



CITY COMMISSION - CITY OF WILDWOOD

Mayor/Commissioner – Ed Wolf – Seat 1

David Fontaine – Seat 2

Joe Elliott – Seat 3

Mayor Pro Tem/Commissioner – Marcos Flores – Seat 4

Julian Green – Seat 5

Jason McHugh – City Manager

Agenda

Workshop

April 20, 2026 9:00 AM

City Hall Commission Chamber

100 N Main Street

Persons with disabilities or language barriers needing assistance to participate in any of these proceedings should contact the City Clerk's Department, ADA Coordinator, at 352-330-1330, Ext. 103, forty-eight (48) hours in advance of the meeting.

F.S.S. 286.0105 - If a person decides to appeal any decision made by the Commission with respect to any matter considered at this meeting, they will need a record of the proceedings, and that, for such purpose, they may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. The City of Wildwood DOES NOT provide this verbatim record.

1. Call to Order

2. Item(s) for Discussion

3. Presentations and/or Proclamations

A. *MAULDIN & JENKINS PRESENTATION ON FY25 AUDIT RESULTS*

B. *FY25 END OF YEAR AND FY26 MID-YEAR FINANCIAL UPDATE*

C. *2026 LEGISLATIVE UPDATE*

4. Adjournment

April 20, 2026 9:00 AM

**CITY COMMISSION OF THE CITY OF WILDWOOD
EXECUTIVE SUMMARY**

SUBJECT: Mauldin & Jenkins Presentation on FY25 Audit Results

REQUESTED ACTION: For Information Only

CONTRACT: Vendor/Entity: Mauldin & Jenkins, CPAs and
Advisors
Effective Date: N/A Termination Date: N/A
Managing Division/Department: Finance

BUDGET IMPACT: None

HISTORY/FACTS/ISSUES:

Attached is a presentation from Mauldin & Jenkins, CPA's and Advisors.



**2025 PRESENTATION OF
AUDIT RESULTS TO:
CITY OF WILDWOOD, FLORIDA**

**Presented by:
Garrett Marlowe**



Agenda

- Information about Mauldin & Jenkins
- Overview of Audit Opinions and Annual Financial Report
- Required Communications under *Government Auditing Standards*
- Questions and Comments

Mauldin & Jenkins, LLC

MAULDIN & JENKINS BY THE NUMBERS

INSIDE
Top 100 Firms
2025

accountingtoday
Top 100 Firms
2025

accountingtoday
Best Firms to Work For
2024

accountingtoday
Fastest Growing Firms
2024

CONSISTENTLY RANKED AS A TOP ACCOUNTING FIRM IN THE U.S.

100+ year
HISTORY
OF QUALITY SERVICE

Serve 750+
GOVERNMENT CLIENTS

GOVERNMENTAL PARTNERS & DIRECTORS **31**



TEAM MEMBERS DEDICATED TO SERVING THE GOVERNMENTAL INDUSTRY



VISION

To be a trusted advisor, earning trust and building respect through our consistent commitment to sustainable excellence, leadership, and integrity.



350+

SINGLE AUDITS PERFORMED LAST YEAR COVERING ALMOST \$7 BILLION OF FEDERAL GRANTS



165,000+

HOURS ANNUALLY PROVIDED TO GOVERNMENTAL CLIENTS

180+

CURRENT CLIENTS AWARDED THE GFOA CERTIFICATE OF EXCELLENCE

8 STATES | **19** OFFICES



General Information About the Annual Comprehensive Financial Report

Introductory Section

- Letter of Transmittal; Organizational Chart; Directory of Officials

Financial Section

- Independent Auditor's Report; Management Discussion & Analysis (MD&A); Financial Statements and Footnotes

Statistical Section

- Financial Trends Information; Revenue Capacity Information; Debt Capacity Information; Operating Information

General Information About the Annual Comprehensive Financial Report

Audit Opinion

Our Responsibility Under Auditing Standards Generally Accepted in the United States of America (GAAS)

- We considered the internal control structure for the purpose of expressing our opinion on the City's basic financial statements and not for the purpose of providing an opinion on the effectiveness of internal controls.
- Our audit was performed in accordance with GAAS and *Government Auditing Standards*.
- Our objective is to provide reasonable—not absolute—assurance that the basic financial statements are free of material misstatement.
- The basic financial statements are the responsibility of the City's management.

Report on Basic Financial Statements

- Unmodified (“clean”) opinion on basic financial statements.
- Presented fairly in accordance with accounting principles generally accepted in the United States of America.
- Our responsibility does not extend beyond financial information contained in our report.

General Information About the Annual Comprehensive Financial Report

Compliance Report

- The financial reporting package contains a report on our tests of the City's internal controls and compliance with laws, regulations, etc. The report is not intended to provide an opinion on internal controls and compliance with applicable rules and regulations.
- This report and the procedures performed are required by *Government Auditing Standards*.
- No findings were reported in the current year.

Single Audit

- The financial reporting package contains a report on our tests of the City's compliance for each major federal program and on internal control over compliance required by the Uniform Guidance.
- Our single audit covered \$6.68 million, and 97% of federal expenditures.
- No findings were reported in the current year.

Required Communications

Significant Accounting Policies

- Management is responsible for the selection and use of appropriate accounting policies.
- The significant accounting policies used by the City are described in Note 1 to the basic financial statements.
- During the current year, the City no new accounting pronouncements were implemented that impacted the financial statements.
- The policies used by the City are in accordance with generally accepted accounting principles.
- In considering the qualitative aspects of its policies, the City is not involved in any controversial or emerging issues for which guidance is not available.

Management Judgment/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.
- The City uses various estimates as part of its financial reporting process – including actuarial assumptions.

Relationship with Management

- We received full cooperation from the City's management and staff.
- There were no disagreements with management on accounting issues or financial reporting matters.

Required Communications

Management Representation

- We requested, and received, written representations from management relating to the accuracy of information included in the financial statements and the completeness and accuracy of various information requested by us.

Consultation with Other Accountants

- To the best of our knowledge, management has not consulted with, or obtained opinions from, other independent accountants during the year, nor did we face any issues requiring outside consultation.

Significant Issues Discussed with Management

- There were no significant issues discussed with management related to business conditions, plans, or strategies that may have affected the risk of material misstatement of the financial statements.

Audit Adjustments

- All audit adjustments have been posted to the City's financial records. There were no passed audit adjustments.

Financial Statement Disclosures

- The footnote disclosures to the financial statements are also an integral part of the financial statements and the process used by management to accumulate the information included in the disclosures was the same process used in accumulating the statements. The overall neutrality, consistency, and clarity of the disclosures was considered as part of our audit.

Required Communications

Information in Documents Containing Audited Financial Statements

- Our responsibility for other information in documents containing the City's basic financial statements and our report thereon does not extend beyond the information identified in our report. If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, we must be provided with printers' proof for our review and approval before printing. You must also provide us with a copy of the final reproduced material for our approval before it is distributed.

Auditor Independence

- In accordance with AICPA professional standards, M&J is independent with regard to the City and the financial reporting process.

Other Information in Auditor's Discussion & Analysis

Additional report Issued by our Firm Annually Which Documents the Following:

- All Auditor Required Communications
- Summary of Current Year Findings:
 - None
- Summary of Current Year Recommendations for Improvement:
 - Approval of Journal Entries
 - Quarterly Grant Reports
- Listing of All Upcoming GASB Standards and Pronouncements

Questions & Comments

Thank you for your time!

Contact Information

1401 Manatee Avenue West, Suite 1200

Bradenton, Florida 34205

941.747.4483

Garrett Marlowe

gmarlowe@mjcpa.com

CITY OF WILDWOOD, FLORIDA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
For the fiscal year ended
September 30, 2025



Prepared by:
Finance Department

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CITY OF WILDWOOD, FLORIDA

FINANCIAL REPORT
SEPTEMBER 30, 2025

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CITY OF WILDWOOD, FLORIDA

**FINANCIAL REPORT
SEPTEMBER 30, 2025**

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CITY OF WILDWOOD, FLORIDA

**FINANCIAL REPORT
SEPTEMBER 30, 2025**

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INTRODUCTORY SECTION

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March 30, 2026

To the Honorable Mayor, Members of the City Commission, and Citizens of Wildwood, Florida:

We are pleased to submit the Annual Comprehensive Financial Report (ACFR) for the City of Wildwood, Florida, for the fiscal year ended September 30, 2025. This report has been prepared in accordance with generally accepted accounting principles (GAAP) and adheres to the standards established by the Governmental Accounting Standards Board (GASB). Responsibility for the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the City's management. We believe the report presents a fair and complete picture of the City's financial position and results of operations.

This report consists of management's representations concerning the finances of the City of Wildwood. To provide a reasonable basis for making these representations, management has established an internal control framework designed to ensure the reliability of financial reporting and the safeguarding of assets. Because the cost of internal controls should not outweigh their benefits, the City's comprehensive framework provides reasonable, rather than absolute, assurance that financial statements are free of material misstatement.

In accordance with Florida Statutes, Section 218.39 and the Rules of the Auditor General, Chapter 10.550, that requires an annual financial audit of the City's financial statements of all funds of the City by a firm of licensed certified public accountants, Mauldin & Jenkins CPAs & Advisors, a firm of licensed certified public accountants, has audited the City's financial statements. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City are free from material misstatement. The independent auditor concluded that there was a reasonable basis for rendering an unmodified ("clean") opinion on the City's financial statements for the fiscal year ended September 30, 2025. The independent auditor's report is presented in the Financial Section of this ACFR.

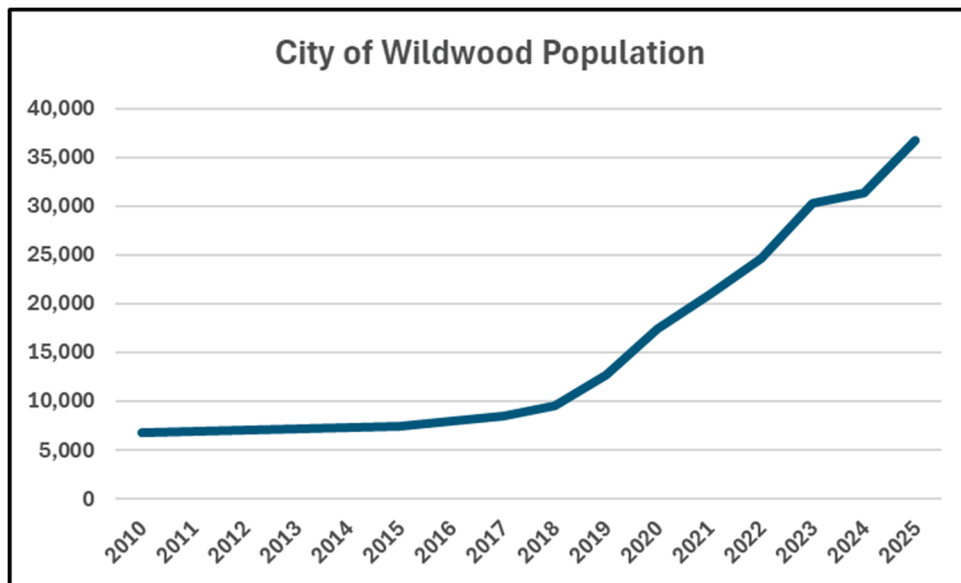
The City of Wildwood, Florida
100 North Main Street, Wildwood, Florida 34785
352.330.1330 | Fax: 352.330.1338 | www.wildwood-fl.gov

The City of Wildwood is required to undergo an annual Single Audit in conformity with Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, when applicable. Information related to this audit, including a schedule of expenditures of federal awards and findings, is included in the Compliance Section of this report.

The Management's Discussion and Analysis (MD&A) provides an overview of the City's financial performance and activities during the fiscal year. This letter of transmittal should be read in conjunction with the MD&A, which can be found in the Financial Section.

Profile of Government

The City of Wildwood, incorporated in 1877, is located in Sumter County in the central part of the state. It currently occupies 59.18 square miles and serves a population of 36,783. Wildwood's population growth between 2020 and 2025 ranks 10th in the State of Florida, going from 20,053 in 2020 to 36,783 in 2025, a growth of 74.7% in that 5-year time span. This population growth is primarily due to the development of the popular retirement community known as The Villages®.



The City of Wildwood has operated under the Commission-Manager form of government since 1958. Policy-making and legislative authority are vested in the City Commission (Commission) consisting of the mayor and four other members, all of whom are elected at large. Commission members serve staggered four-year terms, with three members elected in one election and two members elected two years later. The city manager is appointed by the Commission, who in turn appoints its department heads.

The City of Wildwood provides many services, including police, water and wastewater services, the construction and maintenance of streets, and recreational and cultural activities. The City of Wildwood also is financially accountable for a legally separate community redevelopment agency which is reported separately within the City of Wildwood's financial statements. Additional information about this legally separate agency can be found in the notes to the financial statements.

The Commission is required to adopt an initial budget for the fiscal year no later than September 30 preceding the beginning of the fiscal year on October 1. This annual budget serves as the foundation for the City of Wildwood's financial planning and control. The budget is prepared by fund, function (e.g., public safety), and department (e.g., police). Department heads may transfer resources within a department as they see fit upon the city manager's approval. Transfers between departments, however, need special approval from the Commission. Budgetary information is integrated into the accounting system. To facilitate budgetary control, budget balances are encumbered when purchase orders are issued. Appropriations lapse at year-end and outstanding encumbrances are honored in the subsequent year's appropriations.

Local Economy

The City of Wildwood's local economy is largely driven by development within The Villages® retirement community. The construction of approximately 250 new homes per month has contributed to Wildwood's significant increase in population and it is expected to continue into future years. The Villages® community has driven development elsewhere within Wildwood as demand for support services increases.

Relevant Financial Policies

The City of Wildwood has adopted budgetary and financial policies and continually monitors them for adherence and relevance. The establishment of budgetary and financial policies enables the Commission, management, and the community to monitor the City's performance. The following are some of the more significant budgetary policies:

- The Commission annually adopts a balanced budget.
- Current expenditures are financed with current revenues
- The City prepares a five-year capital improvement plan that is updated annually.

Major Initiatives

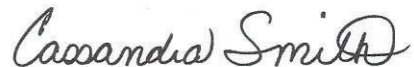
The City of Wildwood is continuing the process of constructing its largest infrastructure project, which is the expansion of the City's wastewater treatment facility. The project is projected to cost an estimated \$150 million and is necessary to support the continued growth within the City. Construction on the facility began in FY25. The City will have a bond issuance in FY26 of \$83.7M to assist in the financing of the plant. SRF loans and grants are also contributing toward the financing of the plant. Wildwood's financial decisions continue to be made with this project in mind. Reserve balances in the General Fund and Capital Project fund that are deemed to be in excess of required reserves have been diverted to this project. This has resulted in a redistribution of net fund balances to the utility revenue fund.

Acknowledgements

We acknowledge and appreciate the dedicated efforts of the City's Finance Department, management team, and staff who contributed to this report. Additionally, we extend our gratitude to the Mayor, City Commission, and community stakeholders for their continued support and leadership.

Finally, we would like to thank the accounting firm Mauldin & Jenkins CPAs & Advisers for their contribution to the publication of this document.

Respectfully submitted,

A handwritten signature in cursive script that reads "Cassandra Smith". The signature is written in black ink and is positioned above the typed name and contact information.

Cassandra Smith
Assistant City Manager/CFO
City of Wildwood, Florida
352-661-6106
csmith@wildwood-fl.gov



City of Wildwood Principal Officials as of September 30, 2025

City of Wildwood City Commissioners

Ed Wolf, Mayor	Seat 1
Pamala Harrison-Bivins, Commissioner, Mayor Pro-Tem	Seat 2
Joe Elliott, Commissioner	Seat 3
Marcos Flores, Commissioner	Seat 4
Julian Green, Commissioner	Seat 5

City of Wildwood Appointed Officials

Jason McHugh, City Manager

Cassandra Smith, Assistant City Manager/CFO

Melanie Strickland, Development Services Director

Paul Ketz, Information Technology Director

Melissa Tuck, Human Resources Director

Randall Parmer, Police Chief

Jeremy Hockenbury, Public Works Director

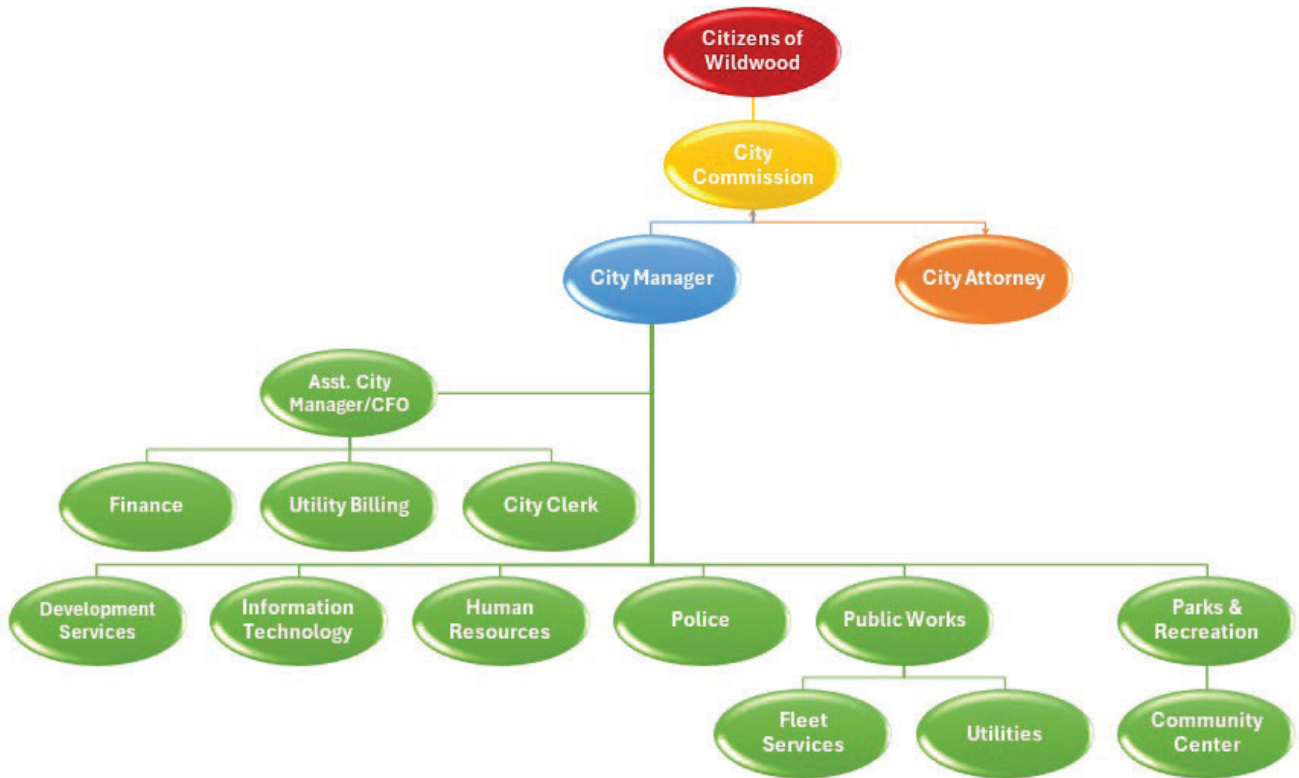
Steve Watson, Fleet Services Director

Courtney Kellem, Parks and Recreation Director

Jason Martin, Utilities Deputy Director



Organizational Chart



FINANCIAL SECTION

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Independent Auditor's Report

**Honorable Mayor and City Commissioners,
City of Wildwood, Florida**

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Wildwood, Florida (the "City"), as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of September 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 4 through 8, the budgetary comparison information, Schedule of the City's Proportionate Share of the Net Pension Liability – FRS and HIS, Schedules of Contributions – FRS and HIS, and Schedule of the City's Total OPEB Liability and Related Ratios on pages 44 through 51 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual nonmajor fund financial statements and schedules and schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

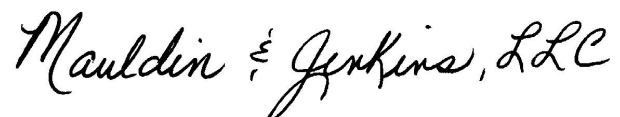
Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 27, 2026, on our consideration of the City'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'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's internal control over financial reporting and compliance.



Bradenton, Florida
March 27, 2026

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CITY OF WILDWOOD, FLORIDA

MANAGEMENT'S DISCUSSION AND ANALYSIS SEPTEMBER 30, 2025

This discussion and analysis of the City of Wildwood's (the "City") financial performance provides an overview of the City's financial activities for the fiscal year ended September 30, 2025. Please read it in conjunction with the City's financial statements, which follow this section.

OVERVIEW OF THE BASIC FINANCIAL STATEMENTS

This annual report contains government-wide financial statements that report on the City's activities as a whole and fund financial statements that report on the City's individual funds.

Government-Wide Financial Statements

The first financial statement is the Statement of Net Position. This statement includes all the City's assets, deferred outflows, liabilities and deferred inflows using the accrual basis of accounting. Accrual accounting is similar to the accounting used by most private-sector companies. All of the current year revenues and expenses are recorded, regardless of when cash is received or paid. Net position – consisting of total assets plus deferred outflows less total liabilities less deferred inflows – can be used to measure the City's financial position.

The second financial statement is the Statement of Activities. This statement is also shown using the accrual basis of accounting. It shows the increases and decreases in net position during the fiscal year. Over time, the increases or decreases in net position are useful indicators of whether the City's financial health is improving or deteriorating. However, other non-financial factors, such as road conditions or changes in the tax base, must also be considered when assessing the overall health of the City.

In these statements, the City's activities are divided as follows:

- **Governmental activities** — Most of the City's basic services are reported here, including administration, police services, road and bridge, and maintenance. Taxes and charges for services finance most of these activities.
- **Business-type activities** — These activities are financed in whole or in part by fees charged to external parties for goods or services. The activities of the water and sewer system and industrial park are reported as business-type activities.

Fund Financial Statements

Following the government-wide financial statements are the fund financial statements. They provide more detailed information about the City's funds.

- **Governmental funds** – The City's governmental funds are accounted for using modified accrual accounting. Modified accrual accounting focuses on available cash and other financial assets that can readily be converted to cash. This provides a shorter-term view of the governmental fund's financial position. A reconciliation is provided with these statements, which helps to explain the difference between the fund financial statements and the government-wide financial statements.
- **Proprietary funds** – The City's proprietary funds are reported using the accrual basis of accounting and, accordingly, there is a correlation between the amounts reported in the fund financial statements and the amounts reported in the government-wide financial statements.

CITY OF WILDWOOD, FLORIDA

**MANAGEMENT’S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2025**

CONDENSED FINANCIAL INFORMATION

**Statement of Net Position
September 30, 2025 and 2024**

	Governmental Activities		Business-Type Activities		Totals	
	2025	2024	2025	2024	2025	2024
Current and other assets	\$ 33,244,378	\$ 35,814,176	\$ 52,606,103	\$ 43,351,152	\$ 85,850,481	\$ 79,165,328
Capital assets	48,643,282	41,634,393	60,133,519	45,948,791	108,776,801	87,583,184
Total assets	81,887,660	77,448,569	112,739,622	89,299,943	194,627,282	166,748,512
Total deferred outflows of resources	5,027,089	4,759,724	940,702	834,001	5,967,791	5,593,725
Other liabilities	2,690,037	2,578,874	3,351,027	1,698,125	6,041,064	4,276,999
Long-term liabilities	19,627,252	20,702,573	9,480,668	9,856,845	29,107,920	30,559,418
Total liabilities	22,317,289	23,281,447	12,831,695	11,554,970	35,148,984	34,836,417
Total deferred inflows of resources	2,183,278	1,136,646	573,427	383,080	2,756,705	1,519,726
Net position:						
Net investment in						
capital assets	34,238,573	34,238,573	53,208,939	38,470,423	87,447,512	72,708,996
Restricted	5,838,715	5,127,794	563,435	563,435	6,402,150	5,691,229
Unrestricted	22,336,894	18,423,833	46,502,828	39,162,036	68,839,722	57,585,869
Total net position	\$ 62,414,182	\$ 57,790,200	\$ 100,275,202	\$ 78,195,894	\$ 162,689,384	\$ 135,986,094

CITY OF WILDWOOD, FLORIDA

**MANAGEMENT’S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2025**

Statement of Activities						
For the Years Ended September 30, 2025 and 2024						
	Governmental Activities		Business-Type Activities		Totals	
	2025	2024	2025	2024	2025	2024
Revenues:						
Program revenues:						
Charges for services	\$ 2,394,532	\$ 2,465,011	\$ 25,602,548	\$ 22,593,299	\$ 27,997,080	\$ 25,058,310
Operating grants and contributions	3,797,524	3,247,650	-	-	3,797,524	3,247,650
Capital grants and contributions	-	-	32,563	-	32,563	-
General revenues:						
Taxes	18,647,514	16,494,816	-	-	18,647,514	16,494,816
Other taxes	18,124,624	14,718,231	-	-	18,124,624	14,718,231
Other	1,328,305	774,733	227,422	167,261	1,555,727	941,994
Total revenues	44,292,499	37,700,441	25,862,533	22,760,560	70,155,032	60,461,001
Operating expenses:						
General government	5,321,533	4,173,209	-	-	5,321,533	4,173,209
Public safety	8,485,571	7,686,984	-	-	8,485,571	7,686,984
Physical environment	-	-	-	-	-	-
Transportation	9,125,173	7,913,059	-	-	9,125,173	7,913,059
Culture and recreation	3,107,571	2,749,020	-	-	3,107,571	2,749,020
Economic environment	971,355	95,220	-	-	971,355	95,220
Interest	167,315	185,611	-	-	167,315	185,611
Utility	-	-	16,268,340	11,737,853	16,268,340	11,737,853
Industrial park	-	-	4,885	6,607	4,885	6,607
Total operating expenses	27,178,518	22,803,103	16,273,225	11,744,460	43,451,743	34,547,563
Increase in net position before transfers	17,113,981	14,897,338	9,589,308	11,016,100	26,703,289	25,913,438
Transfers	(12,490,000)	(7,990,000)	12,490,000	7,990,000	-	-
Change in net position	4,623,981	6,907,338	22,079,308	19,006,100	26,703,289	25,913,438
Net position, beginning	57,790,201	50,882,862	78,195,894	59,189,794	135,986,095	110,072,656
Net position, ending	\$ 62,414,182	\$ 57,790,200	\$ 100,275,202	\$ 78,195,894	\$ 162,689,384	\$ 135,986,094

OVERALL FINANCIAL POSITION AND RESULTS OF OPERATIONS

Governmental Activities

Governmental activities generated \$6,192,056 in program revenues and \$38,100,443 of general revenues and incurred \$27,178,518 of program expenses. Throughout the year a net total of \$12,490,000 was transferred out of the General Fund, all of which was transferred to the Utility Capital Project Fund to assist in financing the wastewater treatment plant expansion. The City realized a net gain of \$4,623,981 in net position in its governmental activities in fiscal year 2025. The net gain can be contributed to a combination of revenues coming in 7% above budget, and General Fund expenditures came in 11% under budget. Much of the revenue contribution to the net gain was higher than budgeted collections of public service taxes (utility tax) and in Local Discretionary Sales Surtaxes. Personnel expenses were the main source of the 11% savings in expenditures, mainly due to vacancies throughout the organization during the year.

CITY OF WILDWOOD, FLORIDA

MANAGEMENT'S DISCUSSION AND ANALYSIS SEPTEMBER 30, 2025

Business-Type Activities

Net revenues of the business-type activities were \$25,862,533 compared to expenses of \$16,273,225. This, along with transfers-in of \$12,490,000, resulted in a \$22,079,308 increase in net position. As already mentioned, the transfer-in came from the General Fund and Capital Projects Fund to partially finance the wastewater treatment plant expansion project. Revenue increases can be contributed to increases in water and wastewater rate increases. The City has increased rates for the prior three years based upon recommendations from revenue sufficiency analysis reports that have been prepared for the City by an outside independent firm. The increases in rates have been in preparation for a future bond issuance for the wastewater treatment project to ensure the resources are available for repayment of the bonds and debt coverage requirements.

THE CITY'S INDIVIDUAL FUNDS

General Fund

The General Fund's fund balance increased by \$428,767 from \$9,973,600 to \$10,251,231. While the General Fund had net revenues plus other financing sources of \$18.176M, the fund balance increased by only \$428K due to transfers to the Capital Projects Fund and the Utility Capital Project Fund, resulting in a relatively steady fund balance.

Community Redevelopment Fund

The Community Redevelopment Fund's fund balance decreased by \$278,302 from \$1,942,478 to \$1,664,176. The decrease was related to a street project that was partially funded by the CRA in fiscal year 2025.

Capital Projects Fund

The Capital Projects Fund's fund balance decreased by \$3,821,407 from \$18,180,704 to \$14,359,297. This was due to the transfer of \$5M to the Utility Capital Project Fund for the wastewater treatment plant expansion project.

BUDGETARY HIGHLIGHTS

The variance between budgeted and actual expenditures during the year totaled \$3,318,676 for the General Fund. This variance included a \$1.7M difference in Public Safety, which was primarily due to vacancies in the police department throughout the year. The general government had a variance of \$1.095M, of which the Development Services Department contributed significantly at \$471K; this variance also was related to personnel expenses.

Revenues of the General Fund exceeded budgeted amounts by \$2,705,980. The largest variance, \$1,946,329, occurred within the taxes category and can be primarily attributed to the Discretionary Local Surtax, which came in \$614,691 over budget, and public services tax, which collectively came in \$892,677 over budget. It can be difficult to estimate these revenues as they can vary from year to year based on economic conditions, weather conditions, and the City's growth rate.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of fiscal year ended September 30, 2025, governmental and business-type activities reported capital assets of \$108,776,801 (net of accumulated depreciation), an increase of \$21,193,617 over the prior year.

CITY OF WILDWOOD, FLORIDA

**MANAGEMENT’S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2025**

General Government assets had additions of \$10.681M, primarily due to additions of \$9.664M to Construction in Progress, which is capturing project expenditures for street projects (\$1,528K) and park improvements (\$6.504M) that are in progress at year-end. Enterprise Funds had total additions of \$17,380,809, primarily due to additions of \$14.030M to Construction in Progress. In the enterprise fund, these additions are capturing project expenditures for water plant upgrades and the wastewater treatment plant project, both of which in progress at year-end.

	Governmental Activities		Business-Type Activities		Totals	
	2025	2024	2025	2024	2025	2024
Land	\$ 2,775,543	\$ 2,596,745	\$ 1,451,102	\$ 1,451,102	\$ 4,226,645	\$ 4,047,847
Construction in progress	10,477,209	10,843,180	17,189,359	10,525,087	27,666,568	21,368,267
Buildings and improvements	16,724,149	17,667,324	33,954,616	27,658,447	50,678,765	45,325,771
Equipment and vehicles	3,477,810	3,519,859	7,235,018	6,018,187	10,712,828	9,538,046
SBITAs	441,913	539,000	-	-	441,913	539,000
Infrastructure	14,746,658	6,468,286	303,424	295,968	15,050,082	6,764,254
Total capital assets	<u>\$ 48,643,282</u>	<u>\$ 41,634,394</u>	<u>\$ 60,133,519</u>	<u>\$ 45,948,791</u>	<u>\$ 108,776,801</u>	<u>\$ 87,583,185</u>

Additional information on the City’s capital assets can be found in Note 4 of this report.

Debt Administration

The City's governmental activities long-term obligations had a decrease of \$1,075,321 during the year, with \$705,830 coming from payment on long term loans. The remainder of the change comes from adjustments to Net Pension Liability. The business-type activities long-term obligations had a decrease of \$376,177 which represents a combination of payment on notes payable and adjustments to Net Pension Liability.

**Debt Outstanding
As of September 30, 2025**

	Governmental Activities		Business-Type Activities		Totals	
	2025	2024	2025	2024	2025	2024
Notes payable	\$ 6,140,359	\$ 6,846,189	\$ 6,502,807	\$ 7,440,694	\$ 12,643,166	\$ 14,286,883
Financed purchases	-	-	417,773	37,674	417,773	37,674
SBITA Liability	463,958	549,631	-	-	463,958	549,631
Net pension liability	11,134,150	12,203,816	2,073,805	2,127,181	13,207,955	14,330,997
Total OPEB liability	110,423	82,865	40,075	27,809	150,498	110,674
Compensated absences	1,778,362	1,020,072	446,208	223,487	2,224,570	1,243,559
Total debt	<u>\$ 19,627,252</u>	<u>\$ 20,702,573</u>	<u>\$ 9,480,668</u>	<u>\$ 9,856,845</u>	<u>\$ 29,107,920</u>	<u>\$ 30,559,418</u>

Additional information on the City’s long-term obligations can be found in Note 5 of this report.

ECONOMIC FACTORS

We are not currently aware of any conditions that are expected to have a significant effect on the City's financial position or results of operations.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact City Hall at 352-330-1330, Wildwood, Florida.

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BASIC FINANCIAL STATEMENTS

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CITY OF WILDWOOD, FLORIDA

**STATEMENT OF NET POSITION
SEPTEMBER 30, 2025**

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and cash equivalents	\$ 27,544,625	\$ 42,143,940	\$ 69,688,565
Investments	3,990,297	251,145	4,241,442
Accounts receivables, net	947,825	2,724,047	3,671,872
Lease receivable	-	171,811	171,811
Due from other governments	650,517	6,684,524	7,335,041
Internal balances	(40,022)	40,022	-
Inventory	151,136	-	151,136
Restricted asset, cash and cash equivalents	-	590,614	590,614
Capital assets			
Non-depreciable	13,252,752	18,640,461	31,893,213
Depreciable, net	35,390,530	41,493,058	76,883,588
Total assets	81,887,660	112,739,622	194,627,282
Deferred outflows of resources			
Deferred outflows - pension	5,002,328	931,715	5,934,043
Deferred outflows - OPEB	24,761	8,987	33,748
Total deferred outflows of resources	5,027,089	940,702	5,967,791
Liabilities			
Accounts payable	1,572,751	2,668,340	4,241,091
Accrued liabilities	662,451	182,550	845,001
Accrued interest payable	46,038	35,623	81,661
Customer deposits payable	-	464,514	464,514
Unearned revenue	408,797	-	408,797
Noncurrent liabilities			
Due within one year	1,369,273	1,171,000	2,540,273
Due in more than one year	18,257,979	8,309,668	26,567,647
Total liabilities	22,317,289	12,831,695	35,148,984
Deferred inflows of resources			
Deferred inflows - pension	2,092,547	389,750	2,482,297
Deferred inflows - OPEB	90,731	32,928	123,659
Deferred inflows - lease	-	150,749	150,749
Total deferred inflows of resources	2,183,278	573,427	2,756,705
Net position			
Net investment in capital assets	42,038,965	53,212,939	95,251,904
Restricted for			
Physical environment	83,463	-	83,463
Community development	1,664,176	-	1,664,176
Public safety	2,768,047	-	2,768,047
Culture and recreation	1,323,029	-	1,323,029
Debt service	-	590,614	590,614
Unrestricted	14,536,502	46,471,649	61,008,151
Total net position	\$ 62,414,182	\$ 100,275,202	\$ 162,689,384

The accompanying notes to financial statements are an integral part of this statement.

