUIREMENTS FOR THE TREE BOARD MEMBERS; SEVERABILITY; CONFLICTS AND EFFECTIVE DATE – Page 76
- c. **RESOLUTION NO. 18-15** - A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BELLE ISLE, FLORIDA, ADOPTING A POLICY GOVERNING REIMBURSEMENT OF PUBLIC OFFICERS AND EMPLOYEES OF THE CITY FOR ATTORNEYS' FEES AND COURT COSTS; PROVIDING FOR SEVERABILITY, CONFLICTS, AND AN EFFECTIVE DATE – Page 79
- d. Discussion/Possible Action on Use of Electronic Devices

7. Attorney's Report

8. City Manager's Report

- a. NAV Report – Page 88
- b. Issues Log – Page 98
- c. Chief's Report
- d. Tree Board Report - Review and discussion of the Tree Ordinance amendment

"If a person decides to appeal any decision made by the Council with respect to any matter considered at such meeting or hearing, he/she will need a record of the proceedings, and that, for such purpose, he/she 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." (F. S. 286.0105). "Persons with disabilities needing assistance to participate in any of these proceedings should contact the Clerk's Office (407-851-7730) at least 48 hours in advance of the meeting." –Page 1 of 106

9. Mayor's Report

- a. Approval of event dates from Special Events Committee

 - Veterans Day Celebration - November 10th – Page 102
 - December 5th - Tree Lighting and Snow Day
 - December 19th - Santa Ride Around the City

10. Council Reports

11. Adjournment

CITY OF BELLE ISLE



Declaring October 23-31, 2018 National Red Ribbon Week

- WHEREAS,** communities across America have been plagued by the numerous problems associated with illicit drug use and those that traffic in them; and
- WHEREAS,** there is hope in winning the war on drugs, and that hope lies in education and drug demand reduction, coupled with the hard work and determination of organizations such as the Young Marines of the Marine Corps League to foster a healthy, drug-free lifestyle; and
- WHEREAS,** governments and community leaders know that citizen support is one of the most effective tools in the effort to reduce the use of illicit drugs in our communities; and
- WHEREAS,** the red ribbon has been chosen as a symbol commemorating the work of Enriquee "Kiki" Camarena, a Drug Enforcement Administration agent who was murdered in the line of duty, and represents the belief that one person can make a difference; and
- WHEREAS,** the Red Ribbon Campaign was established by Congress in 1988 to encourage a drug-free lifestyle and involvement in drug prevention and reduction efforts; and
- WHEREAS** October 23-31 has been designated National Red Ribbon Week, which encourages Americans to wear a red ribbon to show their support for a drug-free environment;



WHEREAS, NOW, THEREFORE, I Lydia Pisano, Mayor of the City of Belle Isle do hereby proclaim October 23-31, 2018 as RED RIBBON WEEK in the City of Belle Isle, Florida and urge all citizens to join me in this special observance.

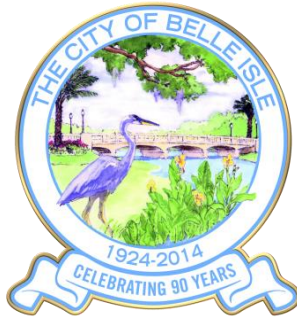
IN WITNESS WHEREOF, I have hereunto set my hand and caused, this 2nd day of October in the year of our Lord two thousand and eighteen.

Mayor Lydia Pisano

Attest:

Yolanda Quiceno, CMC-City Clerk

CITY OF BELLE ISLE



Proclamation

Declaring October 2018 Down Syndrome Awareness Month

WHEREAS, each year, about 6,000 babies are born with Down syndrome – a 1 in 700 chance; and
WHEREAS, there are over 250,000 individuals living with Down syndrome in the United States; and
WHEREAS, while research and early intervention have resulted in dramatic improvements in the lifespan and potential of those who are affected, more investigation is needed into the causes and treatment of Down syndrome; and
WHEREAS possessing a wide range of abilities, people with Down syndrome are active participants in educational, occupational, social, and recreational circles of our communities; and
WHEREAS, individuals with Down syndrome should have equal opportunity to achieve the universally desired goals of self-fulfillment, pride in their achievements, inclusion in their community and reach their fullest potential.

NOW, THEREFORE, BE IT RESOLVED, that I, Lydia Pisano, Mayor of the City of Belle Isle, do hereby proclaim the month of October 2018 as Down Syndrome Awareness Month and encourage our citizens to work together to promote respect and inclusion of individuals with Down syndrome and to celebrate their accomplishments and contributions; and

FURTHER, we encourage residents to support the Down Syndrome community in the work they do with families, schools, healthcare professionals and governments to help create opportunities, raise awareness and facilitate solutions for these valued members of our community.

IN WITNESS WHEREOF, we have hereunto set our hands and caused the Seal of the City of Belle Isle to be affixed on this 2nd day of October 2018.

Attest _____

Yolanda Quiceno, City Clerk

Mayor Lydia Pisano



city council minutes

MINUTES September 4, 2018 City Council Regular Session: Regular Session 6:30 pm

The Belle Isle City Council met in a regular session on September 4, 2018, at 6:30 p.m. at the City Hall Chambers located at 1600 Nela Avenue, Belle Isle, FL 32809.

Present was:

Mayor Lydia Pisano
Commissioner Gold
Commissioner Anthony Carugno
Commissioner Jeremy Weinsier
Commissioner Mike Sims
Commissioner Harv Readey
Commissioner Jim Partin
Commissioner Sue Nielsen

Absent was:

Also present was City Manager Bob Francis, Attorney Kurt Ardaman, Chief Houston and City Clerk Yolanda Quiceno.

CALL TO ORDER

Mayor Pisano called the City Council Budget Hearing session to order at 6:30 pm and the City Clerk confirmed quorum. Commissioner Nielsen gave the invocation and led the Pledge to the flag.

LIFE-SAVING AWARD PRESENTATION

Chief Houston awarded Deputy Chief Grimm with a Life-Saving Award.

Mayor Pisano announced that on August 21, 2018, the Belle Isle Police Department was awarded the 2017 Rocky Pomerance Award and has been recognized as exemplifying the image of an innovative and visionary leader who furthered the mission of the Florida Police Chiefs Association and the law enforcement profession within Florida.

CONSENT ITEMS

- a. Approval of the City Council Regular Session minutes – August 21, 2018
Vice Mayor Readey moved to approve the City Council Regular Session for August 21, 2018
Comm Weinsier seconded the motion which passed unanimously 7:0.

FIRST PUBLIC BUDGET HEARING

Mayor Pisano opened for Public Comment on the First Public Budget Hearing FY 2018-2019. There being no public comment, she closed public comment and opened for Council discussion.

City Manager Bob Francis said at the Budget Workshop he gave an overview of the highlights and structure of the Budget. He gave a brief summary of some of the changes as follows,

- Moving some funds from the General Fund to Public Works.
- A 5% total increase for employees that include a 3% COLA and 2% merit. In addition to the 5%, he is asking for an additional 1% increase for the Police Officers.
- Increase the retirement contributions from 9.5% to 11% for non-uniformed employees and from 12.5% to 15% for uniformed employees.
- Transfer \$150,000 from the General Fund to the Charter School Fund to repay the cost of the purchase of the Wallace Field
- The millage rate remains the same; and
- Increase in waste services from \$200 to \$235. This will be the last year for the current Republic Services contract. The City will go for an RFP in 2019.

**Comm Sims moved to approve the Preliminary Budget and move to a second reading on September 18, 2018.
Comm Nielsen seconded the motion which passed unanimously 7:0.**

CITIZEN COMMENTS

Mayor Pisano opened for citizen comments.

- Richard Weinsier residing at 6824 Seminole Drive spoke in opposition of the lot split at 6820 Seminole Drive. He said he would like the record to show that he is against the variance and provided a written statement for the record. He asked if Council received the email he sent on September 3, 2018. Council members said they had and Mr. Weinsier stated that he will provide a copy to the City Clerk for the record.

Mr. Francis asked Mr. Weinsier when this variance was presented in 2017 he was in support of the request. What has changed from then to now? Mr. Weinsier said at the time he did not have an idea of all the rules on applying for a lot split. He said he knew the developer very well and knew his actions and reasons for the request. This time he is not sure of the intent of the current owner.

- Greg Gent residing at 2924 Nela Avenue shared his concern on lot splits in general. The information that was provided is very vague and the fact that there is a bargaining to solve a denial on a lot split is strange and should not have been considered. He is in agreement with Mr. Weinsier.
- Regarding Ordinance 18-10, Pam Lowe residing at 3543 Country Lakes said if approved she would like to offer her assistance and support to all residents and staff who would like to learn more about starting a short-term rental business.

Mayor Pisano welcomed former Mayor Crotty.

- Peter Kovechev residing at 5120 St. Germaine Avenue said the City of Orlando has allowed short-term rentals. He doesn't see any difference in the City of Belle Isle and ask that Council focus on the facts before making a decision.

There being no further comments, Mayor Pisano closed citizen comments and opened for Council discussion.

UNFINISHED BUSINESS – no report.

NEW BUSINESS

ORDINANCE 18-10 - FIRST READING AND CONSIDERATION: AN ORDINANCE OF THE CITY OF BELLE ISLE, FLORIDA, REGARDING VACATION RENTALS; CREATING A NEW ARTICLE III, CHAPTER 7 OF THE CITY CODE REGULATING VACATION RENTALS; PROVIDING FOR DEFINITIONS, PENALTIES, ENFORCEMENT, RESPONSIBILITIES OF DEPARTMENTS, APPEALS, NOTICE, IMMUNITY FROM PROSECUTION, CONSTRUCTION OF ARTICLE; PROVIDING FOR LICENSE REQUIREMENTS AND PROVISIONS INCLUDING BUT NOT LIMITED TO PROCEDURES, APPLICATIONS, MODIFICATIONS, DURATION, RENEWALS, AND NONTRANSFERABILITY; PROVIDING FOR VESTED RIGHTS/WAIVER/ESTOPPEL; PROVIDING FOR DUTIES OF VACATION RENTAL OWNER; PROVIDING FOR INSPECTIONS; PROVIDING FOR STANDARDS AND REQUIREMENTS FOR VACATION RENTALS INCLUDING BUT NOT LIMITED TO SAFETY, OCCUPANCY, BEDROOMS, FIRE SAFETY, PARKING, QUIET HOURS VIOLATIONS OF THE LAW, ADVERTISING, PROHIBITION OF OCCUPANCY, POSTING OF INFORMATION, AND OTHER PROVISIONS; PROVIDING FOR THE CONTINUED VALIDITY OF SECTION 7-30, CITY CODE; PROVIDING FOR SEVERABILITY, CODIFICATION, AND AN EFFECTIVE DATE.

City Clerk read by title.

City Manager Francis said the only change, at the request of Council, was to add a sunset clause to the ordinance which should not substantially change the ordinance.

Comm Nielsen requested the following change to Section 7-65(b) as follows,

Sec. 7-65. - Duties of Vacation Rental Owner.

Every Vacation Rental Owner shall:

- a. Be available by landline or mobile telephone answered by the Vacation Rental Owner at the listed phone number 24-hours a day, seven days a week to handle any problems arising from the Vacation Rental; and

- b. (b) Be willing and able to be physically present at the Vacation Rental within a coordinated period of time ~~thirty (30) minutes~~ following notification from a Vacation Rental Occupant, law enforcement officer, emergency personnel, or the City of Belle Isle for issues related to the Vacation Rental, and shall actually be physically present at that location in that time frame when requested.

Sec. 7-70. – Parking Standards.

Discussion ensued on parking standards and having a car parked inside a ~~garage or carport~~. Attorney Ardaman said the code is a policy and not a requirement and not legally required. Mr. Francis said the purpose of this regulation is to avoid having homeowners turn their garage into a living space and will align with the existing parking ordinance. After discussion, Council Consensus was to leave the provision as written.

The word “Host” was not defined and should be changed to “Vacation Rental Owner”.

Sec. 7-78 – Sunset Clause.

Council discussed having the Sunset Clause modified to be approved on a year-to-year basis. Attorney Ardaman said the clause does provide flexibility.

Comm Readey moved to advance Ordinance 18-10 to second reading and adoption.

Comm Nielsen seconded the motion which passed 6:1 with Comm Carugno, nay.

DISCUSS/APPROVE PROPOSAL TO RESOLVE THE APPEAL OF THE P&Z BOARD ON 6820 SEMINOLE DRIVE

Mr. Francis said on July 24th the P&Z Board denied the lot split request for 6820 Seminole Drive. He believes if the appeal is upheld the City will be involved in another Request for Relief. He met with the Engineer of the property owner and discussed other options. It looks as though the owner would be in agreement to build 10-12 homes on his Daetwyler property since the majority of the residents were in favor of single-family homes in exchange for the possibility of allowing the lot split. This will save the City some attorney’s fees and mediation costs. However, after speaking with the City Attorney this may not be possible. Mr. Francis clarified for the record, that neither he nor the City is giving this developer any special treatment or services due to his community involvement.

Attorney Ardaman said depending upon how Council would like to proceed the City may not want to combine the two options and act on them independently.

Comm Weinsier said he finds it disturbing that a developer feels they can use leverage from a decision on one property to another. He feels that the Council should defend the Code and the decision of the Planning & Zoning Board.

Comm Nielsen shared her concern with the developer and said she believes the current PD decision should stand and the developer should start his project. There is a moratorium in effect and Council cannot vote yes on any lot splits. She asked Attorney Ardaman if Council is required to approve his appeal. Attorney Ardaman said the actual appeal is of the denial of the variance, and the moratorium does not have any bearing on the hearing.

Comm Carugno shared his concerns and said the offer to have 10 homes instead of the 30 townhomes is a good idea to eliminate the added density, pollution, and boat and car traffic. Comm Carugno also stated that the City approached the developer with the proposed option and the developer was willing to open discussion. Mr. Francis said he saw an opportunity to resolve the concern and save the city additional legal fees and time.

Comm Gold said, for the record, he is not opposed to working with the contractor and avoid litigation.

Attorney Ardaman said there is no appeal before Council tonight and a decision is not required. The appeal is scheduled at a later date, on its own merits, and tonight’s discussion should have no bearing at all on granting or denying the appeal.

After discussion, Comm Weinsier moved to deny the proposed request.

Comm Nielsen seconded the motion which failed 2:5 with Comm Gold, Comm Carugno, Comm Sims, Comm Readey and Comm Partin, nay.

Motioned failed. No action was taken.

SOCIAL MEDIA POLICY

Mr. Francis presented a revised Social Media Policy. The only significant change addressed was who is responsible for archiving a social media post. Mr. Francis found that, according to the Attorney General's office, when it comes to public officials they are responsible for maintaining the post for public record and should get a copy of that post to the custodian of record for archiving.

Council discussed the responsibility of responding to a public records request and the custodian of records under the law. Council consensus was to have the policy effective upon approval.

After discussion, Comm Sims moved to adopt the Social Media Policy and require all officers and employees to adhere to the policy.

Comm Nielsen seconded the motion which passed unanimously 7:0.

ATTORNEY REPORT

Attorney Ardaman gave an update on the Cornerstone Charter School issue. The City of Edgewood has expressed their interest on the Board and would like to have the school remain as a Municipal school. He has not received an update from Orange County Schools on the number of students and homes that attend the school.

CITY MANAGER'S REPORT

- Mr. Francis reported that, at the request of the Tree Committee, he will add a Tree Board report under City Manager comments moving forward.
- October 2nd at 2 pm the Board of County Commission will hold a public meeting on the Cross Lake Beach issue. The NAV Board did recommend approval.
- A reminder of the 3rd quarter deadline for articles is up and coming for the Belle Isle Newsletter.
- Mr. Francis gave an update on the issues log items.
 - Cornerstone is reviewing contracts changes for use of the field.
 - Due to a large amount of rain, the Lake Conway Shores project is on hold.
 - Working towards finalizing the Transportation Plan Traffic Study.
 - Orange County has notified the City that they will be looking at the significant traffic issues on Conway/Wawa. He will also be meeting with Orange County staff to discuss formalizing a partnership to discuss other problem traffic areas throughout the City that we do not have jurisdiction over.
 - Continue to look at funding options to purchase the Bank of America.
 - Charter School proposed purchase from the City - Mr. Francis submitted a few comments to the proposal for Council review and comment. The consultant is asking for comments before the school meeting.
 - FWC signs are being printed and should have by next week.
 - Pine Castle Urban Center meetings are scheduled for November–Community meeting, December–County Commissioners meeting, January–First Hearing and February – Second Hearing and Adoption.
 - Forensic Audit – the Draft report was received for review and Council should have a final document by the next City Council meeting.

CHIEF'S REPORT

- Chief Houston reported that the property owner of the rope swing area will be reviewing the property to curtail unwanted activity.
- PD has solved two crimes in the City with fingerprint hits.

MAYOR'S REPORT

Mayor Pisano provided a budget and brief overview for the "Teach a Kid to Fish Day". Mayor Pisano asked for approval of the event to be held in the City on October 20th with 100% of the funding to be received by grants. Council discussed holding the event at the Perkins Boat Ramp.

Comm Weinsier motioned to approve the "Teach a Kid to Fish Day" to be held in the City on October 20th.

Comm Partin seconded the motion which passed unanimously 7:0.

COUNCIL REPORTS

Comm Nielsen – District 7

- Comm Nielsen said Gilbert Park needs to have weeds cut.
- She also announced that she will be scheduling a District Meet and Greet at the Wawa on Hoffner.

Comm Readey – District 5

- Comm Readey reported that Jack Kennedy has passed away and services will be held on Friday at St. John Vianney at 11:30 am.
- He has been reading about Academica and has found some unfavorable articles and cautioned Council for future meetings.

Comm Carugno – District 3

- Comm Carugno asked for an update on the Balloon test on the McCoy property. Chief Houston said they used a certified laser and measured the distance. The results were sent to the City Manager for review. He reported that most of the trees were between 53-63 feet in height in the 150-foot buffer zone.
- He received an email and a few calls on the lake levels and asked if the City can speak with Orange County to remove some of the boards. Mayor Pisano said the NAV Board said the water is at the high end however, they are not planning to remove any boards at this time.
- Reported the proposed Boat Parade suggested dates were December 14th, 15th and 16th.

ADJOURNMENT

There being no further business Mayor Pisano called for a motion to adjourn, unanimously approved at 8:30 p.m.

Yolanda Quiceno, CMC, City Clerk



city council minutes

MINUTES September 4, 2018 * 5:30 p.m. City Council Budget Workshop

The Belle Isle City Council met in a City Council Workshop on September 4, 2018, at 5:30 p.m. at the City Hall Chambers located at 1600 Nela Avenue, Belle Isle, FL 32809.

Present:

Mayor Pisano
Commissioner Gold
Commissioner Carugno
Commissioner Weinsier
Vice Mayor/Commissioner Readey
Commissioner Sims
Commissioner Partin
Commissioner Nielsen

Absent:

Also present: City Manager Bob Francis, Finance Manager Tracey Richardson, Chief Houston, and City Clerk Yolanda Quiceno.

Meeting audio is available on the City's website at www.cityofbelleislefl.org and at City Hall.

CALL TO ORDER

Mayor Pisano called the meeting to order at 5:30 pm.

