

MINUTES OF VIRTUAL REGULAR MEETING
DANIA BEACH CITY COMMISSION
TUESDAY, MAY 11, 2021 – 7:00 P.M.

1. Call to Order/Roll Call

Mayor James called the meeting to order at 7:00 p.m.

Present:

Mayor:	Tamara James
Vice-Mayor:	Marco A. Salvino, Sr.
Commissioners:	Joyce L. Davis
	Lori Lewellen
	Lauren Odman
City Manager:	Ana M. Garcia, ICMA-CM
City Attorney:	Thomas Ansbro
City Clerk:	Thomas Schneider

2. Moment of Silence and Pledge of Allegiance

Mayor James called for a moment of silence followed by the Pledge of Allegiance to the United States Flag.

Motion to Adopt Resolution Relating to City Commission Rules of Procedure

RESOLUTION NO. 2021-070

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF DANIA BEACH, FLORIDA, AMENDING RESOLUTION NO. 28-85, RELATING TO CITY COMMISSION RULES OF PROCEDURE, TO AUTHORIZE VIRTUAL PUBLIC MEETINGS, TO AUTHORIZE VIRTUAL ATTENDANCE AT PUBLIC MEETINGS AND TO AUTHORIZE THE CITY MANAGER TO CREATE ADMINISTRATIVE RULES FOR THE HEALTH, SAFETY AND WELFARE OF THE ELECTED OFFICIALS, STAFF PERSONS AND THE PUBLIC; PROVIDING FOR CONFLICTS; FURTHER, PROVIDING FOR AN EFFECTIVE DATE. *(City Attorney)*

City Attorney Ansbro read the title of Resolution #2021-070 and gave an overview, noting this came about due to the Governor's order issued last week. Adoption of this resolution will allow continuing virtual meetings.

Commissioner Lewellen motioned to adopt Resolution #2021-070; seconded by Vice-Mayor Salvino. The motion carried unanimously.

3. Presentations and Special Event Approvals

3.1 Annual Financial Report and Audit of the City for Fiscal Year 2019-20 - Frank DiPaolo, Director of Finance, and Roderick Harvey, HCT Certified Public Accountants and Consultants, LLC

Finance Director DiPaolo gave a PowerPoint presentation on the Comprehensive Annual Financial Report for Fiscal Year 2019-20, which is attached to and incorporated into these minutes.

Mr. Harvey gave a PowerPoint presentation on the Audit for Fiscal Year ending September 30, 2020, which is attached to and incorporated into these minutes.

The Commission thank Mr. Harvey and Finance Director DiPaolo and his team.

Commissioner Davis questioned when the current auditor contract expires.

Finance Director DiPaolo noted the initial contract was for three years and there are a few more renewals left.

3.2 Presentation by the Green Advisory Board - requested by Mayor James

This item was deferred until the May 25th meeting.

3.3 Presentation regarding Underwater Memorial opportunity - Candido Sosa-Cruz, Assistant City Manager

Assistant City Manager Sosa-Cruz referenced the presentation given recently by Public Services Director Rodriguez about the memorial tree program. He noted a second part of this memorial program is the Underwater Memorial program, which was spearheaded by Commissioner Odman. He explained the project and displayed an informative slide which is attached to and incorporated into these minutes.

Commissioner Odman further explained the memorial program and noted the pricing for the underwater program is like the tree program, and businesses would be handled by the Chamber of Commerce.

Assistant City Manager Sosa-Cruz continued with the details of the program and showed a video.

Vice-Mayor Salvino questioned if there would be a maintenance program to clear algae from the nameplates and plaques.

Assistant City Manager Sosa-Cruz responded 1000 Mermaids would care for the reef, but it would become part of the ecosystem.

Commissioner Odman noted the goal is for the names to be covered to be part of the marine life and cycle of life.

Commissioner Davis asked for clarification of the programs.

Assistant City Manager Sosa-Cruz said the programs are separate; the Chamber would promote the program to businesses and the memorial program would have nothing to do with businesses but has to do with loved ones.

- 3.4 Special Event request from Mr. Leroy Green to have a “Fruit & Vegetable Stand” every Friday and Saturday beginning May 14, 2021 to May 13, 2022, located at the NW 1st Street entrance of the Dania Beach PATCH, from 9:00 a.m. - 5:00 p.m. *(Community Development)* **Withdrawn**

Eleanor Norena, Director of Community Development, noted she is withdrawing the request due to receiving notice at noon yesterday that the CRA withdrew their consent to have the fruit and vegetable stand located at the PATCH.

Commissioner Lewellen said she spoke to several people and there were a few churches willing to provide a location.

Director of Community Development Norena said they received a new application yesterday, but it is still pending staff comments. The Special Event request would be brought back to the next meeting.

Vice-Mayor Salvino said he thought the City owned the PATCH property.

Discussion ensued regarding the existence of an agreement between the City and CRA for the PATCH property.

4. Proclamations

- 4.1 Mental Health Awareness Month - Mayor James

Mayor James read the proclamation for Mental Health Awareness Month.

Jennifer Luciani, National Alliance on Mental Illness (NAMI) Broward Advocate, spoke about the mission and services NAMI Broward offers Broward residents at no charge and noted their programs make a positive difference in mental health outcomes.

- 4.2 National Teacher Appreciation Week - Commissioner Davis

Commissioner Davis read the proclamation for National Teacher Appreciation Week.

- 4.3 National Safe Boating Week - Mayor James

Mayor James read the proclamation for National Safe Boating Week.

5. Citizen Comments

Rev. Paul R. Wiggins, 321 SE 3rd Street, complimented the public schools in Dania Beach for their outstanding academics and noted the world needs to know about them.

Ferderlande Ferdinand, 1911 Roosevelt Street, Hollywood, questioned what the City is doing to protect children as her nephew was killed by a car on a street partially in Dania Beach and partially in Hollywood; there are no signs or speed humps. The memorial was removed by the City.

Mayor James noted we would work with the City of Hollywood.

City Manager Garcia said immediately after the accident, discussion occurred with Mayor James, our police and fire, and the City Manager of Hollywood. She extended the City's condolences and explained the need to clean up the memorial that was put there.

6. Public Safety Reports

Captain Daniel Marks, BSO Chief of Police, reported on recent criminal activity in the City, traffic enforcement, homeless outreach, and food distribution.

Captain Sergio Pellecer, BSO District Fire Chief, reported on the vulnerable population and phone calls they will be receiving to register, and the Hurricane Preparedness Plan.

7. Consent Agenda

7.1 Minutes:
Approve Minutes of April 27, 2021 Virtual City Commission Meeting

7.2 Travel Requests: None

Resolutions

7.3 RESOLUTION #2021-062

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF DANIA BEACH, FLORIDA, AUTHORIZING THE EXPENDITURE OF FUNDS FOR SERVICES TO BE PURCHASED FROM KENACO DEVELOPMENT CORPORATION, INC. FOR PIER REPAIR SERVICES FOR FISCAL YEAR 2020-2021 THAT EXCEED AN ANNUAL VENDOR THRESHOLD TOTAL AMOUNT OF TWENTY FIVE THOUSAND DOLLARS (\$25,000.00); PROVIDING FOR CONFLICTS; FURTHER, PROVIDING FOR AN EFFECTIVE DATE. *(Public Services)*

7.4 RESOLUTION #2021-063

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF DANIA BEACH, FLORIDA, AUTHORIZING THE PROPER CITY OFFICIALS TO EXECUTE A COMMUNITY DEVELOPMENT BLOCK GRANT ("CDBG") AGREEMENT BETWEEN THE CITY AND THE BROWARD COUNTY HOUSING FINANCE AND COMMUNITY REDEVELOPMENT DIVISION (DIVISION) FOR PROVIDING FUNDS AND ALLOWING THE DIVISION TO ADMINISTER THE FUNDS IN THE AMOUNT OF ONE HUNDRED SEVENTY-TWO THOUSAND FIVE HUNDRED FORTY-NINE DOLLARS (\$172,549.00), FOR THE OASIS XIV NEIGHBORHOOD IMPROVEMENT PROJECT; PROVIDING FOR CONFLICTS; FURTHER, PROVIDING FOR AN EFFECTIVE DATE. *(Public Services)*

7.5 RESOLUTION #2021-064

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF DANIA BEACH, FLORIDA, AUTHORIZING THE PROPER CITY OFFICIALS TO EXECUTE AN INTERLOCAL AGREEMENT WITH BROWARD COUNTY, A POLITICAL SUBDIVISION OF THE STATE OF FLORIDA, FOR SURTAX-FUNDED MUNICIPAL TRANSPORTATION PROJECTS INCLUDING THE STORMWATER IMPROVEMENTS-DRAINAGE/RESILIENCY DESIGN PROJECT (DANI-017) TO BE IMPLEMENTED BY THE CITY AND FUNDED WITH TRANSPORTATION SURTAX FUNDS IN THE AMOUNT OF EIGHT HUNDRED SIXTY-FIVE THOUSAND FOUR HUNDRED FORTY DOLLARS (\$865,440.00); PROVIDING FOR CONFLICTS; FURTHER, PROVIDING FOR AN EFFECTIVE DATE. *(Public Services)*