CITY OF WILDWOOD, FLORIDA

**BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025**

	General Fund	Community Redevelopment Agency Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets					
Cash and cash equivalents	\$ 10,506,991	\$ 1,673,677	\$ 11,217,904	\$ 4,146,053	\$ 27,544,625
Investments	-	-	3,974,713	15,584	3,990,297
Accounts receivable	947,825	-	-	-	947,825
Due from other funds	13,308	-	-	25,506	38,814
Due from other governments	650,517	-	-	-	650,517
Inventory	151,136	-	-	-	151,136
Total assets	<u>\$ 12,269,777</u>	<u>\$ 1,673,677</u>	<u>\$ 15,192,617</u>	<u>\$ 4,187,143</u>	<u>\$ 33,323,214</u>
Liabilities and fund balances					
Liabilities					
Accounts payable	\$ 729,930	\$ 9,501	\$ 833,320	\$ -	\$ 1,572,751
Accrued liabilities	662,451	-	-	-	662,451
Unearned revenue	408,797	-	-	-	408,797
Due to other funds	66,232	-	-	12,604	78,836
Total liabilities	<u>1,867,410</u>	<u>9,501</u>	<u>833,320</u>	<u>12,604</u>	<u>2,722,835</u>
Fund balances					
Nonspendable	151,136	-	-	-	151,136
Restricted					
Public safety	-	-	-	2,768,047	2,768,047
Physical environment	-	-	-	83,463	83,463
Community development	-	1,664,176	-	-	1,664,176
Culture and recreation	-	-	-	1,323,029	1,323,029
Committed					
Capital improvements	-	-	14,359,297	-	14,359,297
Unassigned	10,251,231	-	-	-	10,251,231
Total fund balances	<u>10,402,367</u>	<u>1,664,176</u>	<u>14,359,297</u>	<u>4,174,539</u>	<u>30,600,379</u>
Total liabilities and fund balances	<u>\$ 12,269,777</u>	<u>\$ 1,673,677</u>	<u>\$ 15,192,617</u>	<u>\$ 4,187,143</u>	<u>\$ 33,323,214</u>

The accompanying notes to financial statements are an integral part of this statement.

CITY OF WILDWOOD, FLORIDA

**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2025**

Amounts reported for governmental activities in the Statement of Net Position are different because:

Total fund balances - governmental funds		\$ 30,600,379
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		
Governmental capital assets	\$ 65,494,718	
Accumulated depreciation	<u>(16,851,436)</u>	48,643,282
Deferred outflows, deferred inflows, the net pension liability and the total OPEB liability related to the City's pension and OPEB plans are not expected to be liquidated with expendable available financial resources and, therefore are not reported in the funds.		
Deferred outflows - pension	5,002,328	
Deferred inflows - pension	(2,092,547)	
Net pension liability	(11,134,150)	
Deferred outflows - OPEB	24,761	
Deferred inflows - OPEB	(90,731)	
Total OPEB liability	<u>(110,423)</u>	(8,400,762)
Certain liabilities are not due and payable in the current period and are therefore not reported in the funds.		
Compensated absences	(1,778,362)	
SBITA liability	(463,958)	
Accrued interest	(46,038)	
Note payable	<u>(6,140,359)</u>	<u>(8,428,717)</u>
Net position of governmental activities		<u>\$ 62,414,182</u>

The accompanying notes to financial statements are an integral part of this statement.

CITY OF WILDWOOD, FLORIDA

**STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

	<u>General Fund</u>	<u>Community Redevelopment Agency Fund</u>	<u>Capital Projects Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues					
Taxes	\$ 36,344,269	\$ 427,869	\$ -	\$ -	\$ 36,772,138
Licenses and permits	-	-	-	1,350	1,350
Intergovernmental revenues	3,797,524	-	-	-	3,797,524
Charges for services	888,195	-	-	-	888,195
Fines and forfeitures	82,970	-	-	-	82,970
Impact fees	-	-	-	1,377,202	1,377,202
Investment earnings	192,173	19,969	310,800	12,968	535,910
Miscellaneous revenues	277,309	-	100	34,133	311,542
Total revenues	<u>41,582,440</u>	<u>447,838</u>	<u>310,900</u>	<u>1,425,653</u>	<u>43,766,831</u>
Expenditures					
Current					
General government	5,069,785	-	-	-	5,069,785
Public safety	7,991,479	-	-	406	7,991,885
Transportation	7,273,879	-	-	-	7,273,879
Economic development	-	973,665	-	-	973,665
Culture and recreation	2,781,046	-	-	23,224	2,804,270
Debt service					
Principal retirement	879,403	-	-	-	879,403
Interest	168,073	-	-	-	168,073
Capital outlay	-	-	9,427,357	-	9,427,357
Total expenditures	<u>24,163,665</u>	<u>973,665</u>	<u>9,427,357</u>	<u>23,630</u>	<u>34,588,317</u>
Excess (deficiency) of revenues over (under) expenditures	<u>17,418,775</u>	<u>(525,827)</u>	<u>(9,116,457)</u>	<u>1,402,023</u>	<u>9,178,514</u>
Other financing sources (uses)					
SBITA issuance	87,900	-	-	-	87,900
Proceeds from disposal of capital asset	-	-	295,050	-	295,050
Insurance proceeds	246,817	-	-	-	246,817
Transfers in	422,800	247,525	10,000,000	-	10,670,325
Transfers out	(17,747,525)	-	(5,000,000)	(412,800)	(23,160,325)
Total other financing sources (uses)	<u>(16,990,008)</u>	<u>247,525</u>	<u>5,295,050</u>	<u>(412,800)</u>	<u>(11,860,233)</u>
Change in fund balances	428,767	(278,302)	(3,821,407)	989,223	(2,681,719)
Fund balances, beginning of year	9,973,600	1,942,478	18,180,704	3,185,316	33,282,098
Fund balances, end of year	<u>\$ 10,402,367</u>	<u>\$ 1,664,176</u>	<u>\$ 14,359,297</u>	<u>\$ 4,174,539</u>	<u>\$ 30,600,379</u>

The accompanying notes to financial statements are an integral part of this statement.

CITY OF WILDWOOD, FLORIDA

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

Net Change in Fund Balances – Total Governmental Funds \$ (2,681,719)

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

Governmental funds report capital outlays as expenditures.

However, in the Statement of Activities, the cost of these assets are depreciated/amortized over their estimated useful lives.

Capital outlay	\$ 10,681,211	
Less current year depreciation and amortization	<u>(3,656,124)</u>	7,025,087

The net effect of various miscellaneous transactions involving capital assets (i.e. sales) is to decrease net position.		(16,199)
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Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore, are not reported as expenditures in governmental funds.

Change in compensated absences	(758,290)	
Change in accrued interest	758	
OPEB expense	(6,867)	
Pension expense	<u>269,708</u>	(494,691)

Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position and does not affect the Statement of Activities.

Debt issuance:		
SBITAs	(87,900)	
Debt repayments:		
SBITAs	173,573	
Notes	<u>705,830</u>	<u>791,503</u>

Change in net position of governmental activities \$ 4,623,981

The accompanying notes to financial statements are an integral part of this statement.

CITY OF WILDWOOD, FLORIDA

STATEMENT OF NET POSITION
 PROPRIETARY FUNDS
 SEPTEMBER 30, 2025

	Utility Fund	Nonmajor Industrial Park Fund	Total
Assets			
Current assets			
Cash and cash equivalents	\$ 42,100,025	\$ 43,915	\$ 42,143,940
Investments	251,145	-	251,145
Restricted cash and cash equivalents	590,614	-	590,614
Accounts receivable, net	2,724,047	-	2,724,047
Lease receivable	171,811	-	171,811
Due from other governments	6,684,524	-	6,684,524
Due from other funds	40,924	-	40,924
Total current assets	<u>52,563,090</u>	<u>43,915</u>	<u>52,607,005</u>
Noncurrent assets			
Capital assets, non-depreciable	18,545,057	95,404	18,640,461
Capital assets, net	41,493,058	-	41,493,058
Total noncurrent assets	<u>60,038,115</u>	<u>95,404</u>	<u>60,133,519</u>
Total assets	<u>112,601,205</u>	<u>139,319</u>	<u>112,740,524</u>
Deferred outflows of resources			
Deferred outflows - pension	931,715	-	931,715
Deferred outflows - OPEB	8,987	-	8,987
Total deferred outflows of resources	<u>940,702</u>	<u>-</u>	<u>940,702</u>
Liabilities			
Current liabilities			
Accounts payable	2,668,340	-	2,668,340
Notes payable	950,313	-	950,313
Total OPEB liability	4,000	-	4,000
Financed purchase	109,597	-	109,597
Compensated absences	107,090	-	107,090
Accrued liabilities	182,550	-	182,550
Accrued interest	35,623	-	35,623
Due to other funds	902	-	902
Customer deposits payable	464,514	-	464,514
Total current liabilities	<u>4,522,929</u>	<u>-</u>	<u>4,522,929</u>
Noncurrent liabilities			
Compensated absences	339,118	-	339,118
Notes payable, net of current portion	5,552,494	-	5,552,494
Financed purchase, net of current portion	308,176	-	308,176
Net pension liability	2,073,805	-	2,073,805
Total OPEB liability, net of current portion	36,075	-	36,075
Total noncurrent liabilities	<u>8,309,668</u>	<u>-</u>	<u>8,309,668</u>
Total liabilities	<u>12,832,597</u>	<u>-</u>	<u>12,832,597</u>
Deferred inflows of resources			
Deferred inflows - pension	389,750	-	389,750
Deferred inflows - OPEB	32,928	-	32,928
Deferred inflows - Lease	150,749	-	150,749
Total deferred inflows of resources	<u>573,427</u>	<u>-</u>	<u>573,427</u>

(Continued)

CITY OF WILDWOOD, FLORIDA

STATEMENT OF NET POSITION
 PROPRIETARY FUNDS
 SEPTEMBER 30, 2025

	<u>Utility Fund</u>	<u>Nonmajor Fund Industrial Park</u>	<u>Total</u>
Net position			
Net investment in capital assets	\$ 53,117,535	\$ 95,404	\$ 53,212,939
Restricted for			
Debt service	590,614	-	590,614
Unrestricted	46,427,734	43,915	46,471,649
Total net position	<u>\$ 100,135,883</u>	<u>\$ 139,319</u>	<u>\$ 100,275,202</u>

The notes to the financial statements are an integral part of these statements.

CITY OF WILDWOOD, FLORIDA

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
 PROPRIETARY FUNDS
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

	Utility Fund	Nonmajor Industrial Park Fund	Total
Operating revenues			
Charges for services	\$ 18,913,676	\$ -	\$ 18,913,676
Intergovernmental revenues	6,684,524	-	6,684,524
Miscellaneous	4,348	-	4,348
Total operating revenues	<u>25,602,548</u>	<u>-</u>	<u>25,602,548</u>
Operating expenses			
Personnel costs	4,418,863	-	4,418,863
Operating expenses	8,566,159	-	8,566,159
Depreciation	3,191,196	4,885	3,196,081
Total operating expenses	<u>16,176,218</u>	<u>4,885</u>	<u>16,181,103</u>
Operating income (loss)	<u>9,426,330</u>	<u>(4,885)</u>	<u>9,421,445</u>
Nonoperating revenues (expenses)			
Investment earnings	217,192	129	217,321
Gain on sale of capital assets	10,101	-	10,101
Interest expense	(92,122)	-	(92,122)
Total nonoperating revenues, net	<u>135,171</u>	<u>129</u>	<u>135,300</u>
Income (loss) before capital contributions and transfers	9,561,501	(4,756)	9,556,745
Capital contributions	32,563	-	32,563
Transfers in	12,500,000	-	12,500,000
Transfers out	<u>-</u>	<u>(10,000)</u>	<u>(10,000)</u>
Changes in net position	22,094,064	(14,756)	22,079,308
Total net position, beginning of year	78,041,819	154,075	78,195,894
Total net position, end of year	<u>\$ 100,135,883</u>	<u>\$ 139,319</u>	<u>\$ 100,275,202</u>

The notes to the financial statements are an integral part of these statements.

CITY OF WILDWOOD, FLORIDA

**STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

	Utility Fund	Nonmajor Industrial Park Fund	Total
Cash flows from operating activities			
Cash received from customers	\$ 25,207,717	\$ -	\$ 25,207,717
Cash paid to suppliers for goods and services	(5,603,455)	-	(5,603,455)
Cash paid to employees for services and benefits	(4,120,818)	-	(4,120,818)
Net cash provided by operating activities	<u>15,483,444</u>	<u>-</u>	<u>15,483,444</u>
Cash flows from noncapital financing activities			
Transfer to other funds	-	(10,000)	(10,000)
Transfer from other funds	12,500,000	-	12,500,000
Net cash provided by (used in) noncapital financing activities	<u>12,500,000</u>	<u>(10,000)</u>	<u>12,490,000</u>
Cash flows from capital and related financing activities			
Acquisition and construction of capital assets	(17,380,809)	-	(17,380,809)
Payments received on lease	9,672	-	9,672
Proceeds on issuance of financed purchase	520,738	-	520,738
Principal paid on financed purchase	(140,639)	-	(140,639)
Principal paid on notes payable	(937,887)	-	(937,887)
Capital contributions	(4,086,485)	-	(4,086,485)
Insurance proceeds	10,101	-	10,101
Interest paid	(79,897)	-	(79,897)
Net cash used in capital and related financing activities	<u>(22,081,206)</u>	<u>-</u>	<u>(22,081,206)</u>
Cash flows from investing activities			
Interest received	217,165	129	217,294
Net cash provided by investing activities	<u>217,165</u>	<u>129</u>	<u>217,294</u>
Net change in cash and cash equivalents	6,119,403	(9,871)	6,109,532
Cash and cash equivalents, beginning of year	<u>36,571,236</u>	<u>53,786</u>	<u>36,625,022</u>
Cash and cash equivalents, end of year	<u>\$ 42,690,639</u>	<u>\$ 43,915</u>	<u>\$ 42,734,554</u>
Cash and cash equivalents classified as			
Cash and cash equivalents	\$ 42,100,025	\$ 43,915	\$ 42,143,940
Restricted cash and cash equivalents	590,614	-	590,614
Total cash and cash equivalents	<u>\$ 42,690,639</u>	<u>\$ 43,915</u>	<u>\$ 42,734,554</u>

(Continued)

CITY OF WILDWOOD, FLORIDA

**STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

	<u>Utility Fund</u>	<u>Nonmajor Industrial Park Fund</u>	<u>Total</u>
Reconciliation of operating income (loss) to net cash provided by operating activities			
Operating income (loss)	\$ 9,426,330	\$ (4,885)	\$ 9,421,445
Adjustment to reconcile operating income (loss) to net cash provided by operating activities:			
Depreciation and amortization	3,191,196	4,885	3,196,081
Change in operating assets and liabilities:			
(Increase) decrease in assets:			
Accounts receivable	(397,581)	-	(397,581)
Due from other funds	1,361,832	-	1,361,832
Prepays	-	-	-
Deferred outflows - pension	(106,785)	-	(106,785)
Deferred outflows - OPEB	84	-	84
Increase (decrease) in liabilities:			
Accounts payable	1,601,139	-	1,601,139
Accrued liabilities	20,918	-	20,918
Due to other funds	(267)	-	(267)
Compensated absences payable	222,721	-	222,721
Net pension liability	(53,376)	-	(53,376)
Deferred inflows - pension	211,444	-	211,444
Total OPEB liability	8,266	-	8,266
Deferred inflows - OPEB	(5,227)	-	(5,227)
Deferred inflows - lease	(15,870)	-	(15,870)
Customer deposits	18,620	-	18,620
Net cash provided by operating activities	<u>\$ 15,483,444</u>	<u>\$ -</u>	<u>\$ 15,483,444</u>

The notes to the financial statements are an integral part of these statements.

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CITY OF WILDWOOD, FLORIDA

**NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2025**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The financial statements of the City of Wildwood, Florida (the “City”) have been prepared in conformity with accounting principles generally accepted in the United States (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant policies of the City are described below.

The City is a Florida municipality established under the Laws of Florida, Chapter 9950 (1923), with an elected mayor and four elected City Commissioners.

As required by generally accepted accounting principles, the accompanying financial statements present the City as a primary government. Component units are entities for which a primary government is considered to be financially accountable, or entities that would be misleading to exclude.

Blended component units, although legally separate entities, are in substance part of the City's operations and, accordingly, data from these units are combined with data of the City. There is one blended component unit included in the City's reporting entity: the Wildwood Community Redevelopment Agency, a dependent special district established by resolution pursuant to the authority provided in Chapter 163, Florida Statutes. The City Commission serves as the governing board of, and is able to impose its will on, the Redevelopment Agency.

Discretely presented component units, on the other hand, would be reported in separate columns to emphasize that they are legally separate from the City. There are no discretely presented component units included in the City's financial reporting entity.

The City did not participate in any joint ventures during the 2024-2025 fiscal year.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the City and its component unit. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees charged to external parties.

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: charges for services that are directly related to a given function; and grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other revenues not properly included among program revenues are reported instead as general revenues.

CITY OF WILDWOOD, FLORIDA

NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-Wide and Fund Financial Statements (Continued)

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements, but all nonmajor funds are aggregated and displayed in a single column. The governmental fund financial statements include reconciliations with brief explanations to better identify the relationship between the government-wide statements and the statements for the governmental funds.

The City reports the following major governmental funds:

General Fund – the general operating fund, used to account for and report all financial resources not accounted for and reported in another fund.

Community Redevelopment Agency Fund – the community redevelopment agency is a blended component unit, used to report the financial resources for the City’s redevelopment projects. This fund is required to be reported as a major fund by Florida Statutes.

Capital Projects Fund – the capital projects fund is used to account for the acquisition and construction of capital projects of the City’s governmental activities.

The City reports the following major enterprise fund:

Utility Fund – to account for the activities of the City-owned water and sewer system.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded at the time liabilities are 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.

Governmental funds are accounted for using the current financial resources measurement focus and the modified accrual basis of accounting. 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 City considers intergovernmental revenues, which include state and federal grants, tax and county shared revenue, among other sources, are recorded with their legal or contractual requirements if collected in the current period or within 90 days after year-end. All other revenues are considered to be available if they are collected within 60 days of the end of the current fiscal year. In governmental funds, expenditures are generally recognized when the related liability is incurred. However, debt service expenditures, and expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

CITY OF WILDWOOD, FLORIDA

**NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2025**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash and Cash Equivalents

For the purpose of the Statement of Cash Flows, the City considers all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents.

Investments

Investments consist of certificates of deposit, stated at cost, and U.S. Treasury securities, stated at fair value.

Accounts Receivable

Receivables are stated at net realizable value, reduced by an allowance for uncollectable accounts, where appropriate. Accounts receivable of the Utility Fund are net of a \$198,008 allowance.

Inventory

Inventory is valued at cost under the first-in, first-out method and is accounted for using the consumption method. An offsetting "nonspendable fund balance" is reported in the governmental fund financial statements to indicate that inventories do not represent "available spendable resources."

Capital Assets

Capital assets are recorded at historical cost or estimated historical cost, except for contributed assets, which are recorded at acquisition value at the date of contribution. The City uses a capitalization threshold of \$30,000 for infrastructure and \$5,000 for all other classes of capital assets.

In accordance with GASB Statement No. 34, the City has elected to report general infrastructure prospectively, effective October 1, 2003.

Depreciation of capital assets is provided using the straight-line method over the estimated useful lives of the assets, which range as follows:

	<u>Years</u>
Buildings and improvements	20 - 40
Furniture and equipment	7 - 10
Plant assets and equipment	20 - 40
Infrastructure	15 - 20
SBITA assets	3 - 5

CITY OF WILDWOOD, FLORIDA

**NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2025**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Leases

The City of Wildwood is a lessor for a noncancellable lease of land. The City recognizes a lease asset and a deferred inflow of resources. The City recognizes lease assets or liabilities with an initial, individual value of \$5,000 or more.

At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments related to leases include how the City determines: (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments:

The City uses the interest rate charged per the agreement as the discount rate. When the interest rate charged is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for leases.

The lease term includes the noncancellable period of the lease.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable and deferred inflow of resources if certain changes occur that are expected to significantly affect the amount of the lease.

Subscription Based Information Technology Arrangements (SBITA)

The City of Wildwood has noncancellable SBITAs of various IT software. The City recognizes a SBITA liability and an intangible right-to-use SBTIA asset on the Statement of Net Position. The City recognizes SBITA's with an initial, individual value of \$5,000 or more.

At the commencement of a SBITA, the City initially measures the SBITA liability at the present value of payments expected to be made during the SBITA term. Subsequently, the SBITA liability is reduced by the principal portion of SBITA payments made. The SBITA asset is initially measured as the initial amount of the SBITA liability, adjusted for SBITA payments made at or before the SBITA commencement date, plus certain implementation and conversion costs. Subsequently, the SBITA asset is amortized on a straight-line basis over its useful life.

CITY OF WILDWOOD, FLORIDA

**NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2025**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Subscription Based Information Technology Arrangements (SBITA) (Continued)

Key estimates and judgments related to SBITAs include how the City determines: (1) the discount rate it uses to discount the expected SBITA payments to present value, (2) the SBITA term, and (3) SBITA payments:

The City uses the interest rate charged by the SBITA vendor as the discount rate. When the interest rate charged is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for SBITAs.

The SBITA term includes the noncancellable period of the SBITA.

The City monitors changes in circumstances that would require a remeasurement of its SBITA and will remeasure the SBITA asset and liability if certain changes occur that are expected to significantly affect the amount of the SBITA liability.

SBITA assets are reported with depreciable capital assets and SBITA liabilities are reported with long-term liabilities on the Statement of Net Position.

Deferred Outflows/Inflows of Resources

A deferred outflow of resources is defined as the consumption of net assets applicable to a future reporting period.

A deferred inflow of resources is defined as the acquisition of net assets applicable to a future reporting period.

Compensated Absences

The City's policy is to allow limited vesting of employee vacation pay and sick leave. A liability for accrued compensated absences of employees of the governmental funds has been accrued. Since this liability will not be liquidated with expendable available financial resources, the liability has not been reported in the governmental funds. A liability for compensated absences is accrued when incurred in the government-wide and proprietary fund financial statements.

Property Taxes

Details of the City's tax calendar are presented below:

Lien date	January 1
Levy date	October 1
Discount period	November - February
No discount period	March
Delinquent date	April 1

CITY OF WILDWOOD, FLORIDA

NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Operating Revenues and Expenses

The proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with an enterprise fund's principal ongoing operations. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Restricted Net Position

In the accompanying Statement of Net Position, restricted net position is subject to restrictions beyond the City's control. The restriction is either externally imposed (for instance, by creditors, grantors, contributors, or laws/regulations of other governments) or is imposed by law through constitutional provisions or enabling legislation.

The Statement of Net Position reports \$83,463 net position restricted by enabling legislation for the Greenwood cemetery (physical environment), \$2,728,413 for law enforcement impact fees (public safety), and \$1,273,445 for recreation impact fees (culture and recreation), \$1,664,176 for community redevelopment agencies (community development), \$39,634 for law enforcement trust fund (public safety), and \$49,584 for culture and recreation (Baker House and Wildwood Area Historical Association).

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.

Fund Balance

The City follows the provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, to classify fund balances for governmental funds into specifically defined classifications. The classifications comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the funds can be spent.

The fund balance classifications specified in GASB Statement No. 54 are as follows:

Nonspendable Fund Balance – Nonspendable fund balances are amounts that cannot be spent because they are either: (a) not in spendable form, or (b) legally or contractually required to be maintained intact.

Restricted Fund Balance – Restricted fund balances are restricted when constraints placed on the use of resources are either: (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

CITY OF WILDWOOD, FLORIDA

**NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2025**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balance (Continued)

Committed Fund Balance – Committed fund balances are amounts that can only be used for specific purposes as a result of constraints imposed by formal action of the City's highest level of decision-making authority, which is an ordinance. Committed amounts cannot be used for any other purpose unless the City removes those constraints by taking the same type of action.

Assigned Fund Balance – Assigned fund balances are amounts that are constrained by the City's intent to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by: (a) the City Commission, or (b) a body or official to which the City Commission has delegated the authority to assign amounts to be used for specific purposes.

Unassigned Fund Balance – Unassigned fund balance is the residual classification for the General Fund.

When the components of a fund balance can be used for the same purpose, it is the City's policy to expend resources in the following order: restricted, committed, assigned, and unassigned.

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 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.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make various estimates. Actual results could differ from those estimates.

CITY OF WILDWOOD, FLORIDA

**NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2025**

NOTE 2. DEPOSITS AND INVESTMENTS

Deposits with Financial Institutions

At September 30, 2025, the City's deposits, including certificates of deposit, which are with qualified public depositories and are entirely insured or collateralized pursuant to the Florida Public Deposits Act, was \$71,513,915.

Investments

Pursuant to the provisions of Section 218.415, Florida Statutes, the City has adopted a written investment plan governing the investment of its excess public funds. As of September 30, 2025, the City's investments consist of \$266,729 invested in certificates of deposits in qualified public depositories, and \$3,974,713 in U.S. Treasury securities.

Fair Value Measurements

The City categorizes its fair value measurements within fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs for similar assets, and Level 3 inputs are significant unobservable inputs. As of September 30, 2025, the City's investments were all classified as Level 1, valued using prices quoted in active markets.

Custodial Risk

All of the City's deposits (checking, savings, money market and certificates of deposit) are held in the City's name in banks or savings and loan associations certified by the State of Florida as qualified public depositories under Chapter 280, Florida Statutes, the Florida Security of Public Deposits Act and are either insured by federal depository insurance or through the State of Florida's public depository collateral pool.

Custodial Credit Risk – Investments

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City requires its investments to be held in the City's name to negate this risk.

Interest Rate Risk

Investment rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The City's investments are currently held in U.S. Treasury securities which mature within one year to limit its investment risk.

CITY OF WILDWOOD, FLORIDA

**NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2025**

NOTE 3. INTERFUND BALANCES AND TRANSFERS

At September 30, 2025, interfund balances are as follows:

Fund	Due From Other Funds	Due To Other Funds
General Fund	\$ 13,308	\$ 66,232
Nonmajor Governmental Funds	25,506	12,604
Utility Fund	40,924	902
	\$ 79,738	\$ 79,738

Interfund balances occurred during the normal course of operations. It is the intent of the City to repay these balances within the next year.

Interfund transfers for the year ended September 30, 2025 consisted of the following:

Fund	Transfer In	Transfer Out
General Fund	\$ 422,800	\$ 17,747,525
Community Redevelopment Agency Fund	247,525	-
Capital Projects Fund	10,000,000	5,000,000
Nonmajor Governmental Funds	-	412,800
Utility Fund	12,500,000	-
Nonmajor Proprietary Fund	-	10,000
	\$ 23,170,325	\$ 23,170,325

Interfund transfers represent the movement of financial resources from the General Fund to other funds to support priority initiatives. These transfers are primarily used to fund capital projects identified for the current and future budget years within the Capital Projects Fund. Additionally, transfers have been made to the Utility Fund to provide financial support for the development of the new wastewater treatment plant, a significant infrastructure investment.

CITY OF WILDWOOD, FLORIDA

**NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2025**

NOTE 4. CAPITAL ASSETS

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Net Transfers</u>	<u>Ending Balance</u>
Primary government:					
Governmental activities					
Capital assets not being depreciated					
Land	\$ 2,596,745	\$ 178,798	\$ -	\$ -	\$ 2,775,543
Construction in progress	10,843,180	9,664,699	-	(10,030,670)	10,477,209
Total assets not being depreciated	<u>13,439,925</u>	<u>9,843,497</u>	<u>-</u>	<u>(10,030,670)</u>	<u>13,252,752</u>
Capital assets being depreciated					
Buildings and improvements	23,847,527	-	(17,999)	42,694	23,872,222
Furniture and equipment	8,361,092	749,814	(209,479)	-	8,901,427
Infrastructure	8,682,943	-	-	9,987,976	18,670,919
SBITA asset	738,531	87,900	(29,033)	-	797,398
Total assets being depreciated	<u>41,630,093</u>	<u>837,714</u>	<u>(256,511)</u>	<u>10,030,670</u>	<u>52,241,966</u>
Less accumulated depreciation					
Buildings and improvements	(6,180,203)	(969,670)	1,800	-	(7,148,073)
Furniture and equipment	(4,841,233)	(791,863)	209,479	-	(5,423,617)
Infrastructure	(2,214,657)	(1,709,604)	-	-	(3,924,261)
SBITA amortization	(199,531)	(184,987)	29,033	-	(355,485)
Total accumulated depreciation	<u>(13,435,624)</u>	<u>(3,656,124)</u>	<u>240,312</u>	<u>-</u>	<u>(16,851,436)</u>
Total assets depreciated, net	<u>28,194,469</u>	<u>(2,818,410)</u>	<u>(16,199)</u>	<u>10,030,670</u>	<u>35,390,530</u>
Governmental activities, net	<u>\$ 41,634,394</u>	<u>\$ 7,025,087</u>	<u>\$ (16,199)</u>	<u>\$ -</u>	<u>\$ 48,643,282</u>
	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Net Transfers</u>	<u>Ending Balance</u>
Business-type activities					
Capital assets not being depreciated					
Land	\$ 1,451,102	\$ -	\$ -	\$ -	\$ 1,451,102
Construction in progress	10,525,087	14,030,731	-	(7,366,459)	17,189,359
Total assets not being depreciated	<u>11,976,189</u>	<u>14,030,731</u>	<u>-</u>	<u>(7,366,459)</u>	<u>18,640,461</u>
Capital assets being depreciated					
Buildings and improvements	61,340,753	1,439,844	-	7,366,459	70,147,056
Machinery and equipment	8,171,903	1,910,234	(29,172)	-	10,052,965
Plant assets and equipment	2,634,490	-	-	-	2,634,490
Total assets being depreciated	<u>72,147,146</u>	<u>3,350,078</u>	<u>(29,172)</u>	<u>7,366,459</u>	<u>82,834,511</u>
Less accumulated depreciation					
Buildings and improvements	(33,682,306)	(2,510,134)	-	-	(36,192,440)
Machinery and equipment	(2,153,716)	(664,231)	-	-	(2,817,947)
Plant assets and equipment	(2,338,522)	(21,716)	29,172	-	(2,331,066)
Total accumulated depreciation	<u>(38,174,544)</u>	<u>(3,196,081)</u>	<u>29,172</u>	<u>-</u>	<u>(41,341,453)</u>
Total assets depreciated, net	<u>33,972,602</u>	<u>153,997</u>	<u>-</u>	<u>7,366,459</u>	<u>41,493,058</u>
Business-type activities, net	<u>\$ 45,948,791</u>	<u>\$ 14,184,728</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 60,133,519</u>

CITY OF WILDWOOD, FLORIDA

**NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2025**

NOTE 4. CAPITAL ASSETS (CONTINUED)

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

Governmental activities	
General government	\$ 241,295
Public safety	713,979
Transportation	2,263,160
Culture and recreation	437,690
	<u>\$ 3,656,124</u>
Business-type activities	
Utility	\$ 3,191,196
Industrial park	4,885
	<u>\$ 3,196,081</u>

NOTE 5. LONG-TERM OBLIGATIONS

The following is a summary of long-term obligations of the City for the year ended September 30, 2025:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Governmental activities					
Notes payable	\$ 6,846,189	\$ -	\$ (705,830)	\$ 6,140,359	\$ 761,903
Financed purchases	-	-	-	-	-
SBITA Liability	549,631	87,900	(173,573)	463,958	169,563
Total OPEB liability	82,865	28,823	(1,265)	110,423	11,000
Net pension liability	12,203,816	6,254,295	(7,323,961)	11,134,150	-
Compensated absences	1,020,072	758,290	-	1,778,362	426,807
Total governmental activities	<u>\$ 20,702,573</u>	<u>\$ 7,129,308</u>	<u>\$ (8,204,629)</u>	<u>\$ 19,627,252</u>	<u>\$ 1,369,273</u>
Business-type activities					
Notes payable	\$ 7,440,694	\$ -	\$ (937,887)	\$ 6,502,807	\$ 950,313
Financed purchases	37,674	520,738	(140,639)	417,773	109,597
Net pension liability	2,127,181	2,084,765	(2,138,141)	2,073,805	-
Total OPEB liability	27,809	12,352	(86)	40,075	4,000
Compensated absences	223,487	222,721	-	446,208	107,090
Total business-type activities	<u>\$ 9,856,845</u>	<u>\$ 2,840,576</u>	<u>\$ (3,216,753)</u>	<u>\$ 9,480,668</u>	<u>\$ 1,171,000</u>

For governmental activities, net pension liability and total other post-employment benefit obligations are generally liquidated by the General Fund.

CITY OF WILDWOOD, FLORIDA

NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

NOTE 5. LONG-TERM OBLIGATIONS (CONTINUED)

Long-term debt payable as of September 30, 2025, is composed of the following:

Governmental Activities

Notes Payable and Financed Purchases from Direct Borrowings

Series 2017 capital improvement revenue note in the amount of \$3,600,000, issued February 1, 2017, with a maturity date of March 1, 2032, bearing interest at a rate of 2.61%. \$ 1,733,052

Series 2015 capital improvement refunding revenue note in the amount of \$1,684,964, issued January 30, 2015, with a maturity date of March 1, 2030, bearing interest at a rate of 2.46%. 569,339

Loan agreement in the amount of \$5,423,999, issued July 13, 2020. Payments are semi-annual due on April 1 and October 1 and bears interest at 1.87% per annum. The loan matures April 1, 2035 and is secured by Public Sales Tax Revenues. 3,837,968

Total notes payable and financed purchases \$ 6,140,359

Business-Type Activities

Notes Payable and Financed Purchases from Direct Borrowings

FDEP revolving loan WW769070 due in semi-annual installments of \$189,957, including interest at a rate of 1.04%. The loan is secured by revenues derived from the operation of the water and sewer system. This loan matures in February 2028. \$ 920,857

SRF Design Loan WW600200 Wildwood Collection and Transmission Facilities dated November 5, 2015. Payments are semi-annual due on February 15 and August 15 and bears interest at 1.66% per annum. The loan matures on February 15, 2036 and is secured by revenues of the water and sewer system. 52,474

SRF Construction Loan WW600201 Wildwood Collection and Transmission Facilities dated August 19, 2016. Payments are semi-annual due on June 15 and December 15 and bears interest at 0.03% per annum. The loan matures on June 15, 3038 and is secured by revenues of the water and sewer system. 909,701

SRF Construction Loan DW600231 Wildwood Treatment, Storage, and Distribution Facilities dated August 19, 2016. Payments are semi-annual due on January 15 and July 15 and bears interest at 0.88% per annum. The loan matures on July 15, 2039, and is secured by revenues of the water and sewer system. 3,365,457

CITY OF WILDWOOD, FLORIDA

**NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2025**

NOTE 5. LONG-TERM OBLIGATIONS (CONTINUED)

Notes Payable and Financed Purchases from Direct Borrowings (Continued)

Utility System Revenue Note Series 2016 was issued February 16, 2016 in the amount of \$1,668,000, maturing on April 1, 2031. The note bears interest at a rate of 2.56% and is secured by revenues of the water and sewer system.	\$ 744,320
Loan agreement with Sumter County School Board for the purchase of land in the amount of \$1,700,000, issued November 20, 2018. Payments are annual due on April 1. The loan matures April 1, 2029 and is secured by the property.	510,000
Finance purchase agreement with Civista Leasing and Financing for the purchase of a Vac Truck in the amount of \$520,738, issued February 7, 2025. Payments are annually due on March 1st. The lease matures March 1, 2029 and is secured by the equipment.	400,057
Finance purchase agreement with John Deere Financial for the purchase of a Backhoe Loader in the amount of \$96,908, issued October 19, 2020. Payments are annual due on October 25. The lease matures October 25, 2025 and is secured by the equipment.	<u>17,714</u>
Total business-type activities notes payable and financed purchases	<u><u>\$ 6,920,580</u></u>

The City contracts for software in its operations for various terms under long-term, non-cancellable subscription based information technology (SBITA) arrangements. The subscriptions will expire at various dates through 2028 and provide for renewal options. Interest charged on arrangements range from 4.378% - 4.616%.