FIRST BUDGET PUBLIC HEARING

City Manager Francis presented the Fiscal Year 2018-2019 Preliminary Operating Budget and Budget Message in accordance with the Charter. He provided and gave a brief overview of the significant changes and highlights of the budget as follows,

001 GENERAL FUND

REVENUES

Millage to remain at 4.4018

Restructured accounts:

FROM		TO	
001-323-400	Franchise Fees – Gas	001-314-800	Utility Service Tax - Propane
001-232-200	Franchise Fees – Telecommunications	001-315-000	Communications Services Taxes

EXPENDITURES

511 LEGISLATIVE

- ✓ Election Expense (001-511-00-3150)
 - Renamed: was Elections – Professional Service
 - Zeroed out other elections lines (printing & binding and other current charges). All election expenses will be charged to Election Expense.
- ✓ Auditing & Accounting (001-511-00-3200)
 - \$28,135 Decrease (Due to forensic audit that was budgeted in FY 1718)
- ✓ Added Contractual Services (001-511-00-3400)
 - \$3,000 for strategic plan expenses

- ✓ Travel & Per Diem (001-511-00-400x)
 - Decreased from \$1,500/district to \$1,000/district

512 EXECUTIVE MAYOR

- ✓ Travel & Per Diem (001-512-00-4000)
 - Decreased from \$1,500 to \$1,000

513 FINANCE AND ADMINISTRATION

- ✓ Regular Salaries & Wages (001-513-00-1200)
 - 3% Cost of Living Adjustment (COLA)
 - 2% Merit
- ✓ Retirement (001-513-00-2200)
 - Increase from 9.5% to 11%

519 GENERAL GOVERNMENT

- ✓ Contractual Services (001-519-00-3400)
 - Decreased from \$80,000 to \$64,000 (due to \$15k for marketing budgeted in FY 1718)
- ✓ Landscaping Services (001-519-00-3420)
 - Moved to Public Works (Department 541)
- ✓ Urban Forestry (001-519-00-6490)
 - Moved to Public Works (Department 541)
- ✓ Neighborhood Grant Program (001-519-00-8310)
 - Remains at \$49,000 (\$7,000/district)

521 POLICE

- ✓ Regular Salaries & Wages (001-521-00-1200)
 - 3% Cost of Living Adjustment (COLA)
 - 2% Merit
 - 4% Additional Increase for Chief and Deputy Chief
 - 1% Additional Increase for Officers
- ✓ Retirement Contributions (001-521-00-2200)
 - Increase from 12.5% to 15% for non-civilian
 - Increase from 9.5% to 11% for civilian

541 PUBLIC WORKS

- ✓ Regular Salaries & Wages (001-541-00-1200)
 - 3% Cost of Living Adjustment (COLA)
 - 2% Merit
- ✓ Retirement Contributions (001-541-00-2200)
 - Increase from 9.5% to 11%
- ✓ Landscaping Services (001-541-00-3420)
 - Transferred from General Government (Department 519)
- ✓ Repairs & Maintenance – Parks (001-541-00-4670) – New Expense Line
- ✓ Repairs & Maintenance – Boat Ramps (001-541-00-4675) – New Expense Line
- ✓ Repairs & Maintenance – Roads (001-541-00-4680) – New Expense Line
- ✓ Urban Forestry (001-541-00-4690)
 - Transferred from General Government (Department 519)

NON-DEPARTMENTAL

- ✓ Transfer to Capital Equipment Replacement Fund – establishes new fund 301
- ✓ Transfer to Charter Debt Service Fund - first transfer for Wallace Field

201 CHARTER DEBT SERVICE FUND

REVENUES

- ✓ Transfer in from General Fund \$150,000 (first transfer for Wallace Field)

EXPENDITURES

- ✓ Principal (201-569-00-7100)
 - Increase to repay Line of Credit utilized in FY 1718
- ✓ Interest (201-569-00-7200)
 - Increase to repay Line of Credit utilized in FY 1718

301 CAPITAL EQUIPMENT REPLACEMENT FUND

- ✓ *New Fund*

Mr. Francis spoke on Stormwater Fund and said the City has raised the fee an additional \$10.00. Stormwater issues in the City have been going on for many years and he has not seen any major projects that have been completed to accumulate a reserve. The last major project was the installation of the Baffle Boxes at Belle Vista which is currently having issues and creating a type of “sinkhole”. He spoke of the significant stormwater issues on Wind Drift, Nela, St. Partin and Seminole/Daetwyler and said we experience at least a pipe collapse once every 2-3 months.

In addition, he spoke about the different funding proposals as follows,

- Increase in non-advalorem for stormwater and garbage. He reminded Council that the garbage services fee will remain for one more year and a new RFP will be sent out in 2019 for continued services. The recycling market has bottomed out causing an increase per month per resident.
- Increase School Resource Officer grant for one additional year to support Pine Castle Elementary
- Health insurance increased 5%
- Reduction in Engineering fees due to the completion of the overdue NPDES reporting
- Increase in Fire services –This fee will increase every year due to the properties assessed value.
- Additional personnel was increased by two for Marine Patrol Officers
- HVAC replacement at the Charter School will occur during the Christmas break per contract.
- Street resurfacing and paving will be scheduled in the Nela area.
- Trentwood chicane will be completed later in the year.

Comm Weinsier asked for clarification on the two park projects. Mr. Francis said there are two projects to be completed this year; installation of the Cross Lake fence and parking and replacement of the Swann Beach benches.

ADJOURNMENT

There being no further business, Mayor Pisano called for a motion to adjourn the Budget Workshop, unanimously approved at 6:07 p.m.

Yolanda Quiceno
CMC-City Clerk



**CITY OF BELLE SLE, FLORIDA
CITY COUNCIL AGENDA ITEM COVER SHEET**

Meeting Date: October 2, 2018

To: Honorable Mayor and City Council Members

From: B. Francis, City Manager

Subject: Audit Services Proposal

Background: The City received 2 proposals for annual auditing services: McDirmit Davis and CliftonLarsonAllen. McDirmit has audited the City's financial records for many years and CLA has recently completed a forensic audit for the City. Both are good firms and either firm is acceptable to the Finance Director and me. After reviewing the proposals, we are recommending the City accept the proposal of McDirmit Davis for the following reasons:

1. CLA proposal did not address our requirement of having them prepare the CAFR for us. Despite phone call to Andrew, nothing in writing that details this. Proposal states "Our procedures with respect to the CAFR will be the review of the comments from GFOA..., completion of the CAFR checklist, and review of the transmittal letter and statistical data." which does not give any indication of them preparing/producing the CAFR for us.
2. Client list provided by CLA does not specify which, if any, clients that have CLA prepare their CAFR whereas, McDirmit indicated they prepare the CAFR for 8 of the 10 clients listed under references.
3. Clients of CLA are primarily focused around Tampa and Fort Myers. They do not list a single client in Central Florida. McDirmit's clients are all located in the Orlando/Central Florida area.
4. Clients included cities of all sizes, including up to a population of 373,000. McDirmit's clients include all cities with population less than 45,000.
5. CLA did not provide a flat fee cost estimate for a single audit but only provided hourly rates for additional services.
6. It wasn't completely clear if CLA would provide year-round accounting consulting assistance and if so, if it was free or at a cost. McDirmit specifies included with no fee.
7. Cost difference is insignificant (\$700 for 2018; \$500 for 2019; \$500 for 2020).

Staff Recommendation: Approve the proposal of McDirmit Davis.

Suggested Motion: I move that we approve the proposal of McDirmit Davis for auditing services for the years 2018-2020 for the amounts listed in the proposal.

Alternatives: Reject this proposal and accept the proposal of CLA.

Fiscal Impact: for the years 2018: \$22,700, 2019: \$23,000, 2020: \$23,500

Attachments: Proposals of McDirmit and CLA



REQUEST FOR PROPOSALS

CITY OF BELLE ISLE, FLORIDA

FOR THE FISCAL YEARS ENDING

SEPTEMBER 30, 2018, 2019 AND 2020

With the option of three one year extensions

RFP: #2018-20 - AUDIT SERVICES

September 13, 2018

Submitted by:

MCDIRMIT  DAVIS
CERTIFIED PUBLIC ACCOUNTANTS AND ADVISORS

**934 NORTH MAGNOLIA AVENUE
SUITE 100
ORLANDO, FLORIDA 32803
(407) 843-5406**

CONTACT: KELLY LEARY, C.P.A.

kleary@mcdirmitdavis.com
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**PROPOSAL FOR AUDIT SERVICES TO
THE CITY OF BELLE ISLE, FLORIDA**

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September 13, 2018

Bob Francis, City Manager
City of Belle Isle, Florida
1600 Nela Avenue
Belle Isle, FL 32809

Thank you for the opportunity to submit our qualifications and experience to serve as independent auditors of the *City of Belle Isle, Florida*. The accompanying proposal will provide you detailed information regarding the scope of services to be provided, as well as a profile of the firm, the individuals who will serve you, our qualifications and experience, and representative clients, including specific references.

It is our understanding that we will provide the following services:

1. Financial audit as defined in Sec. 11.45(l)(b), Florida Statutes, of the basic financial statements of the *City of Belle Isle, Florida* for the fiscal years ending September 30, 2018, 2019 and 2020, with the option of three one year renewals. We will commit to maintain staff required to conclude the audits within the time constraints indicated in the RFP.
2. The audit will be performed in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Rules of the Auditor General of the State of Florida, and the Florida Single Audit Act and the Uniform Guidance, if applicable. The audit will also be performed in accordance with the AICPA Audit Guide *Audits of State and Local Governmental Units*.
3. The audit will be conducted at the combined level and shall include evaluation and testing of internal controls and compliance in accordance with *Government Auditing Standards*.

We believe we are the best-qualified firm to perform the engagement for the following reasons:

- We presently audit eighteen (18) municipalities and have an excellent working knowledge of generally accepted accounting principles related to governmental entities. We assist in the preparation of the CAFR for most of these municipalities.
- We have assisted eleven municipalities in receiving the GFOA "Certificate of Achievement for Excellence in Financial Reporting". Most of these municipalities have been receiving the "Certificate of Achievement" for between ten and thirty years. Tammy Campbell is active as a national review team member of the GFOA's "Certificate of Achievement for Excellence in Financial Reporting" program. As a review team member, she reviews and evaluates financial reports submitted by cities and counties to determine whether the financial reports meet the stringent requirements to receive the GFOA'S prestigious award. Her participation as a reviewer demonstrates her expertise in governmental accounting and auditing.

MCDIRMIT DAVIS & COMPANY, LLC

934 NORTH MAGNOLIA AVENUE, SUITE 100 ORLANDO, FLORIDA 32803
TELEPHONE: 407-843-5406 FAX: 407-649-9339 EMAIL: INFO@MCDIRMITDAVIS.COM

- We have strong information technology ability and will input the City's general ledger balances into our ProSystem fx Engagement software and perform a virtually "paperless" audit. The City's audited financial statements are linked to the general ledger; therefore, the likelihood of errors is reduced.
- We have recent and continuous experience, and have devoted a great deal of our continuing education to the governmental auditing and accounting field. Our firm meets the independence and education requirements of the *Government Auditing Standards* issued by the Comptroller General of the United States. Our firm is independent of the *City of Belle Isle* as defined by *Government Auditing Standards*.
- We believe in continuing client contact throughout the year, not just during the audit. We encourage on-going client contact by not charging any fee for phone calls.
- We are members of the American and Florida Institutes of Certified Public Accountants and an Associate member of the Governmental Finance Officers Association. Our firm is active in governmental organizations throughout Central Florida and serves on governmental committees of the Florida Institute of CPA's.
- We are a local firm with personnel committed to quality and professional performance, accustomed to providing a high level of client satisfaction. We believe that our firm is part of a team effort to assist the City in developing the best financial reporting possible.
- We have a history of continuity of personnel assigned to the engagement. Our single office firm and low personnel turnover assures uninterrupted services from our partners and staff. We have a staff of 30 people and 10 of those are governmental audit staff.
- We do not discriminate on the basis of race, color, sex, religion, disability, national origin, ancestry, sexual orientation, familial status, age, or any other protected characteristic as established in the Equal Employment Opportunity law.
- As the current auditors of the City, we are knowledgeable of the City's history, policies and procedures.

Because of our unique qualifications and a philosophy based on complete dedication to client service, we feel confident that we can provide you with responsiveness and a range of experience that will best serve your needs.

All terms and conditions contained in the RFP are accepted by McDirmit Davis and Company, LLC.

Either Ms. Tammy Campbell, partner, or Ms. Kelly Leary, partner, is authorized to represent the firm and may be contacted at 934 North Magnolia Avenue, Suite 100, Orlando, Florida 32803, or phone (407) 843-5406.

We would consider it a privilege to continue to serve as independent auditors for the *City of Belle Isle, Florida*.

Sincerely,

McDIRMIT DAVIS & COMPANY, LLC



Kelly Leary, C.P.A.

Company Background

Description and History of Audit Firm

McDirmitt Davis & Company, LLC was incorporated in the State of Florida in August 1984 and serves Central Florida from its centrally located office in Orlando, Florida. The partners have over 50 years of combined experience in public accounting, and our firm has grown to be ranked as one of the top 20 accounting firms in Central Florida by the Orlando Business Journal.

Our firm now consists of the following staff:

Partners	4
Managers	4
Seniors	4
Staff Accountants/Paraprofessionals	12
Support Staff	5
Information Systems	
Technology Staff	<u>1</u>
	<u>30</u>

The total number of governmental audit staff is ten (10). We are members of the American and Florida Institutes of Certified Public Accountants and an associate member of the Governmental Finance Officers Association. We are also a member of the Governmental Audit Quality Center.

Our firm has a wide range of clients providing both goods and services in the Central Florida area. Our practice encompasses auditing, accounting, management advisory and tax services. A list of all governmental clients audited by us for the fiscal years 2012-2017 is as follows:

- City of Belle Isle, Florida*
- City of Clermont, Florida*
- City of Fruitland Park, Florida
- City of Groveland, Florida
- City of Inverness, Florida
- City of Lake Mary, Florida*
- City of Longwood, Florida*
- City of Mascotte, Florida
- City of Minneola, Florida
- Town of Montverde, Florida
- City of Ocoee, Florida*
- City of Orange City, Florida*
- City of Oviedo, Florida*
- City of Tavares, Florida*
- City of Umatilla, Florida*
- City of Winter Springs, Florida *
- Town of Windermere, Florida
- City of Maitland, Florida*



• These entities are presently clients of McDirmitt Davis & Company, LLC

* These entities participate in the Certificate of Achievement for Excellence in Financial Reporting program.

Engagement Team

The following supervisory people will work on the audit:

- Tammy Campbell, C.P.A., engagement partner
- Kelly Leary, C.P.A., review partner
- Matthew Lee, C.P.A., audit manager and team leader
- Ehab Azer, C.P.A., grant specialist



All of the above people have considerable experience on governmental audit engagements. Resumes detailing their experience follow on pages 7 through 10. All supervisory personnel assigned to the audit are Certified Public Accountants. The engagement partner and audit manager will be assigned to audit on a full-time basis. Matthew Lee will be the audit team leader and serve as the City's principal contact during the audit engagement. Tammy Campbell will supervise all fieldwork, and also be available during the audit engagement. Kelly Leary will serve as the review partner and technical reviewer to evaluate compliance with all standards. Ehab Azer will serve as the grant specialist and assist with any single audit, if required.

The professional staff of our firm has been conducting governmental audits in the Central Florida area for the past thirty years. We are experienced auditors in a variety of industries and offer experience in auditing federal grants under the Single Audit Act and performing compliance audits of state grants. All supervisory staff assigned to the engagement have significant experience performing both federal and state single audits for municipalities. Our policy is to assign staff accountants to the same city audit each year, but rotate the areas they work on. We will notify the City prior to assigning new staff to the audit.

License to Practice in Florida

Our Firm and all key professional staff are properly licensed to practice in the state of Florida. In addition, our Firm and all assigned key personnel are in good standing with the Florida Board of Accountancy. Below is a list of assigned key personnel and their Florida CPA License Number. We can provide a copy of actual License, if requested.

<u>Name</u>	<u>Florida CPA License Number</u>
McDermitt, Davis & Company	AD0021084
Kelly D. Leary	AC0011986
Tammy Campbell	AC39760
Matthew Lee	AC46510
Ehab Azer	AC41007

External Quality Control Review

Our Firm understands the importance of developing a formal quality control program, and therefore have been a member of the Private Companies Practice Section of the American Institute of Certified Public Accountants since 1985. We are also members of the **Governmental Audit Quality Center of the American Institute of Certified Public Accountants**. Member firms are required to adhere to quality control standards established by the AICPA Quality Control Standards Committee and to submit to peer reviews of the firm's accounting and audit practice. Peer reviews are intensive reviews of a firm's quality control system by an independent CPA firm. Each peer review has included a review of a local governmental entity. We received an unmodified opinion on each review, which represents the best opinion that a firm can receive.

External Quality Control Review - Continued

On our most recent peer review performed in 2017, we received a peer review rating of “pass”, which is the highest rating that a firm can receive under the revised peer review standards. We have never been subject to any litigation or disciplinary actions by a client, the State or any professional organization for substandard field work. A copy of our firm’s most recent peer review report follows this page. This peer review included a review of two governmental engagements, and it should be noted that there were no findings as a result of this review. We have never withdrawn from an engagement prior to the agreed expiration date.

Other Services Provided

Our experience in governmental auditing has led to the development of efficient procedures that provide various client benefits. Our services provide our clients with a wide range of knowledge, confidence, and helpful management advice. Below is a listing of the type of other services that we have provided to governmental clients.

1. Assistance in preparation of Comprehensive Annual Financial Reports for recognition by the Government Finance Officers Certificate of Achievement Program.
2. Internal audit services.
3. Issuance of Comfort Letters and Consent Letters in conjunction with the issuance of tax-exempt bonds.
4. Assistance on early implementation of new GASB Statements.
5. Assisting in compiling historical financial data for first-time submissions for GFOA Certificate of Achievement for Excellence in Financial Reporting.
6. Detailed internal control studies and evaluations of accounting systems.

Legal Settlements

McDirmit Davis had not had any legal settlements within the last two years, or any pending or threatened legal actions related to audit services.

Involvement with the City

The only personal, business, investment or family relationships with the City, City officials or appointed employees is serving as the City’s Independent auditor.

Continuing Education

McDermitt Davis & Company, LLC is committed to the personal and professional growth of its staff. Our firm requires an annual minimum of 40 hours of continuing professional education for each staff member.

Our governmental audit staff complies with the continuing education requirements of the State of Florida, the Governmental Accountability Office (GAO), and *Governmental Auditing Standards* (Yellow Book). Therefore at least 24 hours during a 2 year period must be in subjects directly related to the government environment and to governmental auditing. Our governmental audit staff always exceed this requirement since they attend each year the FGFOA Annual Conference which provides 22 hours of training in governmental accounting and auditing.



As a result of our governmental experience, our staff has taught classes or lectured on various topics. We offer "in-house" education courses for our staff, which at times, our clients have attended. In addition, we would be happy to teach seminars for the benefit of the City's accounting staff.

Information Technology

Our firm has one dedicated Information Technology specialist who has several years experience in setting up and administering computer systems and networks of all sizes. In addition, all ten governmental audit personnel are experienced with various governmental software programs. We utilize automated, paperless auditing software which stores all trial balances and audit workpapers electronically. We also use Data Analysis Software, which enables us to obtain 100% of selected data and test "through your computer system."

One of the services we provide our clients is CLIENT PORTAL. This is a convenient online storage space in which files can be effortlessly uploaded, downloaded, stored and shared in a safe and secure environment. We understand that every business has different requirements when it comes to IT systems. To help you find the best IT system to suit your needs, our IT Specialist is available to evaluate your network and recommend a comprehensive solution.

Records Retention

Our firm maintains records in accordance with local, state, and Federal Public Records Retention Requirements.

Resume - Kelly D. Leary, CPA

Review Partner



Education, Certifications, and Licenses

- B.S. Degree in Accounting, University of Hawaii
- CPA, Certified Public Accountant - Florida, 1983
- CPA, Certified Public Accountant - California, 1980

Affiliations and Community Involvement

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Florida Government Finance Officers Association (FGFOA)
- FICPA State and Local Government Committee
- Board of Directors of Fairwinds Credit Union

Continuing Professional Education

Kelly has completed over 120 hours of Continuing Professional Education (CPE) in the area of governmental accounting and auditing within the past three years and meets the requirements of *Governmental Auditing Standards*. CPE includes classes on Single Audits, *Government Auditing Standards* (the "Yellow Book") and changes in governmental accounting principles.

Experience

- Kelly has 31 years of governmental accounting and auditing experience and has been with McDirmit Davis and Company since 1991. She has significant experience in the audits of governmental and not-for-profit entities, including those subject to Federal and Florida Single Audit requirements.
- She has written articles for the magazine Florida CPA Today relating to governmental pension plans and single audits.
- For many years she has been on a subcommittee that has revised Compliance Auditing in Florida, an FICPA Practice Aid.
- She has assisted municipalities with the issuance of comfort letter and consent letters in conjunction with the issuance of tax-exempt bonds.

Governmental Audit Experience (Past 5 years)

- | | |
|---|--|
| <ul style="list-style-type: none"> • City of Winter Springs • City of Oviedo • City of Umatilla • City of Ocoee • City of Longwood • City of Maitland • City of Orange City • City of Minneola • City of Fruitland Park • Various Community Development Districts | <ul style="list-style-type: none"> • City of Lake Mary • City of Tavares • City of Belle Isle • City of Clermont • City of Mascotte • Town of Windermere • City of Inverness • City of Montverde • St. Johns Improvement District |
|---|--|

Resume - Tammy Campbell, CPA

Engagement Partner



Education, Certifications, and Licenses

- B.S. Degree in Accounting, University of Central Florida
- Masters in Taxation, University of Central Florida
- CPA, Certified Public Accountant - Florida, 2007

Affiliations and Community Involvement

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Florida Government Finance Officers Association (FGFOA)
- Reviewer for GFOA's "Certificate of Achievement for Excellence in Financial Reporting" program
- Member of the Orange County School Board Audit Advisory Committee

Continuing Professional Education

Tammy has completed over 120 hours of Continuing Professional Education (CPE) in the area of governmental accounting and auditing within the past three years and meets the requirements of *Governmental Auditing Standards (the "Yellow Book")*. CPE included classes on Single Audits, the *Yellow Book*, and changes in governmental accounting principles, such as GASBS 67 and 68 on pension plans.

