



CITY OF OKEECHOBEE

55 SE THIRD AVENUE
OKEECHOBEE, FL 34974

JUNE 7, 2022

6:00 PM

LIST OF EXHIBITS

Mayor

Dowling R. Watford, Jr.

Council Members

Noel Chandler

Monica Clark

Bob Jarriel

Bobby Keefe

Presentations	Certificate of Appreciation – John Zeigler Certificate of Appreciation – Joe Papasso
Proclamations	Economic Development Week
Exhibit 1	May 17, 2022 Regular Minutes
Exhibit 2	Ordinance No. 1253, City Charter
Exhibit 3	2021 Audited Financials
Exhibit 4	Ordinance No. 1254, LDR Text Amendment
Exhibit 5	Ordinance No. 1258, Holding Property Rezoning Program
Exhibit 6	Budget Amendment to Rewire Council Chambers
Exhibit 7	Fireworks Regulations
Exhibit 8	Facility Use License Agreement
Exhibit 9	Grant Consultant Agreement
Exhibit 10	Conversion of City Parcel

Office of the Mayor
City of Okeechobee, Florida

Certificate of Appreciation


The City of Okeechobee, Florida recognizes the *Valuable Contribution* of community involvement and hereby extends this expression of *Grateful* appreciation to

John Zeigler

for *Faithful Service* as a *Dedicated* Member appointed to the
City of Okeechobee General Employees
Pension Board of Trustees

March 01, 2021, through April 28, 2022

IN WITNESS WHEREOF, on June 7, 2022, I have
set my hand and caused this seal to be affixed


Dowling R. Wafford, Jr., Mayor

Attest: 
Lane Gamioatea, CMC, City Clerk



Office of the Mayor
City of Okeechobee, Florida

Certificate of Appreciation

The City of Okeechobee, Florida recognizes the *Valuable Contribution* of community involvement and hereby extends this expression of *Grateful* appreciation to

Joe Papasso

for *Faithful Service* as a *Dedicated* Member appointed to the

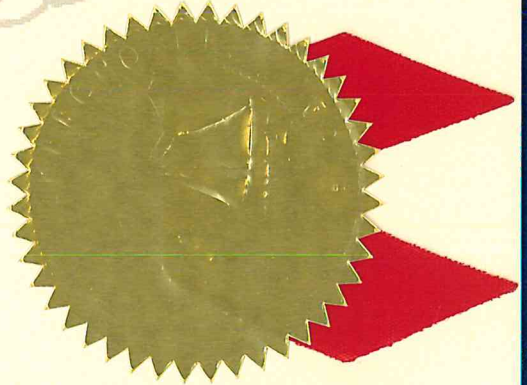
City of Okeechobee Planning Board,
Board of Adjustment, and Design Review Board

May 20, 2020, through April 29, 2022

IN WITNESS WHEREOF, on June 7, 2022, I have
set my hand and caused this seal to be affixed


Dowling R. Watford, Jr., Mayor

Attest: 
Lane Gamiotea, CMC, City Clerk



Proclamation

Office of the Mayor
Okeechobee, Florida

WHEREAS, the International Economic Development Council is recognizing 2022 as its 95th anniversary.
The International Economic Development Council is the largest professional economic development organization dedicated to serving economic developers; and

WHEREAS, the International Economic Development Council provides leadership and excellence in economic development for communities, members, and partners through conferences, training courses, advisory services and research, in-depth publications, public policy advocacy, and initiatives such as the Accredited Economic Development Organization program, the Certified Economic Developer designation, and the Entrepreneurship Development Professional; and

WHEREAS, the Okeechobee County Economic Corporation as a current member of the International Economic Development Council, promotes economic well-being and quality of life for our community by creating, retaining, and expanding jobs that facilitate growth, enhance wealth, and provide a stable tax base; and

WHEREAS, local economic development is engaged in a wide variety of settings including urban and local, state, county and federal governments, public-private partnerships, chambers of commerce, universities, and a variety of other institutions; and

WHEREAS, the Okeechobee County Economic Development Corporation attracts and retains businesses, partners with local stakeholders to develop a vibrant community, boosts tourism, and improves the services and quality of life in our County and our City.

NOW THEREFORE, I, Dowling R. Watford, by virtue of the authority vested in me as Mayor of the City of Okeechobee, Florida, do hereby proclaim the week of May 9 through 13, 2022, as **"ECONOMIC DEVELOPMENT WEEK"** in the City of Okeechobee.

IN WITNESS WHEREOF, on June 7, 2022, I have
set my hand and caused this seal to be affixed

Dowling R. Watford, Jr., Mayor

Attest: _____
Lane Gamiotea, CMC, City Clerk



CITY OF OKEECHOBEE, FLORIDA
MAY 17, 2022, REGULAR CITY COUNCIL MEETING
OFFICIAL MEETING MINUTES

I. **CALL TO ORDER**

Mayor Watford, called the regular meeting of the City Council for the City of Okeechobee to order on May 17, 2022, at 6:00 P.M. in the City Council Chambers, located at 55 Southeast (SE) 3rd Avenue, Room 200, Okeechobee, Florida. The invocation was offered by Pastor Douglas Ryan of the Treasure Island Baptist Church; followed by the Pledge of Allegiance led by Council Member Keefe.

II. **ATTENDANCE**

Roll was taken by City Clerk Lane Gamiotea to establish a quorum. Members present: Mayor Dowling R. Watford, Jr., Council Members Noel A. Chandler, Monica M. Clark, Robert "Bob" Jarriel, and Robert "Bobby" M. Keefe, Jr.

III. **AGENDA AND PUBLIC COMMENTS**

- A. There were two items added to the agenda, Proclaiming Mental Health Month and issue a Certificate of Retirement to Fire Chief Herb Smith.
- B. Motion and second by Council Members Keefe and Clark to approve the agenda as amended. **Motion Carried Unanimously.**
- C. One comment card was submitted by Bridgette Waldau, Chairperson of the Okeechobee Main Street Arts and Culture Alliance Committee. Mrs. Waldau excitedly announced the Cattle Drive sculptures for the Cattlemen's Square within Flagler Park would be shipped on July 15, 2022, allowing for the Dedication to be held on Saturday, July 23, 2022, the National Day of the Cowboy.

IV. **PRESENTATIONS AND PROCLAMATIONS**

- A. **Item Added to the Agenda:** Mayor Watford proclaimed the month of May 2022 as "Mental Health Awareness Month." The document was presented to Mrs. Leah Suarez, Executive Director of Our Village, and read into the record as follows: **"Whereas, mental health and substance use conditions affect individuals, families, and communities across Okeechobee County, Florida, and the Nation; and Whereas, good mental health is a key component in a child's healthy development. Children's Mental Health Week and National Prevention Week provides the opportunity to focus on these important matters, while celebrating the accomplishments of children and families affected by mental health concerns and substance use. It is imperative that a visible, united effort by community members be launched and sustained to prevent substance use and promote mental wellness; and Whereas, it is important that youth, their families, and communities learn about the warning signs of mental health disorders, substance use, and where to obtain necessary assistance and services. Open dialogue is an essential component to fight stigma and encourage those who might benefit from services to seek help; and Whereas, there is a need for access to comprehensive services that are family-driven, youth guided, culturally and linguistically competent, and community based. Individuals would also benefit from the integration of behavioral health in primary care, education, and child welfare; and Whereas, all citizens, agencies, and organizations interested in advancing innovative strategies addressing children's behavioral health including prevention can unite to promote effective services. Promoting mental health and wellness leads to higher overall productivity, better educational outcomes, lower crime rates, stronger economies, lower health care costs, improved family life, improved quality of life and increased lifespan. Studies show that the effects of Adverse Childhood Experiences are felt by people regardless of race, ethnicity, religion, gender, sexual orientation, or socio-economic status. Now Therefore, I, Dowling R. Watford, Jr., by virtue of the authority vested in me as Mayor of the City of Okeechobee, Florida, do hereby proclaim the month of May 2022 as "Mental Health Awareness Month" in the City of Okeechobee."**
- B. Police Records Clerk, Ericka Smith, accompanied by her family, was recognized by Mayor Watford and Police Chief Donald Hagan for her years of service. She was presented with a Cross Pen featuring her name engraved and framed Longevity Service Certificate, read into the record as follows: **"In Recognition of your 5 Years of Service, Hard Work, and Dedication to the City, its citizens, and your fellow employees from May 15, 2017 through May 15, 2022."**
- C. Mayor Watford proclaimed the week of May 15 through 21, 2022 as "National Public Works Week."
(continued)

IV. PRESENTATIONS AND PROCLAMATIONS CONTINUED

- C. Continued: The document was read into the record as follows: **“Whereas, public works professionals focus on infrastructure, facilities, emergency management, and services that are of vital importance to sustainable and resilient communities and the public health, high quality of life, and well-being of the people of; and Whereas, these infrastructures, facilities, and services could not be provided without the dedicated efforts of public works professionals, who are federally mandated first responders, and the engineers, managers, and employees at all levels of government and the private sector, who are responsible for rebuilding, improving, and protecting our nation’s transportation, waste systems, public buildings, parks, and other structures and facilities essential for our citizens; and Whereas, it is in the public interest for the citizens, civic leaders, and children in The City of Okeechobee, Florida, to gain knowledge and maintain ongoing interest and understanding of the importance of public works first responders and public works programs in their respective communities; and Whereas, the year 2022 marks the 62nd annual National Public Works Week sponsored by the American Public Works Association. Now Therefore, I, Dowling R. Watford Jr., by virtue of the authority vested in me as Mayor of the City of Okeechobee, Florida, do hereby proclaim the week of May 15 through 21, 2022, as ‘National Public Works Week’ in the City of Okeechobee, and call upon all citizens to pay tribute to our public works professionals, engineers, managers, and employees and to recognize the substantial contributions they make to protecting our national health, safety, and quality of life.”** Those present to receive the proclamation were Public Works Director David Allen, Maintenance Foreman Marvin Roberts, Lead Operator Willie Hall, Administrative Secretary Kay Matchett, Mechanic Jeffrey Treece, and newest hires, Maintenance Operators Dalton Pitts, Dustin Cook, James Bass, and Pam Barton (the first female Maintenance Operator).
- D. Mayor Watford proclaimed the month of May 2022 as “Building Safety Month.” He read the following into the record and presented the document to City Building Official Jeffery Newell: **“Whereas, the City of Okeechobee is committed to recognizing that our growth and strength depends on the safety and essential role our homes, buildings and infrastructure play, both in everyday life and when disasters strike, and; Whereas, our confidence in the resilience of these buildings that make up our community is achieved through the devotion of vigilant guardians, building safety and fire prevention officials, architects, engineers, builders, tradespeople, design professionals, laborers, plumbers and others in the construction industry, who work year-round to ensure the safe construction of buildings; and; Whereas, these guardians are dedicated members of the International Code Council, a nonprofit, that brings together local, state, territorial, tribal, and federal officials who are experts in the built environment to create and implement the highest-quality codes to protect us in the buildings where we live, learn, work, play, and; Whereas, these modern building codes include safeguards to protect the public from hazards such as hurricanes, snowstorms, tornadoes, wildland fires, floods, and earthquakes, and; Whereas, Building Safety Month is sponsored by the International Code Council to remind the public about the critical role of our communities’ largely unknown protectors of public safety, our local code officials, who assure us of safe, sustainable, and affordable buildings that are essential to our prosperity, and; Whereas, “Safety for All: Building Codes in Action,” the theme for Building Safety Month 2022, encourages us all to raise awareness about planning for safe and sustainable construction; career opportunities in building safety; understanding disaster mitigation, energy conservation; and creating a safe and abundant water supply to all of our benefit, and; Whereas, each year, in observance of Building Safety Month, people all over the world are asked to consider the commitment to improve building safety, resilience and economic investment at home and in the community, and to acknowledge the essential service provided to all of us by local and state building departments, fire prevention bureaus and federal agencies in protecting lives and property. Now, Therefore, I, Dowling R. Watford, Jr., by virtue of the authority vested in me as Mayor of the City of Okeechobee, Florida, do hereby proclaim the month of May 2022 as “Building Safety Month.”**
- E. **Item Added to Agenda:** Mayor Watford presented a Certificate of Retirement to Fire Chief Smith, which was read into the record as follows: **“Whereas, Mr. Herbert E. Smith, fondly known as Herb, began his public service career prior to joining the City Family where for three months he was employed at the Okeechobee County Fire Rescue, until Prat Whitney Aircraft made him an offer he could not refuse to work as a Firefighter from May 1989 through July 1991. During this time, he received rescue dive team and special haz-mat training; additionally, he served as the CPR Instructor for Indian River State College. On February 3, 1992, he accepted Fire Chief Keith Tomey’s offer to become a City Firefighter/EMT, and was assigned to the late Lieutenant Douglas’s shift; and Whereas, on January 27, 1995, Herb was promoted to Fire Lieutenant. Then in 1998, Herb received three special commendations, one from the City of Okeechobee, one from Brevard County Public Safety, and the most notable, from the State of Florida, (continued)**

IV. PRESENTATIONS AND PROCLAMATIONS CONTINUED

E. Continued: the Distinguished Service Award for his bravery and meritorious service due to his participation in fighting the Florida Firestorm which began in late May and lasted through early June, involving Brevard, Osceola, Orange, Seminole, St. Johns, Flagler, and Volusia counties, destroying over 150 structures and \$300 million of Florida's timber resources; and the Farmington Fire in Brevard County that destroyed over 45,000 acres; and Whereas, on October 1, 2001, Herb was promoted to the newly created position of Battalion Chief. He remained in this position until April 20, 2004, when the City Council reclassified him to "Chief in Training" to replace retiring Chief Tomey on May 20th; and Whereas, because of Herb's desire to make the City of Okeechobee Fire Department the strongest unit for its citizen, he applied for a grant from the City of Pinellas Park, and just before being named "Chief-In-Training" he was awarded the grant, where for the first time in the Fire Department's 89-year history, were able to acquire a Ladder Truck for firefighting; and Whereas, shortly after being appointed as Fire Chief in 2004, the State of Florida survived one of the most devastating Hurricane Seasons as five hurricanes made Florida landfall in six weeks, of which three were major storms, and two directly impacted the City. Herb confirmed he was the right man for the job as Fire Chief in displaying leadership that was above and beyond the call of duty as noted in a letter of recognition from then City Administrator Bill Veach; and Whereas, during his 30 years, Herb has obtained hundreds of certificates of completion for attending conferences, training, and continuing education classes. He's served under two Mayors, 14 City Council Members, and alongside two City Clerks, six City Administrators, five Police Chiefs, three Public Works Directors, and numerous employees. Furthermore, he was appointed to the Board of Trustees of the Firefighters' Retirement Fund from October 1, 2003 through September 30, 2006, then reappointed where he has served since August 17, 2015; and Now, Therefore, this Certificate is presented to recognize our deep sense of gratitude of 30 years of faithful service, and his official retirement, May 31, 2022. Herb will always be known for his dedication and willingness to care for the well-being of the citizens and his fellow firefighters."

V. CONSENT AGENDA

Motion and second by Council Members Keefe and Jarriel to:

- A.** [Dispense with the reading and] approve the meeting Minutes for May 3, 2022 [as presented in Exhibit 1].
- B.** Approve the Warrant Register for April 2022 [in the amounts: General Fund, \$473,573.55; Public Facilities Improvement Fund, \$226,890.64; and Capital Improvement Projects Fund, \$24,051.26; and Law Enforcement Special Fund \$75.00, as presented in Exhibit 2].

Motion Carried Unanimously.

VI. MAYOR WATFORD OPENED THE PUBLIC HEARING AT 6:37 P.M.

- A.** Motion and second by Council Members Jarriel and Clark to read by title only, proposed Ordinance No. 1253, regarding a referendum on the November 8, 2022, General Election Ballot adopting a new City Charter [as presented in Exhibit 3]. **Motion Carried Unanimously.**

City Attorney John Fumero read proposed Ordinance No. 1253 by title only as follows: **"AN ORDINANCE OF THE MAYOR AND CITY COUNCIL OF THE CITY OF OKEECHOBEE, FLORIDA, PERTAINING TO THE CITY CHARTER; PROVIDING FINDINGS OF CITY COUNCIL REGARDING THE CURRENT CHARTER AND A PROPOSED REVISED CHARTER; CALLING FOR A REFERENDUM FOR ELECTORS OF THE CITY TO VOTE ON WHETHER TO APPROVE REVISIONS TO THE CITY CHARTER; AUTHORIZING AND DIRECTING THE FILING AND PUBLICATION OF THE NEW CITY CHARTER; DECLARING THE LEGAL AUTHORITY FOR ENACTMENT OF THE ORDINANCE; PROVIDING THE BALLOT TITLE AND BALLOT SUMMARY FOR THE REFERENDUM; PROVIDING FOR OTHER RELATED MATTERS; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY; PROVIDING FOR EFFECTIVE DATES."**

Motion and second by Council Members Keefe and Jarriel to adopt proposed Ordinance No. 1253. City Clerk Gamiotea requested the Council modify the amendment made at the April 19th meeting and separate the issue of the City Clerk position to go from elected to appointed to be a second referendum question on the ballot. Mr. Mack (Hoot) Worley, Mrs. Miranda Whirls, and Mr. Jamie Gamiotea, who were Members of the Citizen Charter Review Advisory Committee, asked the Council to also separate the issue to a separate question for fear that the amendments to the Charter that needed to be approved would not be due to the City Clerk issue. Citizens Mr. David and Mrs. Sandra McAuley, Mr. Lawrence Fipps, and Mr. Billy McCullers made individual presentations also requesting the City Clerk issue be a separate referendum question. Mayor Watford called for a motion to amend as requested, one was not offered. Clerk Gamiotea advised Mayor Watford there was an email submitted by Mrs. Donna Howard that needed to be noted for the record, also requesting the issue be separated. Attorney Fumero and Administrator Ritter also recommended the issue be separated to a second question.

VI. PUBLIC HEARING CONTINUED

- A. Continued: **Council Members Jarriel and Clark moved to postpone the motion on the floor to a date certain, June 7, 2022 [next regular meeting, 6:00 P.M]. Motion Carried 3 to 2 with Council Members Chandler and Keefe voting No.**

MAYOR WATFORD CLOSED THE PUBLIC HEARING AND CALLED FOR A RECESS AT 8:04 P.M.; AT 8:11 P.M. MAYOR WATFORD RECONVENED THE MEETING.

VII. NEW BUSINESS

- A. Fire Chief Ralph Franklin distributed a written quarterly update on services provided by Okeechobee County Fire Rescue, within the City from January 1, through March 31, 2022. They responded to 341 incidents, of which 272 were for emergency medical services, and completed 132 fire inspections. The report has been incorporated into the official minute file. This item is for informational purposes only, no official action is required.
- B. Motion and second by Council Members Clark and Jarriel to approve the Fiscal Year 2021-22 proposed Mid-Year Budget Amendments [as presented in Exhibit 4]. **Motion Carried Unanimously.**

VIII. CITY ATTORNEY UPDATE

Nothing at this time.

IX. ADMINISTRATOR UPDATE

- Provided the Legislative Update, Senate Bill 620 is still pending, and the proposed budget is not signed yet.

X. CITY COUNCIL COMMENTS

Council Member Chandler:

- Reminded everyone about the May 24, 2022 Joint Workshop next week with the Planning Board.

Council Member Keefe:

- Inquired about the Department Head Reports on the agenda at least quarterly.
- Inquired on the status of the Primitive Baptist Church property and buildings. Administrator Ritter advised there are several items Staff is working on - grants and an agreement with the Historical Society to lease the facilities.
- Requested a year-to-date status update by the next meeting on Code Enforcement.
- Suggested a pre-budget workshop that would include discussion options for adopting a fire assessment within the City.
- Requested the budget calendar be on the next agenda to get an idea of what dates to reserve during the summer.

XI. ADJOURN, Mayor Watford adjourned the meeting at 8:49 P.M.

Submitted By:

Lane Gamiotea, CMC, City Clerk

Please take notice and be advised that when a person decides to appeal any decision made by the City Council with respect to any matter considered at this meeting, s/he 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. City Clerk media are for the sole purpose of backup for official records of the Clerk.

ORDINANCE NO. 1253

AN ORDINANCE OF THE MAYOR AND CITY COUNCIL OF THE CITY OF OKEECHOBEE, FLORIDA, PERTAINING TO THE CITY CHARTER; PROVIDING FINDINGS OF CITY COUNCIL REGARDING THE CURRENT CHARTER AND A PROPOSED REVISED CHARTER; CALLING FOR A REFERENDUM FOR ELECTORS OF THE CITY TO VOTE ON WHETHER TO APPROVE REVISIONS TO THE CITY CHARTER; AUTHORIZING AND DIRECTING THE FILING AND PUBLICATION OF THE NEW CITY CHARTER; DECLARING THE LEGAL AUTHORITY FOR ENACTMENT OF THE ORDINANCE; PROVIDING THE BALLOT TITLE AND BALLOT SUMMARY FOR THE REFERENDUM; PROVIDING FOR OTHER RELATED MATTERS; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY; PROVIDING FOR EFFECTIVE DATES.

WHEREAS, on July 21, 2020, as amended on September 21, 2020, the City Council appointed City residents to serve as the City of Okeechobee Citizens Charter Review Advisory Committee ("CRAC") to review the current City Charter, to determine what changes should be offered to the voters for consideration and to prepare and deliver to City Council its recommendations for amendments to the current charter; and

WHEREAS, the CRAC has proposed wholesale changes to the City Charter in, the form and substance contained in Attachment A to this Ordinance, for the following purposes:

- i) To incorporate a Citizens' Bill of Rights;
- ii) To update and modernize the City Charter;
- iii) To codify a number of charter-type provisions now in the City Code of Ordinances, but not in the City Charter;
- iv) To delete provisions rendered unnecessary or ineffective by municipal home-rule powers and other Florida law; and
- v) To render the City Clerk position to an appointive office from an elective office.

WHEREAS, in its draft of a revised charter, the CRAC proposed no material change to the existing Mayor-City Council-Administrator form of government for the City; and

WHEREAS, having reviewed and discussed extensively the proposed revision of the City Charter, the Mayor and the City Council are now ready to offer it to City voters for approval at the General Election to be held on November 8, 2022.

NOW, THEREFORE, be it ordained before the City Council for the City of Okeechobee, Florida; presented at a duly advertised public meeting; and passed by majority vote of the City Council; and properly executed by the Mayor or designee, as Chief Presiding Officer for the City:

SECTION 1: Findings of City Council.

The City Council of the City of Okeechobee finds the following with respect to the Charter of the City of Okeechobee, Florida:

- A.** The City of Okeechobee, Florida, was created in 1915;

B. The City Charter was last amended in Ordinance Number 646, enacted by the City Council on July 21, 1992.

SECTION 2: Approval of the Revised City Charter.

The Charter of the City of Okeechobee is approved in the form and substance contained in Attachment A to this Ordinance. Upon approval of the proposed Charter by the electorate, the current Charter of the City of Okeechobee and all its amendments are repealed in their entirety.

SECTION 3: Filing and Publication.

The Mayor and the City Clerk are authorized and directed to cause the revised Charter to be filed with the Florida Department of State and the Okeechobee County Supervisor of Elections and to be published on the City's website and at such other locations as may be necessary or useful for the residents and taxpayers of the City of Okeechobee.

SECTION 4: Authority.

This ordinance is enacted pursuant to the authority granted under Section 166.031 of Florida Statutes.

SECTION 5: Referendum.

A. **Referendum Called.** The City Council hereby calls a referendum to be held at the General Election on November 8, 2022, to allow the electors of the City of Okeechobee to vote on the proposed new Charter. All qualified electors of the City of Okeechobee shall be entitled and permitted to vote on the Referendum. The Referendum shall be held and conducted in the manner prescribed by law for elections.

B. **Ballot.** The ballot title and ballot summary for the referendum shall be as follows:

**REVISION OF THE CITY CHARTER
FOR THE CITY OF OKEECHOBEE, FLORIDA**

Shall the Charter for the City of Okeechobee be updated and revised to retain the current Mayor-City Council-Administrator form of government, (i) incorporate a Citizens' Bill of Rights; (ii) update and modernize the City Charter; (iii) codify a number of charter-type provisions now in the City Code of Ordinance, but not in the City Charter; (vi) eliminate provisions that are obsolete or inconsistent with, state law and modern municipal governance; and (v) render the City Clerk office from an elective position to an appointive position.

Yes _____

No _____

C. **Translation of the Ballot.** The Mayor and City Clerk are authorized to have the ballot title and summary translated into Spanish if required by the Okeechobee County Supervisor of Elections.

D. **Notice and Election Proclamation.** The Mayor and City Clerk are hereby authorized and directed to advertise the Referendum as required by law and to take all other actions necessary or useful to carry out the provisions of this section.

SECTION 6: Conflict.

All ordinances or parts of ordinances in conflict herewith are hereby repealed.

SECTION 7: Severability.

If any provision or portion of this ordinance is declared by a court of competent jurisdiction to be void, unconstitutional, or unenforceable, then all remaining provisions and portions of this ordinance shall remain in full force and effect.

SECTION 8: Effective Date.

Sections 4 through 8 take effect immediately upon adoption of this Ordinance by City Council. The proposed City Charter in Attachment A shall take effect on the **first day of December 2022**, but only if the revised Charter is approved by the electors of the City voting in the General Election. If the voters do not approve the revised Charter at the General Election, this Ordinance shall be deemed to be of no further effect. Additionally, Section C-3.5 shall not take effect until January 4th of 2027.

INTRODUCED for First Reading and set for final Public Hearing on this 19th day of **April 2022**.

Dowling R. Watford Jr., Mayor

ATTEST:

Lane Gamiotea, CMC, City Clerk

PASSED AND ADOPTED after Second and Final Public Hearing, which was postponed on May 17, 2022 to this 7th day of **June 2022**.

Dowling R. Watford Jr., Mayor

ATTEST:

Lane Gamiotea, CMC City Clerk

REVIEWED FOR LEGAL SUFFICIENCY:

John J. Fumero, City Attorney

Ordinance No. 1253 **Attachment A**

CITIZENS' BILL OF RIGHTS

The City of Okeechobee (the City) recognizes that Democracy is a form of government in which people's participation is of primary importance. Citizens must have a voice in decision-making. Decision-makers in government are accountable to the public. The orderly, efficient, and equitable governance and operation of the City is enhanced when there is informed participation of residents exercising their rights and responsibilities, and for residents to respect the dignity of public office. In order to provide the public with full and accurate information, to promote efficient governance, to ensure accountability, and to provide all persons fair and equitable treatment, the following ***Citizens' Bill of Rights*** are established:

1. Truth in Government. No City official or employee shall knowingly furnish false information on any public matter, nor knowingly omit significant facts when giving requested information to members of the public.
2. Public Records. All audits, reports, minutes, documents and other public records of the City and its boards, agencies, departments, and authorities shall be open for inspection at reasonable times and places convenient to the public.
3. Accessibility. Every person should have the ability to transact City business with accessibility and convenience. The City Council, the City Administrator and all City employees shall provide reasonably convenient times for required inspections, for transacting business with the City, and for registration and voting.
4. Minutes and Ordinance Register. The City Clerk shall maintain and make available for public inspection an ordinance register separate from the minutes showing the votes of each member on all ordinances and resolutions listed by descriptive title. As a general rule, written minutes of all meetings, including any advisory bodies, and the like, and the ordinance register shall be available for public inspection not later than 30 (thirty) days after the conclusion of the meeting.
5. Right to be Heard. While maintaining orderly conduct of public business, any interested person has the opportunity to appear before the City Council or City board or department for the presentation, adjustment or determination of an issue, request, or controversy within the jurisdiction of the City. The City Council shall adopt agenda procedure and schedule hearings in a manner that will enhance the opportunity for public participation. Nothing herein shall prohibit the City from imposing reasonable time limits and procedures for the presentation of a matter and to ensure orderly meetings and proper decorum.
6. Right to Notice. Persons entitled by law, ordinance, or resolution to notice of a City hearing shall be timely informed as to the time, place and nature of the hearing and the legal authority pursuant to which the hearing is to be held. Copies of proposed ordinances or resolutions shall be made available at a reasonable time prior to the hearing unless the matter involves an emergency ordinance or resolution.
7. Administrators' and Attorneys' Reports. The City Administrator and City Attorney shall periodically make a public status report on all major matters pending or concluded within their respective areas of concern.
8. Budgeting. In addition to any budget required by State Statute, the City Administrator at the direction of the Mayor shall prepare a budget showing the cost of each department for each budget year. Prior to the City Council's first public hearing on the proposed budget required by state law, the City Administrator shall make public a budget summary setting forth the proposed cost of each individual department and reflecting the personnel for each department, the purposes

therefore, and the amount of any contingency and carryover funds for each department.

9. Representation of City and Public. The Mayor shall endeavor to designate one or more individuals, if and when resources are available, to represent the City at all proceedings before County, regional, State and Federal regulatory bodies when actions may, significantly affect the City and its residents.
10. Construction. All provisions of this Bill of Rights shall be construed to be supplementary to and not in conflict with the general laws of Florida. If any part of this Bill of Rights shall be declared invalid, it shall not affect the validity of the remaining provisions. Nothing herein is intended to create any legally enforceable rights or causes of action in a court of law. The City Council, the City Administrator and the City staff shall, to the extent reasonable, carry out these responsibilities and strive to achieve them whenever possible and when provided by law.

CITY OF OKEECHOBEE CHARTER

We, the people of the City of Okeechobee (the City), in order to preserve and protect our hometown way of life, to secure the benefits and responsibilities of home rule, and to provide a municipal government which serves the needs of our community and our citizens, do hereby adopt this Charter.

ARTICLE 1. - CORPORATE EXISTENCE, FORM OF GOVERNMENT, BOUNDARY AND POWERS

§ C-1.1. - Corporate Existence.

A municipal corporation known as City of Okeechobee (the "City") is hereby created pursuant to the Constitution of the State of Florida (the "State") and the Home Rule Charter of the City.

§ C-1.2. - Form of Government.

The City shall have a "City Council-Administrator" form of government.

§ C-1.3. - Corporate Boundary.

The corporate boundary of the City shall be as follows: THAT A MUNICIPALITY to be called the City is hereby established in the County of Okeechobee, the territorial boundaries of which shall be as follows: Beginning at the Northeast corner of the Northwest quarter of the Northeast quarter of Section 15, in Township 37 South, Range 35 East, and then run South to the Southeast corner of the Southwest quarter of the Southeast quarter of Section 22, Township 37 South, Range 35 East, then run West along the section line dividing Sections 22, and 27, and 21, and 28, to the Southwest corner of Section 21, Township 37 South, Range 35 East, then run North along the section line dividing Sections 20, and 21, and 16, and 17, to the Northwest corner of Section 16, in Township 37 South, Range 35 East, then run East along section line dividing Sections 9, and 16, and 10, and 15, to Point of Beginning;

AND IN ADDITION TO THE BOUNDARIES SET OUT ABOVE THE FURTHER AND ADDITIONAL TERRITORY BOUNDED AS FOLLOWS: Beginning at the Northeast corner of the Northeast quarter of Section 28, Township 37 South, of Range 35 East, and then run South to the Southeast corner of the Northeast quarter of Section 28, Township 37 South, of Range 35 East, then run West to the Southwest corner of the Northeast quarter of Section 28, Township 37 South, of Range 35 East, and then run North to the Northwest corner of the Northeast quarter of Section 28, Township 37 South, of Range 35 East, and then run East to Point of Beginning;

AND IN ADDITION TO THE BOUNDARIES SET OUT ABOVE THE FURTHER AND ADDITIONAL TERRITORY BOUNDED AS FOLLOWS: Beginning at the Southeast corner of Section 9, Township 37 South, Range 35 East, and bear North along the East line of said Section 9, a distance of 325.12 feet to the South boundary of that property described in Official Records Book (ORB) 207, Page 177, Public Records of

Okeechobee County, Florida; thence bear South 89°59'53" West along the South boundary of said property described in ORB 207, Page 177, a distance of 351.67 feet to a point on the East right-of-way line of State Road 15 (a/k/a Parrott Avenue); thence bear South 00°00'07" West along said right-of-way line a distance of 301.12 feet; thence bear North 89°52'43" East along said road right-of-way line a distance of 20.00 feet; thence bear South 00°00'07" East along said road right-of-way line a distance of 24.69 feet to a point on the South line of said Section 9; thence bear North 89°52'43" East along the South line of said Section 9, a distance of 331.66 feet to the Point of Beginning. ALSO: Beginning at the Southwest corner of Section 10, Township 37 South, Range 35 East, and bear North along the West line of said Section 10, a distance of 325.12 feet to a point on the South boundary of that property described in ORB 207, Page 177; thence bear North 89°59'53" East a distance of 448.33 feet along the South boundary of said property described in ORB 207, Page 177; thence bear South 00°00'07" East along the extension of the East boundary of said property described in ORB 207, Page 177, a distance of 321.60 feet to a point on the South line of said Section 10; thence bear South 89°32'54" West a distance of 448.36 feet to the Point of Beginning. All lying and being in Sections 9, and 10, Township 37 South, Range 35 East; adopted on June 6, 1983 by Ordinance No. 486 recorded in ORB 284, Pages 372-373, Public Records of Okeechobee County, Florida;

AND IN ADDITION TO THE BOUNDARIES SET OUT ABOVE THE FURTHER AND ADDITIONAL TERRITORY BOUNDED AS FOLLOWS: Lot 6 and the South half of Lot 5 of Block 44; Lots 14 through 16, inclusive of Block 45; Lots 11 through 16, inclusive of Block 52; Lots 1 through 6, inclusive of Block 53; Lots 1 through 6, inclusive of Block 68; Lots 11 through 16, inclusive of Block 69; Lots 11 through 16, inclusive of Block 76 and Lots 1 through 6, inclusive of Block 77 all located in Conner's Highlands, as recorded in Plat Book 1, Page 21, Official Records of Okeechobee County; adopted on August 1, 1983 by Ordinance No. 489 recorded in ORB 256, Page 991, Public Records of Okeechobee County, Florida;

AND IN ADDITION TO THE BOUNDARIES SET OUT ABOVE THE FURTHER AND ADDITIONAL TERRITORY BOUNDED AS FOLLOWS: Lots 17 through 26, inclusive of Block 52 and Lots 1 through 10, inclusive of Block 69 all located in Conner's Highlands, as recorded in Plat Book 1, Page 21, Official Records of Okeechobee County; adopted on December 10, 1984 by Ordinance No. 526 recorded in ORB 275, Page 1231, Public Records of Okeechobee County, Florida;

AND IN ADDITION TO THE BOUNDARIES SET OUT ABOVE THE FURTHER AND ADDITIONAL TERRITORY BOUNDED AS FOLLOWS: Lots 1 through 6, inclusive and 8 through 10, inclusive of Block 76; Lots 17 through 26, inclusive of Block 69 all located in Conner's Highlands, as recorded in Plat Book 1, Page 21, Official Records of Okeechobee County; adopted on November 19, 1985 by Ordinance No. 563 recorded in ORB 280, Page 921, Public Records of Okeechobee County, Florida;

AND IN ADDITION TO THE BOUNDARIES SET OUT ABOVE THE FURTHER AND ADDITIONAL TERRITORY BOUNDED AS FOLLOWS: Lots 1 through 10, inclusive of Block 52; and Lots 17 through 26, inclusive of Block 45 all located in Conner's Highlands, as recorded in Plat Book 1, Page 21, Official Records of Okeechobee County; adopted on December 2, 1986 by Ordinance No. 583 recorded in ORB 283, Page 790, Public Records of Okeechobee County, Florida;

AND IN ADDITION TO THE BOUNDARIES SET OUT ABOVE THE FURTHER AND ADDITIONAL TERRITORY BOUNDED AS FOLLOWS: Parcel "C": South one-half of Southwest one-quarter of Northwest one-quarter of Northwest one-quarter. Lying in Section 27, Township 37 South, Range 35 East, Okeechobee County, Florida; adopted on January 20, 1987 by Ordinance No. 587 recorded in ORB 284, Page 374, Public Records of Okeechobee County, Florida;

AND IN ADDITION TO THE BOUNDARIES SET OUT ABOVE THE FURTHER AND ADDITIONAL TERRITORY BOUNDED AS FOLLOWS: Lot 7 of Block 76 located in Conner's Highlands, as recorded in Plat Book 1, Page 21, Official Records of

Okeechobee County; adopted on September 5, 1989 by Ordinance No. 613 recorded in ORB 307, Pages 220-221, Public Records of Okeechobee County, Florida;

AND IN ADDITION TO THE BOUNDARIES SET OUT ABOVE THE FURTHER AND ADDITIONAL TERRITORY BOUNDED AS FOLLOWS: PARCEL I, the Northwest one-quarter of the Northwest one-quarter of the Northeast one-quarter; together with the Northeast one-quarter of the Northwest one-quarter lying North and East of Taylor Creek; also the West 176 feet of the Northeast one-quarter of the Northwest one-quarter of the Northeast one-quarter, less Plat of the 2nd Addition of Okeechobee Estates, also less and except the following described parcel: Beginning at the Southeast corner of Lot No. 14, Okeechobee Estates, according to replat of Lots 1 to 14 of Okeechobee Estates, as recorded in Plat Book 3, Page 55, Public Records of Okeechobee County, Florida, thence run South 00°22'24" East for a distance of 55 feet, thence North 89°37'36" West a distance of 55 feet more or less to Taylor Creek, thence Northwesterly along the boundaries of Taylor Creek to a point of an extended line parallel to the South line of herein described tract then South 89°37'36" East for a distance of 100 feet, more or less, to Point of Beginning. All being in Section 27, Township 37 South, Range 35 East, Okeechobee County, Florida. PARCEL V, Northeast quarter of Northeast quarter; East half of Northwest quarter of Northeast quarter less and except the West 176.00 feet of the Northeast quarter of the Northwest quarter of the Northeast quarter all being in Section 27, Township 37 South, Range 35 East; adopted on October 3, 1989 by Ordinance No. 616 recorded in ORB 307, Pages 1405-1406. Public Records of Okeechobee County, Florida;

AND IN ADDITION TO THE BOUNDARIES SET OUT ABOVE THE FURTHER AND ADDITIONAL TERRITORY BOUNDED AS FOLLOWS: PARCEL VI, That part of the Southwest quarter of Northwest quarter of Northeast quarter lying North and East of Taylor Creek; that part of the South half of Northeast quarter lying North and East of Taylor Creek; that part of the North half of Southeast quarter lying North of Taylor Creek, all being in Section 27, Township 37 South, Range 35 East; adopted on January 2, 1990 by Ordinance No. 622 recorded in ORB 310, Page 480, Public Records of Okeechobee County, Florida;

AND IN ADDITION TO THE BOUNDARIES SET OUT ABOVE THE FURTHER AND ADDITIONAL TERRITORY BOUNDED AS FOLLOWS: All that certain piece, parcel or tract of land situate, lying and being in Sections 27 and 28, Township 37 South, Range 35 East, Okeechobee County, Florida, as shown on the original Government Land Office (G.L.O.) Township Plat and as approved by the Surveyor General on September 29, 1903. All of which is more particularly bounded and described as follows, to-wit: Commencing for reference at a found 5/8" iron rod with cap (stamped "PLS 3372") at the East quarter Section corner of said Section 28, Township 37 South, Range 35 East; Thence, bearing South 89°30'05" West along the South line of the Northeast quarter of Section 28, Township 37 South, Range 35 East, a distance of 297.04 feet to set 7/8" iron rod with aluminum alloy cap (stamped ECD PLS 5179) and the point and place of beginning of the herein described parcel; Thence, continuing along same, bearing South 89°30'05" West a distance of 62.29 feet to a set P.K. nail and disk (stamped lb 6221) on the East right-of-way line of U.S. 441, (a/k/a State Road 15 and Parrott Avenue, 100 feet wide right-of-way; Thence, leaving the South line of the Northeast quarter of Section 28, bearing North 00°10'23" West along said East right-of-way line of U.S. 441, a distance of 242.00 feet to the South line of Block 51 First Addition to South Okeechobee, as recorded in Plat Book 1, Page 17, Okeechobee County, Florida; Thence, leaving the East right-of-way line of U.S. 441, bearing North 89°30'05" East along said South line of Block 51, a distance of 359.56 feet to a set 7/8" iron rod with aluminum alloy cap (stamped ECD PLS 5179) on the East line of said Section 28; Thence, leaving the South line of Block 51, bearing North 00°07'12" West along said East line of Section 28, and along the East line of said Block 51, a distance of 295.93 feet to a set 7/8" iron rod with aluminum alloy cap (stamped ECD PLS 5179); Thence, leaving the East line of Section 28, and the East line of Block 51, bearing North 89°18'40" East a distance of 483.36 feet to a set 7/8" iron rod with aluminum alloy cap (stamped ECD PLS 5179); Thence, bearing North 00°10'23" West a distance of 121.82 feet, to a set 7/8" iron rod with aluminum alloy cap (stamped ECD PLS 5179); Thence, bearing North 89°18'40" East along the North line of South half of the Southwest quarter of the Northwest quarter of

said Section 27, a distance of 528.47 feet to a set 7/8" iron rod with aluminum alloy cap (stamped ECD PLS 5179); Thence, bearing South 00°10'23" East along a line 1421.61 feet East of and parallel with the centerline of the aforesaid U.S. 441, a distance of 730.00 feet to a set 7/8" iron rod with aluminum alloy cap (stamped ECD PLS 5179); Thence, bearing South 89°18'40" West a distance of 285.41 feet to a set 7/8" iron rod with aluminum alloy cap (stamped ECD PLS 5179); Thence, bearing South 18°29'43" East a distance of 234.56 feet to a set 7/8" iron rod with aluminum alloy cap (stamped ECD PLS 5179); Thence, bearing South 00°10'23" East a distance of 173.72 feet to a set 4" x 4" concrete monument with aluminum alloy cap (stamped M.F. Lenz Co. LB 6221); Thence, bearing South 89°18'28" West along the North line of lands of City Markets Building, Inc. as recorded in ORB 205, Page 285 and ORB 201, Page 73, a distance of 1021.76 feet to a set 7/8" iron rod with aluminum alloy cap (stamped ECD PLS 5179), at the Southeast corner of those lands of Louis R. Demicco as recorded in ORB 200, Page 893, Public Records of Okeechobee County, Florida; Thence, leaving the North line of lands of City Markets Building, Inc., bearing North 00°07'12" West along the Easterly line of those lands of Louis R. Demicco, a distance of 424.40 feet to a set 7/8" iron rod with aluminum alloy cap (stamped ECD PLS 5179); Thence, continuing along the lands of Louis R. Demicco, bearing South 89°30'05" West a distance of 35.00 feet to a set 7/8" iron rod with aluminum alloy cap (stamped ECD PLS 5179); Thence, continuing along the lands of Louis R. Demicco, bearing North 43°44'23" West a distance of 59.98 feet to the point and place of beginning; The above described premises contain an area of 1,182,298.90 square feet or 27.14 acres. Subject to all Easements, Conditions and Restrictions as contained within the Chain of Title; adopted on March 17, 1998 by Ordinance No. 710 recorded in ORB 403, Pages 1627-1631, Public Records of Okeechobee County, Florida.