7.6 RESOLUTION #2021-065

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF DANIA BEACH, FLORIDA, APPROVING THE EXECUTION BY THE PROPER CITY OFFICIALS OF THE 2021 AMENDMENT TO AN INTERLOCAL AGREEMENT EXISTING BETWEEN BROWARD COUNTY, FLORIDA AND THE CITY OF DANIA BEACH, FLORIDA, A COPY OF WHICH AGREEMENT IS ATTACHED AND INCORPORATED BY REFERENCE AS EXHIBIT "A"; PROVIDING FOR DIVISION AND DISTRIBUTION OF THE PROCEEDS FROM THE BROWARD COUNTY ADDITIONAL FIVE (5) CENT LOCAL OPTION GAS TAX ON MOTOR FUEL FOR TRANSIT; PROVIDING FOR CONFLICTS; FURTHER, PROVIDING FOR AN EFFECTIVE DATE. *(Finance)*

7.7 RESOLUTION #2021-066

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF DANIA BEACH, FLORIDA, APPROVING EXECUTION BY THE PROPER CITY OFFICIALS OF THE 2021 AMENDMENT TO AN INTERLOCAL AGREEMENT EXISTING BETWEEN BROWARD COUNTY, FLORIDA AND THE CITY OF DANIA BEACH, FLORIDA; A COPY OF WHICH AGREEMENT IS ATTACHED AND INCORPORATED BY REFERENCE AS EXHIBIT "A", WHICH AGREEMENT PROVIDES FOR THE DIVISION AND DISTRIBUTION OF THE PROCEEDS FROM THE BROWARD COUNTY ADDITIONAL THREE (3) CENT LOCAL OPTION GAS TAX ON MOTOR FUEL ORDINANCE TO THE PARTICIPATING MUNICIPALITIES; PROVIDING FOR CONFLICTS; FURTHER, PROVIDING FOR AN EFFECTIVE DATE. *(Finance)*

7.8 RESOLUTION #2021-067

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF DANIA BEACH, FLORIDA, AUTHORIZING THE EXPENDITURE OF FUNDS FOR SERVICES TO BE PURCHASED FROM MULTI MEDIA MARKETING ASSOCIATES, INC. FOR PROFESSIONAL MEDIA SERVICES FOR FISCAL YEAR 2020-2021 THAT EXCEED AN ANNUAL VENDOR TOTAL AMOUNT OF TWENTY FIVE THOUSAND DOLLARS (\$25,000.00); AUTHORIZING SUCH EXPENDITURES TO BE MADE WITHIN THE VARIOUS USER DEPARTMENTS' APPROVED ANNUAL BUDGET APPROPRIATIONS; PROVIDING FOR CONFLICTS; FURTHER, PROVIDING FOR AN EFFECTIVE DATE. *(Public Services)*

7.9 RESOLUTION #2021-068

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF DANIA BEACH, FLORIDA, AUTHORIZING THE SUBSTITUTION OF THE CONTRACT AGREEMENT FOR ENGINEERING CONSULTING SERVICES FOR ENGINEERING DESIGN SERVICES, BIDDING SUPPORT, DESIGN SERVICES DURING CONSTRUCTION, AND PROJECT CERTIFICATION FOR THE SOUTHEAST DRAINAGE PROJECT – PHASE II TO WSP USA, INC., IN THE AMOUNT NOT TO EXCEED EIGHT HUNDRED EIGHTY THOUSAND FOUR HUNDRED SEVENTY ONE DOLLARS AND EIGHTY SEVEN CENTS (\$880,471.87); AND AUTHORIZING THE PROPER CITY OFFICIALS TO EXECUTE THE SUBSTITUTE AGREEMENT; PROVIDING FOR CONFLICTS; FURTHER, PROVIDING FOR AN EFFECTIVE DATE. *(Public Services)*

Commissioner Lewellen motioned to adopt the Consent Agenda; seconded by Commissioner Odman. The motion carried unanimously.

8. Bids and Requests for Proposals

There were no proposals on this agenda.

9. Public Hearings and Site Plans

9.1 ORDINANCE #2021-015

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF DANIA BEACH, FLORIDA, AMENDING CHAPTER 20, ENTITLED “POLICE” OF THE CITY’S CODE OF ORDINANCES, ARTICLE IV, ENTITLED “WRECKER AND TOWING SERVICES,” TO AMEND AND UPDATE THE TOWING CODE REQUIREMENTS TO BE CONSISTENT WITH STATE AND COUNTY REQUIREMENTS; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; FURTHER, PROVIDING FOR AN EFFECTIVE DATE. **(SECOND READING)** *(City Attorney)*

City Attorney Ansbro read the title of Ordinance #2021-015 and gave a brief overview of the code amendment.

Mayor James confirmed debris would be required to be cleared by enforcement of this ordinance.

Mayor James opened the Public Hearing. Seeing as there was no one to speak in favor or opposition, she closed the Public Hearing.

Vice-Mayor Salvino motioned to adopt Ordinance #2021-015, on second reading; seconded by Commissioner Lewellen. The motion carried unanimously.

9.2 ORDINANCE #2021-016

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF DANIA BEACH, FLORIDA, APPROVING THE RIGHT-OF-WAY VACATION REQUEST (VC-10-21) SUBMITTED BY LAWRENCE KRAMER, ON BEHALF OF THE PROPERTY OWNER, 800 OLD GRIFFIN, LLC., FOR THE PROPERTY GENERALLY LOCATED BETWEEN BLOCK 3 AND BLOCK 2 TO THE IMMEDIATE NORTH AND SOUTH, RESPECTIVELY, AND BETWEEN THE INTERSECTION OF NORTHWEST 9TH AND 8TH AVENUES TO

THE IMMEDIATE WEST AND EAST, RESPECTIVELY, WHICH RIGHT OF WAY IS CONTAINED WITHIN THE PLAT OF DANIA MANOR, RECORDED IN PLAT BOOK 10, PAGE 53, OF THE PUBLIC RECORDS BOOK FOR BROWARD COUNTY, WHICH RIGHT OF WAY IS GENERALLY DESCRIBED AS "NORTHWEST 3RD PLACE," AND IS LOCATED WITHIN THE CITY OF DANIA BEACH, FLORIDA, WHICH RIGHT OF WAY IS LEGALLY DESCRIBED IN EXHIBIT A, A COPY OF WHICH IS ATTACHED TO THIS ORDINANCE; PROVIDING FOR CONFLICTS; PROVIDING FOR SEVERABILITY; FURTHER, PROVIDING FOR AN EFFECTIVE DATE. **(SECOND READING** *(Community Development)*

City Attorney Ansbro read the title of Ordinance #2021-016 and advised the item was a quasi-judicial hearing and swore-in those who would speak as they came forward. He asked the Commission to disclose any communication they had on this matter.

Corinne Lajoie, Assistant Director of Community Development, was available for questions.

Mayor James opened the Public Hearing. Seeing as there was no one to speak in favor or opposition, she closed the Public Hearing.

Vice-Mayor Salvino motioned to adopt Ordinance #2021-016, on second reading; seconded by Commissioner Lewellen. The motion carried unanimously.

9.3 RESOLUTION #2021-069

Denied

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF DANIA BEACH, FLORIDA, APPROVING THE REQUEST TO BE EXEMPTED FROM THE PUBLIC ART PROGRAM FOR THE AFFORDABLE HOUSING COMMUNITY KNOWN AS "SARATOGA CROSSINGS III," SUBMITTED BY NECTARIA CHAKAS, ESQ./LOCHRIE & CHAKAS, P.A. ON BEHALF OF THE DANIA BEACH HOUSING AUTHORITY FOR PROPERTY LOCATED AT 840 AND 850 W. DANIA BEACH BOULEVARD, IN THE CITY OF DANIA BEACH, FLORIDA, THE LEGAL DESCRIPTION IS CONTAINED IN EXHIBIT "A", A COPY OF WHICH IS ATTACHED TO THIS RESOLUTION; PROVIDING FOR CONDITIONS; PROVIDING FOR CONFLICTS; FURTHER, PROVIDING FOR AN EFFECTIVE DATE. *(Community Development)*

City Attorney Ansbro read the title of Resolution #2021-069 and advised the item was a quasi-judicial hearing and swore-in those who would speak as they came forward. He asked the Commission to disclose any communication they had on this matter.

Corinne Lajoie, Assistant Director of Community Development, gave a presentation on the public art program exemption request and noted staff is recommending denial.

Attorney Nectaria Chakas, representing the applicant, gave a PowerPoint presentation which is attached to and incorporated into these minutes.

Mayor James opened the Public Hearing. Seeing as there was no one to speak in favor or opposition, she closed the Public Hearing.