Experience

- Tammy has fourteen (14) years of governmental accounting and auditing experience, including municipalities, community development districts and airport authorities.
- Her experience has included planning, fieldwork, and preparation of comprehensive annual financial reports for several governmental audit engagements.
- Tammy has worked with all municipalities in the CAFR preparation process, including assisting most cities with obtaining the GFOA Certificate of Achievement.

Governmental Audit Experience (Past 5 years)

- **Over 60 Community Development Districts**
- City of Umatilla
- City of Clermont
- City of Oviedo
- City of Lake Mary
- City of Ocoee
- City of Tavares
- City of Minneola
- City of Orange City
- City of Fruitland Park
- St. Johns Improvement District
- Town of Windermere
- City of Longwood
- City of Belle Isle
- City of Winter Springs
- City of Maitland
- City of Mascotte
- Homosassa Water District
- City of Inverness
- Town of Montverde



Resume - Matthew Lee, CPA

Audit Manager

Education, Certifications, and Licenses

- Master of Science in Accounting, University of Central Florida
- Master of Public Administration, University of Central Florida
- B.S. in Public Administration, University of Central Florida
- CPA, Certified Public Accountant - Florida

Affiliations and Community Involvement

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Florida Government Finance Officers Association (FGFOA)

Continuing Professional Education

Matthew has completed over 120 hours of Continuing Professional Education (CPE) in the area of governmental accounting and auditing within the past three years and meets the requirements of *Governmental Auditing Standards*.

Experience

- Matthew has 5 years of governmental accounting and auditing experience.
- He has significant experience in the audits of governmental and not-for-profit entities, including those subject to Federal and Florida Single Audit requirements.

Governmental Audit Experience (Past 5 years)

- | | |
|------------------------------------|----------------------|
| • City of Ocoee | • Town of Windermere |
| • City of Clermont | • City of Longwood |
| • City of Oviedo | • City of Belle Isle |
| • City of Winter Springs | • City of Tavares |
| • Town of Montverde | • City of Groveland |
| • Sun 'N Lake Improvement District | • City of Umatilla |

Resume - Ehab Azer, CPA

Grant Specialist/Audit Manager

Education, Certifications, and Licenses

- B.S. Degree in Accounting, University of Alexandria
- CPA, Certified Public Accountant - Florida

Affiliations and Community Involvement

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Florida Government Finance Officers Association (FGFOA)
- Member Seminole County Chamber of Commerce, Economic Development Committee

Continuing Professional Education

Ehab has completed over 120 hours of Continuing Professional Education (CPE) in the area of governmental accounting and auditing within the past three years and meets the requirements of *Governmental Auditing Standards*.

Experience

- Ehab joined McDirmit Davis and Company, LLC in 2018 with over 16 years of governmental accounting and auditing experience.
- He has significant experience in the audits of governmental and not-for-profit entities, including those subject to Federal and Florida Single Audit requirements.
- Ehab has performed audits on over 30 governmental entities subject to government auditing standards and federal and state single audit requirements.

References of Governmental Accounting Experience:

<u>Principal Client Contact</u>	<u>Scope of Work</u>	<u>Years</u>
City of Clermont, Florida		
Mr. Joe Van Zile, Finance Director 685 W. Montrose Street Clermont, FL 34711 (352) 241-7369 jvanzile@clermontfl.org	<ul style="list-style-type: none"> • Annual Financial & Compliance Audit (Single Audit) and preparation of CAFR • Received GFOA's "Certificate of Achievement" 	1998 to Present
City of Lake Mary, Florida		
Ms. Jackie Sova, City Manager 100 N. Country Club Road Lake Mary, FL 32749 (407) 585-1409 jsova@lakemaryfl.com	<ul style="list-style-type: none"> • Annual Financial & Compliance Audit • Received GFOA's "Certificate of Achievement" 	1997 to Present
City of Winter Springs, Florida		
Mr. Shawn Boyle, Finance Director 1126 E. State Road 434 Winter Springs, FL 32708 (407) 971-5544 sboyle@winterspringsfl.org	<ul style="list-style-type: none"> • Annual Financial & Compliance Audit and preparation of CAFR • Received GFOA's "Certificate of Achievement" 	2000 to Present
City of Oviedo, Florida		
Mr. Jerry Boop, Finance Director 400 Alexandria Blvd. Oviedo, FL 32765 (407) 971-5544 jboop@cityofoviedo.net	<ul style="list-style-type: none"> • Annual Financial & Compliance Audit and preparation of CAFR • Received GFOA's "Certificate of Achievement" 	2006 to Present
City of Ocoee, Florida		
Ms. Donna Bruno, Chief Accountant 150 Lakeshore Drive Ocoee, FL 34761 (407) 905-3200 dbruno@ocoeefl.org	<ul style="list-style-type: none"> • Annual Financial & Compliance Audit (Single Audit) and preparation of CAFR • Received GFOA's "Certificate of Achievement" 	1985 to Present

References of Governmental Accounting Experience - Continued:

Principal Client Contact	Scope of Work	Years
City Tavares, Florida		
<p>Ms. Lori Houghton, Finance Director</p> <p>P.O. Box 1068 Tavares, FL 32778-1068 (352) 742-6212 lhoughton@tavares.org</p>	<ul style="list-style-type: none"> • Annual Financial & Compliance Audit (Single Audit) and preparation of CAFR • Utility and Franchise Tax Audits 	1988 to Present
City of Umatilla, Florida		
<p>Ms. Regina Frazier, Finance Director</p> <p>1 South Central Avenue Umatilla, FL 32784 (352) 669-8313 rfrazier@umatillafl.org</p>	<ul style="list-style-type: none"> • Annual Financial & Compliance Audit (Single Audit) and preparation of CAFR 	2010 to Present
Town of Windermere, Florida		
<p>Mr. Robert Smith, Town Manager</p> <p>614 Main Street Windermere, FL 34786 (407)876-2563 rsmith@town.windermere.fl.us</p>	<ul style="list-style-type: none"> • Annual Financial & Compliance Audit and Preparation of Financials 	2000 to Present
City of Longwood, Florida		
<p>Ms. Lisa Snead, Finance Director</p> <p>175 W. Warren Avenue Longwood, FL 32750 (407)260-3475 lsnead@longwoodfl.org</p>	<ul style="list-style-type: none"> • Annual Financial & Compliance Audit (Single Audit) and preparation of CAFR • Received GFOA's "Certificate of Achievement" 	1991 to 1993 and 1997 to Present
City of Belle Isle, Florida		
<p>Ms. Tracey Richardson, Finance Manager</p> <p>1600 Nela Avenue Belle Isle, FL 32809 (407) 851-7730 trichardson@belleislefl.gov</p>	<ul style="list-style-type: none"> • Annual Financial & Compliance Audit (Single Audit) and preparation of CAFR • Received GFOA's "Certificate of Achievement" 	2000 to Present

Service Approach

Our audit will be segmented as follows:

- Phase 1: Audit Planning
- Phase 2: Evaluation and Testing of Internal Controls
- Phase 3: Substantive Testing
- Phase 4: Reporting

Phase 1: Audit Planning

Preliminary planning includes deciding on an overall strategy for the audit, obtaining an understanding of the entity and its environment, including its internal control, making an initial assessment of audit risk and materiality, and deciding on the overall timing of the engagement. We will also begin to assemble our "permanent file," which consists of copies of organizational charts, City manuals, bond documents, and financial and other management systems.

We will meet with staff in various departments of the City to obtain an understanding of the flow of transactions through your accounting system. This includes understanding your computer environment in order to comply with the requirements of SAS 94 *The Effect of Information Technology on the Auditor's Consideration of Internal Control in a Financial Statement Audit*. We will also gather information to identify fraud risks as required by SAS 99 *Consideration of Fraud in a Financial Statement Audit*.

We will also perform preliminary analytical procedures and compare trends for the current and at least the two previous years for unusual fluctuations. This will include review of both budget and actual amounts.

During this planning phase, we will ask management and staff at the City to identify areas of higher risk as well as other areas that they want us to focus on during our audit. We will also provide the City with a list of all schedules to be prepared by the City. We plan to have City personnel prepare required schedules, locate documents for testing and prepare confirmations.

Phase 2: Evaluation and Testing of Internal Controls and Compliance

During Phase 2, we will evaluate your control policies and procedures to determine if they are functioning properly in significant transaction classes. To gain an understanding of the procedures in place, and current internal control structure, we typically conduct interviews with staff and management involved in the specific transaction class to be tested. We then perform tests of these controls to determine with reasonable assurance that control procedures are functioning as planned and whether further testing will be needed. As part of our tests of controls, we will include tests of compliance with applicable ordinances, and state and federal laws and regulations. In order to determine which ordinances, laws and regulations to test for compliance, we start by reviewing the FICPA Practice Aid *Compliance Auditing in Florida*. We then evaluate which ordinances, laws and regulations have a direct and material effect on the determination of financial statement amounts. Sample sizes are determined based upon our assessment of control risk and may be judgmental, random, or stratified, depending on the attributes of the population being tested. We will select samples from the significant transaction classes and trace from original documents through the computer system to the general ledger.



Service Approach - Continued

Phase 2: Evaluation and Testing of Internal Controls and Compliance - Continued

If the City meets the requirement for either a federal or state single audit, we will evaluate internal controls over Federal Awards Programs and State Financial Assistance. Then we will determine major programs and perform required tests of compliance and internal controls over compliance. Sample sizes will be determined based upon our assessment of control risk.

Our control testing includes obtaining an understanding of the computer software used by the City, and tracing sample selections through the system to determine the desired outcomes are being achieved. Our testing of Information Technology includes inquiries of appropriate personnel regarding data backups and access to City files.

After controls have been documented, evaluated and tested, we will finalize the City's audit plan. Audit programs will be tailored to fit the specifics of the City's accounting systems.

Phase 3: Substantive Testing

Prior to starting year-end substantive testing, we will have a pre-audit meeting with the City Manager and Finance Director. We plan to use an audit manager and audit senior for the audit. The manager will always be in the field to supervise the work of the senior.

Our year-end fieldwork will focus on verifying balances in accounts. For example, we will confirm cash balances, as well as debt balances with financial institutions. In addition to obtaining audit confirmations, representation letters and attorney letters, we will perform tests on account balances using analytical procedures, recalculation and verification. Our firm uses ProSystem fx Engagement electronic audit software which may allow us to interface with your accounting system and reduce the time required to transfer your accounting data to a separate software package. We believe it is important to use analytical review procedures in this substantive phase of the audit. We compare analytical results to our expectation of what the results should be in order to determine if additional audit procedures are required. Typical analytical procedures include expense variances with previous years and budget amounts, revenue variances with previous years and budgeted amounts. In addition, we calculate other ratios for enterprise funds such as turnover and number of days in accounts receivable.

We will keep the City's management up to date on the progress of the audit and will discuss preliminary findings and potential problems or opportunities as we encounter them. Our approach to resolving problems encountered is to discuss with the City Manager to make sure our understanding is correct. Our process to produce a meaningful "management letter" is to review results of testing of internal controls, as well as year-end field work and draft recommendations for improvements to be discussed with management. Written recommendations are included in the management letter as necessary to communicate formal recommendations to improve controls and operating processes.

Service Approach - Continued

Phase 4: Reporting

The audit work is reviewed by the engagement partner throughout the engagement. Once the engagement partner review is complete, a second review of the financial statements is performed by the review partner. This second review is required as part of McDermitt Davis and Company's internal system of quality control and ensures the City receives the best service possible.

We will prepare the Draft of the CAFR and then issue the following:

- Auditor's report on financial statements
- Report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*
- Report on compliance with requirements applicable to each major program and internal control over compliance in accordance with the Uniform Guidance, if applicable
- Management Letter required by Rules of the Florida Auditor General

We will provide technical assistance to the City to meet changes in required disclosures. Once reports have been reviewed by management and approved in final form, we will issue final reports and supply in electronic format. The engagement partner and the review partner will be available to attend public meetings for discussion of the financial report.

McDermitt Davis and Company personnel are experienced with the requirements of the GFOA Certificate of Achievement Program and will review the City's CAFR to ensure it meets all requirements. We are also available to assist with the submittal of the final document, as needed.

The proposed work plan for the audit is as follows for all years.

	Completion Dates	Number of Hours
Interim test of controls and legal compliance:	September	
Partner	30	8
Manager		16
Staff		16
Substantive testing:	December 15	
Partner		16
Manager		32
Staff		40
Preparation of CAFR and various audit reports:	January 5	
Partner		8
Manager		25
Staff		8

Note: due to the timing of the RFP, interim tests for FYE 9/30/2018 may not be completed until October 31, 2018.

Cost Proposal

	<u>Total All-Inclusive Price</u>
2018	\$ 22,700
2019	23,000
2020	23,500
2021	24,000
2022	24,500
2023	25,000

The above fees do not include a Federal or Florida Single Audit. If either Single Audit is required, the fee would be \$5,000 for any year that it is applicable.

Estimated Annual Hours by Staff

Partner	32
Manager	73
Staff	64

McDermitt Davis believes in continued contact throughout the term of the engagement and will be available to City staff for routing consulting on accounting matters. These communications are included in the all-inclusive prices listed above. If significant additional time is required, we will come to an agreement for additional fees.

RFP #2018-20 AUDIT SERVICES

RESPONSE TO:

RFP 2018-20 AUDIT SERVICES
City of Belle Isle
ATTN: Bob Francis, City Manager
1600 Nela Avenue. Belle Isle, FL 32809

I acknowledge receipt of any/all Addenda: Kelly Leary

I have included:

- Hold Harmless Agreement
- Certificate of Insurance
- Non Collusion Affidavit
- Drug Free Workplace Form

Mailing Address:

McDermitt Davis & Company, LLC TELEPHONE: (407) 843-5406
934 N. Magnolia Ave., Suite 100 FAX: (407) 649-9339
Orlando, FL 32803 DATE September 11, 2018

BY signing and submitting this proposal, I am certifying that (a) I am authorized to submit the proposal and execute the personal services agreement; (b) I am a citizen of the United States; (c) I am not a member or an employee of any taxing authority; and (d) I do not represent any property owner in an administrative or judicial review of property tax issues.

Kelly Leary
Signature of Respondent

Tom L. Johnson
Witness

STATE OF FLORIDA
COUNTY OF ORANGE

Sworn to (or affirmed) and subscribed before me 11 day of Sept, 2018, by Kelly Leary.

[Signature]
Notary Public

My Commission Expires 11/11/18



RFP #2018-20 AUDIT SERVICES

HOLD HARMLESS AGREEMENT

I Kelly Leary (Respondent) agrees to indemnify and hold the City harmless for any and all claims, liability, losses and causes of action which may arise out of its fulfillment of the contract awarded pursuant to this RFP. It agrees to pay all claims and losses, including related court costs and reasonable attorneys' fees, and shall defend all suits filed due to the negligent acts, error or omissions of Respondent or employees and/or agents of Respondent.

In the event the completion of a project awarded pursuant to this RFP (to include the work of others) is delayed or suspended as a result of the Respondent's failure to purchase or maintain the required insurance, the Respondent shall indemnify the City from any and all increased expenses resulting from such delay.

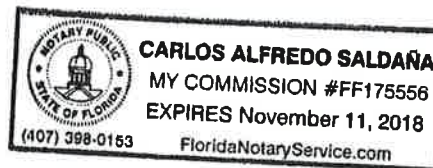
Kelly Leary
Signature of Respondent

Timothy Johnson
Witness

STATE OF FLORIDA
COUNTY OF ORANGE

Sworn to (or affirmed) and subscribed before me 11 day of Sept., 2018, by Kelly Leary.

[Signature]
Notary Public



My Commission Expires 11/11/18

RFP #2018-20 AUDIT SERVICES

NON-COLLUSION AFFIDAVIT

I Kelly Leary (Respondent) of the firm of McDermitt Davis & Co. LLC (Respondent Firm Name) responded to the notice calling for proposals for Audit Services for the City of Belle Isle. This proposal has been executed with full authority to do so. This response has been arrived at independently without collusion, consultation, communication or agreement for the purposes of restricting competition, as to any matter relating to qualifications or responses of any other responder or with any competitor, and no attempt has been made or will be made by the Responder to induce any other person, partnership or corporation to submit, or not to submit, a response for the purpose of restricting competition.

The Statements contained within this affidavit are true and correct, and made with full knowledge that the City of Belle Isle relies upon the truth of the statements contained in this affidavit in awarding contracts for said services.

Kelly Leary
Signature of Respondent

Tim Johnson
Witness

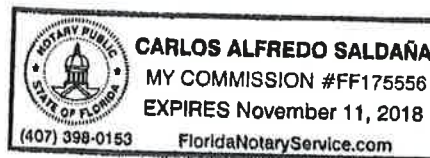
STATE OF FLORIDA
COUNTY OF ORANGE

Sworn to (or affirmed) and subscribed before me 11 day of Sept, 2018, by ' Kelly Leary.

[Signature]

Notary Public

My Commission Expires 11/11/18



RFQ #2018-20 AUDIT SERVICES

DRUG FREE WORKPLACE CERTIFICATION

In order to have a drug-free workplace program, a business shall:

1. Publish a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the workplace and specifying the actions that will be taken against an employee for violations of such prohibition.
2. Inform employees about the dangers of drug abuse in the workplace, the business's policy of maintaining a drug free workplace, available drug counseling, rehabilitation, and employee assistance programs, and the penalties that may be imposed upon employees from drug abuse violations.
3. Give each employee engaged in providing the commodities or contractual services that are under this solicitation a copy of the statement specified in subsection (1) above.
4. In the statement specified in subsection (1), notify the employees that, as a condition of working in the commodities or contractual services that are under this solicitation, the employee will abide by the terms of the statement and will notify the employer of any conviction of, or plea of guilty or nolo contendere to, any violation of Chapter 893 or of any controlled substance law of the United States or any state, for a violation occurring in the workplace no later than five (5) days after such conviction.
5. Impose a sanction on, or require the satisfactory participation in, a drug abuse assistance or rehabilitation program if such is available in the employee's community, by any employee who is so convicted.
6. Make a good faith effort to continue to maintain a drug-free workplace through implementation of this section.

As the person authorized to sign the statement, I certify that this firm complies fully with the above requirements.



Signature of Respondent



Witness



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM AND STATE PROJECT AND ON INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE AND
CHAPTER 10.550, RULES OF THE AUDITOR GENERAL**

Honorable Mayor and City Council
City of Tavares, Florida

Report on Compliance for Each Major Federal Program and State Project

We have audited the City of Tavares, Florida's (the City) compliance with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* and Florida Department of Financial Services *State Projects Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs and state projects for the year ended September 30, 2017. The City's major federal programs and state projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs and state projects.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City's major federal programs and state projects based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.550, *Rules of the Auditor General*. Those standards and rules require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal programs or state project occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program and state project. However, our audit does not provide a legal determination of the City's compliance.

MCDIRMIT DAVIS & COMPANY, LLC

934 N. MAGNOLIA AVENUE, SUITE 100 ORLANDO, FLORIDA 32803
TELEPHONE: 407-843-5406 FAX: 407-649-9339 EMAIL: INFO@MCDIRMITDAVIS.COM

Opinion on Each Major Federal Program and State Project

In our opinion, the City, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended September 30, 2017.

Report on Internal Control Over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major state project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and state project and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program or state project on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program or state project will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program or state project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and Chapter 10.550, *Rules of the Auditor General*. Accordingly, this report is not suitable for any other purpose.