AND IN ADDITION TO THE BOUNDARIES SET OUT ABOVE THE FURTHER AND ADDITIONAL TERRITORY BOUNDED AS FOLLOWS: East Parcel (1 of 2): A parcel of land lying in Section 10, Township 37 South, Range 35 East, Okeechobee County, Florida being more particularly described as follows: Commence at the Southwest corner of said Section 10, thence proceed North 89°32'54" East along the South line of said Section 10, also being the South line of that parcel of land described in ORB 315, Page 746, of the Public Records of Okeechobee County, Florida, a distance of 448.36 Feet to the Southeast corner of that parcel of land described in ORB 315, Page 746, and the point of beginning. Thence departing said South line, run North 00°00'07" West along the East line of said parcel of land described in ORB 315, Page 746, a distance of 321.60 feet to the Northeast corner of said parcel of land; Thence departing said East line, run North 89°59'53" East, perpendicular to the preceding course, a distance of 374.51 feet to a point on the West line of the Taylor Creek permanent easement as described in ORB 49, Page 223, of the Public Records of Okeechobee County, Florida; Thence run South 31°40'29" West along said West line of the permanent easement, a distance of 289.01 feet to the beginning of a curve to the left in said West line, said curve being concave to the Southeast, having a radius of 410.00 feet and a central angle of 11°32'39"; Thence Southerly along the arc of said curve and continuing along said West line of the Taylor Creek permanent easement, a distance of 82.61 feet to the intersection with the aforesaid South line of Section 10; Thence departing said West line of the Taylor Creek easement, run South 89°32'54" West along said South line of Section 910, a distance of 186.72 feet to the point of beginning and consisting of approximately 2.04 acres; Together with North Parcel (2 of 2) A parcel of land lying in Section 10, Township 37 South, Range 35 East, Okeechobee County, Florida being more particularly described as follows: Commence at the Southwest corner of said Section 10, thence proceed North 89°32'54" East along the South line of said Section 10, also being the South line of that parcel of land described in ORB 315, Page 746, of the Public Records of Okeechobee County, Florida, a distance of 448.36 feet to the Southeast corner of said lands described in ORB 315, Page 746; Thence departing said South line, run North 00°00' 07" West, a distance of 321.60 feet to the Northeast corner of said lands described in ORB 315, Page 746, also being the Southeast corner of lands described in ORB 219, Page 593 Northwest corner of said lands described in ORB 524, Page 180, all per the Public Records of Okeechobee County, Florida, also being the point of beginning of this description; Thence continue North 00°00'07" West, running along the East line of said lands described in ORB 219, Page 593, a distance of 280.17 feet; Thence departing said East line, run North 89°59'53" East, perpendicular to the preceding course, a distance of 547.38 feet to a point on the

West line of the Taylor Creek permanent easement as described in ORB 49, Page 223, of the Public Records of Okeechobee County, Florida; Thence run South 31°40' 29" West, along said West line of the permanent easement, a distance of 329.21 feet to the Northeast corner of the aforesaid lands described in ORB 524, Page 180; Thence departing said West line of the Taylor Creek easement, run South 89°59' 53" West, along the North line of said lands described in ORB 524, Page 180, a distance of 374.51 feet to the point of beginning and consisting of approximately 2.97 acres. Adopted on May 19, 2015 by Ordinance No. 1120 recorded in ORB 760, Pages 928-931, Public Records of Okeechobee County, Florida.

CONSISTING OF APPROXIMATELY 2654.619 ACRES, MORE OR LESS. (TOTAL AREA IN ACREAGE OF THE CITY OF OKEECHOBEE AS HEREIN DESCRIBED AS OF THE DATE OF THE LAST ANNEXATION ON May 19, 2015, SET OUT ABOVE).

§ C-1.4. - Powers.

The City shall have and may exercise all available governmental, corporate, and proprietary powers, allowable under law and the Constitution. Through the adoption of this Charter, it is the intent of the electors of the City to grant to the municipal government established herein the broadest exercise of home rule powers permitted under the Constitution and laws of the State of Florida, as fully and completely as though they were specifically enumerated and incorporated in this Charter.

§ C-1.5 Construction.

This Charter and the powers of the City shall be construed liberally in favor of the City and its authority to conduct municipal business.

ARTICLE 2. - CITY COUNCIL; MAYOR

§ C-2.1. - City Council.

There shall be a City Council (Council) in and for the City. Except as otherwise prescribed herein provided by law, all legislative, Home Rule and police powers of the City shall be vested in the Council, including but not limited to, the setting of policy, approval of budget, determination of tax rates, hiring and firing of the Charter Officers: Police Chief, City Attorney, City Administrator, and the City Clerk and the development of community land use policies and regulations. The Council may create and appoint committees including any advisory bodies. The Council shall consist of five (5) members (Member or Council Members) of which one Member shall be appointed as the Mayor for a two (2) year term. References in this Charter to the City Council or Council shall include the Mayor unless the context dictates otherwise.

§ C-2.2. - Mayor and Vice Mayor.

- A.** Powers of the Mayor. The Mayor shall be recognized as head of City Government for all ceremonial purposes and for purposes of law, for service of process, issuance of declarations and resolutions, execution of duly authorized contracts, deeds, and other documents, and as the City official designated to represent the City in all dealings with other governmental entities. The Mayor shall preside at meetings of the Council, be a voting member of the Council, and may create and appoint committees in consultation with the Council. In addition, the Mayor shall ensure Council meetings are conducted in an orderly and efficient manner in accordance with Roberts Rules of Order, as may be amended from time to time, and other pertinent procedures and policies.
- B.** In addition to the regular powers invested in any other Council Member, the Mayor shall have the power to declare an emergency situation, and other related emergency declarations.
- C.** The Mayor shall have no other powers and duties beyond those conferred by this charter or by the Council in accordance with the provisions of this charter. At the first Council meeting in January after the general or run-off election of the Council, and every two years thereafter, the Council shall appoint one (1) of its members as Mayor.
- D.** Vice-Mayor. During the absence or incapacity of the Mayor, the Vice-Mayor shall have all the powers, authority, duties, and responsibilities of the Mayor. At the first Council

meeting in January after the general or run-off election of the City Council, the Council shall ~~elect~~ appoint one (1) of its members as Vice-Mayor, or at its discretion, Council may appoint the Vice-Mayor at those times when it appoints the Mayor, in either event for a two-year term.

- E. In the absence or disability of both the Mayor and Vice-Mayor, the Council designate one of their number to act temporarily in the capacity of the Mayor.

§ C-2.3. - Election and Term of Office.

Election and Term of Office. Each Council Member and the Mayor shall be elected at-large for four (4) year terms by the electors of the City in the manner provided in Article 5 herein.

§ C-2.4. - Qualifications.

Candidates for Council shall qualify for election in the manner prescribed by the applicable Florida State Election Code as codified in Florida Statutes. with the City Clerk at such time and in such manner as may be prescribed by ordinance and payment to the City Clerk. By ordinance the Council may establish an in-lieu of a fee option for candidates to qualify. Only electors of the City who have resided continuously in the City for at least one (1) year preceding the date of such filing shall be eligible to hold the Office of Council Member. Candidates for Council shall be required to submit proof of residency at the time of qualifying by producing a valid voter's registration card and any other document which establishes compliance with the residency requirements for the Office of Council Member. The Council may establish additional specific residency requirements by ordinance.

§ C-2.5. - Vacancies; Forfeiture of Office; Filling of Vacancies.

A. Vacancies. The Office of a Council Member shall become vacant upon their death, resignation, disability which in this case shall mean incapacity to perform the duties of office, suspension, or removal from office in any manner authorized by law, or by ordinance, forfeiture of their office.

B. Forfeiture of Office.

- 1) Forfeiture by disqualification. A Council Member shall forfeit their office if at any time during their term of office they fail to maintain permanent and primary residence in the City, or otherwise ceases to be a qualified elector of the City.
- 2) Forfeiture by absence. A Council Member shall be subject to forfeiture of their office, in the discretion of the remaining Council Members, if absent with good cause from any five (5) regular meetings of the Council during any calendar year, or if absent without good cause from any four (4) consecutive regular meetings of the Council during any calendar year, or in the case of the Mayor, if absent without good cause from any three (3) consecutive regular meetings of the Council during any calendar year.
- 3) Procedures. The Council shall be the sole judge of the qualifications of its members and shall hear all questions relating to forfeiture of office, including whether or not good cause for absence has been or may be established. The burden of establishing good cause shall be on the Council. A Council Member whose qualifications are in question, or, who is otherwise subject to forfeiture of his/her office, shall not vote on any such matters. The Council Member in question shall be entitled to a public hearing(s) on request regarding an alleged forfeiture of office. If a public hearing is requested, notice thereof shall be published in one or more newspapers of general circulation, or other means deemed acceptable by resolution, in the City at least one (1) week in advance of the hearing. Any final determination by the Council in this regard shall be made by resolution. All votes and other acts of the Council Member in question prior to the effective date of such resolution shall be valid regardless of the grounds of forfeiture.

C. Filling of vacancies. A vacancy on the Council shall be filled as follows:

- 1) If the Mayor's position becomes vacant, and more than three (3) months remain in the unexpired term of the Mayor, the vacancy shall be filled by Council.

- 2) Filling of vacancies in elective offices; procedures. Should any vacancy occur at any time in any elective office of the City, whether by death, resignation, forfeiture, removal or otherwise, said elective office shall be promptly filled by the appointment of a person who qualifies for a City office, by a majority vote of the Council. Said appointee shall hold the office for that period of time remaining in the office to which he/she is appointed, and until he/she is then elected in a general election, or their successor in office is duly elected and qualified.
- 3) Procedures to make appointment. Upon being notified of such vacancy, the Mayor or his designee, shall instruct the City Clerk to publish a notice of vacancy in a newspaper of general circulation, with directions and date to apply for the position. The City Clerk shall create an application packet, with a specified deadline, for qualified electors of the City, interested in being considered for appointment to the elected office and to compile same for distribution to the Council. The Council shall fill the vacancy, by majority vote, at a duly advertised Council meeting within sixty (60) days of the notice being published.
- 4) Person's filling vacancies shall meet the qualifications specified in Section 2.4 of herein. The Council may prescribe by ordinance additional requirements to qualify.
- 4) If no candidate for a vacancy meets the qualifications under this Article for that vacancy, the Council shall appoint a person qualified under this Article to fill the vacancy, who shall serve until the next regularly scheduled election for the balance of the original term, but only after a hearing and in addition to regular notice requirements.
- 5) Notwithstanding any quorum requirements established herein, if at any time the full membership of the Council is reduced to less than a quorum, the remaining members may, by unanimous vote, appoint additional members to the extent otherwise permitted or required under this Section C herein.
- 6) In the event that all Members of the Council are removed by death, disability, recall, forfeiture of office and/or resignation, the Governor of the State of Florida shall appoint interim Council Members who shall call a special election within not less than thirty (30) days or more than sixty (60) days after such appointment. Such election shall be held in the same manner as the first elections under this Charter; provided, however, that if there are less than six (6) months remaining in any of the unexpired terms, such interim Council Member appointee(s) by the Governor shall serve out the unexpired terms. Appointees must meet all requirements for candidates provided for in Article 2 herein.

§ C-2.6. - Compensation; Reimbursement for Expenses.

Council Members shall receive compensation on a monthly basis. Compensation, as established by Ordinance, shall be increased in accordance with the U.S. Consumer Price Index. Further, the Council Members shall receive reimbursement for business expenses in accordance with applicable law, or as may be otherwise provided by ordinance.

§ C-2.7. - Recall.

The electors of the City shall have the power to recall and to remove from office any elected official of the City to the extent permitted by the Florida Constitution and the laws of the State of Florida. The minimum number of electors of the City which shall be required to initiate a recall petition shall be twenty percent (20%) of the total number of electors of the City as of the preceding City election and shall be accomplished in accordance with the procedures set forth in Section 5.2 herein.

ARTICLE 3. – ADMINISTRATIVE

§ C-3.1. - City Administrator.

There shall be a City Administrator (the "Administrator") who shall be nominated by any Council Member and confirmed at a duly noticed Council meeting by a majority of the Council. The Administrator shall be retained for an employment contract with specified conditions and terms, including but not limited to compensation and benefits, as set by

the Council. The Administrator shall be the chief administrative officer of the City and shall be appointed on the basis of his/her education, experience, executive and administrative qualifications. The Administrator shall be responsible to the Mayor and the Council for the administration of all City affairs, as outlined herein and as set forth in ordinance.

- A. No Council Member shall be eligible for appointment as City Administrator during the term for which he/she has been elected and until two (2) years after its expiration.
- B. Removal. The Administrator may be suspended or removed from office upon the vote of the majority of the total membership of the Council, which shall set forth the reasons for suspension or removal. The Administrator shall continue to receive full compensation until the effective date of a final resolution of removal, unless otherwise determined by the Council. Notwithstanding anything herein, the Administrator may be removed from office with or without cause. Upon removal from office, the Council may appoint an Interim or Acting Administrator until such time as a permanent replacement is appointed by Council.

§ C-3.2. - Powers and Duties of the City Administrator.

The Administrator shall:

- A. Be responsible for management and oversight of all City departments, and offices therein, as specified by ordinance, except for the City Attorney, the Police Chief, Police Department staff, City Clerk, and City Clerk Department staff.
- B. Direct and supervise the administration of departments and offices, as specified by ordinance, but not Council appointed committees, boards, or agencies, unless as may directed by the Council from time to time.
- C. Attend all Council meetings and have the right to take part in discussion but not the right to vote.
- D. Ensure that all laws, provisions of this Charter, ordinances, and acts of the Council, subject to enforcement and/or administration by the Administrator, or by City personnel subject to his/her supervision, are faithfully executed.
- E. Prepare and submit to the Council a proposed annual budget and capital improvement projects program.
- F. Submit to the Council, and make available to the public, an annual report on the finances, budget, and administrative activities of the City as of the end of each fiscal year, or as may otherwise be directed by the Council.
- G. Prepare such other reports as the Council may require concerning the operations of City departments, offices, boards, and agencies.
- H. Keep the Council fully advised as to the financial conditions and future needs of the City and make such recommendations to the Council concerning the affairs of the City as he/she deems to be in the best interest of the City.
- I. Perform such other duties as are specified in this Charter or as may be required by the Council or ordinance.

§ C-3.3. - Acting City Administrator.

To perform his/her duties during his/her temporary absence, disability, the Administrator may designate, upon prior notice to Council, a qualified City officer to exercise the powers and perform the duties of Administrator during his/her absence or disability. During such absence or disability, the Mayor, with the approval of the Council, may revoke such designation at any time and appoint another officer of the City to serve until the Administrator shall return, or when his/her disability shall cease. The Acting City Administrator may be paid or otherwise compensated at the discretion of the Council.

§ C-3.4. - Bond of City Administrator.

The Administrator shall furnish a fidelity bond or such other insurance instrument of comparable protection to be approved by the Council, and in such amount as the Council may fix, with either instrument to be conditioned on the faithful performance of his/her duties. The premium of the bond shall be paid by the City.

§ C-3.5. - City Clerk.

The Council shall nominate and appoint an individual to serve and act as the City Clerk under such terms and conditions as may be established by the Council, from time to time.

The Clerk shall give notice of Council meetings to its members and the public, shall keep the minutes of the City's proceedings which shall be a public record, and is authorized to administer oaths, attest to the Mayor's or Administrator's signatures, and shall perform such other duties as the Council may prescribe from time to time. The City Clerk shall be the official records custodian of the City for all purposes. The City Clerk shall maintain a City Code of Ordinances and administrative policies and regulations.

§ C-3.6. - City Attorney.

The Council shall nominate and confirm an individual attorney, or a law firm, to act as the City Attorney under such contract terms and conditions as may be established by the Council, from time to time, consistent with this Charter. The City Attorney shall report to the Council and, after full consideration, may only be removed by a majority vote of the total membership of the Council. The City Attorney shall attend all Council meetings and have the right to take part in discussion but not the right to vote and shall perform such other duties as are specified in this Charter or as may be required by the Council. The City Attorney shall keep the Council fully advised as to the legal affairs as well as related future needs of the City and make such recommendations to the Council concerning the affairs of the City as he/she deems to be in the best interest of the City. The City Attorney shall be the chief legal officer of the City and is responsible for providing or supervising all legal counsel to City boards, advisory committees, and the like.

§ C-3.7. - Police Chief.

The Council shall nominate and confirm an individual to serve as City Police Chief under such terms and conditions as may be established by the Council, from time to time. No person shall be eligible for the Office of Chief of Police who does not hold a certification as a law enforcement officer as provided by Florida law and meet all other requirements to hold the position as may be set by ordinance. The Police Chief shall oversee all Police Department operations. The Chief or one of his/her officers shall attend all City Council meetings and act as a sergeant at arms. The Police Department shall be responsible for protecting and promoting the public safety of all residents of the City through police protection. The Department shall comply with all applicable federal, state, and local police safety standards and procedures, maintain all required licenses and certifications, and enforce all applicable federal, state, and local laws and providing for the protection of all City residents.

§ C-3.8. - City Code of Administrative Regulations.

The City Clerk shall maintain a City Code of Ordinances and administrative policies and regulations. The Council shall, by ordinance, establish appropriate procedures of reasonable notice and public comment on proposed administrative policies or regulations affecting the general public prior to taking final action on the same.

§ C-3.9. - Expenditure of City Funds.

No funds of the City shall be expended except pursuant to duly approved appropriations.

§ C-3.10. - City Boards and Agencies.

The Council shall establish or terminate advisory committees, boards, and agencies, as it may deem advisable from time to time. The advisory committees, boards and agencies shall report directly to the Council; however, the City Administrator or City Clerk, as appropriate, shall provide the administrative support to such Council-appointed committees, boards, and agencies, as determined by the Council.

§ C-3.11. - Competitive Bid Requirements/Purchasing.

- A.** Except as otherwise provided by law, contracts for public improvements and purchases of supplies, materials or services shall be awarded or made on the basis of clearly drawn specifications and competitive bids, as may be required by ordinance. The Council shall have the power, in its sole and absolute discretion, to reject all bids and advertise again. Notwithstanding anything herein, in those circumstances, based on the written recommendation of the Administrator or City Attorney, and determined by a majority vote of the Council, that expedited actions are needed for the protection of the public health, safety or welfare, or which are impracticable or otherwise not advantageous to the City to do so, contracts for purchases of supplies, materials or services may be awarded without competitive bids, or as may otherwise be authorized by law or executive order.

- B.** The Administrator, by ordinance, may be granted purchasing power without competitive bidding under specified dollar thresholds.

- C.** No contract or order shall be issued to any vendor unless or until the Administrator or Finance Director certifies that there is to the credit of such office, department or agency a sufficient unencumbered budget appropriation to pay for the supplies, materials, equipment or contractual services for which the contractor order is to be issued.

ARTICLE 4. - LEGISLATIVE

§ C-4.1. - Council Meeting Procedures.

- A.** Meetings. The Council shall meet regularly at such times and places as the Council may prescribe. The Council shall hold at least ten (10) regular monthly meetings in each calendar year, at such times and places as the Council shall set by resolution.

Special Meetings. In accordance with pertinent State law, special meetings may be held on the call of the Mayor or upon the call of three (3) Council Members with no less than twenty-four (24) hours' notice to each Member and the public.

Emergency Meetings. When and where there is an emergency affecting the public health, safety, welfare, or the public peace, an emergency meeting may be held on the call of the Mayor or upon the call of two (2) or more Council Members with less than twenty-four (24) hours' notice. Emergency matters may be acted upon without notice when authorized by a majority vote of the Council.

Unless otherwise specified all other action of the Council shall be by affirmative vote of the majority of a quorum. A majority of the Council shall constitute a quorum.

- B.** Rules of Procedure and Order. The Mayor, with the advice and consent of the Council Members, shall determine rules of procedure and order of business for any and all public meetings, workshops, or other such proceedings.

- C.** Quorum and Voting. Voting on ordinances shall be by roll call on final reading and shall be recorded. All other matters shall be by voice vote unless a Council Member or the City Clerk requests otherwise. No ordinance, except as otherwise provided in the Charter, shall be valid or binding unless adopted by the affirmative votes of at least three (3) Council Members. Council Member participation, and/or establishment of a quorum, by "communications media technology" is acceptable if allowable under pertinent state law or emergency order of the Governor.

§ C-4.2. - Prohibitions.

- A.** Appointment and Removal. Neither the Council, nor any of its Members, shall in any manner dictate the appointment or removal of any City officers or employees whom the Administrator, City Clerk, Police Chief, or any of their subordinates are empowered to employ or appoint.

- B. Interference with Administration.** It is the intent of this Charter that recommendations for improvement in City government operations by individual Council Members be made to and through the City Administrator, and/or at duly noticed Council meetings.
- C. Holding Other Office.** In addition to that prescribed by law, no elected City official, shall hold any appointive City office or City employment while in office. No former elected City official, with the exception of the duly elected City Clerk, shall hold any compensated City employment until at least one (1) year after the expiration of his/her term.

§ C-4.3. - Ordinances.

A. Actions Requiring an Ordinance. In addition to other acts required by law or by specific provision of this Charter to be affected or authorized by ordinance, those acts of the Council shall be by ordinance which:

- 1) Adopt or amend an administrative regulation or establish, alter or abolish any City office, department, board or agency;
- 2) Establish a rule or regulation the violation of which carries a penalty or other penal measures;
- 3) Levy taxes or appropriate funds;
- 4) Grant, renew or extend a franchise;
- 5) Set service or user charges for municipal services or grant administrative authority to set such charges;
- 6) Authorize the borrowing of money;
- 7) Convey or lease or authorize by administrative action the conveyance or lease of any lands of the City; or
- 8) Amend or repeal any ordinance previously adopted, except as otherwise provided in this Charter.

B. Procedure. The Council may adopt procedures with respect to the passage of ordinances in accordance with applicable law.

§ C-4.4. - Emergency Ordinances.

To meet a public emergency affecting the public health, safety or welfare, or the public peace, the Council may adopt, in the manner provided in this Section, one or more emergency ordinances, but such ordinances may not: levy taxes, grant, renew or extend any municipal franchise; set service or user charges for any municipal services; or authorize the borrowing of money, except as provided under the emergency appropriations provisions of this Charter if applicable.

A. Form. An emergency ordinance shall be introduced in the form and manner prescribed for ordinances generally, except that it shall be plainly designated in a preamble as an emergency ordinance and shall contain, after the enacting clause, a declaration stating that an emergency exists and describing it in clear and specific terms.

B. Procedure. An emergency ordinance may be adopted with or without amendment or rejected at the meeting at which it is introduced and shall be enacted by no less than a quorum majority of the Council. After its adoption, the ordinance shall be published and printed as prescribed for other ordinances.

C. Effective Date. An emergency ordinance shall become effective upon adoption or at such other date as may be specified in the ordinance.

D. Repeal. Every emergency ordinance except emergency appropriation ordinances shall automatically be repealed as of the sixty-first (61st) day following its effective

date, but this shall not prevent re-enactment of the ordinance under regular procedures, or if the emergency still exists, in the manner specified in this Section. An emergency ordinance may also be repealed by adoption of a repealing ordinance in the same specified in this Section for adoption of emergency ordinances.

- E. Emergency Appropriations. The Council may make emergency appropriations in the manner provided in this Section. To the extent that there are no available unappropriated revenues to meet such appropriations, the Council may by such emergency ordinance authorize the issuance of emergency notes, which may be renewed from time to time, but the emergency notes, including renewals thereof, shall be payable not later than the last day of the fiscal year next succeeding the fiscal year in which the emergency appropriation ordinance was originally adopted. All emergency appropriations shall be subject to the independent audit set forth in Section 4.10 herein.

§ C-4.5. - Annual Budget Adoption.

- A. Balanced Budget. Each annual budget adopted by the Council shall be a balanced budget.
- B. Budget Adoption. The Council shall by ordinance adopt the annual budget on or before the thirtieth (30th) day of September of each year. If it fails to adopt the annual budget by this date, the Council may by resolution direct that the amounts appropriated for current operations for the current fiscal year shall be deemed adopted for the ensuing fiscal year for a period of fifteen (15) days and renewed by resolution each fifteen (15) days, with all items in it prorated accordingly, until such time as the Council adopts an annual budget for the ensuing fiscal year. An ordinance adopting an annual budget shall constitute appropriation of the amounts specified therein.
- C. Specific Appropriation. The budget shall be specific as to the nature of each category of appropriations therein. Reasonable appropriations may be made for contingencies, but only within defined spending categories.

§ C-4.6. - Fiscal Year.

The fiscal year of the City government shall begin on the first (1st) day of October and shall end on the last day of September of the following calendar year. Such fiscal year shall also constitute the annual budget and accounting year.

§ C-4.7. - Appropriation Amendments or Budget Amendments during the Fiscal Year.

- A. Supplemental Appropriations or budget amendments. If, during any fiscal year, revenues in excess of those estimated in the annual budget are available for appropriation, the City Council may make supplemental appropriations for the fiscal year up to the amount of such excess.
- B. Reduction of Appropriations. If, at any time during the fiscal year, it appears probable to the Administrator that the revenues available will be insufficient to meet the amount appropriated, he/she shall report in writing to the City Council without delay, indicating the estimated amount of the deficit, and his/her recommendations as to the remedial action to be taken, The Council shall then take such action as it deems appropriate to prevent any deficit spending.

§ C-4.8. - Authentication, Recording and Disposition of Ordinances; Resolutions and Charter Amendments.

- A. Authentication. The Mayor and the Clerk shall authenticate by their signature all ordinances and resolutions adopted by the Council. In addition, when Charter amendments have been approved by the electors, the Mayor and the Clerk shall authenticate by their signatures the Charter amendment, such authentication to reflect the approval of the Charter amendment by the electorate. Ordinances must be approved as to legal form by the City Attorney.
- B. Recording. The Clerk shall keep properly indexed books in which shall be recorded, in full, all ordinances and resolutions passed by the Council. Ordinances shall, at the

direction of the Council, be periodically codified. The Clerk shall also maintain the City Charter in current form and shall enter all Charter amendments.

- C. Record Availability. The Council shall establish procedures for making all resolutions, ordinances, policies, or Codes adopted by reference, and this Charter, accessible to the people of the City on the City's website and other electronic means deemed appropriate, and shall otherwise be available for public inspection, or for purchase at a reasonable price.

§ C-4.9. - Annual Tax Levy.

The City shall have the right to levy, assess and collect all such taxes as are permitted by law, including without limitation ad valorem, excise, franchise or privilege taxes on services and utilities.

§ C-4.10. - Independent Audit.

The Council shall provide for an annual independent audit of all City accounts and may provide more frequent audits as it deems necessary. Those audits shall be made in accordance with generally accepted auditing standards by a certified public accountant or firm of such accountants (hereinafter referred to as the "auditors"), designated annually, who have no personal interest in the fiscal affairs of the City government or any of its officers. A summary of the results, including any deficiencies found, shall be made public. In making such audit, proprietary functions shall be audited separately and adequate depreciation on proprietary facilities shall be accrued so the public may determine the amount of any direct or any indirect subsidy. If a designated auditor has conducted the annual independent audit of the City for a period of five (5) consecutive years, the Council shall review, either through the appointment of a citizen's committee, an individual, or other certified public accountant or firm of such accounts, the adequacy of the auditors' performance.

ARTICLE 5. - ELECTIONS

§ C-5.1. - Elections.

- A. Electors. Any person, who is a resident of the City, has qualified as an elector of the State and registers to vote in the manner prescribed by law shall be an elector of the City.
- B. Nonpartisan Elections. All elections for the Council/City Clerk positions shall be conducted on a non-partisan basis and no ballot shall show the party designation of any candidate in accordance with the applicable provisions of the State of Florida Elections Code as codified in Florida Statutes, as may be amended from time to time.
- C. Election Dates. The City's general election shall be held in even-numbered years on the first Tuesday after the first Monday in November. In the event an election date falls on a religious holiday, the Council may, by ordinance, change the dates for qualifying and for the election. The terms of the sitting officials shall be extended as necessary to accomplish the election date revision made pursuant to this Section in accordance with Section 2.3 herein.
- D. General Election. The ballot for the general election shall contain the names of all qualified candidates for each of the Council/City Clerk positions which are to be filled as a result of members' terms expiring. The Candidates running for office with the highest number of votes shall be duly elected.
- E. Run-off Election. The procedure and process set forth in the State of Florida Elections Code, as codified in Florida Statutes, and as may be amended from time to time, concerning a runoff election shall apply.
- F. Special Elections. Special elections, when required, shall be scheduled by the Council at such times and in such manner as shall be consistent with this Charter, in accordance with the State of Florida Elections Code as codified in Florida Statutes, as may be amended from time to time.

- G. Single Candidates for Council/City Clerk. No election for the Council/City Clerk office, shall be required in any election if there is only one duly qualified candidate. That candidate shall be considered elected automatically in accordance with any pertinent process and timetable in law or Charter.
- H. Vote by Mail. Vote by Mail voting will be permitted as provided by the laws of the State and under such conditions as may be prescribed by ordinance from time to time.
- I. Commencement of Terms. The term of office of any elected official will commence on the first Monday in January, following the General Election and continue until his/her successor is qualified and elected for a period of four (4) years.
- J. Chief Elections Officer. The City Clerk is hereby designated as the Chief Elections Officer of the City and shall see that all City elections are conducted in a proper and legal manner. Subject to the approval of the Council, the City Clerk may delegate any or all the responsibilities for administering elections to the Okeechobee County Supervisor of Elections.
- K. Straw Ballot. City Council may, by ordinance, call a special election with a purpose of having the electors of the City vote on an issue in a nonbinding referendum. The ordinance shall call the election, set the date therefor, and prescribe the ballot language. The City Clerk shall cause a notice of election to be published in accordance with state law. The election may be held in conjunction with a regularly scheduled City election or at such other time as provided by Council.
- L. Applicable law. To the extent not addressed herein or not inconsistent with the provisions herein, the State of Florida Elections Code, as codified in Florida Statutes, as may be amended from time to time, shall apply to Article 5 herein.

§ C-5.2. - Initiative and Referendum.

The electors of the City shall have the power to propose to the Council the passage or repeal of ordinances and to vote on the question if the Council refuses action. Such power shall not extend to the budget or capital program or any ordinance relating to appropriation of money, levy of taxes or salaries of City officers or employees.

- A. The person proposing to exercise this power shall submit the proposal to the Council which shall approve as to form a petition for circulation in one or several copies as the proposer may desire.
- B. The person or persons circulating the petition shall within sixty (60) days of approval of the form of the petition, obtain the valid signatures of voters in the City in numbers at least equal to twenty percent (20%) of the registered voters in the City on the day on which the petition is approved, according to the official records of the Okeechobee County Elections Supervisor. Each person signing a petition shall place thereon, after their name, the date, and their place of residence. Each person circulating a copy of the petition shall attach to it a sworn affidavit stating the number of signers and the fact that each signature was made in the presence of the circulator of the petition.
- C. The signed petitions shall be filed with the City Clerk who shall immediately forward them to the Okeechobee County Elections Supervisor to determine the sufficiency of the signatures. The petitions shall be accompanied by a cashier's check payable to the Okeechobee County Elections Supervisor in an amount sufficient to pay for a canvass of the petitions in accordance with the applicable Florida Statutes and rules and regulations of the Division of Elections of the State of Florida. If the number of signatures is insufficient or the petition is deficient as to form or compliance with this section, the City Clerk shall notify the person filing the petition that the petition is insufficient and that it has failed.
- D. The Council shall within sixty (60) days after a sufficient petition is presented either:
 - 1) Adopt the ordinance as submitted in an initiatory petition or repeal the ordinance referred to by a referendary petition, or

- 2) Submit the proposal to the electors of the City in impartial and concise language and in such manner as will provide a clear understanding of the proposal.
- E. If the Council determines to submit the proposal to the electors, the election shall be held on the next scheduled City election. The result shall be determined by a majority vote of the electors voting on the proposal.
- F. An ordinance proposed by initiatory petition or the repeal of an ordinance by referendary petition shall be effective no later than thirty (30) days after the election, except that:
- 1) Rights accumulated under an ordinance between the time a certified referendary petition against the ordinance is presented to the Council and the repeal of the ordinance by the voters, shall not be enforced against the City, and
 - 2) Should two or more ordinances having conflicting provisions, be adopted at the same election, the one receiving the highest number of votes shall prevail as to those provisions.
- G. An ordinance adopted by the electorate through initiatory proceedings shall not be amended or repealed by the Council for a period of no less than one (1) year after the election at which it was adopted, but thereafter it may be amended or repealed like any other ordinance.

ARTICLE 6. - CHARTER AMENDMENTS

§ C-6.1. - Procedure to Amend.

The Charter may be amended in accordance with these provisions:

- A. Initiation by Ordinance. The Council may, by ordinance, propose amendments to this Charter and upon passage of the initiating ordinance shall submit the proposed amendment to a vote of the electors at the next general election held within the City or at a special election called for such purpose, unless such amendments do not require a vote of the electors as prescribed by state law.
- B. Initiation by Petition. The electors of the City may propose amendments to this Charter by petition. Each petition proposing amendments to this Charter shall be commenced, in the form, filed, certified as to its sufficiency and/or withdrawn in the same manner as an ordinance proposed by initiative pursuant to Section 5.2 herein.
- C. Submission to Electors. Upon certification of the sufficiency of the petition, the Council shall submit the proposed amendment to a vote of the electors at the next general election if such election is scheduled to be held not less than ninety (90) days from the date on which the petition was certified or at a special election called for that purpose. A special election, if necessary, shall be held in the same calendar year during which the petition was both certified by the Council and approved by the Supervisor of Elections.
- D. Results of Election. If a majority of the qualified electors voting on a proposed amendment vote for its adoption, it shall be considered adopted upon certification of the election results. If conflicting amendments are adopted at the same election, the one receiving the greatest number of affirmative votes shall prevail to the extent of such conflict.

§ C-6.2. - Charter Revision and Review Committee.

At its first regular meeting in January of the eleventh (11th) year after the adoption of this Charter, and thereafter every tenth (10th) year commencing thereafter, the Council shall appoint a Charter Review Advisory Commission ("Charter Review Commission") consisting of no fewer than five (5) persons in the same manner and application process as that prescribed for appointments to advisory committees, boards, and agencies. Each Council Member shall be entitled to appoint one Charter Revision Commission member but that appointee shall be ratified by a majority of the Council. In addition, the Council may appoint by majority vote any additional members to the charter review commission which have submitted an

application or letters of interest. The Charter Review Commission shall commence its proceedings within forty-five (45) days after appointment by the Council. If the Charter Review Commission shall make recommendations to Council, and shall determine if a Charter revision is needed, it shall draft such amendments to this Charter as it deems appropriate and submit the same to the Council no later than one (1) year after their appointment by the Council. Notwithstanding any other provision in this Charter, the Charter Review Commission shall select the Chairperson of the Charter Review Commission.