Commissioner Lewellen noted since this is predominantly publicly funded, the exemption would be warranted. Although the Commission denied a waiver for a school, the discussion about the ordinance at the time of its adoption was concerning public schools being exempt. She also noted the ordinance was not in effect at the time Saratoga Crossings made their application.

Commissioner Davis said the project cost was a major factor during her discussions and public art in the community added to the project would be greatly beneficial. She is willing to negotiate to compromise on how we get there but does want art included in the project.

Commissioner Odman noted she worked with the Community Development Director at the time on this ordinance and she is certain someone at Saratoga knew about this. The language is there that this kind of project can be exempt. It would be strange to leave Saratoga out of the payment required for the art fund as we are trying to create consistency. She questioned if there is a way that some degree of public art could be integrated.

Attorney Chakas said there would still be a cost to doing this; if the City wanted to use some of the dollars it was setting aside for the project, that would be an option.

Commissioner Odman commented utilizing a local artist for a mural would not be a great financial investment. Perhaps a local resident who may even be living in that community could be considered; there are endless possibilities to consider. The Commission will be talking later in the meeting about the language and exemptions in the policy.

Pastor Jonathan Thomas, 2337 Anchor Court, said when the project was approved, the community was told they would reap the benefits of its approval. The commitment to give back to the community still needs to be on the table. The money set aside was a loan to be paid back, not to give to this project. He suggested the Commission stick to what is in writing and keep in consideration that the community is looking for some type of beautification.

Mayor James felt the language needs to be taken out of the Art in Public Places ordinance. She does not believe the project would not be completed if this request is denied. Public Art is important to all the communities to make a statement and to have continuity. Staff recommended denial and she will lean on that.

Commissioner Lewellen reiterated it was a private school the Commission denied the waiver to; that was a private development and this one is public. She does not want to take away from the Housing Authority funding for someone who needs housing in the future. She does not want to take away allowing exemptions like this one, which is 100% affordable housing. She does not disagree there needs to be some sort of art but thinks there could be a compromise where the City matches the money the developer puts in to unify the three buildings. Whether it is something decorative at each location or decorated crosswalks, it should be something to benefit the community. Her only concern is taking away from the purpose of the exemptions, which is to encourage certain things such as affordable housing. Whatever we end up doing, we need to be consistent with it.

Mayor James mentioned the early involvement in the Saratoga I and II projects when public funding from the City was denied, yet the projects still went through. She was told at the time it was not that they needed the money but needed the buy-in from the City.

Attorney Chakas noted she was referring to the local contribution, which is required by that specific funding program.

Scott Kriebel, Atlantic Pacific Communities, noted he was not told about this ordinance prior to its adoption and explained the funding of Saratoga Crossing III.

Commissioner Davis said she is leaning toward a compromise and wonders if the Commission has a consensus for that. She wondered if we could do a partial waiver.

Mayor James noted a partial waiver is already an option for them. They can either pay a partial payment to the City and put the remainder in art on the site or they can put all the money into the art in public places fund.

Commissioner Odman further explained the two choices in the ordinance that is offered to everyone. She noted there was a lot of outreach with the ordinance and did not mean any one person was specifically made aware.

Commissioner Odman motioned to deny Resolution #2021-069.

Commissioner Lewellen asked if the waiver is denied, and the applicant were to contribute .25 whether the City would work with them to potentially assist them with funding if needed.

City Manager Garcia responded that would be up to the Commission. She noted she received a call from Attorney Chakas and advised the Commission that the \$640,000 has not been allocated; it is just setting there. Whatever the Commission directive is, that is what we will do. It is important that we do not set an example that certain housing projects have art and certain ones do not.

Commissioner Lewellen noted she wants to try to facilitate this, so it does not take away the funding from the people that rely on it.

City Manager Garcia said we could do something in the area where Saratoga I and II are by taking some of the \$640,000 and putting it into the City's art fund, and the developer adding some art to Saratoga III.

Mayor James stated we have ample opportunities to do a lot of projects through the art in public places program.

The motion was seconded by Mayor James. The motion carried on the following 4-1 Roll Call vote:

Commissioner Davis	Yes	Vice-Mayor Salvino	No
Commissioner Lewellen	Yes	Mayor James	Yes
Commissioner Odman	Yes		

10. Discussion and Possible Action

10.1 Pride in Dania Beach - Commissioner Odman

Commissioner Odman noted June is Pride Month and there have never been any City-sponsored pride events in Dania Beach. She also noted the Commission was contacted by the president of the LGBTQ+ Council (aka Hollywood LGBTQ+ Council) regarding the Council donating a Progress Pride Flag to fly over Dania Beach during the month of June.

The Commission consensus was to fly the Progress Pride Flag at City Hall during the month of June.

Commissioner Odman asked City Manager Garcia to contact Todd Delmay, president of the LGBTQ+ Council, to receive the flag.

Discussion ensued regarding honoring former Mayor Flippen of Wilton Manors.

10.2 Art in Public Places Ordinance – Commissioner Odman

Commissioner Odman addressed the four exemptions in the Art in Public Places ordinance. After the meeting with Mr. Mele, she received calls from developers regarding why they should be exempt. She said since there was a degree of unfairness in the conversation, she is asking the Commission if they wanted to tighten the language in the ordinance to remove some or all the exemptions. She noted they looked at other comparable ordinances before creating ours; it is up to the Commission as to what they think is right.

Vice-Mayor Salvino said after what we have gone through with the last two meetings, based on beautifying our City, he does not know why we would have an exemption whatsoever. He does not agree with this, but it is the direction the Commission is going.

Commissioner Davis agreed and said we need to be consistent across the board. It is the cost of doing business in the City that you must beautify it with no exemptions. Otherwise, we will end up with a lot of back and forth; we need to set a precedent of not doing it at all.

Commissioner Lewellen asked that Legal look at this to make sure we will not have problems in the future.

City Attorney Ansbro indicated he will investigate the religious institution exemptions relating to the Florida land law.

Commissioner Odman requested City Attorney Ansbro investigate any conflicts and bring it forward at the next meeting.

Commissioner Lewellen asked City Attorney Ansbro to look at all the exemptions to be sure they can be removed.

The Commission consensus was to move forward as discussed.

11. Commission Comments

11.1 Commissioner Davis

Commissioner Davis spoke of attending Olsen Middle School town hall parent meeting and parade for Teacher Appreciation Week. She brought follow-up to a contact from Mayor James regarding 501(c)(3) founder Mr. Hernandez, called the Trash Pirates, related to ocean conservation which brings education and awareness components. The organization would like to bring the educational component about plastics and microplastics being the most harmful to our marine and wildlife. She spoke to City Manager Garcia about it; we can partner with Parks & Recreation and Olsen to bring educational awareness regarding the harm of what plastics are doing to our oceans. She suggested having a back-to-school beach clean-up event by the time school begins on August 12th and wanted to get the Commission's thoughts or know if they wanted additional information.

Mayor James suggested she talk to FAU about partnering as they have open space there. She should reach out to them as they are always looking for ways to support their school.

11.2 Commissioner Lewellen

Commissioner Lewellen noted there are issues in the western part of the City with Channel 78 not covering Dania Beach but Davie; it is a Comcast issue. She asked City Manager Garcia if there is a contact person for people to talk to if they are having this issue.

City Manager Garcia said she would talk to IT to get a list of residents affected.

Commissioner Lewellen said specific neighborhoods are having problems with it more than others, such as the south side of Griffin Road.

Commissioner Lewellen spoke of the vaccination site today at St. Ruth's; 100 people came for their first shot. The second vaccination day on June 1st will be for first and second shots. They were hoping for more people, but there is a lot of hesitancy. Dania Beach was below 50% last she checked, and she wanted to know if the Commission has ideas to get more people in the City vaccinated. She said she and her husband posted when they got their vaccinations. There might be something else we could do to promote an "I did it" campaign; she mentioned Mayor James also did a video, but there may be other things we could do.

Mayor James said everyone has their views as to why or why not; people have strong reasons for why they will or will not get the vaccine.

Commissioner Davis noted she posted her first shot. She felt there should be a focus on the positives of it and the freedom to get back to a certain level of normality. She supports whatever the Commission wants to do.

Commissioner Lewellen commented she would talk to City Manager Garcia about what we could do to promote the vaccine. The sooner we get to herd immunity, the sooner we can get back to being as normal as possible.

11.3 Commissioner Odman

Commissioner Odman said she does not know how many received the videos of a small anti-Jewish/anti-Israeli rally in Dania Beach. She confirmed BSO was aware and had a detail there; they are on it. She asked that if residents see something suspicious, report it to BSO. Hate will not be tolerated.

11.4 Vice-Mayor Salvino

Vice-Mayor Salvino spoke of the recent ribbon cutting at Ideal Supermarket on Dania Beach Boulevard and noted they are open for business.