McDiarmid Davis & Company LLC

Orlando, Florida
June 26, 2018

APPENDIX "A"

CITY OF TAVARES, FLORIDA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

Year Ended September 30, 2017

Award type			
Grantor			
Pass-through grantor			
Program title	CFDA/ CFSA Number	Contract/ Grant Number	Expenditures
Federal Awards			
United States Department of Housing and Urban Development			
passed through Board of County Commissioners, Lake County, Florida			
Community Development Block Grant, Nature Park Restroom	14.218	N/A	\$ 56,421
Community Development Block Grant, Road Improvement	14.218	N/A	75,000
Environmental Protection Agency			
passed through Florida Department of Environmental Protection			
Section 319 Nonpoint Source Management Program Implementation *	66.460	G0401	649,774
United States Department of Justice			
passed through Florida Department of Law Enforcement			
Edward Byrne Memorial Justice Program Grant	16.738	2017-JAGC-LAKE-5-F9-152	3,659
Total expenditures of federal awards			<u>\$ 784,854</u>
State Awards			
State of Florida, Department of Environmental Protection			
State Revolving Fund, Stormwater Management *	37.077	SW350940	\$ 2,339,352
State Revolving Fund, SR 19 Lift Station *	37.077	WW350950	2,886
Statewide Surface Water Restoration and Wastewater Projects *	37.039	S0568	283,448
Statewide Surface Water Restoration and Wastewater Projects *	37.039	G0401	394,881
State of Florida, Department of Transportation			
Seaplane Master Plan	N/A	JPA ARU64	6,563
Total expenditures of state financial assistance			<u>\$ 3,027,130</u>

* Denotes a major program

CITY OF TAVARES, FLORIDA

**NOTES TO SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**

Year Ended September 30, 2017

Note 1 - Basis of Presentation:

The accompanying schedule of expenditures federal awards and state financial assistance (the Schedule) includes the state grant activity of the City of Tavares, Florida (the City) under projects of both the federal and the state government for the year ended September 30, 2017. The information in the Schedule is presented in accordance with the requirements of Section 215.97, Florida Statutes. Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position or cash flows of the City.

Note 2 - Summary of Significant Accounting Policies:

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Therefore, amounts reported on the Schedule are based on expenditures incurred as of September 30, 2017, even if grant or loan was received subsequent to that date. Pass-through entity identifying numbers are presented where available.

CITY OF TAVARES, FLORIDA

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS -
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**

Year Ended September 30, 2017

Section I - Summary of Independent Auditor's Results:*Financial Statements*

Type of auditors' report issued:	Unmodified	
Internal control over financial reporting:		
• Material weakness identified?	___ Yes	<u> X </u> No
• Significant deficiency identified	___ Yes	<u> X </u> None reported
Noncompliance material to financial Statements noted?	___ Yes	<u> X </u> No

Federal Programs and State Projects

Type of auditors' report issued on compliance for major federal programs and state projects:	Unmodified	
Internal control over major federal program state project:		
• Material weakness identified?	___ Yes	<u> X </u> No
• Significant deficiency identified	___ Yes	<u> X </u> None reported
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance or Chapter 10.550?	___ Yes	<u> X </u> No

Identification of major federal programs and state projects

CFSA No. 37.039
CFSA No. 37.077
CFDA No. 66.460Surface Water Restoration
Wastewater Treatment
Nonpoint Source Management
Program Implementation

Dollar threshold used to distinguish between type A and type B programs

Federal Awards
\$750,000State Projects
\$300,000

Auditee qualified as a low-risk auditee?

___ Yes

 X No**Section II – Financial Statement Findings:**

None

Section III – Federal Award and State Project Findings and Questioned Costs:

None

Section IV – State and Federal Award Summary Schedule of Prior Year Findings:

There were no audit findings for the year ended September 30, 2016.

MANAGEMENT LETTER

Honorable Mayor and City Commission
City of Belle Isle, Florida

Report on the Financial Statements

We have audited the financial statements of the *City of Belle Isle, Florida*, as of and for the fiscal year ended September 30, 2017, and have issued our report thereon dated March 9, 2018.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountant's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated March 9, 2018, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i).1., Rules of the Auditor General, require that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. Corrective actions have not been taken to address the recommendation made in the preceding annual financial audit report:

Tabulation of Uncorrected Audit Findings		
Current Year Finding #	FY 2016 Finding #	FY 2015 Finding #
ML 17-01	ML 16-01	N/A

MCDIRMIT DAVIS & COMPANY, LLC

934 NORTH MAGNOLIA AVENUE, SUITE 100 ORLANDO, FLORIDA 32803
 TELEPHONE: 407-843-5406 FAX: 407-649-9339 EMAIL: INFO@MCDIRMITDAVIS.COM

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. This information has been disclosed in the notes to the financial statements.

Financial Condition

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, requires that we report the results of our determination as to whether or not the *City of Belle Isle, Florida* has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identification of the specific condition(s) met. In connection with our audit, we determined that the *City of Belle Isle, Florida* did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.c. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the *City of Belle Isle, Florida*. It is management's responsibility to monitor the *City of Belle Isle, Florida's* financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we address in the management letter any recommendations to improve financial management. See Appendix A.

Annual Financial Report

Section 10.554(1)(i)5.b. and 10.556(7), Rules of the Auditor General, require that we apply appropriate procedures and report the results of our determination as to whether the annual financial report for the *City of Belle Isle, Florida* for the fiscal year ended September 30, 2017, filed with the Florida Department of Financial Services pursuant to Section 218.32(1)(a), Florida Statutes, is in agreement with the annual financial audit report for the fiscal year ended September 30, 2017. In connection with our audit, we determined that these two reports were in agreement.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires that we address noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of this Letter

Our management letter is intended solely for the information of the *Legislative Auditing Committee, members of the Florida Senate and Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the City Council, and applicable management*, and is not intended to be and should not be used by anyone other than these specified parties.

McDiarmid Davis & Company, LLC

Orlando, Florida
March 9, 2018

**APPENDIX A - RECOMMENDATION TO IMPROVE
FINANCIAL MANAGEMENT**

Year Ended September 30, 2017

ML 17-01 Segregation of Duties

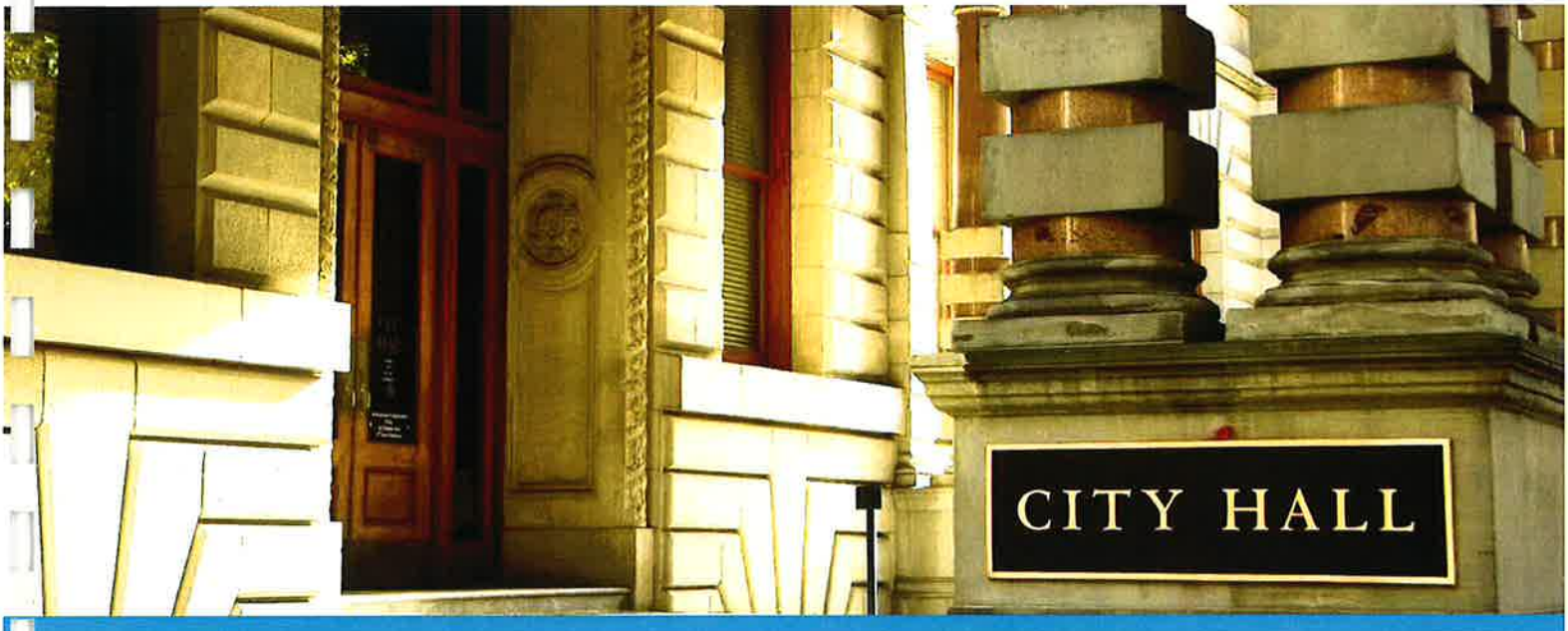
Criteria - Effectively designed internal control requires adequate segregation of duties.

Condition - During our audit, we noted that the design of internal controls included adequate segregation of duties. However, due to the small organization size, the position responsible for the review function for items such as payroll and bank reconciliations is not a part of the finance department.

Cause - The design of internal control relies upon a position that is typically held by an individual with no accounting background or expertise.

Effect - Even though there is adequate segregation of duties in the design of internal control, misstatements could occur, whether due to fraud or error, and may not be identified or corrected in a timely manner.

Recommendation - The review function should be assigned to an individual with the appropriate level of expertise.



September 13, 2018

**Proposal to Provide Professional
Auditing Services to:**

City of Belle Isle, FL

RFP #2018-20

COPY

Authorized Individual to Submit this
Proposal and Execute the Personal Services
Agreement

Andrew Laflin, CPA, Principal
Andrew.laflin@CLAconnect.com
direct 813-384-2711 | mobile 813-784-3140



WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING

Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.

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CliftonLarsonAllen

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CNL Center II
420 South Orange Avenue
Suite 500
Orlando, FL 32801
407-802-1200 | fax 407-802-1250
CLAconnect.com

2. COVER LETTER

September 13, 2018

Mr. Bob Francis, City Manager
City of Belle Isle
1600 Nela Avenue
Belle Isle, FL 32809

RE: Request for Proposals (RFP) for Annual Auditing Services – RFP Number: 2018-20

Dear Mr. Francis:

Thank you for inviting us to propose our services to you. CliftonLarsonAllen LLP (CLA) gladly welcomes the opportunity to share our approach to helping City of Belle Isle (the City) meet its need for professional services. The enclosed proposal responds to your request for auditing services for three fiscal years, beginning October 1, 2018 with the option to extend for three (3), one (1) year extensions for 2021-2023.

We are confident that our extensive experience serving similar governmental entities, bolstered by our client-oriented philosophy and depth of resources, will make CLA a top qualified candidate to fulfill the scope of your engagement. The following differentiators are offered for the City's consideration:

- ***We know you!*** We know and understand the City. By currently providing forensic assessment services to you, we have established a deep understanding of the City's key transaction cycles and related internal controls. The work we have performed and intimate knowledge we have gained helps us hit the ground running when we begin the audit engagement, so you will not have to bring us up to speed on your core operations, saving you time, money, and stress on your employees!
- ***Specialized Government Insight and Resources.*** As the one of the nation's leading professional services firms, and one of the largest firms who specialize in the public sector, CLA has the experience and resources to assist the City with its audit needs. In addition to your experienced local engagement team, the City will have access to one of the country's largest and most knowledgeable pools of public sector resources.
- ***OMB Uniform Guidance (UG) Experience.*** CLA performs single audits for hundreds of organizations annually, ***ranking top in the nation for the number of single audits performed by any CPA firm.*** The single audit requires a specific set of skills in order to properly perform the procedures. As such, we have developed a group of professionals who specialize in providing single audit services, should the City ever require a federal or state single audit.
- ***Strong Methodology and Responsive Timeline.*** In addition to our Florida local government clients, we currently serve more than 2,100 governmental organizations nationally. Our staff understands your complexities not just from a compliance standpoint, but also from an operational point of view. We have developed a work plan that takes into consideration your unique needs as a governmental entity in Florida. The work plan also minimizes the disruption of your staff and operations, and provides a blueprint for timely delivery of your required reports.

- **Communication and Proactive Leadership.** The City will benefit from a high level of hands-on service from our team's senior professionals. We can provide this level of service because, unlike other national firms, our principal-to-staff ratio is similar to smaller firms – allowing our senior level professionals to be involved and immediately available throughout the entire engagement process. Our approach helps members of the engagement team will stay abreast of key issues at the City, and take an active role in addressing them.
- **A Focus on Providing Consistent, Dependable Service.** We differ from other national firms in that our corporate practice focuses on the needs of non-SEC clients, thus allowing us to avoid the workload compression typically experienced by firms that must meet public companies' SEC filing deadlines. CLA is organized into industry teams, affording our clients with specialized industry-specific knowledge supplemented by valuable local service and insight. Therefore, the City will enjoy the service of members of our state and local government services team who understand the issues and environment critical to governmental entities.

We are confident that our technical approach, insight, and resources will result in unparalleled client service for the City. All terms and conditions contained in the RFP are accepted by CLA.

For ease of evaluation, the structure for our proposal follows your RFP section titled, *6. Proposal Requirements* and has been limited to 30 pages. We accept all terms and conditions as stipulated within RFP # 2018-20.

We are eager to work with you and welcome the chance to present our proposal to the City Council or entire management team. If you have any questions about our offerings, please do not hesitate to contact me via phone 813-384-2711 or email Andrew.laflin@CLAconnect.com.

Sincerely,
CliftonLarsonAllen LLP



Andrew Laflin, CPA
Principal

3. HISTORY OF FIRM

We promise
to know you and help you.

Established on January 2, 2012, CliftonLarsonAllen (CLA) continues the legacy of quality, service, and experience that each Clifton Gunderson and LarsonAllen has built for more than 60 years. The joint firm is unique in the industry due to its deep industry specialization, seamless integrated capabilities, primary focus on privately held businesses and their owners as well as governmental and nonprofit organizations, and career-building strategy. We continue to hold true to the values and culture that have made the individual practices successful in the past.

Overview

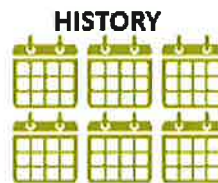
CLA delivers integrated wealth advisory, outsourcing, audit, tax, and consulting services to help clients succeed professionally and personally. Our broad professional services allow us to serve clients more completely — from startup to succession and beyond.

Our professionals are immersed in the industries they serve and have specialized knowledge of their operating and regulatory environments. With more than 5,000 people, more than 110 U.S. locations, and a global affiliation, we bring a wide array of approaches to help clients in all markets, foreign and domestic.

Financial Stability

As a privately held company we do not provide financial information outside of the company. CLA is in good standing and maintains a D&B rating of 5A1.

60+
years
in business



FISCALLY STRONG



\$850
million in revenue



LOCATION

More than **110**
locations
nationwide

NATIONAL



Among the nations'
leading professional
services firm

5,400+
employees



RESOURCES

Including: **600+** state
and local government
professionals

INDUSTRY DRIVEN



We serve

2,100+
Governmental entities

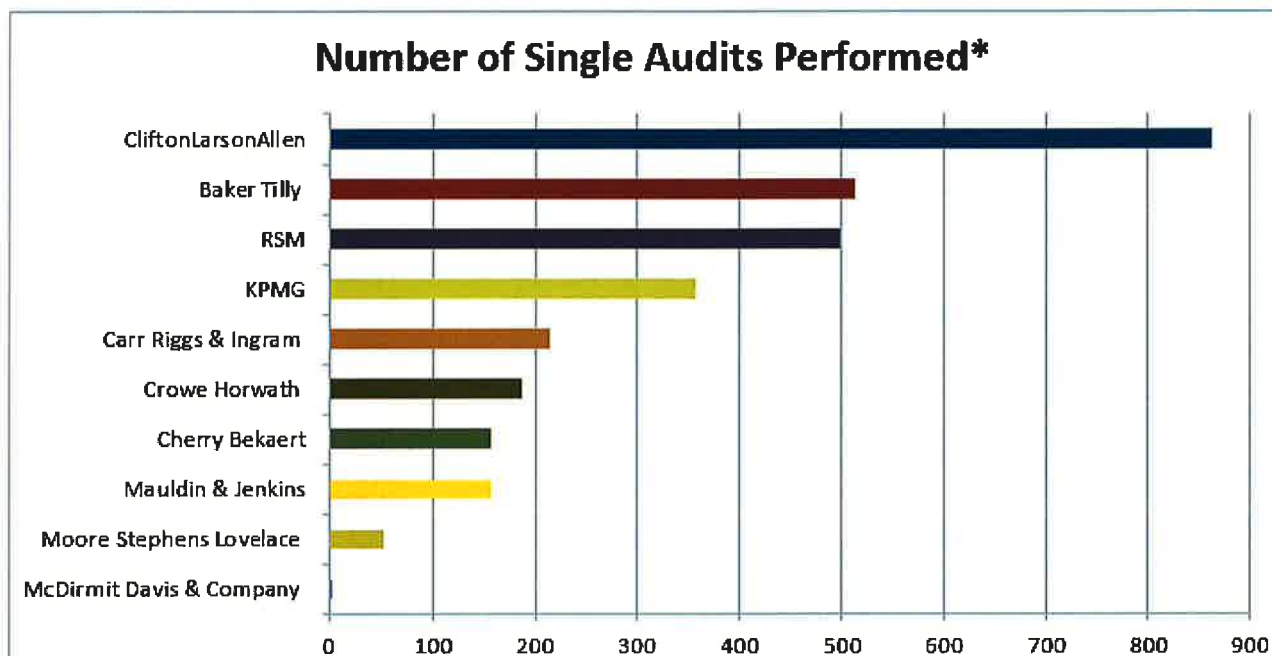


4. AUDIT EXPERIENCE

Single Audit Experience

CLA has become the national leader in providing audit, consulting and many other financial services to government entities similar to the City. Our client portfolio of government and nonprofit organizations represents nearly half of the firm's total revenues. You will benefit from CLA's experience in this area. As outlined in the following table, **CLA performs more single audits annually than any other firm in the nation.** We audited more than **\$28.8 billion** dollars in federal funds. **We have included a sample of a recent single audit report in the Appendix.**

The table below illustrates CLA's experience in serving organizations that receive federal funds and demonstrates our firm's dedication to serving governmental organizations:



*The information for the firms above was pulled from the Federal Audit Clearinghouse for audits with fiscal year ends between January 1, 2016 – December 31, 2016.

In the current environment of increased oversight, it is more important than ever to find qualified auditors who have significant experience with federal grants specific to the City and can enhance the quality of the City's single audit. Therefore, the single audit will be performed by a team of individuals who are managed by personnel who specialize in single audits in accordance with OMB's *Uniform Guidance* (formerly OMB Circular A-133) and who will offer both knowledge and quality for the City. As part of our quality control process, the single audit will be reviewed by a firm Designated Single Audit Reviewer.

The AICPA clarified auditing standard, AU-C 801 "Compliance Audits" requires risk-based concepts to be used in all compliance audits including those performed in accordance with OMB *UG*. Our risk-based approach incorporates this guidance.

The City needs an audit firm experienced in performing single audits and a familiarity with the specific programs in which you are involved. You will benefit from CLA's experience in this area!

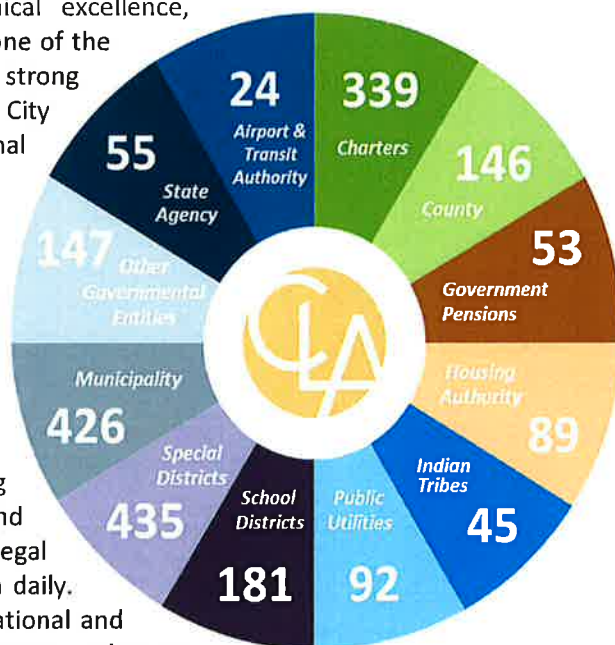


Governmental Experience

CLA offers the credibility, reputation, and resources of a leading professional services firm — without sacrificing the small-firm touch. We bring unsurpassed levels of technical excellence, commitment, and dedication to our clients, which have made us one of the most successful CPA firms serving governmental entities. Our strong reputation for serving state and local government units provides the City the confidence in their decision to select CLA as their professional service provider.