ARTICLE 7. - GENERAL PROVISIONS

§ C-7.1. - Severability.

If any section or part of a section of this Charter shall be held invalid by a court of competent jurisdiction, such holding shall not affect the remainder of this Charter or the context in which such section or part of section so held invalid may appear, except to the extent that an entire section or part of section may be inseparably connected in meaning and effect with the section or part of section to which such holding shall directly apply.

§ C-7.2. - Conflicts of Interest; Ethical Standards.

The Council, officials and employees of the City shall be subject to the standards of conduct for public officers and employees set by state law. In addition, the Council may, by ordinance, establish a Code of Ethics for Council, officials and employees of the City which may be supplemental to law, but in no case may such an ordinance diminish the provisions of this Section or of general law.

The State of Florida Code of Ethics, as codified in state law, shall apply to Council Members. Notwithstanding the foregoing, no member of the Council who possesses such a financial interest shall vote on, or participate in the Council deliberations concerning, any such contract or sale. Any violation of this section, with the knowledge of the person or entity contracting with the City, may render the contract null and void.

§ C-7.3. - City Personnel System.

All employments, appointments and promotions of City officers and employees shall be made pursuant to personnel policies and procedures to be established by the Administrator or City Clerk, as approved by Council, from time to time.

§ C-7.4. - Variation of Pronouns.

All pronouns and any variation thereof used in this Charter shall be deemed to refer to masculine, feminine, neutral, singular, or plural as the identity of the person or persons shall require and are not intended to describe, interpret, define or limit the scope, extent, or intent of this Charter.

§ C-7.5. - Charitable Contributions.

The City shall not make any charitable contributions to any person or entity except if such contribution is approved by the affirmative votes of at least four (4) City Council Members.

§ C-7.6. - Precedence over Related Laws.

In case of a conflict between the provisions of this Charter and the provisions of the Code of Ordinances to be adopted pursuant thereto, the Charter terms shall control. Moreover, nothing in this Charter shall be construed to alter, abolish, affect, or amend the general laws of the State of Florida, now in force, or which hereinafter may be enacted relative to or affecting this City.

§ C-7.7. - Discrimination Policy.

The City shall not adopt any measure or policy or otherwise discriminate against any person due to age, race, religion, color, national origin, physical or mental disability, creed, sexual preference or gender identification.

§ C-7.8. - Effect of This Charter.

All laws and parts of laws relating to or affecting the City which are in full force and effect when this Charter shall take effect are hereby repealed and superseded to the extent that the same are inconsistent with the provisions of this Charter but, insofar as the provisions of this Charter are the same in terms or in substance and effect as provisions of law which are in full force and effect when this Charter shall take effect relating to or affecting the City, the provisions of this Charter are intended to be not a new enactment but a continuation of such provisions of law, and this Charter shall be so construed and applied.

ARTICLE 8. - TRANSITION PROVISIONS.

§ C-8.1. - Interim Adoption of Codes, Ordinances and Resolutions.

Until otherwise modified or replaced by this Charter, or if inconsistent with the Articles herein, all ordinances and resolutions in effect on the date of adoption of this Charter shall, to the extent applicable and/or necessary to the City, remain in full force and effect as municipal ordinances and resolutions of the City, unless and until repealed or modified by the Council.

City of Okeechobee

CHARTER REVISION CERTIFICATION

Section C-6.1 (A) of the Charter of the City of Okeechobee provides that the City Council may, by ordinance, propose amendments to the Charter subject to approval by the electorate at the next general election or at a special election called for such purpose. Article 6 of the City Charter provides that manner in which Charter amendments shall be proposed. An Election was held on **November 8, 2022**, and in accordance with the majority vote and official election results, the City Charter shall be amended in accordance with the terms of Ordinance No. 1253.

Ordinance No. 1253 was adopted on ~~May 17, 2022~~ June 7, 2022, accepting the results of the **November 8, 2022, General Election**.

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

John J. Fumero, City Attorney



City Of Okeechobee, Florida

FINANCIAL STATEMENTS

September 30, 2021



CRI CARR
RIGGS &
INGRAM

CPAs and Advisors

CRIcpa.com

City of Okeechobee, Florida
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For the year ended September 30, 2021



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**City of Okeechobee, Florida
City Officials
For the year ended September 30, 2021**

Dowling R. Watford, Jr.
Mayor, Chairman

Noel Candler
Monica Clark
Bob Jarriel
Bobby Keefe
Council Members

John F. Fumero
City Attorney

Gary Ritter
City Administrator

Lane Gamiotea
City Clerk

India Riedel
Finance Director

Herbert Smith
Chief of Fire

Donald Hagan
Chief of Police

David Allen
Director of Public Works

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INDEPENDENT AUDITORS' REPORT

The Honorable Mayor and Members of the City Council
of the City of Okeechobee, Florida

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the City of Okeechobee, Florida, as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the City of Okeechobee, Florida's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the City of Okeechobee, Florida Municipal Police Officers' Pension Trust Fund and City of Okeechobee, Florida Municipal Firefighters' Pension Trust Fund and the City of Okeechobee Employees' Retirement System, which represent 100% of the assets, net position and additions of the pension trust fiduciary funds. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the City of Okeechobee, Florida Municipal Police Officers' Pension Trust Fund and City of Okeechobee, Florida Municipal Firefighters' Pension Trust Fund and the City of Okeechobee Employees' Retirement System is based on the reports of the other auditors. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The financial statements of the City of Okeechobee, Florida Municipal Police Officers' Pension Trust Fund, the City of Okeechobee, Florida Municipal Firefighters' Pension Trust Fund, and the City of Okeechobee Employees' Retirement System were not audited in accordance with *Government Auditing Standards*.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to

design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the City of Okeechobee, Florida, as of September 30, 2021, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (pages 9 through 16), the budgetary comparison information (page 63 and page 75), and the pension and other postemployment benefits information (pages 64 through 74 and pages 76 through 77) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Okeechobee, Florida's basic financial statements. The introductory section is presented for purposes of additional analysis and is not a required part of the financial statements.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 2, 2022 on our consideration of the City of Okeechobee, Florida's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Okeechobee's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Okeechobee, Florida's internal control over financial reporting and compliance.

Carr, Riggs & Ingram, L.L.C.

Melbourne, Florida
June 1, 2022

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City of Okeechobee, Florida **Management's Discussion and Analysis**

Our discussion and analysis of the City of Okeechobee, Florida's ("the City's") financial performance provides an overview of the City's financial activities for the year ended September 30, 2021. Please read it in conjunction with the City's basic financial statements, which immediately follow this discussion.

FINANCIAL HIGHLIGHTS

The following are highlights of financial activity for the year ended September 30, 2021:

- The City's total assets exceeded its liabilities at September 30, 2021 by \$19,210,618.
- The City's total revenues were \$6,688,886 for the year ended September 30, 2021, compared to total expenses of \$7,106,680, which resulted in a \$417,794 decrease in net position.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to basic financial statements.

A. Government-Wide Financial Statements

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

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

The statement of activities presents information showing how the City's net position changed during the year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements can be found on pages 19 and 20 of this report.

B. Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City's funds can be divided into two fund types: governmental funds and fiduciary funds.

B. Fund Financial Statements (Continued)

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

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

The basic governmental fund financial statements can be found on pages 21 through 23 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs.

The basic fiduciary fund financial statements can be found on pages 24 and 25 of this report.

C. Notes to Basic Financial Statements

The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements. The notes to basic financial statements can be found on pages 27 through 59 of this report.

City of Okeechobee, Florida
Management's Discussion and Analysis

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of financial position. The following table reflects the condensed government-wide statement of net position.

City of Okeechobee
Statement of Net Position

	2021	2020
Current assets	\$ 12,359,121	\$ 11,267,892
Capital assets	7,803,635	8,100,730
Noncurrent assets	2,984,444	1,563,303
Total assets	23,147,200	20,931,915
Deferred outflows	522,439	806,791
Unearned revenue	1,456,482	-
Current liabilities	594,515	317,048
Noncurrent liabilities	563,975	655,619
Total liabilities	2,614,972	972,667
Deferred inflows	1,844,049	1,137,637
Net position:		
Net investment in capital assets	7,803,635	8,100,730
Restricted	2,886,133	1,062,845
Unrestricted	8,520,850	10,464,837
Total net position	\$ 19,210,618	\$ 19,628,412

Governmental Activities

Total net position decreased by \$417,794 primarily as a result of \$2,215,285 increase in total assets, an increase of \$1,642,305 of total liabilities. In addition, deferred inflows related to pensions increased \$706,412 and was offset by a decrease of \$284,352 of pension outflows. The increase in total assets was primarily due to a \$1,091,229 increase in current assets due to an increase of cash and investments in the current year to fund operations, a \$1,421,141 increase in noncurrent assets due to an increase in net pension asset, and a decrease in capital assets of \$297,095. The net change in current and noncurrent liabilities was \$1,642,305 as current liabilities increased by \$277,467 related to timing of payables and non-current liabilities decreased by \$91,644 resulting from a decrease in the compensated absences by \$110,831 and an increase in the OPEB liability obligation of \$19,187. Unearned revenue increased by \$1,456,482 due to grant funds received in advance.

City of Okeechobee, Florida
Management's Discussion and Analysis

The following table shows condensed revenue and expense data:

	2021	2020
REVENUES:		
Program revenues:		
Charges for services	\$ 886,749	\$ 788,165
Operating grants and contributions	677,032	615,305
Capital grants and contributions	184,814	-
General revenues:		
Property taxes	2,447,037	2,305,548
Public utility taxes	864,924	840,461
Franchise fees	573,929	540,181
Shared revenues	862,744	1,622,322
Investment income	10,660	102,982
Other income	180,997	42,392
Total revenues	6,688,886	6,857,356
EXPENSES:		
General government	908,374	1,738,663
Public safety	4,378,379	4,131,405
Transportation	1,186,087	840,233
Physical environment	631,903	919,594
Economic environment	593	-
Culture and recreation	1,344	-
Total expenses	7,106,680	7,629,895
Change in net position	(417,794)	(772,539)
Net position, beginning of year	19,628,412	20,400,951
Net position, end of year	\$ 19,210,618	\$ 19,628,412

City of Okeechobee, Florida Management's Discussion and Analysis

The City experienced a decrease of 2.4% in total revenues – a \$168,470 decrease to \$6.68 million. The decrease is primarily due to a \$759,578 decrease in Shared Revenues, offset by an increase of Charges for Services, \$98,584, Operating Grants and Contributions, \$61,727 and Capital Grants and Contributions, \$184,814, and \$92,322 decrease in Investment Income. Utility Tax and Franchise fee revenues increased \$24,463 and \$33,748 respectfully, primarily based on higher consumer consumption. An increase in the assessed taxable values and continuing millage rate of 7.6018 were the contributory factors in the increase of property tax revenue of \$141,489 which offset the decrease in revenues. An increase in Miscellaneous revenue \$138,605, also shared in the offset of the overall decrease in revenues for the year. The City experienced a decrease of 6.9% in total expenses – a \$523,215 decrease to \$7.1 million. The decrease is primarily due to a \$830,289 decrease in expenses for general government. The \$345,854 increase in transportation expense, \$287,691 increase in physical environment and \$246,974 increase in public safety offset the overall decrease in expenditures for the year. The combined decrease in expense and decrease in revenues resulted in a decrease in net position of \$417,794.

FUND FINANCIAL ANALYSIS

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

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

As of the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$10,322,239 a decrease of \$579,348 in comparison with the prior year. Approximately 78% of this total amount \$8,005,524, constitutes unassigned fund balance, which is available for spending at the government's discretion. Assigned fund balances include \$1,107,248 for subsequent year's expenditures. Public facilities fund balance of \$1,157,600 plus law enforcement \$17,599 are restricted funds based on their specific stipulated purpose. The remainder of fund balance is non-spendable inventory of \$34,268.

The general fund is the chief operating fund of the City. At the end of the current fiscal year, assigned and unassigned fund balance of the general fund was \$9,051,015 while total fund balance was \$10,242,883. As a measure of the general fund's liquidity, it may be useful to compare both assigned and unassigned fund balance, and total fund balance to total fund expenditures. The total assigned and unassigned fund balance and total fund balance represent approximately 111% and 126% respectively of total general fund expenditures.

Revenues from grants were used in the construction of infrastructure and other improvements in the City in the prior year.

General Fund Budgetary Highlights

The amount appropriated for expenditures in the original 20/21 budget decreased from \$8,590,919 to \$8,499,665 in the final 20/21 budget, a decrease of \$91,254. The decrease in budgeted fire and police public safety expenses, and transportation expenses contributed to the overall decrease in expenditures. These decreases were offset by budget increases in general government, physical environment and capital outlay.

CAPITAL ASSETS AND LONG-TERM LIABILITIES

Capital assets. The City's investment in capital assets as of September 30, 2021, amounted to \$7,803,635, (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, equipment and construction in progress. During the year, the City's net capital asset balance decreased \$297,095.

The City's major additions of \$739,115 to capital assets during the current fiscal year included the following:

- Completion of Centennial Park restroom & pavilion
- Completion of Fiberoptic cable installation
- Taylor Creek Stormwater conveyance
- Northwest 10th Street sidewalk improvements
- Replacement computers (4) -Police Department
- Streetlights (4) Commerce Park
- Replace (3) police vehicles including equipment for Police Department.
- Tasers (1) including harnesses, etc.; (1) Radar
- BIS Digital Recording System and monitors for Council Chamber
- Trees for City parks
- Added (11) laptops for council and various departments for use in council chambers
- Bunker gear for fire personnel
- City Hall remodel and carpet for hallway, stairs and second floor

City of Okeechobee, Florida
Management's Discussion and Analysis

- 20' Lowes Boat for Public Works
- Wacker 3" Trash pump
- Construction in progress included in WiFi equipment in the parks, SE 6th Street and Se 3rd Avenue improvements, Incode accounting software, Centennial Park restroom & pavilion and fiber optic cable installation

City's Capital Assets
(net of depreciation)

	2021	2020
Land	\$ 1,378,744	\$ 1,378,744
Construction in progress	326,662	142,615
Buildings	1,163,458	1,093,014
Improvements other than buildings	3,882,510	3,846,839
Equipment	1,052,260	1,639,518
Total	\$ 7,803,635	\$ 8,100,730

Additional information on the City's capital assets can be found in Note 3.C. on page 40 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The City Council adopted a millage rate of 7.6018 for budget year 2022. The adopted millage rate is slightly higher than the roll-back rate of 7.3317. A \$93,935 increase in budgeted ad valorem revenue is largely due to the increase in new construction added to this year's assessed tax rolls and increase in taxable values from the prior year.

Revenues for the fiscal year 2022 adopted budget for all funds of the City total approximately \$8,859,381, an increase from the prior year final budget of approximately \$1,386,680. These revenues include the General, Public Facility, Capital Projects and Special Law Enforcement fund revenues.

The change in revenue is based mostly on the expected increase in Ad Valorem Tax revenue, intergovernmental revenue and expected grant revenue. However an expected decrease in money revenues offsets the budgeted increase.

Expenditures for the fiscal year 2022 adopted budget for all funds of the City total approximately \$10,185,715, an increase of 17% or \$1,686,050 from the prior year budget. The increase in expenditures is based mostly on the increase in budgeted capital infrastructure expenditures funded through the American Rescue Plan Act, general government public safety and transportation related expenditures.

**City of Okeechobee, Florida
Management's Discussion and Analysis**

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the City of Okeechobee's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the City of Okeechobee, 55 S.E. Third Avenue, Okeechobee, Florida 34974.

BASIC FINANCIAL STATEMENTS

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City of Okeechobee, Florida
Statement of Net Position - Governmental Activities

September 30, 2021

ASSETS		
Cash and cash equivalents	\$	3,733,468
Investments		8,183,546
Accounts receivable		130,819
Due from other governments		277,020
Inventory		34,268
Capital assets:		
Nondepreciable		
Land		1,378,744
Construction in progress		326,663
Depreciable, net of accumulated depreciation		
Buildings		1,163,458
Improvements other than buildings		3,882,510
Equipment		1,052,260
Net pension asset		2,984,444
Total assets		23,147,200
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflow - pensions		522,439
Total deferred outflows of resources		522,439
LIABILITIES		
Accounts payable		390,730
Accrued expenses		141,570
Compensated absences - due within one year		62,215
Unearned revenue - American Rescue Plan Act		1,456,482
Noncurrent liabilities:		
Due in more than one year		
Compensated absences		356,907
OPEB liability		207,068
Total liabilities		2,614,972
DEFERRED INFLOWS OF RESOURCES		
Deferred inflow - business tax receipts		48,100
Deferred inflow - pensions		1,795,949
Total deferred inflows of resources		1,844,049
NET POSITION		
Net investment in capital assets		7,803,635
Restricted for:		
Law enforcement		17,599
Public facilities		1,157,600
Pension benefits		1,710,934
Unrestricted		8,520,850
Total net position	\$	19,210,618

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

City of Okeechobee, Florida
Statement of Activities - Governmental Activities

Year ended September 30, 2021

Functions/Programs	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
General government	\$ 908,374	\$ 303,343	\$ -	\$ 184,814	\$ (420,217)
Public safety	4,378,379	156,098	-	-	(4,222,281)
Transportation	1,186,087	427,308	677,032	-	(81,747)
Physical environment	631,903	-	-	-	(631,903)
Economic environment	593	-	-	-	(593)
Culture & recreation	1,344	-	-	-	(1,344)
Total governmental activities	\$ 7,106,680	\$ 886,749	\$ 677,032	\$ 184,814	(5,358,085)

General revenues:

Property taxes	2,447,037
Public utility taxes	864,924
Franchise fees	573,929
Shared revenues not restricted to specific programs	862,744
Unrestricted investment earnings	10,660
Miscellaneous	180,997

Total general revenues 4,940,291

Change in net position (417,794)

Net position, beginning of year 19,628,412

Net position, end of year \$ 19,210,618

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

City of Okeechobee, Florida
Balance Sheet - Governmental Funds

<i>September 30, 2021</i>	General	Community Development Capital Project	Nonmajor Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 3,645,809	\$ 61,757	\$ 25,902	\$ 3,733,468
Investments	8,183,546	-	-	8,183,546
Accounts receivable	130,819	-	-	130,819
Due from other funds	8,303	-	-	8,303
Due from other governments	277,020	-	-	277,020
Inventory	34,268	-	-	34,268
Total assets	\$ 12,279,765	\$ 61,757	\$ 25,902	\$ 12,367,424
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 390,730	\$ -	\$ -	\$ 390,730
Accrued expenses	141,570	-	-	141,570
Due to other funds	-	-	8,303	8,303
Unearned revenue	1,456,482	-	-	1,456,482
Total liabilities	1,988,782	-	8,303	1,997,085
Deferred inflows of resources:				
Deferred revenue - business tax revenue	48,100	-	-	48,100
Fund balances:				
Nonspendable for:				
Inventory	34,268	-	-	34,268
Restricted for:				
Public facilities	1,157,600	-	-	1,157,600
Law enforcement	-	-	17,599	17,599
Assigned for:				
Subsequent year's expenditures	1,107,248	-	-	1,107,248
Unassigned	7,943,767	61,757	-	8,005,524
Total fund balances	10,242,883	61,757	17,599	10,322,239
Total liabilities, deferred inflows of resources and fund balances	\$ 12,279,765	\$ 61,757	\$ 25,902	

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

Deferred outflows of resources related to pensions are not recognized in the governmental funds; however, they are recorded in the statement of net position under full accrual accounting.	522,439
Deferred inflows of resources related to pensions are not recognized in governmental funds; however, they are recorded in the statement of net position under full accrual accounting.	(1,795,949)
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	7,803,635
Net pension assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	2,984,444
Long-term liabilities, including the net OPEB obligation of \$207,068 and compensated absences of \$419,222 are not due and payable in the current period and, therefore, are not reported in the funds.	(626,190)
Net position of governmental activities	\$ 19,210,618

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

City of Okeechobee, Florida
Statement of Revenues, Expenditures and Changes in Fund Balances -
Governmental Funds

<i>Year ended September 30, 2021</i>	General	Community Development Capital Project	Nonmajor Funds	Total Governmental Funds
Revenues				
Taxes	\$ 3,295,724	\$ -	\$ -	\$ 3,295,724
Intergovernmental	2,690,722	-	184,814	2,875,536
Charges for services	544,146	-	-	544,146
Permits and fees	782,582	-	-	782,582
Fines and forfeitures	129,557	-	2,134	131,691
Investment earnings	10,660	-	-	10,660
Miscellaneous	88,566	-	-	88,566
Total revenues	7,541,957	-	186,948	7,728,905
Expenditures				
Current:				
General government	1,733,388	-	-	1,733,388
Public safety	4,351,200	-	525	4,351,725
Transportation	1,209,468	-	-	1,209,468
Physical environment	311,156	-	593	311,749
Recreation	1,344	-	-	1,344
Capital outlay	554,301	-	184,814	739,115
Total expenditures	8,160,857	-	185,932	8,346,789
Excess of revenues over expenditures	(618,900)	-	1,016	(617,884)
Other financing sources (uses)				
Transfers in	200,000	-	-	200,000
Transfers out	-	(200,000)	-	(200,000)
Proceeds from sale of capital assets	38,536	-	-	38,536
Total other financing sources (uses)	238,536	(200,000)	-	38,536
Net change in fund balances	(380,364)	(200,000)	1,016	(579,348)
Fund balances, beginning of year	10,623,247	261,757	16,583	10,901,587
Fund balances, end of year	\$ 10,242,883	\$ 61,757	\$ 17,599	\$ 10,322,239

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

City of Okeechobee, Florida
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund
Balances of Governmental Funds to the Statement of Activities

Year ended September 30, 2021

Net change in fund balances - total governmental funds \$ (579,348)

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

Capital assets used in government activities are not financial
resources and, therefore, are not reported in the funds.

Capital outlay	\$ 739,115	
Depreciation expense	(655,224)	83,891

In the statement of activities, only the gain (loss) on the sale of capital assets is
reported. However, in the governmental funds, the proceeds from the sale
increase financial resources. Thus, the change in net position differs from the
change in fund balance by the net book value of the disposed capital assets. **(381,075)**

Pension contributions are reported as expenditures in the fund financial
statements and the change in net position asset and related outflows (inflows)
are reported on the statement of activities. **429,309**

Other post employment benefits are reported as expenditures in the fund
financial statements and the change in net position asset and related outflows
(inflows) are reported on the statement of activities. **(19,187)**

Compensated absences are reported in the statement of activities when earned.
Only compensated absences that require the use of current financial resources
are reported as expenditures in the governmental funds. This is the
difference between the two. **48,616**

Change in net position of governmental activities \$ (417,794)

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

City of Okeechobee, Florida
Statement of Fiduciary Net Position - Pension Trust Funds

<i>September 30, 2021</i>	Pension Trust Funds
ASSETS	
Cash equivalents	\$ 232,909
Investments:	
Mutual funds	23,879,068
Receivables	70,110
Prepaid expenses	6,963
Total assets	24,189,050
LIABILITIES	
Accounts payable	22,741
Total liabilities	22,741
NET POSITION	
Restricted for pension benefits	\$ 24,166,309

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

City of Okeechobee, Florida
Statement of Changes in Fiduciary Net Position - Pension Trust Funds

<i>Year ended September 30, 2021</i>	Pension Trust Funds
ADDITIONS	
Contributions:	
State	\$ 132,557
City	257,946
Employees	147,982
Total contributions	538,485
Investment earnings:	
Net appreciation in the fair value of investments	3,264,531
Interest and dividends	794,447
Total investment earnings	4,058,978
Less investment expenses	(63,116)
Net investment earnings	3,995,862
Total additions	4,534,347
DEDUCTIONS	
Benefits paid to participants	701,513
Refunds on termination	46,990
DROP payments	415,651
Share plan distribution	12,416
Administrative expenses	130,402
Total deductions	1,306,972
Change in net position	3,227,375
Net position, beginning of year	20,938,934
Net position, end of year	\$ 24,166,309

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

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Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

The City of Okeechobee (the “City”) was originally incorporated in 1915 and its present charter was adopted in 1919 under Chapter 8318 of Special Acts of 1919. The City operates under the council form of government and provides the following services: general government, public safety, transportation and physical environment.

These financial statements present the primary government and its component units. Blended component units, although legally separate entities, are, in substance, part of the government’s operations and so data from these units are combined with data of the primary government. Discretely presented component units are entities that are legally separate from the City, but whose relationship with the City are such that the exclusion would cause the City’s financial statements to be misleading or incomplete. The City has no discretely presented component units.

The City reports the following component units:

Municipal Firefighters’ Pension Trust Fund – The fund is under the supervision of a five member local independent Board of Trustees who are selected for office under the provisions of Florida Statutes, Chapter 175. The Board of Trustees cannot amend the provisions of the plan without the approval of the City Council. This plan covers all full-time firefighters of the City. The City funds the plan, according to any contribution deficit as determined by an actuarial valuation for the plan, beyond the contributions by employees and the State Insurance Premium Tax Contribution. It is accounted for in the Pension Trust funds.

Municipal Police Officers’ Pension Trust Fund – The fund is under the supervision of a five member local independent Board of Trustees who are selected for office under the provisions of Florida Statutes, Chapter 185. The Board of Trustees cannot amend the provisions of the plan without the approval of the City Council. This plan covers all full-time sworn officers of the City. The City funds the plan, according to any contribution deficit as determined by an actuarial valuation for the plan, beyond the contributions by employees and the State Insurance Premium Tax Contribution. It is accounted for in the Pension Trust funds.

The Employees’ Retirement System of the City of Okeechobee, Florida – The fund is under the supervision of a five member local independent Board of Trustees. The Board of Trustees cannot amend the provisions of the plan without the approval of the City Council. This plan benefits the City general employees. The City funds the plan. It is accounted for in the Pension Trust funds in 2021 as the City does have fiduciary responsibility.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all of the nonfiduciary activities of the primary government. *Governmental activities* are those which normally are supported by taxes and intergovernmental revenues. Likewise the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenditures are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, charges for services and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (Continued)

The City reports the following major governmental funds:

The *general fund* is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *community development capital project fund* accounts for the assets, liabilities, revenues and expenditures related to the construction of infrastructure and other improvements in the City not including grant funds that are instead included in the appropriations grant capital project fund.

The City reports the following nonmajor governmental funds:

The *law enforcement special revenue fund* accounts for the assets that are restricted to fund certain expenditures of the City's police department.

The *appropriations grant capital projects fund* accounts for the financial resources related to the construction of infrastructure and other improvements in the City provided by specific grants and matching funds.

Additionally, the City reports the following fund types:

The *pension trust fund* account is used to account for assets held by the City in a fiduciary capacity for the general employees', police officers' and firefighters' pension plans. The funds are operated by carrying out specific terms of statutes, ordinances and other governing regulations.

The effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services or privileges provided, 2) operating grants and contributions and 3) capital grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Therefore, general revenues include all taxes.

Expenditures for compensated absences are allocated based on the assigned function of the related employee.

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

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. ASSETS, LIABILITIES, DEFERRED INFLOWS AND NET POSITION OR EQUITY

1. *Cash and investments*

The investment of municipal funds is authorized by local ordinance and Florida Statutes. This allows the City to invest in the Local Government Surplus Funds Trust Fund or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act, SEC registered money market funds with the highest credit quality rating, interest-bearing time deposits or savings accounts in qualified public depositories, direct obligations of the U.S. Treasury, commercial paper with certain ratings, pre-refunded municipal obligations, banker's acceptances maturing within one year, investment agreements, direct and general long-term and short-term obligations of any state with proper credit rating and full faith and credit pledge, municipal obligations with proper credit rating and repurchase agreements with maturities of 30 days or less with organizations with certain stipulations and requirements.

The City invests certain surplus funds in an external investment pool, the Local Government Surplus Funds Trust Fund (the "State Pool"). The State Pool is administered by the Florida State Board of Administration ("SBA"), who provides regulatory oversight.

The Florida PRIME has adopted operating procedures consistent with the requirements for an investment pool under GASB 150: *Investments* to be reported at amortized cost. The fair value of the City's position in the pool is equal to the value of pooled shares. The funds can be withdrawn at any time, and there are no unfunded commitments.

The City pools the investments of its governmental funds. Investment earnings of the pool are allocated to the participating funds at the end of each month based on the ratio of each participant funds' investment to the total pooled investment.

Cash and cash equivalents include cash deposits, cash funds held in broker accounts and investments held in the Local Government Surplus Funds Trust Fund (Florida PRIME).

Within the firefighters', police officers' and general employees' pension trust funds, plan assets are managed by Bowen, Hanes, and Company. The plans follow the investment guidelines as established within the ordinance. The pension trust funds are allowed to invest in the State Pool; obligations of the U.S. Government or agencies thereof; banking institutions within the state and other such institutions within the guidelines of the state statutes, which are insured by the Federal Deposit Insurance Corporation; investment agreements; direct and general long-term obligations of any state with proper credit rating and full faith and credit pledge; municipal obligations with proper credit rating; annuity and life insurance contracts; bonds issued by the State of Israel; and stocks, bonds, and commingled funds administered by National or State banks or evidences of indebtedness issued or guaranteed by a corporation organized under the laws of the United States, provided that the corporation is listed on a nationally recognized exchange and holds proper credit ratings as set forth by a major credit rating service. These equity investments are not to exceed 60% of the assets of the pension trust funds on a cost basis. Temporary investment funds held by the custodian in a money market fund are classified as cash equivalents within the investment account.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. ASSETS, LIABILITIES, DEFERRED INFLOWS AND NET POSITION OR EQUITY (Continued)

1. Cash and investments (continued)

Pension trust fund investments are reported at fair value. Securities traded on a national or international exchange are valued at the last reported sales price. Shares of mutual funds, including proprietary funds and common and collective funds, are valued at quoted market prices, which represent the net asset value of shares held by the pension trust fund at year-end. Interest is recognized when earned. Gains and losses from the sale or exchange of investments are recognized on the transaction date. The difference between the excess of fair value over cost represents unrealized gains.

2. Receivables and payables

All trade and property tax receivables are considered to be fully collectible.

The City's property tax is levied annually on the real and personal property located in the City on January 1st of the prior year. Tax collections by the Okeechobee County tax collector begin in November of each year with a due date of March 31 of the following year. All property taxes remaining unpaid at May 30 are subject to a tax certificate sale.

The City is permitted by State law to levy taxes up to 10 mills on assessed valuation. During a Special Session in June 2007, the Florida Legislature adopted HB1B, which limits municipal property tax rates beginning in the 2008 fiscal year. This legislation established reductions in the millage rate based on a calculated growth in per capita taxes between the 2002 and 2007 fiscal years. The Legislature did authorize local governments to use the rolled back millage rate if approved by a super majority vote of the governing body. The Okeechobee City Council levy for the fiscal year ended September 30, 2021 was 7.6018 mills, which is 4.89% more than the rolled back rate.

The City Council determines the millage rates and adopts a tax levy by resolution prior to September 30 to fund the next ensuing fiscal year's budget. The assessment of all properties and collection of municipal taxes are provided by the County's Property Appraiser and Tax Collector. The ad valorem tax calendar is as follows:

Lien date	-	January 1
Levy date	-	Prior to September 30
Due date	-	November 1
Delinquent date	-	April 1

3. Inventory

Inventories are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. The costs of inventories are recorded as expenditures when used (consumption method).

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. ASSETS, LIABILITIES, DEFERRED INFLOWS AND NET POSITION OR EQUITY (Continued)

4. Capital assets

Capital assets, which include: property, plant, equipment and infrastructure assets (e.g., roads, bridges, sidewalks and similar items), are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$500 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings	25-60
Building improvements	12-20
Vehicles	10
Equipment	5-15

5. Compensated absences

It is the City's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. All sick and vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

6. Deferred inflows and outflows of resources

The deferred outflows and inflows related to pensions are an aggregate of items related to pensions as calculated in accordance with GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*. Total deferred inflows of resources related to pensions were \$1,795,949, and total deferred outflows were \$522,439 for the year ended September 30, 2021. Note 4-B includes a complete discussion of retirement commitments.

Resources received before time requirements have been met, for example business tax revenues, are classified as deferred inflows of resources.

7. Unearned revenue

Unearned revenue recorded on the governmental fund balance sheet represents amounts received before eligibility requirements are met.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. ASSETS, LIABILITIES, DEFERRED INFLOWS AND NET POSITION OR EQUITY (Continued)

8. Long-term obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. In the governmental fund financial statements, the face amount of debt issued is reported as other financing sources.

9. Fund equity

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

Nonspendable Fund Balance – Amounts that are (a) not in spendable form or (b) legally or contractually required to be maintained intact. “Not in spendable form” includes items that are not expected to be converted to cash (such as inventories and prepaid amounts) and items such as long-term amounts of loans and notes receivables, as well as property acquired for resale. The corpus (or principal) of a permanent fund is an example of an amount that is legally or contractually required to be maintained intact.

Restricted Fund Balance – Amounts that can be spent only for specific purposes stipulated by (a) external resource providers such as creditors (by debt covenants), grantors, contributors or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Council, the Council’s highest level of decision making authority. Commitments may be changed or lifted only by the council taking the same formal action (resolution) that imposed the constraint originally. The City had no committed fund balance at year end.

Assigned Fund Balance – Includes spendable fund balance amounts established by the City Administrator or the Council that are intended to be used for specific purposes that are neither considered restricted or committed.

Unassigned Fund Balance – Unassigned fund balance is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed or assigned to specific purposes within the general fund. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed or assigned for those specific purposes.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. ASSETS, LIABILITIES, DEFERRED INFLOWS AND NET POSITION OR EQUITY (Continued)

9. Fund equity (Continued)

The City would typically use restricted fund balances first, followed by committed resources and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

10. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the City's Police Officers' and Firefighters' pension trust funds and the Florida Retirement System Pension Plan and Health Insurance Subsidy Program and additions to/deductions from the plans' fiduciary net position have been determined on the same basis as they are reported by the plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

11. Other post-employment benefits

The City participates in a single employer, defined benefit, other post-employment plan. The City does not have a trust for the plan, and there is no actuarially determined contribution. The OPEB liability is determined in accordance with GASBC P52: *Other Post-employment Benefits*.

12. Use of estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions. This will affect the reported amounts of assets, liabilities, deferred inflows and deferred outflows, the disclosure of contingent assets, liabilities, deferred inflows and deferred outflows at the date of the financial statements, and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from these estimates.

13. Recently Issued and Implemented Accounting Pronouncements

The Governmental Accounting Standards Board has issued statements that will become effective in future years. These statements are as follows:

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. ASSETS, LIABILITIES, DEFERRED INFLOWS AND NET POSITION OR EQUITY (Continued)

13. Recently Issued and Implemented Accounting Pronouncements (Continued)

In June 2017, the GASB issued Statement No. 87, *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on payment provisions of the contract.

It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The requirements of this Statement are effective for reporting periods beginning after June 15, 2021.

In June 2018, the GASB issued Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period*. The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. The requirements of this Statement are effective for reporting periods beginning after December 15, 2020.

In May 2020, the GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. The requirements of this Statement are effective for reporting periods beginning after June 15, 2022.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. ASSETS, LIABILITIES, DEFERRED INFLOWS AND NET POSITION OR EQUITY (Continued)

13. Recently Issued and Implemented Accounting Pronouncements (Continued)

In June 2020, the GASB issued Statement No. 97, *Certain Component Unit Criteria*. The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The requirements of this Statement are effective for reporting periods beginning after June 15, 2021.

The City is evaluating the requirements of the above statements and the impact on reporting.

Note 2: STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. BUDGETARY INFORMATION

As permitted by GASB Statement No. 34, *Basic Financial Statements and Management Discussion and Analysis for State and Local Governments*, the City has elected to disclose all budgetary information in the notes to the required supplementary information.

Note 3: DETAILED NOTES ON ALL FUNDS

A. DEPOSITS AND INVESTMENTS

As of September 30, 2021, \$250,000 of the City's bank balances is covered by federal depository insurance (FDIC). Monies invested in amounts greater than the insurance coverage are secured by the qualified public depositories pledging securities with the State Treasurer in such amounts required by the Florida Security for Public Depositories Act. In the event of a default or insolvency of a qualified public depositor, the State Treasurer will implement procedures for payment of losses according to the validated claims of the City pursuant to Section 280.08, Florida Statutes.

Note 3: DETAILED NOTES ON ALL FUNDS (Continued)

A. DEPOSITS AND INVESTMENTS (Continued)

At the close of the fiscal year, the City held investments in the Local Government Surplus Funds Trust Fund ("Florida PRIME") external investment pool. The Florida PRIME is administered by the Florida State Board of Administration ("SBA"), who provides regulatory oversight. Florida PRIME currently meets all of the necessary criteria set forth in Section 150: *Investment Pools (External)* of the GASB Codification to measure its investments at amortized cost; therefore, the City's account balance in the SBA is also reported at amortized cost.

Fair Value

GASBC 150: *Investments*, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

The three levels of the fair value hierarchy under GASBC 150 are described as follows:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the plan has the ability to access.

Level 2: Inputs to the valuation methodology include

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at September 30, 2021.

Level 1 investments noted in the following table are valued at quoted market prices.

Level 2 investments noted in the following table are valued at quoted prices for similar liabilities in active markets.

City of Okeechobee, Florida
Notes to Financial Statements

Note 3: DETAILED NOTES ON ALL FUNDS (Continued)

A. DEPOSITS AND INVESTMENTS (Continued)

The money market fund is valued at amortized cost. They can be redeemed daily, and have no unfunded commitments.

Mutual funds – equities are valued at quoted market prices.

Mutual funds – fixed income are valued using price models maximizing the use of observable inputs for similar securities. This includes basing value on yield currently available on comparable securities of issues with similar credit ratings.

At September 30, 2021, the City had the following investments and effective duration presented in terms of years and levels:

Investment type	Fair Value	Less than 1	1 - 5	6 - 10	More than 10	Rating	Agency	Level
Primary government:								
SBA (Florida Prime)	\$ 8,183,546	\$ 8,183,546	\$ -	\$ -	\$ -	AAAm	S&P	-
Primary government total	\$ 8,183,546	\$ 8,183,546	\$ -	\$ -	\$ -			
Pension trust funds:								
Mutual funds- equities	14,393,407	-	-	14,393,407	-	Not rated	-	L1
Mutual funds- fixed income	9,485,661	-	-	9,485,661	-	BBB - AA	S&P	L2
	\$ 23,879,068	\$ -	\$ -	\$ 23,879,068	\$ -			
Cash Equivalents, at amortized cost								
Money Market Fund	232,909							
Total Cash Equivalents, at cost	232,909							
Pension trust fund total	\$ 24,111,977							

Credit risk

Credit risk for fixed income securities is the risk that the issuer will not fulfill its obligations. The City's investment policy does not address credit risk; however, investments are limited to state sponsored investment pools, which are diversified in their underlying portfolios so that potential losses will be minimized. The investment policies for the firefighters', police officers' and general employees' pension trust funds limit investments to securities with specific ranking criteria.