The annual debt service requirements to maturity for debt outstanding as of September 30, 2025 are as follows:

Fiscal Year	Governmental Activities					
	Notes Payable			SBITA Payable		
	Principal	Interest	Total	Principal	Interest	Total
2026	\$ 721,604	\$ 127,020	\$ 848,624	\$ 169,563	\$ 17,591	\$ 187,154
2027	737,739	110,885	848,624	163,937	10,104	174,041
2028	754,244	94,380	848,624	130,458	2,980	133,438
2029	771,128	77,496	848,624	-	-	-
2030	721,185	60,225	781,410	-	-	-
2031-2035	2,017,726	110,033	2,127,759	-	-	-
2036-2040	416,733	5,854	422,587	-	-	-
	<u>\$ 6,140,359</u>	<u>\$ 585,893</u>	<u>\$ 6,726,252</u>	<u>\$ 463,958</u>	<u>\$ 30,675</u>	<u>\$ 494,633</u>

CITY OF WILDWOOD, FLORIDA

**NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2025**

NOTE 5. LONG-TERM OBLIGATIONS (CONTINUED)

Fiscal Year	Business-Type Activities					
	Notes Payable			Financed Purchases		
	Principal	Interest	Total	Principal	Interest	Total
2026	\$ 950,314	\$ 65,830	\$ 1,016,144	\$ 109,597	\$ 32,680	\$ 142,277
2027	962,991	53,153	1,016,144	95,905	24,774	120,679
2028	785,967	40,220	826,187	103,539	17,139	120,678
2029	433,234	32,995	466,229	108,732	8,898	117,630
2030	438,645	27,585	466,230	-	-	-
2031-2035	1,714,565	78,122	1,792,687	-	-	-
2036-2040	1,217,091	20,112	1,237,203	-	-	-
	<u>\$ 6,502,807</u>	<u>\$ 318,017</u>	<u>\$ 6,820,824</u>	<u>\$ 417,773</u>	<u>\$ 83,491</u>	<u>\$ 501,264</u>

NOTE 6. STATE OF FLORIDA PENSION PLANS

Defined Benefit Plans

The City participates in two defined benefit pension plans that are administered by the State of Florida, Department of Management Services, Division of Retirement. The plans provide retirement, disability or death benefits to retirees or their designated beneficiaries. Chapter 121, Florida Statutes, establishes the authority for benefit provisions. Changes to the law can only occur through an act of the Florida Legislature. The State of Florida issues a publicly available financial report that includes financial statements and required supplementary information for the plans. That report is available from the Florida Department of Management Services' website (www.dms.myflorida.com).

The Florida Retirement System (FRS) Pension Plan is a cost-sharing, multiple-employer defined benefit pension plan with a Deferred Retirement Option Program (DROP) available for eligible employees. The FRS was established and is administered in accordance with Chapter 121, Florida Statutes. Retirees receive a lifetime pension benefit with joint and survivor payment options. FRS membership is compulsory for employees filling regularly established positions in a state agency, county agency, state university, state college, or district school board, unless restricted from FRS membership under Sections 121.053 or 121.122, Florida Statutes, or allowed to participate in a defined contribution plan in lieu of FRS membership. Participation by cities, municipalities, special districts, charter schools and metropolitan planning organizations is optional.

The Retiree Health Insurance Subsidy (HIS) Program is a cost-sharing, multiple-employer defined benefit pension plan established and administered in accordance with Section 112.363, Florida Statutes. The benefit is a monthly payment to assist retirees of the state-administered retirement systems in paying their health insurance costs. To be eligible to receive a HIS benefit, a retiree under a state-administered retirement system must provide proof of eligible health insurance coverage, which can include Medicare.

CITY OF WILDWOOD, FLORIDA

**NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2025**

NOTE 6. STATE OF FLORIDA PENSION PLANS (CONTINUED)

Benefits Provided

Benefits under the FRS Pension Plan are computed on the basis of age and/or years of service, average final compensation, and service credit. Credit for each year of service is expressed as a percentage of the average final compensation. For members initially enrolled before July 1, 2011, the average final compensation is the average of the five highest fiscal years' earnings; for members initially enrolled on or after July 1, 2011, the average final compensation is the average of the eight highest fiscal years' earnings. The total percentage value of the benefit received is determined by calculating the total value of all service, which is based on the retirement plan and/or class to which the member belonged when the service credit was earned.

Eligible retirees and beneficiaries receive a monthly HIS payment equal to the number of years of service credited at retirement multiplied by \$5. The minimum payment is \$30 and the maximum payment is \$150 per month, pursuant to Section 112.363, Florida Statutes.

Contributions

The contribution requirements of plan members and the employer are established and may be amended by the Florida Legislature. Employees are required to contribute 3% of their salary to FRS. The employer's contribution rates for the period October 1, 2024 through June 30, 2025, and July 1, 2025 through September 30, 2025, were as follows: Regular Class 13.63% and 14.03%, Senior Management 34.52% and 33.24%, Special Risk Employee Class 32.79% and 35.19%, Elected Officials 58.68% and 54.57%, and DROP Participants 21.13% and 22.03%. These employer contribution rates include 2.00% HIS Plan subsidy for the periods October 1, 2024 through June 30, 2025, and from July 1, 2025 through September 30, 2025.

The City's contributions for the year ended September 30, 2025 were \$1,950,786 to the FRS Plan and \$252,551 to the HIS plan.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At September 30, 2025, the City reported a liability of \$9,720,512 for its proportionate share of the FRS Pension Plan's net pension liability and \$3,487,443 for its proportionate share of the HIS Plan's net pension liability. The net pension liabilities were measured as of June 30, 2025, and the total pension liabilities used to calculate the net pension liabilities were determined by an actuarial valuation as of July 1, 2025. The City's proportionate share of the net pension liabilities were based on the City's 2024-2025 fiscal year contributions relative to the 2023-2024 fiscal year contributions of all participating members. At June 30, 2025, the City's proportionate share of the FRS and HIS plans were 0.03132099% and 0.02720857%, respectively, which was an increase of 0.003448408% and 0.003552977%, respectively, from its proportionate share measured as of June 30, 2024.

CITY OF WILDWOOD, FLORIDA

**NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2025**

NOTE 6. STATE OF FLORIDA PENSION PLANS (CONTINUED)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

At September 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	FRS Plan		HIS Plan	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,038,253	\$ -	\$ 20,818	\$ 5,532
Change of assumptions	1,128,804	-	30,868	843,523
Net difference between projected and actual earnings on Pension Plan investments	-	1,622,938	-	2,903
Changes in proportion and differences between City Pension Plan contributions and proportionate share of contributions	2,038,410	-	1,046,920	7,401
City Pension Plan contributions subsequent to the measurement date	560,065	-	69,905	-
Total	<u>\$ 4,765,532</u>	<u>\$ 1,622,938</u>	<u>\$ 1,168,511</u>	<u>\$ 859,359</u>

Deferred outflows of resources related to employer contributions paid subsequent to the measurement date and prior to the employer's fiscal year end will be recognized as a reduction of the net pension liability in the reporting period ending September 30, 2026. Other pension-related amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Fiscal Year Ending	FRS	HIS
September 30:		
2026	\$ 7,476,580	\$ (52,778)
2027	(1,328,389)	(63,188)
2028	(1,987,983)	(53,200)
2029	(1,577,679)	(42,634)
2030	-	(27,447)
Thereafter	-	-
	<u>\$ 2,582,529</u>	<u>\$ (239,247)</u>

CITY OF WILDWOOD, FLORIDA

NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

NOTE 6. STATE OF FLORIDA PENSION PLANS (CONTINUED)

Actuarial Assumptions

The total pension liability for each of the defined benefit plans was measured as of June 30, 2025. The total pension liability for the FRS Pension Plan was determined by an actuarial valuation dated July 1, 2025. For the HIS Program, the total pension liability was determined by an actuarial valuation dated July 1, 2025, rolled-forward using standard actuarial procedures. The individual entry age normal actuarial cost method was used for each plan, along with the following significant actuarial assumptions:

	FRS	HIS
Inflation rate	2.40%	2.40%
Salary increases	3.50%	3.50%
Investment rate of return	6.70%	N/A
Discount rate	6.70%	5.20%

Mortality assumptions for both plans were based on the PUB-2010 base table with Projection Scale MP-2021.

For both plans, the actuarial assumptions were based on the results of an actuarial experience study for the period July 1, 2018 through June 30, 2023.

The following changes in key actuarial assumptions occurred in 2025:

HIS: The municipal bond index rate and the discount rate used to determine the total pension liability increased from 3.93% to 5.20%.

The long-term expected investment rate of return was not based on historical returns, but instead was based on a forward-looking capital market economic model. Each asset class assumption is based on a consistent set of underlying assumptions, and includes an adjustment for the inflation assumption.

CITY OF WILDWOOD, FLORIDA

**NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2025**

NOTE 6. STATE OF FLORIDA PENSION PLANS (CONTINUED)

Actuarial Assumptions (Continued)

For the FRS Pension Plan, the table on the following page summarizes the consulting actuary's assumptions based on the long-term target asset allocation.

<u>Asset Class</u>	<u>Target Allocation ⁽¹⁾</u>	<u>Annual Arithmetic Return</u>	<u>Compound Annual (Geometric) Return</u>	<u>Standard Deviation</u>
Cash	1.00%	3.20%	3.20%	1.10%
Fixed income	29.00%	5.50%	5.40%	4.00%
Global equity	45.00%	8.50%	6.90%	18.30%
Real estate	12.00%	8.40%	7.10%	16.80%
Private equity	11.00%	12.40%	8.80%	28.40%
Strategic investments	2.00%	6.50%	6.10%	8.70%
Total	<u>100.00%</u>			
Assumed Inflation - Mean			2.40%	1.50%

⁽¹⁾ As outlined in the Pension Plan's investment policy

Discount Rate

The discount rate used to measure the total pension liability for the FRS Pension Plan was 6.70%. The FRS fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return.

Because the HIS Program is essentially funded on a pay-as-you-go basis, a municipal bond rate of 5.20% was used to determine the total pension liability for the program. The Bond Buyer General Obligation Bond 20-Bond Municipal Bond Index was used as the applicable municipal bond index.

Sensitivity Analysis

The following tables demonstrate the sensitivity of the net pension liability to changes in the discount rate. The sensitivity analysis shows the impact to the employer's proportionate share of the net pension liability if the discount rate was 1.00% higher or 1.00% lower than the current discount rate.

	<u>FRS</u>			<u>HIS</u>		
	<u>1% Decrease (5.70%)</u>	<u>Current Discount Rate (6.70%)</u>	<u>1% Increase (7.70%)</u>	<u>1% Decrease (4.20%)</u>	<u>Current Discount Rate (5.20%)</u>	<u>1% Increase (6.20%)</u>
City's proportionate share of the net pension liability	\$ 19,076,354	\$ 9,720,512	\$ 1,876,709	\$ 3,932,654	\$ 3,487,443	\$ 3,114,053

CITY OF WILDWOOD, FLORIDA

**NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2025**

NOTE 6. STATE OF FLORIDA PENSION PLANS (CONTINUED)

Pension Plans Fiduciary Net Position

Detailed information about the pension plans' fiduciary net position is available in the state's separately issued financial reports.

Summarized Pension Amounts for Financial Statement Presentation

Amounts reported on the Government-wide statement of net position related to the preceding defined benefit pension note disclosures are summarized as follows:

	<u>FRS</u>	<u>HIS</u>	<u>Totals</u>
Net pension liability	\$9,720,512	\$ 3,487,443	\$ 13,207,955
Deferred outflows of resources	4,765,532	1,168,511	5,934,043
Deferred inflows of resources	1,622,938	859,359	2,482,297
Pension expense	1,655,821	329,091	1,984,912

Defined Contribution Plan

Pursuant to Chapter 121, Florida Statutes, the Florida Legislature created the Florida Retirement Investment Plan ("FRS Investment Plan"), a defined contribution pension plan qualified under Section 401(a) of the Internal Revenue Code. The FRS Investment Plan is an alternative available to members of the Florida Retirement System in lieu of the defined benefit plan. There is a uniform contribution rate covering both the defined benefit and defined contribution plans, depending on membership class. Required employer contributions made to the plan during the year ended September 30, 2025 totaled \$783,322.

NOTE 7. OTHER POST-EMPLOYMENT BENEFITS

Plan Description

The City provides Other Post-Employment Benefits (OPEB) by providing retirement healthcare benefits through a single-employer defined benefit plan. Substantially all of the City's employees may become eligible for those benefits if they reach retirement age while working for the City.

Since it participates in the Florida Retirement System, the City is required to charge retirees and active employees the same blended-rate premium, instead of age-adjusted premiums for health care benefits. This implicit rate subsidy creates an OPEB liability, even though the City makes no payments directly on behalf of retirees.

CITY OF WILDWOOD, FLORIDA

**NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2025**

NOTE 7. OTHER POST-EMPLOYMENT BENEFITS

Participants

The OPEB Plan does not issue a stand-alone financial report. At September 30, 2025, participants consisted of 172 active participants. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Contributions

The City has elected to fund the plan on a “pay as you go” basis. Plan members, once retired, contribute to the plan based on number of years of creditable service. The City is required to contribute the current year benefit costs of the OPEB Plan which are not paid by the retiree. As there were no retirees in the plan at year-end, the City made no contributions for the pay as you go benefits of the OPEB plan for the fiscal year ended September 30, 2025.

Actuarial Assumptions

The total OPEB liability in the September 30, 2023 actuarial valuation, updated to September 30, 2024, was determined using the following actuarial assumptions:

Discount rate	4.06%
Salary increases	Varies by service
Inflation rate	2.50%
Healthcare cost trend rate	8.50% - 4.00%
Participation rate	20% participation assumed with 50% electing spouse coverage

Mortality rates were based on the Pub-2010 mortality tables with fully generational improvement using Scale MP-2021.

The actuarial assumptions used in the September 30, 2023 valuation were based on the results of the July 1, 2023 Florida Retirement System valuation report.

Discount Rate

Given the City’s decision not to fund the program, all future benefit payments were discounted using a high-quality municipal bond rate of 4.06%. The high-quality municipal bond rate was based on the week closest but not later than the measurement date of the Bond Buyer 20-Bond Index as published by the Federal Reserve. The 20-Bond Index consists of 20 general obligation bonds that mature in 20 years. The average rating of the 20 bonds is roughly equivalent to Moody's Investors Service's Aa2 rating and Standard & Poor's Corp.'s AA.

CITY OF WILDWOOD, FLORIDA

**NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2025**

NOTE 7. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

Change in the City’s Total OPEB Liability

Changes in the total OPEB liability of the City for the fiscal year ended September 30, 2025 were as follows:

Balance at September 30, 2024	\$ 110,674
Changes for the year:	
Service cost	25,061
Interest	6,577
Assumption changes	9,537
Benefit payments	<u>(1,351)</u>
Net changes	<u>39,824</u>
Balance at September 30, 2025	<u><u>\$ 150,498</u></u>

The required schedule of changes in the City’s total OPEB liability and related ratios immediately following the notes to the financial statements presents multi-year trend information about the total OPEB liability.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the City, as well as what the City’s total OPEB liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current discount rate:

	1% Decrease 3.06%	Current Discount Rate 4.06%	1% Increase 5.06%
Total OPEB liability	<u>\$ 162,512</u>	<u>\$ 150,498</u>	<u>\$ 138,765</u>

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the City, as well as what the City’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage-point lower or one percentage-point higher than the current healthcare cost trend rates:

	1% Decrease 3.0% - 7.5%	Healthcare Cost Trend Rate 4.0% - 8.5%	1% Increase 5.0% - 9.5%
Total OPEB liability	<u>\$ 125,732</u>	<u>\$ 150,498</u>	<u>\$ 180,895</u>

CITY OF WILDWOOD, FLORIDA

**NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2025**

NOTE 7. OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

OPEB Expense and Deferred Outflows and Inflows of Resources Related to OPEB

For the year ended September 30, 2025, the City recognized OPEB expense of \$17,306.

On September 30, 2025, the City reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 95,562
Assumption changes	30,432	28,097
Contributions subsequent to the measurement date	3,316	-
	\$ 33,748	\$ 123,659

Deferred outflows of resources related to employer contributions paid subsequent to the measurement date and prior to the employer's fiscal year-end will be recognized as a reduction of the total OPEB liability in the reporting period ending September 30, 2026. Other OPEB related amounts reported as deferred inflows of resources will be recognized in pension expense as follows:

Fiscal year ended September 30:	
2026	\$ (19,586)
2027	(18,972)
2028	(20,296)
2029	(24,394)
2030	(7,241)
Thereafter	(2,738)
	\$ (93,227)

CITY OF WILDWOOD, FLORIDA

**NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2025**

NOTE 8. RISK MANAGEMENT

Public Entity Risk Pool

To manage its risks of loss related to worker's compensation, the City participates in the Preferred Governmental Insurance Trust (the "Trust"), a public entity risk pool currently operating as a common risk management and insurance program for several member governments. The Trust is designed to be self-sustaining through member premiums and reinsurance through commercial companies. There were no significant reductions in insurance coverages from the prior year and settlements have not exceeded coverage in any of the past three years.

Commercial Insurance

The City is exposed to various risks of loss related to general liability, personal injury, property, and errors and omissions for which the City carries commercial insurance. There were no significant reductions in insurance coverages from prior years and settlements have not exceeded insurance coverages in any of the past three years.

NOTE 9. PLEDGED REVENUES

The City has pledged future water and sewer customer revenues, net of specified operating expenses, to repay approximately \$5.2 million in state revolving fund loans and \$744 thousand revenue note. The revolving fund loans and revenue note were used to construct the City's water and sewer systems and are payable through 2039. The revenue note was used to purchase Continental Utility and make improvements and is payable through 2031.

Additionally, the City has pledged sales tax revenues to repay approximately \$1.7 million of a capital improvement revenue note used to construct the new police station and related improvements, and \$3.8 million of a capital improvement revenue refunding note to refund the Series 2018 note.

The total principal and interest remaining to be paid on all loans secured by pledged revenues is approximately \$8.8 million.

For 2025, the City paid approximately \$1.2 million of principal and interest on debt secured by pledged revenues. Pledged net revenues for the water and sewer system for 2025 were approximately \$15.9 million. Pledged revenues from sales taxes were \$2.5 million while revenues from utility taxes were approximately \$3.0 million.

NOTE 10. REFUSE COLLECTION OPERATIONS

During 2010, the City executed an agreement with Waste Management Inc. of Florida for refuse collections. Waste Management collects all refuse in the City. The City is responsible for invoicing and collections for refuse services and the City retains a 10% franchise fee. The expiration of the agreement is on September 30, 2029.

CITY OF WILDWOOD, FLORIDA

**NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2025**

NOTE 11. CONSTRUCTION COMMITMENTS

As of September 30, 2025, the City had the following outstanding construction commitments:

<u>Contractor</u>	<u>Project Name</u>	<u>Contract Total</u>	<u>Remaining</u>
DB Civil Construction	Jackson St Improvements	\$ 1,533,916	\$ 83,783
Kingdom Construction	Millennium Park Improvements	10,645,645	6,261,324
DB Civil Construction	Oak Grove Village Drain Improv	529,890	231,045
CW Roberts	Clay Drain/Signature Rd Rehab	428,516	393,743
PAQCO	Missouri Ave Drainage Improv	109,415	54,354
SGS Contracting Svcs	CR 501 Iron Filtration Plant Upgr	2,715,700	454,507
Garney Companies	WWTP Facility	34,546,993	26,985,780

NOTE 12. RELATED PARTY TRANSACTIONS

During the year ended September 30, 2025, the City paid Brown & Brown Insurance premiums of \$729,457. The Mayor during this fiscal year was a Board member at Brown & Brown.

NOTE 13. SUBSEQUENT EVENTS

On February 12, 2026, the City issued \$83,730,000 Utility System Revenue Bonds, Series 2026A, to finance a portion of certain water and wastewater projects, including without limitation the expansion of a wastewater treatment facility, a new wastewater treatment facility, and wastewater capacity improvements.

The City has evaluated all subsequent events through March 27, 2026 the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

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CITY OF WILDWOOD, FLORIDA

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES – BUDGET AND ACTUAL
GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Taxes	\$ 34,294,340	\$ 34,397,940	\$ 36,344,269	\$ 1,946,329
Intergovernmental revenues	3,398,120	3,398,120	3,797,524	399,404
Charges for services	841,900	841,900	888,195	46,295
Fines and forfeitures	34,000	34,000	82,970	48,970
Investment earnings (loss)	100,000	100,000	192,173	92,173
Miscellaneous revenues	76,800	104,500	277,309	172,809
Total revenues	<u>38,745,160</u>	<u>38,876,460</u>	<u>41,582,440</u>	<u>2,705,980</u>
Expenditures				
Current				
General government				
Legislative	176,919	176,919	146,084	30,835
Executive	1,144,288	1,202,591	1,080,978	121,613
Financial and administrative	1,371,018	1,371,018	1,109,927	261,091
Development services	2,411,193	2,412,368	1,941,418	470,950
Information Technology	553,908	553,908	418,123	135,785
Human Resources	448,269	448,269	373,255	75,014
Total general government	<u>6,105,595</u>	<u>6,165,073</u>	<u>5,069,785</u>	<u>1,095,288</u>
Public safety				
Police	9,721,260	9,721,260	7,991,479	1,729,781
Total public safety	<u>9,721,260</u>	<u>9,721,260</u>	<u>7,991,479</u>	<u>1,729,781</u>
Transportation				
Public works	6,225,078	6,871,008	6,725,509	145,499
Fleet	605,993	605,993	548,370	57,623
Total transportation	<u>6,831,071</u>	<u>7,477,001</u>	<u>7,273,879</u>	<u>203,122</u>
Culture and recreation				
Parks and recreation	2,749,013	2,909,213	2,490,791	418,422
Community center	304,243	361,144	290,255	70,889
Total culture and recreation	<u>3,053,256</u>	<u>3,270,357</u>	<u>2,781,046</u>	<u>489,311</u>
Debt service				
Principal retirement	705,840	705,840	879,403	(173,563)
Interest	142,810	142,810	168,073	(25,263)
Total expenditures	<u>26,559,832</u>	<u>27,482,341</u>	<u>24,163,665</u>	<u>3,318,676</u>
Excess of revenues over expenditures	<u>12,185,328</u>	<u>11,394,119</u>	<u>17,418,775</u>	<u>6,024,656</u>
Other financing sources (uses)				
Use of fund balance	1,623,752	5,930,606	-	(5,930,606)
SBITA issuance	-	-	87,900	87,900
Insurance proceeds	-	-	246,817	246,817
Transfers in	422,800	422,800	422,800	-
Transfers out	(14,231,880)	(17,747,525)	(17,747,525)	-
Total other financing uses, net	<u>(12,185,328)</u>	<u>(11,394,119)</u>	<u>(16,990,008)</u>	<u>(5,595,889)</u>
Change in fund balance	-	-	428,767	428,767
Fund balance, beginning of year	<u>9,973,600</u>	<u>9,973,600</u>	<u>9,973,600</u>	<u>-</u>
Fund balance, end of year	<u>\$ 9,973,600</u>	<u>\$ 9,973,600</u>	<u>\$ 10,402,367</u>	<u>\$ 428,767</u>

CITY OF WILDWOOD, FLORIDA

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES – BUDGET AND ACTUAL
COMMUNITY REDEVELOPMENT FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Property taxes	\$ 405,500	\$ 405,500	\$ 427,869	\$ 22,369
Investment earnings	5,000	5,000	19,969	14,969
Total revenues	410,500	410,500	447,838	37,338
Expenditures				
Current				
Economic development	2,606,380	2,622,045	973,665	1,648,380
Total expenditures	2,606,380	2,622,045	973,665	1,648,380
Excess (deficiency) of revenues over (under) expenditures	(2,195,880)	(2,211,545)	(525,827)	1,685,718
Other financing sources				
Transfers in	231,880	247,525	247,525	-
Use of fund balance	1,964,000	1,964,000	-	(1,964,000)
Total other financing sources	2,195,880	2,211,525	247,525	(1,964,000)
Change in fund balance	-	(20)	(278,302)	(278,282)
Fund balance, beginning of year	1,942,478	1,942,478	1,942,478	-
Fund balance, end of year	\$ 1,942,478	\$ 1,942,458	\$ 1,664,176	\$ (278,282)

CITY OF WILDWOOD, FLORIDA
NOTES TO SCHEDULES OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES – BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2025

The budgets were prepared on a basis that did not differ materially from generally accepted accounting principles. The City's procedures in establishing the budgetary data reflected in the financial statements are as follows:

- In July, the Sumter County Property Appraiser notifies the City as to its tentative property tax assessed valuation, from which the City can estimate the property tax resources available and the limitations thereon.
- During August, budget workshops are held to determine proposed expenditures and the means of financing them. The Commission then adopts the proposed property tax millage rate and sets the date, time, and place of the first public hearing.
- A public hearing on the tentative budget is held. Within 15 days of the first public hearing, the City advertises its intention to finalize its budget and millage rate, and a date, time, and place for the public hearing. The second public hearing is convened several days after the final advertisement, at which time the final budget and millage are adopted.
- Appropriations lapse at year-end.
- The department level is the legal level of control.

CITY OF WILDWOOD, FLORIDA

**REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY –
FLORIDA RETIREMENT SYSTEM PENSION PLAN**

Reporting period ending Measurement date	<u>9/30/2025</u> <u>6/30/2025</u>	<u>9/30/2024</u> <u>6/30/2024</u>	<u>9/30/2023</u> <u>6/30/2023</u>	<u>9/30/2022</u> <u>6/30/2022</u>	<u>9/30/2021</u> <u>6/30/2021</u>
City's proportion of the FRS net pension liability	0.03132099%	0.02787259%	0.02369273%	0.02243115%	0.02018920%
City's proportionate share of the FRS net pension liability	\$ 9,720,512	\$ 10,782,427	\$ 9,440,804	\$ 8,346,191	\$ 1,525,065
City's covered payroll	\$ 12,156,225	\$ 10,013,407	\$ 7,984,590	\$ 6,927,378	\$ 6,117,990
City's proportionate share of the pension liability as a percentage of its covered payroll	79.96%	107.68%	118.24%	120.48%	24.93%
FRS plan fiduciary net position as a percentage of the FRS total pension liability	87.26%	83.70%	82.38%	82.89%	96.40%
Reporting period ending Measurement date	<u>9/30/2020</u> <u>6/30/2020</u>	<u>9/30/2019</u> <u>6/30/2019</u>	<u>9/30/2018</u> <u>6/30/2018</u>	<u>9/30/2017</u> <u>6/30/2017</u>	<u>9/30/2016</u> <u>6/30/2016</u>
City's proportion of the FRS net pension liability	0.01976150%	0.02063185%	0.02134745%	0.01968601%	0.019030003%
City's proportionate share of the FRS net pension liability	\$ 8,564,927	\$ 7,105,320	\$ 6,429,962	\$ 5,822,990	\$ 4,805,097
City's covered payroll	\$ 5,663,655	\$ 5,310,128	\$ 5,445,630	\$ 4,893,865	\$ 4,357,570
City's proportionate share of the pension liability as a percentage of its covered payroll	151.23%	133.81%	118.08%	118.99%	110.27%
FRS plan fiduciary net position as a percentage of the FRS total pension liability	78.85%	82.61%	84.26%	83.89%	84.88%

CITY OF WILDWOOD, FLORIDA

**REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS
FLORIDA RETIREMENT SYSTEM PENSION PLAN**

Reporting period ending	<u>9/30/2025</u>	<u>9/30/2024</u>	<u>9/30/2023</u>	<u>9/30/2022</u>	<u>9/30/2021</u>
Contractually required FRS contribution	\$ 1,950,786	\$ 1,658,650	\$ 1,262,872	\$ 993,406	\$ 817,076
FRS contributions in relation to the contractually required FRS contribution	<u>1,950,786</u>	<u>1,658,650</u>	<u>1,262,872</u>	<u>993,406</u>	<u>817,076</u>
FRS contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 12,627,767	\$ 10,525,910	\$ 8,528,929	\$ 7,151,258	\$ 6,335,366
FRS contributions as a percentage of covered payroll	15.45%	15.76%	14.81%	13.89%	12.90%

Reporting period ending	<u>9/30/2020</u>	<u>9/30/2019</u>	<u>9/30/2018</u>	<u>9/30/2017</u>	<u>9/30/2016</u>
Contractually required FRS contribution	\$ 706,102	\$ 634,250	\$ 610,095	\$ 540,350	\$ 476,723
FRS contributions in relation to the contractually required FRS contribution	<u>706,102</u>	<u>634,250</u>	<u>610,095</u>	<u>540,350</u>	<u>476,723</u>
FRS contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 5,567,672	\$ 5,108,308	\$ 5,427,018	\$ 5,122,524	\$ 4,399,723
FRS contributions as a percentage of covered payroll	12.68%	12.42%	11.24%	10.55%	10.84%

CITY OF WILDWOOD, FLORIDA

**REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY –
HEALTH INSURANCE SUBSIDY PENSION PLAN**

Reporting period ending Measurement date	<u>9/30/2025</u> <u>6/30/2025</u>	<u>9/30/2024</u> <u>6/30/2024</u>	<u>9/30/2023</u> <u>6/30/2023</u>	<u>9/30/2022</u> <u>6/30/2022</u>	<u>9/30/2021</u> <u>6/30/2021</u>
City's proportion of the HIS net pension liability	0.02720857%	0.02365559%	0.02012696%	0.01900766%	0.01728137%
City's proportionate share of the HIS net pension liability	\$ 3,487,443	\$ 3,548,570	\$ 3,196,430	\$ 2,013,215	\$ 2,119,820
City's covered payroll	\$ 12,156,225	\$ 10,013,407	\$ 7,984,590	\$ 6,927,378	\$ 6,117,990
City's proportionate share of the pension liability as a percentage of its covered payroll	28.69%	35.44%	40.03%	29.06%	34.65%
HIS plan fiduciary net position as a percentage of the HIS total pension liability	6.36%	4.80%	4.12%	4.81%	3.56%
Reporting period ending Measurement date	<u>9/30/2020</u> <u>6/30/2020</u>	<u>9/30/2019</u> <u>6/30/2019</u>	<u>9/30/2018</u> <u>6/30/2018</u>	<u>9/30/2017</u> <u>6/30/2017</u>	<u>9/30/2016</u> <u>6/30/2016</u>
City's proportion of the HIS net pension liability	0.01631841%	0.01673427%	0.01658962%	0.015351716%	0.014115612%
City's proportionate share of the HIS net pension liability	\$ 1,773,189	\$ 1,872,397	\$ 1,755,863	\$ 1,641,476	\$ 1,645,116
City's covered employee payroll	\$ 8,564,927	\$ 7,105,320	\$ 5,445,630	\$ 4,893,865	\$ 4,357,570
City's proportionate share of the pension liability as a percentage of its covered employee payroll	20.70%	26.35%	32.24%	33.54%	37.75%
HIS plan fiduciary net position as a percentage of the HIS total pension liability	3.00%	2.63%	2.15%	1.64%	0.97%

CITY OF WILDWOOD, FLORIDA

**REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS
HEALTH INSURANCE SUBSIDY PENSION PLAN**

Reporting period ending	<u>9/30/2025</u>	<u>9/30/2024</u>	<u>9/30/2023</u>	<u>9/30/2022</u>	<u>9/30/2021</u>
Contractually required HIS contribution	\$ 252,551	\$ 210,875	\$ 149,816	\$ 118,551	\$ 105,190
HIS contributions in relation to the contractually required HIS contribution	<u>252,551</u>	<u>210,875</u>	<u>149,816</u>	<u>118,551</u>	<u>105,190</u>
HIS contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 12,627,767	\$ 10,525,910	\$ 8,528,929	\$ 7,151,258	\$ 6,335,366
HIS contributions as a percentage of covered payroll	2.00%	2.00%	1.76%	1.66%	1.66%
Reporting period ending	<u>9/30/2020</u>	<u>9/30/2019</u>	<u>9/30/2018</u>	<u>9/30/2017</u>	<u>9/30/2016</u>
Contractually required HIS contribution	\$ 98,862	\$ 92,589	\$ 90,199	\$ 85,042	\$ 73,053
HIS contributions in relation to the contractually required HIS contribution	<u>98,862</u>	<u>92,589</u>	<u>90,199</u>	<u>85,042</u>	<u>73,053</u>
HIS contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ -	\$ 5,108,308	\$ 5,427,018	\$ 5,122,524	\$ 4,399,723
HIS contributions as a percentage of covered payroll	#DIV/0!	1.81%	1.66%	1.66%	1.66%

CITY OF WILDWOOD, FLORIDA

REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULE OF THE CITY'S TOTAL OPEB LIABILITY AND RELATED RATIOS
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	2025	2024	2023	2022	2021	2020	2019
Total OPEB liability							
Service cost	\$ 25,061	\$ 20,360	\$ 26,902	\$ 30,136	\$ 23,703	\$ 20,559	\$ 21,106
Interest	6,577	6,943	3,638	5,485	6,747	6,252	4,749
Difference between expected and actual experience	-	(49,390)	-	(115,404)	-	(3,280)	-
Assumption changes	9,537	8,413	(26,516)	(21,830)	32,853	13,834	(4,917)
Benefit payments	(1,351)	(1,683)	(1,566)	(1,969)	(1,832)	(1,360)	(1,253)
Net change in total OPEB liability	39,824	(15,357)	2,458	(103,582)	61,471	36,005	19,685
Total OPEB liability - beginning	110,674	126,031	123,573	227,155	165,684	129,679	109,994
Total OPEB liability - ending	\$ 150,498	\$ 110,674	\$ 126,031	\$ 123,573	\$ 227,155	\$ 165,684	\$ 129,679
Covered-employee payroll	\$ 9,721,555	\$ 9,214,133	\$ 5,830,387	\$ 5,860,532	\$ 5,567,672	\$ 5,108,308	\$ 5,108,308
Total OPEB liability as a percentage of covered-employee payroll	1.55%	1.20%	2.16%	2.11%	4.08%	3.24%	2.54%

Notes to the Schedule:

The schedule will present 10 years of information once it is accumulated.

There are no assets accumulated in a trust to pay related benefits for the OPEB plan.

Covered-Employee Payroll was projected one year forward from the valuation date for the reporting period ending September 30, 2025.

Changes of Assumptions . Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period. The following are the discount rates used in each period:

Fiscal Year :	4.06%
Fiscal Year :	4.87%
Fiscal Year :	4.77%
Fiscal Year :	2.43%
Fiscal Year :	2.14%
Fiscal Year :	3.58%

Benefit Payments . The plan sponsor did not provide actual net benefits paid by the Plan for the fiscal year ending on September 30, 2025. Expected net benefit payments produced by the valuation model for the same period are shown in the table above.

SUPPLEMENTARY INFORMATION

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CITY OF WILDWOOD, FLORIDA

NONMAJOR GOVERNMENTAL FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

Recreation Impact Fees Fund is used to account for resources received from impact fees for the support of recreation expenditures.

Law Enforcement Impact Fees Fund is used to account for resources received from impact fees for the support of law enforcement expenditures.

Greenwood Cemetery Fund is used to account for resources restricted for cemetery upkeep.

Law Enforcement Trust Fund is used to account for resources restricted for law enforcement expenditures.

Baker House Fund is used to account for resources restricted for upkeep of the Baker House.

Wildwood Area Historical Association Fund is used to account for resources restricted for the Wildwood Area Historical Association.