CLA has one of the largest governmental audit and consulting practices in the country, serving more than 2,100 governmental clients nationwide. Public sector clients represent approximately one-quarter of all firm-wide revenue, and each of the government services team members are thoroughly versed in the issues critical to complex governmental entities.

Our professionals have deep, technical experience in serving governmental entities. As a CPA firm experienced in serving state and local units of government, we are very aware of the financial and legal compliance requirements that government officials are faced with daily. This creates complexities and service issues within a unique operational and regulatory environment. Because of our experience, we have become adept at providing our clients with insights in this environment not typical of other CPA firms.



Our continuous growth in working with the government sector has come about because we continually provide assistance to our clients in meeting their objectives.

We have been constructive and supportive with as little interruption to their activities as is possible. We have pointed out inefficiencies, poor accounting practices, and in some instances, suspected fraud.

5. LEGAL HISTORY

From time to time, the firm is a defendant in lawsuits involving alleged professional malpractice. In all cases, the firm believes that it has a strong position and intends to defend itself vigorously. Should the ultimate outcome be unfavorable, however, net of the deductible provisions of the firm's malpractice insurance, all cases are expected to be fully covered by insurance and will not have a material impact on the firm or its ability to perform these services.

Moreover, in those cases where claims have been resolved by settlement (the vast majority of our cases), the firm is typically subject to confidentiality agreements that prohibit the disclosure of information regarding those matters. Disclosure by the firm of any details about those matters could invalidate the settlement agreements.



6. PRIOR RELATIONSHIPS WITH THE CITY

CLA has provided consulting services for the City during fiscal year 2018, specifically a forensic assessment of transactions occurring from fiscal year 2009 through fiscal year 2016. These services were provided through a combination of data analytics techniques and interviews with City current and former employees and other relevant stakeholders. Aside from these services, we have no other engagements with the City. We also have no personal, business, investment, or family relationships with the City, City officials, or appointed employees.

7. CURRENT MUNICIPAL AUDIT ENGAGEMENTS

The below table provides relevant auditing, outsourcing, and consulting projects that our municipal Florida local government services team members have successfully worked on for Florida government entities within the last 5 years.

Florida Municipalities	
City of Arcadia	City of New Port Richey
City of Avon Park	Town of Redington Beach
City of Brooksville	City of Sanibel
City of Cape Coral	City of Safety Harbor
City of Clearwater	City of Tarpon Springs
City of Dunedin	City of Largo
City of Fort Myers	City of Temple Terrace
City of Moore Haven	City of Madeira Beach
City of St. Petersburg	City of Tampa
Town of Fort Myers Beach	City of Winter Haven

References

We recognize that quality of service, relevant experience, and depth of resources will be key factors as you prepare to select a firm to serve your audit needs. We encourage you to contact our references for a first-hand account of our ability to meet contract objectives, adhere to deliverable schedules, and provide added value. We are confident that our references will attest to the competence, professionalism, and client service provided by CLA. We are pleased to provide you with the following references, who can describe their experience in greater detail:

City of Winter Haven, FL	
Client Contact	Calvin Bowen, Finance Services Director
Address	451 Third Street NW, Winter Haven, FL
Phone Number	863-291-5667
Email Address	cbowen@mywinterhaven.com

City of New Port Richey, FL

Client Contact Crystal Feast, Finance Director
Address 5919 Main Street, New Port Richey, FL 34652
Phone Number 727-853-1053
Email Address feastc@cityofnewportrichey.com

City of Brooksville, FL

Client Contact Jim Delach, Finance Director
Address 201 Howell Avenue, Brooksville, FL 34601
Phone Number 352-540-3810
Email Address jdelach@cityofbrooksville.us

City of Safety Harbor, FL

Client Contact June Solanes, Finance Director
Address 750 Main Street, Safety Harbor, FL 34695
Phone Number 727-724-1555 ext. 1222
Email Address jsolanes@cityofsafefharbor.com

Town of Redington Beach, FL

Client Contact Missy Clarke, Town Clerk
Address 105 164th Avenue, Redington Beach, FL 33708
Phone Number 727-391-3875
Email Address townclerk@townofredingtonbeach.com

8. NOT USED



9. PROPOSED ENGAGEMENT TEAM

An experienced engagement team has been aligned to provide you with the most value for your organization. The team members have performed numerous engagements of this nature and will commit the resources necessary to provide top quality service throughout the engagement. Following are our proposed management team members:

Engagement Team Member	Role and Responsibility**
Andrew Laflin, CPA*	Engagement Principal – Andrew Laflin will have overall engagement responsibility including planning the engagement, developing the audit approach, supervising staff, and maintaining client contact throughout the engagement and throughout the year. Andrew is responsible for total client satisfaction through the deployment of all required resources and continuous communication with management and the engagement team.
Sarah Timmons, CPA	Engagement Manager – Sarah Timmons will act as the lead manager on the engagement. In this role, Sarah will assist the engagement principal with planning the engagement and performing complex review areas. She will perform a technical review of all work performed and is responsible for the review of comprehensive annual financial report and all related reports.
Andrew (Andy) Osborn, CPA	Senior Associate – Andy Osborn will be responsible for the day to day activities for this engagement, including the supervision of all staff assigned.

Additional Staff - We will assign additional staff to your engagement based on your needs and their experience providing services to state and local governments. Ideally, the staff assigned to your team will be from our Florida offices with state and local government as their industry focus at CLA.

The most important resource any business has is people — the right people.

***Andrew Laflin will serve as the audit team leader on this engagement.**

****Detailed biographies including professional experience are available on the following pages.**



Andrew P. Laflin, CPA

CliftonLarsonAllen LLP

Engagement Principal



CliftonLarsonAllen



Profile

Andrew is a principal within CLA's state and local government practice in the State of Florida. Andrew has been with CLA (formerly LarsonAllen prior to January 1, 2012) since 2008. He has been practicing in the public sector for 9 years and has 14 years of auditing experience. Andrew is a member of AICPA and FICPA and is a licensed CPA in the State of Florida.

Technical Experience

Andrew's practice is entirely devoted to serving Florida local governments, including counties, cities, transportation authorities, and numerous other special districts. He is a frequent speaker at various local and state-wide conferences throughout Florida, primarily affiliated with the Florida Institute of Certified Public Accountants (FICPA) and Florida Government Finance Officers Association (FGFOA). He also has approximately 5 years of teaching experience as an adjunct professor in the fields of financial and cost accounting at the University of Tampa and Hillsborough Community College in Tampa, Florida. During his career he has provided audit and accounting services to:

City of Cape Coral
City of Dunedin
City of Largo
City of Safety Harbor
City of Tampa
City of Temple Terrace
Belmont Community Development District
Clearwater Downtown Development Board
Collier County
Hillsborough County Aviation Authority
Hillsborough Transit Authority (HART)
Lake St. Charles Community Dev. District

Lee County Metropolitan Planning Org.
Manatee County
Pasco County
Pinellas County Construction Licensing Board
Pinellas County Metropolitan Planning Org.
Pinellas County Planning Council
Pinellas Suncoast Transit Authority* Clearwater
Sarasota County
TB Advanced Manufacturing Skills Initiative
Tampa Bay Area Regional Transportation Auth.
Town of Redington Beach

Education/Professional Involvement

- Bachelor of arts in accounting from the University of Notre Dame
- Master of accountancy from the University of South Florida
- Certified Public Accountant in the State of Florida since 2/23/2005
- American Institute of Certified Public Accountants (AICPA), Member
- Florida Institute of Certified Public Accountants (FICPA), Member
- Government Finance Officers Association (GFOA), Member
- Florida Government Finance Officers Association (FGFOA), Member
- Adjunct professor in Financial Accounting and Cost/Managerial Accounting at the University of Tampa and Hillsborough Community College



Sarah L. Timmons, CPA

CliftonLarsonAllen LLP

Manager



Profile

Sarah is a senior with CLA's State and Local Government Group. She has 5 years of accounting and auditing experience.

Technical Experience

Sarah's experience is very heavily concentrated on providing service to governmental clients. She also has experience providing services for nonprofits. Many of the government and nonprofit entities she serves require federal and state single audits. Her experience includes:



City of Avon Park
City of Davenport
Collier County Clerk
Glades County Clerk
Hardee County Clerk and Board
Hardee County School Board Internal Funds
Hendry County School Board Internal Funds
Highlands County

Highlands County Habitat for Humanity
Okeechobee County
Polk County Clerk
Champion for Children Foundation
Heartland Library Cooperative
Nu-Hope Elder Care Services, Inc.
Hardee County Education Foundation
Sebring Airport Authority

Education/Professional Involvement

- Bachelor of Science in accounting from Florida Gulf Coast University, Fort Myers, Florida
- Master of Accounting from The Florida State University, Tallahassee, Florida
- Certified Public Accountant in the state of Florida
- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)



Andrew Osborn, CPA, MBA

CliftonLarsonAllen LLP

Senior Associate



Profile

Andy is a senior audit associate in CLA's State and Local Government Group. Andy has approximately four years of accounting and auditing experience. Andy attends training related to governmental topics to stay current on regulatory updates and changes. Andy is in full compliance with continuing education requirements.



Technical Experience

Andy's experience is mostly concentrated on providing service to governmental entities—specifically housing authorities and Florida Constitutional Officers and Board of County Commissioners. Andy has overseen and/or worked on engagements listed below:

City of Avon Park	Polk County Supervisor of Elections
City of Brooksville	Highlands County Board of County Commissioners
Polk County Board of County Commissioners	Highlands County Clerk
Polk County Property Appraiser	Okeechobee County Board of County Commissioners
Polk County Sheriff	Okeechobee County Clerk
Polk County Clerk	

Education/Professional Development

- Bachelor of Science Degree in Accounting in 2012
- Master of Business Administration in 2014 from Southeastern University in Lakeland, Florida.
- Certified Public Accountant
- American Institute of Certified Public Accountants
- Florida Institute of Public Accountants
- Adjunct Professor at Southeastern University



10. PROPOSED WORK SCHEDULE AND WORK PLAN

Work Schedule

Our project management methodology results in a client service plan that provides for regular, formal communication with the entire management team and allows us to be responsive to your needs. The schedule allows for input from your personnel to make certain that the services are completed based on your requirements. The plan may also be amended during the year based on input from the City Council.

Please see the below chart for the estimated time frame for the September 30 fiscal year-end audit relating to each segment of this engagement:

Annual Audit Task	Sep	Oct	Nov	Dec	Jan
Entrance Conference					
Interim Audit Work					
Audit Fieldwork					
Draft Reports					
Exit Conference with Management					
Presentation to City Council					

Work Plan – Financial Statement Audit

Our audit teams are able to customize our audit programs to address the specific risks and unique characteristics of your operation. We do not perform the exact same procedures for every client. In addition, our audit programs are interactive, providing guidance to the staff while they are performing the audit procedures.

Our audit approach for year one and subsequent years will have certain consistent elements. However, we expect that the subsequent years will result in fewer audit hours based on the efficiencies gained as we become more familiar with your operations. Our audit objective extends beyond the issuing of an opinion on financial statements. We believe that a good audit yields substantial information for management, and is a valuable tool in recognizing opportunities and identifying areas that can be strengthened. An effective audit performed by our team will also provide:

- An objective look at your policies and procedures
- Valuable suggestions for improvements in your financial operations and other areas
- An analysis of trends and unusual variations from year-to-year
- Protection for current and future resources through improved internal controls
- A deterrent to embezzlement and other fraudulent activities

Benefits of CLA's Risk-Based Approach

Our audit services are designed to protect the interests of the members, governance, and management by concentrating on high-risk areas. Risk identification is the first step of the audit process, providing the basis upon which the overall plan is developed. Our risk assessment process involves consideration of the following types of risk:

- Inherent risk - that an error in the accounting and reporting process may occur
- Control risk - that internal control systems designed to prevent/detect errors may fail
- Audit detection risk - the risk that audit procedures may fail to detect errors



Financial Statement Audit Approach

Being cognizant of the City's 30-page limit for this proposal, a detailed audit work plan (approximately 10 pages long) is available upon request.

We will conduct our financial statement audit in four primary phases, as shown in *Figure 1*, below. Please note this is an abbreviated approach. Our detailed approach can be provided upon request.

PHASE 1

Planning & Strategy

- The main objective of the planning phase is to identify significant areas and design efficient audit procedures. We will develop our audit programs during this phase. Utilizing the information we have gathered and the risks identified we will produce an audit program specifically tailored to the City. This program will detail by major section the nature and types of tests to be performed. We view our programs as living documents, subject to change as conditions warrant.

PHASE 2

Systems Evaluation

- During the systems evaluation phase, we will gain an understanding of the internal control structure of the City for financial accounting and relevant operations. Next, we will identify control objectives for each type of control that is material to the financial statements, and then identify and gain an understanding of the relevant control policies and procedures that effectively achieve the control objectives. Finally, we will determine the nature, timing, and extent of our control testing and perform tests of controls.

PHASE 3

Testing & Analysis

- The extent of our substantive testing will be based on results of our internal control tests. Audit sampling will be used only in those situations where it is the most effective method of testing. After identifying individually significant or unusual items, we will decide on the audit approach for the remaining balance of items by considering tolerable error and audit risk. Our workpapers during this phase will clearly document our work as outlined in our audit programs. We will also provide the City with status reports during the course of the audit fieldwork.

PHASE 4

Reporting & Follow-Up

- Once the final reviews of working papers and financial statements are completed, which is a process that actually starts while the fieldwork is in process, our opinion, the financial statements and management letter will be issued



Work Plan –Single Audit

Should a federal or state single audit be required, we will conduct our single audit in three primary phases, as shown in *Figure 2*, below. Please note this is an abbreviated approach. Our detailed approach can be provided upon request.

PHASE 1

*Risk
Assessment &
Planning*

- The risk assessment and planning phase will encompass the overall planning stage of the single audit engagement. During this phase, we will work closely with the City's management to determine that programs and all clusters of programs are properly identified and risk-rated for determination of the major programs for testing. We will also review the forms and programs utilized in the prior year to determine the extent of any changes which are required.

PHASE 2

*Major Program
Testing*

- We will determine the programs to be audited based on the risk assessment performed in the planning phase. We will perform the audit of the programs in accordance with *Uniform Guidance*.

PHASE 3

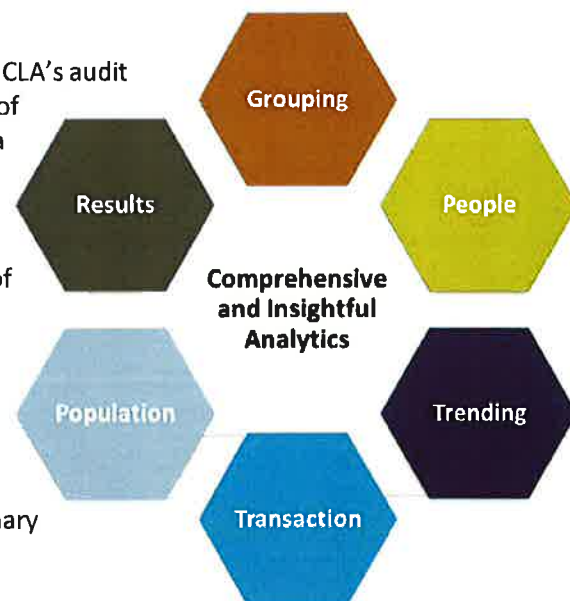
*Final
Assessment &
Reporting*

- We will re-perform the steps in the preliminary assessment and planning stage once the final Schedule of Expenditures of Federal Awards is received to determine if additional major programs were identified.

Data Analytics

In addition to standard auditing methodology, a distinguishing aspect of CLA's audit services incorporates the power of data analytics to multiply the value of the analyses and the results we produce for clients. CLA's data methodology is a six-phase, systematic approach to examining an organization's known risks and identifying unknown risks. Successful data analysis is a dynamic process that continuously evolves throughout the duration of an engagement and requires collaboration of the engagement team.

Data analytics are utilized throughout our audit process, our *Risk Assessment, Data Analytics and Review (RADAR)* is a specific application of general ledger data analytics that has been implemented on all audit engagements. RADAR is an innovative approach created and used only by CLA that aims to improve and replace traditional preliminary analytics that were being performed.



11. SAMPLE MANAGEMENT LETTER



CliftonLarsonAllen

CliftonLarsonAllen LLP
CLAconnect.com

MANAGEMENT LETTER

Honorable Mayor and
Members of the City Commission
City of Safety Harbor, Florida

Report on the Financial Statements

We have audited the financial statements of the City of Safety Harbor, Florida (the City), as of and for the fiscal year ended September 30, 2017, and have issued our report thereon dated May 2, 2018.

Auditors' Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountants' Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated May 2, 2018, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(f)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. There were no findings and recommendations made in the preceding financial audit report.

Official Title and Legal Authority

Section 10.554(1)(f)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The City discloses this information in the notes to the financial statements.

Financial Condition and Management

Sections 10.554(1)(f)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the City has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the City did not meet any of the conditions described in Section 218.503(1), Florida Statutes.



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Honorable Mayor and
Members of the City Commission
City of Safety Harbor Florida

Pursuant to Sections 10.554(1)(i)5.c. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the City. It is management's responsibility to monitor the City's financial condition, and our financial condition assessment was based in part on representations made by management and review of financial information provided by same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. See Appendix A.

Annual Financial Report

Section 10.554(1)(i)5.b. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether the annual financial report for the City for the fiscal year ended September 30, 2017, filed with the Florida Department of Financial Services pursuant to Section 218.32(1)(a), Florida Statutes, is in agreement with the annual financial audit report for the fiscal year ended September 30, 2017. In connection with our audit, we determined that these two reports were in agreement.

Special District Component Units

Section 10.554(1)(i)5.d., Rules of the Auditor General, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. The City does not have any special district component units.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, the City Commission, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Tampa, Florida
May 2, 2018



12. PROVIDING CONSTRUCTIVE SUGGESTIONS

During the planning and internal control phases of our audit, we will develop our understanding of the City business operations and internal control structure for financial accounting and relevant operations through observation, discussion, and inquiries with management and appropriate personnel. During this phase of the audit, we will review budgets and related materials, organization charts, accounting and purchase manuals, and other systems documentation that may be available. We will also leverage the understanding of internal controls we have already gained through the work performed on our forensic assessment project previously described in Section 6.

Once we understand your operations, we will then identify control objectives for each type of control that is material to the financial statements. The next step will be to identify and gain an understanding of the relevant control policies and procedures that effectively achieve the control objectives. We will then determine the nature, timing and extent of our control testing, and perform tests of controls.

As a result of our internal control testing, we may identify opportunities to enhance the City's internal controls or possibly gain operational efficiencies. We will have proactive discussions with management to review our observations and potential recommendations. Our team uses a variety of audit and evaluation techniques to measure effectiveness of operational and financial processes, assess compliance with regulations, and evaluate the efficiency with which resources are used. Besides performing a required compliance function, our goal is to help the City improve. We view our auditing services as an opportunity to provide management with tools to continue exploring areas where quality, efficiency, and effectiveness can be improved.

13. ASSISTANCE FROM CITY PERSONNEL

We request that the City provide access to all records required for the audits and other requirements of the contract. In addition, we request that you assign a "project coordinator" through whom we will communicate and coordinate activities. We do not foresee needing the City's staff other than during normal business hours.

To assist in this process, we will provide a detailed Prepared by Client list early in the engagement. We will ask that your accounting staff provide us with standard schedules, as well as additional requested supporting items. We anticipate that your accounting personnel will need to locate and submit to us certain invoices, vouchers, cancelled checks, and other documents and records. We are extremely flexible as to the format in which we receive this information and will determine through the use of the latest technology that your personnel will not be asked to perform any unnecessary or extensively disruptive tasks.

We will depend on your staff to provide us with as much information as possible, in an effort to limit everyone's time on the engagement and, ultimately, to save your organization money.

14. CERTIFICATE OF ACHIEVEMENT ASSISTANCE

The Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting is awarded to state and local governments that go beyond the minimum requirements of generally accepted accounting principles. It is awarded to state and local governments who produce a comprehensive annual financial report that evidences the spirit of transparency and full disclosure. Members of the GFOA staff and the GFOA Special Review Committee (SRC) review reports submitted to the CAFR program.