Interest rate risk

Interest rate risk exists when there is a possibility that changes in interest rates could adversely affect an investment's fair value. In accordance with Florida Statute 218.415(6), the City's policy is to match investment maturities with known cash needs and anticipated cash flow requirements. The City's pension trust funds do not address interest rate risk.

Note 3: DETAILED NOTES ON ALL FUNDS (Continued)

A. DEPOSITS AND INVESTMENTS (Continued)

Concentration of credit risk

Concentration of credit risk is an increased risk of loss that occurs as more investments are acquired from one issuer (i.e. lack of diversification). The City's investment policy and the investment policies for the firefighters', police officers' and general employees' pension trust funds do not specifically address concentration of credit risk.

Foreign currency risk

The City's firefighters', police officers', and general employees' pension trust funds contain investments in foreign corporate bonds; however, all of the investments are denominated in U.S. dollars and are not exposed to foreign currency risk.

B. RECEIVABLES

Receivables as of September 30, 2021 are as follows:

	General Fund	Municipal Police Officers' Pension Trust	Municipal Firefighters' Pension Trust	General Employees Pension Trust
Franchise/Utility taxes	\$ 108,902	\$ -	\$ -	\$ -
Contributions	-	31,211	5,960	32,939
Other	21,917	-	-	-
Receivables, net	\$ 130,819	\$ 31,211	\$ 5,960	\$ 32,939

City of Okeechobee, Florida
Notes to Financial Statements

Note 3: DETAILED NOTES ON ALL FUNDS (Continued)

C. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2021 was as follows:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Governmental activities:					
Capital assets, not being depreciated:					
Land	\$ 1,378,744	\$ -	\$ -	\$ -	1,378,744
Construction in progress	142,615	326,663	-	(142,615)	326,663
Total capital assets, not being depreciated	1,521,359	326,663	-	(142,615)	1,705,407
Capital assets, being depreciated:					
Buildings	2,328,204	21,839	-	127,275	2,477,318
Improvements other than buildings	8,096,745	233,469	-	15,340	8,472,758
Equipment	4,101,221	157,144	(711,287)	-	3,419,873
Total capital assets, being depreciated	14,526,170	412,452	(711,287)	142,615	14,369,949
Less accumulated depreciation for:					
Buildings	(1,235,190)	(78,670)	-	-	(1,313,860)
Improvements other than buildings	(4,249,906)	(340,342)	-	-	(4,590,248)
Equipment	(2,461,703)	(236,212)	330,212	-	(2,367,613)
Total accumulated depreciation	(7,946,799)	(655,224)	330,212	-	(8,271,721)
Total capital assets, being depreciated, net	6,579,371	(242,772)	(381,075)	142,615	6,098,228
Governmental activities capital assets, net	\$ 8,100,730	\$ 83,891	\$ (381,075)	\$ -	\$ 7,803,635

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

Governmental activities:	
General government	\$ 116,804
Public safety	220,245
Physical environment	318,175
Total depreciation expense - governmental activities	\$ 655,224

Note 3: DETAILED NOTES ON ALL FUNDS (Continued)

D. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Interfund loans for short-term operating purposes resulted in a due to the General fund from the Law Enforcement Trust fund of \$8,302. All amounts are expected to be repaid within one year.

E. CHANGES IN LONG-TERM LIABILITIES

Long-term liability activity for the year ended September 30, 2021, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Compensated absences	\$ 467,738	\$ 363,649	\$ (412,265)	\$ 419,122	\$ 62,215
Net OPEB liability	187,881	30,645	(11,458)	207,068	-
Long-term liabilities	\$ 655,619	\$ 394,294	\$ (423,723)	\$ 626,190	\$ 62,215

For the governmental activities, compensated absences are generally liquidated by the general fund.

Note 4: OTHER INFORMATION

A. RISK MANAGEMENT

The City is exposed to various risks of loss, including, but not limited to theft, damage or destruction of its buildings, equipment, records and monetary assets, and liability for personal injury, property damage and consequences of employee and public official actions. The City participates in a non-assessable public risk pool to cover significant loss exposure and purchases commercial insurance for third party pollution liability coverage. The pool maintains a loss reserve and purchases specific excess insurance, aggregate excess insurance and multiple loss coverage from commercial carriers and underwriters.

Note 4: OTHER INFORMATION (Continued)

B. RETIREMENT COMMITMENTS – DEFINED BENEFIT PLANS

Plan Descriptions – The City contributes to two single-employer defined benefit pension plans: City of Okeechobee Municipal Police Officers’ Pension Trust Fund and City of Okeechobee Municipal Firefighters’ Pension Trust Fund (the “Plans”). The Plans provide retirement, disability and death benefits to plan members and their beneficiaries. Chapters 185 and 175 of the Florida Statutes establish the minimum benefits and the minimum standards for the operation and funding of the Police Officers’ and the Firefighters’ Municipal Pension Trust Funds, respectively. Per City Ordinances Nos. 750 and 749, sole responsibility for administering the Plans is vested in the Board of Trustees of each plan. The Boards cannot amend the provisions of the plans without the approval of the City. The Plans issue publicly available financial reports that include financial statements and required supplementary information. The reports are available from the City of Okeechobee, Florida, 55 S.E. Third Avenue, Okeechobee, Florida 34974.

At September 30, 2021, the Police Officers’ plan included 14 retirees or beneficiaries either receiving or entitled to receive benefits, plus 3 survivor beneficiaries. The Police Officers’ plan also includes 1 terminated member with vested benefits, and has 1 DROP participant. There are 21 active current employees of which 8 are vested and 13 are non-vested.

At September 30, 2021, the Firefighters’ plan included 5 retirees receiving or entitled to receive benefits, plus 1 beneficiary receiving benefits. The Plan also included 2 DROP participants. There is 1 active current employee who is vested.

Funding Policies – The contribution requirements of plan members and the City are established and may be amended by City ordinance. Plan members are required to contribute 5% of their annual covered salary for the Police Officers’ and Firefighters’ Municipal Trust Funds. The City is required to contribute an amount equal to the difference in each year between the total aggregate member contributions for the year, plus state contributions for such year, and the normal cost for the year, as shown by the most recent actuarial valuation of the plan; the current contribution rate as a percentage of covered payroll is 11.9% for the Police Officers’ plan and 12.0% for the Firefighters’ plan.

The City recognized as revenues and expenditures on-behalf payments relating to pension contributions for its public safety employees that the State of Florida paid to the Police Officers’ and Firefighters’ Plans in the amounts of \$86,979 and \$45,578, respectively. These contributions are funded by an excise tax upon certain casualty insurance companies on their gross receipts of premiums from policy holders.

Note 4: OTHER INFORMATION (Continued)

B. RETIREMENT COMMITMENTS – DEFINED BENEFIT PLANS

The City and employees contributions for the year ended September 30, 2021, are as follows:

		City		Employees
Police Officers'	\$	100,195	\$	56,261
Firefighters'	\$	43,576	\$	18,140

Plan Investment Policies and Allocation of Plan Investments - Florida statutes and the plan investment policy authorize the Trustees to invest funds in various investments. The general investment objective of the fund is to preserve the purchasing power of the fund's assets and earn a reasonable rate of return (after inflation) over the long term while minimizing, to the extent reasonable, the short-term volatility of returns. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of September 30, 2021, and the current target and actual allocation of these investments at market, per the performance analysis report, is as follows as of September 30, 2021:

Police Officers'		
	Actual	Target
Investments	Percent	Percent
Domestic Equity	49.1%	50.0%
International Equity	14.9%	10.0%
Fixed Income	34.6%	40.0%
Cash Equivalents	1.4%	0.0%
Total	100.0%	100.0%

Firefighters'		
	Actual	Target
Investments	Percent	Percent
Domestic Equity	45.9%	50.0%
International Equity	15.6%	10.0%
Fixed Income	37.8%	40.0%
Cash Equivalents	0.7%	0.0%
Total	100.0%	100.0%

Money-Weighted Rate of Return - For the year ended September 30, 2021, the annual money-weighted rate of return on the Police Officers' pension plan investments was 18.76% and on the Firefighters' pension plan investments was 19.3%. The money-weighted rate of return expresses investment performance, net of plan investment expenses, as adjusted for the changing amounts actually invested on a monthly basis.

City of Okeechobee, Florida
Notes to Financial Statements

Note 4: OTHER INFORMATION (Continued)

B. RETIREMENT COMMITMENTS – DEFINED BENEFIT PLANS (Continued)

Net Pension Liability (Asset) – The City’s net pension liability (asset) was measured as of September 30, 2020, and the total pension liability (asset) used to calculate net pension liability (asset) was determined by an actuarial valuation as of September 30, 2021 for the Police Officers’ and Firefighters pension plan.

Total Pension Liability	Police Officers'	Firefighters'
Service cost	\$ 279,173	\$ 117,980
Interest	615,045	275,148
Benefit changes	-	(945)
Difference between actual & expected experience	(76,855)	(85,233)
Assumption changes	(211,356)	(96,526)
Benefit payments, including refunds	(557,786)	(152,193)
Net change in total pension liability	48,221	58,231
Total pension liability - beginning	9,051,402	4,073,426
Total pension liability - ending (a)	\$ 9,099,623	\$ 4,131,657
Plan Fiduciary Net Position	Police Officers'	Firefighters'
Contributions - employer (from City)	\$ 126,811	\$ 86,196
Contributions - employer (from State)	90,650	52,670
Contributions - members	53,051	20,552
Net investment income	1,170,587	507,378
Benefit payments, including refunds	(557,786)	(152,193)
Administrative expense	(41,667)	(40,275)
Other	(2,155)	652
Net change in plan fiduciary net position	839,491	474,980
Plan fiduciary net position - beginning	9,656,318	4,386,834
Plan fiduciary net position - ending (b)	10,495,809	4,861,814
Net pension liability (asset) - Ending (a) - (b)	\$ (1,396,186)	\$ (730,157)
Plan fiduciary net position as a percentage or Total Pension Liability (Asset)	115.34%	117.67%

For the year ending September 30, 2021, the City recognized a pension expense of \$(85,286) for the Police Officers’ Plan and \$(8,140) for the Firefighters’ Plan. On September 30, 2021, the Sponsor reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

City of Okeechobee, Florida
Notes to Financial Statements

Note 4: OTHER INFORMATION (Continued)

B. RETIREMENT COMMITMENTS – DEFINED BENEFIT PLANS (Continued)

	Police Officers'	
	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ 4,880	\$ 325,555
Change in assumptions	3,691	180,274
Net difference between projected and actual earnings on pension plan investments	-	315,035
Contributions subsequent to the measurement date	187,174	-
Total	\$ 195,745	\$ 820,864

	Firefighters'	
	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ 19,773	\$ 320,287
Change in assumptions	12,909	90,389
Net difference between projected and actual earnings on pension plan investments	-	110,320
Contributions subsequent to the measurement date	91,154	-
Total	\$ 123,836	\$ 520,996

Deferred outflows relating to subsequent contributions of \$187,174 and \$91,154 for the Police Officers' and Firefighters' Pension Plans, respectively will be recognized as a reduction in net pension liability in the fiscal year ending September 20, 2021.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Police Officers'	
Year ended September 30:	
2022	\$ (283,675)
2023	(179,006)
2024	(115,700)
2025	(157,621)
2026	(42,384)
Thereafter	(33,907)
Total	\$ (812,293)

City of Okeechobee, Florida
Notes to Financial Statements

Note 4: OTHER INFORMATION (Continued)

B. RETIREMENT COMMITMENTS – DEFINED BENEFIT PLANS (Continued)

	Firefighters'	
Year ended September 30:		
2022	\$	(110,048)
2023		(78,807)
2024		(78,085)
2025		(105,001)
2026		(51,844)
Thereafter		(64,529)
<u>Total</u>	<u>\$</u>	<u>(488,314)</u>

Net Pension Liability of the City of Okeechobee – The components of the net pension liability of the City at September 30, 2021, as follows, is presented in accordance with GASB Statement No. 67, while the net pensions recognized by the City in the current financial statements represents the net pension liability measured as of September 30, 2020 which is allowed by GASB Statement No. 68.

	Police		Fire	
Total pension liability	\$	9,333,222	\$	4,278,589
Plan fiduciary net position		(12,045,012)		(5,639,241)
<u>City's net pension asset</u>	<u>\$</u>	<u>(2,711,790)</u>	<u>\$</u>	<u>(1,360,652)</u>

Plan fiduciary net position as a percentage of total pension liability	129.06%	131.80%
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Expected Long-Term Rate of Return - The long-term expected rate of return on pension investments was determined using a building-block method in which best estimate ranges of future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation (2.5%) to arrive at a 5.65% projected long-term real rate of return net of investment expenses. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of September 30, 2021 are summarized as follows:

Note 4: OTHER INFORMATION (Continued)

B. RETIREMENT COMMITMENTS – DEFINED BENEFIT PLANS (Continued)

Police Officers'		
	Percent	Long-Term
Investments	Target	Rate of Return*
Domestic Equity	50.0%	7.5%
International Equity	10.0%	8.5%
Fixed Income	40.0%	2.5%
Cash Equivalents	0.0%	0.0%
Total	100.0%	

*Net of long-term inflation assumption of 2.5%

Firefighters'		
	Percent	Long-Term
Investments	Target	Rate of Return*
Domestic Equity	50.0%	7.5%
International Equity	10.0%	8.5%
Fixed Income	40.0%	2.5%
Cash Equivalents	0.0%	0.0%
Total	100.0%	

*Net of long-term inflation assumption of 2.5%

Discount Rate - The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that sponsor contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Net Pension Liability to Changes in Discount Rate - The following presents the pension liability of the City, calculated using the discount rate of 7%, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1% lower (6%) or 1% higher (8%) than the current rate for Police Officers' and using a discount rate that is 1% lower (5%) or 1% higher (7%) for Firefighters':

City of Okeechobee, Florida
Notes to Financial Statements

Note 4: OTHER INFORMATION (Continued)

B. RETIREMENT COMMITMENTS – DEFINED BENEFIT PLANS (Continued)

	Police Officers'		
	1% Decrease	Current Discount	1% Increase
	6.00%	7.00%	8.00%
Sponsor's net pension liability (asset)	\$ (1,595,461)	\$ (2,711,790)	\$ (3,643,838)

	Firefighters'		
	1% Decrease	Current Discount	1% Increase
	5.00%	6.00%	7.00%
Sponsor's net pension liability (asset)	\$ (843,843)	\$ (1,360,652)	\$ (1,786,175)

The Employees' Retirement System (Fund) of the City of Okeechobee, Florida

Plan Description - Prior to October 1, 2016, both the Okeechobee Utility Authority (OUA) and the general employees of the City of Okeechobee, Florida were covered by the City of Okeechobee and Okeechobee Utility Authority Employee Retirement System. The plan was previously treated as a cost sharing multiple-employer plan when combined with the Okeechobee Utility Authority. Effective October 1, 2016, the City contributes to the Employees' Retirement System (Fund) of the City of Okeechobee, Florida (the "System"), a single employer, defined benefit contributory pension trust administered by the System's Board of Trustees. Substantially all of the City's regular employees participate in this public employee retirement system. The System was established by City Ordinance No. 655, as amended and restated by City Ordinance No. 686. The System provides retirement, disability and death benefits to plan members and their beneficiaries. The Board of Trustees is authorized by City Ordinance No. 686 to establish and amend all plan provisions. The System issues a publicly available financial report that includes financial statements and required supplementary information. That report is available from the City of Okeechobee, Florida, 55 S.E. Third Avenue, Okeechobee, Florida 34974.

At September 30, 2021, the Plan included 20 retirees and/or beneficiaries currently receiving benefits plus 7 terminated employees entitled to benefits but not yet receiving them, and 1 DROP participant. There are 31 active current employees in the Plan, of which 13 are vested and 18 are non-vested.

Funding Policy - The contribution requirements of the plan members and the City are established and may be amended by City ordinance. Plan members are required to contribute 6% of their covered annual salary. The City is required to contribute at an actuarially determined rate; the current rate is 4.6% of covered payroll. The City's contributions for the year ended September 30, 2021, was \$114,175, which was \$150 less than the actuarially required contribution for the year of \$114,325.

Net Pension Liability (Asset) - For the year ending September 30, 2021, the City reported an asset of \$(858,101) for the Pension Plan's net pension (asset). The net pension liability (asset) was measured as of September 30, 2021, and the total pension liability (asset) used to calculate the net pension liability (asset) was determined by an actuarial valuation as of October 1, 2021.

City of Okeechobee, Florida
Notes to Financial Statements

Note 4: OTHER INFORMATION (Continued)

B. RETIREMENT COMMITMENTS – DEFINED BENEFIT PLANS (Continued)

	General	
Total Pension Liability		
Service cost	\$	184,223
Interest		315,828
Benefit changes		90,157
Difference between actual & expected experience		2,277
Assumption changes		(47,772)
Benefit payments, including refunds		(201,373)
Net change in total pension liability		343,340
Total pension liability - beginning		4,383,118
Total pension liability - ending (a)		4,726,458
 Plan Fiduciary Net Position		
Contributions - employer (from City)		118,781
Contributions - members		76,693
Net investment income		603,919
Benefit payments, including refunds		(201,373)
Administrative expense		(40,906)
Other		(652)
Net change in plan fiduciary net position		556,462
Plan fiduciary net position - beginning		5,028,097
Plan fiduciary net position - ending (b)		5,584,559
 Net pension liability (asset) - Ending (a) - (b)	 \$	 (858,101)
 Plan fiduciary net position as a percentage of Total Pension Liability (Asset)		 118.16%

The City and employees contributions for the year ended September 30, 2021, are as follows.

		City		Employees
General	\$	114,175	\$	73,581

Note 4: OTHER INFORMATION (Continued)

B. RETIREMENT COMMITMENTS – DEFINED BENEFIT PLANS (Continued)

Money-Weighted Rate of Return - The annual money-weighted rate of return on plan investments (calculated as the internal rate of return on plan investments, net of plan investment expense) was 19.17% for the year ended September 30, 2021. The money-weighted rate of return expresses investment performance, net of plan investment expenses, as adjusted for the changing amounts actually invested on a monthly basis.

For the year ending September 30, 2021 the City recognized a pension expense of \$52,399 for the General Employees' Retirement Plan. On September 30, 2021, the Sponsor reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	General		Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$	18,223	\$	242,973
Change in assumptions		70,460		38,405
Net difference between projected and actual earnings on pension plan investments		-		172,711
Contributions subsequent to the measurement date		114,175		-
Total	\$	202,858	\$	454,089

Deferred outflows relating to subsequent contributions of \$114,175 for the General Pension Plan will be recognized as a reduction in net pension liability in the fiscal year ending September 30, 2021.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	General	
Year ended September 30:		
2022	\$	(132,058)
2023		(110,580)
2024		(42,658)
2025		(79,220)
2026		(890)
Total	\$	(365,406)

Net Pension Liability of the City of Okeechobee – The components of the net pension liability of the City at September 30, 2021, as follows, is presented in accordance with GASB Statement No. 67, while the net pensions recognized by the City in the current financial statements represents the net pension liability measured as of September 30, 2020 which is allowed by GASB Statement No. 68.

Note 4: OTHER INFORMATION (Continued)

B. RETIREMENT COMMITMENTS – DEFINED BENEFIT PLANS (Continued)

		General
Total pension liability	\$	4,912,707
Plan fiduciary net position		(6,482,056)
City's net pension asset	\$	(1,569,349)

Plan fiduciary net position as a
percentage of total pension liability 131.94%

Plan Investment Policies and Allocation of Plan Investments - Florida statutes and the plan investment policy authorize the Trustees to invest funds in various investments. The general investment objective of the fund is to preserve the purchasing power of the fund's assets and earn reasonable rate of return (after inflation) over the long term while minimizing, to the extent reasonable, the short-term volatility of returns.

	General	
Investments	Percent Actual	Percent Target
Domestic Equity	56.7%	50.0%
International Equity	10.5%	10.0%
Fixed Income	30.7%	40.0%
Cash Equivalents	2.1%	0.0%
Total	100.0%	100.0%

Expected Long-Term Rate of Return - The long term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation and actual allocation as of September 30, 2021 are summarized in the following table:

	General	
Investments	Percent Target	Long-Term Rate of Return*
Domestic Equity	50.0%	7.5%
International Equity	10.0%	8.5%
Fixed Income	40.0%	2.5%
Cash Equivalents	0.0%	0.0%
Total	100.0%	5.6%

*Net of long-term inflation assumption of 2.5%

Note 4: OTHER INFORMATION (Continued)

B. RETIREMENT COMMITMENTS – DEFINED BENEFIT PLANS (Continued)

Discount Rate - The discount rate used to measure the total pension liability was 7.00%. The Pension Plan’s fiduciary net position was projected to be available to make all projected future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the City’s Proportionate Share of the Net Pension Liability to Changes in Discount Rate – The following represents the City’s proportionate share of the net pension liability calculated using the discount rate of 7% as well as what the City’s proportionate share of the net pension liability would be if it was calculated using a discount rate that is one percentage point lower (6%) or one percentage point higher (8%) than the current rate:

	General 1% Decrease 6.00%	Current Discount 7.00%	1% Increase 8.00%
Sponsor's net pension liability (asset)	\$ (1,019,162)	\$ (1,569,349)	\$ (2,032,737)

Actuarial Assumptions – The total pension liability was determined by an actuarial valuation as of October 1, 2021 using the following actuarial assumptions applied to all measurement periods.

	Fire	Police	General
Actuarial Cost Method	Aggregate	Aggregate	Aggregate
Inflation	2.50%	2.50%	2.50%
Salary Increases	7.00%	6.00%	6.00%
Investment Rate of Return	6.00%	7.00%	7.00%
Retirement Age	100% when first eligible for Normal Retirement or DROP entry	100% when first eligible for Normal Retirement or DROP entry	100% when first eligible for Normal Retirement or DROP entry
Cost of Living	.05% every odd year	.05% every odd year	None

City of Okeechobee, Florida
Notes to Financial Statements

Note 4: OTHER INFORMATION (Continued)

B. RETIREMENT COMMITMENTS – DEFINED BENEFIT PLANS (Continued)

	Fire	Police	General
Mortality	<p>For healthy participants during employment, PUB-2010 Headcount Weighted Safety Employee Female Mortality Table and Safety Below Median Employee Male Mortality Table, both set forward 1 year, with fully generational mortality improvements projected to each future decrement date with Scale MP-2018. For healthy participants postemployment, PUB-2010 Headcount Weighted Safety Healthy Retiree Female Mortality Table and Safety Below Median Healthy Retiree Male Mortality Table, both set forward 1 year, with fully generational mortality improvements projected to each future decrement date with Scale MP-2018. For disabled participants, 80% PUB-2010 Headcount Weighted General Disabled Retiree Mortality Table/20% PUB-2010 Headcount Weighted Safety Disabled Retiree Mortality Table, separate rates for males and females, without projected mortality improvements.</p>	<p>For healthy participants during employment, PUB-2010 Headcount Weighted Safety Employee Female Mortality Table and Safety Below Median Employee Male Mortality Table, both set forward 1 year, with fully generational mortality improvements projected to each future decrement date with Scale MP-2018. For healthy participants postemployment, PUB-2010 Headcount Weighted Safety Healthy Retiree Female Mortality Table and Safety Below Median Healthy Retiree Male Mortality Table, both set forward 1 year, with fully generational mortality improvements projected to each future decrement date with Scale MP-2018. For disabled participants, 80% PUB-2010 Headcount Weighted General Disabled Retiree Mortality Table/20% PUB-2010 Headcount Weighted Safety Disabled Retiree Mortality Table, separate rates for males and females, without projected mortality improvements.</p>	<p>For healthy participants during employment, PUB-2010 Headcount Weighted General Below Median Employee Mortality Table, separate rates for males and females, set back 1 year for males, with fully generational mortality improvements projected to each future decrement date with Scale MP-2018. For healthy participants post employment, PUB-2010 Headcount Weighted General Below Median Healthy Retiree Mortality Table, separate rates for males and females, set back 1 year for males, with fully generational mortality improvements projected to each future decrement date with Scale MP-2018. For disabled participants, PUB-2010 Headcount Weighted General Disabled Retiree Mortality Table, separate rates for males and females, both set forward 3 years, without projected mortality improvements.</p>

City of Okeechobee, Florida
Notes to Financial Statements

Note 4: OTHER INFORMATION (Continued)

B. RETIREMENT COMMITMENTS – DEFINED BENEFIT PLANS (Continued)

Pension trust funds fiduciary net position activity as of September 30, 2021 was as follows:

	Firefighters' Pension	Police Officers' Pension	General Employees' Pension	Total Pension Trust Funds
ASSETS				
Cash equivalents	\$ 39,292	\$ 101,137	\$ 92,480	\$ 232,909
Investments:				
Mutual funds	5,599,271	11,918,687	6,361,110	23,879,068
Receivables	5,960	31,211	32,939	70,110
Prepaid expenses	2,110	2,594	2,259	6,963
Total assets	5,646,633	12,053,629	6,488,788	24,189,050
LIABILITIES				
Accounts payable	7,393	8,617	6,731	22,741
Total liabilities	7,393	8,617	6,731	22,741
NET POSITION				
Restricted for pension benefits	\$ 5,639,240	\$ 12,045,012	\$ 6,482,057	\$ 24,166,309

City of Okeechobee, Florida
Notes to Financial Statements

Note 4: OTHER INFORMATION (Continued)

B. RETIREMENT COMMITMENTS – DEFINED BENEFIT PLANS (Continued)

Pension trust funds increase in fiduciary net position activity as of September 30, 2021 was as follows:

	Firefighters' Pension	Police Officers' Pension	General Employees' Pension	Total Pension Trust Funds
ADDITIONS				
Contributions				
State	\$ 45,578	\$ 86,979	\$ -	\$ 132,557
City	43,576	100,195	114,175	257,946
Employees	18,140	56,261	73,581	147,982
Total contributions	107,294	243,435	187,756	538,485
Investment earnings:				
Net appreciation in the fair value				
of investments	740,218	1,601,018	923,295	3,264,531
Interest and dividends	187,159	402,190	205,098	794,447
Total investment earnings	927,377	2,003,208	1,128,393	4,058,978
Less investment expenses	(21,000)	(22,616)	(19,500)	(63,116)
Net investment earnings	906,377	1,980,592	1,108,893	3,995,862
Total additions	1,013,671	2,224,027	1,296,649	4,534,347
DEDUCTIONS				
Benefits paid to participants	150,688	351,261	199,564	701,513
Refunds on termination	40,615	6,375	-	46,990
Share plan distribution	-	12,416	-	12,416
DROP payments	-	260,246	155,405	415,651
Administrative expenses	44,943	41,277	44,182	130,402
Total deductions	236,246	671,575	399,151	1,306,972
Change in net position	777,425	1,552,452	897,498	3,227,375
Net position, beginning of year	4,861,815	10,492,560	5,584,559	20,938,934
Net position, end of year	\$ 5,639,240	\$ 12,045,012	\$ 6,482,057	\$ 24,166,309

Note 4: OTHER INFORMATION (Continued)

C. POSTEMPLOYMENT BENEFITS OTHER THAN PENSION

Plan description. The City of Okeechobee, Florida administers a single-employer defined benefit healthcare plan (the “Plan”) that provides medical insurance to its employees and their eligible dependents. Pursuant to Section 112.0801 Florida Statutes, the City is required to provide eligible retirees (as defined in the City’s pension plans) the opportunity to participate in this Plan at the same cost that is applicable to active employees. Benefit provisions for the Plan were established by City Council on January 7, 1991 and may only be amended by City Council. The City has not established a trust or agency fund for the Plan. The City does not issue stand-alone financial statements for this Plan. All financial information related to the Plan is accounted for in the City’s basic financial statements.

Employees and their dependents may elect to remain in the Plan upon retirement up to age 65. After age 65 the City's insurance coverage becomes secondary to the retiree's Medicare insurance. The Plan has 1 retiree receiving benefits and has a total of 63 active participants and dependents.

Funding policy. The City is funding the plan on a pay-as-you-go basis. Employees and their dependents are required to pay 100% of the insurance premiums charged by the carrier. There is an implied subsidy in the insurance premiums for these employees because the premium charged for retirees is the same as the premium charged for active employees, who are younger than retirees on average.

Contributions of plan members for the year ended September 30, 2021 totaled \$1,830.

Plan membership. Plan membership as of September 30, 2021 (the measurement date) was:

	Number of covered individuals
Inactive members currently receiving benefits	1
Inactive members entitled to but not yet receiving benefits	-
Active members	63
Total	64

The OPEB liability was determined based on the following assumptions and information:

Employer’s reporting date:	September 30, 2021
Measurement date:	September 30, 2020
Valuation date:	September 30, 2019

Note 4: OTHER INFORMATION (Continued)

C. POSTEMPLOYMENT BENEFITS OTHER THAN PENSION (Continued)

Actuarial assumptions and other inputs. On the September 30, 2020 measurement date, the actuarial assumptions and other inputs applied include the following:

Inflation	2.25 percent
Salary increases	6.00 percent
Discount rate	2.41 percent
Healthcare cost trend rates	6.50 percent for FY beginning 2020, 6.25 percent for FY beginning 2021 and then gradually decreasing to an ultimate trend of 4.00 percent
Mortality	RP-2000 Generational Combined Healthy Participant, projected from the year 2000 using Projection Scale AA
Changes	Changes in assumptions and other inputs include the change in the discount rate from 2.75% as of the beginning of the measurement period to 2.41% as of September 30, 2020. This change is reflected in the Schedule of Changes in Total OPEB Liability.

Change in Total OPEB Liability

	Increase (Decrease)
	Total OPEB Liability (a)
Balance as of September 30, 2020	\$ 187,881
Changes for the year:	
Service cost	20,845
Interest	5,582
Changes in assumptions and other inputs	4,218
Benefit payments	(11,458)
Net changes	19,187
Balance as of September 30, 2021	\$ 207,068

Note 4: OTHER INFORMATION (Continued)

C. POSTEMPLOYMENT BENEFITS OTHER THAN PENSION (Continued)

Sensitivity of the Total OPEB Liability – The following table represents the City’s total OPEB liability calculated using the discount rate of 2.41%, as well as what the City’s net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (1.41%) or one percentage point higher (3.41%) than the current rate:

	1% Decrease (1.41%)	Current Discount Rate (2.41%)	1% Increase (3.41%)
Total OPEB Liability	\$ 214,720	\$ 207,068	\$ 193,540

The following table represents the City’s total OPEB liability calculated using the ultimate health care cost trend rate of 4.00%, as well as what the City’s total OPEB liability would be if it were calculated using a health care cost trend that is one percentage point lower (3.00%) or one percentage point higher (5.00%) than the current rate:

	1% Decrease (3.00%)	Ultimate Trend (4.00%)	1% Increase (5.00%)
Total OPEB Liability	\$ 173,636	\$ 207,068	\$ 248,239

D. ASSET RETIREMENT OBLIGATIONS

Asset retirement obligations generally apply to legal obligations associated with the retirement of a tangible long-lived asset that result from the acquisition, construction, or development and the normal operation of a long-lived asset. The City assesses asset retirement obligations on a periodic basis. If a reasonable estimate of fair value can be made, the fair value of a liability for an asset retirement obligation is recognized in the period in which it is incurred or a change in estimate occurs.

The City has an above ground fuel storage tank which is regulated by Florida Administrative Code (FAC) 62-762, and requires certain activities if use of the fuel storage tank is discontinued. The City has determined it cannot reasonably estimate the fair value of the liability for disposal of this item and, accordingly, has not recorded an asset retirement obligation for this matter.

Note 5: UNCERTAINTIES

In March 2020, the World Health Organization made the assessment that the outbreak of a novel coronavirus (COVID-19) can be characterized as a pandemic. As a result, broad domestic and international stock market indices have declined and the City's fair value of investments has declined similarly. Such declines in the fair value of investments held by the City may materially and adversely impact the City's ability to achieve its investment objectives and therefore, its operational objectives. In addition, the extent to which these events will affect the amounts reported in future financial statements remains uncertain.

Note 6: SUBSEQUENT EVENTS

Management evaluated all events or transactions that occurred after September 30, 2021 through June 1, 2022, the date the current year's financial statements were available to be issued. The following events occurred:

In November 2021, the City approved a proposal from a Company, not to exceed \$32,763 for the purchase of park furnishings for Cattleman's Square Park.

In December 2021, the City approved an agreement for professional and custodial cleaning services in the amount of \$20,660 for 3 years each beginning January 1, 2022.

In January 2022, the City received a grant for \$131,000 for South Park Street and downtown landscaping.

In February 2022, the City approved a contract with a Company for \$49,924 for City Commerce Center improvements.

In April 2022, the City approved the purchase of a cleaner truck for \$301,488 through the use of the American Rescue Plan Act funds. In addition, two agreements were approved, one with a Company for \$52,710 for survey and design engineering for the SW 5th Avenue FDOT SCOP resurfacing project and the other for \$18,600 for professional services for the SE 4th Street Stormwater Improvement Project.

In May 2022, the City approved to piggyback on the Broward County Storm Drain Cleaning, Repairs, and Maintenance Agreement with a Company for the South 4th Street Pipe Lining Project in the amount of \$803,339.

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**REQUIRED SUPPLEMENTARY INFORMATION OTHER THAN
MANAGEMENT'S DISCUSSION AND ANALYSIS**

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City of Okeechobee, Florida
Schedule of Revenues, Expenditures and Changes in Fund Balances –
Budget and Actual – General Fund

<i>Year ended September 30, 2021</i>	Original Budget	Final Budget	Actual (on Budgetary Basis)	Variance with Final Budget Positive (Negative)
Revenues				
Taxes	\$ 3,155,759	\$ 3,271,758	\$ 3,295,724	\$ 23,966
Intergovernmental	2,660,904	2,637,540	2,690,722	53,182
Charges for services	493,910	540,600	544,146	3,546
Permits and fees	554,500	767,700	782,582	14,882
Fines and forfeitures	21,975	125,400	129,557	4,157
Investment earnings	96,000	11,000	10,660	(340)
Miscellaneous	3,100	80,203	88,566	8,363
Total revenues	6,986,148	7,434,201	7,541,957	107,756
Expenditures				
Current:				
General government:				
Legislative	213,771	208,800	205,511	3,289
Executive	252,322	296,980	291,161	5,819
City clerk	288,057	306,410	307,785	(1,375)
Financial services	333,055	332,525	309,197	23,328
Legal council	166,400	173,020	158,392	14,628
General services	515,573	483,110	479,326	3,784
Total general government	1,769,178	1,800,845	1,751,372	49,473
Public safety:				
Fire	1,458,050	1,514,950	1,454,933	60,017
Police	3,084,217	2,961,470	2,870,149	91,321
Total public safety	4,542,267	4,476,420	4,325,082	151,338
Transportation	1,755,474	1,440,300	1,407,721	32,579
Recreation	-	-	1,344	(1,344)
Physical environment	368,000	552,100	506,823	45,277
Capital outlay	155,900	230,000	204,889	25,111
Total expenditures	8,590,819	8,499,665	8,197,231	302,434
Excess (deficiency) of revenues under (over) expenditures	(1,604,671)	(1,065,464)	(655,274)	410,190
Other financing sources (uses)				
Operating transfers in	-	-	200,000	200,000
Sale of capital assets	6,000	38,500	38,536	36
Net other financing sources (uses)	6,000	38,500	238,536	200,036
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing sources (uses)	(1,598,671)	(1,026,964)	(416,738)	610,226
Fund balances, beginning of year	10,623,247	10,623,247	10,623,247	-
Fund balances, end of year	\$ 9,024,576	\$ 9,596,283	10,206,509	\$ 610,226
Reconciliation of budgetary to GAAP basis				
Current year encumbrances			308,610	
Prior year encumbrances			(272,236)	
Fund balance on GAAP basis			\$ 10,242,883	

The accompanying notes to required supplementary information are an integral part of this schedule.

City of Okeechobee, Florida
Required Pension Supplementary Information

Police Officers'

	2021	2020	2019
Total Pension Liability			
Service cost	\$ 277,048	\$ 279,173	\$ 254,066
Interest	635,386	615,045	607,391
Difference between actual & expected experience	(48,536)	(76,855)	(153,927)
Assumption changes	-	(211,356)	-
Benefit payments	(630,299)	(557,786)	(502,852)
Refunds	-	-	(12,836)
Net change in total pension liability	233,599	48,221	191,842
Total pension liability - beginning	9,099,623	9,051,402	8,859,560
Total pension liability - ending (a)	9,333,222	9,099,623	9,051,402
Plan Fiduciary Net Position			
Contributions - employer (from City)	100,195	126,811	130,886
Contributions - employer (from State)	86,979	90,650	90,153
Contributions - members	56,261	53,051	50,359
Net investment income	1,980,592	1,170,587	330,227
Benefit payments	(623,923)	(542,324)	(502,852)
Refunds	(6,376)	(15,462)	(12,836)
Administrative expense	(41,277)	(41,667)	(47,116)
Other	(3,248)	(2,155)	-
Net change in plan fiduciary net position	1,549,203	839,491	38,821
Plan fiduciary net position - beginning	10,495,809	9,656,318	9,617,497
Plan fiduciary net position - ending (b)	12,045,012	10,495,809	9,656,318
Net pension liability (asset) - Ending (a) - (b)	\$ (2,711,790)	\$ (1,396,186)	\$ (604,916)
Plan fiduciary net position as a percentage of Total Pension Liability	129.06%	115.34%	106.68%
Covered payroll**	\$ 1,125,784	\$ 1,061,193	\$ 1,007,180
Net pension liability as a percentage of covered payroll	-240.88%	-131.57%	-60.06%

Note: This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the City presents information for those years for which information is available.

* -The net pension liability recognized by the City in the current year financial statements represents the net position liability as of September 30, 2020, which is allowed by GASB 68.

** Covered payroll was calculated by dividing the total member contributions for the fiscal year, net of any known buyback contributions, by the member contribution rate of 5%.

Assumption changes:

- Effective 10/1/2016, the mortality rates were changed from the RP-2000 Combined Healthy Participant Mortality Tables, using projection scale AA to the mortality rates used by the Florida Retirement System (FRS) for Special Risk Class members. This change was made in compliance with Florida House Bill 1309, which requires all public pension plans in Florida to use the same mortality rates used in either of the last two actuarial valuation reports of FRS effective no later than 10/1/2016.

- Use of Insurance Tax Premium Revenue (IPTR) received by the State is subject to the default rules of Senate Bill 172 (codified in Chapter 2015-39) beginning with the IPTR received for the 2015 calendar year.

The accompanying notes to required supplementary information are an integral part of this schedule.