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CITY OF WILDWOOD, FLORIDA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025

	Special Revenue Funds						Total Nonmajor Governmental Funds
	Recreation Impact Fees Fund	Law Enforcement Impact Fees Fund	Greenwood Cemetery Fund	Law Enforcement Trust Fund	Baker House Fund	Wildwood Area Historical Association Fund	
Assets							
Cash and cash equivalents	\$ 1,263,555	\$ 2,721,555	\$ 67,879	\$ 52,040	\$ 40,980	\$ 44	\$ 4,146,053
Investments	-	-	15,584	-	-	-	15,584
Due from other funds	9,890	6,858	-	-	8,560	198	25,506
Total assets	<u>\$ 1,273,445</u>	<u>\$ 2,728,413</u>	<u>\$ 83,463</u>	<u>\$ 52,040</u>	<u>\$ 49,540</u>	<u>\$ 242</u>	<u>\$ 4,187,143</u>
Liabilities and fund balances							
Liabilities							
Due to other funds	\$ -	\$ -	\$ -	\$ 12,406	\$ 198	\$ -	\$ 12,604
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,406</u>	<u>198</u>	<u>-</u>	<u>12,604</u>
Fund balances							
Restricted							
Public safety	-	2,728,413	-	39,634	-	-	2,768,047
Physical environment	-	-	83,463	-	-	-	83,463
Culture and recreation	1,273,445	-	-	-	49,342	242	1,323,029
Total fund balances	<u>1,273,445</u>	<u>2,728,413</u>	<u>83,463</u>	<u>39,634</u>	<u>49,342</u>	<u>242</u>	<u>4,174,539</u>
Total liabilities and fund balances	<u>\$ 1,273,445</u>	<u>\$ 2,728,413</u>	<u>\$ 83,463</u>	<u>\$ 52,040</u>	<u>\$ 49,540</u>	<u>\$ 242</u>	<u>\$ 4,187,143</u>

CITY OF WILDWOOD, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Special Revenue Funds						Total Nonmajor Governmental Funds
	Recreation Impact Fees Fund	Law Enforcement Impact Fees Fund	Greenwood Cemetery Fund	Law Enforcement Trust Fund	Baker House Fund	Wildwood Area Historical Association Fund	
Revenues							
Licenses and permits	\$ -	\$ -	\$ 1,350	\$ -	\$ -	\$ -	\$ 1,350
Impact fees	208,490	1,168,712	-	-	-	-	1,377,202
Investment earnings	12,296	244	239	117	72	-	12,968
Miscellaneous	-	-	1,629	-	32,504	-	34,133
Total revenues	<u>220,786</u>	<u>1,168,956</u>	<u>3,218</u>	<u>117</u>	<u>32,576</u>	<u>-</u>	<u>1,425,653</u>
Expenditures							
Current							
Public safety	-	406	-	-	-	-	406
Culture and recreation	-	-	-	-	23,224	-	23,224
Total expenditures	<u>-</u>	<u>406</u>	<u>-</u>	<u>-</u>	<u>23,224</u>	<u>-</u>	<u>23,630</u>
Excess of revenues over expenditures	<u>220,786</u>	<u>1,168,550</u>	<u>3,218</u>	<u>117</u>	<u>9,352</u>	<u>-</u>	<u>1,402,023</u>
Other financing uses							
Transfers out	-	(412,800)	-	-	-	-	(412,800)
Total other financing uses	<u>-</u>	<u>(412,800)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(412,800)</u>
Net change in fund balance	220,786	755,750	3,218	117	9,352	-	989,223
Fund balances, beginning	<u>1,052,659</u>	<u>1,972,663</u>	<u>80,245</u>	<u>39,517</u>	<u>39,990</u>	<u>242</u>	<u>3,185,316</u>
Fund balances, ending	<u>\$ 1,273,445</u>	<u>\$ 2,728,413</u>	<u>\$ 83,463</u>	<u>\$ 39,634</u>	<u>\$ 49,342</u>	<u>\$ 242</u>	<u>\$ 4,174,539</u>

CITY OF WILDWOOD, FLORIDA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL – RECREATION IMPACT FEES FUND
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Impact fees	\$ 300,000	\$ 300,000	\$ 208,490	\$ (91,510)
Investment earnings	2,000	2,000	12,296	10,296
Total revenues	<u>302,000</u>	<u>302,000</u>	<u>220,786</u>	<u>(81,214)</u>
Expenditures				
Capital outlay	<u>1,274,500</u>	<u>1,274,500</u>	-	<u>1,274,500</u>
Total expenditures	<u>1,274,500</u>	<u>1,274,500</u>	-	<u>1,274,500</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(972,500)</u>	<u>(972,500)</u>	<u>220,786</u>	<u>1,193,286</u>
Other financing sources				
Use of fund balance	<u>972,500</u>	<u>972,500</u>	-	<u>(972,500)</u>
Total other financing sources	<u>972,500</u>	<u>972,500</u>	-	<u>(972,500)</u>
Change in fund balance	-	-	220,786	220,786
Fund balance, beginning of year	<u>1,052,659</u>	<u>1,052,659</u>	<u>1,052,659</u>	-
Fund balance, end of year	<u>\$ 1,052,659</u>	<u>\$ 1,052,659</u>	<u>\$ 1,273,445</u>	<u>\$ 220,786</u>

CITY OF WILDWOOD, FLORIDA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL – LAW ENFORCEMENT IMPACT FEES FUND
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Impact fees	\$ 1,240,000	\$ 1,240,000	\$ 1,168,712	\$ (71,288)
Investment earnings	-	-	244	244
Total revenues	<u>1,240,000</u>	<u>1,240,000</u>	<u>1,168,956</u>	<u>(71,044)</u>
Expenditures				
Current				
Public safety	2,352,500	2,352,500	406	2,352,094
Capital outlay	<u>400,000</u>	<u>400,000</u>	-	<u>400,000</u>
Total expenditures	<u>2,752,500</u>	<u>2,752,500</u>	<u>406</u>	<u>2,752,094</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,512,500)</u>	<u>(1,512,500)</u>	<u>1,168,550</u>	<u>2,681,050</u>
Other financing sources (uses)				
Use of fund balance	1,925,300	1,925,300	-	(1,925,300)
Transfers out	<u>(412,800)</u>	<u>(412,800)</u>	<u>(412,800)</u>	<u>-</u>
Total other financing sources (uses)	<u>1,512,500</u>	<u>1,512,500</u>	<u>(412,800)</u>	<u>(1,925,300)</u>
Change in fund balance	-	-	755,750	755,750
Fund balance, beginning of year	<u>1,972,663</u>	<u>1,972,663</u>	<u>1,972,663</u>	<u>-</u>
Fund balance, end of year	<u>\$ 1,972,663</u>	<u>\$ 1,972,663</u>	<u>\$ 2,728,413</u>	<u>\$ 755,750</u>

CITY OF WILDWOOD, FLORIDA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL – GREENWOOD CEMETERY FUND
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Licenses and permits	\$ 600	\$ 600	\$ 1,350	\$ 750
Investment earnings	200	200	239	39
Miscellaneous	2,000	2,000	1,629	(371)
Total revenues	<u>2,800</u>	<u>2,800</u>	<u>3,218</u>	<u>418</u>
Expenditures				
Current				
Physical environment	66,800	66,800	-	66,800
Total expenditures	<u>66,800</u>	<u>66,800</u>	<u>-</u>	<u>66,800</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(64,000)</u>	<u>(64,000)</u>	<u>3,218</u>	<u>67,218</u>
Other financing sources				
Use of fund balance	64,000	64,000	-	(64,000)
Total other financing sources	<u>64,000</u>	<u>64,000</u>	<u>-</u>	<u>(64,000)</u>
Change in fund balance	-	-	3,218	3,218
Fund balance, beginning of year	<u>80,245</u>	<u>80,245</u>	<u>80,245</u>	<u>-</u>
Fund balance, end of year	<u>\$ 80,245</u>	<u>\$ 80,245</u>	<u>\$ 83,463</u>	<u>\$ 3,218</u>

CITY OF WILDWOOD, FLORIDA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL – LAW ENFORCEMENT TRUST FUND
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Investment earnings	\$ 100	\$ 100	\$ 117	\$ 17
Fines and forfeitures	-	-	-	-
Total revenues	<u>100</u>	<u>100</u>	<u>117</u>	<u>17</u>
Expenditures				
Current				
Public safety	51,945	51,945	-	51,945
Total expenditures	<u>51,945</u>	<u>51,945</u>	<u>-</u>	<u>51,945</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(51,845)</u>	<u>(51,845)</u>	<u>117</u>	<u>51,962</u>
Other financing sources				
Use of fund balance	51,845	51,845	-	(51,845)
Total other financing sources	<u>51,845</u>	<u>51,845</u>	<u>-</u>	<u>(51,845)</u>
Change in fund balance	-	-	117	117
Fund balance, beginning of year	<u>39,517</u>	<u>39,517</u>	<u>39,517</u>	<u>-</u>
Fund balance, end of year	<u>\$ 39,517</u>	<u>\$ 39,517</u>	<u>\$ 39,634</u>	<u>\$ 117</u>

CITY OF WILDWOOD, FLORIDA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL – BAKER HOUSE FUND
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Investment earnings	\$ 100	\$ 100	\$ 72	\$ (28)
Miscellaneous revenues	15,000	23,000	32,504	9,504
Total revenues	15,100	23,100	32,576	9,476
Expenditures				
Current				
Culture and recreation	91,900	99,900	23,224	76,676
Total expenditures	91,900	99,900	23,224	76,676
Excess (deficiency) of revenues over (under) expenditures	(76,800)	(76,800)	9,352	86,152
Other financing sources				
Use of fund balance	76,800	76,800	-	(76,800)
Total other financing sources	76,800	76,800	-	(76,800)
Change in fund balance	-	-	9,352	9,352
Fund balance, beginning of year	39,990	39,990	39,990	-
Fund balance, end of year	\$ 39,990	\$ 39,990	\$ 49,342	\$ 9,352

CITY OF WILDWOOD, FLORIDA

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL – WILDWOOD AREA HISTORICAL ASSOCIATION FUND
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Expenditures				
Culture and recreation	\$ -	\$ -	\$ -	\$ -
Total expenditures	-	-	-	-
Deficiency of revenues over expenditures	-	-	-	-
Other financing sources				
Use of fund balance	-	-	-	-
Total other financing sources	-	-	-	-
Change in fund balance	-	-	-	-
Fund balance, beginning of year	242	242	242	-
Fund balance, end of year	\$ 242	\$ 242	\$ 242	\$ -

CITY OF WILDWOOD, FLORIDA

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL – CAPITAL PROJECTS FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Investment earnings	\$ 10,000	\$ 10,000	\$ 310,800	\$ 300,800
Intergovernmental	650,000	650,000	-	(650,000)
Miscellaneous revenues	-	-	100	100
Total revenues	<u>660,000</u>	<u>660,000</u>	<u>310,900</u>	<u>(349,100)</u>
Expenditures				
Capital outlay	<u>18,575,000</u>	<u>20,933,500</u>	<u>9,427,357</u>	<u>11,506,143</u>
Total expenditures	<u>18,575,000</u>	<u>20,933,500</u>	<u>9,427,357</u>	<u>11,506,143</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(17,915,000)</u>	<u>(20,273,500)</u>	<u>(9,116,457)</u>	<u>11,157,043</u>
Other financing sources (uses)				
Use of fund balance	12,240,000	14,598,500	-	(14,598,500)
Proceeds from disposal of capital asset	-	-	295,050	295,050
Transfers in	10,000,000	10,000,000	10,000,000	-
Transfers out	<u>(5,000,000)</u>	<u>(5,000,000)</u>	<u>(5,000,000)</u>	<u>-</u>
Total other financing sources, net	<u>17,240,000</u>	<u>19,598,500</u>	<u>5,295,050</u>	<u>(14,303,450)</u>
Change in fund balance	<u>(675,000)</u>	<u>(675,000)</u>	<u>(3,821,407)</u>	<u>(3,146,407)</u>
Fund balance, beginning of year	<u>18,180,704</u>	<u>18,180,704</u>	<u>18,180,704</u>	<u>-</u>
Fund balance, end of year	<u>\$ 17,505,704</u>	<u>\$ 17,505,704</u>	<u>\$ 14,359,297</u>	<u>\$ (3,146,407)</u>

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STATISTICAL SECTION

The statistical section of the Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information indicates about the City's overall financial health. Below is a summary of the components and purpose for the tables provided herein.

	Page
Financial Trends	61
<i>These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.</i>	
Revenue Capacity	66
<i>These schedules contain trend information to help the reader assess the City's most significant local revenue source, the property tax.</i>	
Debt Capacity	70
<i>These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt, the City's ability to issue additional debt in the future and related historical trend data.</i>	
Demographic and Economic Information	72
<i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.</i>	
Operating Information	74
<i>These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.</i>	

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CITY OF WILDWOOD, FLORIDA

SCHEDULE 1
NET POSITION BY COMPONENT

(accrual basis of accounting)

Last Ten Fiscal Years

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Governmental activities										
Net investment in capital assets	\$ 7,074,933	\$ 4,273,497	\$ 4,918,573	\$ 185,431	\$ 8,952,301	\$ 12,342,762	\$ 18,166,112	\$ 23,011,467	\$ 34,238,573	\$ 42,038,965
Restricted	879,576	1,361,913	2,287,920	2,694,063	1,245,219	1,832,429	3,159,828	4,219,269	5,127,794	5,838,715
Unrestricted	310,863	2,952,295	2,915,113	11,817,403	6,971,476	11,007,128	15,598,037	23,652,126	18,423,834	14,536,502
Total governmental activities net position	<u>\$ 8,265,372</u>	<u>\$ 8,587,705</u>	<u>\$ 10,121,606</u>	<u>\$ 14,696,897</u>	<u>\$ 17,168,996</u>	<u>\$ 25,182,319</u>	<u>\$ 36,923,977</u>	<u>\$ 50,882,862</u>	<u>\$ 57,790,201</u>	<u>\$ 62,414,182</u>
Business-type activities										
Net investment in capital assets	\$ 16,733,909	\$ 19,554,200	\$ 21,369,884	\$ 23,260,802	\$ 25,337,302	\$ 24,975,337	\$ 26,236,641	\$ 30,775,220	\$ 38,470,423	\$ 53,212,939
Restricted	-	-	-	-	-	481,594	508,360	508,360	563,435	590,614
Unrestricted	8,282,089	8,576,548	10,930,617	14,320,576	14,718,543	18,609,423	22,407,113	27,906,214	39,162,036	46,471,649
Total business-type activities net position	<u>\$ 25,015,998</u>	<u>\$ 28,130,748</u>	<u>\$ 32,300,501</u>	<u>\$ 37,581,378</u>	<u>\$ 40,055,845</u>	<u>\$ 44,066,354</u>	<u>\$ 49,152,114</u>	<u>\$ 59,189,794</u>	<u>\$ 78,195,894</u>	<u>\$ 100,275,202</u>
Primary government										
Net investment in capital assets	\$ 23,808,842	\$ 23,827,697	\$ 26,288,457	\$ 23,446,233	\$ 34,289,603	\$ 37,318,099	\$ 44,402,753	\$ 53,786,687	\$ 72,708,996	\$ 95,251,904
Restricted	879,576	1,361,913	2,287,920	2,694,063	1,245,219	2,314,023	3,668,188	4,727,629	5,691,229	6,429,329
Unrestricted	8,592,952	11,528,843	13,845,730	26,137,979	21,690,019	29,616,551	38,005,150	51,558,340	57,585,870	61,008,151
Total primary government net position	<u>\$ 33,281,370</u>	<u>\$ 36,718,453</u>	<u>\$ 42,422,107</u>	<u>\$ 52,278,275</u>	<u>\$ 57,224,841</u>	<u>\$ 69,248,673</u>	<u>\$ 86,076,091</u>	<u>\$ 110,072,656</u>	<u>\$ 135,986,095</u>	<u>\$ 162,689,384</u>

Sources: Information derived from the Annual Comprehensive Financial Report or annual financial reports for the relevant year.

CITY OF WILDWOOD, FLORIDA

SCHEDULE 2
CHANGES IN NET POSITION
(accrual basis of accounting)
Last Ten Fiscal Years

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Program expenses										
Governmental activities										
General government	\$ 1,529,659	\$ 2,065,199	\$ 2,163,568	\$ 313,420	\$ 2,719,186	\$ 2,056,371	\$ 4,250,035	\$ 4,192,051	\$ 4,172,908	\$ 5,321,533
Public safety	3,572,350	4,307,667	4,638,224	6,426,090	4,013,941	3,923,254	5,109,793	7,420,098	7,686,984	8,485,571
Physical environment	277	523	670	115	374	72	61	-	-	-
Transportation	1,191,571	1,501,438	1,535,767	2,722,391	3,762,429	4,003,115	2,437,656	4,276,948	7,913,059	9,125,173
Economic environment	135,354	61,791	225,021	240,216	178,397	48,028	289,962	133,450	95,220	971,355
Culture and recreation	676,923	853,819	945,219	1,133,161	1,668,341	807,911	1,357,636	2,076,209	2,749,020	3,107,571
Interest on long-term debt	43,095	94,154	127,519	337,657	291,369	232,782	192,957	172,651	185,611	167,315
Total governmental activities expenses	7,149,229	8,884,591	9,635,988	11,173,050	12,634,037	11,071,533	13,638,100	18,271,407	22,802,802	27,178,518
Business-type activities										
Utilities	4,768,622	5,867,319	5,921,134	6,448,434	9,436,403	8,810,099	8,992,619	9,865,469	11,737,853	16,268,340
Industrial park	6,873	6,607	6,608	6,608	6,606	6,607	6,620	6,607	6,607	4,885
Total business-type activities expenses	4,775,495	5,873,926	5,927,742	6,455,042	9,443,009	8,816,706	8,999,239	9,872,076	11,744,460	16,273,225
Total primary government net position	11,924,724	14,758,517	15,563,730	17,628,092	22,077,046	19,888,239	22,637,339	28,143,483	34,547,262	43,451,743
Program revenues										
Governmental activities										
Charges for services										
General government	182,074	364,987	566,120	548,658	545,921	636,476	955,321	857,946	926,762	888,195
Public safety	157,416	499,083	25,361	18,180	37,019	37,385	31,978	51,182	126,793	82,970
Physical environment	3,980	2,060	1,389,776	1,448,443	1,096,833	1,601,163	1,657,274	1,154,086	1,365,741	1,377,202
Culture and recreation	114,464	284,292	3,950	1,700	51,365	47,665	47,515	47,115	45,715	46,165
Operating grants and contributions	449,824	385,718	830,956	1,048,701	1,640,850	1,414,222	2,163,693	2,979,556	3,247,650	3,797,524
Capital grants and contributions	6,726	97,369	-	-	-	-	-	-	-	-
Total governmental activities program revenues	914,484	1,633,509	2,816,163	3,065,682	3,371,988	3,736,911	4,855,781	5,089,885	5,712,661	6,192,056
Business-type activities										
Charges for services										
Utilities	9,883,741	8,717,280	8,815,628	10,170,713	11,273,025	12,711,410	13,754,828	19,739,528	22,593,299	25,602,548
Capital grants and contributions	22,060	642,109	1,193,452	1,950,926	593,922	118,750	197,034	-	-	32,563
Total business-type activities program revenues	9,905,801	9,359,389	10,009,080	12,121,639	11,866,947	12,830,160	13,951,862	19,739,528	22,593,299	25,635,111
Total primary government program revenues	10,820,285	10,992,898	12,825,243	15,187,321	15,238,935	16,567,071	18,807,643	24,829,413	28,305,960	31,827,167
Net (expenses)/revenue										
Governmental activities	(6,234,745)	(7,251,082)	(6,819,825)	(8,107,368)	(9,262,049)	(7,334,622)	(8,782,319)	(13,181,522)	(17,090,141)	(20,986,462)
Business-type activities	5,130,306	3,485,463	4,081,338	5,666,597	2,423,938	4,013,454	4,952,623	9,867,452	10,848,839	9,361,886
Total primary government expenses	(1,104,439)	(3,765,619)	(2,738,487)	(2,440,771)	(6,838,111)	(3,321,168)	(3,829,696)	(3,314,070)	(6,241,302)	(11,624,576)

Sources: Information derived from the annual financial reports for the relevant year.

(Continued)

CITY OF WILDWOOD, FLORIDA

SCHEDULE 3
 CHANGES IN NET POSITION
 (accrual basis of accounting)
 Last Ten Fiscal Years

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General revenues and other changes in net position										
Governmental activities										
Property taxes	\$ 2,590,289	\$ 2,957,826	\$ 3,075,851	\$ 3,833,352	\$ 5,390,218	\$ 7,251,791	\$ 9,513,015	\$ 12,981,779	\$ 16,494,816	\$ 18,647,514
Other taxes	2,126,756	2,235,064	4,363,360	4,963,005	6,130,431	8,027,882	10,731,871	13,528,725	14,718,231	18,124,624
Shared revenues	1,562,434	1,698,755	-	-	-	-	-	-	-	-
Unrestricted investment earnings	1,784	1,869	952	123,039	118,582	3,182	145,084	497,595	616,484	535,910
Gain on sale of asset	-	80,493	-	2,865,670	10,174	-	54,587	-	19,698	230,618
Miscellaneous	243,314	214,408	326,444	437,603	74,744	55,090	69,420	112,308	138,251	266,727
Transfers in (out)	410,000	385,000	410,000	460,000	10,000	10,000	10,000	10,000	(7,990,000)	(12,490,000)
Total governmental activities	6,934,577	7,573,415	8,176,607	12,682,669	11,734,149	15,347,945	20,523,977	27,130,407	23,997,480	25,315,393
Business-type activities										
Unrestricted investment earnings	3,428	9,340	28,226	65,970	59,563	7,055	119,950	165,024	140,943	217,321
Miscellaneous	3,652	4,947	-	8,310	966	-	23,187	15,204	26,318	10,101
Transfers in (out)	(410,000)	(385,000)	(410,000)	(460,000)	(10,000)	(10,000)	(10,000)	(10,000)	7,990,000	12,490,000
Total business-type activities	(402,920)	(370,713)	(381,774)	(385,720)	50,529	(2,945)	133,137	170,228	8,157,261	12,717,422
Total primary government	6,531,657	7,202,702	7,794,833	12,296,949	11,784,678	15,345,000	20,657,114	27,300,635	32,154,741	38,032,815
Change in net position										
Governmental activities	699,832	322,333	1,356,782	4,575,301	2,472,100	8,013,323	11,741,658	13,948,885	6,907,339	4,328,931
Business-type activities	4,727,386	3,114,750	3,699,564	5,280,877	2,474,467	4,010,509	5,085,760	10,037,680	19,006,100	22,079,308
Total primary government	\$ 5,427,218	\$ 3,437,083	\$ 5,056,346	\$ 9,856,178	\$ 4,946,567	\$ 12,023,832	\$ 16,827,418	\$ 23,986,565	\$ 25,913,439	\$ 26,408,239

Sources: Information derived from the Annual Comprehensive Financial Report or annual financial reports for the relevant year.

CITY OF WILDWOOD, FLORIDA
SCHEDULE 4
FUND BALANCES, GOVERNMENTAL FUNDS
(modified accrual basis of accounting)
Last Ten Fiscal Years

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
General Fund										
Nonspendable	\$ 4,540	\$ 7,286	\$ 16,177	\$ 31,309	\$ 39,698	\$ 66,981	\$ 103,146	\$ 129,648	\$ 153,474	\$ 151,136
Restricted	5,848	5,800	-	-	-	-	-	-	-	-
Assigned	13,529	3,950,297	-	-	-	-	-	-	-	-
Unassigned	<u>3,865,599</u>	<u>3,211,738</u>	<u>7,864,129</u>	<u>17,945,046</u>	<u>14,084,757</u>	<u>17,730,615</u>	<u>9,423,504</u>	<u>13,918,443</u>	<u>9,820,126</u>	<u>10,251,231</u>
Total General Fund	<u>\$ 3,889,516</u>	<u>\$ 7,175,121</u>	<u>\$ 7,880,306</u>	<u>\$ 17,976,355</u>	<u>\$ 14,124,455</u>	<u>\$ 17,797,596</u>	<u>\$ 9,526,650</u>	<u>\$ 14,048,091</u>	<u>\$ 9,973,600</u>	<u>\$ 10,402,367</u>
All other governmental funds										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,600	\$ 6,570	\$ -
Restricted	873,728	1,355,809	2,287,920	2,694,063	1,245,219	1,832,429	3,159,828	4,219,269	5,127,794	5,838,715
Committed	-	-	-	-	-	-	13,318,021	18,897,182	18,174,134	14,359,297
Assigned	305	304	-	-	-	-	-	-	-	-
Unassigned	<u>27,093</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total all other governmental funds	<u>\$ 901,126</u>	<u>\$ 1,356,113</u>	<u>\$ 2,287,920</u>	<u>\$ 2,694,063</u>	<u>\$ 1,245,219</u>	<u>\$ 1,832,429</u>	<u>\$ 16,477,849</u>	<u>\$ 23,123,051</u>	<u>\$ 23,308,498</u>	<u>\$ 20,198,012</u>

Sources: Information derived from the Annual Comprehensive Financial Report or annual financial reports for the relevant year.

CITY OF WILDWOOD, FLORIDA

SCHEDULE 5
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS

(modified accrual basis of accounting)

Last Ten Fiscal Years

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Revenues										
Taxes	\$ 5,956,467	\$ 6,502,790	\$ 7,439,211	\$ 8,796,357	\$ 11,520,649	\$ 15,279,673	\$ 20,244,886	\$ 26,510,504	\$ 31,213,047	\$ 36,772,138
Intergovernmental revenues	692,715	763,523	830,956	1,048,701	1,640,850	1,414,222	2,163,693	2,979,556	3,247,650	3,797,524
Charges for services	396,822	1,063,126	570,070	550,358	552,471	639,326	958,021	860,246	927,662	889,545
Fines and forfeitures	28,478	50,262	25,361	18,180	37,019	37,385	31,978	51,182	126,793	82,970
Impact fees	-	-	1,389,776	1,448,433	1,096,833	1,601,163	1,657,274	1,154,086	1,365,741	1,377,202
Investment earnings	-	-	952	123,039	118,582	3,182	145,084	497,595	616,484	535,910
Miscellaneous revenues	364,579	361,730	326,444	437,603	119,559	99,905	114,235	167,123	183,066	311,542
Total revenues	7,439,061	8,741,431	10,582,770	12,422,671	15,085,963	19,074,856	25,315,171	32,220,292	37,680,443	43,766,831
Expenditures										
General government	1,483,433	1,849,298	1,795,990	2,476,361	2,433,426	3,333,971	3,119,289	3,752,547	5,022,490	5,069,785
Public safety	3,354,020	4,514,286	4,301,140	5,220,841	9,348,228	3,970,184	4,635,085	6,108,335	6,811,726	7,991,885
Physical environment	277	523	670	115	374	72	61	-	-	-
Transportation	1,332,951	1,405,627	1,791,461	2,615,689	3,959,340	4,532,270	2,810,969	3,930,152	5,911,797	7,273,879
Economic environment	139,344	58,385	215,285	224,356	161,830	48,028	288,397	115,319	91,771	973,665
Culture and recreation	629,170	825,076	833,529	918,155	1,525,914	1,203,405	1,699,986	2,013,815	2,291,054	2,804,270
Capital outlay	-	-	140,508	165,576	984,224	817,811	5,594,741	4,934,381	12,409,594	9,427,357
Debt service										
Principal	228,768	320,331	455,624	727,684	7,267,190	729,524	764,435	738,070	873,974	879,403
Interest	43,095	94,153	127,519	337,657	291,369	189,240	196,275	180,528	188,571	168,073
Total expenditures	7,211,058	9,067,679	9,661,726	12,686,434	25,971,895	14,824,505	19,109,238	21,773,147	33,600,977	34,588,317
Excess of revenues over (under) expenditures	228,003	(326,248)	921,044	(263,763)	(10,885,932)	4,250,351	6,205,933	10,447,145	4,079,466	9,178,514
Other financing sources (uses)										
Transfers in	410,000	453,220	769,830	1,223,980	1,947,261	698,892	19,258,670	10,720,529	16,338,490	10,670,325
Transfers out	-	(68,220)	(359,830)	(763,980)	(1,937,261)	(688,892)	(19,248,670)	(10,710,529)	(24,328,490)	(23,160,325)
Proceeds from sale of capital assets	-	81,840	-	3,033,636	10,174	-	158,541	-	21,490	246,817
Issuance of lease/SBITA	139,548	-	305,948	222,319	141,015	-	-	709,498	-	-
Issuance of debt	-	3,600,000	-	7,050,000	5,423,999	-	-	-	-	-
Total other financing sources (uses)	549,548	4,066,840	715,948	10,765,955	5,585,188	10,000	168,541	719,498	(7,968,510)	(12,243,183)
Net change in fund balances	\$ 777,551	\$ 3,740,592	\$ 1,636,992	\$ 10,502,192	\$ (5,300,744)	\$ 4,260,351	\$ 6,374,474	\$ 11,166,643	\$ (3,889,044)	\$ (3,064,669)
Debt service as a percentage of non-capital expenditures	4.11%	5.16%	6.82%	10.58%	41.60%	8.26%	7.49%	5.92%	5.30%	4.38%

Sources: Information derived from the Annual Comprehensive Financial Report or annual financial reports for the relevant year.

CITY OF WILDWOOD, FLORIDA

SCHEDULE 6

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Fiscal Years

Fiscal Year	Real Property	Personal Property	Less Net New Taxable Value	Adjusted Total Taxable Value (for roll back)	Final Taxable Value	Total Direct Tax Rate	Market/Just Value	Actual Taxable Value as a Percentage of Market/Just Value
2015-16	\$ 545,311,433	\$ 176,563,848	\$ 43,326,820	\$ 678,548,461	\$ 728,499,231	4.1044	\$ 880,693,476	77.0%
2016-17	622,033,553	165,412,411	42,118,693	745,327,271	792,423,645	4.1044	963,549,198	77.4%
2017-18	902,175,087	169,870,378	201,734,290	870,311,175	1,082,001,724	4.0184	1,286,788,558	67.6%
2018-19	1,469,632,883	167,671,135	463,149,702	1,174,154,316	1,640,299,715	3.6580	2,021,743,984	58.1%
2019-20	2,087,349,672	109,625,411	551,999,376	1,644,975,707	2,210,032,681	3.3980	2,749,758,767	59.8%
2020-21	2,871,920,067	139,502,330	688,583,524	2,322,838,873	3,033,344,256	3.3980	3,745,917,164	62.0%
2021-22	4,290,692,593	185,096,081	1,044,120,641	3,431,668,033	4,484,771,701	3.2478	5,857,231,864	58.6%
2022-23	5,726,864,225	308,378,401	1,237,247,198	4,797,995,428	6,038,604,836	3.0000	7,937,363,307	60.4%
2023-24	6,477,041,019	409,163,357	438,003,808	6,448,200,568	6,900,771,752	2.8287	8,960,288,501	72.0%
2024-25	7,700,552,557	442,628,910	905,110,830	7,238,070,637	8,145,413,444	2.8287	10,725,514,273	67.5%

Source: Sumter County Property Appraiser

CITY OF WILDWOOD, FLORIDA
SCHEDULE 7
DIRECT AND OVERLAPPING PROPERTY TAX RATES
(rate per \$1,000 of assessed value)
Last Ten Fiscal Years

Calendar Year	Direct		Overlapping Rates*			Combined Total
	Operating Rate	City Total	County	School Board	Water Management	
2015	4.1044	4.1044	5.9000	6.0260	0.3658	16.3962
2016	4.1044	4.1044	5.5900	5.7800	0.3317	15.8061
2017	4.0184	4.0184	5.5200	5.6920	0.3131	15.5435
2018	3.6580	3.6580	5.3365	5.5070	0.2955	14.7970
2019	3.3980	3.3980	6.7000	5.4200	0.2801	15.7981
2020	3.7220	3.7220	6.4309	5.3520	0.2669	15.7718
2021	3.2478	3.2478	6.1500	5.1460	0.2535	14.7973
2022	3.0000	3.0000	5.5900	4.5840	0.2260	13.4000
2023	3.8287	3.8287	5.1900	4.9870	0.2043	14.2100
2024	3.3061	3.3061	5.1900	5.0550	0.1909	13.7420

Source: Sumter County 2024 Annual Comprehensive Financial Report

Note: 2025 Data not yet available

CITY OF WILDWOOD, FLORIDA
SCHEDULE 8
PRINCIPAL PROPERTY TAXPAYERS
Current Year

	2025		
	Taxable Assessed Values	Rank	% of total City of Wildwood Assessed Values
Top 10 City of Wildwood Taxpayers			
Villages of Southwest Plazas LLC	\$ 91,954,700	1	1.13%
Wilds Apartments LLC	51,141,350	2	0.63%
Chance Wildwood Owner LLC	41,311,520	3	0.51%
Wildwood Land Holdings LLC	36,703,940	4	0.45%
RMSL Wildwood TIC LLC	36,499,820	5	0.45%
Wildwood Village Apartments LLC	34,029,160	6	0.42%
Wildwood Villages Residences LLC	32,647,910	7	0.40%
Villages Operating Company	30,737,670	8	0.38%
Wildwood Development LLC	28,587,960	9	0.35%
Wildwood BTR LLC	27,107,250	10	0.33%
	\$ 410,721,280		5.04%
 Total City of Wildwood Assessed Value	 \$ 8,145,413,444		

Sources:

Sumter County Property Appraiser

Note: Information from 9 years ago not available.

CITY OF WILDWOOD, FLORIDA
SCHEDULE 9
PROPERTY TAX LEVIES AND COLLECTIONS
Last Ten Fiscal Years

Fiscal Year Ended Sept. 30	Taxes Levied for the Fiscal Year ⁽¹⁾	Current Collections		Delinquent Collections ⁽²⁾	Total Collections to Date	
		Amount	% of Levy		Amount	% of Levy
2016	\$ 2,561,812	\$ 2,499,982	97.6%	\$ 65,028	\$ 2,565,010	100.1%
2017	2,974,905	2,869,605	96.5%	67,124	2,936,729	98.7%
2018	3,175,632	3,075,851	96.9%	68,220	3,144,071	99.0%
2019	3,932,647	3,833,352	97.5%	68,220	3,901,572	99.2%
2020	5,573,752	5,390,218	96.7%	77,539	5,467,757	98.1%
2021	7,476,892	7,251,791	97.0%	115,005	7,366,796	98.5%
2022	9,792,744	9,513,015	97.1%	148,972	9,661,987	98.7%
2023	13,439,362	12,981,779	96.6%	185,867	13,167,646	98.0%
2024	17,083,469	16,494,816	96.6%	197,729	16,692,545	97.7%
2025	19,490,382	18,647,514	95.7%	215,690	18,863,204	96.8%

Sources: ⁽¹⁾ DR 420 MM Line 22
Note: ⁽²⁾ From Finance Department

CITY OF WILDWOOD, FLORIDA
SCHEDULE 10
RATIOS OF OUTSTANDING DEBT BY TYPE
(modified accrual basis of accounting)
Last Ten Fiscal Years

Fiscal Year	Government Activities			Business-Type Activities			Total Primary Government	Percentage of Personal Income ^(a)	Per Capita ^(a)
	Notes Payable	Financed Purchases	SBITAs	Bonds Payable	Notes Payable	Financed Purchases			
2016	\$ 1,536,242	\$ 254,598	\$ -	\$ 2,643,000	\$ 5,533,729	\$ -	\$ 9,967,569	3.15%	\$ 252
2017	4,940,563	129,946	-	2,132,000	5,544,871	-	12,747,380	3.47%	293
2018	4,639,399	281,434	-	1,612,000	6,138,672	-	12,671,505	2.89%	275
2019	11,104,189	361,279	-	1,084,000	10,998,168	-	23,547,636	3.84%	487
2020	9,437,590	325,702	-	816,000	10,929,562	294,681	21,803,535	2.54%	400
2021	8,872,523	161,245	-	274,000	10,182,198	302,400	19,792,366	2.42%	505
2022	8,211,929	57,404	-	-	9,280,153	230,909	17,780,395	1.86%	459
2023	7,536,596	29,233	703,965	-	8,366,396	136,845	16,773,035	1.34%	407
2024	6,846,189	-	549,631	-	7,440,694	37,674	14,874,188	0.96%	301
2025	6,140,358	-	463,960	-	6,672,810	420,824	13,697,952	0.70%	259

Notes: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

^(a) See Schedule 14 for personal income and population data. These ratios are calculated using personal income and population for the prior calendar year.

CITY OF WILDWOOD, FLORIDA

**SCHEDULE 12
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT**

As of September 30, 2025

	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Direct and Overlapping Debt</u>
City of Wildwood Direct Debt			
Capital Improvement Note	\$ 6,140,358	100%	\$ 6,140,358
SBITA liability	463,960	100%	463,960
Total direct debt			<u>6,604,318</u>
Overlapping debt ^(a)			
Sumter County ^(b)	223,995,471	40%	<u>53,758,913</u>
Total direct and overlapping debt			<u>53,758,913</u>
			<u>\$ 60,363,231</u>

Sources: County Annual Comprehensive Financial Report Schedules

Notes: ^(a) The City of Wildwood is not responsible for the Overlapping Debt. The applicable percentage was estimated using assessed property values.
Overlapping governments are those that coincide, at least in part with the geographic boundaries of the City.