Vice-Mayor Salvino also spoke of the Butterfly Garden, which was different for him. He had never been to one before, thought it was neat, and would like to see more around the City.

11.5 Mayor James

Mayor James had no comments.

12. Appointments

12.1 Airport Advisory Board – no appointments

12.2 Creative Arts Council Advisory Board – no appointments

12.3 Education Advisory Board – no appointments

12.4 General Employees Pension Board – no appointments

12.5 Green Advisory Board – no appointments

12.6 Marine Advisory Board

Mayor James appointed: Neil Kutchera

12.7 Parks, Recreation and Community Affairs Advisory Board

Commissioner Lewellen appointed: Heather Holmes

Commissioner Lewellen motioned to approve the appointments; seconded by Commissioner Davis. The motion carried unanimously.

13. Administrative Reports

13.1 City Manager

City Manager Garcia noted Latema King, CareerSource Broward, requested to use the City logo for her Summer Youth Employment Program material and website since we are partnering with them this year.

The Commission consensus was to allow the use of the City logo by Latema King, CareerSource Broward.

City Manager Garcia thanked the Commission for their support of our Procurement Administrator position relative to findings of our past audit.

City Manager Garcia thanked Bishop Scott for reaching out to the City and promoting vaccinations in our community.

City Manager Garcia noted the Parks Master Plan workshop and presentation is scheduled for May 18th and staff will be providing some very good news to the Commission.

City Manager Garcia addressed the young lady who spoke about the speed humps and explained what City staff did when they cleaned up some of the debris that was at the memorial and that was blocking the sidewalk. The memorial is still there so she will work closely with Hollywood on the memorial site.

Mayor James noted we have a moratorium on speed humps and asked if this one could be done sooner through the partnership with Hollywood. J.A. Ely is not a safe street; there are no stop signs or speed humps from Stirling to Sheridan.

City Manager Garcia suggested we get a traffic engineer assessment of the whole site, both sides, and have a formal report and recommendation for a game plan and implementation.

The Commission consensus was for the City Manager to get an assessment.

City Manager Garcia reminded the Commission of the Mermaids Tail ribbon cutting scheduled for June 3rd at 5:30 p.m. in front of the Quarterdeck.

City Manager Garcia noted the ribbon cutting at Westlawn Cemetery would be scheduled on June 9th or 10th at 5:30 p.m.

The Commission agreed on June 10th at 5:30 p.m. for the ribbon cutting at Westlawn Cemetery.

City Manager Garcia announced that Assistant City Manager Sosa-Cruz had been approved for ICMA-CM status and she thanked the Commission for supporting employees' professional development.

13.2 City Attorney

City Attorney Ansbro had no comments.

13.3 City Clerk - Reminders

Thursday, May 13, 2021 - 4:30 p.m.

Tuesday, May 18, 2021 - 5:00 p.m.

Tuesday, May 25, 2021 - 7:00 p.m.

CRA Board Workshop

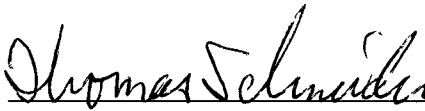
Parks Master Plan Workshop

City Commission Meeting

14. Adjournment

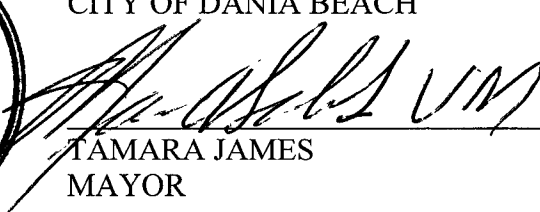
Mayor James adjourned the meeting at 9:51 p.m.

ATTEST:


THOMAS SCHNEIDER, CMC
CITY CLERK



CITY OF DANIA BEACH

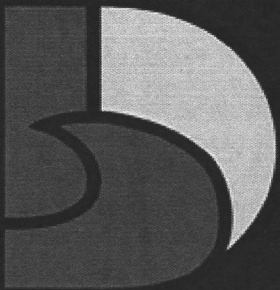

TAMARA JAMES
MAYOR

Approved: May 25, 2021

COMPREHENSIVE ANNUAL FINANCIAL REPORT FY2019-20

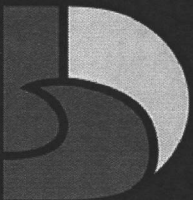
CITY OF DANIA BEACH

FINANCE DEPARTMENT



MAJOR DOCUMENTS PREPARED ANNUALLY

- ANNUAL BUDGET – ADOPTED FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1
 - ANNUAL PLAN FOR REVENUES AND EXPENDITURES FOR THE CITY'S OPERATING FUNDS
 - APPLIED FOR DISTINGUISHED BUDGET PRESENTATION AWARD FROM GFOA FOR FY 2020-21 BUDGET DOCUMENT
- COMPREHENSIVE ANNUAL FINANCIAL REPORT – ISSUED AFTER FISCAL YEAR END
 - PROVIDES DETAILED FINANCIAL INFORMATION ABOUT THE CITY



REPORTING ENVIRONMENT

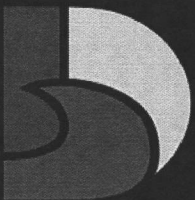
Comptroller General of the
United States
Issues government auditing
standards

Florida Statutes
Specifies who should be
audited and timing and
issuance of audit reports

State of Florida Auditor
General
Guidelines on timing and
scope of audits; ensure
proper use of public funds

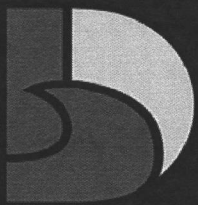
Governmental Accounting
Standards Board (GASB)
Issues accounting
pronouncements
Provides framework for
financial accounting &
reporting

Government Finance Officers
Association (GFOA)
Provides guidance and
technical assistance in
operation of local gov't. and
issuance of financial
documents; oversee the
award program



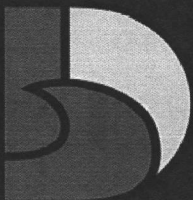
INDEPENDENT AUDITOR

- HCT CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS
- AUDIT PERFORMED ON A TEST BASIS
 - REASONABLE ASSURANCE THAT STATEMENTS ARE FREE OF MATERIAL MISSTATEMENT
- ISSUED **UNQUALIFIED OPINION** THAT THE CITY'S FY2019-20 REPORT FAIRLY PRESENTS THE FINANCIAL POSITION OF THE CITY AND COMPLIES WITH APPLICABLE REPORTING STANDARDS



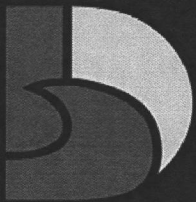
AUDITOR REPORTS

- INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE WITH GOVERNMENT AUDITING STANDARDS
 - *NO DEFICIENCIES CONSIDERED TO BE MATERIAL WEAKNESSES*
 - *NO INSTANCES OF NONCOMPLIANCE WITH LAWS, REGULATIONS, CONTRACTS, AND GRANT AGREEMENTS*
- REPORT TO MANAGEMENT
 - CONFIRMED CITY COMPLIANCE WITH FLORIDA AUDITOR GENERAL RULES ON INDEPENDENT AUDITS
 - *NO EVIDENCE OF FINANCIAL EMERGENCY*
- FEDERAL SINGLE AUDIT REPORT
 - *COMPLIED WITH ALL REQUIREMENTS OF MAJOR FEDERAL PROGRAMS*
- COMPLIANCE WITH SECTION 218.415 FLORIDA STATUTES
 - *CONFIRMED CITY COMPLIANCE WITH FLORIDA STATUTES REGARDING INVESTMENT OF PUBLIC FUNDS*
- PRIOR YEAR AUDIT FINDINGS
 - *IMPLEMENTED NEW PROCEDURES RELATED TO PERSONNEL FILE ERRORS, NOTICE OF AWARD / NOTICE TO PROCEED LETTERS FOR PROCUREMENT, AND NEW PROCEDURAL STEPS AND GUIDELINES RELATED TO THE REQUEST FOR PROPOSALS/REQUEST FOR QUALIFICATIONS PROCESS*



COMPONENTS OF THE REPORT

- MANAGEMENT'S DISCUSSION & ANALYSIS
 - EVALUATION OF CITY'S FINANCES (NARRATIVE FORMAT)
- BASIC FINANCIAL STATEMENTS
 - GOVERNMENT-WIDE FINANCIALS (ACCRUAL)
 - REPORTED LIKE BUSINESS FINANCIALS
 - FUND FINANCIALS (MODIFIED ACCRUAL)
 - FOCUS ON THE ABILITY TO SATISFY CURRENT LIABILITIES WITH AVAILABLE RESOURCES
- REQUIRED SUPPLEMENTARY INFORMATION
- NOTES TO THE FINANCIAL STATEMENTS
 - MORE DETAILED EXPLANATIONS AND SCHEDULES
- STATISTICAL SECTION
 - DEMOGRAPHIC AND FINANCIAL TRENDS