City of Okeechobee, Florida
Required Pension Supplementary Information

	2018*	2017	2016	2015	2014
\$	258,622	\$ 235,345	\$ 264,445	\$ 247,353	\$ 251,499
	580,995	573,285	543,946	506,147	479,146
	(276,621)	(270,100)	126,875	(219,850)	(784)
	-	22,143	-	94,065	-
	(281,028)	(255,731)	(468,694)	(203,855)	(201,397)
	72,669	-	(25,003)	(321)	(26,953)
	354,637	304,942	441,569	423,539	501,511
	8,504,923	8,199,981	7,758,412	7,334,873	6,833,362
	8,859,560	8,504,923	8,199,981	7,758,412	7,334,873
	151,492	169,789	147,312	192,581	200,210
	81,690	78,659	73,960	70,807	67,639
	46,212	45,863	45,554	47,740	43,135
	727,699	903,712	607,763	(95,964)	694,790
	(281,028)	(255,731)	(468,694)	(203,855)	(201,397)
	-	-	(25,003)	(321)	(26,953)
	(45,827)	(41,855)	(32,120)	(30,198)	(18,097)
	-	(3,284)	(6)	3,886	-
	680,238	897,153	348,766	(15,324)	759,327
	8,937,259	8,040,106	7,691,340	7,706,664	6,947,337
	9,617,497	8,937,259	8,040,106	7,691,340	7,706,664
\$	(757,937)	\$ (432,336)	\$ 159,875	\$ 67,072	\$ (371,791)
	108.56%	105.08%	98.05%	99.14%	105.07%
\$	924,250	\$ 917,260	\$ 970,646	\$ 911,189	\$ 862,700
	-82.01%	-47.13%	16.47%	7.36%	-43.10%

The accompanying notes to required supplementary information are an integral part of this schedule.

City of Okeechobee, Florida
Required Pension Supplementary Information

	Firefighters'		
	2021	2020	2019
Total Pension Liability			
Service cost	\$ 64,244	\$ 117,980	\$ 145,856
Interest	247,616	275,148	271,341
Benefit changes	268,575	(945)	
Difference between actual & expected experience	(242,201)	(85,233)	(132,896)
Assumption changes	-	(96,526)	-
Benefit payments	(191,302)	(152,193)	(141,381)
Refund	-	-	(9,052)
Other	-	-	-
Net change in total pension liability	146,932	58,231	133,868
Total pension liability - beginning	4,131,657	4,073,426	3,939,558
Total pension liability - ending (a)	4,278,589	4,131,657	4,073,426
Plan Fiduciary Net Position			
Contributions - employer (from City)	43,576	86,196	83,988
Contributions - employer (from State)	45,578	52,670	52,810
Contributions - members	18,140	20,552	23,945
Net investment income	906,378	507,378	140,894
Benefit payments	(150,688)	(150,688)	(141,381)
Refunds	(40,614)	(1,505)	(9,052)
Administrative expense	(44,943)	(40,275)	(43,675)
Other	-	652	-
Net change in plan fiduciary net position	777,427	474,980	107,529
Plan fiduciary net position - beginning	4,861,814	4,386,834	4,279,305
Plan fiduciary net position - ending (b)	5,639,241	4,861,814	4,386,834
Net pension liability (asset) - Ending (a) - (b)	\$ (1,360,652)	\$ (730,157)	\$ (313,408)
Plan fiduciary net position as a percentage			
of Total Pension Liability	131.80%	117.67%	107.69%
Covered payroll**	367,446	411,033	478,900
Net pension liability as a percentage			
of covered payroll	-370.30%	-177.64%	-65.44%

Note: This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the City presents information for those years for which information is available.

* -The net pension liability recognized by the City in the current year financial statements represents the net position liability as of September 30, 2020, which is allowed by GASB 68.

** Covered payroll was calculated by dividing the total member contributions for the fiscal year, net of any known buyback contributions, by the member contribution rate of 5%.

Assumption changes:

- Effective 10/1/2016, the mortality rates were changed from the RP-2000 Combined Healthy Participant Mortality Tables, using projection scale AA to the mortality rates used by the Florida Retirement System (FRS) for Special Risk Class members. This change was made in compliance with Florida House Bill 1309, which requires all public pension plans in Florida to use the same mortality rates used in either of the last two actuarial valuation reports of FRS effective no later than 10/1/2016.

- Use of Insurance Tax Premium Revenue (IPTR) received by the State is subject to the default rules of Senate Bill 172 (codified in Chapter 2015-39) beginning with the IPTR received for the 2015 calendar year.

The accompanying notes to required supplementary information are an integral part of this schedule.

City of Okeechobee, Florida
Required Pension Supplementary Information

	2018*	2017	2016	2015	2014
\$	136,825	\$ 156,989	\$ 156,107	\$ 144,773	\$ 130,539
	257,407	255,218	235,684	213,154	196,106
	(162,443)	(91,659)	56,393	(19,771)	(741)
	-	(13,449)	-	49,797	-
	(107,105)	(106,572)	(102,590)	(96,939)	(142,060)
	(16,027)	(20,437)	-	-	-
	19,828	-	3,256	-	-
	128,485	180,090	348,850	291,014	183,844
	3,811,073	3,630,983	3,282,133	2,991,119	2,807,275
	3,939,558	3,811,073	3,630,983	3,282,133	2,991,119
	115,253	107,123	97,709	92,863	82,058
	52,793	50,589	49,889	52,662	53,235
	23,446	25,409	27,433	26,324	23,854
	308,920	404,267	246,381	(44,021)	318,708
	(107,105)	(106,572)	(102,590)	(96,939)	(142,060)
	(16,027)	(20,437)	-	-	-
	(59,878)	(34,933)	(31,639)	(27,132)	(16,233)
	-	(6,375)	(1,766)	-	-
	317,402	419,071	285,417	3,757	319,562
	3,961,903	3,542,832	3,257,415	3,253,658	2,934,096
	4,279,305	3,961,903	3,542,832	3,257,415	3,253,658
\$	(339,747)	\$ (150,830)	\$ 88,151	\$ 24,718	\$ (262,539)
	108.62%	103.96%	97.57%	99.25%	108.78%
\$	468,920	\$ 508,180	\$ 563,285	\$ 523,119	\$ 477,080
	-72.45%	-29.68%	15.65%	4.73%	-55.03%

The accompanying notes to required supplementary information are an integral part of this schedule.

City of Okeechobee, Florida
Required Pension Supplementary Information

Schedule of Changes in Net Pension Liability and Related Ratios
Last Six Fiscal Years

	General Employees'		
	2021	2020	2019
Total Pension Liability			
Service cost	\$ 207,835	\$ 184,223	\$ 152,255
Interest	333,141	315,828	295,453
Benefit changes	-	90,157	
Difference between actual & expected experience	242	2,277	(141,938)
Assumption changes	-	(47,772)	-
Benefit payments	(354,969)	(201,373)	(259,463)
Refunds	-	-	(346)
Other ***	-	-	-
Net change in total pension liability	186,249	343,340	45,961
Total pension liability - beginning	4,726,458	4,383,118	4,337,157
Transfer of pension liability for Okeechobee Utility Authority *****	-	-	-
Total pension liability - ending (a)	4,912,707	4,726,458	4,383,118
Plan Fiduciary Net Position			
Contributions - employer	114,175	118,781	115,324
Contributions - members	73,581	76,693	66,020
Net investment income	1,108,894	603,919	155,830
Benefit payments	(354,969)	(178,547)	(259,463)
Refunds	-	(22,826)	(346)
Administrative expense	(44,184)	(40,906)	(53,249)
Other****	-	(652)	-
Net change in plan fiduciary net position	897,497	556,462	24,116
Plan fiduciary net position - beginning	5,584,559	5,028,097	5,003,981
Transfer plan fiduciary net position to Okeechobee Utility Authority*****	-	-	-
Plan fiduciary net position - ending (b)	6,482,056	5,584,559	5,028,097
Net pension liability (asset) - Ending (a) - (b)	\$ (1,569,349)	\$ (858,101)	\$ (644,979)
Plan fiduciary net position as a percentage			
of Total Pension Liability	131.94%	118.16%	114.72%
Covered payroll**	\$ 1,229,302	\$ 1,278,231	\$ 1,100,333
Net pension liability as a percentage			
of covered payroll	-127.66%	-67.13%	-58.62%

The accompanying notes to required supplementary information are an integral part of this schedule.

City of Okeechobee, Florida
Required Pension Supplementary Information

	2018*	2017	2016
\$	154,529	\$ 136,373	\$ 421,387
	284,633	91,058	763,785
		-	-
	20,956	-	(524,849)
	-	133,790	-
	(164,189)	(336,740)	(331,215)
	(16,592)	(17,378)	(18,267)
	-	2,641,019	-
	279,337	2,648,122	310,841
	4,057,820	1,409,698	11,400,112
	-	-	(10,301,255)
	4,337,157	4,057,820	1,409,698
	75,793	94,009	446,184
	60,312	56,405	183,145
	394,042	477,649	825,935
	(164,189)	(336,740)	(331,215)
	(16,592)	(17,378)	(18,267)
	(46,328)	(48,490)	(57,186)
	-	3,117,018	(2,208)
	303,038	3,342,473	1,046,388
	4,700,943	1,358,470	10,238,992
	-	-	(9,926,910)
	5,003,981	4,700,943	1,358,470
\$	(666,824)	\$ (643,123)	\$ 51,228
	115.37%	115.85%	96.37%
\$	1,005,204	\$ 940,083	\$ 911,233
	-66.34%	-68.41%	5.62%

The accompanying notes to required supplementary information are an integral part of this schedule.

City of Okeechobee, Florida Required Pension Supplementary Information

Schedule of Changes in Net Pension Liability and Related Ratios Last Six Fiscal Years

Note: This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is complied, the City presents information for those years for which information is available.

* The net pension liability recognized by the City in the current year financial statements represents the net position liability as of September 30, 2020, which is allowed by GASB 68.

** Covered Payroll was calculated by dividing the total member contributions for the fiscal year by the member contribution rate of 6%.

*** The Total Pension Liability, the Plan Fiduciary Net Position, and the Net Pension Liability as of September 30, 2015 were allocated based on the portion of the Employer's Total Required Contribution (from October 1, 2015 Actuarial Valuation dated April 25, 2016). The October 1, 2015 Valuation determined the required employer contribution for the plan year end September 30, 2017.

**** Due to the change in nature of the Plan, from a cost sharing to a single employer plan (effective October 1, 2016). Also reflects \$59,910 post-valuation adjustment to match audited financial statements.

***** Due to the change in nature of the Plan, from a cost sharing to a single employer plan (effective October 1, 2016).

Assumption changes:

- Effective 10/1/2016, the mortality rates were changed from the RP-2000 Combined Healthy Participant Mortality Tables, using projection scale AA to the mortality rates used by the Florida Retirement System (FRS) for Special Risk Class members. This change was made in compliance with Florida House Bill 1309, which requires all public pension plans in Florida to use the same mortality rates used in either of the last two actuarial valuation reports of FRS effective no later than 10/1/2016.

- Effective 10/1/2016, OUA employees are covered under a separately established Plan, the Okeechobee Utility Authority Employees' Retirement System, and are no longer covered under the City of Okeechobee General Employees' Retirement System.

The accompanying notes to required supplementary information are an integral part of this schedule.

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City of Okeechobee, Florida
Required Pension Supplementary Information

Schedule of Contributions
Last Eight Fiscal Years

Police Officers			
	9/30/2021	9/30/2020	9/30/2019
Actuarially determined contributions	\$ 185,025	\$ 192,448	\$ 204,611
Contributions in relation to the actuarially determined contributions	187,174	217,461	221,039
Contribution deficiency (excess)	\$ (2,149)	\$ (25,013)	\$ (16,428)
Covered payroll*	\$ 1,125,784	\$ 1,061,193	\$ 1,007,180
Contributions as a percentage of covered payroll	16.63%	20.49%	21.95%
Firefighters			
	9/30/2021	9/30/2020	9/30/2019
Actuarially determined contributions	\$ 104,102	\$ 157,372	\$ 139,143
Contributions in relation to the actuarially determined contributions	89,154	138,866	136,798
Contribution deficiency (excess)	\$ 14,948	\$ 18,506	\$ 2,345
Covered payroll*	\$ 367,446	\$ 411,033	\$ 478,900
Contributions as a percentage of covered payroll	24.26%	33.78%	28.57%
General Employees			
	9/30/2021	9/30/2020	9/30/2019
Actuarially determined contributions	\$ 114,325	\$ 118,875	\$ 114,875
Contributions in relation to the actuarially determined contributions	114,175	118,781	115,324
Contribution deficiency (excess)	\$ 150	\$ 94	\$ (449)
Covered payroll	\$ 1,229,302	\$ 1,278,231	\$ 1,100,333
Contributions as a percentage of covered payroll	9.29%	9.29%	10.48%

Note: This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, the City presents information for those years for which information is available.

* Based on payroll provided for actuarial valuations; Covered payroll was calculated by dividing the total member contributions for the fiscal year, net of any known buyback contributions, by the member contribution rate of 5%.

City of Okeechobee, Florida
Required Pension Supplementary Information

	9/30/2018	9/30/2017	9/30/2016	9/30/2015	9/30/2014
\$	212,571	\$ 251,591	\$ 219,093	\$ 263,240	\$ 267,849
	233,182	248,448	221,272	263,388	267,849
\$	(20,611)	\$ 3,143	\$ (2,179)	\$ (148)	\$ -

\$	924,250	\$ 917,260	\$ 970,646	\$ 911,189	\$ 862,700
	25.23%	27.09%	22.80%	28.91%	31.05%

	9/30/2018	9/30/2017	9/30/2016	9/30/2015	9/30/2014
\$	167,871	\$ 170,269	\$ 143,632	\$ 138,914	\$ 122,212
	168,046	157,712	147,598	145,525	135,293
\$	(175)	\$ 12,557	\$ (3,966)	\$ (6,611)	\$ (13,081)

\$	468,920	\$ 508,180	\$ 563,285	\$ 523,119	\$ 477,080
	35.84%	31.03%	26.20%	27.82%	28.36%

	9/30/2018	9/30/2017	9/30/2016	9/30/2015	9/30/2014
\$	75,793	\$ 42,774	\$ 49,115	\$ 379,111	\$ 379,099
	75,793	94,009	110,448	379,111	379,099
\$	-	\$ (51,235)	\$ (61,333)	\$ -	\$ -

\$	1,005,204	\$ 940,083	\$ 911,233	\$3,135,961	\$2,945,717
	7.54%	10.00%	12.12%	12.09%	12.87%

City of Okeechobee, Florida Required Pension Supplementary Information

Schedule of Investment Returns Last Eight Fiscal Years

Police Officers'								
	9/30/2021	9/30/2020	9/30/2019	9/30/2018	9/30/2017	9/30/2016	9/30/2015	9/30/2014
Annual money-weighted rate of return net of investment expense	18.76%	11.78%	3.10%	8.73%	10.68%	7.59%	-1.65%	9.96%

Fire Fighters'								
	9/30/2021	9/30/2020	9/30/2019	9/30/2018	9/30/2017	9/30/2016	9/30/2015	9/30/2014
Annual money-weighted rate of return net of investment expense	19.30%	10.61%	2.39%	6.11%	10.76%	6.83%	-2.19%	10.43%

General Employees'								
	9/30/2021	9/30/2020	9/30/2019	9/30/2018	9/30/2017	9/30/2016	9/30/2015	9/30/2014
Annual money-weighted rate of return net of investment expense	19.17%	11.37%	2.23%	7.55%	9.78%	7.78%	-1.38%	10.60%

Note: This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is complied, the City presents information for those years for which information is available.

City of Okeechobee, Florida
Schedule of Changes in Total OPEB Liability and Related Ratios

Year Ending September 30,	2021	2020	2019	2018
Total OPEB liability				
Service cost	\$ 20,845	\$ 12,015	\$ 12,580	\$ 13,441
Interest	5,582	6,320	5,640	4,977
Difference between expected and actual experience	-	6,792	-	-
Changes of assumptions or other inputs	4,218	14,710	(4,290)	(3,808)
Benefit payments	(11,458)	(9,915)	(9,081)	(17,198)
Net change in total OPEB liability	19,187	29,922	4,849	(2,588)
Total OPEB liability - beginning	187,881	157,959	153,110	155,698
Total OPEB liability - ending	\$ 207,068	\$ 187,881	\$ 157,959	\$ 153,110

Covered employee payroll	\$ 3,359,887	\$ 3,041,518	\$ 2,984,722	\$ 2,809,503
Total OPEB liability as a percentage of covered employee payroll	6.16%	6.18%	5.29%	5.45%

* GASB 75 requires an employer to disclose a 10-year history. However, full 10-year trend is compiled, information will be presented only for years which information is available.

* The following discount rate was used in each period:

9/30/2018 - 3.50%

9/30/2019 - 3.83%

9/30/2020 - 2.75%

9/30/2021 - 2.41%

City of Okeechobee, Florida
Notes to Required Supplementary Information

A. BUDGETARY INFORMATION

Annual budgets are adopted on a basis consistent with U.S. generally accepted accounting principles for all governmental funds. All annual appropriations lapse at fiscal year-end.

The City Administrator may make transfers of appropriations within a department as long as the total budget of the department is not increased. Transfers of appropriations between departments required the approval of the council. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the department level. The council made certain supplemental appropriations during the year.

Encumbrances accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year-end are reported as restricted or assigned fund balances and do not constitute expenditures or liabilities because the commitments will be re-appropriated and honored during the subsequent year.

City of Okeechobee, Florida
Notes to Required Supplementary Information

A. ADDITIONAL ACTUARIAL INFORMATION

Valuation Date: 10/01/2021

Notes: Actuarially determined contribution rates are calculated as of October 1, which is two years prior to the end of the fiscal year in which contributions are reported.

Methods and Assumptions Used to Determine Contributions Rates:

	Police Officers' Pension Plan	Firefighters' Pension Plan	General Pension Plan
Actuarial Cost Method:	Aggregate	Aggregate	Aggregate
Amortization Method:	N/A	N/A	N/A
Remaining Amortization Period:	N/A	N/A	N/A
Asset Valuation Method:	4-year smoothed market	4-year smoothed market	4-year smoothed market
Salary Increases:	6.00%	7.00%	6.00%
Inflation:	2.50%	2.50%	2.50%
Investment Rate of Return:	7.00%	6.00%	7.00%
Retirement Age:	100% when first eligible for Normal Retirement or DROP entry	100% when first eligible for Normal Retirement or DROP entry.	100% when first eligible for Normal Retirement or DROP entry
Mortality:	For healthy participants during employment, PUB-2010 Headcount Weighted Safety Employee Female Mortality Table and Safety Below Median Employee Male Mortality Table, both set forward 1 year, with fully generational mortality improvements projected to each future decrement date with Scale MP-2018.	For healthy participants during employment, PUB-2010 Headcount Weighted Safety Employee Female Mortality Table and Safety Below Median Employee Male Mortality Table, both set forward 1 year, with fully generational mortality improvements projected to each future decrement date with Scale MP-2018.	For healthy participants during employment, PUB-2010 Headcount Weighted General Below Median Employee Mortality Table, separate rates for males and females, set back 1 year for males, with fully generational mortality improvements projected to each future decrement date with Scale MP-2018.

City of Okeechobee, Florida
Notes to Required Supplementary Information

	Police Officers' Pension Plan	Firefighters' Pension Plan	General Pension Plan
Mortality (Continued):	For healthy participants postemployment, PUB-2010 Headcount Weighted Safety Healthy Retiree Female Mortality Table and Safety Below Median Healthy Retiree Male Mortality Table, both set forward 1 year, with fully generational mortality improvements projected to each future decrement date with Scale MP-2018. For disabled participants, 80% PUB-2010 Headcount Weighted General Disabled Retiree Mortality Table/20% PUB-2010 Headcount Weighted Safety Disabled Retiree Mortality Table, separate rates for males and females, without projected mortality improvements.	For healthy participants postemployment, PUB-2010 Headcount Weighted Safety Healthy Retiree Female Mortality Table and Safety Below Median Healthy Retiree Male Mortality Table, both set forward 1 year, with fully generational mortality improvements projected to each future decrement date with Scale MP-2018. For disabled participants, 80% PUB-2010 Headcount Weighted General Disabled Retiree Mortality Table/20% PUB-2010 Headcount Weighted Safety Disabled Retiree Mortality Table, separate rates for males and females, without projected mortality improvements.	For healthy participants post employment, PUB-2010 Headcount Weighted General Below Median Healthy Retiree Mortality Table, separate rates for males and females, set back 1 year for males, with fully generational mortality improvements projected to each future decrement date with Scale MP-2018. For disabled participants, PUB-2010 Headcount Weighted General Disabled Retiree Mortality Table, separate rates for males and females, both set forward 3 years, without projected mortality improvements.

INDEPENDENT AUDITORS' 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*

The Honorable Mayor and Members of the City Council
of the City of Okeechobee, Florida

We have audited, 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, the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the City of Okeechobee, Florida, as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the City of Okeechobee, Florida's basic financial statements, and have issued our report thereon dated June 1, 2022. Other auditors audited the financial statements of the City of Okeechobee, Florida Municipal Police Officers' Pension Trust Fund and City of Okeechobee, Florida Municipal Firefighters' Pension Trust Fund and the City of Okeechobee Employees' Retirement System, as described in our report on the City of Okeechobee, Florida's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and 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 have not been identified. However, as below, we did identify a certain deficiency in internal control that we consider to be a material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency identified as MW 2021-001 to be a material weakness.

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

MW 2021-001 ACCOUNTS PAYABLE

Criteria: Expenditures need to be recorded in the period in which the expense was incurred.

Condition: One expenditure was recorded in the incorrect period.

Cause: The expenditure was entered according to the invoice date instead of the period the services were rendered.

Effect: Accounts payable and expenditures were understated by \$130,215 in the general fund.

Recommendation: The City should implement procedures to ensure all invoices received dated shortly after year end are examined for the period in which services were rendered or goods were received.

Management Response: The City currently has procedures in place to identify year end payables. There was one item recorded in the wrong period based on the invoice date not date services rendered. The city will scrutinize each invoice for date services rendered and or goods received and apply the appropriate date for entry at year end for appropriate recording of account payables.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Okeechobee, Florida's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The City of Okeechobee's Responses to Findings

The City's responses to the findings identified in our audit are described above. The City's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Carr, Riggs & Ingram, L.L.C.

Melbourne, Florida
June 1, 2022

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Carr, Riggs & Ingram, LLC
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INDEPENDENT AUDITORS' MANAGEMENT LETTER

The Honorable Mayor and Members of the City Council
of the City of Okeechobee, Florida

Report on the Financial Statements

We have audited the financial statements of the City of Okeechobee, Florida as of and for the fiscal year ended September 30, 2021, and have issued our report thereon dated June 1, 2022.

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 Auditors' Report on Internal Control over Financial Reporting and on 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 June 1, 2022, should be considered in conjunction with this management letter.

Prior Audit Findings

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

Official Title and Legal Authority

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

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the City of Okeechobee, Florida 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 of Okeechobee, Florida did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the City of Okeechobee, Florida. It is management's responsibility to monitor the City of Okeechobee, Florida'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. In connection with our audit, we did not have any such recommendations.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not 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, Federal and other granting agencies, the members of the City Council, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

Carr, Riggs & Ingram, L.L.C.

Melbourne, Florida
June 1, 2022

INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH LOCAL GOVERNMENT INVESTMENT POLICIES

The Honorable Mayor and Members of the City Council
Of the City of Okeechobee, Florida

We have examined the City of Okeechobee, Florida's compliance with the requirements of Section 218.415, Florida Statutes, *Local Government Investment Policies*, during the year ended September 30, 2021. Management of the City of Okeechobee, Florida is responsible for the City of Okeechobee, Florida's compliance with the specified requirements. Our responsibility is to express an opinion on the City of Okeechobee, Florida's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the City of Okeechobee, Florida complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the City of Okeechobee, Florida complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the City of Okeechobee, Florida's compliance with specified requirements.

In our opinion, the City of Okeechobee, Florida complied, in all material respects, with the requirements of Section 218.415, Florida Statutes, *Local Government Investment Policies*, for the year ended September 30, 2021.

This report is intended solely for the information and use of management and the State of Florida Auditor General, is not intended to be, and should not be used by anyone other than these specified parties.

Carr, Riggs & Ingram, L.L.C.

Melbourne, Florida
June 1, 2022



Required Communications



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www.cricpa.com

June 1, 2022

Honorable Mayor and City Council
City of Okeechobee, Florida
55 S.E. Third Avenue
Okeechobee, FL 34974

We are pleased to present the results of our audit of the financial statements of the City of Okeechobee, Florida (the "City") for the year ended September 30, 2021.

This report to the Honorable Mayor and City Council summarizes our audit, the report issued and various analyses and observations related to the City's accounting and reporting. The document also contains the communications required by our professional standards.

Our audit was designed, primarily, to express an opinion on the City's basic financial statements for the year ended September 30, 2021. We considered the City's current and emerging needs, along with an assessment of risks that could materially affect the financial statements, and aligned our audit procedures accordingly. We conducted the audit with the objectivity and independence that the City expects. We received the full support and assistance of City personnel.

At Carr, Riggs & Ingram, LLC (CRI), we are continually evaluating the quality of our professionals' work in order to deliver audit services of the highest quality that will meet or exceed your expectations. We encourage you to provide any feedback you believe is appropriate to ensure that we do not overlook a single detail as it relates to the quality of our services.

This report is intended solely for the information and use of the Honorable Mayor, City Council and management of the City and should not be used by anyone other than these specified parties.

We appreciate this opportunity to work with you. If you have any questions or comments, please contact me at 321.255.0088 or dgoode@cricpa.com.

Very truly yours,

A handwritten signature in black ink that reads "Deborah A. Goode".

Deborah A. Goode, CPA
Partner
Carr, Riggs & Ingram, LLC



As discussed with management during our planning process, our audit plan represented an approach responsive to the assessment of risk for the City. Specifically, we planned and performed our audit to:

- Perform an audit, as requested by the Honorable Mayor and City Council, in accordance with auditing standards generally accepted in the United States of America, in order to express an opinion on the City's financial statements for the year ended September 30, 2021;
- Communicate directly with the Honorable Mayor and City Council and management regarding the results of our procedures;
- Address with the Honorable Mayor, City Council and management any accounting and financial reporting issues;
- Anticipate and respond to concerns of the Honorable Mayor, City Council and management; and
- Other audit-related projects as they arise and upon request.



Perform audit services, as requested by the City Council and management, 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, in order to express an opinion on the City’s financial statements for the year ending September 30, 2021.

MATTER TO BE COMMUNICATED	AUDITORS’ RESPONSE
<p>Auditors’ responsibility under Generally Accepted Auditing Standards, <i>Government Auditing Standards</i> and Chapter 10.550, Rules of the Florida Auditor General</p>	<p>As stated in our engagement letter dated July 30, 2018, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America (GAAP) and Chapter 10.550 Rules of the Florida Auditor General. Our audit of the financial statements does not relieve you or management of your responsibilities.</p> <p>As part of our audit, we considered the internal control of the City and compliance with laws and regulations. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control and compliance with laws and regulations.</p>
<p>Client’s responsibility</p>	<p>Management, with oversight from those charged with governance, is responsible for establishing and maintaining internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the fair presentation in the financial statements of financial position, results of operations, and cash flows in conformity with the applicable framework. Management is responsible for the design and implementation of programs and controls to prevent and detect fraud. Management is responsible for overseeing nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.</p>
<p>Planned scope and timing of the audit</p>	<p>Our initial audit plan was not significantly altered during our fieldwork.</p>



MATTER TO BE COMMUNICATED	AUDITORS' RESPONSE
<p>Management judgments and accounting estimates <i>The process used by management in forming particularly sensitive accounting estimates and the basis for the auditors' conclusion regarding the reasonableness of those estimates.</i></p>	<p>Please see the following section titled “<i>Accounting Policies, Judgments and Sensitive Estimates and CRI Comments on Quality.</i>”</p>
<p>Potential effect on the financial statements of any significant risks and exposures <i>Major risks and exposures facing the City and how they are disclosed.</i></p>	<p>No such risks or exposures were noted.</p>
<p>Significant accounting policies, including critical accounting policies and alternative treatments within generally accepted accounting principles and the auditor’s judgment about the quality of accounting principles</p> <ul style="list-style-type: none"> • <i>The initial selection of and changes in significant accounting policies or their application; methods used to account for significant unusual transactions; and effect of significant policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.</i> • <i>The auditor should also discuss the auditors’ judgment about the quality, not just the acceptability, of the Company’s accounting policies as applied in its financial reporting. The discussion should include such matters as consistency of accounting policies and their application, and clarity and completeness of the financial statements, including disclosures. Critical accounting policies and practices applied by the Company in its financial statements and our assessment of management’s disclosures regarding such policies and practices (including any significant modifications to such disclosures proposed by us but rejected by management), the reasons why certain policies and practices are or are not considered critical, and how current and anticipated future events impact those determinations;</i> • <i>Alternative treatments within GAAP for accounting policies and practices related to material items, including recognition, measurement, presentation and disclosure alternatives, that have been discussed with client management during the current audit period, the ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the auditor; Furthermore, if the accounting policy selected by management is not the policy preferred by us, discuss the reasons why management selected that policy, the policy preferred by us, and the reason we preferred the other policy.</i> 	<p>Significant accounting policies are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2021. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.</p> <p>Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:</p> <p>The disclosure of pension trust funds in Note 4-B to the financial statements due to the reported performance of plan assets.</p> <p>The disclosure of Post-Employment Benefit Obligations in Note 4-C to the financial statements since this represents a future liability to the City.</p> <p>The financial statement disclosures are neutral, consistent, and clear.</p>



MATTER TO BE COMMUNICATED	AUDITORS' RESPONSE
<p>Significant difficulties encountered in the audit <i>Any significant difficulties, for example, unreasonable logistical constraints or lack of cooperation by management.</i></p>	<p>We encountered no significant difficulties in dealing with management in performing and completing our audit.</p>
<p>Disagreements with management <i>Disagreements, whether or not subsequently resolved, about matters significant to the financial accounting, reporting, or auditing matter, that could be significant to the financial statements or the auditors' report. This does not include those that came about based on incomplete facts or preliminary information.</i></p>	<p>We are pleased to report that no such disagreements arose during the course of our audit.</p>
<p>Other findings or issues <i>Matters significant to oversight of the financial reporting practices by those charged with governance. For example, an entity's failure to obtain the necessary type of audit, such as one under Government Auditing Standards, in addition to GAAS.</i></p>	<p>None noted.</p>
<p>Matters arising from the audit that were discussed with, or the subject of correspondence with management <i>Business conditions that might affect risk or discussions regarding accounting practices or application of auditing standards.</i></p>	<p>None noted.</p>
<p>Corrected and uncorrected misstatements <i>All significant audit adjustments arising from the audit, whether or not recorded by the City, that could individually or in the aggregate have a significant effect on the financial statements. We should also inform the City Council about uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented, that were determined by management to be immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Any internal control deficiencies that could have prevented the misstatements.</i></p>	<p>See "Summary of Audit Adjustments" section.</p>
<p>Major issues discussed with management prior to retention <i>Any major accounting, auditing or reporting issues discussed with management in connection with our initial or recurring retention.</i></p>	<p>Discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.</p>
<p>Consultations with other accountants <i>When management has consulted with other accountants about significant accounting or auditing matters.</i></p>	<p>To our knowledge, there were no such consultations with other accountants.</p>
<p>Written representations <i>A description of the written representations the auditor requested (or a copy of the representation letter).</i></p>	<p>See "Management Representation Letter" section.</p>



MATTER TO BE COMMUNICATED	AUDITORS' RESPONSE
<p>Internal control deficiencies <i>Any significant deficiencies or material weaknesses in the design or operation of internal control that came to the auditor's attention during the audit.</i></p>	<p>See the "Report on Internal Control" and "Management Letter" included in the financial report package.</p>
<p>Fraud and illegal acts <i>Fraud involving senior management, the Plan Administrator or those responsible for internal controls, or causing a material misstatement of the financial statements, where the auditor determines there is evidence that such fraud may exist. Any illegal acts coming to the auditor's attention involving senior management and any other illegal acts, unless clearly inconsequential.</i></p>	<p>We are unaware of any fraud or illegal acts involving management or causing material misstatement of the financial statements.</p>
<p>Other information in documents containing audited financial statements <i>The external auditors' responsibility for information in a document containing audited financial statements, as well as any procedures performed and the results.</i></p>	<p>Our responsibility related to documents (including annual reports, websites, etc.) containing the financial statements is to read the other information to consider whether:</p> <ul style="list-style-type: none"> • Such information is materially inconsistent with the financial statements; and • We believe such information represents a material misstatement of fact. <p>We have not been provided any such items to date and are unaware of any other documents that contain the audited financial statements.</p>
<p>Required Supplementary Information <i>The auditors' responsibility for required supplementary information accompanying the financial statements, as well as any procedures performed and the results.</i></p>	<p>We applied certain limited procedures to management's discussion and analysis and the required supplementary information ("RSI") as listed in the table of contents of the financial statements that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.</p>

Accounting Policies, Judgments and Sensitive Estimates & CRI Comments on Quality



We are required to communicate our judgments about the quality, not just the acceptability, of the City's accounting principles as applied in its financial reporting. We are also required to communicate critical accounting policies and sensitive accounting estimates. Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The City Council may wish to monitor throughout the year the process used to compute and record these accounting estimates. The table below summarizes our communications regarding these matters.

AREA	ACCOUNTING POLICY	CRITICAL POLICY?	JUDGMENTS & SENSITIVE ESTIMATE	COMMENTS ON QUALITY OF ACCOUNTING POLICY & APPLICATION
Investments	<p>Except as noted below, the City reports their investments at fair value. Money market investments and certain interest-earning investment contracts with a remaining maturity of one-year or less at the date of purchase may be reported at amortized cost.</p> <p>The City follows the provisions of Section 150: <i>Investments</i>, of the GASB Codification when reporting investments.</p>	X	The City relies on investment valuation information from the City's investment manager (investment consultant) and from information from investment pool sponsors based on financial market information.	The City's policies are in accordance with all applicable accounting guidelines and GASB.
Depreciation of Capital Assets	<p>Based on the audit procedures we performed with respect to the City's capital assets, we noted that the City estimates the useful lives of capital assets in accordance with all applicable standards and guidelines of GASB.</p> <p>The City follows the provisions of Section 1400: <i>Reporting Capital Assets</i>, of the GASB Codification when reporting depreciation of its capital assets.</p>	X	Management's estimate of the useful lives of capital assets is based on the historical lives of similar assets and market prices.	We evaluated the key factors and assumptions used to develop the estimated useful lives in determining that they are reasonable in relation to the financial statements taken as a whole.

Accounting Policies, Judgments and Sensitive Estimates & CRI Comments on Quality



AREA	ACCOUNTING POLICY	CRITICAL POLICY?	JUDGMENTS & SENSITIVE ESTIMATE	COMMENTS ON QUALITY OF ACCOUNTING POLICY & APPLICATION
Other Post-Employment Benefits	<p>Based on the audit procedures we performed with respect to the City's OPEB Plan, we noted that it appears the City accounts for its OPEB liability and related costs in accordance with all applicable standards and guidelines of GASB.</p> <p>The City follows the provisions of Section P52: <i>Postemployment Benefits Other Than Pensions – Reporting for Benefits Not Provided Through Trusts</i>, of the GASB Codification when reporting its OPEB liability and related costs.</p>	X	Management's estimate of the other postemployment benefit liability is based on healthcare costs and employment assumptions developed by management. A third party actuary utilized these assumptions to calculate the year-end liability.	We evaluated the key factors and assumptions in determining they are reasonable in relation to the financial statements taken as a whole.
Pension Trust Funds	<p>Based on the audit procedures we performed with respect to the City's pension funds, we noted that the City uses an actuary to determine the pension obligation in accordance with all applicable standards and guidelines of GASB.</p> <p>The City follows the provisions of Section 1500: <i>Reporting Liabilities</i>, of the GASB Codification when reporting pension liabilities.</p>	X	The estimate of current pension expense and future net pension obligation are based on actuarially determined factors. The actuary estimates certain future conditions in their conclusions. These estimates include factors such as market performance and life expectancy. Actual results may differ from projections.	The City is following the requirements of GASB 68 and has noted in footnote 4-B that the liability of the City may vary.



During the course of our audit, we accumulate differences between amounts recorded by the City and amounts that we believe are required to be recorded under GAAP reporting guidelines. Those adjustments are either recorded (corrected) by the City or passed (uncorrected). Uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even if, in the auditors’ judgment, such uncorrected misstatements are immaterial to the financial statements under audit.

Below is a correcting journal entry that the City recorded:

Adjusting Journal Entry JE # 1			
To recognize Fire Services in A/P			
001-0522.3401	Contractual services – temp firefighters	\$ 5,604	-
001-0522.3401	Contractual services – temp firefighters	27,000	-
001-0522-3400	Other contractual services	97,611	-
001-202.0000	Accounts Payable	-	\$ 130,215
Total		\$ 130,215	\$ 130,215

There were no adjustments, uncorrected, as a result of our audit procedures.

QUALITATIVE MATERIALITY CONSIDERATIONS

In evaluating the materiality of audit differences when they do arise, we consider both quantitative and qualitative factors, for example:

- Whether the difference arises from an item capable of precise measurement or whether it arises from an estimate, and, if so, the degree of imprecision inherent in the estimate.
- Whether the difference masks a change in earnings or other trends.
- Whether the difference changes a net decrease in assets to addition, or vice versa.
- Whether the difference concerns an area of the City’s operating environment that has been identified as playing a significant role in the City’s operations or viability.
- Whether the difference affects compliance with regulatory requirements.
- Whether the difference has the effect of increasing management’s compensation – for example, by satisfying requirements for the award of bonuses or other forms of incentive compensation.
- Whether the difference involves concealment of an unlawful transaction.



June 1, 2022

Carr, Riggs & Ingram, LLC
215 Baytree Drive
Melbourne, Florida 32940

This representation letter is provided in connection with your audit of the financial statements of the City of Okeechobee, Florida, which comprise the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information as of September 30, 2021, and the respective changes in financial position for the year then ended and the disclosures (collectively, the “financial statements”), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

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

We confirm, to the best of our knowledge and belief, as of June 2, 2022, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated July 30, 2018, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.



- 7) We are in agreement with the adjusting journal entry you have proposed, and it has been posted to the City's accounts.
- 8) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the City is contingently liable, if any, have been properly recorded or disclosed.
- 11) All workers compensation claims are being processed through the insurance company and all applicable deductibles have been accrued.

Information Provided

- 12) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters [and all audit or relevant monitoring reports, if any, received from funding sources].
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the City from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of City Council or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 13) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 14) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 15) We have no knowledge of any fraud or suspected fraud that affects the City and involves—
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
- 16) We have no knowledge of any allegations of fraud or suspected fraud affecting the City's financial statements communicated by employees, former employees, regulators, or others.
- 17) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.
- 18) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.



19) We have disclosed to you the names of the City's related parties and all the related party relationships and transactions, including any side agreements. There are none.

Government-specific

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

21) We have a process to track the status of audit findings and recommendations.