CLA provides audit services to many entities that received the GFOA Certificate of Excellence in Financial Report. All of the procedures noted in our audit approach and our technical review of the CAFR are done to help the City prepare and publish the top product possible. Our managers and principals who review the CAFR have a strong understanding of the GFOA requirement for the certificate. We understand that this is a prestigious award for the City and a great accomplishment for the Finance and Accounting departments.

We will review the GFOA comment letter for each CAFR and provide the City advice regarding the response to the GFOA reviewer's comments. Our procedures with respect to the CAFR will be the review of the comments from GFOA on the prior year submission to determine they were adequately addressed, completion of the CAFR checklist, and review of the transmittal letter and statistical data to determine that information presented is reasonable and agrees with the information in the financial statements and management's discussion and analysis (MD&A), where applicable.

We understand the interrelationships of the many and varied components of a governmental entity's financial statements, allowing us to quickly determine errors or problems with the financial statements. Our depth of knowledge and experience also allows us to assist the City with the preparation of the CAFR and improvement of the City's financial statements.

Our involvement with clients in the GFOA Certificate program helps to determine that we are on the leading edge of reporting trends and techniques. We have been engaged by various entities to review their statements for compliance with program requirements. We have aided clients in the early implementation of professional pronouncements and regularly provide our clients with updates on new pronouncements which will affect them and will do the same for the City.

15. ADDITIONAL INFORMATION

Why Should City of Belle Isle Choose CLA?

At CLA, we develop sincere relationships with our clients; expressing our genuine interest in their respective industries; investing heavily in our personnel resources. Through this approach, we have grown to become one of the leading professional services firms in the nation. We have strong leadership and talent, commitment, and enthusiasm to provide our governmental clients excellent service in a cost-effective manner. We commit to providing you a high level of personalized, responsive service. Communication is as important to us as it is to you.

Any CPA firm can provide audit and accounting services, but few specialize in the area of accounting and auditing for local government entities like we do.



Additional Services

In addition to the services outlined in the Scope of Services for this proposal, CLA collectively offers a wide breadth of highly-customized services and capabilities to meet our clients' wants and needs, including a sampling of the following:

- ❖ Financial statement and forensic audits
- ❖ Internal audit, risk assessments, and evaluations
- ❖ Implementation assistance for complex accounting standards
- ❖ ACA Reporting
- ❖ Operational and financial systems consulting
- ❖ Operations and performance improvement
- ❖ Self-insured medical and PBM claim audits
- ❖ IT security and network vulnerability assessments
- ❖ Fraud risk assessment and investigations
- ❖ Strategic, financial, and operational consulting
- ❖ Outsourced accounting and public administration
- ❖ Strategic, business, and capital planning
- ❖ Organizational and financial health assessment
- ❖ Training and educational seminars
- ❖ Telecom cost savings assessments

We pride ourselves on taking the initiative to meet each and every need of our clients, and therefore are always prepared to take on additional projects. However, independence is our first concern when providing additional services. Independence can easily become impaired when providing consulting services; therefore, we do not provide any services to our audit clients beyond those allowed.

If additional work is requested by the City outside of the scope of the audit, we will discuss with you our proposed fee for additional services prior to beginning the new services.

Single Audit Resource Center (SARC) Award

CLA received the [Single Audit Resource Center \(SARC\) Award](#) for Excellence in Knowledge, Value, and Overall Client Satisfaction. SARC's award recognizes audit firms that provide an outstanding service to their clients based on feedback received from an independent survey in June 2018.



The survey queried 10,762 nonprofit and government entities about the knowledge of their auditors, the value of their service, and overall satisfaction with their 2017 fiscal year-end audit. The SARC award demonstrates CLA's dedication to serving the government and nonprofit industry and maintaining the most stringent regulatory requirements in those sectors.



16. ESTIMATED PROJECT COST

Our fees are based on the timely delivery of services provided, the experience of personnel assigned to the engagement, and our commitment to meeting your deadlines. The fee estimate below does not include the impact of a potential single audit.

CLA understands the importance of providing our clients with value-added approaches. We propose to provide routine, proactive meetings — as part of our fee — that will allow us to review and discuss with you the impact of new accounting issues, as well as any other business issues you are facing and how they should be handled. This level and frequency of interaction will no doubt enable CLA to help you tackle challenges as they come up, and take full advantage of every opportunity that presents itself.

Professional Services	2018	2019	2020
Financial Statement Audit Cost	\$22,000	\$22,500	\$23,000
Estimated Number of Hours	200	200	200

17. FEES FOR ADDITIONAL SERVICES

For any additional work, it is our practice to bill for actual hours incurred at an hourly rate applicable to the professional completing the project at hand. If additional work is requested by the City outside of the scope of the audit, we will discuss with you our proposed fee for additional services before we begin the project. Any such additional work agreed to between the City and CLA shall be performed at the below rates:

Hourly Rate		
Staff Level	Hourly Rate	Discounted Hourly Rate*
Principal	\$315	\$225
Manager	\$265	\$185
Senior Associate	\$170	\$110
Associate	\$120	\$90

**We have included discount rates to our standard professional hourly rates to demonstrate our commitment to a long-term relationship with the City.*

18 – 21. REQUIRED FORMS

The required forms including: *Acknowledgement, Hold Harmless Agreement, Non-Collusion Affidavit, and Drug Free Workplace Form*, are provided on the following pages.



RFP #2018-20 AUDIT SERVICES

RESPONSE TO:

RFP 2018-20 AUDIT SERVICES
City of Belle Isle
ATTN: Bob Francis, City Manager
1600 Nela Avenue, Belle Isle, FL 32809

I acknowledge receipt of any/all Addenda: AL LH

I have included:

- Hold Harmless Agreement
- Certificate of Insurance
- Non Collusion Affidavit
- Drug Free Workplace Form

Mailing Address:

420 S. Orange Avenue. TELEPHONE: 407-802-1200
Suite 500 FAX: 407-802-1250
Orlando, FL 32801 DATE August 30, 2018

BY signing and submitting this proposal, I am certifying that (a) I am authorized to submit the proposal and execute the personal services agreement; (b) I am a citizen of the United States; (c) I am not a member or an employee of any taxing authority; and (d) I do not represent any property owner in an administrative or judicial review of property tax issues.

AL LH
Signature of Respondent

Gregory Kowowski
Witness

STATE OF FLORIDA
COUNTY OF Hillsborough

Sworn to (or affirmed) and subscribed before me 30 day of August, 2018, by (name of person this making statement).

Bridget Leon
Notary Public

My Commission Expires 9/4/2021



RFP #2018-20 AUDIT SERVICES

HOLD HARMLESS AGREEMENT

I, Andrew Larson (Respondent) agrees to indemnify and hold the City harmless for any and all claims, liability, losses and causes of action which may arise out of its fulfillment of the contract awarded pursuant to this RFP. It agrees to pay all claims and losses, including related court costs and reasonable attorneys' fees, and shall defend all suits filed due to the negligent acts, error or omissions of Respondent or employees and/or agents of Respondent.

In the event the completion of a project awarded pursuant to this RFP (to include the work of others) is delayed or suspended as a result of the Respondent's failure to purchase or maintain the required insurance, the Respondent shall indemnify the City from any and all increased expenses resulting from such delay.

Andrew Larson

Signature of Respondent

Janet Karwowski

Witness

STATE OF FLORIDA
COUNTY OF Hillsborough

Sworn to (or affirmed) and subscribed before me 30 day of August 2018, by (name of person this making statement).

Bridget Leon

Notary Public

My Commission Expires 9/4/2021

CliftonLarsonAllen LLP carries commercially reasonable amounts of malpractice insurance. If requested, the firm will provide a certificate of coverage for an amount specified by the City of Belle Isle upon being engaged.



RFP #2018-20 AUDIT SERVICES

NON-COLLUSION AFFIDAVIT

I Andrew LaFin (Respondent) of the firm of CliftonLarsonAllen (Respondent Firm Name) responded to the notice calling for proposals for Audit Services for the City of Belle Isle. This proposal has been executed with full authority to do so. This response has been arrived at independently without collusion, consultation, communication or agreement for the purposes of restricting competition, as to any matter relating to qualifications or responses of any other responder or with any competitor, and no attempt has been made or will be made by the Responder to induce any other person, partnership or corporation to submit, or not to submit, a response for the purpose of restricting competition.

The Statements contained within this affidavit are true and correct, and made with full knowledge that the City of Belle Isle relies upon the truth of the statements contained in this affidavit in awarding contracts for said services.

And LaFin
Signature of Respondent

Joan M Karwowski
Witness

STATE OF FLORIDA
COUNTY OF Hillsborough

Sworn to (or affirmed) and subscribed before me 30 day of August, 2018, by (name of person this making statement).

Bridget Leon
Notary Public

My Commission Expires 9/4/2021



RFQ #2018-20 AUDIT SERVICES

DRUG FREE WORKPLACE CERTIFICATION

In order to have a drug-free workplace program, a business shall:

1. Publish a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the workplace and specifying the actions that will be taken against an employee for violations of such prohibition.
2. Inform employees about the dangers of drug abuse in the workplace, the business's policy of maintaining a drug free workplace, available drug counseling, rehabilitation, and employee assistance programs, and the penalties that may be imposed upon employees from drug abuse violations.
3. Give each employee engaged in providing the commodities or contractual services that are under this solicitation a copy of the statement specified in subsection (1) above.
4. In the statement specified in subsection (1), notify the employees that, as a condition of working in the commodities or contractual services that are under this solicitation, the employee will abide by the terms of the statement and will notify the employee of any conviction of, or plea of guilty or nolo contendere to, any violation of Chapter 893 or of any controlled substance law of the United States or any state, for a violation occurring in the work place no later than five (5) days after such conviction.
5. Impose a sanction on, or require the satisfactory participation in, a drug abuse assistance or rehabilitation program if such is available in the employee's community, by any employee who is so convicted.
6. Make a good faith effort to continue to maintain a drug-free workplace through implementation of this section.

As the person authorized to sign the statement, I certify that this firm complies fully with the above requirements.



Signature of Respondent



Witness



APPENDIX A: SINGLE AUDIT REPORT



CliftonLarsonAllen LLP
CLAAconnect.com

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND CHAPTER 10.550, RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Board of Directors
Pinellas Suncoast Transit Authority
Clearwater, Florida

Report on Compliance for Each Major Federal Program and State Project

We have audited Pinellas Suncoast Transit Authority or PSTA (the "Authority"), compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the requirements described in the Florida Department of Financial Services *State Projects Compliance Supplement*, that could have a direct and material effect on each of the County's major federal programs and state projects for the year ended September 30, 2017. The Authority's major federal programs and state projects are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal and state statutes, regulations, and the terms and conditions of its federal and state awards applicable to its federal programs and state projects.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the Authority's major federal programs and state projects based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.550, Rules of the Auditor General for Local Governmental Entity Audits. Those standards, the Uniform Guidance and Chapter 10.550 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or state project occurred. An audit includes examining, on a test basis, evidence about Authority's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program and state project. However, our audit does not provide a legal determination of the Authority's compliance.



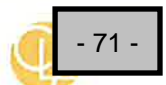
FY 2017 Comprehensive Annual Financial Report

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Opinion on Each Major Federal Program and State Project

In our opinion, the Authority complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended September 30, 2017.

Report on Internal Control Over Compliance

Management of the Authority is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Authority's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program or state project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and state project and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.550 but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program or state project on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program or state project will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program or state project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses or significant deficiencies.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the result of that testing based on the requirements of the Uniform Guidance and Chapter 10.550. Accordingly, this report is not suitable for any other purpose.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Tampa, Florida
March 21, 2018



**PINELLAS SUNCOAST TRANSIT AUTHORITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
SEPTEMBER 30, 2017**

Section I – Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? No

Significant deficiencies identified not considered to be a material weakness(es) None reported

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over compliance:

Material weakness identified? No

Were significant deficiency(ies) identified not considered to be a material weakness(es) None reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) No

Identification of major federal programs:

CFDA Number	Name of Federal Program or Cluster
20.500/20.507/20.525/20.526	Federal Transit Cluster

Dollar threshold used to determine Type A Federal programs \$750,000

Auditee qualified as low-risk auditee? Yes



**PINELLAS SUNCOAST TRANSIT AUTHORITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
SEPTEMBER 30, 2017**

Section I – Summary of Auditors' Results (Continued)

State Financial Assistance

Internal control over compliance:

Material weakness(es) identified?

No

Were significant deficiency(ies) identified not
considered to be a material weakness(es)?

None reported

Type of auditors' report issued on compliance for major
programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance
with state requirements?

No

Identification of major state projects:

CSFA Number

Name of State Project

55.010

Public Transit Block Grant Program

Dollar threshold used to determine Type A State Projects

\$300,000

Section II – Financial Statement Findings

This section identifies the matters required to be reported in accordance with *Government Auditing Standards*.

None



**PINELLAS SUNCOAST TRANSIT AUTHORITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
SEPTEMBER 30, 2017**

Section III – Findings and Questioned Costs – Major Federal Programs

This section identifies the audit findings required to be reported by 2 CFR 200.516(a) as well as any abuse findings involving federal awards that is material to a major program.

None

Section IV – Findings and Questioned Costs – Major State Programs

This section identifies the audit findings required to be reported under rule 10.554(1)(l)4, Rules of the Auditor General.

None

Prior - Year Findings and Questioned Costs

No prior year findings.



specifically approved by the Chairman for each absence ~~Any member who fails to~~
~~attend two of three successive meetings without cause and without proper approval~~
~~of the Chairman~~ shall automatically forfeit his or her appointment and the City
Council shall promptly fill such vacancy. Members may be removed for cause by the
appointing authority upon written charges and after a public hearing.

Section 2. Severability

If any section a portion of this ordinance proves to be invalid unlawful, or
unconstitutional, it shall not be held to invalidate or impair the validity, force
or effect of any other section or portion of a section or subsection or part of
this ordinance.

Section 3. Conflicts

That all parts of ordinance in conflict herewith are hereby repealed.

Section 4. Effective Date

This ordinance shall take effect immediately upon its final passage and adoption.

Passed first reading on _____, 2018

Second Reading and Adoption this ____ day of _____, 2018.

	YES	NO	ABSENT
Ed Gold	_____	_____	_____
Anthony Carugno	_____	_____	_____

1 Jeremy Weinsier _____
2 Mike Sims _____
3 Harvey Readey _____
4 Jim Partin _____
5 Sue Nielsen _____

6
7 ATTEST: _____
8 Yolanda Quiceno, CMC-City Clerk Lydia Pisano, Mayor

9
10 _____
11 Approved as to form and legality
12 Kurt Ardaman, City Attorney

13
14 STATE OF FLORIDA
15 COUNTY OF ORANGE

16 I, Yolanda Quiceno, City Clerk of the City of Belle Isle do hereby certify that
17 the above and foregoing document ORDINANCE 18-11 was duly and legally passed by
18 the Belle Isle City Council, in session assembled on the _____ day of
19 _____, 2018, at which session a quorum of its members were present.

20
21 _____
22 Yolanda Quiceno, CMC-City Clerk



**CITY OF BELLE ISLE, FLORIDA
CITY COUNCIL AGENDA ITEM COVER SHEET**

Meeting Date: September 18, 2018

To: Honorable Mayor and City Council Members

From: B. Francis, City Manager

Subject: Resolution 18-15, Policy for Reimbursement of Attorney Fees

Background: When the City was notified that there was an investigation being started on Sunshine Law violations by elected officials, individual Councilmembers were advised to seek their own attorneys because the City Attorney could not represent individual Councilmembers.

The City has no formal policy on reimbursement of attorney fees for individual elected officials.

There are local governments that do provide reimbursement for elected and appointed officials for reasonable attorney fees and court costs necessarily incurred in the defense of a charge unless the officer or employee is found guilty of substantially the same misconduct that formed the basis for the charge.

At the July 3 meeting the City Council directed the City Attorney to develop a policy for the reimbursement of attorney fees.

Staff Recommendation: Review the policy and if satisfactory, adopt the policy

Suggested Motion: I move that we adopt Resolution 18-15.

Alternatives: Do not adopt the resolution.

Fiscal Impact: Determined on a case-by-case basis

Attachments: Resolution 18-15

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1 If any agency of the state or any county, municipality, or political subdivision of the state is
2 authorized pursuant to this section to provide an attorney to defend a civil action arising from a
3 complaint for damages or injury suffered as a result of any act or omission of action of any of its
4 officers, employees, or agents and fails to provide such attorney, such agency, county, municipality,
5 or political subdivision shall reimburse any such defendant who prevails in the action for court costs
6 and reasonable attorney's fees; and
7

8 **WHEREAS**, Section 286.011(7), Florida Statutes provides that, "Whenever any member of any board
9 or commission . . . is charged with a violation of this section and is subsequently acquitted, the board or
10 commission is authorized to reimburse said member for any portion of his or her reasonable attorney's
11 fees;" and
12

13 **WHEREAS**, in addition to the statutory provisions above, Florida courts have recognized the
14 common law doctrine whereby, "If a public officer is charged with misconduct while performing his [or her]
15 official duties and while serving a public purpose, the public has a primary interest in such a controversy and
16 should pay the reasonable and necessary legal fees incurred by the public officer in successfully defending
17 against unfounded allegations of official misconduct." *Ellison v. Reid*, 397 So. 2d 352, 354 (Fla. 1st DCA
18 1981); and
19

20 **WHEREAS**, a public officer's entitlement to attorneys' fees under the common law doctrine applies
21 to both civil and criminal proceedings and requires the public officer to demonstrate that 1) the action arises
22 out of or in connection with the performance of his or her official duties, and 2) the officer's underlying
23 actions are in a context serving a public purpose. *Maloy v. Board of County Com'rs of Leon County*, 946 So.
24 2d 1260 (Fla. 1st DCA 2007); and
25

1 **WHEREAS**, it is the intention of the City Council that the policy adopted in this Resolution implement
2 and be interpreted in accordance with the laws enunciated above and other relevant laws.

3
4 **NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF BELLE ISLE, FLORIDA:**

5
6 **SECTION 1: RECITALS.** The foregoing recitals are ratified and confirmed as being true and correct
7 and are hereby made a part of this Resolution.

8
9 **SECTION 2: REIMBURSEMENT POLICY.** The City Council hereby adopts the following policy with
10 respect to reimbursement of City officers and employees for attorneys' fees and court costs (the "Policy"):

11
12 (a) **Reimbursement under F.S. 111.07:**

13
14 (1) In accordance with Section 111.07, Florida Statutes, the City is authorized to provide an
15 attorney to defend any civil action arising from a complaint for damages or injury suffered as a result of any
16 act or omission of action of any of its officers, employees, or agents for an act or omission arising out of and
17 in the scope of his or her employment or function, unless, in the case of a tort action, the officer, employee,
18 or agent acted in bad faith, with malicious purpose, or in a manner exhibiting wanton and willful disregard
19 of human rights, safety, or property.

20
21 (2) Further, if the City is authorized pursuant to this Policy to provide an attorney to defend a
22 civil action arising from a complaint for damages or injury suffered as a result of any act or omission of
23 action of any of its officers, employees, or agents and does not provide an attorney, the City shall reimburse
24 any such defendant who prevails in the action for court costs and reasonable attorney's fees.

1 (b) **Reimbursement under the Common Law:**

2

3 (1) The City shall reimburse any of its public officers for reasonable attorneys' fees and court

4 costs incurred in successfully defending against any civil, criminal, ethics, or other similar proceeding,

5 including investigations, provided that 1) the proceeding arises out of or in connection with the performance

6 of the public officer's official duties, and 2) the public officer's underlying actions arise in a context that

7 serves a public purpose. Both of the foregoing prongs must be met for a public officer to be reimbursed.

8 For example, in the case of *Maloy v. Board of County Com'rs of Leon County*, 946 So. 2d 1260 (Fla. 1st DCA

9 2007), reimbursement was denied where even though a public officer successfully defended against ethics

10 charges arising in the context of his official duties, his underlying actions, i.e. having sexual relations with

11 staff members, did not serve a public purpose.

12

13 (2) Only public officers have a claim for reimbursement under this subparagraph (b), not

14 employees. In accordance with case law, "public officers are those persons to whom a portion of the

15 sovereign power has been delegated, whereas public employees neither hold nor are authorized to exercise

16 in their own right any sovereign power or any prescribed independent authority of a governmental nature."

17 *Lewis v. Evans*, 406 So. 2d 489 (Fla. 2d DCA 1981). The City's public officers include but are not limited to

18 members of the City Council and other official boards and commissions of the City.