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

**City of Dania Beach
Florida**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

September 30, 2019

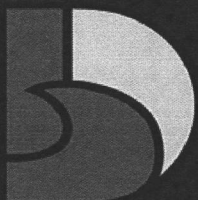
Christopher P. Morrell

Executive Director/CEO

NET POSITION – GOVERNMENTAL ACTIVITIES

- INCREASE IN TOTAL GOVERNMENTAL ACTIVITIES NET POSITION: \$ 5,786,451
- DECREASE IN NET INVESTMENT IN CAPITAL ASSETS: \$ (782,392)
- DECREASE IN RESTRICTED NET POSITION \$ (1,487,548)
 - IMPACT FEES
 - BUILDING PERMIT FUND BALANCE
 - GRANTS
- UNRESTRICTED NET POSITION: RESIDUAL BALANCE AFTER CAPITAL ASSETS AND RESTRICTED

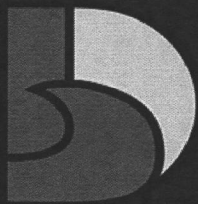
Governmental Activities	FY2020	FY2019	Change
Net investment in capital assets	\$ 36,843,197	\$ 37,625,589	\$ (782,392)
Restricted	5,621,643	7,109,191	(1,487,548)
Unrestricted	8,277,002	220,611	8,056,391
Total Net Position	\$ 50,741,842	\$ 44,955,391	\$ 5,786,451



NET POSITION – BUSINESS-TYPE ACTIVITIES

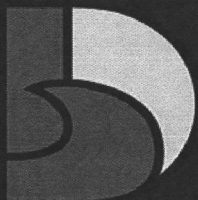
- INCREASE IN TOTAL BUSINESS-TYPE ACTIVITIES NET POSITION: : \$ 2,181,919
- DECREASE IN NET INVESTMENT IN CAPITAL ASSETS: \$ (496,942)
- INCREASE IN RESTRICTED NET POSITION \$ 58,265
 - IMPACT FEES
 - DEBT COVENANTS – NO CHANGE
- UNRESTRICTED NET POSITION: RESIDUAL BALANCE AFTER CAPITAL ASSETS AND RESTRICTED

Business-Type Activities	FY2020	FY2019	Change
Net investment in capital assets	\$ 23,899,561	\$ 24,396,503	\$ (496,942)
Restricted	3,119,693	3,061,428	58,265
Unrestricted	26,345,203	23,724,607	2,620,596
Total Net Position	\$ 53,364,457	\$ 51,182,538	\$ 2,181,919



GOVERNMENTAL FUND BALANCES (EQUITY)

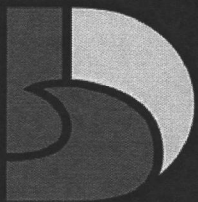
- GASB54 - DEFINITIONS PAGES 40-41 OF REPORT
- NONSPENDABLE: \$ 70,856
- RESTRICTED: LEGALLY RESTRICTED BY EXTERNAL SOURCES
 - IMPACT FEES: \$2,975,461
 - BUILDING PERMIT FUND BALANCE: \$2,773,037
 - CRA PROPERTY HELD FOR RESALE: \$37,700



GOVERNMENTAL FUND BALANCES (EQUITY)

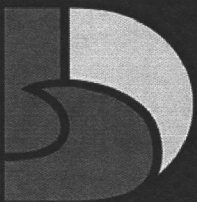
CONTINUED

- COMMITTED: CONSTRAINED (MINIMALLY) BY MOTION OF CITY COMMISSION
 - CRA FUND BALANCE: \$ 753,349
 - CAPITAL PROJECTS FUND: \$ 1,829,947
 - OTHER SPECIAL REVENUE FUNDS: \$ 1,926,403
- ASSIGNED: CONSTRAINED (MINIMALLY) BY CITY MANAGER
 - DISASTER RESERVE, BRANDING: \$ 8,439,874
- UNASSIGNED: ANY RESIDUAL FUND BALANCE OR NEGATIVE BALANCE OF SPECIAL REVENUE FUND: TOTAL FOR FY2020 = \$25,022,588



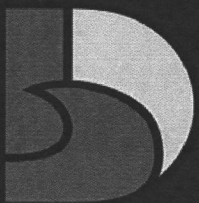
GENERAL FUND RESERVES

- TOTAL FUND BALANCE INCREASED BY \$ 2,201,668 TO \$ 36,449,972
- IMPACT FEES INCREASED FROM \$2.2 MILLION TO \$2.8 MILLION
- DISASTER RESERVE HELD AT \$8.4 MILLION
- UNASSIGNED FUND BALANCE INCREASED BY \$4.1 MILLION TO \$25,090,636
- GFOA BEST PRACTICES – OPERATING CONTINGENCY = 2 MONTHS BUDGETED OPERATING EXPENDITURES = \$ 9,552,397
 - > CITY RESERVE TARGET OF 25% OF OPERATING EXPENDITURES = \$ 14,328,596



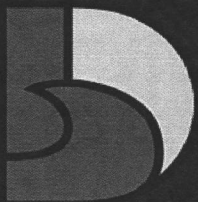
CHANGES IN PROPRIETARY FUND NET POSITION (EQUITY)

- UTILITY FUNDS
 - WATER FUND: + \$224,045
 - SEWER FUND: + \$1,693,431
 - STORMWATER FUND: + \$ 519,734
- OTHER ENTERPRISE FUNDS
 - MARINA FUND: - \$ (10,819)
 - PARKING FUND: - \$ (215,114)
 - PIER FUND: - \$ (29,358)

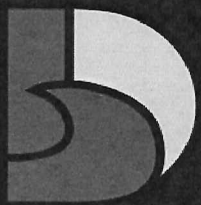


THE ECONOMY AND OTHER FACTORS

- TAX BASE
 - FY18-19 VALUES: UP 7.12% TOTAL; 5.86% ON EXISTING PROPERTIES
 - FY19-20 VALUES: UP 4.54% TOTAL; 1.17% ON EXISTING PROPERTIES
 - **FY20-21 VALUES: UP 3.38% TOTAL; 2.02% ON EXISTING PROPERTIES**
 - CITY ADOPTED SAME MILLAGE RATE, INCREASING AD VALOREM REVENUE
- LICENSES/PERMITS
 - REVENUES DECLINED THIS YEAR, EXPECTING A REBOUND IN PERMIT ACTIVITY AND ALREADY SEEING THE PAYMENTS
- PENSION LIABILITIES
 - POLICE AND FIRE – DOWN TO \$12.2 MILLION; 83.67% FUNDED
 - GENERAL EMPLOYEES – DOWN TO \$4.2 MILLION; 85.29% FUNDED
- OPEB LIABILITY – DECREASED FROM \$14.6 TO \$8 MILLION
- **COVID-19 – CARES Act / FEMA / ARPA**



THANK YOU!





THE CITY OF DANIA BEACH, FLORIDA

**Audited Financial Statements Presentation
For the Year Ended September 30, 2020**

Introduction

**To the Honorable Mayor, Vice Mayor and Members of the City Commission of
*City of Dania Beach, Florida***

We are pleased to have the opportunity to meet with you on ***May 11, 2021*** to discuss the results of our audit of the financial statements of the ***City of Dania Beach, Florida (the "City")*** as of and for the year ended ***September 30, 2020***. Our audit was conducted in accordance with the terms established in the audit engagement letter dated ***December 18, 2018***.

We are providing this document in advance of our meeting to enable you to consider our findings and hence enhance the quality of our discussions. We will be pleased to elaborate on the matters covered in this document when we meet.

Our audit is complete and we issued an unmodified or "clean" opinion on the financial statements of the ***City of Dania Beach, Florida*** on ***March 30, 2021, except as to the emphasis, which is as April 23, 2021***.

Content

- Audit results, required communications, and other matters summary
- Supplemental slides supporting required communications and other matters
- Responsibilities

Audit results, required communications, and other matters summary

Communication Topic	Response
Scope of audit	Our audit of the financial statements of City of Dania Beach, Florida as of and for the year ended September 30, 2020, was performed 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, Rule of the Auditor General.
Changes to our planned risk assessment and planned audit strategy	There were no changes to our audit plan risk assessment and planned audit strategy.
Auditor's report	We have issued an unmodified opinion on the financial statements of City of Dania Beach, Florida and other reports as follows: • Independent Auditor's Report - Complete • Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards - Complete • Schedule of Findings and Questioned Costs - Complete • Independent Auditor's Report on Compliance with the Requirements of Section 218.415, Florida Statutes, Required by Rule 10.556(10) of the Auditor General of the State of Florida - Complete • Management Letter in Accordance with the Rules of the Auditor General of the State of Florida - Complete
Outstanding matters	Certain reclassifications to the fund balances were made subsequent to the original issuance of the financial statements to cause the financial statements to be reissued with new totals as at April 23, 2021.
Significant accounting policies	Significant accounting policies and practices are detailed in Note 1 of the financial statements.