22) We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.

23) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.

24) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.

25) The City has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.

26) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.

27) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.

28) As part of your audit, you assisted with preparation of the financial statements and disclosures. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures.

29) The City has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

30) The City has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

31) The financial statements include all component units and other related organizations.

32) The financial statements include all fiduciary activities required by [GASBS No. 84](#).

33) The financial statements properly classify all funds and activities in accordance with [GASBS No. 34](#), as amended.



- 34) All funds that meet the quantitative criteria in [GASBS Nos. 34](#) and [37](#) for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 35) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 36) Provisions for uncollectible receivables have been properly identified and recorded.
- 37) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 38) Revenues are appropriately classified in the statement of activities within program revenues and general revenues.
- 39) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 40) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 41) Receivables recorded in the financial statements represent valid claims against debtors for transactions arising on or before the balance sheet date and have been reduced to their estimated net realizable value.
- 42) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
- 43) Capital assets have been evaluated for impairment as a result of significant and unexpected decline in service utility. Impairment loss and insurance recoveries have been properly recorded.
- 44) Provision has been made to reduce excess or obsolete inventories to their estimated net realizable value.
- 45) We have appropriately disclosed the City's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 46) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 47) With respect to the introductory section ("supplementary information"):
 - a) We acknowledge our responsibility for presenting the supplementary information in accordance with accounting principles generally accepted in the United States of America, and we believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to



you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

- b) If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor’s report thereon.

48) The City is in compliance with Florida Statute 218.415, local government investment policies, in all respects.

- a) We are responsible for establishing and maintaining effective internal control over compliance.
- b) We have performed an evaluation of the City’s compliance with Florida Statute 218.415, local government investment policies.
- c) All relevant matters are reflected in the measurement or evaluation of City’s compliance with the specified requirements.
- d) We are responsible for selecting the specified requirements and for determining that the specified requirements are appropriate for our purposes.
- e) We have provided you with all relevant information and access to information and personnel in connection with your examination of compliance with Florida Statute 218.415, local government investment policies.
- f) We have disclosed to you all known matters that may contradict the City's compliance with the specified requirements and we have disclosed to you all communications from regulatory agencies, internal auditors, other independent accountants or consultants, and others regarding possible noncompliance with Florida Statute 218.415, local government investment policies, including communications received between September 30, 2021 and the date of the examination report.
- g) We have responded fully to all inquiries made to us by you during the engagement.

Signature: _____

Signature: _____

Title: City Administrator

Title: Finance Director

ORDINANCE NO. 1254

AN ORDINANCE OF THE CITY OF OKEECHOBEE, FLORIDA; AMENDING SECTION 90-633, HOME OCCUPATION WITHIN CHAPTER 90, LAND DEVELOPMENT REGULATIONS OF THE CODE OF ORDINANCES; PROVIDING FOR CONFLICT; PROVIDING FOR CODIFICATION; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Florida Legislature enacted Florida Statute 559.955 preempting several areas of home business regulation;

WHEREAS, the City Council of the City of Okeechobee, Florida, finds that it is in the best interest of the City's residents and businesses to amend Section 90-633 of the City of Okeechobee Code of Ordinances to bring the City Code into compliance with the legislative enactment;

WHEREAS, the Planning Board for the City of Okeechobee, Florida, acting as the Local Planning Agency, reviewed and discussed the proposed amendments, also known as Land Development Regulation Text Amendment Application No. 22-001-TA, at a duly advertised Public Hearing held on May 19, 2022, and based on findings of fact by the Planning Staff, hereby recommends certain changes, amendments or modifications to the Code of Ordinances, to present to the City Council for ordinance adoption and codification; and

WHEREAS, the City Council for the City of Okeechobee, Florida, considered the recommendations by the Planning Board and concludes that enacting such amendments to be in the best interest of its citizens of said City, that said amendments are necessary and appropriate to make the Land Development Regulations more consistent and responsive to the needs of the City and its citizens;

NOW, THEREFORE, be it ordained before the City Council of the City of Okeechobee, Florida; presented at a duly advertised public meeting; and passed by majority vote of the City Council; and properly executed by the Mayor or designee, as Chief Presiding Officer for the City; that:

SECTION 1: Recitals Adopted. Each of the above stated recitals is true and correct and incorporated herein by this reference:

SECTION 2: Amendment and Adoption to Chapter 90.

That the City Council for the City of Okeechobee, Florida, amends herein Part II of the Code of Ordinances, Subpart B-Land Development Regulations, providing for amendments to Chapter 90-Zoning as follows:

Sec. 90-633. - Home occupation.

A home occupation may be permitted administratively in a dwelling, subject to the following:

- (1) The employees of the home occupation who work at the dwelling must also reside in the dwelling, except that up to a total of two employees or independent contractors who do not reside at the dwelling may work at the home occupation. The home occupation may have additional remote employees that do not work at the dwelling. Only the resident who is licensed to do so shall be engaged in the home occupation.
- (2) A home occupation shall be ~~clearly incidental~~ secondary to the residential use, ~~and shall not occupy more than 20 percent of the total building floor area, nor more than 300 square feet.~~
- (3) As viewed from the street, the use of the dwelling is consistent with the uses of the residential areas that surround the property. External modifications made to the dwelling to accommodate the home occupation must conform to the residential character and architectural aesthetics of the neighborhood. The home occupation may not conduct retail transactions at a structure other than the dwelling; however, incidental business uses and activities may be conducted at the dwelling. There shall be no alteration in the residential character, or visible evidence of the conduct of such occupation.
- (4) No equipment or process shall be used in the occupation which creates interference to neighboring property due to noise, vibration, heat, smoke, dust, glare, fumes, or noxious odors ~~or electrical disturbance.~~
- (5) ~~Outdoor s~~ Storage of materials or disposal at the dwelling of any corrosive, combustible, or other

hazardous or flammable used in the home occupation is prohibited, ~~except for garden produce.~~

(6) Vehicles and trailers used in connection with the home occupation must be parked in legal parking spaces that are not located within the right-of-way, on or over a sidewalk, or on any unimproved surfaces at the dwelling. ~~No goods or services shall be sold on the property.~~

(7) ~~Individual instruction in art, music or education may be given to one person at a time.~~

(8) ~~The following shall not be permitted as home occupations: a beauty shop or barbershop; group band, dance or swimming instruction; a dining facility or tea room; antique shop or giftshop; fortunetelling or similar activity; photographic studio; outdoor repair; retail sales; and a nursery school.~~

SECTION 3: CONFLICT. All ordinances or parts of ordinances in conflict herewith are hereby repealed.

SECTION 4: INCLUSION IN THE CODE. It is the intention of the City Council, and it is hereby ordained that the provisions of this Ordinance shall become and be made a part of the Code of the City of Okeechobee.

SECTION 5: SEVERABILITY. If any provision or portion of this ordinance is declared by any court of competent jurisdiction to be void, unconstitutional, or unenforceable, then all remaining provisions and portions of this ordinance shall remain in full force and effect.

SECTION 6: EFFECTIVE DATE. This Ordinance shall take effect immediately upon its passage.

INTRODUCED for First Reading and set for Final Public Hearing on this 7th day of **June 2022**.

Dowling R. Watford, Jr., Mayor

ATTEST:

Lane Gamiotea, CMC, City Clerk

PASSED AND ADOPTED after Second and Final Public Hearing this 5th day of **July 2022**.

Dowling R. Watford, Jr., Mayor

ATTEST:

Lane Gamiotea, CMC, City Clerk

REVIEWED FOR LEGAL SUFFICIENCY:

John J. Fumero, City Attorney



CITY OF OKEECHOBEE, FLORIDA
PLANNING BOARD MEETING
MAY 19, 2022
SUMMARY OF BOARD ACTION

I. CALL TO ORDER

Chairperson Hoover called the regular meeting of the Planning Board for the City of Okeechobee to order on Thursday, May 19, 2022, at 6:34 P.M. in the City Council Chambers, located at 55 Southeast Third Avenue, Room 200, Okeechobee, Florida.

II. ATTENDANCE

Roll was taken by Board Secretary Patty Burnette. Chairperson Dawn Hoover, Vice Chairperson Doug McCoy, Board Members Karyne Brass, Mac Jonassaint and Alternate Board Members Jim Shaw and David McAuley were present. Board Members Phil Baughman and Rick Chartier were absent with consent. Chairperson Hoover moved Alternate Board Members Shaw and McAuley to voting position.

III. AGENDA

- A. There were no items added, deferred, or withdrawn from the agenda.
- B. Motion by Member Brass, seconded by Member Jonassaint to approve the agenda as presented. **Motion Carried Unanimously.**
- C. There were no comment cards submitted for public participation.

IV. MINUTES

- A. Motion by Member Brass, seconded by Member Jonassaint to dispense with the reading and approve the March 17, 2022, Regular Meeting minutes. **Motion Carried Unanimously.**

V. CHAIRPERSON HOOVER OPENED THE PUBLIC HEARING AT 6:36 P.M.

- A. Land Development Regulations (LDR) Text Amendment Petition No. 22-001-TA proposes to amend the regulations for Home Occupations, provided in Section 90-633 within Chapter 90 of the Code of Ordinances.
 - 1. City Attorney Gloria Velazquez reviewed proposed Ordinance No. 1254.
 - 2. There were no public comments offered.
 - 3. There were no Ex-Parte disclosures offered.
 - 4. Motion by Member Jonassaint, seconded by Member McCoy to recommend the City Council approve LDR Text Amendment Petition No. 22-001-TA as presented in [Exhibit 1.] **Motion Carried Unanimously.** The recommendation will be forwarded to the City Council for consideration at Public Hearings tentatively scheduled for June 7, 2022, and July 5, 2022.

CHAIRPERSON HOOVER CLOSED THE PUBLIC HEARING AT 6:42 P.M.

VI. CITY ADMINISTRATOR UPDATE

Gary reminded Board Members about the Joint Workshop with the City Council on May 24, 2022, at 6 P.M.

VII. Chairperson Hoover adjourned the meeting at 6:43 P.M.

Submitted by:

Patty M. Burnette, Secretary

Please take notice and be advised that when a person decides to appeal any decision made by the Planning Board with respect to any matter considered at this proceeding, he/she 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. General Services' media are for the sole purpose of backup for official records.

City of Okeechobee
General Services Department
55 S.E. 3rd Avenue, Room 101
Okeechobee, Florida 39974-2903
Phone: (863) 763-3372, ext. 218
Fax: (863) 763-1686

Date: 4-18-22 Petition No. 88-001-TA
Fee Paid: N/A Jurisdiction: PB+CC
1st Hearing: 5-19-22 2nd Hearing: 6/7 & 7/5/22
Publication Dates: PB: 5-4 & 11-22 CC: 6-22-22
Notices Mailed: N/A

APPLICATION FOR TEXT AMENDMENT TO THE LAND DEVELOPMENT REGULATIONS

APPLICANT INFORMATION

1 Name of Applicant: City of Okeechobee

2 Mailing address: 55 SE 3rd Ave

3 E-mail address:

4 Daytime phone(s):

5 Do you own residential property within the City? Yes No
If yes, provide address(es)

6 Do you own nonresidential property within the City? Yes No
If yes, provide address(es)

REQUEST INFORMATION

7 Request is for: Text change to an existing section of the LDRs
 Addition of a permitted use Deletion of a permitted use
 Addition of a special exception use Deletion of a special exception use
 Addition of an accessory use Deletion of an accessory use

8 Provide a detailed description of text changes to existing section(s) showing deletions in strikeout and additions in underline format. (This description may be provided on separate sheets if necessary.)

See attached proposed Ordinance

Provide a detailed listing of use(s) to be added or deleted and the zoning district(s) and section(s) to be changed. (This description may be provided on separate sheets if necessary.)

N/A see attached Ordinance, Florida Statute requirement.

9

REQUIRED ATTACHMENTS

10

Non-refundable application fee of \$500
Note: Resolution No. 98-11 Schedule of Land Development Regulation Fees and Charges - When the cost for advertising publishing and mailing notices of public hearings exceeds the established fee, or when a professional consultant is hired to advise the city on the application, the applicant shall pay the actual costs.

Confirmation of Information Accuracy

I hereby certify that the information in this application is correct. The information included in this application is for use by the City of Okeechobee in processing my request. False or misleading information may be punishable by a fine of up to \$500.00 and imprisonment of up to 30 days and may result in the denial of this application.

Signature

City of Okeechobee
City Attorney

Printed Name

City of Okeechobee

Date

4-4-2022

For questions relating to this application packet, call General Services Dept. at (863)-763-3372, Ext. 218

REVISED AS OF 5/6/2022, 2:00 P.M. FOR 5/19/2022 MEETING
PROPOSED LDR AMENDMENT NO. 22-001-TA (ORDINANCE NO. 1254)

AN ORDINANCE OF THE CITY OF OKEECHOBEE, FLORIDA; AMENDING SECTION 90-633, HOME OCCUPATION WITHIN CHAPTER 90, LAND DEVELOPMENT REGULATIONS OF THE CODE OF ORDINANCES; PROVIDING FOR CONFLICT; PROVIDING FOR CODIFICATION; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Florida Legislature enacted Florida Statute 559.955 preempting several areas of home business regulation;

WHEREAS, the City Council of the City of Okeechobee, Florida, finds that it is in the best interest of the City's residents and businesses to amend Section 90-633 of the City of Okeechobee Code of Ordinances to bring the City Code into compliance with the legislative enactment;

WHEREAS, the Planning Board for the City of Okeechobee, Florida, acting as the Local Planning Agency, reviewed and discussed the proposed amendments, also known as Land Development Regulation Text Amendment Application No. 22-001-TA, at a duly advertised Public Hearing held on May 19, 2022, and based on findings of fact by the Planning Staff, hereby recommends certain changes, amendments or modifications to the Code of Ordinances, to present to the City Council for ordinance adoption and codification; and

WHEREAS, the City Council for the City of Okeechobee, Florida, considered the recommendations by the Planning Board and concludes that enacting such amendments to be in the best interest of its citizens of said City, that said amendments are necessary and appropriate to make the Land Development Regulations more consistent and responsive to the needs of the City and its citizens;

NOW, THEREFORE, be it ordained before the City Council of the City of Okeechobee, Florida; presented at a duly advertised public meeting; and passed by majority vote of the City Council; and properly executed by the Mayor or designee, as Chief Presiding Officer for the City; that:

SECTION 1: Recitals Adopted. Each of the above stated recitals is true and correct and incorporated herein by this reference:

SECTION 2: Amendment and Adoption to Chapter 90.

That the City Council for the City of Okeechobee, Florida, amends herein Part II of the Code of Ordinances, Subpart B-Land Development Regulations, providing for amendments to Chapter 90-Zoning as follows:

Sec. 90-633. - Home occupation.

A home occupation may be permitted administratively in a dwelling, subject to the following:

- (1) The employees of the home occupation who work at the dwelling must also reside in the dwelling, except that up to a total of two employees or independent contractors who do not reside at the dwelling may work at the home occupation. The home occupation may have additional remote employees that do not work at the dwelling. ~~Only the resident who is licensed to do so shall be engaged in the home occupation.~~
- (2) ~~A home occupation shall be clearly incidental~~ secondary ~~to the residential use, and shall not occupy more than 20 percent of the total building floor area, nor more than 300 square feet.~~
- (3) As viewed from the street, the use of the dwelling is consistent with the uses of the residential areas that surround the property. External modifications made to the dwelling to accommodate the home occupation must conform to the residential character and architectural aesthetics of the neighborhood. The home occupation may not conduct retail transactions at a structure other than the dwelling; however, incidental business uses and activities may be conducted at the dwelling. There shall be no alteration in the residential character, or visible evidence of the conduct of such occupation.
- (4) No equipment or process shall be used in the occupation which creates interference to neighboring property due to noise, vibration, heat, smoke, dust, glare, fumes, or noxious odors ~~or electrical disturbance.~~

- (5) ~~Outdoor~~ Storage of materials or disposal at the dwelling of any corrosive, combustible, or other hazardous or flammable used in the home occupation is prohibited, except for garden produce.
- (6) Vehicles and trailers used in connection with the home occupation must be parked in legal parking spaces that are not located within the right-of-way, on or over a sidewalk, or on any unimproved surfaces at the dwelling. ~~No goods or services shall be sold on the property.~~
- (7) ~~Individual instruction in art, music or education may be given to one person at a time.~~
- (8) ~~The following shall not be permitted as home occupations: a beauty shop or barbershop; group band, dance or swimming instruction; a dining facility or tea room; antique shop or giftshop; fortunetelling or similar activity; photographic studio; outdoor repair; retail sales; and a nursery school.~~

SECTION 3: CONFLICT. All ordinances or parts of ordinances in conflict herewith are hereby repealed.

SECTION 4: INCLUSION IN THE CODE. It is the intention of the City Council, and it is hereby ordained that the provisions of this Ordinance shall become and be made a part of the Code of the City of Okeechobee.

SECTION 5: SEVERABILITY. If any provision or portion of this ordinance is declared by any court of competent jurisdiction to be void, unconstitutional, or unenforceable, then all remaining provisions and portions of this ordinance shall remain in full force and effect.

SECTION 6: EFFECTIVE DATE. This Ordinance shall take effect immediately upon its passage.

INTRODUCED for First Reading and set for Final Public Hearing on this 7th day of June 2022.

ATTEST: _____
Dowling R. Watford, Jr., Mayor

Lane Gamiotea, CMC, City Clerk

PASSED AND ADOPTED after Second and Final Public Hearing this 5th day of July 2022.

ATTEST: _____
Dowling R. Watford, Jr., Mayor

Lane Gamiotea, CMC, City Clerk

REVIEWED FOR LEGAL SUFFICIENCY:

John J. Fumero, City Attorney

ORDINANCE NO. 1258

AN ORDINANCE OF THE CITY OF OKEECHOBEE, FLORIDA; EXTENDING THE HOLDING REZONING PROGRAM CREATED BY ORDINANCE 1224; PROVIDING FOR A ONE (1) YEAR SUNSET CLAUSE; PROVIDING FOR CONFLICT; PROVIDING FOR SEVERABILITY; PROVIDING FOR CODIFICATION; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Okeechobee, Florida, adopted Ordinance No. 716, as amended, known as the Land Development Regulations (LDR); and

WHEREAS, the LDR generally contain regulations specific to each zoning district, which provide lists of permitted uses, lists of specially permitted uses and regulations for development within that specific zoning district; and

WHEREAS, multiple parcels within the City are zoned Holding, though the LDR does not contain criteria specific to nor regulating the Holding zoning district; and

WHEREAS, the City Council has a legitimate interest in ensuring that the potential development of every parcel in the City is regulated by clear and concise LDR; and

WHEREAS, the Future Land Use Element of the City of Okeechobee Comprehensive Plan generally contains descriptions of future land use designations in which lists of zoning districts that are appropriate within those designations are provided; and

WHEREAS, the Holding zoning district is not listed as an appropriate zoning district within any of the future land use designations; and

WHEREAS, the City Council seeks to encourage owners of properties in the Holding zoning district to rezone to other zoning districts which are supported by the LDR, the Future Land Use Element; and the Future Land Use Map; and

WHEREAS, the City Council adopted Ordinance No. 1224 (the "Ordinance") which reduced the application submittal requirements and reduced application fees for rezoning of properties which are either partially or entirely zoned Holding; and

WHEREAS, the Ordinance was set to sunset on May 18, 2022, however, the City Council finds it is in the best interest of the City and its residents to continue with the program under Ordinance 1224 as adopted.

NOW, THEREFORE, be it ordained before the City Council of the City of Okeechobee, Florida; presented at a duly advertised public meeting; and passed by majority vote of the City Council; and properly executed by the Mayor or designee, as Chief Presiding Officer for the City; that:

SECTION 1: Recitals Adopted. Each of the above stated recitals is true and correct and incorporated herein by this reference:

SECTION 2: The sunset date of the Holding Property Rezoning Program created by Ordinance No. 1224 is hereby extended for an additional year from the date of the effective date of this Ordinance.

SECTION 3: Conflict. All ordinances or parts of ordinances in conflict herewith are hereby repealed.

SECTION 4: Severability. If any provision or portion of this ordinance is declared by any court of competent jurisdiction to be void, unconstitutional, or unenforceable, then all remaining provisions and portions of this ordinance shall remain in full force and effect.

SECTION 5: Inclusion in the Code. It is the intention of the City Council, and it is hereby ordained that the provisions of this Ordinance shall become and be made a part of the Code of the City of Okeechobee.

SECTION 6: Effective Date. This Ordinance shall take effect immediately upon its passage and sunset one (1) year after adoption.

INTRODUCED for First Reading and set for Final Public Hearing on this 7th day of June 2022.

Dowling R. Watford, Jr., Mayor

ATTEST:

Lane Gamiotea, CMC, City Clerk

PASSED AND ADOPTED after Second and Final Public Hearing this 5th day of July 2022.

Dowling R. Watford, Jr., Mayor

ATTEST:

Lane Gamiotea, CMC, City Clerk

REVIEWED FOR LEGAL SUFFICIENCY:

John J. Fumero, City Attorney



CITY OF OKEECHOBEE
55 SE THIRD AVENUE
OKEECHOBEE, FL 34974

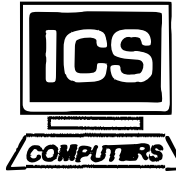
Phone: (863)763-3372
www.cityofokeechobee.com
Office of the City Administrator
Direct Line: 863-763-9812

Okeechobee City Council
Mayor Dowling R. Watford, Jr.
Noel Chandler
Monica Clark
Bob Jarriel
Bobby Keefe

Memorandum

Date: June 1, 2022
To: Mayor Watford and City Council Members
From: City Administrator Gary Ritter 
RE: **Budget Amendment – Rewiring of the Council Chamber Dais**

The wiring of the council chamber dais has become unmanageable and a safety concern with all the new technology that's been added to the council chambers including wiring necessary to support council member and staff computers necessary to run public meetings. Staff is recommending a budget amendment of \$9,379.62 and not to exceed \$10,000.00 to remove existing conduit, boxes and wiring from the dais and provide and install wiremold G4000 base, divider, cover, device brackets and devices for 13 receptacles on the existing dais. This will eliminate the need for wire strips and cords along the floor in the council chambers and provide for future extensions to the dais.



203 SW 4th Street
 Okeechobee, FL. 34974

Voice: 863-467-9090

Fax: 863-467-1954

www.icsflorida.com

Quote

Date	Quote #
5/24/2022	2049

Name / Address
City of Okeechobee 55 S.E. 3 rd. Ave. Okeechobee, FL 34974

P.O. No.	Sales Rep	Project	Good Thru
	RC		

Qty	Item	Description	Unit Price	Total
1	Quote - Material	City Council Chambers Diaz Electrical and Data rewiring * We propose to provide and work with an electrical contractor to remove existing conduit, boxes and wiring from the Dais. Provide and install wiremold G4000 base, divider, cover, device brackets and devices for 13 receptacles on the existing Dais.	9,379.62	9,379.62

NEC Authorized Business Telephone Systems	Subtotal	\$9,379.62
	Sales Tax (7.0%)	\$0.00
	Total	\$9,379.62

Select Year: 2021

The 2021 Florida Statutes

[Title XLVI](#)
CRIMES

[Chapter 791](#)
SALE OF FIREWORKS

[View Entire Chapter](#)

CHAPTER 791 SALE OF FIREWORKS

- 791.001 Application and enforcement.
- 791.01 Definitions.
- 791.012 Minimum fireworks safety standards.
- 791.013 Testing and approval of sparklers; penalties.
- 791.015 Registration of manufacturers, distributors, wholesalers, and retailers of sparklers.
- 791.02 Sale of fireworks regulated; rules and regulations.
- 791.03 Bond of licensees.
- 791.04 Sale at wholesale, etc., exempted.
- 791.05 Seizure of illegal fireworks.
- 791.055 Restrictions upon storage of sparklers.
- 791.06 Penalties.
- 791.07 Agricultural and fish hatchery use.
- 791.08 Use during designated holidays; exemption.

791.001 Application and enforcement.—This chapter shall be applied uniformly throughout the state. Enforcement of this chapter shall remain with local law enforcement departments and officials charged with the enforcement of the laws of the state.

History.—s. 6, ch. 87-118.

791.01 Definitions.—As used in this chapter, the term:

- (1) “Distributor” means any person engaged in the business of selling sparklers to a wholesaler.
- (2) “Division” means the Division of the State Fire Marshal of the Department of Financial Services.
- (3) “Explosive compound” means any chemical compound, mixture, or device the primary or common purpose of which is to function by the substantially instantaneous release of gas and heat.
- (4)(a) “Fireworks” means and includes any combustible or explosive composition or substance or combination of substances or, except as hereinafter provided, any article prepared for the purpose of producing a visible or audible effect by combustion, explosion, deflagration, or detonation. The term includes blank cartridges and toy cannons in which explosives are used, the type of balloons which require fire underneath to propel them, firecrackers, torpedoes, skyrockets, roman candles, dago bombs, and any fireworks containing any explosives or flammable compound or any tablets or other device containing any explosive substance.
- (b) “Fireworks” does not include sparklers approved by the division pursuant to s. 791.013; toy pistols, toy canes, toy guns, or other devices in which paper caps containing twenty-five hundredths grains or less of explosive compound are used, providing they are so constructed that the hand cannot come in contact with the cap when in place for the explosion; and toy pistol paper caps which contain less than twenty hundredths grains of explosive mixture, the sale and use of which shall be permitted at all times.
- (c) “Fireworks” also does not include the following novelties and trick noisemakers:

1. A snake or glow worm, which is a pressed pellet of not more than 10 grams of pyrotechnic composition that produces a large, snakelike ash which expands in length as the pellet burns and that does not contain mercuric thiocyanate.
2. A smoke device, which is a tube or sphere containing not more than 10 grams of pyrotechnic composition that, upon burning, produces white or colored smoke as the primary effect.
3. A trick noisemaker, which is a device that produces a small report intended to surprise the user and which includes:
 - a. A party popper, which is a small plastic or paper device containing not more than 16 milligrams of explosive composition that is friction sensitive, which is ignited by pulling a string protruding from the device, and which expels a paper streamer and produces a small report.
 - b. A booby trap, which is a small tube with a string protruding from both ends containing not more than 16 milligrams of explosive compound, which is ignited by pulling the ends of the string, and which produces a small report.
 - c. A snapper, which is a small, paper-wrapped device containing not more than four milligrams of explosive composition coated on small bits of sand, and which, when dropped, explodes, producing a small report. A snapper may not contain more than 250 milligrams of total sand and explosive composition.
 - d. A trick match, which is a kitchen or book match which is coated with not more than 16 milligrams of explosive or pyrotechnic composition and which, upon ignition, produces a small report or shower of sparks.
 - e. A cigarette load, which is a small wooden peg that has been coated with not more than 16 milligrams of explosive composition and which produces, upon ignition of a cigarette containing one of the pegs, a small report.
 - f. An auto burglar alarm, which is a tube which contains not more than 10 grams of pyrotechnic composition that produces a loud whistle or smoke when ignited and which is ignited by use of a squib. A small quantity of explosive, not exceeding 50 milligrams, may also be used to produce a small report.

The sale and use of items listed in this paragraph are permitted at all times.

- (5) "Manufacturer" means any person engaged in the manufacture or construction of sparklers in this state.
 - (6) "Retailer" means any person who, at a fixed place of business, is engaged in selling sparklers to consumers at retail.
 - (7) "Seasonal retailer" means any person engaged in the business of selling sparklers at retail in this state from June 20 through July 5 and from December 10 through January 2 of each year.
 - (8) "Sparkler" means a device which emits showers of sparks upon burning, does not contain any explosive compounds, does not detonate or explode, is handheld or ground based, cannot propel itself through the air, and contains not more than 100 grams of the chemical compound which produces sparks upon burning. Any sparkler that is not approved by the division is classified as fireworks.
 - (9) "Wholesaler" means any person engaged in the business of selling sparklers to a retailer.
- History.—s. 1, ch. 20445, 1941; s. 1, ch. 57-338; s. 1, ch. 84-201; s. 1, ch. 87-118; s. 36, ch. 89-233; s. 1906, ch. 2003-261.

791.012 Minimum fireworks safety standards.—The outdoor display of fireworks in this state shall be governed by the National Fire Protection Association (NFPA) 1123, Code for Fireworks Display, 1995 Edition, approved by the American National Standards Institute. Any state, county, or municipal law, rule, or ordinance may provide for more stringent regulations for the outdoor display of fireworks, but in no event may any such law, rule, or ordinance provide for less stringent regulations for the outdoor display of fireworks. The division shall promulgate rules to carry out the provisions of this section. The Code for Fireworks Display shall not govern the display of any fireworks on private, residential property and shall not govern the display of those items included under s. 791.01(4)(b) and (c) and authorized for sale thereunder.

History.—s. 1, ch. 96-285.

791.013 Testing and approval of sparklers; penalties.—

- (1) A person who wishes to sell sparklers must submit samples of his or her product to the division for testing to determine whether it is a sparkler as defined in s. 791.01. Such samples must be received by the division by

September 1 to be considered for approval the following year. On February 1 of each year the division shall approve those products which it has tested and found to meet the requirements for sparklers. All approved sparkler products are legal for sale until January 31 of the following year. The list of approved sparkler products shall be published in the Florida Administrative Register and shall prominently state the dates between which the products may be sold. The division shall make copies of this list available to the public. A product must be tested and approved for sale in accordance with the rules adopted to implement this section. Beginning February 1, 1988, only those products approved by the division may be sold in the state. The State Fire Marshal shall adopt rules describing the testing, approval, and listing procedures.

(2) Any person who alters an approved sparkler product, so that it is no longer a sparkler as defined in s. 791.01, and subsequently sells the product as if it were approved is guilty of a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083. Any person who fraudulently represents a device as approved for sale as a sparkler product when it is not so approved is guilty of a misdemeanor of the first degree, punishable as provided in s. 775.082 or s. 775.083.

(3) For purposes of the testing requirement by this section, the division shall perform such tests as are necessary to determine compliance with the performance standards in the definition of sparklers, pursuant to s. 791.01. The State Fire Marshal shall adopt, by rule, procedures for testing products to determine compliance with this chapter. The Division of Investigative and Forensic Services shall dispose of any samples which remain after testing.

History.—s. 2, ch. 87-118; s. 21, ch. 93-276; s. 1222, ch. 97-102; s. 58, ch. 2013-14; s. 38, ch. 2016-165.

791.015 Registration of manufacturers, distributors, wholesalers, and retailers of sparklers.—

(1) REGISTRATION REQUIREMENTS.—Any manufacturer, distributor, wholesaler, retailer, or seasonal retailer of sparklers who wishes to do business in this state or to otherwise sell, ship, or assign for sale its products in this state must register annually with the division on forms prescribed by the division. Any retailer who sells sparklers at more than one retail location may submit one registration form for all such locations but must provide the address of each location with the registration form; however, any retailer may submit multiple registration forms.

(2) REGISTRATION FORM.—The registration form filed with the division must be notarized and must include the following information: business name; address; telephone number; officers, if the business is a corporation; and an individual designated as a contact person.

(3) FEES.—

(a) Each manufacturer, distributor, or wholesaler must pay an annual registration fee to be set by the division not to exceed \$1,000. Each seasonal retailer must pay an annual registration fee to be set by the division not to exceed \$200. Each retailer shall pay an annual registration fee to be set by the division not to exceed \$15 for each retail location registered. Each certificateholder wishing to have a duplicate certificate issued for one which is lost or to reflect a change of address shall request such duplicate in writing and shall pay a fee of \$5.

(b) Revenue from registration fee payments shall be deposited in the Insurance Regulatory Trust Fund for the purposes of implementing the registration and testing provisions of this chapter.

(4) RULES.—The State Fire Marshal may adopt rules prescribing registration forms required by this section.

History.—s. 3, ch. 87-118; s. 37, ch. 89-233; s. 21, ch. 2000-370; s. 1907, ch. 2003-261.

791.02 Sale of fireworks regulated; rules and regulations.—

(1) Except as hereinafter provided it is unlawful for any person, firm, copartnership, or corporation to offer for sale, expose for sale, sell at retail, or use or explode any fireworks; provided that the board of county commissioners shall have power to adopt reasonable rules and regulations for the granting of permits for supervised public display of fireworks by fair associations, amusement parks, and other organizations or groups of individuals when such public display is to take place outside of any municipality; provided, further, that the governing body of any municipality shall have power to adopt reasonable rules and regulations for the granting of permits for supervised public display of fireworks within the boundaries of any municipality. Every such display shall be handled by a competent operator to be approved by the chiefs of the police and fire departments of the municipality in which the display is to be held, and shall be of such a character, and so located, discharged, or

fired as in the opinion of the chief of the fire department, after proper inspection, shall not be hazardous to property or endanger any person. Application for permits shall be made in writing at least 15 days in advance of the date of the display. After such privilege shall have been granted, sales, possession, use, and distribution of fireworks for such display shall be lawful for that purpose only. No permit granted hereunder shall be transferable.

(2) A sparkler or other product authorized for sale under this chapter may not be sold by a retailer or seasonal retailer unless the product was obtained from a manufacturer, distributor, or wholesaler registered with the division pursuant to s. 791.015. Each retailer and seasonal retailer shall keep, at every location where sparklers are sold, a copy of an invoice or other evidence of purchase from the manufacturer, distributor, or wholesaler, which states the registration certificate number for the particular manufacturer, distributor, or wholesaler and the specific items covered by the invoice. Each seasonal retailer shall, in addition, exhibit a copy of his or her registration certificate at each seasonal retail location.

History.—s. 2, ch. 20445, 1941; s. 1, ch. 61-312; s. 4, ch. 87-118; s. 1223, ch. 97-102.

791.03 Bond of licensees.—The board of county commissioners shall require a bond deemed adequate by the board of county commissioners from the licensee in a sum not less than \$500 conditioned for the payment of all damages which may be caused either to a person or to property by reason of the licensee's display, and arising from any acts of the licensee, his or her agents, employees or subcontractors.

History.—s. 3, ch. 20445, 1941; s. 1, ch. 61-312; s. 1224, ch. 97-102.

791.04 Sale at wholesale, etc., exempted.—Nothing in this chapter shall be construed to prohibit any manufacturer, distributor, or wholesaler who has registered with the division pursuant to s. 791.015 to sell at wholesale such fireworks as are not herein prohibited; to prohibit the sale of any kind of fireworks at wholesale between manufacturers, distributors, and wholesalers who have registered with the division pursuant to s. 791.015; to prohibit the sale of any kind of fireworks provided the same are to be shipped directly out of state by such manufacturer, distributor, or wholesaler; to prohibit the sale of fireworks to be used by a person holding a permit from any board of county commissioners at the display covered by such permit; or to prohibit the use of fireworks by railroads or other transportation agencies for signal purposes or illumination or when used in quarrying or for blasting or other industrial use, or the sale or use of blank cartridges for a show or theater, or for signal or ceremonial purposes in athletics or sports, or for use by military organizations, or organizations composed of the Armed Forces of the United States; provided, nothing in this chapter shall be construed as barring the operations of manufacturers, duly licensed, from manufacturing, experimenting, exploding, and storing such fireworks in their compounds or proving grounds.

History.—s. 4, ch. 20445, 1941; s. 1, ch. 61-312; s. 5, ch. 87-118.

791.05 Seizure of illegal fireworks.—Each sheriff, or his or her appointee, or any other police officer, shall seize, take, remove or cause to be removed at the expense of the owner, all stocks of fireworks or combustibles offered or exposed for sale, stored, or held in violation of this chapter.

History.—s. 5, ch. 20445, 1941; s. 1225, ch. 97-102.

791.055 Restrictions upon storage of sparklers.—

(1) Sparklers shall not be stored or kept for sale in any store:

(a) In which paints, oils, or varnishes are manufactured or kept for use or sale unless the paints, oils, or varnishes are in unbroken containers.

(b) In which resin, turpentine, gasoline, or flammable substances or substances which may generate vapors are used, stored, or offered for sale unless the resin, turpentine, gasoline, or substances are in unbroken containers.

(c) In which there is not at least one approved chemical fire extinguisher ready, available, and equipped for use in extinguishing fires.

(2) When sparklers are in storage to be offered for sale at retail, a sign shall be conspicuously displayed over the entrance to the room in which the sparklers are stored, which sign reads: "CAUTION SPARKLERS-NO SMOKING." No person shall be in such room while in possession of a lighted cigar, cigarette, or pipe.

History.—s. 2, ch. 84-201.

791.06 Penalties.—Any firm, copartnership, or corporation violating the provisions of this chapter shall be guilty of a misdemeanor of the first degree, punishable as provided in s. 775.083 or, in the case of individuals, the members of a partnership and the responsible officers and agents of an association or corporation, punishable as provided in s. 775.082 or s. 775.083.

History.—s. 6, ch. 20445, 1941; s. 756, ch. 71-136.

791.07 Agricultural and fish hatchery use.—Nothing in this chapter shall prohibit the importation, purchase, sale, or use of fireworks used or to be used solely and exclusively in frightening birds from agricultural works and fish hatcheries; and such use shall be governed entirely by the rules prescribed by the Department of Agriculture and Consumer Services.

History.—s. 1, ch. 29780, 1955; s. 1, ch. 57-336; ss. 14, 35, ch. 69-106; s. 1, ch. 82-109.

Note.—Section 10(5), ch. 2007-67, provides that “[p]ending completion of the Legislature’s review of the task force’s report and to ensure that fire prevention and safety standards are uniform, a new permanent retail sales facility engaged in sales otherwise permitted under s. 791.07, Florida Statutes, may not be opened in this state after March 8, 2007, unless the permanent retail sales facility has received site-plan approval and construction has begun on or before March 8, 2007; the number of permits for temporary retail sales facilities, such as tents, engaged in sales otherwise permitted by s. 791.07, Florida Statutes, which are issued after March 8, 2007, by a county, municipality, or other unit of local government may not exceed the number of permits that such governmental entity issued for such facilities during the previous calendar year; and a municipality, county, or other unit of local government may not adopt an ordinance, rule, regulation, or other law after March 8, 2007, which directly prohibits or directly interferes with the safety standards established by state law or the right to purchase, sell, use, or possess consumer fireworks in this state. However, if the Legislature enacts legislation to provide for the comprehensive regulation of fire prevention and safety standards for the use of consumer fireworks to replace this subsection on or before July 1, 2008, this subsection does not prohibit opening any such facility, permitting any such temporary facility, or adopting any such ordinance or other law after such legislation is enacted.”

791.08 Use during designated holidays; exemption.—

(1) As used in this section, the term “designated holiday” means:

- (a) New Year’s Day, January 1;
- (b) Independence Day, July 4; or
- (c) New Year’s Eve, December 31.

(2) This chapter does not prohibit the use of fireworks solely and exclusively during a designated holiday. This section is not intended to provide for the comprehensive regulation of fireworks as described in s. 10(5), chapter 2007-67, Laws of Florida, or to supersede any local governmental regulation relating to the use of fireworks as provided in s. 10(5), chapter 2007-67, Laws of Florida.