^(b) County debt outstanding as of September 30, 2024 (2025 ACFR not available yet)

CITY OF WILDWOOD, FLORIDA

**SCHEDULE 14
DEMOGRAPHIC AND ECONOMIC STATISTICS**

Last Ten Calendar Years

Calendar Year	Population	Personal Income <i>(thousands of dollars)</i>	Per Capita Income	Median Age	County School Enrollment	Unemployment Rate (June)
2016	8,016	\$ 316,905	\$ 39,534	65.2	8,593	6.9%
2017	8,454	367,445	43,464	65.5	8,710	4.8%
2018	9,511	438,457	46,100	65.3	9,396	4.3%
2019	12,665	612,821	48,387	65.3	9,431	4.8%
2020	15,730	857,804	54,533	66.1	9,283	4.6%
2021	20,909	819,068	39,173	62.5	9,900	5.5%
2022	24,681	957,055	38,777	58.6	8,914	4.3%
2023	30,327	1,248,502	41,168	62.2	9,248	4.4%
2024	31,337	1,546,418	49,348	62.2	9,635	4.8%
2025	36,783	1,943,246	52,830	62.2	10,246	4.2%

Sources: Population provided by the U.S. Census Bureau; Per Capita Personal Income by the Census Bureau (*), Bureau of Economic and Business Research; Median Age by American Community Survey; County school enrollment data provided by Sumter County School Board.

CITY OF WILDWOOD, FLORIDA

**SCHEDULE 15
PRINCIPAL EMPLOYERS**

Current Year

Employer	2025		Percentage of Total City Employment
	Employees (1)	Rank	
T&D Concrete Inc	440	1	23.8%
Crossroads Wildwood	355	2	19.2%
Nash Inc	209	3	11.3%
Global Contracting Group LLC	200	4	10.8%
Primus Pipe & Tube	140	5	7.6%
Travelcenters of America	130	6	7.0%
Publix Super Market	100	7	5.4%
Lowe's Home Improvement	100	8	5.4%
Continental Golf Course	87	9	4.7%
Cypress Care Center	84	10	4.6%
Estimated Total	1,845		100.0%

Sources: Sumter County Economic Development

Note: Information from 9 years ago not available.

CITY OF WILDWOOD, FLORIDA

**SCHEDULE 16
FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM
Last Ten Fiscal Years**

Function/Program	2016*	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Fund										
Mayor and City Commissioners		5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Executive		1.25	2.0	2.0	2.0	2.0	4.0	5.0	5.5	6.5
Finance		4.0	4.0	5.0	5.0	6.0	5.0	5.0	7.0	9.0
Development services		9.0	8.0	8.0	9.0	9.0	11.0	12.0	13.0	14.0
Information technology		0.0	1.0	2.0	2.0	2.0	2.0	3.0	4.0	4.0
Human resources		0.75	1.0	2.0	2.0	2.0	2.0	2.0	3.0	3.0
Police		47.0	49.0	49.0	42.0	45.0	53.0	61.0	70.5	79.0
Public works		13.5	14.0	15.0	16.0	18.0	22.0	25.0	26.0	26.0
Fleet services		3.5	4.0	4.0	4.0	4.0	4.0	5.0	5.0	5.0
Parks and recreation		6.0	7.0	8.0	11.2	12.2	13.7	16.7	18.2	32.2
Community center		0.5	0.5	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Utility Revenue Fund										
Physical environment		5.0	5.0	5.0	5.0	5.0	4.0	4.0	4.0	4.5
Water department		11.0	14.0	15.0	14.0	16.0	16.0	18.0	18.0	22.0
Wastewater department		14.0	16.0	16.0	17.0	17.0	19.0	23.0	31.0	36.0
TOTAL EMPLOYEES	0.0	120.5	130.5	137.0	135.2	144.2	161.7	185.7	211.2	247.2

Source: City Budget Document

Notes: *Data not available for fiscal year

CITY OF WILDWOOD, FLORIDA

**SCHEDULE 17
OPERATING INDICATORS BY FUNCTION/PROGRAM**

Last Ten Fiscal Years

Function/Program	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General government										
Commercial plans submitted	52	60	109	99	90	96	132	145	98	101
Residential plans submitted	359	1,353	2,134	2,659	2,816	3,861	3,001	675	3,404	3,851
Police										
Physical arrests(a)	0	230	403	396	467	741	528	450	275 (c)	930
Traffic violations(a)(g)	0	503	919	0	0	951	905	3,322(b)	5,777 (c)	3,007
Fleet Maintenance										
Vehicles owned by the City	116	116	117	129	127	134	139	149	149	170
Percent maintained by fleet	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Parks and recreation										
Number of special events	3	4	7	15	8	16	14	23	25	22
Leagues, participants(d)	0	0	0	389	109	269	280	194	422	789
Number of bookings at rental facilities (e)	0	0	1027	3676	2040	2490	4421	2342	2780	642
Physical Environment										
Number of customers (f)	5,085	5,767	7,494	7,770	5,718	6,063	6,285	6,476	6,675	6,980

Sources: Various City Departments

Notes:

- (a) Did not start tracking this data until 2017.
- (b) Formation of the traffic unit was created.
- (c) 6 months of data not available due to a network outage.
- (d) Leagues didn't begin until 2019.
- (e) Implemented new software in 2018 where data could be tracked.
- (f) 2017 - 2020 Villages of Fenney was on our system. They are now on their own private utilities.
- (g) Due to staffing issues/shortages, data wasn't recorded and cannot be retrieved.

CITY OF WILDWOOD, FLORIDA

**SCHEDULE 18
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM**

Last Ten Fiscal Years

Function/Program	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Police										
Police stations	1	1	1	1	1	1	1	1	1	1
City limits										
Acres	26,035	26,605	27,206	27,430	36,666	36,800	36,858	37,690	37,875	37,977
Square miles	40.68	41.57	42.51	42.86	57.29	57.50	57.59	58.89	59.18	59.34
Other public works										
Streets (miles)	53.60	71.88	71.88	71.88	88.03	90.18	97.89	134.43	148.90	193.65
Parks and recreation										
Splash pad	0	0	0	0	0	0	0	1	1	1
Community centers	3	3	3	3	3	2	3	3	3	3
Boat ramps	1	1	1	1	1	1	1	1	1	1
Parks	3	3	3	3	3	3	3	3	3	3
Water										
Wells	9	9	9	9	9	10	10	10	11	11
Wastewater										
Lift stations	51	53	54	54	55	57	58	59	60	61
Sources: Various departments										

COMPLIANCE REPORTS

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Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

**Honorable Mayor and City Commissioners,
City of Wildwood, Florida**

We have audited, in accordance with the 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, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Wildwood, Florida (the "City"), as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated March 27, 2026.

Report on 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) to determine the 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.

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. 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City'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 determination of financial statement amounts. 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*.

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.



Bradenton, Florida
March 27, 2026



Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance

Honorable Mayor and City Commissioners,
City of Wildwood, Florida

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Wildwood, Florida's (the "City") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended September 30, 2025. The City's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Mauldin & Jenkins, LLC

Bradenton, Florida
March 27, 2026

CITY OF WILDWOOD, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025

	Assistance Listing Number	Grant ID Number	Actual Expenditures	Passed Through to Subrecipients
Federal Awards				
U.S. Department of Justice				
Passed through the Florida Department of Law Enforcement				
Edward Byrne Memorial Justice Assistance Grant	16.738	R7240	\$ 68,040	\$ -
Total U.S. Department of Justice			<u>68,040</u>	<u>-</u>
U.S. Department of Treasury				
Passed through the Florida Department of Environmental Protection				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	QG007	6,684,524	-
Total U.S. Department of Treasury			<u>6,684,524</u>	<u>-</u>
U.S. Department of Homeland Security				
Passed through the Florida Division of Emergency Management				
Public Assistance Grants	97.036	Z4676	103,948	-
Total U.S. Department of Homeland Security			<u>103,948</u>	<u>-</u>
Total Expenditures of Federal Awards			<u>\$ 6,856,512</u>	<u>\$ -</u>

Notes to the Schedule:

Basis of Presentation

The Schedule of Expenditures of Federal Awards includes the federal grant activity of the City of Wildwood, Florida (the "City") and is presented on the accrual basis of accounting.

The information in this schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* ("CFR") Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the financial statements.

De Minimis Cost Rate

The City elected not to use the allowable de minimis cost rate for the year ended September 30, 2025.

**SUMMARY SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

**SECTION I
SUMMARY OF AUDIT RESULTS**

Financial Statements

Type of report the auditor issued on whether the financial statements audited were presented in accordance with GAAP:

Unmodified

Internal control over financial reporting:
Material weaknesses identified?

yes no

Significant deficiencies identified not considered to be material weaknesses?

yes none reported

Noncompliance material to financial statements noted?

yes no

Federal Programs

Internal control over major federal programs:
Material weaknesses identified?

yes no

Significant deficiencies identified not considered to be material weaknesses?

yes none reported

Type of auditor's report issued on compliance for major federal programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

yes no

Assistance Listing Number

Name of Federal Program or Cluster

21.027 - COVID-19

Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between Type A and Type B federal programs:

\$1,000,000

Auditee qualified as low-risk auditee?

yes no

State Financial Assistance Projects

There was not an audit of major state financial assistance projects as of September 30, 2025 due to the total amount expended being less than \$750,000.

**SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

None noted.



Independent Auditor's Management Letter

**Honorable Mayor and City Commissioners,
City of Wildwood, Florida**

Report on the Financial Statements

We have audited the financial statements of the City of Wildwood, Florida (the "City"), as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated March 27, 2026.

Auditor's 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; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.550, Rules of the Auditor General.

Other Reports and Schedule

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*; Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance Required by the Uniform Guidance; Schedule of Findings and Questioned Costs; and Independent Accountant's 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 these reports, which are dated March 27, 2026, 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 findings or recommendations in the preceding annual financial audit report requiring correction.

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 City of Wildwood, Florida was incorporated in 1903. Additional information on the City's creation and the City's component units is disclosed within the City's footnotes.

Financial Condition and Management

Sections 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 has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions(s) met. In connection with our audit, we determined that the City 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. It is management's responsibility to monitor the City's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by the 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.

Special District Component Units

Section 10.554(1)(i)5.c, Rules of the Auditor General, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit, within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units that failed to provide the necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes.

Property Assessed Clean Energy (PACE) Programs

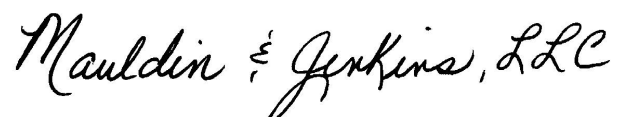
As required by Section 10.554(1)(i)6.a., Rules of the Auditor General, a PACE program authorized pursuant to Section 163.081 or Section 163.082, Florida Statutes, did not operate within the City's geographical boundaries during the fiscal year under audit.

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 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 Mayor and the City Commissioners, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.



Bradenton, Florida
March 27, 2026



Independent Accountant's Report

**Honorable Mayor and City Commissioners,
City of Wildwood, Florida**

We have examined the City of Wildwood, Florida's (the "City") compliance with Section 218.415, Florida Statutes, regarding the investment of public funds during the year ended September 30, 2025. Management is responsible for the City's compliance with those requirements. Our responsibility is to express an opinion on the City's compliance 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 complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the City complied with the specified requirements. The nature, timing and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

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

In our opinion, the City complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2025.

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

Mauldin & Jenkins, LLC

Bradenton, Florida
March 27, 2026

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City of Wildwood

Section 163.31801 Compliance

Affidavit

As Finance Director of the City of Wildwood, my signature below indicates that the City of Wildwood has complied with "Section 163.31801 – Impact Fees" of the Florida Statutes for the fiscal year ending September 30, 2025.

Cassandra Smith

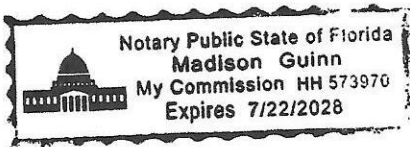
Cassandra Smith, Assistant City Manager/Finance Director
City of Wildwood, Florida

STATE OF FLORIDA
COUNTY OF SUMTER

The forgoing instrument was acknowledged before me this 3rd day of March, 2026 by Cassandra Smith, as Assistant City Manager/Finance Director of the City of Wildwood, who is personally known to me.

Madison Guinn

Notary Public – State of Florida
Print Name: Madison Guinn
Commission Number: HH 573970
Commission Expires: 7/22/2028



**CITY COMMISSION OF THE CITY OF WILDWOOD
EXECUTIVE SUMMARY**

SUBJECT: FY25 End of Year and FY26 Mid-Year Financial Update

REQUESTED ACTION: For Information Only

CONTRACT:

Vendor/Entity:

Effective Date:

Termination Date:

Managing Division/Department: Finance/Executive

BUDGET IMPACT: Budget Amendment Recommendations Provided.

HISTORY/FACTS/ISSUES:

Attached is a presentation that will be given by finance staff.



Financial Report – FY25 EOY / FY26 Mid-Year

April 20, 2026

Agenda

❖ FY25 Year-End Wrap-Up

- ❖ General Fund Analysis
- ❖ Utility Fund Analysis

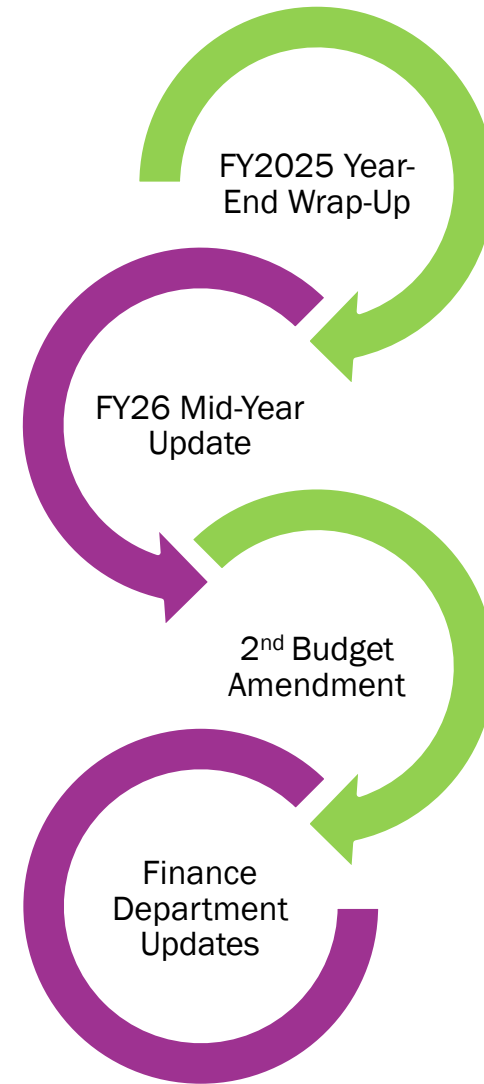
❖ FY26 Mid-Year Update

- ❖ General Fund Performance
- ❖ Utility Fund Performance

❖ Budget Amendment Recommendations

❖ Finance Department Updates

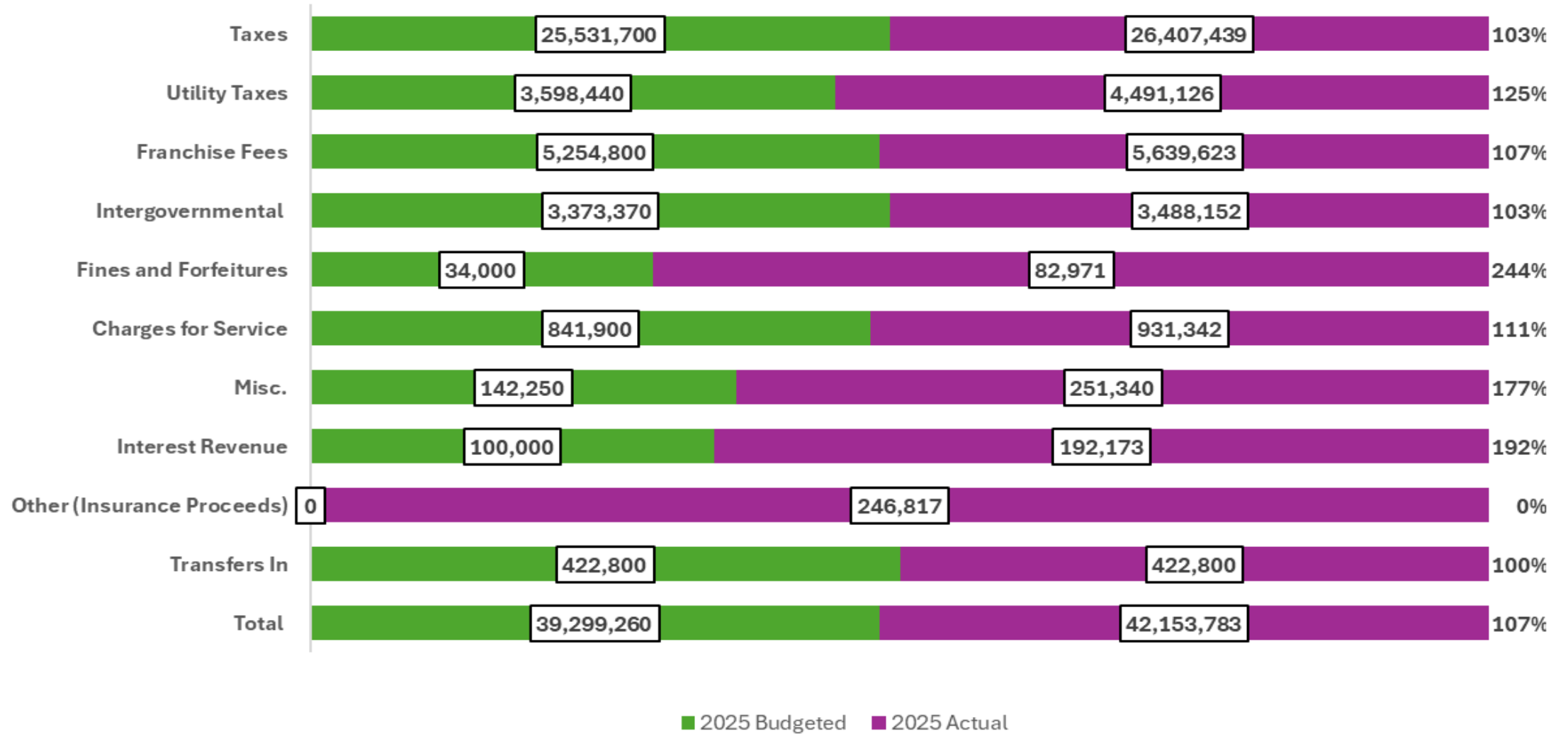
- ❖ Finance Policies
- ❖ Budget Amendment
- ❖ FY27 Budget



FY 25 GENERAL FUND REVENUES

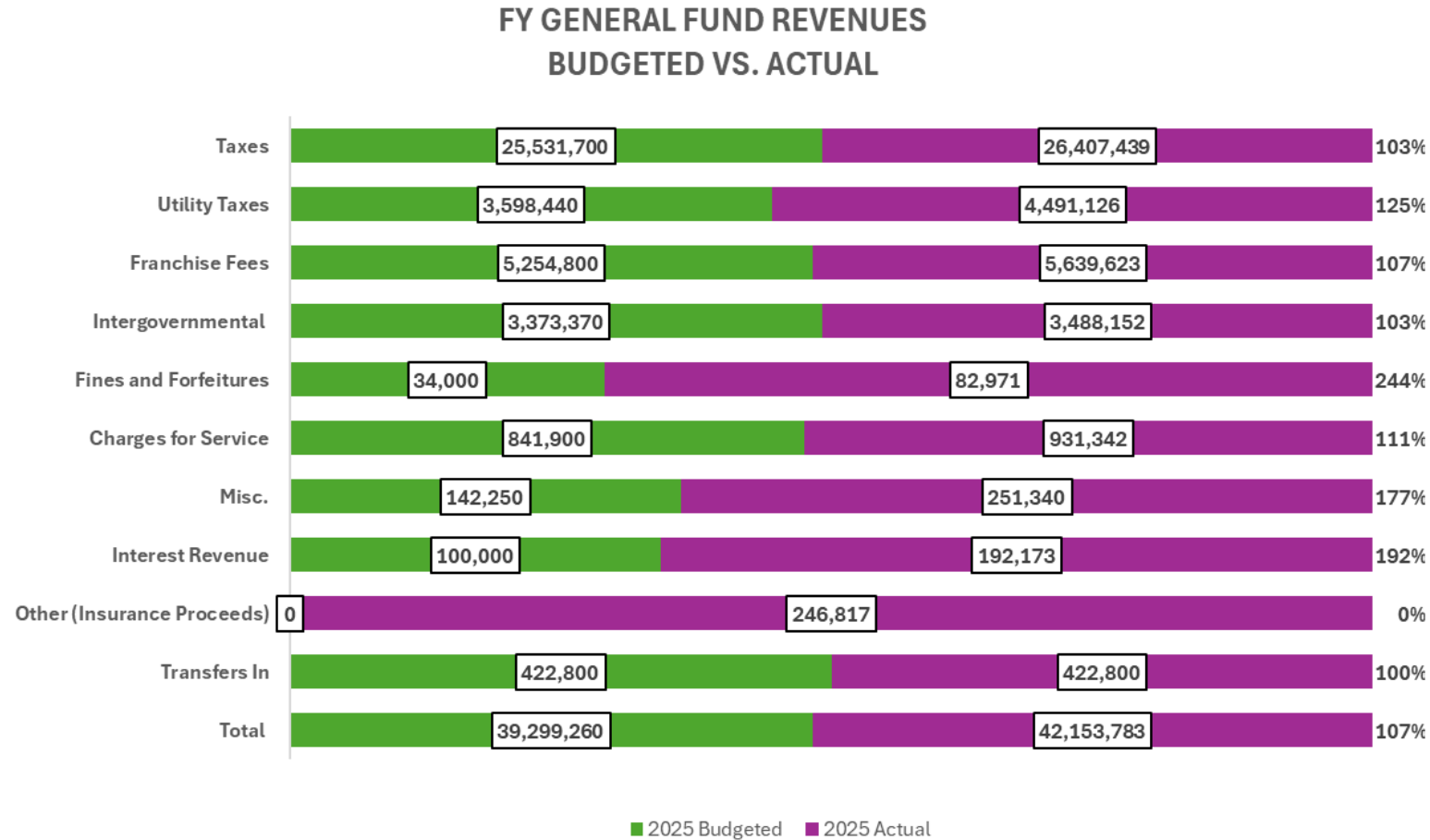
BUDGETED VS. ACTUAL

FY GENERAL FUND REVENUES BUDGETED VS. ACTUAL



General Fund Revenue Notes

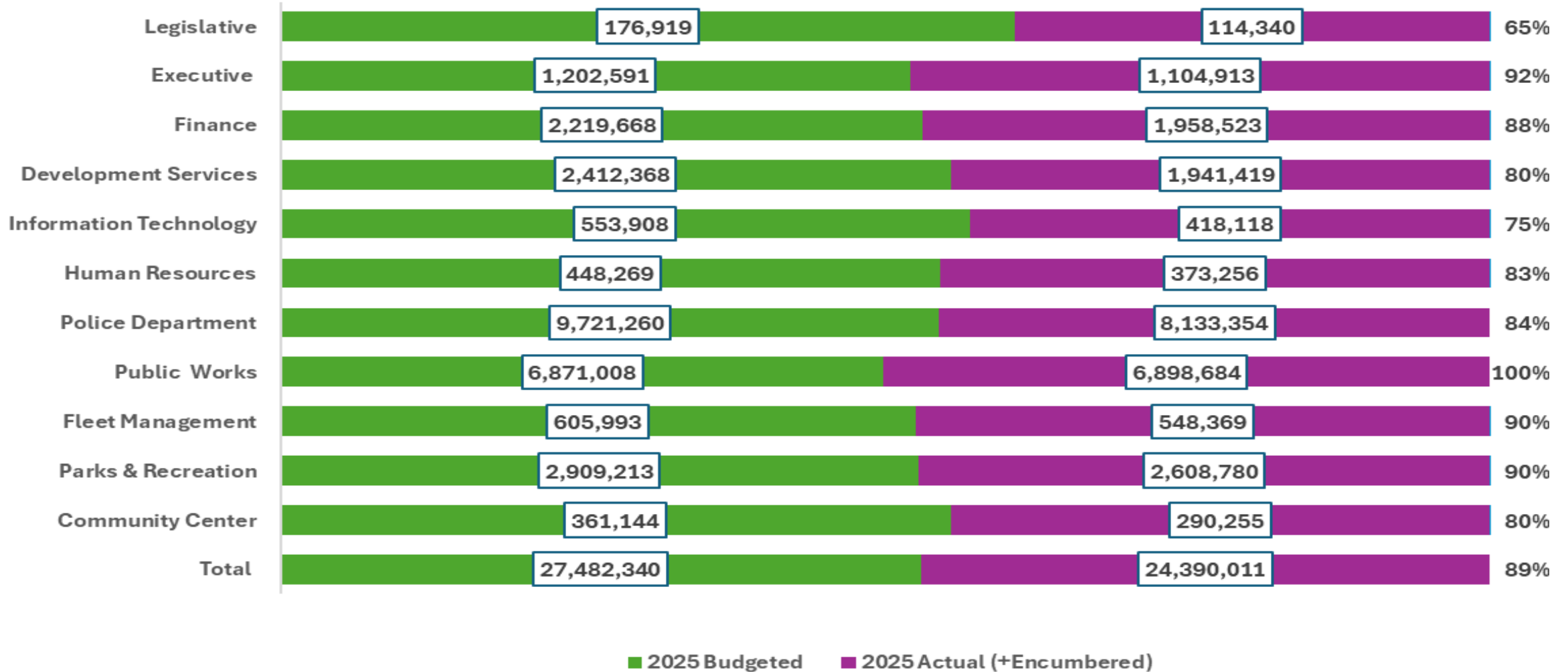
- ❖ Miscellaneous Rev: Over budget due to FRDAP Grant, Auction Proceeds, and Increased Recreation Fees.
- ❖ Utility Taxes and Franchise Fees: Met budgeted projections despite Duke Energy underpayment.
- ❖ Interest Revenue: Budgeted Conservatively Due To Large Swings in Previous Years.
- ❖ Fines and Forfeitures: Significantly Over Budget – Due to Conservatively Budgeted Fine Revenue.



FY 25 GENERAL FUND EXPENDITURES

BUDGETED VS. ACTUAL

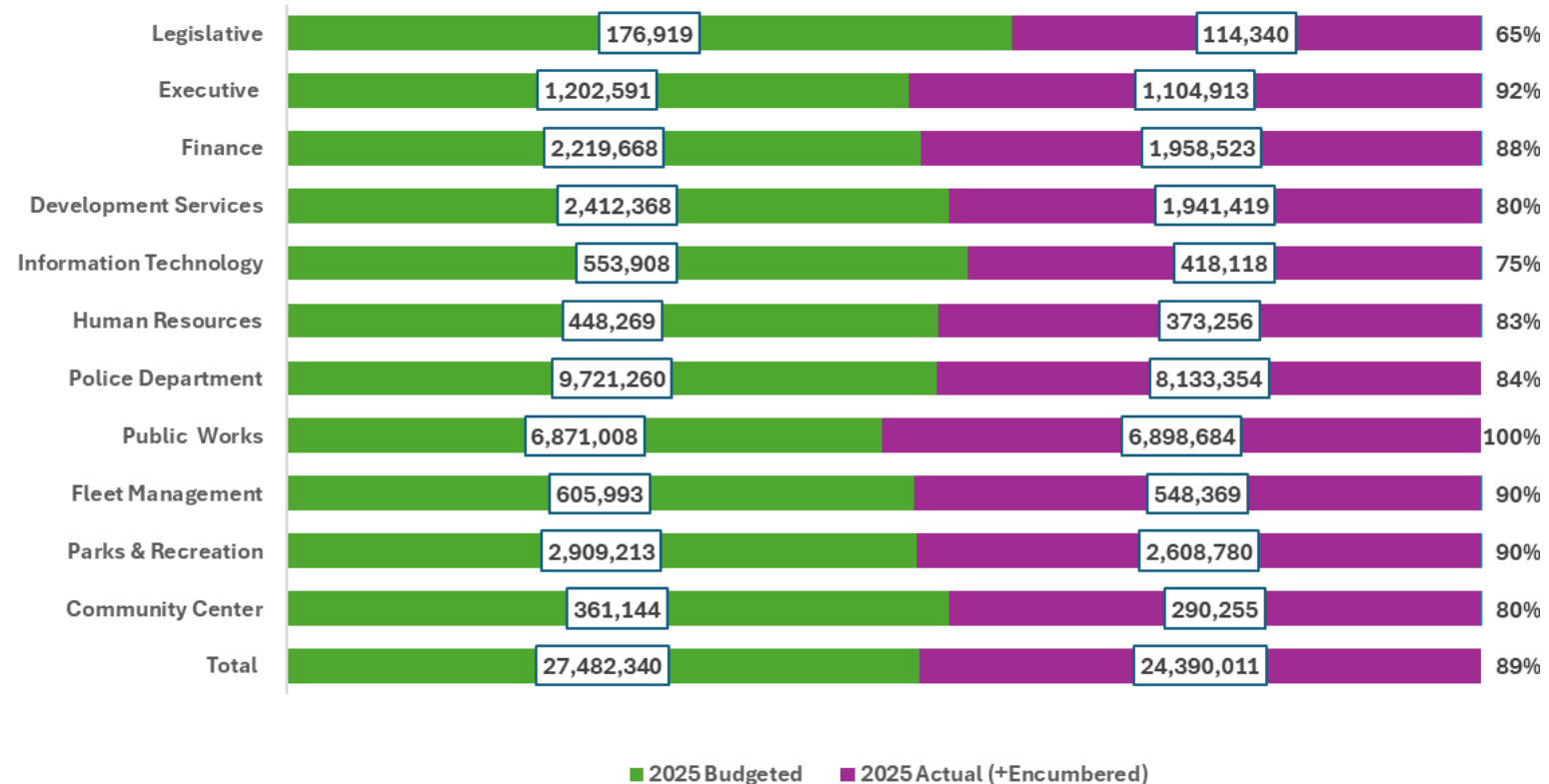
FY25 GENERAL FUND EXPENDITURES BUDGETED VS. ACTUAL



General Fund Expenditure Notes

- ❖ Overall, Total Actual Expenditures Were 89% of Budget.
- ❖ Legislative Significantly Under Budget Due to Unused Capital Improvement Allocation.

FY25 GENERAL FUND EXPENDITURES
BUDGETED VS. ACTUAL



FY25 BUDGET ANALYSIS- General Fund

- ❖ Both Revenues and Expenditure Actuals came in at 93% of Budgeted.
- ❖ Unexpended Budgeted Funds are Typical.
- ❖ \$5.9M Excess Revenues Plus Unexpended Funds *DOES NOT* Equal Amount Available For Other Uses.

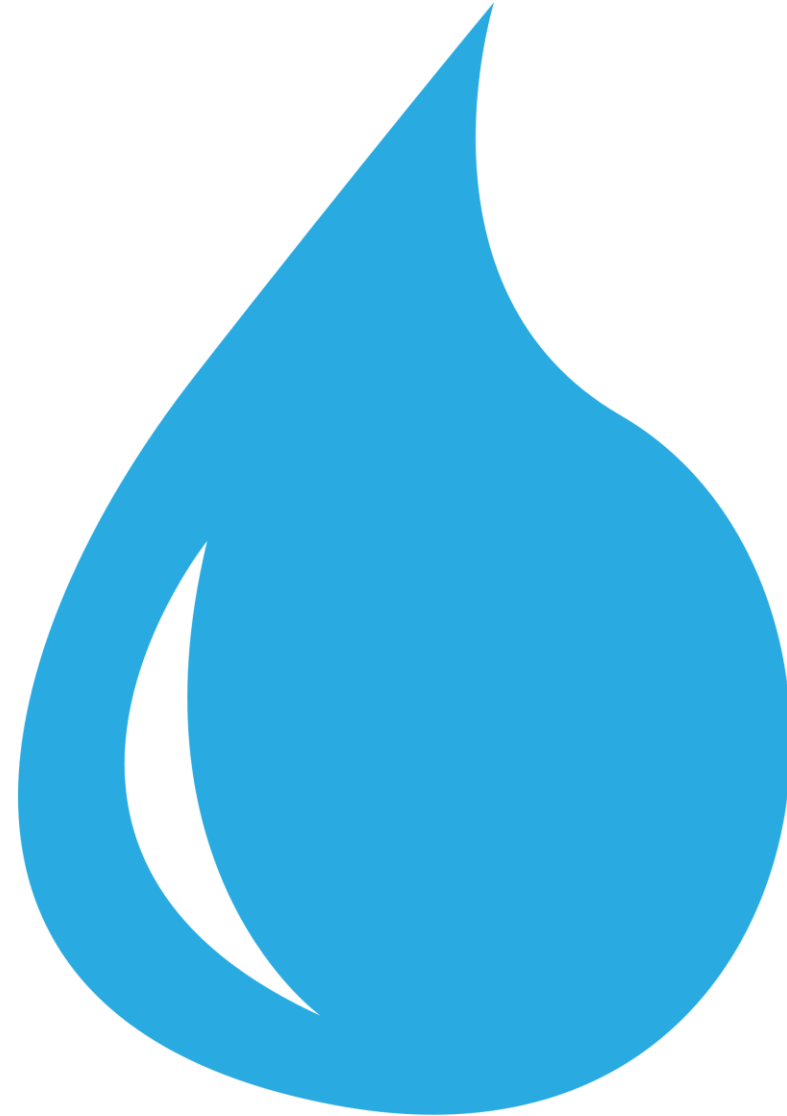
Actual Revenues	\$	42,185,178
Less: Final Budgeted Revenues	\$	(39,299,260)
Excess Revenues Collected	\$	2,885,918
Final Budgeted Expenditures	\$	45,229,870
Less: Actual Expenditures	\$	(41,822,480)
Less: Ending Encumbrances	\$	(315,060)
Unexpended Budgeted Funds	\$	3,092,330
Excess Revenues Plus Unexpended Funds	\$	5,978,248

FY25 ENDING CASH BALANCE ANALYSIS - General Fund

- ❖ Encumbered Funds Must Be Subtracted – Committed in FY26
- ❖ FY26 Budget is Based on Projected Beginning Balance Determined During Budget Process.
- ❖ \$1.759M Difference Between Projected and Actual Unencumbered Represents Amount Available for Other Uses.

