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**GOREN CHEROF  
DOODY & EZROL** P.A.  
ATTORNEYS AT LAW

## GCDE ETHICS ADVISORY OPINION

To: Commission President Kyle Van Buskirk

From: Michael D. Cirullo, City Attorney *MDC*  
Jacob G. Horowitz, Assistant City Attorney *JGH*

Date: November 18, 2016

Re: City of Lighthouse Point (“City”) / Code of Ethics – Advisory Opinion

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### I. ISSUE AND FACTS PRESENTED

You have indicated that you, on your own initiative, solicited funds from two (2) private individuals within the City to finance specialty water fountains that accommodate reusable water bottles to be placed in City parks for public use. The cost of the water fountains is \$1300.00 each. Each individual contributed the funds to purchase one water fountain apiece and you, personally, contributed the funds to purchase a third one. You also asked a corporate entity to contribute funds; however they were unable to do so.

Based on the foregoing, you have asked whether there are any disclosure requirements under the Broward County Code of Ethics for Elected Officials (“Code of Ethics”).

### II. ANSWER

Based on the information provided, you **are legally permitted** to raise funds for the City to be used to purchase specialty water fountains for City Parks and the Code of Ethics **does not** require any disclosure when you raise funds on behalf of the City, unless the City was a nonprofit charitable organization, as defined by the Internal Revenue Code (“IRC”).

{00157093.1 1547-9902061}

Please reply to Fort Lauderdale Office

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76 N.E. Fifth Avenue, Delray Beach, FL 33483. T 561-276-9400

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### III. ANALYSIS

The Code of Ethics expressly allows for charitable contribution fundraising, and requires disclosure when elected officials raise funds for nonprofit charitable organizations, as defined by the IRC. The Code of Ethics also requires disclosure when elected officials raise campaign funds for other candidates for office.

The Code of Ethics **does not**, however, require that elected officials disclose when they raise funds for the local governmental entity that they serve. Note that some municipalities have created separate nonprofit entities in accordance with the IRC for a variety of charitable functions. The City has not created such a nonprofit entity, nor have you indicated that your fundraising effort was for any entity other than the City itself.

### IV. CONCLUSION

Based on the foregoing, it is the opinion of the City Attorney's Office that you **are legally permitted** to raise funds for the City to pay for specialty water fountains in City parks and that the Code of Ethics does not require any disclosure associated with such fundraising.

This advisory opinion is issued pursuant to Section 1-19(c)(8) of the Code of Ethics, and may be relied upon by the individual who made the request. This analysis is limited solely to the facts presented. Within fifteen (15) days of receiving this opinion, a copy must be sent in a searchable "pdf" format to [ethicsadvisoryopinions@broward.org](mailto:ethicsadvisoryopinions@broward.org) for inclusion in the searchable database of advisory opinions maintained by the County.

Please contact our office if there is any additional information that we can provide.