(3) The Legislature does not intend for the application of this section to supersede any prohibition against the use of fireworks contained within a legally executed and properly recorded declaration of covenants or covenant running with the land of any homeowners’ association pursuant to chapter 720. However, a homeowners’ association, through a board of directors, may not promulgate rules that attempt to abrogate a homeowner’s right to use fireworks during a designated holiday or under general law.

History.—s. 1, ch. 2020-11.

Sec. 14-173. - Fireworks.

- (a) It shall be unlawful to sell or offer or expose for sale any firecrackers, fireworks, toy pistols, or explosives for use in making noise or a display as defined in F.S. § 791.01, or to shoot off, explode or use any firecrackers, fireworks, toy pistols, or other explosive as defined in F.S. § 791.01.
- (b) The shooting of fireworks in connection with a community-wide celebration such as the Fourth of July is not prohibited provided permission has been obtained from the city council and arrangements made for the display so that traffic control, insurance and the safety of spectators has been provided for.

(Code 1982, § 11-6)

Cross reference— Fire protection and prevention, ch. 34.

CHAPTER 2020-11

Committee Substitute for Committee Substitute for Committee Substitute for Senate Bill No. 140

An act relating to fireworks; creating s. 791.08, F.S.; defining the term “designated holiday”; providing an exemption for the use of fireworks solely and exclusively during a designated holiday; providing construction; providing legislative intent; prohibiting homeowners’ associations from promulgating certain rules or regulations; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Section 791.08, Florida Statutes, is created to read:

791.08 Use during designated holidays; exemption.—

(1) As used in this section, the term “designated holiday” means:

(a) New Year’s Day, January 1;

(b) Independence Day, July 4; or

(c) New Year’s Eve, December 31.

(2) This chapter does not prohibit the use of fireworks solely and exclusively during a designated holiday. This section is not intended to provide for the comprehensive regulation of fireworks as described in s. 10(5), chapter 2007-67, Laws of Florida, or to supersede any local governmental regulation relating to the use of fireworks as provided in s. 10(5), chapter 2007-67, Laws of Florida.

(3) The Legislature does not intend for the application of this section to supersede any prohibition against the use of fireworks contained within a legally executed and properly recorded declaration of covenants or covenant running with the land of any homeowners’ association pursuant to chapter 720. However, a homeowners’ association, through a board of directors, may not promulgate rules that attempt to abrogate a homeowner’s right to use fireworks during a designated holiday or under general law.

Section 2. This act shall take effect upon becoming a law.

Approved by the Governor April 8, 2020.

Filed in Office Secretary of State April 8, 2020.

CITY OF OKEECHOBEE FACILITY USE LICENSE AGREEMENT

(Primitive Baptist Church)

THIS FACILITY USE LICENSE AGREEMENT (hereinafter "this Agreement") is made and entered into this ____ day of ____ 2022, by and between **CITY OF OKEECHOBEE**, a political subdivision of the State of Florida (hereinafter "CITY") and **OKEECHOBEE HISTORICAL SOCIETY, INC.** a Florida non-profit corporation (hereinafter "LICENSEE").

WHEREAS, CITY is the owner of certain real property located in Okeechobee County, Florida, including the facility described in paragraph 2 of this Agreement; and

WHEREAS, LICENSEE is a non-profit corporation, and desires to use the City Facility described in paragraph 2 of this Agreement; and

WHEREAS, the CITY has determined that the City Facility described in paragraph 2 of this Agreement is currently not needed for City purposes; and

WHEREAS, the License Fee to be paid by LICENSEE under the terms of this Agreement is less than the CITY's fees for other City-owned facilities; and

WHEREAS, CITY is considering this discount to be a grant to LICENSEE, based upon CITY's determination that LICENSEE's activities are of a benefit to the community.

NOW THEREFORE, in consideration of the premises, and of the mutual covenants and conditions set forth herein, CITY and LICENSEE agree as follows:

1. **Recitals.** The foregoing recitals are true and correct, constitute a material basis for this Agreement, and are incorporated herein by reference.
2. **Grant of License; Description of License Area.**
 - a. Subject to the terms and conditions of this Agreement, CITY hereby grants to LICENSEE and LICENSEE hereby accepts from CITY, a non-transferrable License for the exclusive use and occupancy of the following City Facility (hereinafter the "License Area"):

South Okeechobee (Plat Book 1 Page 12 & Plat Book 5 Page 7)

Lots 9, 10, 11 & 12 Block 8

Parcel #: 3-21-37-35-0040-00080-0090

With an address of 1003 SW 3rd Avenue, Okeechobee, FL 34974

- b. This Agreement creates a license only, and shall not be construed to be a lease, sublease, assignment, easement, or any other conveyance of an interest in or to the License Area.
- c. CITY may enter the License Area, including any and all buildings thereon, at any time for any purpose, including, without limitation, ensuring LICENSEE's compliance with this Agreement.

3. Purpose; Use.

- a. The general purpose of the License Area is to showcase the study and preservation of the history of Okeechobee by fostering an appreciation of the past, with an emphasis on local history.
- b. To promote the foregoing purpose, LICENSEE must limit its use of the License Area as follows, and for no other uses (hereinafter the "Activities"):
 - i. collecting and preserving historical artifacts, photographs, and personal stories;
 - ii. conducting research into local Okeechobee County families and businesses subsequently presented to the public through exhibits; and
 - iii. providing public historical records.
- c. The foregoing uses must be open to the public, including but not limited to schools; provided, however, that LICENSEE may schedule meetings as requested by non-profit organizations or schools which are closed to the general public during such meetings, and Licensee may promote awareness of the Activities by providing a venue for private events consistent with the Activities.
- d. Reservations for meeting space will be made at the discretion of LICENSEE. Agreements for private use of the License Area shall be commemorated in a form identical in substance to the Venue License Agreement attached hereto as Exhibit B.
- e. LICENSEE shall require a written acknowledgment from any organization reserving use of the License Area for meetings that permission to use meeting space at the License Area does not constitute endorsement of the organization's policies or beliefs by CITY.
- f. LICENSEE must not use the License Area for any other purpose.

4. **License Period; Termination.** The License Area may be used and occupied by LICENSEE solely for the following period: July 1, 2022 to July 31, 2027 (hereinafter the "License Period"). This Agreement may be renewed for five (5) additional periods of five (5) years each, upon written agreement of the parties, or unless sooner terminated pursuant to the terms and conditions of this Agreement.

5. License Fee; Grant.

- a. License Fee. LICENSEE must pay to CITY for this License, a License Fee of One Dollar (\$1.00), which must be payable upon execution of this Agreement. As further consideration for this Agreement, LICENSEE must comply with all maintenance obligations set forth in Exhibit "A".
- b. Grant. The parties agree and acknowledge that the License Fee to be paid by LICENSEE is less than CITY's fees charged for other City-owned facilities, which the CITY is considering to be a Grant to LICENSEE. CITY is providing such Grant to LICENSEE, to use the facility at this discounted price, because City believes that LICENSEE's activities are of a benefit to the community and LICENSEE is a not-for-profit organization.

6. Notices. Any notices required by this Agreement shall be in writing and shall be deemed to have been properly given if transmitted by hand-delivery, by registered or certified mail with postage prepaid return receipt requested, or by a private postal service with proof of delivery, addressed to the parties (or their successors) at the following addresses:

- a. To CITY:
City of Okeechobee
Attention: City Administrator
55 SE 3rd Avenue
Okeechobee, Florida 34974;
- b. To LICENSEE:
Okeechobee Historical Society, Inc.
PO Box 973
Okeechobee, FL 34973

And its Registered Agent:
Dowling R. Watford, Jr.
701 NE 5th St
OKEECHOBEE, FL 34972

Notices sent or delivered by mail in accordance with this paragraph shall be deemed to have been given five (5) business days after the date of mailing, and all other notices delivered by any other means such as hand delivery and private postal service with proof of delivery, shall be deemed to have been given when received.

7. General Terms and Conditions. This Agreement is governed by the General Terms and Conditions attached hereto as Exhibit "A" and incorporated herein by reference.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed by their duly authorized representatives.

LICENSEE:

Okeechobee Historical Society, Inc.

By: _____
as its President and authorized agent

WITNESS

Date: _____

Attest:

(Seal)

CITY:

By: _____
DOWLING R. WATFORD, JR.,
Mayor

Date: _____

Attest:

LANE GAMIOTECA, CMC
City Clerk

(Seal)

Approved as to Form and Legal Sufficiency:

By: _____
Nason Yeager Gerson Harris & Fumero, P.A.
City Attorney

EXHIBIT "A" - GENERAL TERMS AND CONDITIONS

1. **No Representations or Warranties by City.** CITY makes no representations or warranties whatsoever in connection with this Agreement, including, without limitation, the condition of the License Area and its suitability for the use described in this Agreement. LICENSEE acknowledges that LICENSEE has conducted LICENSEE's own investigation and has determined that the License Area is suitable for LICENSEE's Activities. LICENSEE accepts the License Area "AS IS" and CITY has no obligation to renovate or improve the buildings located upon the License Area.
2. **Control of License Area.** Nothing in this Agreement is intended or shall be deemed or construed to grant to or confer upon LICENSEE any rights whatsoever in the License Area, including, without limitation, rights in connection with the alteration, condemnation, or casualty loss thereof. Without limiting the generality of the foregoing, CITY has, and shall continue to have, ultimate and unfettered control over the License Area.
3. **Occupancy Interruptions.** If, irrespective of fault of CITY, the License Area or any part thereof is destroyed or damaged by fire or other cause, or if, irrespective of fault of CITY, any casualty or unforeseen occurrence, including but not limited to acts of God, war, or acts of governmental authorities, renders the License Area unusable or otherwise render this Agreement impossible of performance by CITY, or if the License Area is required for public necessity or emergency use, this Agreement shall be at once terminated. Any portion of the License Fee attributable to the unused portion of the License Period will, under such circumstances, be refunded to LICENSEE, whereupon CITY shall be relieved from any further liability by reason of this Agreement, and no claims for compensation or damage shall be made against CITY by LICENSEE, and CITY shall not, in any such case, be held liable or responsible to LICENSEE for any damage caused by said termination.
4. **Personal Property.**
 - a. The parties acknowledge that LICENSEE will display, exhibit, and store various items of personal property at the License Area which are owned by LICENSEE (hereinafter "LICENSEE's Personal Property"), as well as display, exhibit, and store, on an occasional or rotating basis, items of personal property owned by third parties (hereinafter "Third Party Personal Property"), which shall collectively be referred to herein as "Personal Property."
 - b. Within thirty (30) days from the date of this Agreement, and within thirty (30) days of each anniversary date of this Agreement, LICENSEE shall provide CITY with an inventory of LICENSEE's Personal Property.
 - c. Within two (2) business days following placement within the License Area of any Third Party Personal Property, LICENSEE shall provide CITY with an inventory of all Third Party Personal Property within the License Area, including the name and address of the owner and the approximate value of all such Third Party Personal Property.
 - d. LICENSEE shall be responsible for all costs incurred for transporting any and all Personal Property to and from the License Area, as well as any costs of set up and removal of Personal Property.
 - e. There shall be no indicia of a commercial enterprise, such as "for sale" signs, displayed with the Personal Property.
5. **CITY's Responsibilities for the License Area, generally.**
 - a. CITY will pay for all utilities serving the License Area, including power, water, sewer, pest control, and waste pick-up. CITY does not warrant against interruption in or failure of such utility connections and service, and CITY shall not be liable to LICENSEE or others for any loss, damage, cost, or expense which may result or arise from any such interruption or failure.
 - b. CITY will provide insurance covering the License Area, including the buildings thereon and the Personal Property within the buildings.
 - c. CITY will maintain the lawn and landscaped areas upon the License Area, including lawn mowing and maintaining and keeping up the planted and landscaped areas.
 - d. CITY will clean the exterior of the buildings located upon the License Area.

6. **LICENSEE's Responsibilities for the License Area, generally.** LICENSEE shall do the following, at its sole cost and expense:
 - a. maintain the License Area in a good and safe condition;
 - b. maintain the parking area in a clean, sightly, and serviceable condition, including removing debris therefrom;
 - c. repair as necessary any damage to doors, windows, walls, ceilings, and floors for holes or marks resulting from decorations, signage, and displays installed by LICENSEE;
 - d. promptly place all rubbish, trash, and debris in appropriate trash receptacles;
 - e. provide cleaning or janitorial services as needed for the interior of all buildings at the License Area;
 - f. provide that any equipment to be used by LICENSEE's participants is in good and safe condition;
 - g. make suitable arrangements for the safe loading and unloading of LICENSEE's agents, employees, participants, and invitees;
 - h. pay and be responsible for and all wages, necessary insurance, and benefits to any employees of LICENSEE hired to assist in the operation of LICENSEE's activities. Neither LICENSEE, nor those persons hired by LICENSEE, are employees of CITY, nor shall any such person have the rights privileges, or benefits as such;
 - i. carry workers' compensation insurance if required by Florida Law for LICENSEE's Activities. LICENSEE shall hold CITY harmless from any claims by LICENSEE's employees for work-related injuries occurring on or about the License Area. LICENSEE must provide CITY with a copy of proof of workers' compensation insurance, or LICENSEE must provide CITY with a written statement that workers' compensation insurance is not required for LICENSEE's Activities;
 - j. comply with all federal, state, and local statutes, laws, ordinances, rules, and regulations, as may from time to time be amended, in connection with the LICENSEE's use of the License Area, including, but not limited to: the Florida Clean Indoor Air Act, the City of Okeechobee Code of Ordinances, CITY's General Rules and Regulations for use of CITY's facilities, and CITY's rules applicable to each facility;
 - k. obtain and maintain all licenses and permits required by any federal, state, or local law to perform LICENSEE's Activities and provide copies of such licenses to CITY upon request;
 - l. be responsible for the orderly conduct of all its agents, employees, participants, and invitees who may be upon the License Area during the License Period. CITY reserves the right to eject or cause to be ejected from the License Area any person or persons whose conduct is unlawful or otherwise objectionable;
 - m. report loiterers not associated with LICENSEE or LICENSEE's Activities to the proper law enforcement authorities;
 - n. have an appropriate number of adult chaperones for activities involving minors;
 - o. be present at the License Area for the duration of LICENSEE's Activities and during meetings of any organization reserving use of the License Area, including preparation and clean-up; and
 - p. keep this Agreement at the License Area at all times during the License Period, and present to CITY or to law enforcement or other authorities upon request.
7. **CITY's Responsibilities at the Museum building.**
 - a. CITY shall pay for all repair and replacements of the structural portions of the Museum, including roof, truss system, exterior walls, exterior doors, and windows.
 - b. CITY shall maintain all portions of the heating, ventilating and air conditioning ("HVAC") system serving the Museum.
 - c. CITY shall maintain, repair, and replace, as necessary, all non-structural portions of the Museum, including but not limited to interior doors, the plumbing fixtures, the septic or sewer system, and the light fixtures.
 - d. CITY shall be responsible for providing hurricane protection, m storm shutters or the equivalent thereof, for the Museum.
 - e. LICENSEE agrees that CITY shall not be responsible or liable for any loss from theft, vandalism, or act of God, and all personalty present on the License Area, including, but not limited to the Personal Property, is at LICENSEE's sole risk.
8. **LICENSEE's Responsibilities at the Museum building.** LICENSEE shall do the following, at its sole

cost and expense:

- a. repair and replace, as necessary, all non-structural portions of the building upon the License Area, including but not limited to the interior doors, the flooring, the plumbing, the cabinetry, and window treatments, but excluding the HVAC system.

9. Prohibited Uses and Actions.

- a. LICENSEE shall not make or permit any use of the License Area that would violate the rules and regulations of the License Area or any federal, state, or local law, statute, code, ordinance, rule, or regulation.
- b. LICENSEE shall not make or permit any use of the License Area, which would be: (1) offensive so as to constitute a nuisance; (2) unlawful under any federal, state, or county law, statute, code, ordinance, rule, or regulation; or (3) injurious to any person or property.
- c. LICENSEE shall not install any permanent fixtures or make any permanent alterations to the License Area without CITY's prior written consent.
- d. LICENSEE shall not suffer or permit any lien to be filed against the License Area. If any such lien is filed, LICENSEE shall cause the same to be discharged of record within thirty (30) days after the date of filing the same, and shall incur all charges in the release of such lien.
- e. LICENSEE shall not permit the License Area to be occupied by a larger number of persons than can safely and freely move about therein, as determined in the sole discretion of CITY.
- f. LICENSEE shall not erect any signage without the prior written consent of CITY.
- g. LICENSEE shall not remove any equipment, supplies, or other personal property belonging to CITY.

10. **Nondiscrimination.** LICENSEE for itself, its heirs, personal representatives, successors in interest, and assigns, as part of the consideration for this Agreement, does hereby covenant and agree that no person shall be excluded from participation in, denied the benefits of, or otherwise be subjected to discrimination in LICENSEE's activities, on the grounds of race, color, religion, sex, disability, age, or national origin.

11. Insurance and Indemnification.

- a. During the License Period, CITY will maintain, at CITY'S sole expense, a comprehensive general liability insurance policy, or such sufficient self-insurance to protect CITY and CITY's board, employees, and agents.
- b. LICENSEE must defend, indemnify, and hold harmless CITY and all of CITY's officers, agents, and employees from and against all claims, liability, judgments, costs, damages, interest, penalties, loss, and expense, including reasonable costs, collection expenses, attorney's fees, and court costs which may arise by reason of LICENSEE's Activities, whether happening on or off the License Area, arising from acts or omissions of LICENSEE or LICENSEE's agents, employees, participants, or invitees, for any damage, claim or injury (including death) to persons or property. LICENSEE recognizes the broad nature of this indemnification and hold harmless provision, as well as the provision of a legal defense to CITY when necessary, and voluntarily makes this covenant and expressly acknowledges the receipt of such good and valuable consideration provided by CITY in support of these indemnification, legal defense, and hold harmless contractual obligations in accordance with the laws of the State of Florida. Compliance with any insurance requirements of this Agreement shall not relieve LICENSEE of its liability and obligation to defend, indemnify, and hold harmless CITY as set forth in this paragraph. Such indemnification shall be in addition to any and all other legal remedies available to CITY and shall not be considered to be CITY's exclusive remedy.
- c. LICENSEE shall not permit the License Area to be contaminated with any environmental hazard. LICENSEE shall indemnify, protect, and hold CITY harmless from any environmental damage, and if such environmental damage, resulting from LICENSEE's Activities or use of the License Area, is discovered, LICENSEE shall promptly undertake and pursue diligently appropriate steps to repair the damage and shall notify CITY of such environmental damage within twenty-four (24) hours after LICENSEE's discovery of such environmental damage.
- d. In the event that any claim in writing is asserted by a third party which may entitle CITY to indemnification, CITY shall give notice thereof to LICENSEE which notice shall be accompanied by a copy of statement of the claim. Following the notice, LICENSEE shall have the right, but not

the obligation, to participate at its sole expense, in the defense, compromise or settlement of such claim with counsel of its choice. If LICENSEE shall fail timely to defend, contest or otherwise protect against any suit, action or other proceeding arising from such claim, or in the event CITY decides to participate in the proceeding or defense, CITY shall have the right to defend, contest, or otherwise protect itself against same and be reimbursed for expenses and reasonable attorney's fees and, upon not less than ten (10) days notice to LICENSEE, to make any reasonable compromise or settlement thereof. In connection with any claim as aforesaid, the parties hereto shall cooperate fully with each other and make available all pertinent information necessary or advisable for the defense, compromise or settlement of such claim.

- e. The indemnification provisions of this paragraph shall survive the termination of this Agreement.
12. **Sovereign Immunity.** Nothing herein shall be construed to extend CITY's liability beyond that provided in Section 768.28, Florida Statutes. Nothing herein shall be construed as consent by CITY to be sued by a third party in any matter arising out of this Agreement.
13. **Sub-Agreement and Assignment Prohibited.** LICENSEE shall not enter into any sub-agreement or assignment of this Agreement, or otherwise pledge, encumber, or transfer any interest in this Agreement, either voluntarily, involuntarily, or by operation of law.
14. **Events of Default by Licensee; City Remedies.**
 - a. The occurrence of any of the following shall constitute an event of default under this Agreement:
 - i. LICENSEE fails to perform or breaches any term, covenant, or provision of this Agreement;
 - ii. LICENSEE fails to have this Agreement present at the License Area, as required by this Agreement;
 - iii. LICENSEE fails to maintain its status as an active not-for-profit corporation with the Florida Department of State; or
 - iv. A major portion of LICENSEE's Personal Property usually kept on the License Area is removed by LICENSEE voluntarily or under legal or administrative process.
 - b. In the event of any default of this Agreement by LICENSEE, CITY shall have the right to immediate termination of this Agreement, whereupon LICENSEE's use of the License Area shall be subject to immediate shutdown by the City of Okeechobee City Council or the Okeechobee Police Department, in addition to or in place of any and all remedies otherwise provided by Florida law.
 - c. LICENSEE agrees that no assent, express or implied, by CITY to any breach of this Agreement by LICENSEE shall be deemed to be a waiver of any succeeding breach by LICENSEE.
 - d. LICENSEE's default of this Agreement may result in denial of future use of any CITY facility by LICENSEE.
15. **Surrender; Removal of Property.** Upon the expiration or earlier termination of this Agreement or one of the renewal terms hereof, LICENSEE shall peaceably surrender to CITY possession of the License Area, in good condition and repair as when received, and LICENSEE shall remove all Personal Property from the License Area, including all Third-Party Personal Property. If LICENSEE fails to remove any Personal Property within thirty (30) days, such Personal Property shall be deemed abandoned, and CITY may remove and store same at LICENSEE's expense, or, at CITY's sole option, upon not less than thirty (30) days written notice to LICENSEE at the address shown in this Agreement, the Personal Property will become the property of CITY, and may be stored or used by CITY, or disposed of as surplus, in the manner CITY disposes of surplus personal property. In the event that any portion of the Personal Property is sold, LICENSEE shall not be entitled to any of the proceeds of such sale.
16. **Miscellaneous Provisions.**
 - a. **Successors Bound.** All of the covenants, conditions and obligations of this Agreement shall be binding upon and inure to the benefit of the respective heirs, administrators, successors, and assigns of the parties.
 - b. **Construction.** The headings or captions in this Agreement are for convenience only and are not a part hereof.
 - c. **Judicial Interpretation.** If any provision of this Agreement becomes subject to judicial

interpretation, it is agreed that the court interpreting or considering such provision will not apply the presumption or rule of construction that the terms of this Agreement be more strictly construed against the party which itself or through its counsel prepared the same, because all parties have participated in the preparation of the final form of this Agreement through review and negotiation of terms, and therefore, the application of such presumption or rule of construction would be inappropriate and contrary to the intent of the parties.

- d. **Severability.** In the event that any provision of this Agreement is determined to be invalid, illegal, or unenforceable for any reason, such provisions shall be severed from this Agreement and such severance shall not invalidate any other provision of this Agreement or this Agreement itself.
- e. **Entire Agreement.** This Agreement contains the entire agreement between the parties, and no prior or independent agreements or understandings between the parties shall be effective for any purpose. LICENSEE acknowledges that any representations, statements, or negotiations made by CITY or by any of the City's staff, employees, counsel, or any other agent, do not suffice to legally bind CITY, unless such representations have been reduced to writing and fully executed by all of the parties.
- f. **Written Modifications.** No provision of this Agreement may be changed or modified except by an agreement in writing executed by all of the parties or their successors in interest.
- g. **Venue; Law.** Venue for all court proceedings to enforce or interpret this Agreement shall be in Okeechobee County, Florida, and such proceedings shall be governed by the laws of the State of Florida.
- h. **Time is of the Essence.** The parties agree that time is of the essence in performance of this Agreement.
- i. **Relationship of Parties.** LICENSEE shall never become the agent of CITY, and CITY shall not be responsible for the acts or omissions of LICENSEE or LICENSEE's agents, employees, participants, and invitees.
- j. **Attorneys' Fees and Waiver of Jury Trial.** In the event of any litigation between the parties, the prevailing party shall be entitled to recover reasonable attorneys' fees and court costs from the losing party, at the trial and appellate levels. IN THE EVENT OF ANY LITIGATION ARISING OUT OF THIS AGREEMENT, EACH PARTY HEREBY KNOWINGLY, IRREVOCABLY, VOLUNTARILY AND INTENTIONALLY WAIVES ITS RIGHT TO TRIAL BY JURY.
- k. **Material Breach.** The failure of LICENSEE to comply with any terms or conditions of this Agreement shall be considered a material breach of this Agreement.
- l. **Cross Default.** A default under the Agreement will operate as a default of any pre-existing or subsequent Agreement between CITY and LICENSEE.
- m. **Survival.** Any terms or conditions of either this Agreement that require acts beyond the date of the term of the Agreement, shall survive termination of the Agreement, shall remain in full force and effect unless and until the terms or conditions are completed and shall be fully enforceable by either party.
- n. **Non-assignability.** This Agreement shall not be assignable by LICENSEE unless such assignment is first approved in writing by CITY.

EXHIBIT "B" - VENUE LICENSE AGREEMENT

**VENUE LICENSE AGREEMENT
– OKEECHOBEE HISTORICAL SOCIETY –**

This Venue License Agreement (“*Agreement*”) is entered into by and between **Okeechobee Historical Society, Inc.**, a Florida not-for-profit corporation (the “*Licensor*”) and the undersigned person or persons (the “*Licensee*”). In consideration of the mutual covenants, terms, and conditions set forth herein, the parties agree as follows:

1. License of Venue. Subject to the terms and conditions of this Agreement, Licensor agrees to grant to Licensee a license to the event area located at 1003 SW 3rd Avenue, Okeechobee, FL 34974 (the “*Venue*”) during the following date and times (the “*Event Period*”)

	<u>Date</u>	<u>Time</u>
Initial Access to the Venue for Setup	_____	_____
Rehearsal – Start	_____	_____
Rehearsal – End	_____	_____
Start of Event	_____	_____
End of Event	_____	_____
Deadline for Cleanup and Equipment Removal	_____	_____

and for the following purpose:

_____.

2. Venue Rental Pricing. In consideration for its use of the Venue during the Event Period, Licensee shall donate the sum of _____ (the “*Donation*”) to Licensor. The Donation sum will be due to Licensor no later than four (4) months prior to the Event Period. The Donation is due regardless of cancellation by the Licensee. Any events booked within fewer than four months of the Event Period will be paid in full the time of booking.

3. Return of Venue Premises. Licensee agrees to clean out all personal items and return the Venue to Licensor in the same condition as it was found at the start of the Event Period. All trash, food supplies, decorations and any other materials brought into the Venue by Licensee or its guests, agents, vendors or employees must be removed by the date and time identified above as “*Deadline for Cleanup and Equipment Removal.*” Guests are permitted to leave vehicles overnight if they are unable to drive themselves in a safe manner but must be removed by the date and time identified above as “*Deadline for Cleanup and Equipment Removal.*” Any guest vehicles left at the Venue shall be at the guests’ own risk.

4. Prohibited Substances. Licensee is not permitted to use fireworks, sparklers, or an open flame at the Venue or on the surrounding property without the written permission of the Licensor. In addition, alcoholic beverages are prohibited. Licensee will comply with all applicable laws including, without limitation, ensuring that no illegal drugs are brought to the Venue by Licensee or by any of Licensee’s guests.

5. Damage to Venue and Surrounding Property. Licensee is responsible for any and all damage to the Venue and surrounding property caused by Licensee or by Licensee’s guests, agents, vendors or employees. Licensor shall inspect the Venue after end of the Event Period to determine whether any damage was sustained to the Venue or surrounding property. Licensor shall notify Licensee of any damage resulting from Licensee’s use and occupancy of the property. Licensor may repair and remedy and damage at Licensee’s expense.

6. Unavailability of Venue. Should the Venue become unavailable for all or a portion of the Event Period due to damage by fire, flood or other cause or Act of God, or should Licensor be unable to fulfill the terms of this Agreement due to any unforeseen occurrence outside of Licensor's reasonable control, then this Agreement shall terminate and Licensor shall be liable only for the fees paid by Licensee up to the time of such termination. For the avoidance of doubt, this Section 8 shall survive the termination of this Agreement.

7. Limitation of Liability. Licensee acknowledges and agrees that LICENSOR IS NOT LIABLE FOR ANY CONSEQUENTIAL, INDIRECT, INCIDENTAL, SPECIAL, EXEMPLARY, OR PUNITIVE DAMAGES (INCLUDING LOST PROFITS OR REVENUE OR DIMINUTION IN VALUE), REGARDLESS OF WHETHER THE CLAIM SOUNDS IN CONTRACT, TORT, OR OTHERWISE.

Further, Licensee acknowledges and agrees that IN NO EVENT SHALL LICENSOR'S AGGREGATE LIABILITY ARISING OUT OF OR RELATED TO THIS AGREEMENT, WHETHER ARISING OUT OF OR RELATED TO BREACH OF CONTRACT, TORT (INCLUDING NEGLIGENCE), OR OTHERWISE, EXCEED THE TOTAL OF THE AMOUNT OF THE DONATION.

For any and all claims arising out of or related to this Agreement, Licensee shall seek recovery only against Licensor and not against any individual associated with Licensor or the owner of the real property where the Event Period is being licensed. For the avoidance of doubt, this Section 9 shall survive the termination of this Agreement.

10. Venue Condition. Licensee acknowledges that he/she has been offered the opportunity to inspect the Venue and accepts the Venue in its current condition.

11. Liability Insurance. Licensee is required to carry liability insurance, satisfactory to Licensor, and such policy shall be for no less than \$1,000,000.00 and shall cover the Event Period. The company or companies writing any insurance policy which Licensee is required to carry and maintain or cause to be carried or maintained pursuant to this Agreement as well as the form of such insurance shall at all times be subject to Licensor's approval. The required insurance policy evidencing such insurance shall name both Licensor and the City of Okeechobee, Florida as additional insureds and shall also contain a provision by which the insurer agrees that such policy shall not be canceled except after thirty (30) days written notice to Licensor. Proof of each such policy or a certificate thereof, shall be provided to the Licensor by Licensee at least thirty (30) days prior to the date identified above as "Initial Access to the Venue for Setup." If Licensee fails to perform any of its obligations under this section, Licensor may terminate this Agreement

12. Waiver of Right to Recover. Notwithstanding any provision of this Agreement to the contrary, if Licensee suffers a loss or damages, and if typically such loss or damages would be covered under any policy of insurance that Licensee is required to maintain pursuant to this Agreement, then Licensee hereby releases Licensor to and from any and all liability for each such loss or damage, notwithstanding that such loss, damage or liability may arise out of the negligent or intentionally tortious act or omission of the Licensor, its agents, officers or employees and/or notwithstanding that Licensee has failed to maintain the insurance policy required to be maintained by it under this Agreement. The foregoing release shall be effective only so long as it is possible to obtain the insurance policies required to be maintained pursuant to this Agreement with provisions in such policies to the effect that such release shall not impair the effectiveness of such policy or the insured's ability to recover thereunder. Licensee hereto shall use reasonable efforts to have a clause to such effect included in its said policies, and shall promptly notify Licensor in writing if such clause cannot be included in any such policy.

13. Indemnification. Licensee agrees to indemnify and hold Licensor and its members, employees, successors, assigns, agents, and other representatives harmless from any and all losses, damages, liabilities, deficiencies, claims, actions, judgments, settlements, interest, awards, penalties, fines, costs, or expenses of whatever kind, including reasonable attorneys' fees, incurred by Licensor from any third-party claim arising from or out of any act or omission, whether negligent or intentional, of Licensee or Licensee's guests, agents, vendors or employees. Licensee further agrees to indemnify and hold the City of

Okeechobee, Florida and its members, employees, successors, assigns, agents, and other representatives harmless from any and all losses, damages, liabilities, deficiencies, claims, actions, judgments, settlements, interest, awards, penalties, fines, costs, or expenses of whatever kind, including reasonable attorneys' fees, incurred by the City of Okeechobee, Florida from any third-party claim arising from or out of any act or omission, whether negligent or intentional, of Licensee or Licensee's guests, agents, vendors or employees.

14. Destruction of Licensee's Property. The Licensor shall not be held responsible for any loss or damage, including damage to Licensee's personal property nor the personal property of Licensee's guests, agents, vendors or employees.

15. Contract Approval. Upon receipt of the Donation and this Agreement executed by Licensee, Licensor shall review the proposed Agreement and issue an approval or denial of this Agreement within three (3) business days. Licensee agrees and acknowledges that this Agreement may be approved or denied at the sole discretion of the Licensor. If the proposed Agreement is denied by the Licensor, Licensor shall return the Donation to Licensee within three (3) business days of the decision.

16. Permits and Licenses. Licensee is responsible for procuring all necessary permits and licenses, if any, required for use of the Venue during the Event Period. Licensor shall reasonably cooperate with Licensee to secure all necessary permits and licenses. Server organization must also carry its own \$1,000,000.00 liability insurance policy or be insured by the caterer.

17. Removal from Venue. Licensee is responsible for the acts of his/her guests, agents, vendors and employees. Licensor reserves the right to remove any person from the Venue that Licensor believes is disrupting, obstructing, or damaging the Venue or surrounding property.

18. Governing Law; Jurisdiction and Venue. This Agreement is governed by and construed in accordance with the internal laws of the State of Florida without giving effect to any choice or conflict of law provision or rule (whether of the State of Florida or any other jurisdiction) that would require or permit the application of laws of any jurisdiction other than those of the State of Florida Any legal suit, action or proceeding arising out of or related to this Agreement or the matters contemplated hereunder must be instituted exclusively in the courts of Okeechobee County, Florida and each party irrevocably submits to the exclusive jurisdiction of such courts in any such suit, action, or proceeding and waives any objection based on improper venue or *forum non conveniens*.

19. Entire Agreement. This Agreement, including any exhibits hereto, constitutes the entire agreement of the Parties with respect to the subject matter hereof, and supersedes all prior and contemporaneous understandings, agreements, representations, and warranties, both written and oral, with respect to such subject matter. This Agreement may only be amended, modified, or supplemented by an agreement in writing signed by each Party hereto. If and when included within the term "Licensee," as used in this Agreement, there is more than one person or entity, each shall be jointly and severally liable for the obligations of Licensee.

20. Severability. If any term or provision of this Agreement is invalid, illegal, or unenforceable in any jurisdiction, such invalidity, illegality, or unenforceability does not affect any other term or provision of this Agreement or invalidate or render unenforceable such term or provision in any other jurisdiction.

21. Counterparts. This Agreement may be executed in any number of counterparts, each of which is deemed an original, and all of which together constitute one and the same instrument. A signed copy of this Agreement delivered by facsimile, email, or other means of electronic transmission is deemed to have the same legal effect as delivery of an original signed copy of this Agreement.

22. Assignment. Licensee may not assign any of its obligations hereunder without the prior written consent of the Licensor.

23. Non-endorsement by Licensor and City. LICENSEE hereby acknowledges that LICENSOR's execution of this Agreement does not constitute and endorsement by LICENSOR or the City of Okeechobee of the LICENCEE's policies, views, or beliefs.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date first set forth above.

LINCESEE:

(Print Legal Name)

By: _____
(Signature of Authorized Signer)

Its: _____
(Printed Name of Authorized Signer)

Dated: _____

OKEECHOBEE HISTORICAL SOCIETY, INC:

By: _____
(Signature of Authorized Signer)

Its: _____
(Printed Name of Authorized Signer)

Dated: _____

INDEPENDENT CONTRACTOR'S AGREEMENT

THIS INDEPENDENT CONTRACTOR'S AGREEMENT (hereinafter "Agreement") is made and entered into this _____ day of _____ 2022, by and between **THE CITY OF OKEECHOBEE**, a Florida municipal corporation (hereinafter the "CITY") and **RMPK FUNDING, INC.**, a Florida corporation (hereinafter "CONTRACTOR").

WITNESSETH

WHEREAS, the CITY is a municipal corporation of the State of Florida, having a responsibility to provide certain services to benefit the citizens of the CITY; and

WHEREAS, the CITY has the full power and authority to enter into the transactions contemplated by this Agreement; and

WHEREAS, CONTRACTOR is in the business of consulting in the CITY, Okeechobee County, and elsewhere in the State of Florida; and

WHEREAS, CONTRACTOR is competent and has sufficient manpower, training, and technical expertise to perform the services contemplated by this Agreement in a timely and professional manner consistent with the standards of the industry in which CONTRACTOR operates;

WHEREAS, Section 448.095, Fla. Stat., imposes certain obligations on public agencies with regard to the use of the E-Verify system by their contractors and subcontractors; and

WHEREAS, CONTRACTOR was the successful bidder of a project competitively bid by the City of Oakland Park as identified in Grant Management Consultant RFP #030917, executed on April 5, 2017, and renewed on April 5, 2021, and such award by another governmental agency satisfies the CITY's procurement policy; and

WHEREAS, CONTRACTOR agrees to provide such goods and services for the CITY as more particularly described in this Agreement;

NOW THEREFORE in consideration of the premises, and in consideration of the mutual conditions, covenants, and obligations hereafter expressed, the parties agree as follows:

1. **Recitals.** The foregoing recitals are true and correct, constitute a material inducement to the parties to enter into this Agreement, and are hereby ratified and made a part of this Agreement.
2. **Description of Work.**
 - a. The CITY hereby retains CONTRACTOR to furnish services as described in the Scope of Services, which is attached hereto as **Exhibit A** and incorporated herein by reference. Any conflict between the terms and conditions in the body of this Agreement

and the terms and conditions set forth in Exhibit A will be resolved in favor of the body of this Agreement.

- b. CONTRACTOR must provide all permits, labor, materials, equipment, and supervision necessary for the completion of the Scope of Services, unless specifically excluded.
- c. CONTRACTOR must also comply with, and abide by, all requirements as contained in any invitation to bid, request for proposals, request for qualifications, bid specifications, engineering plans, shop drawings, material lists, or other similar documents issued for this project by the CITY, together with any addenda, all of which are hereby incorporated into this Agreement by reference and are declared to be material part of this Agreement.

3. **Commencement and completion/Term.** This Agreement has a Term of one year, beginning on the date of the execution of this Agreement and ending one year thereafter, and may be renewed for up to two (2) additional one (1) year Terms, upon agreement of the parties in writing unless sooner terminated under the terms of this Agreement.

4. **Payment.**

- a. The CITY agrees to compensate CONTRACTOR, for work actually performed under this Agreement, at the rate or basis described in Exhibit A, which is attached hereto and incorporated herein by reference. CONTRACTOR must perform all work required by the Scope of Services, but in no event will CONTRACTOR be paid more than the negotiated amount set forth in Exhibit A.
- b. Progress payments, if any, will be made as set forth in Exhibit A.
- c. The CITY reserves the right to ratably withhold amounts in the event of the nonperformance of all or part of CONTRACTOR's obligations. CONTRACTOR must, without additional compensation, correct and revise any errors, omissions, or other deficiencies in its work product, services, or materials arising from the error or omission or negligent act of CONTRACTOR.

