

Minutes of the Community Redevelopment Agency of the City of Auburndale held on February 20, 2023, at 7:55 p.m. in the Commission Room of City Hall, after having been properly advertised, with the following members present: Vice Chair Tim Pospichal, Dr. Dorothea Taylor Bogert, Keith Cowie, Richard Hamann, Jack Myers, and Bill Sterling. Absent was Chair Ellie Harper. Also present: Assistant City Manager Amy Palmer and City Clerk Brandon Henry.

Motion by Dorothea Taylor Bogert, seconded by Keith Cowie, to approve the Community Redevelopment Agency Minutes of the January 23, 2023 meeting. Upon vote, all ayes.

Assistant City Manager Amy Palmer announced that Chair Harper was unable to attend tonight's meeting due to a family emergency. Assistant City Manager Palmer said at our last meeting, we had a discussion about the property at Polk Street, adjacent to the tennis courts. She obtained an appraisal and results should be received this week. From there, we will approach the property owner.

Vice Chair Pospichal asked if there were any requests to add additional items to the agenda. There was none.

He asked if there was public comment on any item not on the agenda. There was no public comment.

1. CONSIDER APPROVAL OF CRA CAPITAL IMPROVEMENT PROGRAM

Assistant City Manager Palmer said the Capital Improvements Program (CIP) is a long-term plan that acts as the key guiding document for the Community Redevelopment Agency Board in prioritizing redevelopment expenditures.

At the last meeting of the Community Redevelopment Agency on January 23, 2023, City Staff presented a revised draft of the Capital Improvements Program to the Community Redevelopment Agency Board for review and comment. In accordance with the Community Redevelopment Agency calendar, the revised Capital Improvements Program is being presented back before the Board for final approval. The proposed Capital Improvements Program includes all items presented at the January meeting and covers capital projects in Fiscal Year 2024 through Fiscal Year 2028.

According to our calendar, at the end of 2022, we come up with our suggested projects list - which are all in line with the Community Redevelopment Agency Plan, whether it is a beautification project or economic development project, amongst other categories. Those projects then make it into the five-year Capital Improvements Program, which we are looking at tonight for adoption. From there, the first two years will come into planning for our budget.

She indicated a corrected Capital Improvements Program printout was placed at the board member's seats, due to an error in the one included in the original agenda packet. Otherwise, there were no changes from the last presentation in January. In the first two years, the big projects are the Park Street Commercial/Civic Center Relocation, and streetscapes for Howard and Palmetto Streets. We decided that we are going to reduce funding right now for the Incentive Loan Program, and do every other year for the time being - until we start to see the program pick back up. It has been a little slow the last fiscal year.

In Fiscal Year 24/25, the big project there is undergrounding utilities, which we are estimating to cost \$750,000.

For the third fiscal year, the large expenditure is the splash pad. We are putting money in reserves for Main Street streetscaping, from Bridgers Avenue and through the park/Downtown, up to the Baynard House. We are putting two years of reserves in at \$500,000 each, in Fiscal Year 24/25, and constructing the project at an estimated \$2.5 million in Fiscal Year 26/27.

The fifth fiscal year, which is the new year we are planning for, we added a project for a new skatepark/dog park located at the old Ms. Auburndale Softball fields at Bennett and Robinson Street. We are looking at a budget of about \$1.5 million to construct that park.

Staff recommends approval of the Fiscal Year 2024-2028 Capital Improvements Program.

Vice Chair Pospichal asked for public comment. There was no public comment.

Motion by Dorothea Taylor Bogert, seconded by Keith Cowie, to approve the Fiscal Year 2024-2028 Capital Improvements Program. Upon vote, all ayes.

2. PRESENTATION OF FISCAL YEAR 2021-2022 AUDIT – MIKE BRYNJULFSON

Assistant City Manager Palmer said Mr. Mike Brynjulfson will present the Community Redevelopment Agency's Annual Financial Statements and Independent Auditor's Report for the fiscal year ending September 30, 2022.

Mr. Mike Brynjulfson said he is here to go over the Community Redevelopment Agency's audit for the year ending September 30, 2022. It is a separate audit from the City. For years, he did not go to the Community Redevelopment Agency meetings because you did not have to have a separate stand-alone report. You could just be audited in the City statements, and that was sufficient to address audit requirements in Florida statutes. The Auditor General has never been happy about that. In 2006, there was an attempt to enforce separate Community Redevelopment Agency audits. Two years ago, they reinforced the rules – if you have over \$100,000 in revenue in your Community Redevelopment Agency, you have to have a separate stand-alone audit. Everything that would go in the City statements has to go in these statements. This is the third year this requirement has been in place.

We have the same reports as the City audit. All are clean opinions with no findings.

He did want to point out on page 25, there is a report on compliance. When they issued these new rules for Community Redevelopment Agencies, they added a compliance requirement. The auditor has to do an examination level engagement. It is an audit level type engagement. It is robust. He explained the different requirements. The report details no findings, the Community Redevelopment Agency is in compliance with these requirements.

He detailed the financials and balance sheets of the Community Redevelopment Agency. The Community Redevelopment Agency has one asset, \$3.6 million in cash. There are some liabilities, such as payrolls. The vast majority of cash is in equity. He explained other compliance requirements. The Community Redevelopment Agency is in good shape financially.

He presented and explained the "*Budgetary Comparison Schedule – General Fund*" on page 20.

He presented and explained the "*Data Elements required by Section 218.32(1)(e), Florida Statutes*", starting on page 21.

He presented and explained the "*Management Letter*" and "*Governance Letter*". He said good job on the Community Redevelopment Agency maintaining compliance.

He said he recommended to management that at some point the Community Redevelopment Agency Plan be updated. It is not a non-compliance finding, but just a recommendation. Mr. Brynjulfson concluded his presentation.

Board Member Sterling said he liked it better when the Community Redevelopment Agency did not have to pay for the audit.

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Mr. Brynjulfson said the City has always dedicated part of the audit to the Community Redevelopment Agency, so that has not really changed.

Board Member Hamann said he remembers when the regular audit was as thick as the Community Redevelopment Agency audit.

Meeting adjourned at 8:19:31 p.m.

I HEREBY CERTIFY that the foregoing Minutes are true and correct.

A handwritten signature in black ink, appearing to read "Brandon Henry", is written over a horizontal line.

Brandon Henry, City Clerk