CITY COMMISSION
CITY OF WILDWOOD, FLORIDA
WORKSHOP
July 29, 2024 9:00 AM
CITY HALL COMMISSION CHAMBER

(meeting taped)

1. **Call to Order**

Attendee Name	Title	Status
Ed Wolf	Mayor	Present
Pamala Harrison-Bivins	Mayor Pro Tem/Commissioner	Present
Joe Elliott	Commissioner	Present
Marcos Flores	Commissioner	Present
Julian Green	Commissioner	Present
Jason McHugh	City Manager	Present
Ashley Hunt	City Attorney	Absent
Joshua Bills	City Attorney	Present
Cassandra Smith	Assistant City Manager/CFO	Present
Jessica Barnes	City Clerk	Present
Randall Parmer	Police Chief	Present
Lynzey McClellan	Assistant CFO	Present
Courtney Kellem	Parks & Recreation Director	Present
Jeremy Hockenbury	Public Works Director	Present

Mayor Wolf called the meeting to order at 9 a.m.

2. **Item(s) for Discussion**

A. FY23 Audit Presentation by Mauldin & Jenkins

Daniel Anderson with Mauldin & Jenkins presented the FY23 audit results for the city. Anderson's presentation provided information about Mauldin & Jenkins, an overview of the audit opinions and annual financial report, and the required communications under the Government Auditing Standards. He reviewed some general information about the annual financial report, including the independent auditor's report, management discussion and analysis (MD&A), financial statements, footnotes, required supplementary information, and the compliance section. He also explained some of the components of the annual comprehensive financial report, including the auditor's responsibility under the generally accepted auditing standards (GAAS), the report on basic financial statements, the compliance report, the CSLFRF program examination election by the city, and the reasoning behind why a single audit was not performed.

Anderson highlighted some of the important communications between the auditors and the city. These included significant accounting policies, management judgment/accounting estimates, cooperation from the city's management and staff, proper management representation, no consultation with other accountants or opinion shopping, no significant issues discussed with management, no significant audit adjustments, and all financial statements were neutral and consistent with the accounting standards. He then discussed two recommendations for improvement, which were approval of journal entries and purchasing cards. Anderson concluded his presentation by providing a listing of the upcoming GASB standards and pronouncements.

Commissioner Elliott thanked Assistant City Manager/CFO Smith and Assistant CFO McClellan for all the work they do each year ensuring the audit goes smoothly. The rest of the commission joined in the congratulations. Smith stated that Mauldin & Jenkins had been a pleasure to work with, and thanked McClellan for spearheading the auditing process.

B. FY25 Budget Presentation

Assistant City Manager/CFO Smith provided an update on the draft FY25 budget. She stated the millage rate remained at 2.8287 as discussed at the first budget workshop, and proceeded to present the few changes that had been made since. The changes included updated state revenue numbers (although staff was still waiting for two revenue sources), updated CR 501 Iron Filtration project costs as bids were received, updated R-12 Pump Station costs, corrected transfer errors that had been identified at the first workshop, a $4M transfer from the General Fund to the WWTP project as discussed at the first workshop, and increased Professional Services line items across several department accounts based upon new current year information.

Smith stated that the updates resulted in a change to the anticipated reserve amounts at year-end. The new estimates were 25.7% for the General Fund (previously 25.4%) and 29.8% for the Utility Revenue Fund (previously 23.8%). No projects were added or deleted, and all other expenses remained relatively unchanged. Smith also stated that in addition to the budget numbers presented, the Capital Improvement Element was provided, which was a 5-year forecast for capital projects. The scoring for the Capital Improvement Fund projects was included as back-up for any discussion on capital project inclusion in the budget.

Smith further reviewed where a few of the projects were programmed in the budget, including MLK Park Improvements and the MLK Recreation Center, Millennium Park Improvements, and Oak Grove Village Drainage Improvements. A discussion was held regarding the Oak Grove Village project funding and grant application. City Manager McHugh stated staff needed direction from the commission on how to move forward. Elliott requested a status report on the grant at the next commission meeting.

McHugh advised that finalized documents regarding organization charts, departmental goals, and the budget book would be made available at the third budget workshop. Finally, a short discussion was held regarding the purchase of a John Deere tractor for the Public Works department. Public Works Director Hockenbury presented information to back up the purchase.

C. Parks and Recreation Rental Rules & Regulations and Co-Sponsorship Policy Update

Parks & Recreation Director Courtney Kellem presented an overview of the updates staff was proposing to the Facility Rules and Regulations as well as the Co-Sponsorship policy. Important changes to the rules and regulations include an updated fee schedule and reservation/cancelation process, stipulations regarding alcohol insurance, and clearer and more concise language throughout. Regarding the co-sponsorship policy, Kellem stated that she wanted to ensure that those the city chose to partner with had goals that aligned with the goals and values of the city. Kellem added that she had submitted a recommendation for an update to the Facility Rules and Regulations regarding church services at the community centers. The documents would be brought back before the commission for a formal decision in August.

McHugh added that the documents presented were drafts, and that if the commission provided any feedback, he would coordinate those changes with Kellem. The drafts would also be reviewed by the city attorney's office before being formally presented. Commissioner Elliott commented on the rates for residents and non-residents versus having just one rate, and asked Kellem to look into that being a possibility. McHugh also requested direction from the commission regarding church services being held at the community centers. Mayor Wolf agreed with Kellem's memorandum in that it limits the opportunities for Wildwood residents to take advantage of a service that should be offered. Elliott stated that although churches are important, he didn't believe it was up to the city to provide the facilities for their regular services. He believed the city should create a policy and would not object if it was even stricter than the one proposed by Kellem. The consensus of the rest of the commission was that Kellem's recommendation was acceptable.

A discussion was held regarding renters coming in and using the facility to conduct business to make or raise money. McHugh stated he would look into the matter with the city attorney's office and bring it back to the commission.

D. Martin Theatre Discussion

City Manager McHugh began the discussion regarding the next steps regarding the Martin Theatre. Due to the condition of the building, he recommended the commission move forward with getting an architectural technical memo to determine the estimated cost to renovate the building for the commission chambers versus constructing a new building. If the commission does not wish to go this route, his next recommendation would be to identify the entire block as place for future redevelopment needs for city purposes, bring an architect onto the team, and determine what the commission would like to see done on that property. A discussion was held regarding the city's options for the property. The commission believed the best use of funds would be to construct a new building rather than renovate. McHugh stated that staff would procure architectural services through the RFQ process so that the city could get a concept plan of what the block could look like based on what they were looking for.

On a separate matter, Commissioner Elliott gave recognition to the Police Department for an event that they had held recently for students in the area.

3. Adjournment

With no further business to attend to, the meeting was adjourned at 9:57 a.m.

RESULT:	**Adjourned**
MOVER:	Mayor Pro Tem/Commissioner Harrison-Bivins
SECONDER:	Commissioner Green
AYES:	Mayor Wolf, Mayor Pro Tem/Commissioner Harrison-Bivins, Commissioner Elliott, Commissioner Flores, Commissioner Green

CITY COMMISSION
CITY OF WILDWOOD, FLORIDA

SEAL

ATTEST: Jessica Barnes
Jessica Barnes, City Clerk

BY: Ed Wolf
Ed Wolf, Mayor