19

20 (c) **Claimant must Prevail or Successfully Defend:** To be entitled to reimbursement under this

21 Policy, the employee or public officer seeking reimbursement must "prevail" or "successfully defend" in the

22 relevant proceedings. An employee or public officer prevails or successfully defends when 1) the action is

23 dismissed by the agency or person bringing the action without the employee or officer having been found

24 guilty of a violation; 2) the agency or court with jurisdiction over the action issues a decision finding the

25 employee or officer not guilty of a violation; or 3) in the case of a criminal, ethics, or other investigation by a

public agency, such agency determines not to bring charges or otherwise file a complaint against the

1 employee or officer. In the case of multiple charges or complaints, a person may be entitled to partial
2 reimbursement of attorneys' fees under this policy if he or she prevails or successfully defends against one
3 or more charges or complaints but not others, depending on the circumstances and provided that the
4 portion of the fees corresponding to such can be clearly established.

5
6 (d) **Documentation and Reasonableness of Fees:** The attorneys' fees, hours, and nature of
7 legal services provided must be clearly documented and reasonable. Attorneys' fees are reasonable if 1) the
8 fee reflects what is customarily charged by attorneys in Orange County for similar legal services, and 2) if
9 based on an hourly rate, the number of hours worked bears a reasonable relationship to the number of
10 hours that would typically be required by an attorney in Orange County to perform such legal services.

11
12 (e) **City Council Approval:**

13
14 (1) Reimbursement of attorneys' fees and court costs under this Policy shall require approval by
15 the City Council prior to reimbursement.

16
17 (2) The City Council shall have discretion to approve payment of attorneys' fees and court costs
18 during or before the conclusion of the proceedings at issue if the City Council believes that the person
19 seeking reimbursement will ultimately be entitled to reimbursement under this Policy. However, in the
20 event that such person is ultimately determined not to be entitled to reimbursement under this Policy, he or
21 shall be required to reimburse the City for any funds received from the City.

22
23 (3) If the person seeking reimbursement is a member of the City Council, such member shall not
24 vote on the matter and shall recuse him/herself in accordance with Section 112.3143, Florida Statutes.

1 (f) **Procedure:**

2

3 (1) Any person who believes that he or she will or may be entitled to attorneys' fees and court

4 costs under this Policy shall notify the City Manager in writing within 10 days of retention of an attorney.

5 Such notification shall include the reason for retention of the attorney and shall describe the fee

6 arrangement and rate.

7

8 (2) Within 30 days of the conclusion of the matter for which the person believes that he or she

9 is entitled to reimbursement of attorneys' fees and court costs, such person shall file a written request for

10 reimbursement with the City Manager containing the following:

- 11
- 12 • Name and address;
 - 13 • Description of the nature and results of the proceedings;
 - 14 • A description of each count, charge and/or allegation made or investigated;
 - 15 • The date(s) that the alleged violations are alleged to have occurred;
 - 16 • The case number or file number of the proceeding if such exists;
 - 17 • The person's position with the City at the time of the alleged violations;
 - 18 • A description of the reasons why the person believes that the request for reimbursement
 - 19 meets the criteria for reimbursement contained in this policy;
 - 20 • The name(s), address(es), and telephone number(s) of the attorney(s) representing the
 - 21 person in the relevant proceedings;
 - 22 • A description or copy of the fee arrangement between the person and his or her attorney(s);
 - 23 • A full accounting of all attorneys' fees incurred and all legal services rendered; and
 - 24 • Any other information requested by the City Manager or City Council.
- 25

1 The City Council shall consider a request for reimbursement within a reasonable time of receipt of the
2 written request and all information and documentation by the City Manager, including any additional
3 information or documentation that the City Manager or City Council may require.
4

5 **SECTION 3. SEVERABILITY.** If any section, subsection, sentence, clause, phrase, word or provision of
6 this Resolution is for any reason held invalid or unconstitutional by any court of competent jurisdiction,
7 whether for substantive, procedural, or any other reason, such portion shall be deemed a separate, distinct
8 and independent provision, and such holding shall not affect the validity of the remaining portions of this
9 Resolution.
10

11 **SECTION 4. CONFLICTS.** In the event of a conflict or conflicts between this Resolution or and any
12 other resolution or provision of law, this Resolution controls to the extent of the conflict, as allowable under
13 the law.
14

15 **SECTION 5. EFFECTIVE DATE.** This Resolution shall become effective immediately upon adoption by
16 the City Council of the City of Belle Isle, Florida.
17

18 **ADOPTED** this day of , 2018, by the City Council of the City of Belle Isle, Florida.

19 CITY COUNCIL

20 CITY OF BELLE ISLE

21 _____

22 ATTEST

Lydia Pisano, Mayor

23 _____

24 Yolanda Quiceno, City Clerk
25

1 _____
2 APPROVED AS TO FORM AND LEGALITY

3 CITY ATTORNEY
4

5 STATE OF FLORIDA

6 COUNTY OF ORANGE
7

8 I, YOLANDA QUICENO, CITY CLERK OF BELLE ISLE, FLORIDA, do hereby certify that the above and foregoing
9 Resolution 18-15 was duly and legally passed and adopted by the Belle Isle City Council in session
10 assembled, at which session a quorum of its members were present on the _____ day of August 2018.
11

12 _____
13 Yolanda Quiceno, City Clerk
14
15
16

17 S:\DL\Clients\Belle Isle, City of\General B900-29001\Attorney Fee Reimbursement\Resolution adopting attorney fee reimbursement
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Belle Isle Police Department

1521 NELA AVENUE
BELLE ISLE, FL 32809
PHONE (407) 240-2473
FAX (407) 850-1616

Marine Stat Sheet

Date(s)	Overall August Marine Stats		
---------	-----------------------------	--	--

Patrol Activity

						Totals
Boat Stops						24
Citations Issued						5
Warnings Issued						5
Boat Inspections						12
Boats Towed						0
Dispatched Calls						1
Reports Written						0
Vessel Accidents						0
Ramp Checks						34
FIR's						0
Patrol Assists						2

Arrests

Felony						0
Misdemeanor						0
BUI						0



CITY OF BELLE ISLE, FL

1600 NELA AVENUE, BELLE ISLE, FL 32809 * TEL 407-851-7730

MEMORANDUM

From the Desk of Bob Francis, City Manager

To: Mayor and Council
Date: September 11, 2018
Re: Lake Conway Navigation Board Meeting

NOTE: This memo is to provide information only and is NOT an official record of the Lake Conway Navigation Board Meeting. Please refer to the Lake Conway Navigation Board adopted minutes for the official record.

Synopsis of the September 11, 2018 Lake Conway Navigation Board Meeting

1. Under Public Comment: Several residents from the Camelot Subdivision in Edgewood spoke about the poor shoreline conditions at the Camelot Beach and requested the Board for assistance in cleaning it up. After much discussion, the Board will move it forward. The Nav Board Secretary stated the EPD is working on a cost share program for this problem.

Also under public comment, Belle Isle City Manager thanked the Board for their approval to purchase the Cross lake property and stated that the County public hearing will be October 2, 2018. He also showed them the sign that will be posted on the upland shore of the lakes that make Belle Isle a restricted hunting area. The Board asked if it could be extended to Edgewood and Orange County. City Manager stated that he would work with anyone who wanted to look at this.

2. Comments from the Chairman: Chairman Vause thanked Commissioner Pete Clarke for his years of service to the community and for his support of the Nav. Board.
3. EPD Report:
 - a. Clarification of Off-Duty Lake Patrol Schedule: Tara Urbanik, Secretary to the Board, went over a holiday schedule and when to have both OCSO and BIPD on patrol. A motion was approved by the board to approve off-duty lake patrol for Memorial Day, July 4th, and Labor Day Holidays to allow BIPD to invoice the Board for Off-Duty Patrol when OCSO is also on the water.
 - b. Sunshine Law Update: Ms. Urbanik gave a presentation to the Board on the Sunshine Law as a refresher for Board Members.

4. Marine Patrol Report: The Marine Patrol Report for May was presented by OCSO. The report is attached. This report is combined with the BIPD report (attached). CPL Bowers also stated that since the restricted hunting area is a Belle Isle ordinance, the OCSO cannot enforce the restriction unless and MOU is developed and agreed to.
5. Advisory Member Reports: None
6. Water Elevation Report: David Woods reported on the lake levels (report attached). You can sign up for Lake Conway reports and important emails at <https://tecengr.yolasite.com/cnb.php>
7. Non-Agenda Items: Commissioner Pete Clarke addressed the Board stating that at the Commissioner meeting, they discussed the Butler chain of lakes stating that the high water is leaving some docks submerged, so at the next BOCC meeting, the Commission is going to discuss passing an ordinance to allow flagging or marking docks during high water to make them visible.
8. The meeting adjourned at 7:45 PM.

Attachments

- Nav Board Agenda
- Minutes of 8/14/18 Meeting
- Marine Patrol Report (OCSO and BIPD)
- Lake level report

LAKE CONWAY WATER AND NAVIGATION CONTROL DISTRICT ADVISORY BOARD REGULAR MEETING AGENDA

September 11, 2018 at 6:30 P.M. at the Orange County Facilities Management Training Room

PLEDGE OF ALLEGIANCE

- I. Call Meeting to Order
- II. Approval of the August Minutes
- III. Public Comment
- IV. Comments of the Chairman
- V. Orange County EPD Report
 - Clarification of Off-Duty Lake Patrol Schedule
 - Sunshine Law Update
- VI. Marine Patrol Report
- VII. Advisory Board Member Report
 - Chairman Ray Vause
 - Vice Chairman Bobby Lance
 - Jay Herrington
 - Micky Blackton
 - Alvin Luther
 - Gary Meloon
- VIII. Lake Conway Water Elevation Report
- IX. Non- Agenda Items
- X. Meeting Adjourned

WHEN SPEAKING, PLEASE GIVE YOUR NAME AND ADDRESS

Section 286.0105, Florida Statutes states that if a person decides to appeal any decision made by a board, agency, or commission with respect to any matter considered at a meeting or hearing, he or she will need a record of the proceedings, and that, for such purpose he or she 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.

In accordance with the Americans with Disabilities Act (ADA), if any person with a disability as defined by the ADA needs special accommodation to participate in this proceeding, then not later than two business days prior to the proceeding, he or she should contact the Orange County Communications Division at (407) 836-3111.

Para mayor información en español, por favor llame al (407) 836-3111.

**Lake Conway Water and Navigation Control District Advisory Board
Regular Meeting
Orange County Facilities Management Training Room
August 14, 2018**

Board Members Present: Rabon Vause (Chairman), Bobby Lance (Vice-Chairman), Micky Blackton, Gary Meloon and Frances Guthrie

Board Members Absent: None

Staff & Guests: Tara Urbanik, Tim Hull & Bryce Edwards, Orange County Environmental Protection Division (EPD); Commissioner Pete Clarke, Orange County Board of County Commissioners (BCC); Stephen Butler, Lake Anderson Advisory Board Chairman; Corporal Bim Lowers, Orange County Sheriff's Office (OCSO); Mayor Lydia Pisano, City of Belle Isle; Chief Laura Houston, Belle Isle Police Department

Residents: Horton Johnson, Randy Holihan, Brian Leahy, Clete and Alice Huhn, David Woods, Dan O'loane, Dave Grant, Richard Horn, and Cindy Lance

I. Call to Order

With a quorum present, Rabon (Ray) Vause called the meeting of the Lake Conway Water and Navigation Control District Advisory Board (Advisory Board) to order at 6:37 p.m.

II. Approval of the June 12, 2018 Meeting Minutes

Upon a motion by Micky Blackton, seconded by Gary Meloon, and carried with all present members voting AYE by voice vote; the Advisory Board approved the June 12, 2018 meeting minutes as presented.

III. Public Comment on Propositions before the Advisory Board

Chairman Vause received four requests during the public comment period. Lydia Pisano, the Mayor of the City of Belle Isle, stated the City has received resident concerns on the Lake Conway water elevation. Discussion ensued. Mayor Pisano also requested if a future lake clean up could be conducted near the "Shallows" on the middle lobe. Brian Leahy, a resident, expressed his concerns with boating safety on the Conway Chain of Lakes. Dave Grant, a resident, stated his concerns with the depth of the Willoughby canal and asked for an update on the muck depth study. Mr. Grant also asked if a navigation sign can be reinstalled at the mouth of the canal. Ms. Urbanik stated the navigation marker previously installed at this location is not noted as a permitted marker within the County's Florida Uniform Waterway Marker permit. Mr. Grant also added concerns with individuals trespassing through private property to reach the "Sandbar" area on the middle lobe. Vice Chairman Lance stated the Willoughby and Barby Lane canals are shallow by nature and cannot be dredged for additional depth. Ms. Urbanik added, the Advisory Board placed the canal depth study on hold until the Lake Conway Stormwater Study is complete, to assess project recommendations and what projects should take priority. Alice Huhn, a resident, stated her concerns with the excessive driving of wake boats through the narrow connector between the two lobes of Little Lake Conway. Ms. Urbanik will reach out to the Water Sports Industry Association (WSIA) for educational assistance.

IV. Comments of the Chairman

Chairman Vause welcomed and introduced Frances Guthrie, a new Advisory Board member. Ms. Guthrie provided a brief background.

V. Lake Anderson Alum Treatment System Update

In 2016, the Lake Conway Advisory Board approved an expenditure of \$6,000, to assist the Lake Anderson taxing district with street sweeping services within the Lake Anderson drainage basin, until their Alum Treatment System (ATS) is complete. The ATS is now complete. The Lake Anderson Advisory Board Chairman, Stephen Butler, was in attendance to provide the project update. Chairman Butler provided information on Lake Anderson, the ATS project, and how the project is proposed to be funded in partnership with Orange County. Chairman Butler requested that the Advisory Board consider assisting with \$5,000 in annual funding for the operations and maintenance costs of the Lake Anderson ATS. Ms. Urbanik provided a handout to the Advisory Board. Commissioner Clarke provided history on Lake Anderson and the ATS project and recommended the project because of the connectivity to Lake Conway. Discussion ensued.

Upon a motion by Bobby Lance, seconded by Micky Blackton, and carried with all present members voting AYE by voice vote; the Advisory Board approved to discuss a \$5,000 budget request for the Lake Anderson Alum Treatment System, for Fiscal Year 2019-2020.

VI. Cross Lake Beach

Mayor Pisano presented the proposal to purchase a lakefront lot, which is located at the western end of Cross Lake Road on Oak Island. The property in question is owned by the Board of Trustees of the Internal Improvement Trust Fund (TIITF). The City's intent is to keep the land as green space and as a public park, as it has been for over 50 years. The area is 0.16 acres and has a 50' shoreline, with the City being the upland owner. Vice Chairman Lance asked if the City has worked with the adjacent neighbor on ingress/egress access. Mayor Pisano confirmed the resident would still have ingress/egress access and there would not be boat docks or boat ramps built on the property.

Upon a motion by Micky Blackton, seconded by Gary Meloon, and carried with all present members voting AYE by voice vote; the Advisory Board voted for a motion of No Objection to the purchase, as presented.

VII. Orange County EPD Report

Annual Approval of Routine Services

Ms. Urbanik discussed the projected costs of the 2018-2019 fiscal year routine services (curb inlet basket cleaning, street sweeping, off duty lake patrol, aquatic weed control, baffle box cleaning, and gate keeper costs) for the Lake Conway Water and Navigation Control District (a handout was passed out). The Advisory Board discussed the various services and costs.

Upon a motion by Bobby Lance, seconded by Micky Blackton, and carried with all present members voting AYE by voice vote, with Rabon Vause and Gary Meloon being absent; the Advisory Board approved up to \$394,000 for the annual routine services for the 2018-2019 fiscal year.

Canal Assessment

At the time of assessment, the water level was at Normal High Water Elevation (NHWE). The canal depth was approximately four to five feet in Willoughby canal and three to four feet in Barby Lane canal. The dead end of Barby Lane canal was approximately two feet deep. The muck depth was approximately one to two feet in various portions of the canal. Currently there is not a navigation concern within the canals. Ms. Urbanik stated the current water elevation of Lake Conway has finally reached the NHWE which has helped immensely with the navigability of these canals.

Aquatic Plant Management Biobase Update

Ms. Urbanik handed out a copy of the recent 2018 Biobase vegetation density survey. The presence of Pondweed (*Potamogeton illinoensis*), which was abundant in the lake during the summer and fall timeframe of 2015, has also significantly receded.

Clarification of Off-Duty Lake Patrol Schedule

Ms. Urbanik requested a clarification on the days of weeks and timeframes approved for off-duty patrol. Chairman Vause requested to table the off-duty patrol schedule discussion until the next meeting. An invoice was received from the Belle Isle Police Department (BIPD) for off-duty patrol while the Orange County Sheriff's Office (OCSO) provided two to three on-duty patrol vessels during Memorial Day weekend. The invoice for the day is pending approval, Ms. Urbanik requested discussion if the invoice can be approved.

Upon a motion by Bobby Lance, seconded by Micky Blackton, and carried with all present members voting AYE by voice vote; the Advisory Board approved the BIPD invoice for May 27, 2018, in the amount of \$280.00.

Discussion ensued regarding the upcoming Labor Day off-duty and on-duty lake patrol schedule.

Upon a motion by Micky Blackton, seconded by Bobby Lance, and carried with all present members voting AYE by voice vote; the Advisory Board approved one Belle Isle Police Officer to work in an off-duty status, for eight hours each day, during the 2018 Labor Day weekend, on Saturday, Sunday and Monday.

Sunshine Law Update

Chairman Vause requested to table the Sunshine Law discussion until the next meeting.

VIII. Marine Patrol Report

Corporal Lowers presented the off-duty patrol report and also provided a report for the July 4th on-duty holiday patrol. The on-duty patrol dive unit conducted an in lake cleanup within the Hoffner canal and removed a lot of submerged trash. Residents have called in and requested extra patrols within the canals to address speeding. Discussion ensued.

IX. Advisory Board Member Report

- Chairman Ray Vause: Chairman Vause thanked residents for attending the meeting and for providing their comments and concerns to the Advisory Board.

- Vice Chairman Bobby Lance: Vice Chair Lance discussed an “end of pipe” trash collector solution to prevent trash from entering the lake. Ms. Urbanik explained the County does not recommend covering the end of an outfall pipe because the concern of upstream flooding.
- Micky Blackton: No comment
- Gary Meloon: Thanked everyone for coming, and asked what is required by law, for a personal watercraft company to use a public boat ramp, for their business. Corporal Lowers gave information on the boating law.
- Frances Guthrie: Thanked the Advisory Board for a great first meeting.

X. Lake Conway Water Elevation Report

David Woods presented his Water Elevation report. Mr. Woods described the fluctuating lake levels, the predicted rainfall for the future fall and winter seasons, and recommended the County lower the lake level by six inches. Ms. Urbanik stated the Daetwyler Weir is managed by Orange County Public Works Stormwater. The Daetwyler weir boards are typically removed in preparation of an upcoming tropical storm. The County follows a lake elevation scheduled noted in their Water Management District permit and has to be mindful of affecting residents downstream.

XI. Non-Agenda Items

Vice Chairman Lance requested an update on the concerns with the Wallace Road outfall. Mr. Meloon stated the turbidity leaving the stormwater pipe outfall is bad again. Ms. Urbanik stated she forwarded the complaint for water quality sampling.

XII. Meeting Adjourned

Chairman Vause adjourned the meeting at 8:52 p.m.