Audit results, required communications, and other matters summary (continued)

Communication Topic	Response
Significant accounting estimates	No new accounting policies were adopted and the application of existing policies was not changed during the year.
Significant risk and other significant audit matters	Significant risks and other significant audit matters relate to: • Management override of controls (relevant for all entities) • Revenue recognition (relevant for all entities)
New accounting pronouncements	None applicable for 2020.

Audit results, required communications, and other matters summary (continued)

Communication Topic	Response
Uncorrected misstatements	No matters to report
Corrected misstatements	Various adjusting journal entries were needed during the audit. All entries were made and any misstatements noted during the audit were corrected.
Financial presentation and disclosure omissions	The financial statements of the City as of September 30, 2020 was originally issued on March 30, 2021. Certain reclassifications to the fund balances were made subsequent to the original issuance of the financial statements to cause the financial statements to be reissued with new totals as of April 23, 2021.

Audit results, required communications, and other matters summary (continued)

Communication Topic	Response
Control deficiencies	Deficiencies were noted. The details are provided on pages 15 and 16 of this presentation.
Related parties	No significant findings or issues were detected.
Other information in documents containing audited financial statements	Our responsibility with respect to information in a document does not extend beyond the financial information identified in our report, and we have no obligation to perform procedures to corroborate other information contained in a document. However, we do have a responsibility to read the other information and consider whether such information, or the manner of its presentation, is materially inconsistent with information, or the manner of its presentation, appearing in the financial statements.

Audit results, required communications, and other matters summary (continued)

Communication Topic	Response
Illegal acts or fraud	No actual or suspected instances of fraud involving management, employees with significant roles in internal control, or instances where fraud results in a material misstatement in the financial statement were identified during the audit.
Noncompliance with laws and regulations	No matter to report
Going Concern	No matter to report
Non-GAAP	No matter to report
Subsequent events	Potential financial impact of Covid - 19
Other findings or issues	No matter to report

Communication Topic	Response
Significant difficulties encountered during the audit	No matter to report
Disagreements with management	No matter to report
Significant findings or issues discussed, or the subject of correspondence, with management	Refer to slides 16 - 20 for the findings and recommendations
Management's consultation with other accountants	No matter to report
Material written communications	Engagement letter and management representation letter

Audit results, required communications, and other matters summary (continued)

Communication Topic	Response
Independence	In our professional judgment, we are independent with respect to The City, as that term is defined by the professional standards.

Supplemental Slides

Areas of Audit emphasis - Financial statements

Areas	Approach
Financial Reporting	• Obtained an understanding of the Financial Reporting Process • Inspected the Financial Statements for conformity with GAAP • Inspected the disclosures ensuring applicable disclosures were included in accordance with related accounting standards.
Revenues	• Revenues totaled \$76.5M for the fiscal year ended September 30, 2020 compared to \$82.6M for the fiscal year 2019. • The decrease is primarily a result of the following: . Permitting activities which reduced by \$4.2M during the fiscal year ended September 30, 2020. . Investment earnings \$0.9M during the fiscal year ended September 30, 2020 compared to \$2.0M fiscal year 2019. • We selected a sample of significant transactions for various revenue streams and tested the existence, accuracy and presentation of the revenue recorded.
Expenses	• Totaled \$68.5 million for fiscal year 2020 compared to \$65.4 million for fiscal year 2019. • We selected a sample of transactions for significant expenditure items and tested the completeness, accuracy and presentation of the expenses recorded.

Areas of Audit emphasis - Financial statements (continued)

Areas	Approach
Capital Assets, net	• Final balance of \$79.4M at September 30, 2020 compared to \$82.9M at September 30, 2019. • The decrease is a result of annual depreciation charge.
Receivables	• Balance of \$3.8M at September 30, 2020 compared to \$3.4M at September 30, 2019 the increase is a result of Pension fund balance of \$0.4M at September 30, 2019. • Other receivable balances were confirmed at year end to client support documents at September 30, 2020
Long Term Debt	• Balance of \$18.8M at September 30, 2020 compared to \$20.9M at September 30, 2019 which was decreased by principal payments during the year. • Balances were confirmed by third party confirmations.

Internal control related matters

HCT responsibilities:

- The purpose of our audit was to express an opinion on the financial statements.
- Our audit included consideration of internal control over financial reporting in order to design audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control.
- We are not expressing an opinion on the effectiveness of the City's internal control.
- Our consideration of internal control was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified.

Internal control related matters (continued)

Definitions

Deficiency

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A deficiency in design exist when (a) a control necessary to meet the control objective is missing or (b) an existing control is not properly designed so that, even if the control operates as designed, the control objective would not be met. A deficiency in operation exist when a properly designed control does not operate as designed, or when that person performing the control does not possess the necessary authority or competence to perform the control effectively.

Significant deficiency

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control over financial reporting (ICFR) that is less severe than a material weakness yet important enough to merit attention by those charged with governance.

Material weakness

A material weakness is a deficiency, or combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, Or detected and corrected, on a timely basis. A reasonable possibility exists when the like hood of an event occurring is either reasonably possible or probable. Reasonably possible is defined as the chance of the future event or events occurring is either reasonably possible or probable. Reasonably possible is defined as the chance of the future event or events occurring is more than remote but less than likely. Probable is defined as the further event or events are likely to occurring.

Significant deficiencies and material weaknesses in internal control

Prior year Findings

1) 2018-MLC-01 – Recommendation – Employees Annual Evaluation

Condition

The City does not have a formal process for employees to receive an annual evaluation that included a City form with the employee's name, the period under evaluation, and the supervisor's/department head's rating and scoring based on a rating matrix.

Cause

Best practice by large for employers in the governmental and private sectors require employees to receive an annual evaluation irrespective of merit raises or bonus pay.

Recommendation:

We recommend that the City institute an annual employee evaluation process during fiscal year 2019.

Current Year Status

Not implemented in FY 2020.

Significant deficiencies and material weaknesses in internal control (continued)

2) 2018-MLC-07– Material Weakness Finding – Errors in Employee Personnel Files

Condition

Based on our audit inspection of the Human Resource Department employee files, we noted a high rate of errors. 3 of 6 (50%) of the new hire files were noted to have errors and 4 out of 5 (80%) newly terminated employee files were noted to have errors. We selected 28 current and active employee files for audit inspections and noted that 7 out of 28 (25%) files contained errors. We selected 12 prior terminated EEs for audit inspections and noted that 8 out of 12 (66%) files contained errors. We noted that several executive level City staff employee files did not contain key documents such as a signed Code of Ethics form or signed job descriptions.

Cause

The employee files are not subject to an annual internal inspection that includes a random selection of files with an appropriate level of initiator sign-offs, reviewer sign-offs, and department head signatures as to approval of the procedures performed.

Recommendation

We recommend that all employee files are reviewed and all noted corrective actions are taken during fiscal year 2019 to ensure all required HR documents are associated with each personnel file.

Current Year Status

Implemented

Other recommendations related to internal control

3) 18-MLC-08 – Recommendation – Discretionary Selection and Expenditures with Contracted Law Firms

Condition

The Legal Department selected various law firms to represent the City without a formal committee vetting process.

Cause

The Legal Department employs with an annual budget of over \$1.1 million of which approximately \$250,000 is expended to procure contracted legal services. The City's legal department is not forced to follow the normal and routine procurement process for the contracted legal services.

Recommendation

We recommend that all legal vendors be required to follow the normal and routine vetting and procurement process for any other goods and services hired by the City.

Current Year Status

Partially implemented in FY 2020.

Other recommendations related to internal control (continued)

4) 18-MLC-09– Recommendation – Notice of Award and Notice to Proceed for all Procurements

Condition

The City's procurements should include a notice of award and a notice to proceed for every selected vendor after the formal award process has concluded.

Cause

The City does not employ a method or any forms for notice to proceed and notice of award.

Recommendation

We recommend that the City implement a notice of award and notice to precede letters for all procurements during fiscal year 2019 and prospectively.

Current Year Status

Implemented

Other recommendations related to internal control (continued)

5) 18-MLC-10– Recommendation – City’s Policies and RFQ standards related to any Procurement Process

Condition

The City’s procurements should follow all City’s policies and RFQ standards, maintain objectivity and avoid irregularities.

Cause

The City did not follow its own policies in preparing RFQs. Communication of any procurement standards for evaluation must match the standards that is used for evaluation of bidders.

Recommendation

We recommend that the City implement procedural steps and guidelines to ensure adherence by all involved City Staff of all City policies and procurement standards are maintained at all times coupled with objectivity.