5. **Payment and performance guarantee.** When the CITY finds the work acceptable under this Agreement, the monthly installment will be paid to CONTRACTOR. CONTRACTOR guarantees the successful performance of the work for the service intended. If the CITY deems it inexpedient to require CONTRACTOR to correct deficient or defective work, the CITY may make an equitable deduction from the contract price, or, in the alternative, the CITY may seek damages.

6. Termination.

- a. Termination at Will: This Agreement may be terminated by the CITY in whole or in part at any time without cause by the CITY giving written notice to CONTRACTOR not less than 30 days prior to the date of termination; provided, however, that in such event, neither party will be relieved from its rights or obligations of this Agreement through the date of the actual termination. Notice must be delivered by certified mail, return receipt requested, or in person with proof of delivery.
- b. Termination for Cause: This Agreement may be terminated by either party for cause by the CITY or CONTRACTOR giving written notice to the other party not less than 10 days prior to the date of termination; provided, however, that in such event, neither party will be relieved from its rights or obligations of this Agreement through the date of the actual termination. Notice must be delivered by certified mail, return receipt requested, or in person with proof of delivery.

7. Project management.

- a. The Project Managers for this project are as follows. Any subsequent changes to the Project Manager for either party may be provided by notice as described below and does not require an amendment to this Agreement.
- b. CITY's Project Manager is: Gary Ritter, City Administrator.
- c. CONTRACTOR's Project Manager is: Ryan Ruskay, President.

8. Notices. Any notices required by this Agreement shall be in writing and shall be deemed to have been properly given if transmitted by hand-delivery, by registered or certified mail with postage prepaid return receipt requested, or by a private postal service, addressed to the parties (or their successors) at the following addresses:

For the City: City Administrator
City of Okeechobee
55 SE 3rd Avenue, Room 201
Okeechobee, FL 34974

With a copy to: John J. Fumero, Esq.
City Attorney
Nason Yeager Gerson Harris & Fumero, PA
750 Park of Commerce Blvd., Suite 210
Boca Raton, FL 33487

For the CONTRACTOR: RMPK Funding, Inc.
Attention: Ryan Ruskay, President
601 Heritage Dr. #404
Jupiter, FL 33458

9. **Insurance.**

- a. CONTRACTOR must maintain such insurance as will fully protect both CONTRACTOR and the CITY from any and all claims under any Workers Compensation Act or Employers Liability Laws, and from any and all other claims of whatsoever kind or nature to the damage or property, or for personal injury, including death, made by anyone whomsoever, that may arise from operations carried on under this Agreement, either by CONTRACTOR, any subcontractor, or by anyone directly or indirectly engaged or employed by either of them.
- b. The insurance coverage required by this Agreement must be as follows:
 - i. Commercial General Liability coverage with limits of liability of not less than a \$1,000,000 per Occurrence combined single limit for Bodily Injury and Property Damage. This Liability Insurance shall also include Completed Operations and Product Liability coverages and eliminate the exclusion with respect to property under the care, custody and control of Consultant. The General Aggregate Liability limit and the Products/Completed Operations Liability Aggregate limit shall be in the amount of \$2,000,000 each.
 - ii. Workers Compensation and Employer's Liability insurance, to apply for all employees for statutory limits as required by applicable State and Federal laws. The policy(ies) must include Employer's Liability with minimum limits of \$1,000,000.00 each accident. No employee, subcontractor or agent of the Consultant shall be allowed to provide Services pursuant to this Agreement who is not covered by Worker's Compensation insurance.
 - iii. Business Automobile Liability with minimum limits of \$1,000,000 per Occurrence, combined single limit for Bodily Injury and Property Damage. Coverage must be afforded on a form no more restrictive than the latest edition of the Business Automobile Liability policy, without restrictive endorsements, as filed by the Insurance Service Office, and must include Owned, Hired, and Non-Owned Vehicles.
 - iv. Professional Liability Insurance in an amount of not less than \$1,000,000.00 per occurrence, single limit.
- c. CONTRACTOR must furnish the CITY with Certificates of Insurance, which are to be signed by a person authorized by that insurer to bind coverage on its behalf, reflecting the City as an Additional Insured (except with respect to professional Liability Insurance and Worker's Compensation Insurance), no later than ten (10) days after award of this Agreement and prior to the execution of this Agreement by City and prior to commencing Services. Each certificate shall include no less than (30) thirty-day advance written notice to City prior to cancellation, termination, or material alteration of said policies or insurance. The Consultant shall be responsible for assuring that the insurance certificates required by this Section remain in full force and effect for the duration of this Agreement, including any extensions or renewals that may be granted by the City. The Certificates of Insurance shall not only name the types of

policy(ies) provided, but also shall refer specifically to this Agreement and shall state that such insurance is as required by this Agreement. The City reserves the right to inspect and return a certified copy of such policies, upon written request by the City. If a policy is due to expire prior to the completion of the Services, renewal Certificates of Insurance shall be furnished thirty (30) calendar days prior to the date of their policy expiration. Each policy certificate shall be endorsed with a provision that not less than thirty (30) calendar days' written notice shall be provided to the City before any policy or coverage is cancelled or restricted. Acceptance of the Certificate(s) is subject to approval of the City.

- d. Except with respect to Professional Liability Insurance and Worker's Compensation Insurance, the City is to be specifically included as an Additional Insured for the liability of the City resulting from Services performed by or on behalf of the Consultant in performance of this Agreement. The Consultant's insurance, including that applicable to the City as an Additional Insured, shall apply on a primary basis and any other insurance maintained by the City shall be in excess of and shall not contribute to the Consultant's insurance. The Consultant's insurance shall contain a severability of interest provision providing that, except with respect to the total limits of liability, the insurance shall apply to each Insured or Additional Insured (for applicable policies) in the same manner as if separate policies had been issued to each.
- e. The insurance coverages procured by CONTRACTOR as required herein will be considered as primary insurance over and above any other insurance, or self—insurance, available to CONTRACTOR, and any other insurance, or self-insurance available to CONTRACTOR will be considered secondary to, or in excess of the insurance coverage(s) procured by CONTRACTOR as required herein.

10. General Provisions. CONTRACTOR must comply with the following general provisions:

- a. **Bond.** If a surety bond has been required for CONTRACTOR's faithful performance and payment, and if at any time the surety is no longer acceptable to the CITY, CONTRACTOR must, at its expense, within five (5) days after the receipt of notice from the CITY to do so, furnish an additional bond or bonds in such form and with such Surety or Sureties as are satisfactory to the CITY. The CITY will not make any further payment to CONTRACTOR, nor will any further payment be deemed to be due to CONTRACTOR, until such new or additional security for the faithful performance of the work is furnished in a manner and form satisfactory to the CITY.
- b. **Compliance with Laws.** In providing the Scope of Services, CONTRACTOR must comply with all federal, state, and local laws, statutes, ordinances, rules, and regulations pertaining to or regulating the provision of such services, including those now in effect and hereafter adopted.
- c. **Personal nature of Agreement; Assignment.**
 - i. The parties acknowledge that the CITY places great reliance and emphasis upon the knowledge, expertise, training, and personal abilities of CONTRACTOR. Accordingly, this Agreement is personal and CONTRACTOR is prohibited from

assigning or delegating any rights or duties hereunder without the specific written consent of the CITY.

- ii. If CONTRACTOR requires the services of any subcontractor or professional associate in connection with the work to be performed under this Agreement, CONTRACTOR must obtain the written approval of the CITY Project Manager prior to engaging such subcontractor or professional associate. CONTRACTOR will remain fully responsible for the services of any subcontractors or professional associates.
- d. Discrimination.
- i. CONTRACTOR shall not discriminate against any employee employed in the performance of this Agreement, or against any applicant for employment because of age, ethnicity, race, religious belief, disability, national origin, or sex. CONTRACTOR shall not exclude any person, on the grounds of age, ethnicity, race, religious belief, disability, national origin, or sex, from participation in, denied the benefits of, or be otherwise subjected to discrimination in any activity under, this Agreement.
 - ii. CONTRACTOR shall provide a harassment-free workplace, with any allegation of harassment given priority attention and action by management.
- e. Independent contractor.
- i. CONTRACTOR is, and will be deemed to be, an independent contractor and not a servant, employee, joint adventurer, or partner of the CITY. None of CONTRACTOR's agents, employees, or servants are, or will be deemed to be, the agent, employee, or servant of the CITY. None of the benefits, if any, provided by the CITY to its employees, including but not limited to, compensation insurance and unemployment insurance, are available from the CITY to the employees, agents, or servants of CONTRACTOR. CONTRACTOR will be solely and entirely responsible for its acts and for the acts of its agents, employees, servants, and subcontractors during the performance of this Agreement. Although CONTRACTOR is an independent contractor, the work contemplated herein must meet the approval of the CITY and is subject to the CITY's general right of inspection to secure the satisfactory completion thereof. CONTRACTOR must comply with all Federal, State and municipal laws, rules and regulations that are now or may in the future become applicable to CONTRACTOR, or to CONTRACTOR's business, equipment, or personnel engaged in operations covered by this Agreement or accruing out of the performance of such operations. The CITY will not be held responsible for the collection of or the payment of taxes or contributions of any nature on behalf of CONTRACTOR.
 - ii. CONTRACTOR will bear all losses resulting to it on account of the amount or character of the work, or because of bad weather, or because of errors or omissions in its contract price.

- iii. CONTRACTOR must utilize, and must expressly require all subcontractors to utilize, the U.S. Department of Homeland Security's E-Verify system to verify the employment eligibility of all new employees hired by CONTRACTOR and any subcontractors during the Term of this Agreement.
- f. Indemnification.
- i. CONTRACTOR must indemnify and hold the CITY harmless against and from any and all claims, losses, penalties, interest, demands, judgments, costs, damages, or expenses, including attorney's fees and court costs, incurred by the CITY, or its agents, officers, or employees, arising directly or indirectly from CONTRACTOR's performance under this Agreement or by any person on CONTRACTOR's behalf, including but not limited to those claims, losses, penalties, interest, demands, judgments, costs, damages, or expenses arising out of any accident, casualty, or other occurrence causing injury to any person or property. This includes persons employed or utilized by CONTRACTOR (including CONTRACTOR's agents, employees, and subcontractors). CONTRACTOR must further indemnify the CITY against any claim that any product purchased or licensed by the CITY from CONTRACTOR under this Agreement infringes a United States patent, trademark, or copyright. CONTRACTOR acknowledges that CONTRACTOR has received consideration for this indemnification, and any other indemnification of the CITY by CONTRACTOR provided for within the Scope of Services, the sufficiency of such consideration being acknowledged by CONTRACTOR, by CONTRACTOR's execution of this Agreement. CONTRACTOR's obligation will not be limited by, or in any way to, any insurance coverage or by any provision in or exclusion or omission from any policy of insurance, whether such insurance is in connection with this Agreement or otherwise. Such indemnification is in addition to any and all other legal remedies available to the CITY and not considered to be the CITY's exclusive remedy.
 - ii. In the event that any claim in writing is asserted by a third party which may entitle the CITY to indemnification, the CITY must give notice thereof to CONTRACTOR, which notice must be accompanied by a copy of statement of the claim. Following the notice, CONTRACTOR has the right, but not the obligation, to participate at its sole expense, in the defense, compromise or settlement of such claim with counsel of its choice. If CONTRACTOR does not timely defend, contest, or otherwise protect against any suit, action or other proceeding arising from such claim, or in the event the CITY decides to participate in the proceeding or defense, the CITY will have the right to defend, contest, or otherwise protect itself against same and be reimbursed for expenses and reasonable attorney's fees and, upon not less than ten (10) days' notice to CONTRACTOR, to make any reasonable compromise or settlement thereof. In connection with any claim as aforesaid, the parties hereto must cooperate fully with each other and make available all pertinent information necessary or advisable for the defense, compromise or settlement of such claim.
 - iii. The indemnification provisions of this paragraph will survive the termination of this Agreement.

- g. **Sovereign Immunity.** Nothing in this Agreement extends, or will be construed to extend, the CITY's liability beyond that provided in section 768.28, Florida Statutes. Nothing in this Agreement is a consent, or will be construed as consent, by the CITY to be sued by third parties in any matter arising out of this Agreement.
- h. **Public records.**

 - i. CONTRACTOR is a "Contractor" as defined by Section 119.0701(1)(a), Florida Statutes, and must comply with the public records provisions of Chapter 119, Florida Statutes, including the following:

 - 1. Keep and maintain public records required by the CITY to perform the service.
 - 2. Upon request from the CITY's custodian of public records, provide the CITY with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119 or as otherwise provided by law.
 - 3. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of this Agreement term and following completion of the Agreement if CONTRACTOR does not transfer the records to the CITY.
 - 4. Upon completion of this Agreement, transfer, at no cost, to the CITY all public records in possession of CONTRACTOR or keep and maintain public records required by the CITY to perform the service. If CONTRACTOR transfers all public records to the CITY upon completion of this Agreement, CONTRACTOR must destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If CONTRACTOR keeps and maintains public records upon completion of this Agreement, CONTRACTOR must meet all applicable requirements for retaining public records. All records stored electronically must be provided to the CITY, upon request from the CITY's custodian of public records, in a format that is compatible with the information technology systems of the CITY.
 - ii. "Public records" is defined in Section 119.011(12), Florida Statutes, as may, from time to time, be amended.
 - iii. If CONTRACTOR asserts any exemptions to the requirements of Chapter 119 and related law, CONTRACTOR will have the burden of establishing such exemption, by way of injunctive or other relief as provided by law.
 - iv. CONTRACTOR consents to the CITY's enforcement of CONTRACTOR's Chapter 119 requirements, by all legal means, including, but not limited to, a mandatory injunction, whereupon CONTRACTOR must pay all court costs and reasonable attorney's fees incurred by CITY.

- v. CONTRACTOR's failure to provide public records within a reasonable time may be subject to penalties under Section 119.10, Florida Statutes. Further, such failure by CONTRACTOR will be grounds for immediate unilateral cancellation of this Agreement by the CITY.

- vi. **IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS, LANE GAMIOTEA, CITY CLERK, 863-763-3372; EMAIL: lgamiotea@cityofokeechobee.com; MAILING ADDRESS: City of Okeechobee, 55 SE 3rd Avenue, Room 100, Okeechobee, FL 34974.**

- i. **Federal or State Funding.** If any portion of the funding for this Agreement is derived from the State of Florida, or any department of the State of Florida, or from federal funding through the State of Florida, the provisions of this sub-paragraph shall apply, provisions elsewhere in this Agreement to the contrary notwithstanding. CONTRACTOR shall make inquiry from the CITY's Project Manager to determine whether Federal or State funding is applicable to this Agreement.
 - i. E-Verify. CONTRACTOR must utilize, and must expressly require all subcontractors to utilize, the U.S. Department of Homeland Security's E-Verify system to verify the employment eligibility of all new employees hired by CONTRACTOR during the Term of this Agreement.
 - ii. Agency. CONTRACTOR agrees and acknowledges that it, its employees, and its subcontractors are not agents or employees of the Federal Government, of the State of Florida, or of any department of the Federal Government or the State of Florida.
 - iii. Indemnification. To the fullest extent permitted by law, CONTRACTOR shall indemnify and hold harmless the CITY, Okeechobee County, the Federal Government, the State of Florida, any department of the Federal Government or the State of Florida, and all officers and employees, from liabilities, damages, losses and costs including, but not limited to, reasonable attorney's fees, to the extent caused by the negligence, recklessness or intentional wrongful misconduct of CONTRACTOR and persons employed or utilized by CONTRACTOR in the performance of this Agreement. This indemnification shall survive the termination of this Agreement. Nothing contained in this paragraph is intended to nor shall it constitute a waiver of the State of Florida and the CITY's sovereign immunity.
 - iv. Workers' Compensation Insurance. CONTRACTOR must provide Workers' Compensation Insurance in accordance with Florida's Workers' Compensation law for all employees. If subletting any of the work, CONTRACTOR must ensure that the subcontractor(s) have Workers' Compensation Insurance for their employees in accordance with Florida's Workers' Compensation law. If using "leased

employees" or employees obtained through professional employer organizations ("PEO's"), CONTRACTOR must ensure that such employees are covered by Workers' Compensation insurance through the PEO's or other leasing entities. CONTRACTOR must ensure that any equipment rental agreements that include operators or other personnel who are employees of independent Contractors, sole proprietorships or partners are covered by insurance required under Florida's Workers' Compensation law.

- v. **Liability Insurance.** Contractor shall carry Commercial General Liability insurance providing continuous coverage for all work or operations performed under the Agreement. Such insurance shall be no more restrictive than that provided by the latest occurrence form edition of the standard Commercial General Liability Coverage Form (ISO Form CG 00 01) as filed for use in the State of Florida. CONTRACTOR shall cause the State of Florida to be made an Additional Insured as to such insurance. Such coverage shall be on an "occurrence" basis and shall include Products/Completed Operations coverage. The coverage afforded to the State of Florida as an Additional Insured shall be primary as to any other available insurance and shall not be more restrictive than the coverage afforded to the Named Insured. The limits of coverage shall not be less than \$1,000,000 for each occurrence and not less than a \$5,000,000 annual general aggregate, inclusive of amounts provided by an umbrella or excess policy. The limits of coverage described herein shall apply fully to the work or operations performed under the Contract, and may not be shared with or diminished by claims unrelated to this Agreement. The policy/ies and coverage described herein may be subject to a deductible. CONTRACTOR shall pay all deductibles as required by the policy. No policy/ies or coverage described herein may contain or be subject to a Retention or a Self-Insured Retention. At all renewal periods which occur prior to final acceptance of the work, the CITY and the State of Florida shall be provided with an ACORD Certificate of Liability Insurance reflecting the coverage described herein. The CITY and the State of Florida shall be notified in writing within ten days of any cancellation, notice of cancellation, lapse, renewal, or proposed change to any policy or coverage described herein. The CITY's or the State of Florida's approval or failure to disapprove any policy/ies, coverage, or ACORD Certificates shall not relieve or excuse any obligation to procure and maintain the insurance required herein, nor serve as a waiver of any rights or defenses the CITY or the State of Florida may have.

- vi. **Inspections.** CONTRACTOR shall permit, and require its subcontractors to permit, the CITY's and the State of Florida's authorized representatives to inspect all work, materials, payrolls, and records, to audit the books, records, and accounts pertaining to the financing and development of the Services described in the Contract Documents.

- vii. **Auditor General Cooperation.** CONTRACTOR shall comply with §20.055 (5), Florida Statutes, and shall incorporate in all subcontracts the obligation to comply with §20.055 (5), Florida Statutes.

- j. **E-Verify Compliance.** Contractor affirmatively states, under penalty of perjury, that in accordance with Section 448.095, Fla. Stat., Contractor is registered with and uses the E-Verify system to verify the work authorization status of all newly hired employees, that in accordance with such statute, Contractor requires from each of its subcontractors an affidavit stating that the subcontractor does not employ, contract with, or subcontract with an unauthorized alien, and that Contractor is otherwise in compliance with Sections 448.09 and 448.095, Fla. Stat.
- k. **Federal-Aid Construction Contract.** If this is a federal-aid construction project, it shall be subject to the provisions in Exhibit A, which is attached hereto and incorporated herein by reference.

11. Miscellaneous Provisions. The following miscellaneous provisions apply to this Agreement:

- a. **Binding Nature of Agreement.** This Agreement is binding upon the successors and assigns of the parties hereto.
- b. **Entire Agreement.** This Agreement states the entire understanding between the parties and supersedes any written or oral representations, statements, negotiations, or agreements to the contrary. CONTRACTOR recognizes that any representations, statements, or negotiations made by the CITY staff do not suffice to legally bind the CITY in a contractual relationship unless they have been reduced to writing, authorized, and signed by the authorized CITY representatives.
- c. **Amendment.** No modification, amendment, or alteration in the terms or conditions of this Agreement will be effective unless contained in a written document executed with the same formality as this Agreement.
- d. **Severability.** If any term or provision of this Agreement is held, to any extent, invalid or unenforceable, as against any person, entity, or circumstance during the Term hereof, by force of any statute, law, or ruling of any forum of competent jurisdiction, such invalidity will not affect any other term or provision of this Agreement, to the extent that the Agreement will remain operable, enforceable, and in full force and effect to the extent permitted by law.
- e. **Construction.** If any provision of this Agreement becomes subject to judicial interpretation, the court interpreting or considering such provision should not apply the presumption or rule of construction that the terms of this Agreement be more strictly construed against the party which itself or through its counsel or other agent prepared it. All parties hereto have participated in the preparation of the final form of this Agreement through review by their respective counsel, if any, or the negotiation of specific language, or both, and, therefore, the application of such presumption or rule of construction would be inappropriate and contrary to the intent of the parties.
- f. **Headings.** All headings in this Agreement are for convenience only and are not to be used in any judicial construction or interpretation of this Agreement or any paragraph.

- g. Waiver. The indulgence of either party with regard to any breach or failure to perform any provision of this Agreement does not constitute a waiver of the provision or any portion of this Agreement, either at the time the breach or failure occurs or at any time throughout the term of this Agreement. The review of, approval of, or payment for any of CONTRACTOR's work product, services, or materials does not operate as a waiver, and should not be construed as a waiver, of any of the CITY's rights under this Agreement, or of any cause of action the CITY may have arising out of the performance of this Agreement.
- h. Force Majeure. Notwithstanding any provisions of this Agreement to the contrary, the parties will not be held liable if failure or delay in the performance of this Agreement arises from fires, floods, strikes, embargos, acts of the public enemy, unusually severe weather, outbreak of war, restraint of government, riots, civil commotion, force majeure, act of God, or for any other cause of the same character which is unavoidable through the exercise of due care and beyond the control of the parties. This provision does not apply if the Scope of Services of this Agreement specifies that performance by CONTRACTOR is specifically required during the occurrence of any of the events herein mentioned.
- i. Compliance/Consistency with Scrutinized Companies Provisions of Florida Statutes. Section 287.135(2)(a), Florida Statutes, prohibits a company from bidding on, submitting a proposal for, or entering into or renewing a contract for goods or services of any amount if at the time of contracting or renewal, the company is on the Scrutinized Companies that Boycott Israel List, created pursuant to section 215.4725, Florida Statutes, or is engaged in a boycott of Israel. Section 287.135(2)(b), Florida Statutes, further prohibits a company from bidding on, submitting a proposal for, or entering into or renewing a contract for goods or services over one million dollars (\$1,000,000) if, at the time of contracting or renewal, the company is on either the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, both created pursuant to section 215.473, Florida Statutes, or the company is engaged in business operations in Cuba or Syria. Contractor hereby certifies that Contractor is not listed on any of the following: (i) the Scrutinized Companies that Boycott Israel List, (ii) Scrutinized Companies with Activities in Sudan List, or (iii) the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List. Contractor further hereby certifies that Contractor is not engaged in a boycott of Israel or engaged in business operations in Cuba or Syria. Contractor understands that pursuant to section 287.135, Florida Statutes, the submission of a false certification may subject Contractor to civil penalties, attorney's fees, and/or costs. Contractor further understands that any contract with CITY for goods or services of any amount may be terminated at the option of CITY if Contractor (i) is found to have submitted a false certification, (ii) has been placed on the Scrutinized Companies that Boycott Israel List, or (iii) is engaged in a boycott of Israel. And, in addition to the foregoing, if the amount of the contract is one million dollars (\$1,000,000) or more, the contract may be terminated at the option of CITY if the company is found to have submitted a false certification, has been placed on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or has been engaged in business operations in Cuba or Syria.

- j. Law; Venue. This Agreement is being executed in Okeechobee County, Florida and is governed in accordance with the laws of the State of Florida. Venue of any action hereunder will be in Okeechobee County, Florida.

12. **Special Provisions.** This Agreement is a non-exclusive contract; the CITY is not prohibited, or deemed to be prohibited, from bidding similar services either as an independent job or a component of a larger project.

IN WITNESS WHEREOF, the Parties hereto have signed and sealed this Agreement effective the date first written above.

RMPK Funding, Inc.,

By: _____
(Print name)

Its: _____
(Title)

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

FOR THE CITY:

CITY OF OKEECHOBEE, a Florida
municipal corporation

By: Dowling R. Watford Jr. Mayor

Date Executed:

Attest:

By: _____

Lane Gamiotea, CMC

City Clerk

Approved as to Form and Legal Sufficiency:

By: _____

Nason Yeager Gerson Harris & Fumero, P.A.

City Attorney



IMPLEMENTATION OF THE SCOPE OF SERVICES, OUR METHODOLOGY

As we have learned from our lengthy experience in assisting local governments, the relationship established between our staff and that of the community is the most important factor in determining funding success. It is through the cooperation of community personnel that we are best able to identify the needs of your community and help address them by obtaining the necessary funding and project completion.

After we have established a positive working relationship with your staff, we will, with their assistance, visit project sites and review program objectives. It is at this point we can begin to select projects and programs that would be suited to receive funding.

Once this initial learning process is out of the way, it's time to roll up our sleeves and really get to work. Immediately, we will begin to research potential funding sources and pair these sources with your projects based on need and our evaluation of the potential for the project to receive funding. Our method of "grant stacking" will allow each of your projects to draw funding from several sources therefore maximizing your budget dollar.

Once funding is received, our work with your staff will continue. While obtaining a grant is usually thought of as the most complicated part of this process, the management of grant funds and project construction can prove to be quite complicated and time consuming. Our job is not complete until we bring your project to a successful end.

Getting to Know You:

- Meet with appropriate community staff, including community leaders and financial planners.
- Use our experience to address your needs and target those projects with greatest opportunity to receive funding.
- Accumulate all the necessary documentation to assist us in obtaining grant funds.

Coming Up with a Plan:

- Work with the community and develop a Strategic Grants Plan that gives a tentative schedule of what funding sources we will be pursuing
- We work for the community; and that means that your schedule, ideas, and needs are what we will concentrate on.

Doing What We Do Best:

- Research, obtain, and manage grant funds for you.
- Use proven project management techniques to bring project to successful completion.



STRATEGIC PLANNING

RMPK Funding is the State's leader in the development of strategic funding plans for local governments. These plans have provided direction and funding opportunities for infrastructure facilities, parks, trail networks, emergency management and cultural facilities which have resulted in millions of dollars in alternative funding.

RMPK Funding will work closely with City staff to determine the needs of your community. After this thorough needs assessment, careful selections of funding opportunities on the federal, state and local levels will link specific elements to appropriate sources and stretch matching funds.

The following are examples of RMPK's experience in developing strategic plans:

- New Smyrna Beach Strategic Funding Plan
- City of Panama City CRA Waterfront Plan
- City of Cocoa Beach CRA Strategic Funding Plan
- Buckhead Greenspace Action Plan
- Pasco County Parks and Open Space Master Plan
- City of Kissimmee Lakefront Park Master Plan
- City of Doral Parks Master Plan sd
- City of Ft. Lauderdale Parks & Recreation Master Plan
- City of Lenaxa, KS Parks and Open Space Plan

Scope of Services

1. Assess current grant funding status including:
 - prior awards
 - active grant projects
 - pending funding requests
2. Determine potential funding sources for which the City would be eligible. A listing of sources will include grant program information such as management agency, amount, past funding levels and types of projects funded.
3. Analyze priorities and determine project categories for future funding.
4. Link funding opportunities to specific project and/or project categories.
5. Develop funding schedule based upon priorities identified during planning process
6. . The strategic funding plan can range from 2 to 5 years. A typical strategic funding plan will include the following components:
 - Assessment of current funding status
 - Resources of potential funding opportunities
 - Designate funding opportunities to be used with specific projects
 - Funding schedule to provide direction in pursuing alternative funding sources



GRANT PREPARATION

Securing more than \$145,000,000 in funding in the past 14 years, RMPK Funding Staff has extensive experience with a wide range of federal, state and local funding programs. RMPK Funding founder and president, Ryan Ruskay started his career managing state and federal grant programs for the State of Florida which included not only the evaluation of grant applications, but also developing the rules and regulations for several programs. This in-depth knowledge give our clients an advantage as their project complete for grant funds.

Scope of Services

1. Research and obtain necessary documents for the grant application
2. Prepare and establish on-line accounts for grant agencies
3. Prepare and submit grant application for evaluation
4. Handle all follow up requests from State relating to the application
5. Attend or coordinate any meetings necessary for the grant application
6. Prepare materials and make presentation as needed
7. Act as a liaison between the City and the State
8. Provide City staff with updated timelines and information concerning the funding process



Any grant application not funded during the first submission will be submitted again for funding from the next funding cycle of the same program at no additional cost. The project must remain comparable in scope to the original submission.

Grants Application Cost List

• Department of Justice Grant Programs	\$3500
• Florida Land and Water Conservation Fund (LWCF)	\$4000
• Florida Recreation Development Assistance Program (FRDAP)	\$4000
• Energy and Efficiency Grants (DOE)	\$3500
• Florida Department of Transportation (FDOT)	\$3000
• Florida Boating Improvement Program (FBIP)	\$2500
• Non-Point Pollution/ TMDL Grants (FDEP)	\$3500
• Assistance to Firefighters Grant (FEMA)	\$2500
• Transportation Alternative Grants (TAP)	\$4000
• Florida Communities Trust – Florida Forever Program (FCT)	\$6000
• Recreational Trails Program (RTP)	\$4000
• Florida Coastal Management Program (DEP)	\$2000
• Water District Grant Programs	\$3000
• Historical Renovations Grants (DOS)	\$4000
• Florida Cultural Facilities Grant (DCA)	\$5000
• Hazard Mitigation Grant Programs	\$3500
• Urban and Community Forestry Grant Program (DOF)	\$2000
• Public Library Grant Program	\$4500
• Broward County Cultural Grants	\$2000
• USDA Farmers Market/Local Product	\$2500

*This list does not represent all funding opportunities that might be available to the City.



Grant Management Costs

RMPK FUNDING proposes that all grant management services be provided through an annual fee to be paid on a quarterly basis. Grant Management Services will include all elements of the proposed Grant Management Scope of Services described in Tab 2. A copy of the comprehensive scope of services is also included as part of Tab 3. The proposed cost shown below is for grant management services for all grants that have been obtained by RMPK FUNDING for the City unless otherwise agreed to beforehand. These costs can be adjusted to include additional grants the City has obtained outside of our services upon request.

RMPK FUNDING proposes an annual fee for Grant Management Services of:

\$16,000 (to be paid \$4000 per quarter)



GRANT ADMINISTRATION

The proposed annual cost for Grant Management Services provided consists of the following actions related to grant management.

Scope of Services

1. Review of Contracts (develop revisions, if necessary)
2. Prepare Federal Documents (if necessary)
3. Prepare and Submit Commencement Documents
4. Prepare and Submit Quarterly Status Reports
5. Prepare and Submit Reimbursement Requests
6. Prepare and Submit Close-Out Documentation
7. Act as Liaison Between Grant Agencies and the City
8. Handle All Other Required Items (ie., Amendments)
9. Assist City Finance Department in any grant related record keeping and/or audit needs.
10. Provide monthly Grant Management Status report
11. Meet with City at least once quarterly to provide update and as needed for specific grant management issues.

EXHIBIT A

SWORN STATEMENT UNDER SECTION 287.133(3)(A), FLORIDA STATUTES, ON THE PUBLIC ENTITY CRIMES (To be signed in the presence Of a notary public or other officer authorized to administer oaths.)

STATE OF Florida COUNTY Palm Beach

Before me, the undersigned authority, personally appeared, who, being by me first duly sworn, made the following statement:

Name of Proposer RMPK FUNDING
Business address 601 Heritage Dr. #402 Jupiter, FL 33458

I understand that a public entity crime as defined in Section 287.133 of the Florida Statutes includes a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity in Florida or with an agency or political subdivision of any other state or with the agency or political subdivision of any other state or with the United States, including, but not limited to, any bid or contract for goods or services to be provided to any public entity or any such agency or political subdivision and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.

I understand that "convicted" or "conviction" is defined by the statute to mean a finding of guilt or a conviction of a public entity crime, with or without an adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, nonjury trial, or entry of a plea of guilty or nolo contendere.

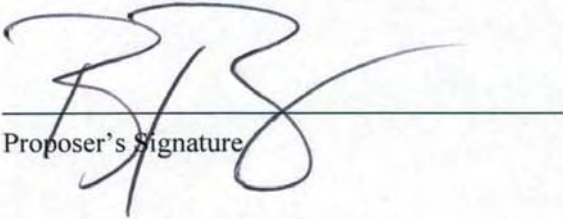
I understand that "affiliate" is defined by the statute to mean (1) a predecessor or successor of a person or a corporation convicted of a public entity crime, or (2) an entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime, or (3) those officers, directors, executives, partners, shareholders, employees, members and agents who are active in the management of an affiliate, or (4) a person or corporation who knowingly entered into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding 36 months.

Please check the appropriate paragraph below:

- Neither the Proposer, Contractor, nor any officer, director, executive, partner, shareholder, employee member or agent who is active in the management of the Proposer or Contractor nor any affiliate of the Proposer or Contractor has been convicted of a public entity crime subsequent to July 1, 1989.
- There has been a conviction of a public entity crime by the Proposer or contractor, or an officer, director, executive, partner, shareholder, employee, member or agent of the Proposer or contractor who is active in the management of the Proposer or Contractor or an affiliate of the Proposer or Contractor. A determination has been made pursuant to Section 287.133(3) by order

EXHIBIT A

of the Division of Administrative Hearings that it is not in the public interest for the name of the convicted person or affiliate to appear on the convicted vendor list. The name of the convicted person or affiliate is _____ . A copy of the order of the Division of Administrative Hearings is attached to this statement



Proposer's Signature

** personally known to me*
Sworn to and subscribed before me on this 7th day of March, 20 17

(affix seal)



Notary Public Signature



Regina Benegas
NOTARY PUBLIC
STATE OF FLORIDA
Comm# FF172225
Expires 10/28/2018

EXHIBIT A

CERTIFICATION PURSUANT TO FLORIDA STATUTE § 287.135

I, Ryan A. Ruskay, on behalf of RMPK FUNDING, Inc.,
Print Name and Title Company Name

certify that RMPK FUNDING, Inc. does not:
Company Name

1. Participate in a boycott of Israel; and
2. Is not on the Scrutinized Companies that Boycott Israel List; and
3. Is not on the Scrutinized Companies with Activities in Sudan List; and
4. Is not on the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List; and
5. Has not engaged in business operations in Syria.

Submitting a false certification shall be deemed a material breach of contract. The City shall provide notice, in writing, to the Contractor of the City's determination concerning the false certification. The Contractor shall have ninety (90) days following receipt of the notice to respond in writing and demonstrate that the determination of false certification was made in error. If the Contractor does not demonstrate that the City's determination of false certification was made in error then the City shall have the right to terminate the contract and seek civil remedies pursuant to Florida Statute § 287.135.

Section 287.135, Florida Statutes, prohibits the City from: 1) Contracting with companies for goods or services in any amount if at the time of bidding on, submitting a proposal for, or entering into or renewing a contract if the company is on the Scrutinized Companies that Boycott Israel List, created pursuant to Section 215.4725, F.S. or is engaged in a boycott of Israel; and

2) Contracting with companies, for goods or services over \$1,000,000.00 that are on either the Scrutinized Companies with activities in the Iran Petroleum Energy Sector List, created pursuant to s. 215.473, or are engaged in business operations in Syria.

As the person authorized to sign on behalf of the Contractor, I hereby certify that the company identified above in the section entitled "Contractor Name" does not participate in any boycott of Israel, is not listed on the Scrutinized Companies that Boycott Israel List, is not listed on either the Scrutinized Companies with activities in the Iran Petroleum Energy Sector List, and is not engaged in business operations in Syria. I understand that pursuant to section 287.135, Florida Statutes, the submission of a false certification may subject the company to civil penalties, attorney's fees, and/or costs. I further understand that any contract with the City for goods or services may be terminated at the option of the City if the company is found to have submitted a false certification or has been placed on the Scrutinized Companies with Activities in Sudan list or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List.

RMPK FUNDING, Inc.
COMPANY NAME
Ryan A. Ruskay
PRINT NAME


SIGNATURE

EXHIBIT A

E-VERIFY FORM

Definitions:

“Contractor” means a person or entity that has entered or is attempting to enter into a contract with a public employer to provide labor, supplies, or services to such employer in exchange for salary, wages, or other remuneration.

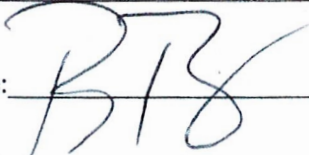
“Subcontractor” means a person or entity that provides labor, supplies, or services to or for a contractor or another subcontractor in exchange for salary, wages, or other remuneration.

Effective January 1, 2021, public and private employers, contractors and subcontractors will begin required registration with, and use of the E-verify system in order to verify the work authorization status of all newly hired employees. Vendor/Consultant/Contractor acknowledges and agrees to utilize the U.S. Department of Homeland Security’s E-Verify System to verify the employment eligibility of:

- a) All persons employed by Vendor/Consultant/Contractor to perform employment duties within Florida during the term of the contract; and
- b) All persons (including sub-vendors/subconsultants/subcontractors) assigned by Vendor/Consultant/Contractor to perform work pursuant to the contract with the Department. The Vendor/Consultant/Contractor acknowledges and agrees that use of the U.S. Department of Homeland Security’s E-Verify System during the term of the contract is a condition of the contract with the City of Oakland Park; and

Should vendor become successful Contractor awarded for the above-named project, by entering into this Contract, the Contractor becomes obligated to comply with the provisions of Section 448.095, Fla. Stat., "Employment Eligibility," as amended from time to time. This includes but is not limited to utilization of the E-Verify System to verify the work authorization status of all newly hired employees, and requiring all subcontractors to provide an affidavit attesting that the subcontractor does not employ, contract with, or subcontract with, an unauthorized alien. The contractor shall maintain a copy of such affidavit for the duration of the contract. Failure to comply will lead to termination of this Contract, or if a subcontractor knowingly violates the statute, the subcontract must be terminated immediately. If this contract is terminated for a violation of the statute by the Contractor, the Contractor may not be awarded a public contract for a period of 1 year after the date of termination.

Company Name: RMPK FUNDING, Inc.

Authorized Signature: 

Print Name: Ryan A. Ruskay

Title: President

Date: 2/3/2021



CITY OF OKEECHOBEE
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Okeechobee City Council
Mayor Dowling R. Watford, Jr.
Noel Chandler
Monica Clark
Bob Jarriel
Bobby Keefe

Memorandum

Date: June 1, 2022

To: Mayor Watford and City Council Members

From: City Administrator Gary Ritter

RE: **City Parcel**

The City owned parcel on SW 3rd Avenue and SW 23rd Street was at one time where the City's water tower was located. Some time ago the water tower was removed, and the parcel became a storage yard for the public works department. The parcel is located in a residential neighborhood, so the public works department has moved all materials to the public works yard, removed the perimeter fence and cleaned up all remaining debris from the site. Staff is recommending that the Council consider converting the parcel into a public green space or selling it.