Actual Ending Balance	\$	9,574,346
Less: Encumbered Funds	\$	(315,060)
Unencumbered Ending Balance	\$	9,259,286
Projected Ending Balance (Determined in FY26 Budget Process)	\$	7,500,000
Unencumbered Balance Over Projected	\$	1,759,286

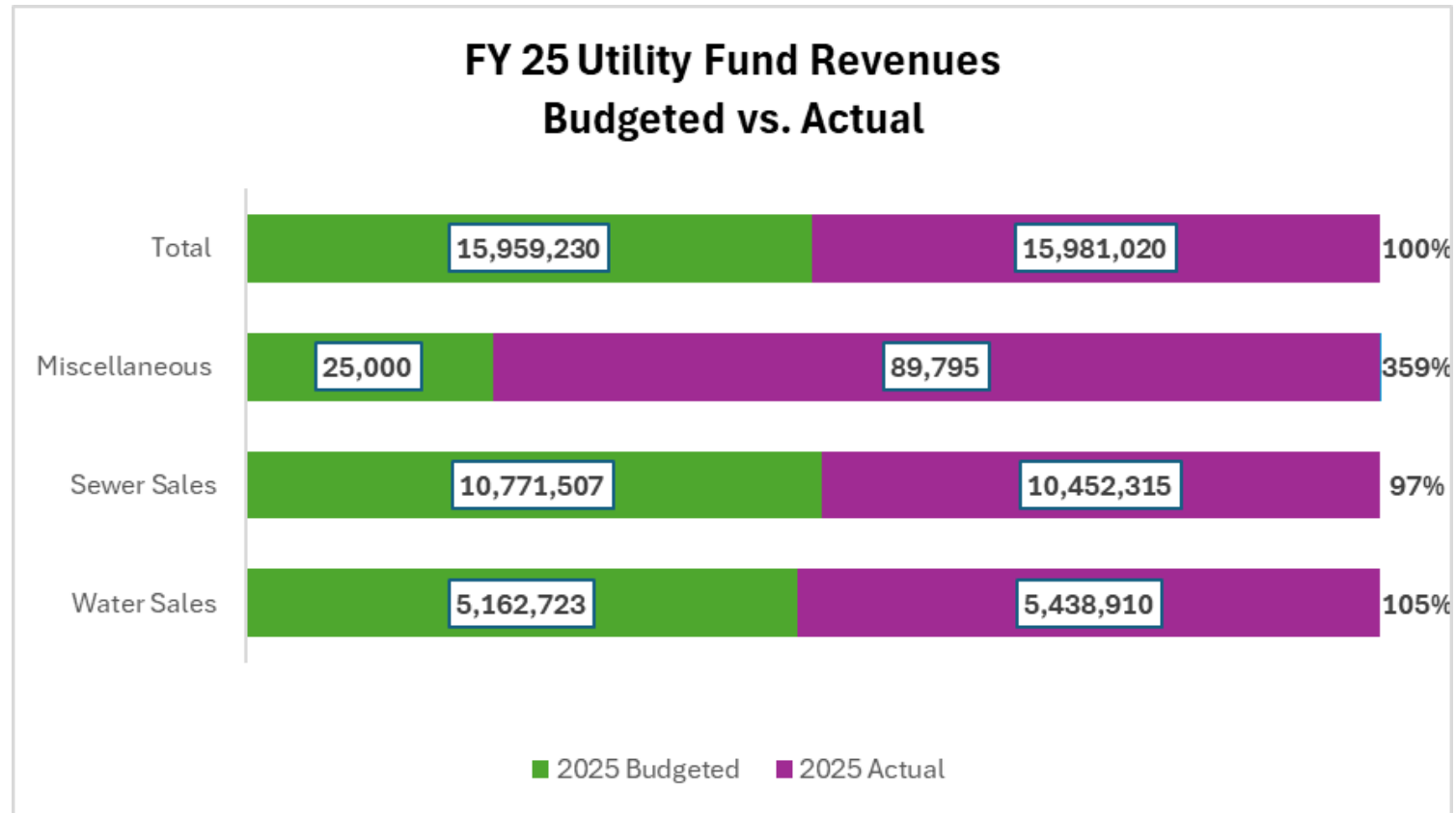
UTILITY
REVENUE
FUND



FY 25 UTILITY FUND REVENUES

❖ Water and Sewer Revenues
Very Close to Budget.

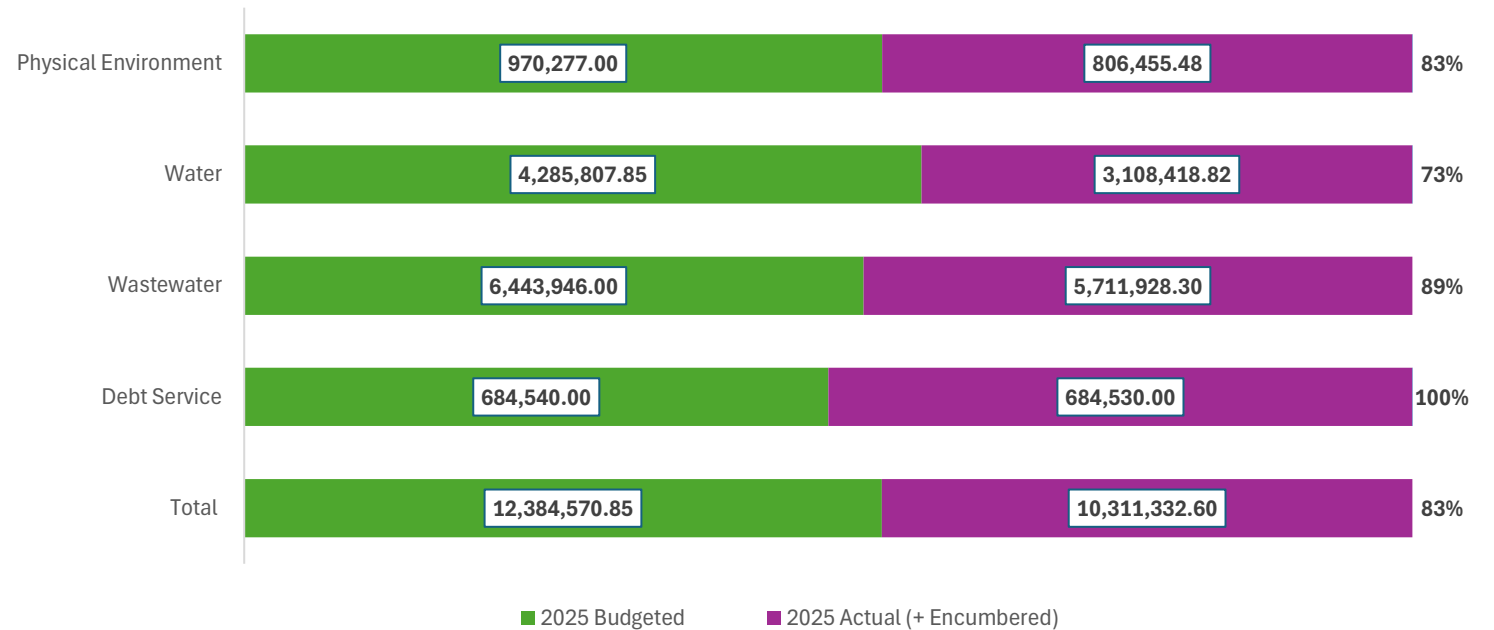
❖ Miscellaneous Excess Due to
Interest Revenue Over Budget.



FY 25 UTILITY FUND EXPENDITURES

- ❖ Water and Wastewater Numbers Based on Operating Budgets (Capital not Included).
- ❖ Expenditure Execution Rates are Average.
- ❖ RSA Reports forecast 100% Execution, Therefore Averages in 80's is Beneficial for Debt Coverage Calculations.

**FY 25 Utility Fund Expenditures
Budgeted vs. Actual**



FY25 ENCUMBRANCE CARRY-FORWARDS

Utility Fund

❖ Encumbrance Carry-Forwards are Projects, Equipment, and Services Approved in FY25 But Are Incomplete at EOY

❖ These Items Were Included in the First Budget Amendment

❖ They Will Impact the FY26 Ending Cash Balance

Water

Other Contractual Services	Kimley-Horn & Assoc.	MSC Master Plan	1,700.00
Capital Improvement - Other	Ring Power Corp.	501 WTP Generator Replacement	235,508.24
Capital Improvement - Other	Analytical Water Solutions	Oxford WTP Analyzer Replacement	5,502.00
Meter Change Out Program	Ferguson Waterworks	Meter Purchases	68,010.00
Loop/Upgrade Water Mains	Halff Associates	N. Old Wire Water Main Replacement	26,306.70
Loop/Upgrade Water Mains	Halff Associates	Stanley & Magnolia Water Main Replacement	48,172.50
			385,199.44

Wastewater

Professional Services	Kimley-Horn & Assoc.	Industrial Waste/FOG Code Update	18,375.00
Lift Station Upgrades	Ring Power	Generator Replacement - LS 48& 50	147,146.00
Capital Improvement - Other	Central Florida Site Pros Inc.	Millennium Park FM - St. Claire	41,909.42
			207,430.42

Total Prior Year Carry Forwards

592,629.86

FY25 BUDGET ANALYSIS- Utility Fund

- ❖ Revenues Show that the Revenue Sufficiency Analysis has been Accurate.
- ❖ Unexpended Budgeted Funds are Typical.
- ❖ \$2.3M Excess Revenues Plus Unexpended Funds *DOES NOT* Equal Amount Available For Other Uses.

Actual Revenues	15,985,343.60
Less: Final Budgeted Revenues	(15,959,230.00)
Excess Revenues Collected	26,113.60
Final Budgeted Expenditures	17,388,741.21
Less: Actual Expenditures	(15,159,401.95)
Less: Ending Encumbrances	(592,630.00)
Unexpended Budgeted Funds	1,636,709.26
Excess Revenues Plus Unexpended Funds	1,662,822.86

FY25 ENDING CASH BALANCE ANALYSIS - Utility Fund

- ❖ Encumbered Funds Must Be Subtracted – Committed in FY25
- ❖ FY25 Budget is Based on Projected Beginning Balance Determined During Budget Process.
- ❖ \$1.171M Difference Between Projected and Actual Unencumbered Represents Amount Available in Reserves.

Actual Ending Cash Balance	\$	10,763,665
Less: Encumbered Funds	\$	(592,630)
Unencumbered Ending Balance	\$	10,171,035
Projected Ending Balance (Determined in FY26 Budget Process)	\$	9,000,000
Unencumbered Balance Over (Under) Projected	\$	1,171,035

FY 26 GENERAL FUND REVENUES

BUDGETED VS. NEW PROJECTIONS

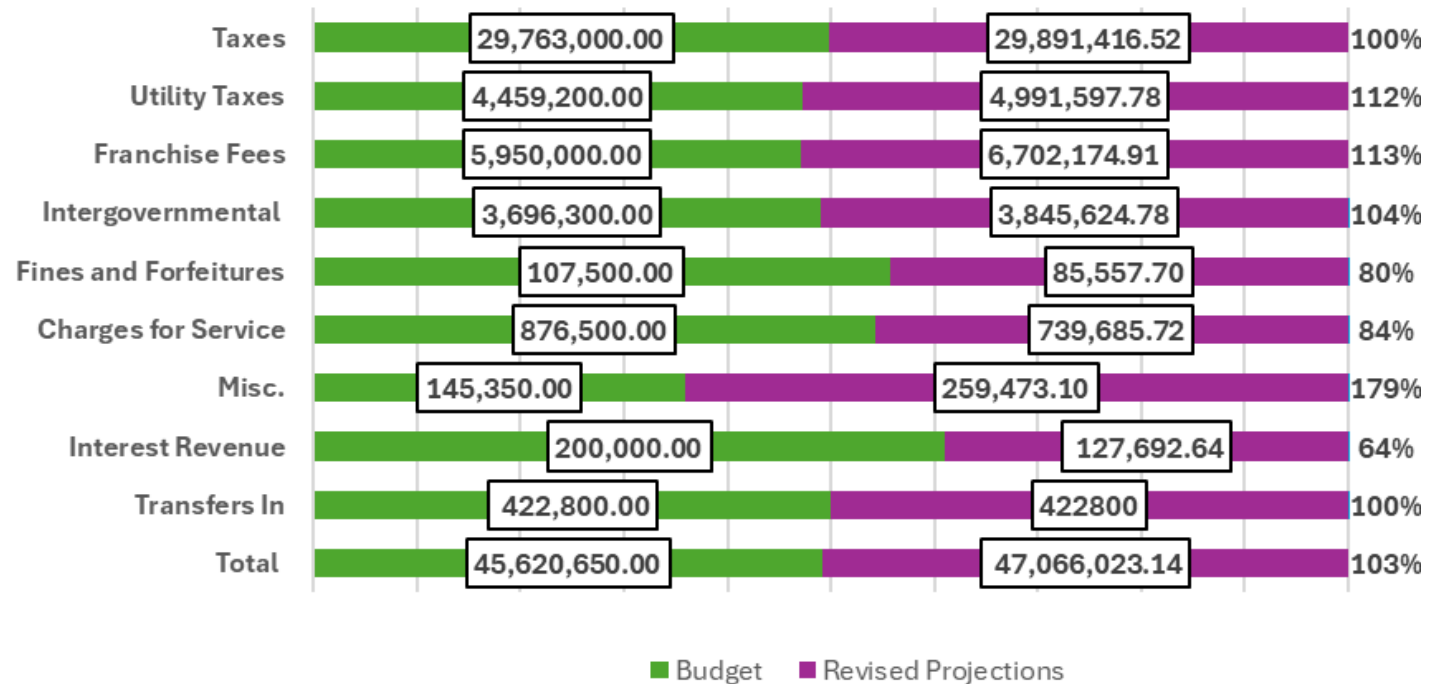
FY 26 GENERAL FUND REVENUES

Misc Rev High Due to JAG Grant

Projected Excess \approx \$1.398M (3.1%)

Utility Taxes/Franchise Fees Excess Primarily from Duke Pmt. of Prior Year Revenue

FY26 REVENUE ANALYSIS



FY 26 GENERAL FUND EXPENDITURES

BUDGETED VS. ACTUAL

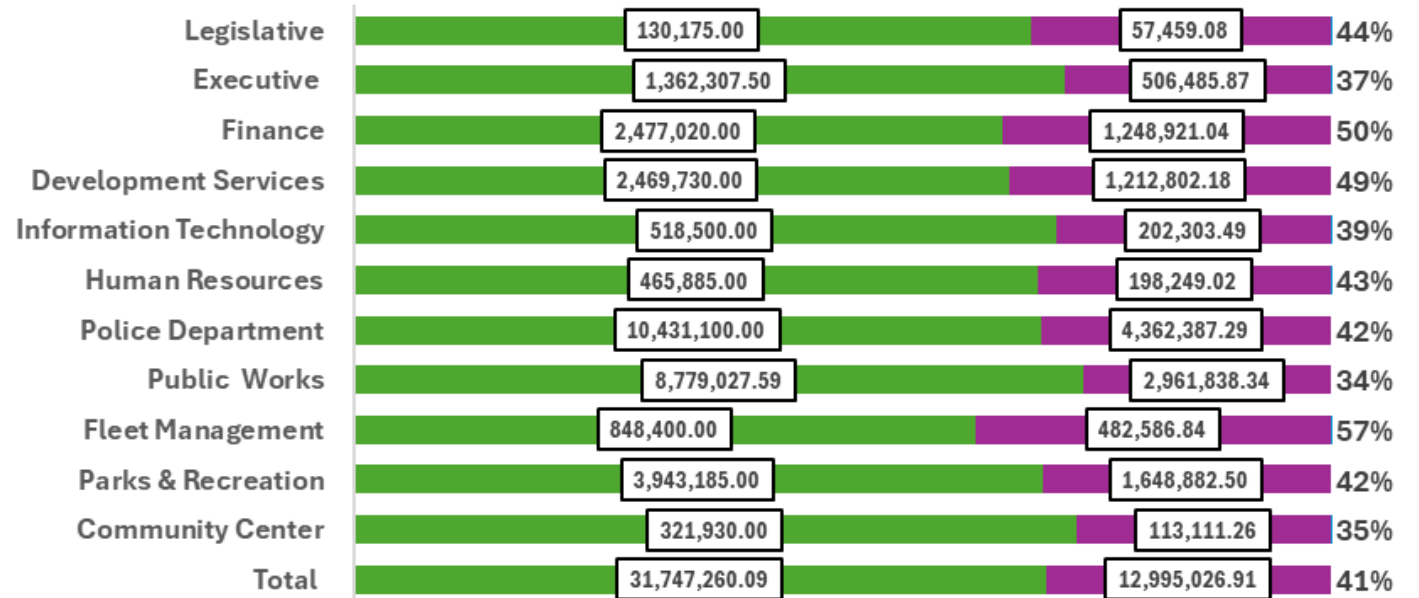
FY 26 GENERAL FUND EXPENDITURES

Data as of March 24 ≈ 6 Months (50%)

Public Works Low – Street Lighting, Pavement Preservation, and Capital Equip

Executive & IT Depts. – Professional Services

FY26 Budgeted Expenditures vs. Year to Date



■ FY26 Budgeted ■ YTD as of 03-24-26

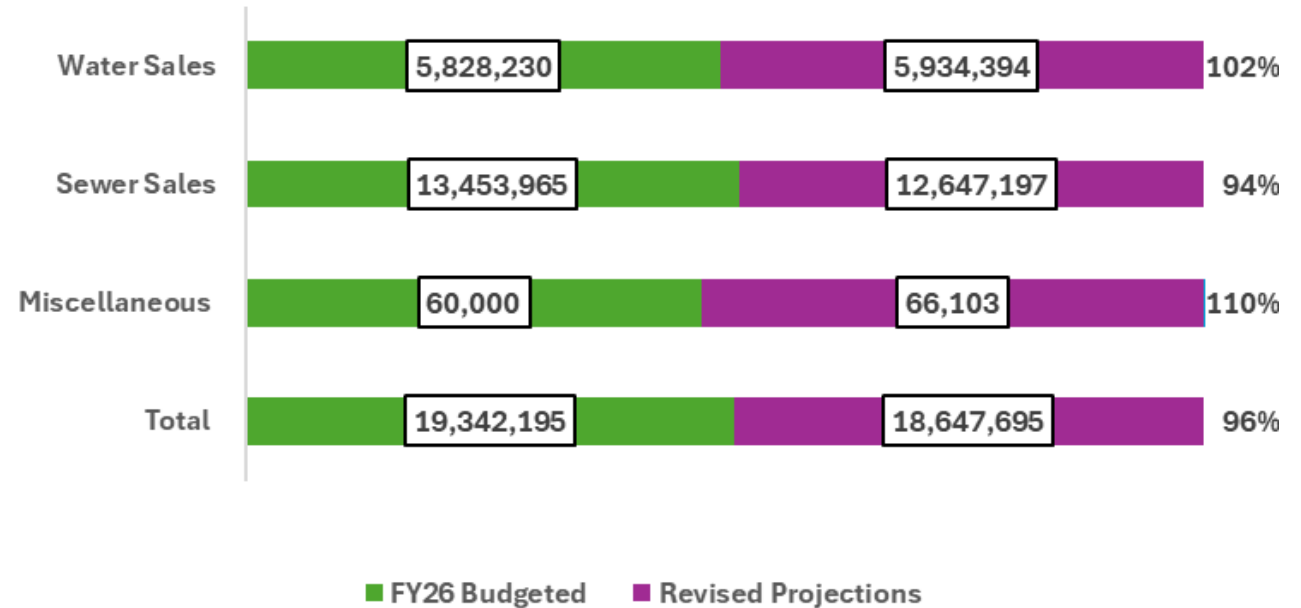
FY 26 UTILITY FUND REVENUES

Budget Based on Utility RSA
Projections Based on 5 Months of Billings

Revised Forecast Lagging Budget (-4%) (Based on
Current Data) – Typical for Mid-Year

RSA Assumes Customer Accounts Will Increase
Throughout Year – Greater Revenues Later in Year

FY26 Revenues Budgeted vs. Projections



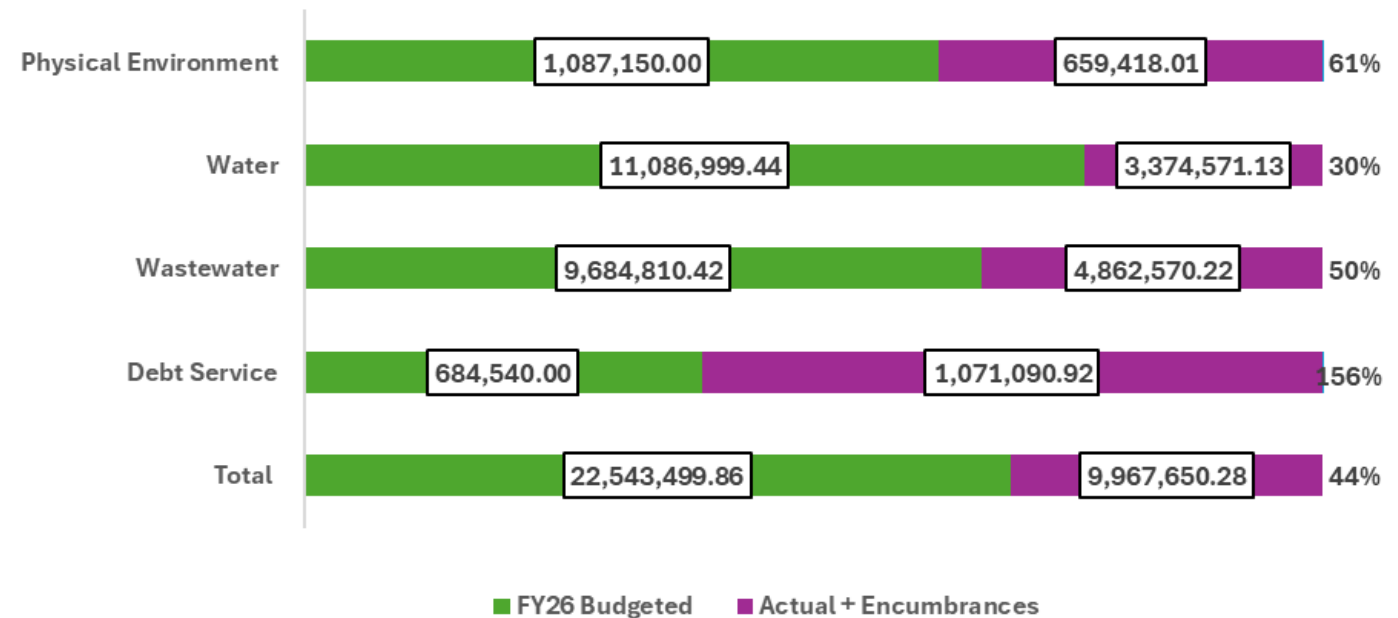
FY 26 UTILITY FUND EXPENDITURES

Actuals as of 3/24/26 ≈ 6 Months (50%)

Debt Service Over Budget Due to Booked Bond Issuance Expenses

Water Dept. Percentage of Execution Impacted by \$4.5M Budgeted WM Project

FY26 Utility Expenditures
Budgeted vs. Actual + Encumbrances

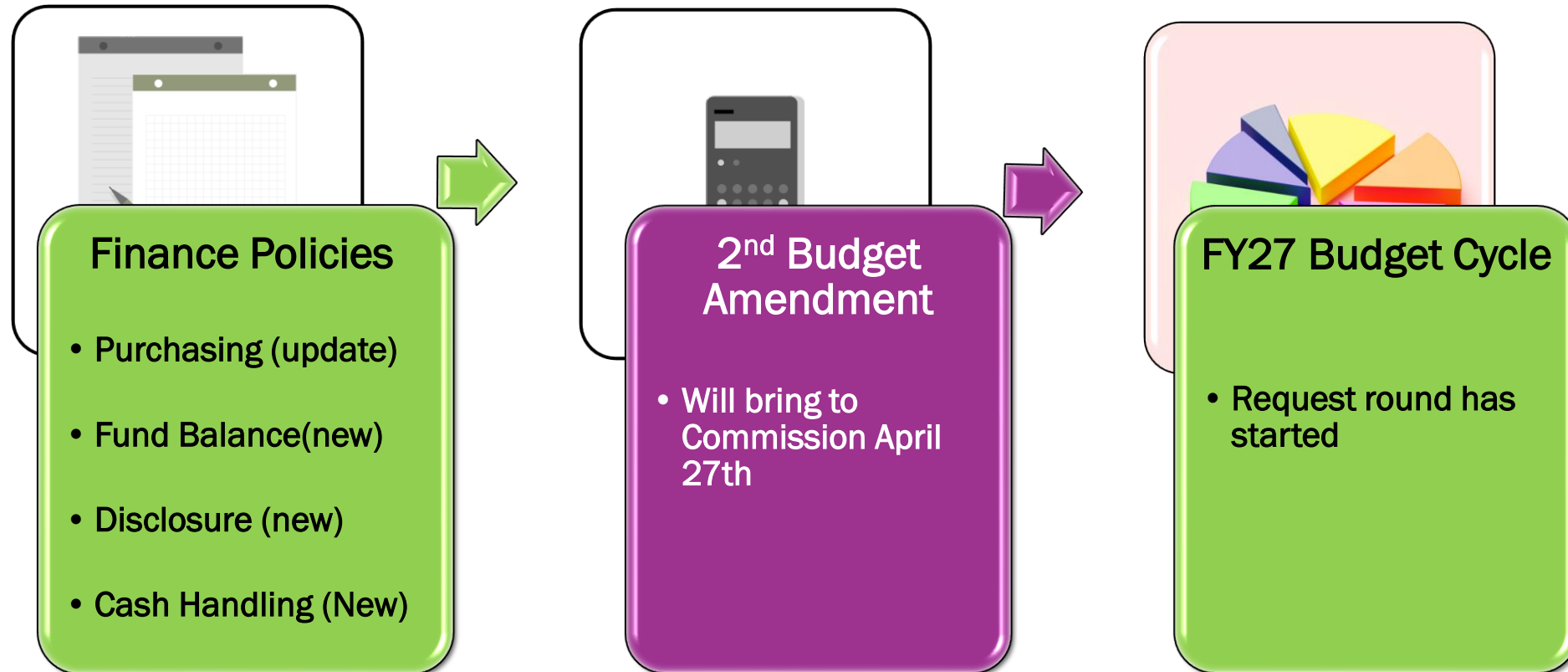


Budget Amendment Recommendations

Approve	Approve	Approve	Approve
Police Department <ul style="list-style-type: none">* Add (8) new police officers + (8) new vehicles.* Increase starting salary for police officers to \$68.	Park & Recreation <ul style="list-style-type: none">* Increase transfer from General Fund to Capital Improvement (CIP) Fund by \$500K.* Amend for Millennium Park Playground in CIP Fund.	Community Center <ul style="list-style-type: none">* Amend \$100K to Community Center Renovations project for installation costs.	Water SDC Project <ul style="list-style-type: none">* Amend \$200K to CR501 Iron Filtration Plant Upgrades project for landscaping (missed in original carry-forward amendment).

General Fund Amendment Items (First Three Above) Will Be Funded From FY25 Unencumbered Budget Overage

FINANCE DEPARTMENT UPDATES





FINAL THOUGHTS / QUESTIONS

EXHIBIT A

General Fund

Police Department

Expenditure	FY26 Adopted Bud	Increase/(Decrease)	FY26 Amended Bud
Salaries	\$5,319,000	\$170,000	\$5,489,000
FICA Expense	\$410,400	\$13,000	\$423,400
Retirement	\$1,709,600	\$60,000	\$1,769,600
Shift Differential	\$20,100	\$29,900	\$50,000
Cap. Improv Mach & Equip	\$349,900	\$595,000	\$944,900

Expenditure	FY26 Adopted Bud	Increase/(Decrease)	FY26 Amended Bud
Contingency	\$6,362,391	(\$867,900)	\$5,494,491

Justification for Amendment: In this amendment, the Police Department is requesting a budget amendment. As discussed at the workshops on February 6, 2026, and March 30, 2026, the Police Department is requesting the starting salary for an officer to be increased to \$68,000, to help reduce the vacancy rate, and eight (8) additional police officers and police cars to provide the necessary services needed for the continued growth of our community. Due to the vacancies, the total salary budget impacts for this amendment are minimal, and the amended amounts cover what the anticipated shortfall will be. As discussed at the April 20, 2026 workshop, an excess has been identified when closing out FY25. Funding for this amendment will come from the reserves and the excess that has been identified.

Expenditure	FY25 Adopted Bud	Increase/(Decrease)	FY25 Amended Bud
Transfer to Cap. Projects Fund	\$10,500,000	\$500,000	\$11,000,000
Contingency	\$5,494,491	(\$500,000)	\$4,994,491

Justification for Amendment: In this amendment, the budget transfer from General Fund to the Capital Projects Fund needs an amendment. As discussed at the April 20, 2026, workshop, an excess has been identified when closing out FY25. Funding for this amendment will come from the reserves.

Capital Improvement Fund

Revenue	FY25 Adopted Bud	Increase/(Decrease)	FY25 Amended Bud
Transfer From General	\$10,500,000	\$500,000	\$11,000,000

Expenditure	FY26 Adopted Bud	Increase/(Decrease)	FY26 Amended Bud
Millennium Park Playground	\$0.00	\$500,000	\$500,000

Justification for Amendment: In this budget amendment, the transfer from General Fund revenue to the Capital Improvement Fund needs an amendment. As discussed at the April 20, 2026, workshop, an excess has been identified when closing out FY25. These funds will be utilized for the Millennium Park Playground project.

Expenditure	FY26 Adopted Bud	Increase/(Decrease)	FY26 Amended Bud
Community Center Renovations	\$105,000	\$100,000	\$205,000

Expenditure	FY26 Adopted Bud	Increase/(Decrease)	FY26 Amended Bud
Contingency	\$5,355,806.16	(\$100,000)	\$5,255,806.16

Justification for Amendment: The Capital Improvement Fund is requesting a budget amendment for the Community Center Renovation project. While the majority of the work is being completed in-house, select services are being outsourced to ensure timely completion, resulting in increased project costs. Funding for this amendment will be provided from the reserves.

Water SDC Fund

Expenditure	FY26 Adopted Bud	Increase/(Decrease)	FY26 Amended Bud
CR 501 Iron Filtration Plant Upgrades	\$919,973.81	\$200,000	\$1,119,973.81

Expenditure	FY26 Adopted Bud	Increase/(Decrease)	FY26 Amended Bud
Contingency	\$3,066,350	(\$200,000)	\$2,866,350

Justification for Amendment: In this amendment, the Water SDC Fund needs an amendment for the CR501 Iron Filtration Plant Upgrades project. This project was carried over from the previous fiscal year, and the landscaping portion of this project was missing in error when the original project was carried over in the 1st budget amendment. Since this is from the prior year, funding for this amendment will come from the reserves.

CITY OF WILDWOOD



PURCHASING POLICY

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I. PURCHASING POLICY OVERVIEW

A. POLICY INTENT

The Purchasing Policy is designed to establish control over cash expenditures prior to the commitment of funds. The policy makes essential the use of requisitions, purchase orders and payment request forms for all material goods, services and construction. It also centralizes purchasing in some instances so that advantages can be taken of discounts on bulk or multiple purchases. The Purchasing Policy is governed by the City of Wildwood Code of Ordinances and supporting Resolutions.

It is also the intent of this policy to provide for the procurement of material goods and services from a responsible vendors at the lowest possible cost. It is further intended that these procedures provide an orderly, efficient and well documented process for the purchase d on the City's behalf of goods and services. When in conflict, the spirit of this procedure shall supersede the letter of it and any employee found to be in violation of its intent will may be liable for losses incurred by the City arising from his/her malfeasance.

B. POLICY OVERSIGHT

The Finance Department is responsible for ensuring that all purchasing is conducted in an unbiased and fair manner that results in public funds being spent for high quality goods and services at a fair and competitive price. The goal is to achieve a proper balance between quality and cost while maintaining public confidence in the purchasing policy.

It is the intent of the City to buy only from suppliers who have adequate financial strength, high ethical standards and a record of adhering to specifications, maintaining shipping promises and giving a full measure of service.

The City strives to maintain strong and enduring relationships with vendors of proven ability and those who desire to meet its needs. To accomplish this, purchasing activities will be conducted so that vendors will place a high value on City business and make every effort to meet these requirements on the basis of quality, service and price.

The Finance Director or delegated Finance Department designee has full authority to question the quality, quantity, price, competitive nature, and type of items requisitioned in order that the best interests of the City are served.

Note: From time to time, the City of Wildwood may implement certain administrative changes that will alter paperwork handling details and procedural guidelines set forth in this Policy. However, staff may not assume greater purchase authority than herein set forth.

C. GOALS OF THESE POLICIES AND PROCEDURES

The goals of the Purchasing Policy are ~~to~~as follows.

- 1. Acquaint all persons (internal and external) in respect to the City's purchasing policies and procedures.;
- 2. Attempt to gain the most value for every purchase.;
- 3. Provide added security in attempting to ensure public spending is not used to enrich elected officials or government employees or to confer favors on favored constituents.;
- 4. Establish a strong business-like relationship with all interested vendors.;
- 5. Ensure public funds are safeguarded. Purchases are reviewed for completeness and are tested on a sample basis for adequate departmental purchasing methods.;
- 6. Ensure fair and open competition among bidders; and
- 7. Ensure local businesses have an added opportunity in the contract awards process. This serves an interest of the City as a whole by assisting local vendors to stay in business.
- 8. This Policy shall apply to all purchases of goods and services by the City.

- Ensure local businesses have an added opportunity in the contract awards process. This serves an interest of the City as a whole by assisting local vendors to stay in business.

SCOPE

This Policy shall apply to all purchases of goods and services by the City.

II. COMPLIANCE

A. RESPONSIBILITIES OF CITY EMPLOYEES

The City wants to promote and protect its governmental integrity. Public employees must, therefore, discharge their duties impartially to assure fair, competitive access to City procurement. All City staff engaged in procurement for the City shall comply with the ethical standards set forth in the following section.

The employees of the City responsible for purchasing activities should:

- Purchase the proper material goods or services to suit the City's need;
- Get the best possible price for the goods or services using City policies;
- Have the goods or services available when and where the City needs it;
- Assure a continuing supply of needed goods and services;
- Guard against misappropriation of City funds;
- Facilitate cooperation with other governmental units;
- Maximize competition ~~for~~ responsible bidders;
- Safeguard public funds and receive the best value for the public dollar;
- Never use public spending to enrich elected officials or City employees; and
- Never make purchases for personal use in the City's name.

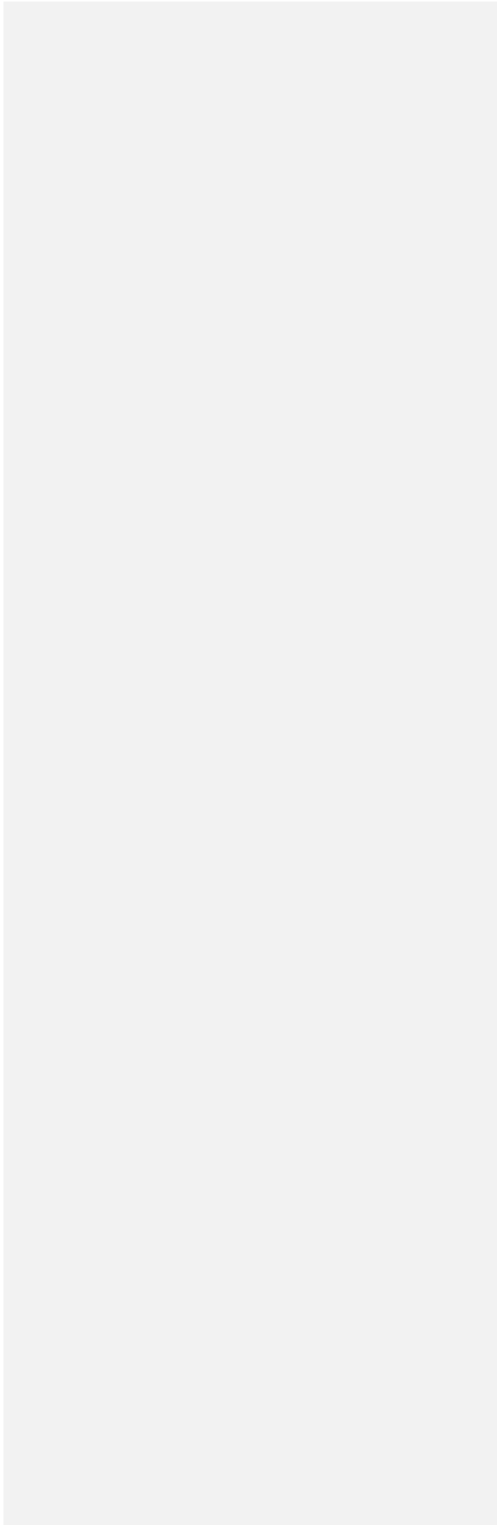
Every supervisory employee is responsible for assuring that any material goods and services used to complete tasks assigned to their supervision have been properly requisitioned, entered into the City's financial software, and approved before the materials are withdrawn from the store's warehouse or ordered from a supplier.

The Finance Department under the direction of the Finance Director will act as the principal procurement officer for the City and is responsible to ensure the Policy is followed by City departments. The Finance Director and/or the Assistant Finance Director is the primary contact person for questions regarding the Policy and is responsible for the implementation of revisions on an as needed basis.