Rabon Vause, Chairman

Date

Minutes prepared by Tara Urbanik

Date



Lake Conway Marine Patrol Report

Orange County Sheriff's Office & Belle Isle Police Department

Aug-18

	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCSO	BIPD	OCS
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Dates

[illegible]

Arrests

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Productivity

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Hours Worked

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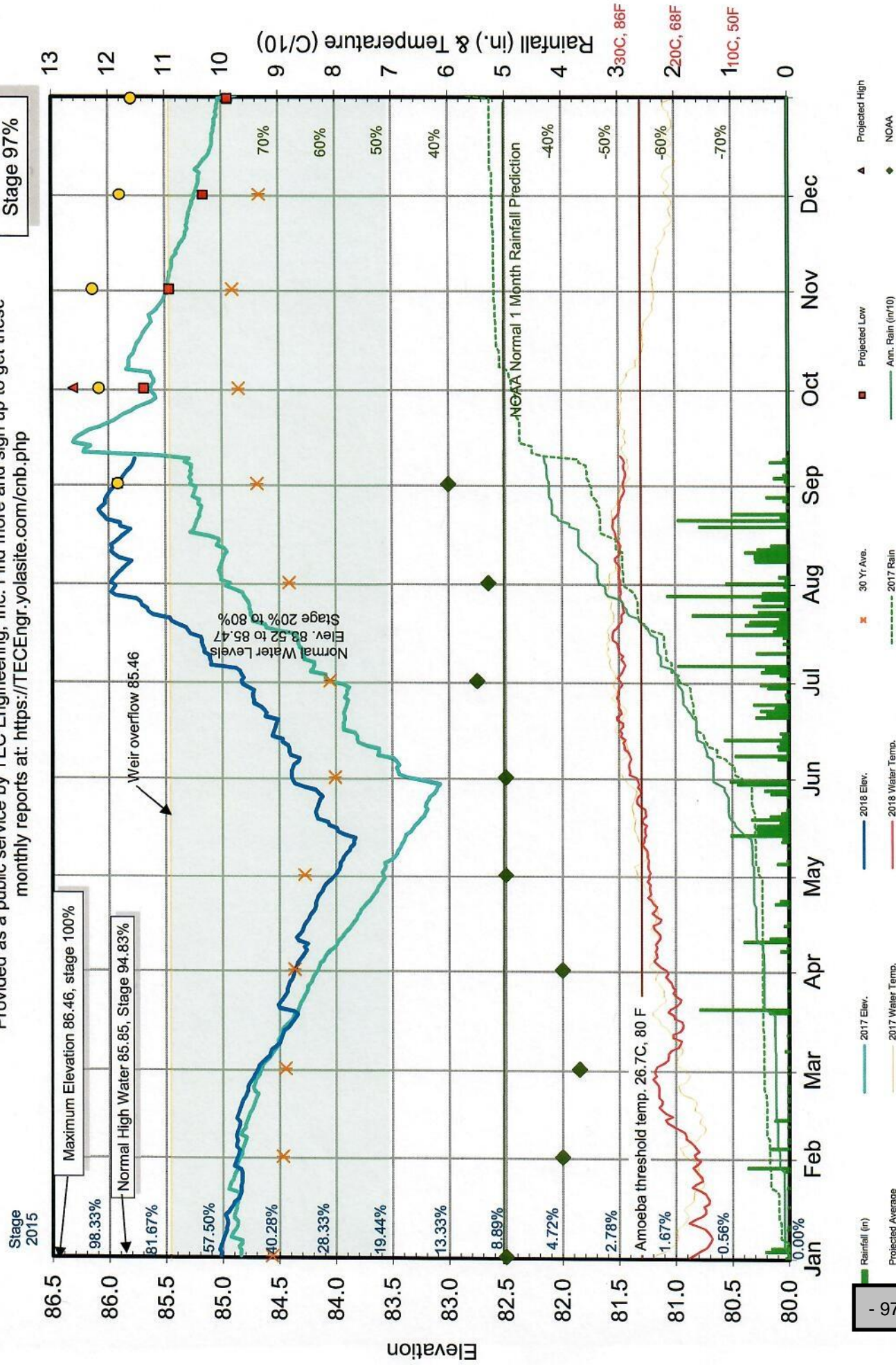
Comments:

08/19/18: Two minor boating accidents but neither met the requirements for an FWC report; one of the PWC's was issued a careless citation. A total of 17 the citations were issued in August with the majority going to PWC's.

Lake Conway 2018 Elevations (NAVD 88)

Provided as a public service by TEC Engineering, Inc. Find more and sign up to get these monthly reports at: <https://TECEngr.yolasite.com/cnb.php>

8/31/18
Elev 85.95
Stage 97%



Belle Isle Issues Log
9/18/2018

<u>Issue</u>	<u>Description</u>	<u>Start Date</u>	<u>POC</u>	<u>Expected Completion Date</u>	<u>Completed Action</u>	<u>Next steps</u>
Cornerstone Charter Academy Stormwater Discharge issue	In November, Orange County made City aware of turbidity issue with storm water discharge from CCA Property to OC Storm pipe. OC may fine City is not corrected.	1/11/2016	CM/CE	Open	Water sampling revealed that there are high levels of nitrogen causing algae blooms. OCEPD reviewing fertilizer put on the field. Harris Engineering to use GPR to find any unrecorded pipes. City will divert water from drainage ditch to Wallace Field.	On hold until the City and EDP meet to discuss further. Also on hold to see what plans are made for this area. CCA is reviewing changes made by CA.
Gene Polk Park (Delia Beach)	Drainage issue at Gene Polk Park caused erosion problems and makes the park unattractive. At least 3 plans have been developed for the drainage and Council allocated \$180,000 to correct the problem.	4/3/2017	CM/CE	9/30/2019	CM met with neighbors to go over plan. Neighbors will review plan as a group and then present their comments to City.	Delayed to determine FEMA Funds approval.
Street Paving	Council approved project for paving several streets in the City. Middlesex Paving is the contractor	8/12/2017	PW/CM	9/30/2017 Completed for 2017	CM to consider change in the Scope of the Project to look at curb replacement.	Budget Item for next budget year.
Storm Drainage	Several individual projects are being looked at to complete. St. Partens, Nela , Wind Drift, and Seminole/Daetwyler.	4/3/2017	PW/ENG	8/31/2018	Construction plans being developed for St. Partin, Wind Drift, Nela Ave and Daetwyler for next budget year. LCS Project: Miami Curbs installed. Looking at collection vault on lake	Due to large amount of rain, LCS is on-hold until the water table recedes. Nela and Wind Drift projects are in next year's budget
Traffic Studies	Council allocated funds for traffic study at Trentwood/Daetwyler Rd. Council directed city-wide traffic study to improve traffic flow.	4/3/2017	CM/Eng.	12/31/2018	Trentwood issues completed except for repair of chicane. Focus is on Transportation Master Plan (TMP). Community Meeting on TMP held on June 21, 2018. 20 residents attended. Community Survey was put on line. Consultant created proposed of goals and objectives.	Meeting with Orange County Public Works and OCSO scheduled for September 20
Fountain at Nela/Overlook	Council approved funding to convert the planter at Nela/Overlook to a fountain.	4/3/2017	CM	8/31/2018	G'Werks to do fountain. Centerpiece is here. Should see demo of roundabout soon after Perkins Ramp is complete.	Demo of circle started. Fountain basin samples chosen.
Standardize Park Signage	Council held a workshop on June 14 to discuss park issues. Standardize signage was one of the issues. Council reviewed proposed signs and directed to move forward.	6/14/2017	CM	9/30/2018	New signs will be made and replace the current signs for parks. Meeting with sign maker on August 1st. New signs in for design	Next year budget item

**Belle Isle Issues Log
9/18/2018**

Wallace/Matchett Area	City purchased large area at Wallace/Matchett for open space. Issues with Wallace Street Plat in this area with people trespassing on private property. District 2 Comm. And CM met with residents to discuss solutions. Council met on June 14 and issues was discussed. Council directed that a fence would be erected around property. Dist. 2 Comm. and CM to meet with residents to discuss options for Wallace Street plat. Area is still zoned R-2.	6/14/2017	Dist.2 Comm and CM	9/30/2018	Fence installed. Zoning changed to OS. Agreement for CCA use of the field being reviewed by school. Trees planted as part of Arbor Day Celebration.	Schedule workshop to determine amenities to field. Still making changes to CCA Agreement for use of the field.
City acquisition of Property	Council discussed possibility of acquiring parcels within the City and directed City staff look at	3/20/2018	CM	8/31/2018	Staff is identifying possible parcels for purchase or other means of acquiring property. Working on purchase of Cross Lake. Waiting on appraisal.	Cross Lake Purchase at BOCC Public Hearing on October 2. 2635 McCoy land donation proceeding. BOA purchase still being looked at.
Charter School (CCA)	There has been infrastructure issues at Cornerstone for some time. The City owns the property and leases it to CCA. The City is responsible for replacing major systems at CCA according to the lease.	4/3/2017	CM	Ongoing	Capital Facility Plan complete. HVAC equipment to be here in July. CCA considering purchase of property. Roofs are being patched, not replaced at this time. Letter was sent to CCA Board asking for joint meeting and other Board issues.	CM commented on report and sent to Council. CM to send report to CCA Consultant on September 19
Short Term Rental	Council discussed short term rentals and directed staff prepare paper for April 17 Meeting	3/20/2018	CM	8/31/2018	Staff is preparing information on short term rentals. Council held workshop on June 29 to discuss issues.	Ordinance revised. Agenda Item. If Ordinance passes, then staff will establish permitting process.
Strategic Plan	The City currently has no Strategic Plan. Strategic planning is the process to develop a vision of what the City would like in 10, 15, or 20 years, based on forecasted needs and conditions. It defines goals and objectives to achieve those goals. It is not the same as the Comp Plan.	4/3/2017	Council/CM	Ongoing	Council to decide if it wants a Strategic Plan and then to set up a process for developing the plan. If Council moves forward, an outside consultant should be hired to contact the meetings, gather the information, conduct the surveys and develop the draft plan.	Strategic Planning Session scheduled for October. CM getting estimate and open dates from facilitator

Belle Isle Issues Log
9/18/2018

Bird Sanctuary Designation	The City has an ordinance designating Belle Isle as a Bird Sanctuary; however it is not recognized by the state (FWC). In speaking with the FWC Regional Director, the city has not applied for the designation IAW Florida Statutes. The Council would like to have BI recognized as a bird sanctuary hoping that it will protect many of the birds that call Lake Conway home.	4/3/2017	CM	12/31/2017 Completed 7/3/2018	Application completed per Florida Statutes and sent to FWC for consideration at FWC January Meeting. New ordinance adopted IAW FWC guidelines and FAL 68a-19.002 Second Reading and adoption at August 7 meeting. Signage per agreement is made. Sent to sign maker for estimate of cost.	Signs made. Staff developing distribution plan for signage.
Municipal Code Update	The City Council contracted with a planner to update the municipal code. This process was not completed and needs to be completed. There have been significant code changes in the past few years that need to be in the code.	4/3/2017	CM/CC	Ongoing	Meet with consultant to determine what was done and what is left to do.	Moratorium on lot splits. Report due to Council with recommendations at October 16 Meeting
Comp Plan Updates	The comp plan is reviewed every 7 years to see if it needs to be updated. The City Council contracted with a planner to update the comprehensive plan. In March, the consultant told the Council that the plan is up to date and no changes are necessary. CM believes that changes are needed. They could be made anytime.	3/1/2017	Council Planner CM	Ongoing	Meet with consultant to determine what was done and what is left to do.	Comp Plan review started by CM. Revisions needed if Annexations occur. Planner assisting in Comp Plan update
Annexation	Council discussed the desire to annex contiguous property in order to build the tax base and possibly provide more commercial development in Belle Isle.	4/3/2017	Council CM	12/31/2017	Council determined the priority to annex.	CM to set up a series of community meetings to discuss annexations with residents (after passage of budget). Next PC Community Meeting schedule (tentative): Late November – Community Meeting; December - Planning & Zoning Board; January – Board of County Commissioners (1st hearing); February - Board of County Commissioners (2nd hearing)
Sustainability	Council discussed sustainability and energy initiatives.	4/3/2017	CM	12/31/2107	Look at LED lighting and Solar power for city facilities. Look at Community Garden (possibly at Wallace/Matchett)	Quotes received for solar on BIPD and possibly City Hall.
Forensic Audit	Council directed a forensic audit be conducted	17-Oct	CM/FD	9/30/2018	Auditor has list of questions for staff to answer. Conducted interviews. Delay in getting informaiton from old system.	All questions are turned in. Auditor putting together draft report. Should be received by the City in mid-September.

Belle Isle Issues Log
9/18/2018

Tree Issues	There have been several issues regarding trees, tree care, and concerns on landscaping requirements to save trees. The City recently created a Tree Advisory Board that will review the standards of tree care	11/21/2017	CM Tree Board	3/31/2018	Tree Advisory Board to review current tree ordinances and processes for tree care, removal and protection. Arbor Day held. Tree ordinance back to Tree Board for further changes.	City received its first Tree City USA designation. With Tree City designation, consider this closed as the Committee will report to Council on meetings.
Parking	Council directed review and possible changes to parking ordinance. Focus on parking on grass and in front yards	6/19/2018	CM Code Enf	9/30/2018	Staff to review parking ordinances and BIMC.	Changes made to parking Ordinance. Staff discussing changes. For October meeting.



CITY OF BELLE ISLE, FL

1600 NELA AVENUE, BELLE ISLE, FL 32809 * TEL 407-851-7730

MEMORANDUM

From the Desk of Bob Francis, City Manager

To: Belle Isle City Council
Date: October 2, 2018
Re: Veteran's Day Parade Project

The City of Belle Isle will celebrate Veteran's Day as follows:

The City of Belle Isle is honoring its Veterans by participating in the Orlando Veterans Day Parade. The City applied to the City of Orlando for participation in the Orlando Veterans Day parade and was accepted as an entry (attachment 1). The parade is scheduled for November 10, 2018 at 11 AM. The City of Orlando waived the \$100 entry fee (attachment 2).

The plan is to contact Belle Isle Veterans to ask if they would like to participate in the parade (attachment 3). Veterans will form up at Warren Park. The City is also looking for classic cars (preferably convertibles) and the veterans will ride in the cars to the parade. The City will order a banner "Belle Isle Veterans" to lead the vehicles. The procession will leave Warren Park and go down Seminole to Nela and then to S. Orange Avenue. A police escort will lead and follow the procession until it links up with the Orlando Parade.

The City will inform Belle Isle residents of the procession and ask that residents line up along Seminole and Nela to honor our veterans. The City will purchase small US flags to distribute along the route in Belle Isle so people can wave them and cheer as the procession passes.

The budget for this event is estimated to be \$6,700.00. Of that, \$600 will come from the General Fund to purchase flags and a banner and to pay for police. The remainder of the budget will be volunteer and in-kind services provided by the City of Orlando and the classic vehicle owners. The budget numbers are based on estimates for off-duty officers from BIPD and vehicle rates are from the FEMA Equipment Cost list. The rates for the classic vehicles are based on website searches for classic car rentals.

Photos of the event will be included in the After Action Report which will be submitted after the event.



2018 Veterans Day Parade Entry Application

Saturday, November 10, 2018 at 11 a.m.

Downtown Orlando



Application and entry fee must be submitted no later than Monday, October 1, 2018.

New applications received after October 1 WILL NOT be considered.

Form must be completed in its entirety. Submission of application does not guarantee acceptance. You will be contacted if your submission is approved.

Today's Date: 9/21/18

Name of Organization or Business: CITY OF BELLE ISLE

Contact Name: BOB FRANCIS Title: CITY MANAGER

Mailing Address: 1600 NELA AVE. City: BELLE ISLE State: FL Zip: 32809

Email: BFRANCIS@BELLEISLEFL.GOV Phone: 407-851-7720/407-450-6272

Organization type:

No entry fee:

- ☐ Veteran affiliate
- ☐ Active duty military
- ☐ School marching band
- ☒ Governmental/elected official

\$100 Entry fee:

- ☐ Performance troupe
- ☐ Youth organization
- ☐ Faith-based organization
- ☐ Non-veteran non-profit

Contact for pricing:

☐ Commercial organization/other:
Please contact Emily Bonvini at
407.246.2728 for sponsorship
opportunities and pricing.

Type of entry: Only one unit per entry. Please check one and provide exact number for each area. Please do not estimate.
Entrants must provide their own vehicles.

☒ Vehicle (limit 20 vehicles per unit)

Number of vehicles: 10

Vehicle dimensions (type, length, width)

Vehicle 1: CLASSIC OLDS, 18 x 7 (2 EACH)

Vehicle 2: 4 CHEVY, 18 x 7 (2 EACH)

Vehicle 3: 11 FORD, 18 x 7 (2 EACH)

Vehicle 4: 11 CHRYSLER, 19 x 7 (2 EACH)

Vehicle 5: 11 PONTIAC, 18 x 7 (2 EACH)

Additional Vehicles: Please attach detailed list of types and dimensions on a separate sheet.

☐ Walking / ☐ Marching Band

Number walking: _____

Number marching: _____

☐ Equestrian

Number of equestrians: _____

☐ Motorcycles

Number of motorcycles: _____

☐ Float

Number of people on float: _____

Float dimensions:

Width: _____

Length: _____

Height: _____

Vehicle pulling the float:

Length: _____

Entry Description: VERY IMPORTANT! Provide 3-4 sentences describing your organization. Descriptions will be read during the parade broadcast. Please describe your organization's purpose and how it supports U.S. military veterans.

THE CITY OF BELLE ISLE IS HONORING ITS VETERANS. BELLE ISLE IS A SMALL COMMUNITY ON LAKE COWLEY. OF ITS 6,400 RESIDENTS, MANY HAVE SERVED IN THE ARMED FORCES, WORKED FOR THE SPACE PROGRAM, OR WORKED IN DESIGNING ELECTRONICS AND SYSTEMS FOR THE MILITARY.

Sample Description: "The Veterans of Orlando Association was formed in 1998 and has more than 100 members representing all five branches. The association supports troops who are currently deployed, as well as Central Florida's veterans in need and their families. Each year, the association organizes events including food and clothing drives."

Purpose: The purpose of this parade is to honor our community's veterans, and any entries deemed to distract from this purpose will not be approved. The parade committee reserves the right to limit the total number and type of vehicles. Commercial organizations must contact Emily Bonvini at 407.246.2728

Payment: Do not submit payment until your application has been approved.

Make checks payable to: City of Orlando

Parade will have a maximum of 100 units.

Submit applications by mail to: City of Orlando Communications & Neighborhood Relations

ATTN: Veterans Day Parade • P.O. Box 4990, Orlando, FL 32802-4990

You may also email application to: emily.bonvini@cityoforlando.net or fax application to 407.246.2584.



Bob Francis <bfrancis@belleislefl.gov>

Veteran's Day Parade

Emily Bonvini <emily.bonvini@cityoforlando.net>
To: Bob Francis <bfrancis@belleislefl.gov>

Mon, Sep 24, 2018 at 8:33 AM

Good morning Bob,

Your application for the 2018 Veterans Day Parade has been approved.

Later in the fall, we will provide details on logistics, including information on the mandatory participant meeting. In the meantime, some information is below that can help you plan for the parade.

Participant Parking

A limited amount of parking passes will be provided for each group to park in the Courthouse Garage. Please plan for members of your group to carpool.

Bus Parking

Bus parking will be located on Robinson Street next to Lake Eola Park. Buses will enter Robinson Street off of North Rosalind Avenue.

Water

Groups are responsible for bringing their own water for the parade.

Thank you,

Emily Bonvini

Communications & Events Coordinator, Communications & Neighborhood Relations

City of Orlando

p. 407.246.2728

c. 321.217.4252

@citybeautiful

facebook.com/cityoforlando



From: Bob Francis <bfrancis@belleislefl.gov>

Sent: Friday, September 21, 2018 2:39 PM

To: Emily Bonvini

Subject: Re: Veteran's Day Parade

[Quoted text hidden]



Veterans Day Parade

The Orlando Veterans Parade is scheduled for Saturday, November 10th at 11 AM. To honor Belle Isle Veterans, this year we would like to have our veterans participate in the Orlando Parade. The plan is to have veterans meet at Warren Park on Seminole Drive and ride in classic cars through Belle Isle then take a police escort to the Orlando Parade where we would join up with and ride in the parade. We would like to try to have about 10 cars and twenty veterans (2 per car).

If you are interested in participating please send you name rank, and unit to sloan@belleislefl.gov by October 19th. Example (Bob Francis, CPT, 82nd Airborne Division).

Also if there is a classic car club out there who would like to drive the veterans, please also use the contact information above. Thank you and I hope you will join me for this event.

Bob Francis
City Manager

Veterans Day Budget

<u>Expense</u>	<u>Cost</u>
Entry Fee	\$ 100.00
Small US Flags (\$0.15 each/200 flags)	\$ 30.00
Belle Isle Veterans Banner (6' x 3')	\$ 150.00
Police Expense	
Officer (2 @ \$45/hr x 4 hours)	\$ 360.00
Police Vehicles (2@\$7.50/hr x 4 hours) (FEMA rate)	\$ 60.00
Classic vehicles w/driver (10@\$150/hr x 4 hours)	\$ 6,000.00
Total	\$ 6,700.00

<u>Revenue</u>	
General Fund (Special Events Budget-Banner/Flags)	\$ 180.00 Cash
City of Orlando (Fee Waived)	\$ 100.00 In-Kind
General Fund (Police)	\$ 420.00 Cash
Classic Vehicles (Donated In-Kind Service)	\$ 6,000.00 In-Kind
Total	\$ 6,700.00
	Cash \$ 600.00
	In-Kind \$ 6,100.00
Total	\$ 6,700.00