Current Year Status

Implemented

Responsibilities

Management responsibilities - Financial statements	• Fairly presenting the financial statements, including disclosures in conformity with U.S. GAAP. • Adjusting the financial statements to correct material misstatements and affirming in the representation letter that the effects of any uncorrected misstatements aggregated by the auditor are immaterial, both individually and the aggregated, to the financial statements taken as a whole.
Management responsibilities - ICFR	• Design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error.
Management responsibilities - Other	• To provide the auditor with: 1. Access to all information of which management is aware is relevant to the preparation and fair presentation of the consolidated financial statements, such as records, documentation, and other matters; 2. Additional information that the auditor may request from management for the purpose of the audit; and 3. Unrestricted access to persons within the entity from whom the auditor determines it necessary to obtain audit evidence. • Identifying and ensuring that the entity complied with laws and regulations applicable to its activities, and for informing the auditor of any known material violations of such laws and regulations. • Providing the auditor with a letter confirming certain representations made during the audit, that includes but is not limited to managements 1. disclosure of all significant deficiencies, including material weaknesses in the design or operation of internal controls that could adversely affect the Company's financial reporting 2. acknowledgement of their responsibilities for the design, implementation, and maintenance of internal controls to prevent and detect fraud.
City Commission responsibilities	• Oversight of the financial reporting process and internal control over financial reporting (ICFR) • Oversight of the establishment and maintained by management of programs and controls designed to prevent, deter, and detect fraud.

Responsibilities (continued)

Management and the City Commission responsibilities	• Setting the proper tone and creating and maintaining a culture of honesty and high ethical standards • Ensuring that the entity's operations are conducted within the provisions of law and regulations, including compliance with the provisions of laws and regulations that determine the reported amounts and disclosures in the entity's financial statements
HCT - Audit objectives	• Forming and expressing an opinion about whether the financial statements that have been prepared by management with the oversight of the City Commission are prepared, in all material respects, in accordance with U.S. GAAP.
HCT responsibilities - Audit	• Performing the audit in accordance with U.S. GAAS and that the audit is designed to obtain reasonable, rather than absolute, assurance about whether the financial statements as a whole are free from material misstatement. • Performing an audit of financial statements including consideration of ICFR as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's ICFR.
HCT responsibilities - Other information in documents containing financial statements	• The auditor's report on the financial statements does not extend to the other information in documents containing audited consolidated financial statements, excluding required supplementary information. • The auditor's responsibility is to make appropriate arrangements with management or the City Commission to obtain information prior to the report release date and to read the other information to identify material inconsistencies with the audited financial statements or misstatements of facts. • Any material inconsistencies or misstatements of facts that are not resolved prior to the report release date, and that require revision of the other information, may result in HCT modifying or withholding the auditors report or withdrawing from the engagements • Communicate any procedures performed relating to the other information and the results of those procedures.

Responsibilities (continued)

HCT responsibilities - Communications

- Communicating significant matters related to the financial statement audit that are in our professional judgment, relevant to the responsibilities of the City Commission in overseeing the financial process. U.S. GAAS does not require us to design procedures for the purpose of identifying matter to communicate to the City Commission.
- Communicating if we suspect or identify non compliance with laws and regulations exist, unless matters are clearly inconsequential.
- Communicating to management and the City Commission in writing all significant deficiencies and material weaknesses in internal control identified during the audit , including those that were remediated during the judgment, are of sufficient importance to merit managements attention. The objective of our audit consolidated financial statements is to report on the Company's internal control.
- Conducting the audit in accordance with professional standards and complying with the rules and responsibility of the Code of Professional Conduct of the American Institute of Certified Public Accountants and the official standards of relevant CPA Societies, and relevant state boards of accountancy.
- Communicating to the City Commission circumstances, if any, that affect the form and content of the auditors' report.
- Communicating if we plan to withdraw from the engagement and the reasons for the withdrawal
- Communicating to the City Commission if we conclude no reasonable justification for a change of the terms of the audit engagement exists and we are not permitted by management to continue the original audit engagement.
- When applicable, we are also responsible for communicating particular matters required by law or regulation, by agreement with the entity, or by additional requirements applicable to the engagement
- Communicating if we have identified or suspect fraud involving: (a) management, (b) employees who have significant roles in internal control, (c) others, when the fraud results in a material misstatement in the judgment, relevant to the responsibilities of the City Commission .
- Communicating significant finding and issues arising during the audit in connection with the entity's professional parties.
- Communicating conditions and events, considered in the aggregate, that raise substantial doubt about an entity's ability to continue as a going concern for a reasonable period of time.

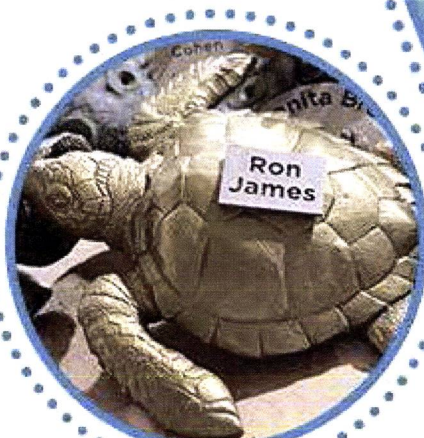
Questions



The information contained herein is a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act upon such information without appropriate professional advice after a thorough examination of the particular situation.

The HCT name and logo are registered trademarks or trademarks of HCT, LLC.

NOW ACCEPTING DANIA BEACH UNDERWATER MEMORIALS

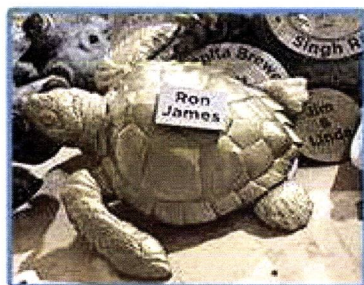


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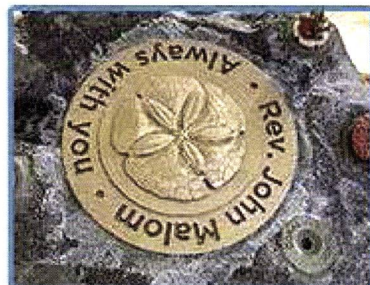


Plaques, Family Reef Plots and Custom Memorials

#DANIABEACHREEF



SEA TURTLE
22" X 22"



SAND DOLLAR
16" DIAMETER WITH
NAME



GOLD LEVEL
8" X 12" ENGRAVED
LOGO AND NAME



SILVER LEVEL
5" X 7" ENGRAVED
NAME

➔ SEA TURTLE	\$ 1,500
➔ SAND DOLLAR	\$ 1,000
➔ GOLD	\$ 500
➔ SILVER	\$ 250



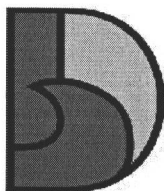
DANIA BEACH
SEA IT. LIVE IT. LOVE IT.

For more information, please visit

DANIABEACHFL.GOV/MEMORIALS

#3.3

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DANIA BEACH
SEA IT. LIVE IT. LOVE IT.

REQUEST TO ADDRESS CITY COMMISSION AT REGULAR OR SPECIAL VIRTUAL MEETINGS

The City is required by state law to keep minutes of City Commission meetings. To properly identify persons who address the City Commission in those minutes, the City requests that this form be completed and provided to the City Clerk, before the meeting begins.

DATE OF COMMISSION MEETING: May 11, 2021

PRINT NAME: Rev. Paul R. Wiggins

ADDRESS: 321 SE 3rd Street, Dania Beach, FL 33004

PHONE NO. (Optional): _____

PLEASE CHECK ONE OR BOTH OF THE BOXES BELOW:

1) ☒ CITIZEN COMMENTS:

Comments by Dania Beach citizens or interested parties that are not part of the regular printed agenda may be made during each Commission meeting during the period set aside for "Citizen Comments." A thirty (30) minute "Citizen Comments" period shall be designated on the agenda for citizens and interested persons to speak on matters not scheduled on that day's agenda. Each speaker shall be limited to 3 minutes for his or her comments. Persons desiring to speak during the citizen comment period shall inform the City Clerk immediately prior to the beginning of the meeting of their intention to speak. If more than 10 speakers express a desire to speak, the Commission shall determine on a meeting by meeting basis whether to (a) extend the time allotted for citizen comments to accommodate all speakers, or (b) whether to limit the number of speakers or amount of time per speaker. A speaker's time shall not be transferable to another speaker.

PLEASE BRIEFLY DESCRIBE THE SUBJECT MATTER OF YOUR COMMENT:

2) ☐ PUBLIC HEARINGS – ITEM # (AS PRINTED ON AGENDA)

PLEASE NOTE: IF YOU WISH TO SPEAK ON AN ITEM THAT PERTAINS TO A "ZONING" TYPE OF MATTER (FOR EXAMPLE, A SITE PLAN, VARIANCE, SPECIAL EXCEPTION OR SIMILAR TYPE OF ITEM KNOWN AS A "QUASI-JUDICIAL" MATTER, YOU ARE SUBJECT TO BEING ASKED TO SWEAR OR AFFIRM THAT YOU WILL BE TRUTHFUL AS TO YOUR COMMENTS OR TESTIMONY. YOU MAY ALSO BE SUBJECT TO QUESTIONS ASKED OF YOU BY AN APPLICANT OR AN APPLICANT'S REPRESENTATIVE OR ATTORNEY WHICH RELATE TO THE ITEM.