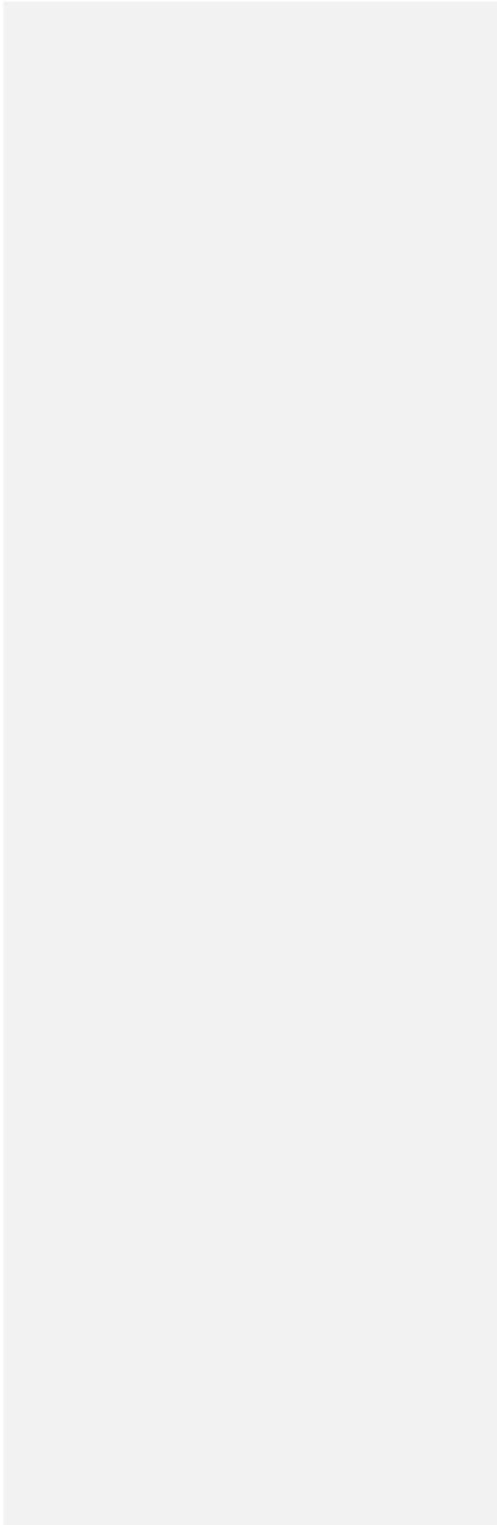
B. ETHICS

1. Fair and Open Competition: The City is committed to a purchasing process which fosters fair and open competition, is conducted under the highest ethical standards and enjoys the complete confidence of the public. The policy of the City is no City employee shall engage in any act which is in conflict with fair and open competition, or creates an appearance of unfairness, during the performance of official duties.

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- a) The City will avoid unfair practices by granting all competitive respondents equal consideration as required by State, Federal, and City regulations.
- b) The City will conduct business in good faith; demanding honesty and ethical practices from all participants in the purchasing process.
- c) The City will promote positive respondent and contract relationships by affording respondent representatives courteous, fair, and ethical treatment.
- d) The City will make every reasonable effort to negotiate equitable and mutually agreeable settlements of controversies with a respondent.
- e) The City will avoid involvement in any transactions or activities that could be considered to be a conflict between personal interest and the interest of the City.
- f) Employees must not become obligated to any supplier(s) and shall not participate in any City transaction from which they may personally benefit, except as may be authorized by applicable State law.
- g) No Commission Member or employee shall directly or indirectly, give or receive, or agree to receive any compensation, gift, reward, commission, or gratuity from any source except the City for any matter directly connected with or related to his/her official services as such employee with this City.
- h) Except as authorized by applicable State law, no Commission Member or employee shall bid for, enter into, or be in any manner interested in any City contract for purchases.
- i) No Commission Member or employee shall seek to influence the purchase of a product or service from any supplier or vendor. This restriction shall not be construed to restrict persons from evaluating and appraising the quality and value of the product to be purchased or service to be rendered where the person's scope of employment contemplates advice and counsel with respect to the purchase.

2. **Ethics Conflicts:** An employee shall be deemed to have an Ethics conflict if the employee:

- a) Has any financial interest in any sale to the City of any goods or services when such financial interest was received with prior knowledge that the City intended to purchase the property, goods or services.
- b) Solicits, accepts, or seeks a gift, gratuity, or favor from any person, firm, or corporation involved in a contract or transaction which is or may be the subject of official action by the City. Examples of acceptable courtesies include: a meal or social event; exchanges of floral offerings or gifts of food to commemorate events such as illness, death, birth, holidays, and promotions; a sample or promotional gift of nominal value (\$25 or less). Except for courtesies as provided, no employee shall, directly or indirectly, give or receive any compensation, gift, reward, commission, or gratuity from any source except the City for any matter directly connected with or related to his/her official services as such employee with the City.

c) Participates in his/her capacity as a City employee in the issuing of a purchase order or contract in which he/she has a private pecuniary interest, direct or indirect, or performs in

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- d) regard to such contract some function requiring the exercise of discretion on behalf of the City.
- e) Engages in, accepts employment from, or renders services for private interests for any compensation or consideration having monetary value when such employment or service is incompatible with the proper discharge of official duties or would tend to impair independence of judgment or action in performance of official duties, or give the appearance of the above.
- f) Discloses or used without authorization confidential information concerning property or affairs of the City to advance a private interest with respect to any contract or transaction which is or may be the subject of official action of the City.

Ethics Violation:

3. If a Commission Member or employee is found to be in violation of this policy the City Manager shall investigate, or cause to be investigated, all suspicions, allegations, and written complaints of unethical conduct.

- a) Complaints which are considered by the City Manager to be serious may be referred to an Ethics Panel, composed of City employees appointed by the City Manager.
- b) The Ethics Panel, when constituted, shall investigate and hear the complaint and recommend to the City Manager any action deemed appropriate. Complaints or allegations which may be criminal in nature may be referred to an appropriate outside agency for investigation.
- c) Any employee who is found to be in violation of this policy may be subject to disciplinary action up to and including termination from employment. Depending upon the seriousness of the action, other appropriate civil or criminal sanctions may also be pursued.

1. CONFLICTS OF INTEREST

C.

1. **Identification of a Conflict of Interest:** It shall be a breach of ethics for any employee of the City to participate directly or indirectly in procurement when the employee knows any of the following:

- a) The employee or any member of the employee's immediate family has a financial interest pertaining to the procurement;
- b) A business or organization in which the employee, or any member of the employee's immediate family, has a financial interest pertaining to the procurement;
- c) Any other person, business or organization with which the employee or any

member of the employee's immediate family is negotiating or has an arrangement concerning prospective employment is involved in the procurement.

The avoidance of actual or perceived conflicts of interest is a prerequisite to the efficient and sound operation of the City and maintenance of the public trust.

D. GRATUITIES

It shall be a breach of ethics of city employment to offer, give or agree to give any representative of the City or for any representative of the City to pursue or enact the following:

- 1. Solicit, demand, accept or agree to accept from another person, a gratuity or an offer of employment in connection with any decision, approval, disapproval, recommendation, and preparation of any part of a program requirement or purchase request.
- 2. A gratuity breach of ethics would also influence the content of any specification or procurement standard, rendering of advice, investigation, auditing, or in any other advisory capacity in any proceeding or application, request for ruling, determination, claim or controversy, or to any solicitation or proposal therefore pending before the City.

Any employee who is found to be in violation of this Policy may be subject to disciplinary action up to and including termination from employment. Depending upon the seriousness of the action, other appropriate civil or criminal sanctions may also be pursued.

III. PURCHASING PROCEDURES

A. NEW VENDOR SET-UP

Up

When purchasing from a vendor that the City has not used before, it is the responsibility of the department placing the order to make sure that the Finance Department has the following from the new vendor:

- 1) Insurance
- 2) Performance and Payment Bonds, executed by a surety company authorized to do business in the State of Florida, when required
- 3) W9

It is also the responsibility of the department to make sure that the vendor is not on the Federal System of Award Management (SAM) debarment list, the State of Florida's Discriminatory Vendor List and Convicted Vendor List.

A. PURCHASING APPROVALS

B.

All purchases must receive proper approval prior to the purchase acquisition. Approval authority is based upon the total transaction amount. The **Purchasing Approval Threshold Table** ~~below~~ outlines the approvals needed based upon the purchase amount. In regards to the dollar threshold amounts ~~indicated below~~ established, the total cost of the purchase should be considered, not the cost of the individual items. Purchases may not be divided into multiple transactions to fall within the threshold limits.

1. Purchasing Approval Threshold Table:

Commented [RS1]: Proposed dollar thresholds

Purchase Amount	Approver
<u>Department Director Approval Level:</u> Less than \$5,000	Department Director or other employee authorized by the City Manager, if the item or service to be purchased is included in the approved budget for the department. City Manager or designee, if the item or service is NOT included in the approved budget for the department and a budget amendment is NOT necessary. City Commission, if the item or service to be purchased is NOT included in the approved budget for the department and a budget amendment is necessary.
<u>City Manager Approval Level:</u> From \$5,001 to \$50,000	City Manager or designee, if the item or service is included in the approved budget for the department and a budget amendment is NOT necessary. City Commission, if the item or service to be purchased is NOT included in the approved budget for the department and a budget amendment is necessary.
\$50,001 or greater	City Commission

Commented [RS2]: Confirmed MCSJ Level 3 for Finance cutoff is \$2,500 and not \$4,999

Commented [RS3]: Proposed amount would be \$5,000

Commented [RS4]: This page represents the proposed threshold changes. These changes have not been applied to the policy. These will be applied once the new amount is selected for final approval.

B. PURCHASING REQUISITION LEVELS REQUIREMENTS

C.

All departments under the City Commission shall obtain equipment or commodities and materials by submitting a requisition in the City's financial software ~~for items totaling more than \$500~~ in accordance with the requirements and exceptions listed below.

1. Below \$500: Departments may purchase material goods and services priced less than \$500 without a requisition. Purchases exceeding \$500 must be requisitioned unless a purchase is completed within the Purchasing Card limits.
2. Purchases below \$2,500: These transactions may be completed through the Purchase Card program without a purchase requisition. Purchase requisitions are the preferred method for any purchase over \$500, but the Purchase Card is an option exception when necessary or pre-approved. These transactions must meet all requirements of the Purchasing Card Policy and program.
3. Purchases exceeding \$2,500: These transactions must be requisitioned and do not qualify for the Purchasing Card program. Requisitions must have supporting documentations such as quotes, contract references, or City Commission meeting executive summaries according to the requisition levels established by this policy.
4. Purchases between \$2,500 - \$107,499,000: These transactions are required to have two (2) informal quotes or be covered under an existing contract. Informal quotes can take the form of an email to/from a vendor, a catalog listing, or some similar form.

Commented [RS5]: Consider adjusting \$7,500 because \$5,000 to \$7,500 is only a \$2,000 range which is too narrow to be effective

Purchases above

5. \$7,500 - \$10,000: These transactions are required to have three (3) formal quotes or covered under an existing contract. Informal quotes can take the form of an email to/from a vendor, a catalog listing, or some similar form. A formal quote should be on vendor letterhead with quantity and price of material goods or scope of services detailed. Formal quotes should be itemized as much as possible.
6. Purchase Orders prior to the Purchase: Unless covered as an emergency expenditure or under a blanket purchase order, no items are to be picked up or received by a department before inputting the purchasing requisition into the City's financial software and getting obtaining all the required approvals. The Department Directors shall be responsible for ensuring unauthorized purchases do not occur and coordinate with the City Manager's Office regarding disciplinary action associated with unauthorized violations.
7. Budget and Funding: Sufficient funds must be available before departments request the purchase of material goods or services. Departments must check availability of

funds prior to submission of a requisition. If funds are not available, it will be the responsibility of the Department Director or designee to rectify the situation.

D. PURCHASING REQUISITION PROCEDURES PER DOLLAR THRESHOLD

The Quick Requisition-Level Threshold:

1. Purchases Between \$500 - \$2,500

a) Requisition Steps:

- 1) Choose a Vendor
- 2) Obtain a verbal or written quote to complete the requisition required data fields
- 3) Verify that adequate funds are available in the budget line item.
 - a. If funds are not available see if there is enough in another line item.
 - If enough funds are available in another line item, file a Line Item Transfer Request.
 - If there are not enough funds in the alternate line item, then Department Director will need to discuss with the City Manager about the need for purchase and budget amendment. If the City Manager approves a request then a Department Director will need to file request for budget adjustment to Finance.
- 4) After funding is verified, enter a purchasing requisition in the City's financial software.
- 5) Department Director or designee must approve the purchasing requisition.

b) Purchase Order Steps:

- 1) Finance will review the purchasing requisition requisitions for compliance with the Ppurchasing Ppolicy and if approved, will convert the requisition to a purchase order.
- 2) After purchase order is issued, department places order.

c) Receipt and Payment Steps:

- 1) After the merchandise products are is received/service provided and invoice is received, the Finance Department verifies that the purchase order and invoice matchreconcile. If the invoice and the purchase order do not match, Finance will contact Department Director for correction.
- 1) A Ppurchase order is approved for payment in the City's financial software.
- 2) The Check will be cut for payment and.

3) ~~Check~~-mailed to vendor.

The Informal Quote Requisition Level Threshold:

2. Purchases Between \$2,501 - \$107,000

a) Requisition Steps:

- 1) Choose a Vendor
- 2) Unless a contract has been established for continued use (term contract); obtain a minimum of 2 informal quotes and choose the lowest quote that meets the need.
- 3) Verify that adequate funds are available in the budget line item.
 - If funds are not available see if there is enough in another line item.
 - If enough funds are available in another line item, file a Line Item Transfer Request.
 - If there are not enough funds in the alternate line item, then the Department Director will need to discuss with the City Manager about the need for the purchase and the budget amendment. If the City Manager approves request then the Department Director will need to file a request for budget adjustment to Finance.
- 4) After funding is verified, enter purchasing requisition in the City's financial software.
- 5) Department Director or designee must approve requisition.

b) Purchase Order Steps:

- 1) Finance will review the purchasing requisition for compliance with the Purchasing Policy and if approved, will convert the requisition to a purchase order.
- 2) After purchase order is issued, department places order.

c) Receipt and Payment Steps:

- 1) After the products are received/service provided and invoice is received, the Finance Department verifies that the purchase order and invoice reconciled. If invoice and purchase order do not match, Finance will contact Department Director for correction.
- 2) A purchase order is approved for payment in the City's financial software.
- 3) The check will be cut for payment and mailed to vendor.

• ~~Unless a contract has been established for continued use (term contract); obtain a minimum of 2 informal quotes and choose lowest quote that meets need.~~

• ~~Verify that adequate funds are available in the budget line item.~~

- ~~If funds are not available, see if there is enough in another line item.~~
- ~~If enough funds are available in another line item, file a Line Item Transfer Request.~~
- ~~If there are not enough funds in alternate line item, then Department Director will need to discuss with City Manager about the need for purchase and budget amendment. If City Manager approves request, then Department Director will~~

need to file request for budget adjustment to Finance.

- After funding is verified, enter requisition in the City's financial software (include scan of 2 quotes or copy of competitively bid contract).
- Department Director or designee must approve requisition.
- City Manager will approve or deny requisition.
- Finance will review requisition for compliance with the purchasing policy and if approved, will convert the requisition to a purchase order.
- After purchase order is issued, department places order.
- After merchandise is received/service provided and invoice is received, the Finance Department verifies that the purchase order and invoice match. If invoice and purchase order do not match, Finance will contact Department Director for correction.
- Purchase order is approved for payment in the City's financial software.
- Check will be cut for payment.

Check mailed to vendor.

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The Formal Quote Requisition Level Threshold:

3. Purchases Between \$10,000.7501 - \$520,000

a) Requisition Steps:

- 1) Choose a Vendor
- 2) Unless a contract has been established for continued use (term contract); obtain a minimum of 2 informal quotes and choose the lowest quote that meets the need.
- 3) Verify that adequate funds are available in the budget line item.
 - If funds are not available see if there is enough in another line item.
 - If enough funds are available in another line item, file a Line Item Transfer Request.
 - If there are not enough funds in the alternate line item, then Department Director will need to discuss with the City Manager about the need for purchase and budget amendment. If the City Manager approves a request then the Department Director will need to file a request for budget adjustment to Finance.
- 4) After funding is verified, enter requisition in the City's financial software.
- 5) Department Director or designee must approve the purchasing requisition.

b) Purchase Order Steps:

- 1) Finance will review the purchasing requisition for compliance with the Purchasing Policy and if approved, will convert the requisition to a purchase order.
- 2) After a purchase order is issued, the department places the order.

c) Receipt and Payment Steps:

- 1) After the products are received/service provided and invoice is received, the Finance Department verifies that the purchase order and invoice reconciled. If the invoice and the purchase order do not match, Finance will contact Department Director for correction.
- 2) Purchase order is approved for payment in the City's financial software.
- 3) Check will be cut for payment and mailed to vendor.

- Unless a contract has been established for continued use (term contract), obtain 3 formal written quotes and choose lowest quote that meets needs.
- Verify that adequate funds are available in the budget line item:
 - If funds are not available, see if there is enough in another line item.
 - If enough funds are available in another line item, file a Line Item Transfer Request.
 - If there are not enough funds in alternate line item, then Department Director will need to discuss with City Manager about the need for purchase and budget amendment. If City Manager approves request, then Department Director will need to file request for budget adjustment to Finance.
- After funding is verified, enter requisition in the City's financial software (include scan of 3 quotes or copy of competitively bid contract).

- ~~Department Director or designee must approve requisition.~~
- ~~City Manager will approve or deny requisition.~~
- ~~Finance will review requisition for compliance with the purchasing policy and if approved, will convert the requisition to a purchase order.~~
- ~~After purchase order is issued, department places order.~~
- ~~After merchandise is received/service provided and invoice is received, the Finance Department verifies that purchase order and invoice match. If invoice and purchase order do not match, Finance will contact Department Director for correction.~~
- ~~Purchase order is approved for payment in the City's financial software.~~
- ~~Check will be cut for payment.~~
- ~~Check mailed to vendor.~~

The Commission Approval Level Threshold:

4. Purchases Greater Than \$250,001:

a) Commission Agenda Steps:

- 1) Unless a contract has already been established for continued use (term contract); obtain 3 formal written quotes and choose lowest quote that meets needs.
- 2) Verify that adequate funds are available in the budget line item.
- 3) Create an Agenda Item for Commission approval as per the City Clerk's procedures.
- 4) Purchase approved by Commission.

b) Requisition Steps:

- 1) Enter the purchasing Rrequisition in the City's financial software (include scan of 3 quotes or copy of competitively bid contract and/or a copy of the Agenda Executive Summary referencing the Commission meeting date).
- 2) Department Director or designee must approve the purchasing requisition.

c) Purchase Order Steps:

- 1) Finance will review requisition for compliance with the purchasing policy and if approved, will convert the requisition to a purchase order.
- 2) After purchase order is issued, department places order.

•d) Receipt and Payment Steps:

- 1) After the products are merchandise is received/service provided and invoice is received, the Finance Department makes sure that the purchase order and invoice match. If the invoice and purchase order do not match, Finance will contact the Department Director for correction.
- 2) The Purchase order is approved for payment in the City's financial software.
- 3) A Check will be cut for payment.
- 4) The check will be mailed to vendor.

5. Blanket Purchase Order Requisitions: Contract/Agreement purchases greater than \$2,501

Blanket Purchase Orders may be issued when appropriate for standard recurring expenditures such as maintenance items or repetitive purchases from the same vendor. A Blanket Purchase Order is also used when the purchasing method applied resulted in an agreement or contract offering a documented price and designated term, a Blanket Purchase Agreements (BPA) or Contract Purchase Agreements (CPA) are initiated by the requesting Department to secure regularly needed goods and/or services, usually on an annual basis.

Because Blanket/Contract Purchase Orders may be utilized as the result of a term contract, which is competitively secured in accordance with the conditions set forth within the City of Wildwood's Purchasing Policy and/or State of Florida Statutes, the City Manager may approve a blanket purchase order over his /her approval threshold as long as the contract was previously approved by the City Commission.

These levels do not eliminate the need to secure proper quotes. Such items may be covered by a Blanket Purchase Order for the current fiscal year, provided the contract is in effect for the same period. For any contract or bid that carries over into the next fiscal year, the Blanket Purchase Order should initially be issued for the material goods/services through September 30th of that year. At the start of the next fiscal year a new Blanket Purchase Order should be issued for the remaining time on the contract.

a) Requisition Steps:

- 1) Choose a Vendor
- 2) When a contract or blanket service agreement has been established for continued use (term contract), attach the contract/agreement to the purchase requisition like a quote
- 3) Create the purchase requisition with only 1 line item. Set the unit measure as 1 and the not to exceed amount.

- 4) Verify that adequate funds are available in the budget line item.
 - If funds are not available see if there is enough in another line item.
 - If enough funds are available in another line item, file a Line Item Transfer Request.
 - If there are not enough funds in the alternate line item, then the Department Director will need to discuss with the City Manager about the need for the purchase and the budget amendment. If the City Manager approves request then the Department Director will need to file a request for budget adjustment to Finance.
- 5) After funding is verified, enter purchasing requisition in the City's financial software.
- 6) Department Director or designee must approve requisition.

b) Purchase Order Steps:

- 1) Finance will review the purchasing requisition for compliance with the Purchasing Policy and if approved, will convert the requisition to a purchase order.
- 2) After purchase order is issued, department places order.

c) Receipt and Payment Steps:

- 1) After the products are received/service provided and invoice is received, the Finance Department verifies that the purchase order and invoice reconciled. If invoice and purchase order do not match, Finance will contact Department Director for correction.
- 2) The invoice amount is subtracted from the purchase order not-to-exceed amount each time one is submitted. Payments shall not be processed to a blanket purchase order if there is not enough funds remaining to complete the invoice payment.
- 3) The check will be cut for payment and mailed to vendor.

E. PROCESSING PURCHASE ORDER CHANGES/CANCELLATIONS

It is expected that the amount of a purchase order may need to be adjusted from time to time. The Finance Department can make an adjustment to any purchase order if the adjustment is a decrease to the total purchase order amount.

1. Department Director Approval: Upon approval from the ~~Director of the department~~Department Director making the purchase, the Finance Department can ~~make a change/increase to~~ a purchase order amount if the amount of the purchase order total after adjustment is ~~still under~~within the Department Director Approval Level \$2,500.

City Manager Approval: If a purchase order being adjusted ~~is~~has an amount withing

the City Manager Approval Level over \$2,500 but under \$20,000, the Finance Department can adjust the purchase order amount after approval.

2. from the City Manager, as long as the revised purchase order total amount does not exceed ~~\$20,000~~the City Manager Approval level.

3. City Commission Approval: The City Commission must approve any adjustment to a purchase order if the adjustment causes the purchase order total to exceed ~~\$20,000~~the City Manager Approval Level. ~~unless if the~~ purchase was competitively bid ~~or previously approved by Commission action, in which case the~~ City Manager ~~can~~ may approve the change order and the resulting purchase order total.

Commented [RS6]: Formal competitive bid with resulting term contract OR any competitive bids that might be pushed over the limit?

~~The Finance Department can make an adjustment to any purchase order if the adjustment is a decrease to the total purchase order amount.~~

F. RECEIPT OF COMMODITIES AND SERVICES

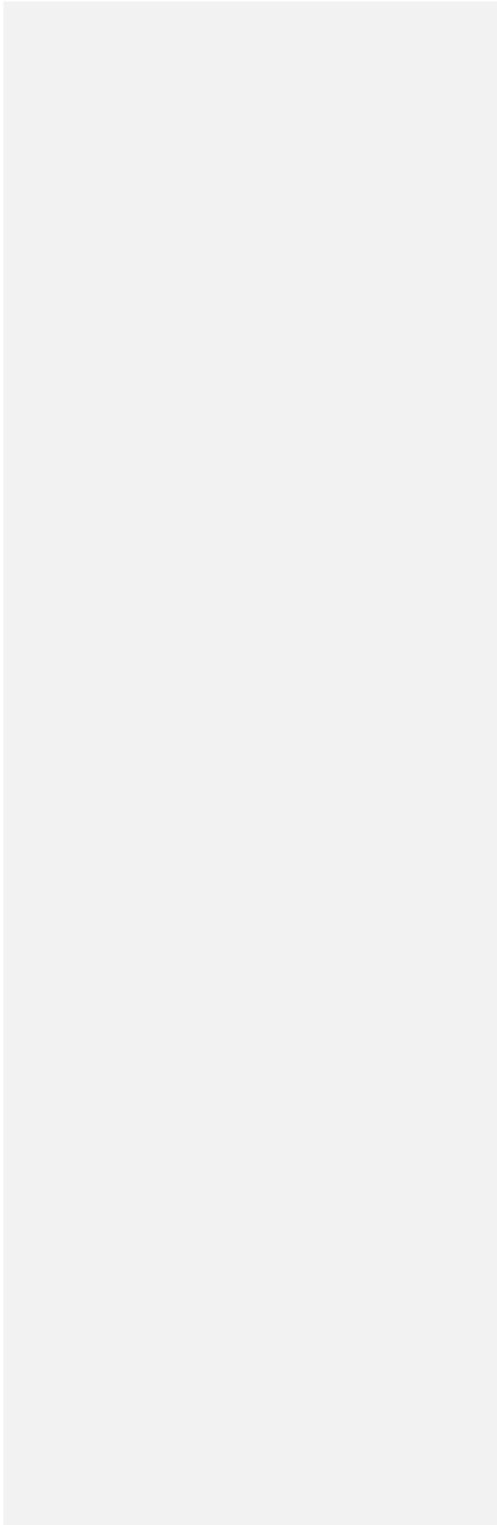
Equipment, services or commodities shipped directly to the ordering department must be checked by that department as to accuracy, quantity and quality. Only after this has been accomplished should a delivery ticket or receiving report be signed. All exceptions are to be noted on the document signed. All claims for defective equipment should be processed in accordance with the City and/or carrier policies.

- - To avoid delays in payment to the vendor and to remain in compliance with the Florida Prompt Payment Act, all packing slips must be maintained in the ordering department and readily accessible by the authority approving the resulting invoice. be sent to the Finance Department, to indicate final payment should be made.
 - When signing for services performed, sign only for what was actually performed. Never sign blank ~~invoices or~~ service tickets or invoices. Always insist that the vendor leaves a copy with your department.
 - If items are damaged or defective, the receiving department should make every effort to resolve the situation. The receiving department shall not approve payment until the item(s) is corrected or replaced by the vendor.
 - Departments initiating the purchase orders/requisition should keep track of all outstanding purchase orders.

G. PURCHASE ORDER PAYMENTS REQUIRE INVOICES

Commodities (material goods) or services received must be invoiced by the providing vendor. The receiving department shall review and approve the invoice in accordance with Finance's established procedures. Invoices shall be authorized by the department directors, include the purchase order number, and the appropriate accounting code associated with the purchase. Invoices should be submitted to Finance for prompt payment according to the check processing schedule.

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IV. PURCHASING METHODS

The goal is to obtain commodities (material goods) and services at the lowest price by stimulating competition. The following purchasing methods shall be used in the purchasing of material goods and services for the City:

A. COMPETITIVE PURCHASING METHODS (QUOTES)

Commented [RS7]: Proposed dollar amount adjustments to reconcile to pcard policy and use

Petty Cash Funds:

1. The City of Wildwood maintains petty cash funds to facilitate the purchase or reimbursement of minor expenditures. These funds are to be used for any amount up to ~~\$25.00~~50.00. A receipt is **required** for reimbursement.

Purchasing Card: ~~(add paragraph from last page)~~

2. ~~A City purchasing card (P-Card) is available for purchases where a Purchase Order is not accepted (hotel reservations, point of purchase sales, etc.) P-Card charges in excess of \$750.00 per transaction require Department Director approval. A P-Card is available from the Finance Director. (For more rules on a P-Card, see policy on using a City P-Card)~~A City purchasing card (P-Card) is available for purchases where a Purchase Order is not accepted (hotel reservations, point of purchase sales, etc.) P-Card charges in excess of ~~\$750.00~~ \$500.00 per transaction require Department Director approval. A P-Card is available from the Finance Director. (For more rules on a P-Card, see policy on using a City P-Card)

- a) The use of the P-Card does not exempt a purchase from the rules in this policy.
- b) Personal use of the P-Card is strictly prohibited under any circumstances. Authorized P-Card use is addressed in the Purchasing Card Policy.

Small Dollar Purchasing:

3. Informal purchasing may be used for the purpose of material goods and services costing less than \$500. Purchases must be within budget constraints and authorized by the Supervisor or Department Director. It is the responsibility of the employee to ensure goods and services are being purchased in the most efficient and ~~cost-effective~~cost-effective manner possible.

4. Quote Collecting Request: Quote awards at both levels shall be based on qualifications of the vendor, acceptability of the product, delivery time, inventories, past performance, degree of compliance with requirements, price and other circumstances that will encourage delivery of the best products and services for the best price. Department Directors or designee may request quotes from vendors commonly known for providing the products or services needed. When qualified vendors or suppliers are not known or the material goods or services needed require special terms and conditions beyond the resulting purchase order, Finance may issue a Request for Quote published on the City Website or purchasing system in order to extend the competitive effort.

a) Informal Quotes are utilized when :- At least two (2) informal quotes are required. and choose Select the lowest quote that meets the requirements of the need are required for the Informal Quote Requisition Level.

~~Formal Quotes are utilized when : At least three (3) formal written quotes are required. Quotes must be obtained for the purchases of goods and services within the Formal Quote Requisition threshold level or above. The department may contact three (3) vendor vendors requesting a quote or a request for bid may be distributed through the City website or DemandStar (or equivalent). If at least three (3) written quotes are not possible, a written explanation of the effort to collect competitive quotes shall be provided as a no quote for the remaining quotes not received such shall be approved by the City Manager based on purchasing approvals. Supporting documentation shall be included with the purchasing requisition in the City's financial software and accompany the invoice for payment.~~

b) Formal Quotes are utilized when at least three (3) formal written quotes are required. Quotes must be obtained for the purchases of goods and services within the Formal Quote Requisition threshold (\$10,000 - \$50,000). The department shall contact procurement to issue a formal quote through the City website and DemandStar. If at least three (3) written quotes are not possible, a written explanation of the effort to collect competitive quotes shall be provided as a no-quote for the remaining quotes not received. Supporting documentation shall be included with the purchasing requisition in the City's financial software and accompany the invoice for payment

~~Quote awards at both levels shall be based on qualifications of the vendor, acceptability of the product, delivery time, inventories, past performance, degree of compliance with requirements, price and other circumstances that will encourage delivery of the best products and services.~~

B. COMPETITIVE SOLICITATION METHOD (BIDS AND PROPOSALS):

~~Publishing a scope of work along with terms and conditions is the purchasing method utilized to establish a multi-year agreement or contract. The competitive solicitation process shall be administered by the Finance Department in cooperation with the requesting departments. Competitive solicitation shall be used to establish term contracts for purchases estimated to exceed the thresholds assigned to the quote collecting limitations.~~

1. Invitation to Bid:

~~Except as otherwise provided herein, the Invitation to Bid (ITB) is a formal solicitation required for purchases of material goods and services when the City is capable of specifically establishing precise specifications defining the actual commodity or contractual services, per Florida Statutes~~

1. 255.20 or 287.057. Responses to the ITB shall be received in a sealed bid format, opened, and read aloud at a specific date, time, and location. ~~All ITB's shall be administered by the requesting department.~~ This solicitation is commonly utilized for construction resulting in a project based agreement or commodities (material goods) frequently ordered resulting in multi-year agreements for the lowest responsive, responsible bidder. All agreements (contracts) resulting from ITB's shall be administered by the requesting department.

Request for Proposal:

2. Except as otherwise provided herein, the Request for Proposal (RFP) is a formal solicitation required for the purchase of goods and services when the City cannot specifically define the scope of work or when it is not practical or advantageous to procure by competitive sealed bidding. The vendor provides detailed information in response to the RFP and usually the proposal results in a contractual agreement. The process does allow for negotiation in the scope of requested services, price, and delivery. Per Florida Statute 287.057(1) "Procurement", the City **must** consider the prior relevant experience of a vendor when evaluating the response to an RFP. ~~All RFPs shall be administered by the requesting department.~~ This solicitation is commonly utilized for services or commodities when qualifications are factored over pricing and resulting in multi-term agreements for the highest-ranking offeror. All agreements (contracts) resulting from the RFPs shall be administered by the requesting department.

Request for Qualification:

3. Except as otherwise provided herein, the Request for Qualification (RFQ) is a formal solicitation required in the acquisition of professional services. RFQ proposals primarily indicate information regarding the education and experience background of the respondent. Price is not to be indicated in the initial RFQ but it is negotiated with the successful respondent. If the RFQ is for professional architectural, engineering, landscape architectural or surveying and mapping services, then the rules of applicable State law (Florida Statute 287.0559(b) Consultants' Competitive Negotiation Act (CCNA)) shall apply. All agreements (contracts) resulting from the RFQ's shall be administered by the requesting department.

Government Agency Contracts (Piggyback):

Piggybacking is a procedure of procuring material goods or services without formal bid procedures via utilizing other public entity's award of an ITB/RFP. The objective of Piggybacking:

- Better prices due to larger volumes (economy of scale);
- Better quality due to improved competitive specifications; and
- Savings in time and administrative cost, since only one entity prepares and issues the ITB/RFP.

Each Department Director shall have the authority to utilize the competitively awarded contracts of other government agencies when the best interest of the City would be servedserved, and the purchase is in accordance with the City's Purchasing Policy. ~~The requisitioning department's purchase of goods or services may be fulfilled by procuring commodities or services from contracts made available by the State and Federal Government or other governmental entities.~~ When goods or services are purchased from such contracts, the Department Director or designees must determine whether such goods or services meet the City's requirements relative to price and quality resulting in the best value.

The City's ~~competitive bid process effort~~requirement to collect competitive quotes or bids is waived in the event that the desired goods and services may be purchased through the use of the other governmental agency's contracts when such contracts are already the result of a competitive public procurement process. The criteria to piggyback a governmental agency contract includes ~~includes having obtaining the following documents:~~ an active complete contract (including documents of reference such as the original solicitation and amendments) with specific scope of services, and ~~and~~ a competitive bid tabulation or scoring matrix of the solicitation responses received.

The City may also piggyback sole source contracts as long as the contract is established with fairness and reasonableness. All purchases pursuant to other government agency contracts shall be administered by the requesting department. Florida Statute 287.056 "Purchases ~~F~~rom Purchasing Agreements and State Term Contracts" enables the City to purchase commodities and contractual services from purchasing agreements established and state term contracts procured.

C. COMPETITIVE EXCEPTION METHODS

Commented [RS8]: Sole source status is intended for multi-year agreements needed for the Water

Sole Source Purchases:

1. A Sole Source procurement is a purchasing situation in which a particular vendor (or consultant) is identified as the only qualified source available to fulfill the requirement for a particular product or service with a procurement value greater than ~~the maximum non-competitive, bid dollar~~ the City Manager's approval ~~threshold~~. For material goods/services only available from a single manufacturer reseller, a verification letter from the Original Equipment Manufacturer (OEM) is required and should be attached to the purchase requisition.

The competitive bid process is waived when it is determined in writing and supported with documentation such as a Sole Source Letter, that there is only one viable source for the goods.

and services. Price and terms shall be negotiated whenever possible, and a record of single source procurement shall be maintained as a public record. Florida Statute 287.057(3)(c).

Sole Sources resulting in an agreement for multiple purchases within a fiscal year or a multi-year contract shall be published on the City's Website for a minimum of 15 days. The electronic publication shall describe the commodities (material goods) or contractual services needed. Any notice posted shall provide an opportunity for vendors to state their ability to provide the needed material goods or services as is required under Florida Statute 287.057(3)(c).

2. Competition Impracticable Purchases: The competitive bidding/selection process shall not be required for acquiring specialty products or services which makes the application of competitive process impracticable, unnecessary, or contrary to meeting the public need, but which is not on the administrative non-competitive exemption list, does not qualify as an emergency or an established sole source vendor. Product purchases with a documented lack of available suppliers in the marketplace or a lack of product availability in the region may be acquired by this method. For example, there are limited authorized distributors of a product in the State of Florida and utilizing out of State suppliers would increase product costs and delivery times which makes comparing competitive quotes or bids unfair or ineffective.