ANY PERSON WHO DECIDES TO APPEAL ANY DECISION MADE WITH REGARD TO ANY MATTER CONSIDERED AT THIS MEETING OR HEARING WILL NEED A RECORD OF THE PROCEEDING, AND FOR SUCH PURPOSE MAY NEED TO ENSURE THAT A VERBATIM RECORD OF THE PROCEEDING IS MADE WHICH RECORD INCLUDES THE TESTIMONY AND EVIDENCE UPON WHICH THE APPEAL IS TO BE BASED.

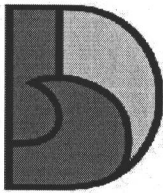
LOBBYIST REGISTRATION IS REQUIRED. PRIOR TO ENGAGING IN ANY LOBBYING ACTIVITIES, WHETHER OR NOT COMPENSATION IS PAID OR RECEIVED IN CONNECTION WITH THOSE ACTIVITIES, EACH LOBBYIST SHALL FILE WITH THE CITY CLERK AN ANNUAL REGISTRATION STATEMENT AND PAY AN ANNUAL TWO HUNDRED FIFTY DOLLARS (\$250.00) REGISTRATION FEE FOR EACH PRINCIPAL OR EMPLOYER. REGISTRATION FORMS ARE AVAILABLE ON THE CITY WEBSITE: WWW.DANIABEACHFL.GOV. (ORDINANCE #2012-019; AMENDED BY ORDINANCE #2019-019)

Paul R. Wiggins
eSigned via SeamlessDocu.com

Key: 29baa7c44b2020cd70842d9d1b711b71

05/10/2021

DID NOT SPEAK



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DATE OF COMMISSION MEETING: May 12, 2021

PRINT NAME: Gena Versanne

ADDRESS: 5008 SW 40th ave, Dania Beach, FL 33314

PHONE NO. (Optional): 7864160474

PLEASE CHECK ONE OR BOTH OF THE BOXES BELOW:

1) ☒ CITIZEN COMMENTS:

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PLEASE BRIEFLY DESCRIBE THE SUBJECT MATTER OF YOUR COMMENT:

I noticed the increase in property tax. I found this most shocking considering the pandemic and
social concerns. I think the education spending should be drastically lower than the prior year. For
months, there were no schooling available and virtual thereafter. Social assistance and work was

2) ☐ PUBLIC HEARINGS – ITEM # _____ (AS PRINTED ON AGENDA)

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Gena Versanne

eSigned via SeamlessDoc.com

05/09/2021



Saratoga Crossings III
840 and 850 W. Dania Beach Boulevard
Public Art Fee Exemption

Saratoga West

Saratoga East

Saratoga Crossings III

Dania Beach Blvd

NW DANIA BEACH BLVD

ACCESS RD

W DANIA BEACH BLVD

NW 10TH CT

NW 8TH AVE

NW 7TH AVE

SW 12TH AVE

SW 12TH AVE

SW 8TH AVE

SW 7TH AVE

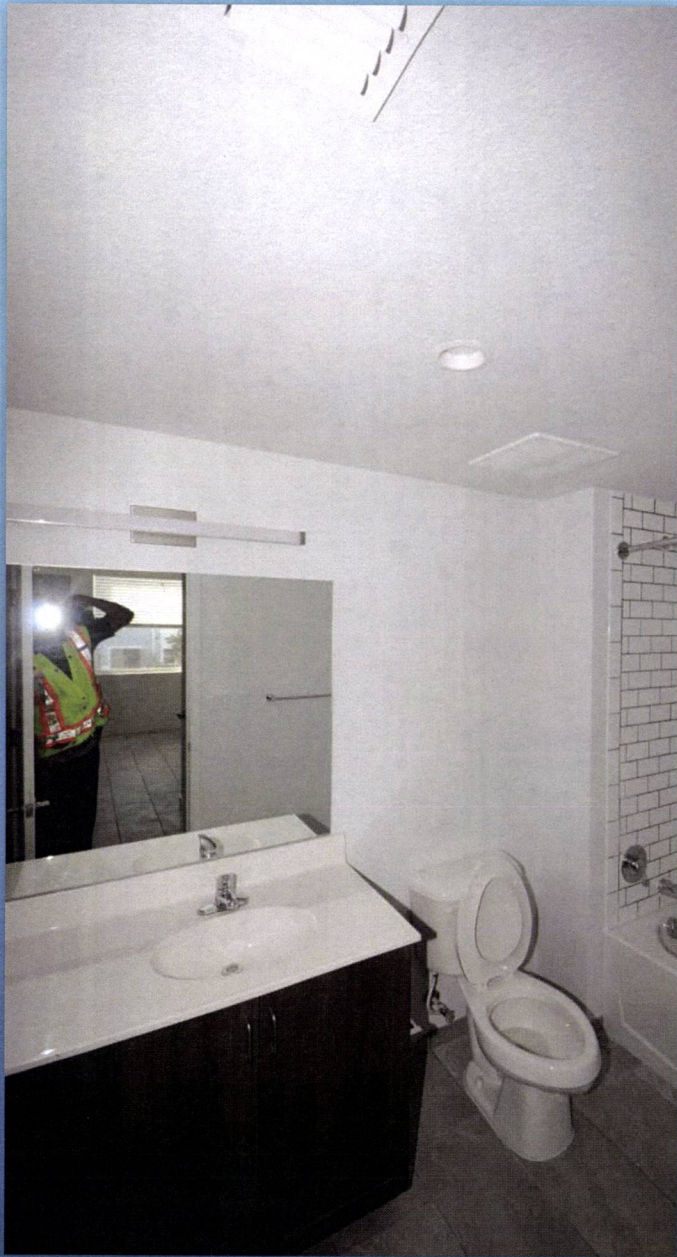
VIEW ALONG DANIA BEACH BLVD



**VIEW AT CORNER OF
DANIA BEACH BLVD AND NW 8th AVE**



INTERIOR FINISHES AT SARATOGA EAST AND WEST



SCHEDULE OF VALUES

Saratoga III

Updated 5/5/2021

02 SITE WORK	1,568,256
03 CONCRETE	2,481,780
05 METALS	301,622
06 WOOD / PLASTIC	497,871
07 THERMAL / MOISTURE PROTECTION	348,346
08 DOORS / WINDOWS	872,643
09 FINISHES	2,175,762
10 SPECIALTIES	116,658
11 EQUIPMENT	281,803
12 FURNISHINGS	23,690
13 SPECIAL CONSTRUCTION	3,420
14 CONVEYING SYSTEMS	256,500
15 MECHANICAL	1,726,735
16 ELECTRICAL	1,588,224
TOTAL	\$ 12,243,311

PUBLIC ART FEE:
\$ 12,243,311 x 0.5% = \$ 61,216.56

Sec. 811-60. - Applicability.

(A) All development projects, as defined in section 811-20 of this article.

(B) The City Commission may exempt the following from the public art program:

(1) The project consists of the reconstruction of structures which have been damaged by fire, flood, wind, or other natural disaster.

(2) Schools.

(3) Churches or places of worship.

(4) Affordable housing and projects receiving economic development grants or incentives.

(Ord. No. 2019-025, § 2, 12-10-19)

RENT

UNIT MIX						
Unit Type	Category	AMI Limit	# of Units	2021 Rents \$	UA \$	Net Rents \$
1 Bedroom	PBV	30%	15	1,033	83	285*
1 Bedroom	PBRA	30%	12	1,459	61	419*
1 Bedroom	LI	60%	19	990	61	929
1 Bedroom	LI	80%	29	1,320	61	1,259
Total			75			1,022,239

*Tenant paid portion

TIME LINE

July 2019	RFA issued by FHFC
September 2019	Application submitted to FHFC
December 2019	Saratoga Crossings III awarded financing
December 2019	<i>City passes Public Art Ordinance</i>
June 2020	Pre-DRC meeting with City
July 2020	DRC meeting #1
August 2020	DRC meeting #2
October 2020	City Commission approves project
RFA = Request for Applications FHFC = Florida Housing Finance Corporation	

SARATOGA CROSSINGS III
FUNDING SOURCES

Permanent Tax Exempt Bond	Wells Fargo	7,450,000
HUD Reserve*	DBHA	51,101
CDBG-DR	FHFC	3,100,000
Land Acquisition Funding	FHFC	2,399,990
DBHA Note	DBHA	1,307,589
Limited Partner Equity	Wells Fargo	9,254,724
Total		<u>\$ 23,563,404</u>
DBHA = Dania Beach Housing Authority FHFC = Florida Housing Finance Corp. CDBG-DR = Community Development Block Grant - Disaster Relief Recovery Program *HUD reserve was transferred to DBHA when they purchased the existing 12 unit property.		

QUESTIONS?