Competitive solicitation efforts that result in no bids being received and would not improve by simply repeating the process may be resolved with a competitive Impracticable purchase. Purchasing services under this method must meet at least one of the following conditions, proposed by the purchase originator and acknowledged by the City Manager:

- The primary work elements cannot be accurately determined in advance, prohibiting the ability to obtain advanced competitive quotes.
- The vendor is currently on-site performing services acquired pursuant to this procedure and has the expertise to perform specialized work which is needed immediately.
- The vendor has unique, relevant knowledge of the City's assets/infrastructure, specifications, policies, procedures and preferences, or applicable regulatory requirements, which cannot be replicated by another vendor efficiently and in a timely manner.
- The purchase of the unique product or service is a one-time acquisition or is purchased for the purpose of testing the product or service prior to seeking contractual purchasing agreements.

Commented [RS9]: Competition Impracticable is "sole source light" and used mostly for single purchases

Commented [RS10]: Does this requirement apply to all purchase requisitions (even under CM threshold of \$20,000)? If not, the threshold reference should be added like in the ER section.

D. NON-COMPETITIVE SITUATIONAL PURCHASING METHODS

Emergency Purchases:

The competitive bid process is waived when the normal functioning and operation of the City would be hampered or where property, equipment, public health or life could be endangered through unexpected circumstances by adhering to the usual purchasing procedures. (Florida Statute 287.057(3)(a)) To meet an emergency condition, a written justification detailing the complete circumstances of the emergency and probable consequences **must be approved by the City Manager prior to the purchase payment. Emergency purchases completed without a purchase order may have the resulting invoice attached to the purchase requisition in lieu of a quote or bid.** --The City Manager shall be empowered to authorize the Department to secure by ~~open-market~~**open-market** procedures, equipment, commodities, or services regardless of the amount of the expenditures. The City Manager shall notify the City Commission detailing the emergency and place an agenda item on the next City Commission meeting when the purchase exceeds

1. ~~\$20,000~~**the City Manager Approval Level.** Lack of planning by the requesting department does not constitute an emergency.

Administrative Non-Competitive Purchases (as Listed):

2. The competitive bid process is waived **for the pre-approved situational purchase or payment that are not when it is determined that it is not** practical, feasible nor advantageous to the City in securing goods and services. Price and terms shall be negotiated whenever possible. Non-competitive purchases exceeding **the City Manager's approval threshold** ~~\$20,000~~ shall require City Commission approval.

Commented [RS11]: This is currently and sometimes achieved with the CM level 3 approval. Is that enough or do we need an email from the department to the CM attached to the purchase req as documentation?

The following table lists the pre-approved transactions that are may be fulfilled under the administrative non-competitive exemption from the competitive process:

<u>Transaction Category</u>	<u>Administrative Non-Competitive Transaction</u>
<u>Real Estate</u>	<u>Real Property acquisition, such as land, easements, rights-of-way, existing buildings, structures, or improvements, resulting from negotiations and approved by City Commission</u>
	<u>Title insurance, title commitments, title searches, and ownership and encumbrance searches and real estate appraisal services to determine the market value of real property</u>
	<u>Office, warehouse space, boat slip, submerged land or other property rental or lease</u>
	<u>Railroad leases, maintenance & repair charges and fees</u>
	<u>Right-of-way maintenance agreements</u>
	<u>Property owner selection of or reimbursement to a contractor</u>
<u>Finance Transaction</u>	<u>Fees and costs related to bond refunding, loans and investments</u>
	<u>Debt service payments</u>
	<u>Refunds and reimbursements</u>
	<u>Grant disbursements or payments to federal, state, or local government agencies, or to private groups or agencies</u>
<u>Utilities and Other Government Services</u>	<u>Inter-fund or inter-departmental transfers or reimbursements within or among City Departments</u>
	<u>Utilities (electricity, natural gas, telephone, cell phones, cable, etc.) payments and associated services</u>
	<u>Disbursements to County or Constitutional officers of funds budgeted for their requisition and use</u>
	<u>Franchise agreements</u>
	<u>Vehicle registration fees</u>
	<u>Permit and license fees</u>
<u>Legal and Court Services</u>	<u>Postage, shipping, and express mail costs</u>
	<u>Services required by local, state or federal law</u>
	<u>Court-ordered fines and judgments, resulting from litigation</u>
	<u>Court-ordered fees, resulting from the judicial process</u>
	<u>Insurance claims loss or payments from any loss fund established for such purpose</u>
	<u>Legal services including attorney's expert witnesses, court reporter services and legal fees</u>
<u>Contract Terms and</u>	<u>Political lobbying services</u>
	<u>Fees owed to the Clerk of the Circuit Court or other constitutional officers</u>
	<u>Transactions authorized by Agreements approved by City Commission</u>

<u>Conditions Fulfillment</u>	<u>Warranty or maintenance agreement costs required by the original manufacturer or installer</u>
	<u>Proprietary software maintenance agreements, upgrades, and services</u>
	<u>Insurance and related services including but not limited to liability, property, medical, and workers compensation insurance, including insurance consulting</u>
	<u>Owner Direct Purchase products associated with the scope of work from an established contract</u>
	<u>When the purchase source, brand or product is a specific requirement of receiving the grant funds</u>
<u>Programming Specific Operational Expenses</u>	<u>Advertising in newspapers, magazines, social media, traditional media, outdoor displays, etc.</u>
	<u>Subscriptions for periodicals, magazines, newspapers, copyrighted material, etc. including costs related to update of code of laws and ordinances</u>
	<u>Professional medical services (testing, exams and treatment) including authorized hospital expenses</u>
	<u>Camp programs including admission fees to parks, movies, entertainment venues, etc.</u>
	<u>Personnel, volunteer and contractors (including but not limited to umpires and officials) background checks and clearance authorizations</u>
	<u>Training and Travel Expenses</u>
<u>Training and Travel Expenses</u>	<u>Toll charges</u>
	<u>Gas credit card charges</u>
	<u>Dues and memberships</u>
	<u>Training tuition and fees for training instructors or facilitators</u>
	<u>Travel expenses</u>

Commented [RS12]: Solidifies these purchase under a specific category that clarifies the allowable absence of multiple quotes

- Real Property acquisition, such as land, easements, rights-of-way, existing buildings, structures, or improvements, resulting from negotiations and approved by City Commission
- Court-ordered fines and judgments, resulting from litigation.
- Court-ordered fees, resulting from the judicial process.
- Fees and costs related to bond refunding, loans and investments.
- Debt service payments
- Refunds and reimbursements
- Grant disbursements or payments to federal, state, or local government agencies, or to private groups or agencies
- Disbursements to County or Constitutional officers of funds budgeted for their requisition and use
- Inter-fund or inter-departmental transfers or reimbursements within or among City Departments
- Insurance and related services including but not limited to liability, property, medical, and workers compensation insurance, insurance consulting or payments from any loss fund established for such purpose

- Utilities (electricity, natural gas, telephone, cell phones, cable, etc.)
- Advertising in newspapers, magazines, social media, etc.
- Toll charges
- Gas credit card charges
- Postage, shipping, and express mail costs
- Dues and memberships
- Subscriptions for periodicals, magazines, newspapers, copyrighted material, etc. including costs related to update of code of laws and ordinances
- Professional medical services and authorized hospital expenses
- Travel expenses
- Training, tuition and fees for training instructors or facilitators
- Legal services including attorney's expert witnesses, court reporter services and legal fees
- Title insurance, title commitments, title searches, and ownership and encumbrance searches and real estate appraisal services to determine the market value of real property
- Political lobbying services
- Transactions authorized by Agreements approved by City Commission
- Franchise agreements
- Camp programs including admission fees to parks, movies, entertainment venues, etc.
- Vehicle registration fees
- Office, warehouse space, boat slip, submerged land or other property rental or lease
- Permit and license fees
- Fees owed to the Clerk of the Circuit Court or other constitutional officers
- Railroad leases, maintenance & repair charges and fees
- Right-of-way maintenance agreements
- Warranty or maintenance agreement costs required by the original manufacturer or installer
- Proprietary software maintenance agreements, upgrades, and services
- Direct Purchase products associated with the scope of work from an established contract
- Services required by local, state or federal law

Specialty (Preferred) Vendors

It is the intent of the City to buy only from suppliers who have adequate financial strength, high ethical standards and a record of adhering to specifications, maintaining shipping promises and giving a full measure of service.

The City strives to maintain strong and enduring relationships with vendors of proven ability and those who desire to meet its needs. To accomplish this, purchasing activities will be conducted so that vendors will place a high value on City business and make every effort to meet these requirements on the basis of quality, service and price.

Commented [RS13]: Competition Impractical

Commented [RS14]: True - but is not a purchasing method and might serve better placed in the beginning of the policy.

The Finance Director has full authority to question the quality, quantity, price, competitive nature, and type of items requisitioned in order that the best interests of the City are served.

Competition Impracticable Purchase

The competitive bidding/selection process shall not be required for acquiring specialty products or services which makes the application of competitive process impracticable, unnecessary, or contrary to meeting the public need, but which is not on the non-competitive list, an emergency or a designated sole source. Product purchases with a documented lack of available suppliers in the marketplace or a lack of product availability in the region may be acquired by this method. Purchasing services under this method must meet at least one of the following conditions, proposed by the purchase originator and acknowledged by the City Manager:

- The primary work elements cannot be accurately determined in advance, prohibiting the ability to obtain advance or competitive quotes.
- The vendor is currently on-site performing services acquired pursuant to this Administrative Procedure and has the expertise to perform specialized work which is needed immediately.
- The vendor has unique, relevant knowledge of the City's assets/infrastructure, specifications, policies, procedures and preferences, or applicable regulatory requirements, which cannot be replicated by another vendor efficiently and in a timely manner.

Blanket Purchase Agreements/Contract Purchase Agreements

When the purchasing method applied results in an agreement or contract offering a documented price and designated term, a Blanket Purchase Agreements (BPA) or Contract Purchase Agreements (CPA) are initiated by the requesting Department to secure regularly needed goods and/or services, usually on an annual basis.

Blanket/Contract Purchase Orders are usually a result of a term contract, which is competitively secured in accordance with the conditions set forth within the City of Wildwood's Purchasing Policy and/or State of Florida Statutes. The City Manager may approve blanket/contract purchase orders over his/her approval threshold as long as the contract was competitively secured and approved by City Commission.

Blanket Purchase Orders may be issued when appropriate for standard recurring expenditures such as maintenance items or repetitive purchases from the same vendor. Blanket purchase orders must be covered by an approved contract, state bid or GSA (General Services Administration) schedule unless the annual expected expenditures are less than \$20,000.

These levels do not eliminate the need to secure proper quotes. Such items may be covered by a Blanket Purchase Order for the current fiscal year, provided the contract

Commented [RS15]: Does this requirement apply to all purchase requisitions (even under CM threshold of \$20,000)? If not, the threshold reference should be added like in the ER section.

is in effect for the same period. For any contract or bid that carries over into the next fiscal year, the Blanket Purchase Order should initially be issued for goods/services through September 30th of that year. At the start of the next fiscal year a new Blanket Purchase Order should be issued for the remaining time on the contract.

V. GENERAL SOLICITATION REQUIREMENTS AND PROCEDURES

RESPONSE REJECTIONS

In all of the above stated purchasing methods, the City Manager has the authority to reject any or all quotes, bids, proposals or other responses after the applicable written or published due date when it has been determined that the respondent(s) is non-responsive, or award recommendation is not in the best interest of the

~~City. In the event of a Request for Proposal or Qualification, where there is a Selection Committee established to review the responses, the Selection Committee must authorize the City Manager to reject any or all responses.~~

A. ADVERTISEMENT REQUIREMENTS

Construction:

1. Formal solicitations such as Invitation to Bid/Request for Bids, Request for Proposals and Request for Qualifications with project construction costs greater than \$200,000 shall be publicly advertised at least once in a newspaper of general circulation in the county where the project is located at least twenty-one (21) days prior to the solicitation due date and at least five (5) days prior to any scheduled pre-bid conference. Formal solicitation for construction projects that are projected to cost more than \$500,000 shall be advertised at least once in a newspaper of general circulation in the county where the project is located at least thirty (30) days prior to the solicitation due date and at least five (5) days prior to any scheduled pre-bid conference. (Florida Statute 255.0525 Advertising for Bids/Proposals)

Material Goods Products and Services (non-construction):

2. Formal Quote Requests and Request for Proposals, Invitation to Bids (non-construction), and Requests for Information are not required to be advertised in the newspaper; however, they shall be placed on the City's website and a web-based notification and delivery system for public solicitations, such as DemandStar.

It is the responsibility of the department going out for bid to make sure that formal solicitations are advertised as required.

B. MINORITY BUSINESSES

Minority businesses shall be ensured to have an equitable opportunity to participate in the City's procurement processes. Florida Statute 255.101 "Utilization of Minority Business Enterprises" encourages the City to be sensitive to the effect of job-size barriers on minority businesses. It also encourages the competitive award of public construction projects in excess of \$100,000. Florida Statute 255.102 provides for consideration by agencies of preferences for price or weighted formulas to increase minority participation.

Commented [RS16]: Not referenced in 287.057 (ITB) but rather "shall be made available simultaneously to all vendors"

Commented [RS17]: These are often done by email only but can be done by DemandStar or City Website. What was the intent? As of now, it is seen as anything over \$20,000 requires DemandStar/City Website. Do we want quotes currently between \$7,500 and \$20,000 on DemandStar? Will need to edit requisition levels which both reference the same term of 3 formal written quotes. The other edit option is to remove 3 quotes from anything over 20,000 which would require a solicitation.

C. LOCAL BUSINESS STATUS

Local businesses shall be ensured to have an equitable opportunity to participate in the City's procurement process. A vendor providing a quote, a bid, or submitting a proposal may be classified as a local business if it meets one or more of the following qualifications.

- The business is located within the municipal jurisdiction of the City of Wildwood;
- The business pays property taxes to the City of Wildwood or Sumter County;
The business employs residents of the City of Wildwood, Sumter County, Marion County or Lake County.

When considering two or more bids, proposals, or replies for the procurement of commodities or contractual services, at least one of which is from a vendor with local business status, which are equal with respect to all relevant considerations, including price, quality, and service, shall award such procurement or contract to the certified local business. If there is more than one bidder so situated, the award shall be made based on a coin toss by the City Manager or his/her designed before at least three (3) witnesses.

Vendors that do not qualify for Local Business Status may employ their location in the situation of resolving a tie in identifying the lowest responsive, responsible bidder. The following locations, listed in order of preference, will be considered when a tie is required to be broken.

- Within the Counties of Sumter, Lake, or Marion;
- Within the metropolitan area of Tampa or Orlando;
- Within the State of Florida.

Local Business status preferences shall be established and identified in the solicitation Evaluation or Awarding sections and shall not exceed the criteria weight of Qualifications. As per Florida Statute 255.0991, Construction services that are funded with State-Appropriated funds, are prohibited from local preference.

D. FLORIDA VETERANS BUSINESS ENTERPRISE OPPORTUNITY ACT

Florida Statute 295.187 reflects preference to include Wartime Veterans. A "Certified Veteran Business Enterprise" means a business that has been certified by the Department of Management Services to be a Veteran business enterprise. The business has to be:

- Independently owned (at least 51 percent owned by one or more wartime veterans or service-disabled veterans);

- Employs 200 or fewer permanent full-time employees;
- Is organized to engage in commercial transactions;
- Is domiciled in the State of Florida;
- Together with its affiliates has a net worth of \$5 million or less or, if a sole proprietorship, has a net worth of \$5 million or less including both personal and business investments;
- And the management and daily business operations of which are controlled by one or more wartime veterans or service-disabled veterans or, for a service-disabled veteran having a permanent and total disability, by the spouse or permanent caregiver of the veteran.

When considering two or more bids, proposals, or replies for the procurement of commodities or contractual services, at least one of which is from a certified veteran business enterprise, which are equal with respect to all relevant considerations, including price, quality, and service, shall award such procurement or contract to the certified veteran business enterprise.

E. DISCRIMINATORY VENDOR LIST

Pursuant to Florida Statute 287.134 “Discrimination, Denial or Revocation of the Right to Transact Business with Public Entities”, discrimination or discriminated means a determination of liability by a state circuit court or federal district court for a violation of any state or federal law prohibiting discrimination on the basis of race, gender, national origin, disability, or religion by an entity. The Florida Department of Management Services maintains a list of the names and addresses of any entity which has been disqualified from the public contracting and purchasing process. The Department of Management Services will publish an updated version of the list quarterly (www.dms.myflorida.com). The City may not accept any bid, proposals, or replies from, award any contract to, or transact any business with any entity or affiliate on the Discriminatory Vendor List for a period of 36 months following the date that entity or affiliate was placed on the Discriminatory Vendor List unless that entity or affiliate has been removed from the list. It is the responsibility of the issuing department to check and make sure that none of the vendors applying are on the Discriminatory Vendor List.

F. CONVICTED VENDOR LIST

Pursuant to Florida Statute 287.133 “Public Entity Crime”, the Florida Department of Management Services maintains a list of the names and addresses of those who have been disqualified from the public contracting and purchasing process under this section. (www.dms.myflorida.com). Public Entity Crime means 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 or with an agency or political subdivision of any other state or with the United States, including, but not limited to, any bid, proposal, reply, or contract for goods

or services, any lease for real property, or any contract for the construction or repair of a public building or public work, involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation. The City may not accept any bid, proposal, or reply from, award any contract to, or transact any business in excess of \$35,000 with any person or affiliate on the Convicted Vendor List for a period of 36 months following the date that the person or affiliate was placed on the list. It is the responsibility of the issuing department to check and make sure that none of the vendors applying are on the Convicted Vendor List.

G. DRUG-FREE WORKPLACE PROGRAM

Whenever two or more bids, proposals, or replies that are equal with respect to price, quality, and service are received by the City for the procurement of commodities or contractual services, a bid, proposal, or reply received from a business that certifies that it has implemented a drug-free workplace program shall be given preference in the award process. See Florida Statute 287.087 for requirements on businesses certifying to be a Drug-Free Workplace.

H. E-VERIFY

In accordance with section 448.095, Florida Statutes, as created by chapter 2020-149, Laws of Florida, contractors shall utilize the U.S. Department of Homeland Security's E-Verify system to verify the employment of eligibility of all new employees hired by the contractor during the term of the contract/project. The E-Verify system is located at <https://www.uscis.gov/e-verify>. The contractor shall expressly require any subcontractors to utilize the E-Verify system.

I. INDEMNIFICATION STATEMENT

It is the City standard practice to require vendors and contractors to indemnify the City. The City Manager or City Commission will only make deviations from this policy at the sole option of the City, when it is determined to be in the best interest of the City of Wildwood.

1. Certificate of Insurance: The Contractor shall maintain, on a primary basis and at its sole expense, at all times while performing work for the City, the "Standard Insurance Requirements". Contractors responding to a Request for Proposal, Request for Qualifications, or an Invitation to Bid shall provide with their submittal, a Certificate of Insurance (COI) or a letter from the insurance company stating required coverage is obtainable. Prior to commencement of any work being done for the City, a COI will be required. Work is defined as any service provided to the City by a vendor/contractor who must access City property in order to provide the service(s). The requirements contained herein, as well as the City's review or acknowledgement, is not intended to and shall not in any manner limit or qualify the liabilities and obligations assumed by the Contractor under the

contract.

2. Insurance Providers: A Florida Resident Insurance Agent shall sign all Contracts, Bonds, and Insurance requirements by State Law. All insurance shall be obtained from an agency of an insurance company, which agency shall have an established place of business in the State of Florida and be duly licensed to conduct business herein. All insurance companies must have a financial rating of A or higher by A.M. Best Company, Inc. with the exception of self-insured insurance companies.
3. Standard Insurance Required: The Limits of Liability will be specified in Bid requirements for the following categories.
 - a) Commercial General Liability Insurance
 - b) Business Automobile Liability Insurance
 - c) Worker's Compensation Insurance & Employers Liability Insurance
 - d) Umbrella or Excess Liability Insurance (needed for large contracts)
 - e) Professional or Errors & Omissions Liability Insurance (when applicable)

The Contractor shall endorse the City of Wildwood as an additional Insured on the Commercial General Liability Insurance with a CG 2010 Additional Insured – City's, Lessees, or Contractors, or CG2026 Additional Insured – City's, Lessees, or Contractors – Scheduled Person or Organization endorsement, or similar endorsement providing equal or broader Additional Insured coverage. The policy will have a 30-day notice of cancellation.

J. RESPONSE REJECTIONS

In all of the above stated purchasing methods, the City Manager has the authority to reject any or all quotes, bids, proposals or other replies after the applicable written or published due date when it has been determined that the respondent(s) is non-responsive, or award recommendation is not in the best interest of the City. In the event of a Request for Proposal or Qualification, where there is a Selection Committee established to review the responses, the Selection Committee must recommend that the City Manager reject any or all responses.

CONTRACT APPROVAL, EQUIPMENT MAINTENANCE AGREEMENTS, AMENDMENTS, RENEWAL AND EXTENSIONS

The City Manager or designee is authorized to approve and execute contracts if the total contract amount does not exceed their purchasing approval limit and funds are available in the approved budget for the Department. This includes, but is not limited to, service or maintenance agreements, awards on proposals, competitive negotiated agreements, and consultant agreements. All contracts with total contract amounts of \$20,000 or greater

shall require City Commission approval.

~~The City Manager or designee is authorized to approve any change to a contract that alters the terms and conditions or provides a change in the scope which total value does not exceed their purchasing approval limit. Such changes must be signed and approved in a formal amendment. All amendments which result in an increase greater than \$20,000 or results in a contract originally under \$20,000 to exceed \$20,000 shall require City Commission approval.~~

~~The City Manager is authorized to renew approved contracts as long as such action is in accordance with the terms, conditions, and renewal period specified in the original contract and the total dollar amount of the contract is within the City's approved budget. In order to prevent the expiration of an existing active contract in good standing, a contract may be administratively extended beyond the final year for a period of up to six (6) months. This time period allows for the completion of the competitive process to establish a replacement contract and prevent disruption in the supply of products or services.~~

APPEAL PROCEDURES

- 1.— Any bidder affected adversely by an intended decision with respect to the award of any bid, shall file with the City Clerk's Office a written notice of intent to file a protest not later than three (3) business days (excluding Saturdays, Sundays, and legal holidays), after the posting of the Notice of Intent to Award. A formal protest must also be filed within ten (10) business days of the filing of the written notice of intent to protest. Failure to timely file the notice of intent to file a protest or the formal notice of protest shall constitute a waiver and invalidation of any protest to the applicable solicitation, bid, or award. The formal protest shall contain the following:
 - Name and contact information for the protestor;
 - The ITB/RFP number and title;
 - Clearly state the factual basis upon which the protest is based;
 - State all statutes, laws, ordinances, or other legal authorities supporting such protest; and
 - Identify the relief to which the protestor is entitled.
- 2.— Bid Protest Fee: A person or entity filing a protest must render, along with their written protest, payment of a bid protest fee in the form of a certified check, cashier's check, attorney's trust account check or money order made payable to the City of Wildwood in the amount of (i) \$500.00 where the notice of award recommendation relates to a bid of less than \$100,000; (ii) \$1,000.00 where the notice of award recommendation relates to a bid of \$100,000 to \$500,000; or (iii) \$2,500.00 where the notice of award recommendation relates to a bid exceeding \$500,000. Failure to render timely payment of the bid protest fee shall result in the bid protest being rejected and of no force and effect. In the event the protesting party ultimately prevails in the protest proceeding before the City, the bid protest fee will be returned to such party.
- 3.— Stay of Award. Upon timely receipt of a protest, and in the absence of emergency circumstances, the City Manager shall ensure that the award is suspended until such protest is resolved. If the City Manager, after consultation with the head of the requisitioning department, determines that a bid or contract must be awarded without delay in order to protect the public health, welfare or safety, to comply with an existing regulatory, permitting or contractual obligation, or to prevent the loss of a funding source, a bid protest shall not delay or otherwise impede the award of such bid or contract.
- 4.— City Manager Review. After receipt of a timely written protest, the City Manager shall consider and attempt to resolve the protest. For the purposes of investigating, reviewing, and resolving a protest, the City Manager may appoint a designee of his/her

choosing to represent and act on behalf of the City Manager at all stages of the bid protest review and proceedings. Such designee should have adequate experience and background in public procurement matters and be familiar with the City's procurement procedures. Prior to rendering a decision, the City Manager shall schedule and conduct a meeting in order to hear the arguments from the protestor and other interested bidder/responders. The time, date and location of the protest meeting will be noticed by the City to the protestor and other bidders/responders.

5. ~~Protest Meeting. At the protest meeting, the protestor and any other interested bidders/responders who may be affected by the City's procurement decision or award recommendation, or their designated legal counsel, will be allowed to make a brief oral presentation of evidence and argument. However, neither direct nor cross examination of witnesses will be permitted, although the City Manager or his/her designee may make whatever inquiries deemed pertinent to a determination of the protest. Submission of written or physical materials, objects, statements, affidavits and arguments relevant to the protested matters may be submitted prior to or at the protest meeting. The City Manager or his/her designee may solicit and receive input from City employees, consultants and other persons not a party to the protest proceeding. The statutory and judicial rules of evidence shall not apply to the proceedings. Any party may arrange for the proceedings to be stenographically recorded and shall bear the expense of such recording.~~
6. ~~City Manager's Decision. In making his/her decision on the protest, the City Manager or his/her designee shall have the authority to uphold the award recommendation, cancel the pending procurement process, re-bid the contract, revise the award recommendation, and take other such actions that are within City's procurement authority. After conducting the protest meeting, the decision of the City Manager or his designee may be orally announced at such meeting. However, after the protest meeting the City Manager's office shall promptly issue a written decision stating the reason for the action taken with a copy furnished to the protesting party and all other interested bidder/responders. The decision of the City Manager's office shall be final and conclusive as to any contract award not requiring City Commission approval. For contracts requiring City Commission approval, the decision of the City Manager's office may be appealed to the City Commission, if such appeal is timely filed. The appeal of the City Manager's decision is not a protest to the procurement action and does not require a protest fee, warrant consideration for a protest meeting, or permit a stay of award request as under the original protest's applicable procedures.~~
7. ~~Appeal to City Commission: Bidders/responders who are adversely affected by the Office of the City Manager's decision with respect to a contract award requiring City Commission approval, may appeal the City Manager's decision by filing a written appeal with the City Clerk, no later than 5:00 p.m. on the third (3rd) business day following the~~

Commented [RS18]: This is written with the idea that an appeal is not a protest but rather an appeal to the results of a protest. The one submitting the appeal cannot demand the same process be followed as the protest. In other words, it does not restart the protest procedures.

date of the written decision issued by the City Manager or his/her designee. The written appeal shall substantially conform to the written protest notice content requirements of

~~Section 1. Failure to timely file a written appeal shall constitute a waiver and invalidation of any protest to the applicable solicitation, bid, or award.~~

- ~~8. Appeal hearing. If an appeal is timely received, the appeal shall be heard by the City Commission at a public meeting. The time, date and location of the City Commission meeting shall be noticed by the City in the same manner as it notices regular City Commission meetings. The City Commission's review of the City Manager's decisions shall be conducted as if the protest review is being conducted for the first time. The procedure for the City Commission's review will be similar to the process specified for the protest meeting in Section 5. After conclusion of the presentations, the City Commission shall conduct public deliberations, and, upon completion thereof, hold a vote as to the resolution of the appeal. The outcome of such vote and reasons provided therefore shall constitute the City's final determination of the matter.~~
- ~~9. Exclusive method of protest, objection, and appeal. There is a compelling City interest in procuring goods and services in a timely manner so as to provide City residents and visitors with efficient, cost-effective, and operationally effective City infrastructure, facilities, and services in a timely manner. Consequently, procurement disputes must be resolved with minimal delays. Therefore, the procedure set forth herein is the sole means by which a bidder/responder aggrieved by a decision of the City may seek recourse. Refusal or failure by any aggrieved bidder/responder to pursue its right of protest under these procedures shall constitute a waiver of its right to pursue any further remedies or appeals, either administratively or judicially. Any judicial proceedings that may or could be filed against the City by an aggrieved or adversely affected party shall be filed within thirty (30) days after the City's final decision on a procurement matter. Failure to timely file a judicial action in accordance with these procedures shall constitute a waiver and invalidation of any protest to the applicable solicitation, bid, or award.~~

FUNDING SOURCES

~~**Purchasing requirements established through funding sources such as but not limited to grants, may be adapted as exceptions to this policy with the approval of the City Manager or the City Commission based on established approval levels. Accepting grant funds or fully executing grant agreements must be completed prior to pursuing approvals for grant procurement requirements that establish exceptions to this policy.**~~

~~**[CRA purchasing path inserted here]**~~

[Insert other funding source requirements]

MINORITY BUSINESSES

Minority businesses shall be ensured to have an equitable opportunity to participate in the City's procurement processes. Florida Statute 255.101 "Utilization of Minority Business Enterprises" encourages the City to be sensitive to the effect of job-size barriers on minority businesses. It also encourages the competitive award of public construction projects in excess of \$100,000. Florida Statute 255.102 provides for consideration by agencies of preferences for price or weighted formulas to increase minority participation.

FLORIDA VETERANS BUSINESS ENTERPRISE OPPORTUNITY ACT

Florida Statute 295.187 reflects preference to include Wartime Veterans. A “Certified Veteran Business Enterprise” means a business that has been certified by the Department of Management Services to be a Veteran business enterprise. The business has to be:

- Independently owned (at least 51 percent owned by one or more wartime veterans or service-disabled veterans);
- Employs 200 or fewer permanent full-time employees;
- Is organized to engage in commercial transactions;
- Is domiciled in the State of Florida;
- Together with its affiliates has a net worth of \$5 million or less or, if a sole proprietorship, has a net worth of \$5 million or less including both personal and business investments;
- And the management and daily business operations of which are controlled by one or more wartime veterans or service-disabled veterans or, for a service-disabled veteran having a permanent and total disability, by the spouse or permanent caregiver of the veteran.

When considering two or more bids, proposals, or replies for the procurement of commodities or contractual services, at least one of which is from a certified veteran business enterprise, which are equal with respect to all relevant considerations, including price, quality, and service, shall award such procurement or contract to the certified veteran business enterprise.

DISCRIMINATORY VENDOR LIST

Pursuant to Florida Statute 287.134 “Discrimination, Denial or Revocation of the Right to Transact Business with Public Entities”, discrimination or discriminated means a determination of liability by a state circuit court or federal district court for a violation of any state or federal law prohibiting discrimination on the basis of race, gender, national origin, disability, or religion by an entity. The Florida Department of Management Services maintains a list of the names and addresses of any entity which has been disqualified from the public contracting and purchasing process. The Department of Management Services will publish an updated version of the list quarterly (www.dms.myflorida.com). The City may not accept any bid, proposals, or replies from, award any contract to, or transact any business with any entity or affiliate on the Discriminatory Vendor List for a period of 36 months following the date that entity or affiliate was placed on the Discriminatory Vendor List unless that entity or affiliate has been removed from the list. It is the responsibility of the issuing department to check and make sure that none of the vendors applying are on the Discriminatory Vendor List.

CONVICTED VENDOR LIST

Pursuant to Florida Statute 287.133 “Public Entity Crime”, the Florida Department of Management Services maintains a list of the names and addresses of those who have been disqualified from the public contracting and purchasing process under this section.

~~(www.dms.myflorida.com). Public Entity Crime means 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 or with an agency or political subdivision of any other state or with the United States, including, but not limited to, any bid, proposal, reply, or contract for goods or services, any lease for real property, or any contract for the construction or repair of a public building or public work, involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation. The City may not accept any bid, proposal, or reply from, award any contract to, or transact any business in excess of \$35,000 with any person or affiliate on the Convicted Vendor List for a period of 36 months following the date that the person or affiliate was placed on the list. It is the responsibility of the issuing department to check and make sure that none of the vendors applying are on the Convicted Vendor List.~~

DRUG-FREE WORKPLACE PROGRAM

~~Whenever two or more bids, proposals, or replies that are equal with respect to price, quality, and service are received by the City for the procurement of commodities or contractual services, a bid, proposal, or reply received from a business that certifies that it has implemented a drug-free workplace program shall be given preference in the award process. See Florida Statute 287.087 for requirements on businesses certifying to be a Drug-Free Workplace.~~

E-Verify

~~In accordance with section 448.095, Florida Statutes, as created by chapter 2020-149, Laws of Florida, contractors shall utilize the U.S. Department of Homeland Security's E-Verify system to verify the employment of eligibility of all new employees hired by the contractor during the term of the contract/project. The E-Verify system is located at <https://www.uscis.gov/e-verify>. The contractor shall expressly require any subcontractors to utilize the E-Verify system.~~

VI Formal COMPETITIVE SOLICITATION PROCEDURES

A. INVITATION TO BID PROCEDURES

~~1. The requesting department needs shall to contact the Purchasing Tech in the Finance Department to obtain a Formal Bid Number and a date and time for the bid opening to be held. After this number has been issued, a copy of the proposed specifications will be sent to the Finance Director and if applicable, to the City of Wildwood Attorney. A Bid Sheet (pricing page) should be attached to the specifications stating quantity, unit price, total price and other information as necessary. Major capital improvements must be budgeted prior to awarding a solicitation.~~

2.—Invitation to Bid: Publication: Notices will be posted on the City’s website and also must be placed in a newspaper or on a web-based notification and delivery system for public solicitations.

Commented [RS19]: Invitation to Bid (ITB)

1. such as DemandStar. On occasion, it may be necessary to advertise more than is required by Florida Statute. It is the responsibility of the requesting department to assure compliance with advertising requirements. The pre-bid meeting date and the bid due date may be delayed in order to ensure any applicable compliance to advertising is achieved or to maximize competition.

3. ~~Late Bids:~~

Commented [RS20]: Formalized to prevent future protests

2. A bid, bid modification, or bid withdrawal notice submitted after the published time and date of the opening is considered late and shall not be accepted for evaluation and award. Time, date, location and instructions are published in the solicitation and subsequent addendums. The City is not responsible for late bids as a result of the U.S. Postal Service or other delivery methods. It is the responsibility of the bidder to make sure that bids are properly received at the advertised location, before the due time, and due date as per the advertised solicitation instructions. Late is defined as receiving a bid after the published time and date. Bids are considered late if received 60 seconds after the time published. For example, a bid received a 2:00:32 is not late. A bid received at 2:01:13 is considered late. All bids are time stamped at the ~~adverstized~~ advertised location. Failure to deliver the bid to the location may cause the bid to be considered late. Delivery of the bid is the sole responsibility of the bidder.

4.3. Best Value Selection: Awards shall be made to the lowest responsive and responsible bidder ~~or offeror~~ providing the best value whose bid ~~or proposal~~ complies with the specifications in all material aspects, requirements, or criteria set forth in the invitation to ~~b~~ Bid ~~or request for proposals~~ and/or is in the best interest of the City. The City may opt to refuse award of all bid/~~proposal~~ responses if not in the City's best interest. ~~The award of bids shall be made within (90) ninety days of the original advertisement.~~

Commented [RS21]: Insert edits of bid here

5.4. Rejection of Bids: ~~—~~For Invitation to Bids advertised (posted) and after the opening date, the bids received may be rejected in total. The City Manager shall have authority to reject all bids and cancel the solicitation for up to \$20,000 the City Manager's threshold. The City Commission shall reject all other bids and cancel the solicitation exceeding the City Manager's threshold. \$20,000.

If the lowest and most responsive bid and responsible bidder exceeds the budgeted amount and additional funds are not available, bids may be rejected and the requesting department shall solicit new bids after changes are made in the specifications to bring pricing within the funds available. Rejection for the intent of rebidding a solicitation does not require Commission approval as the resulting award or addition rejection of the rebid will conclude with the process of Commission approval.

6.5. Evaluation of Bids: Only bids from responsive and responsible bidders are to be considered. A **responsive** bidder is one who has submitted a bid, which

conforms in all material respects to the bid terms, conditions, and specifications.

A **responsible** bidder has demonstrated the financial capacity and experience to perform on the contract as specified.

In accordance with Section 255.05(1), Florida Statutes, no public construction bond is required for construction contracts with a total value of \$200,000 or less. An ITB estimated to be above \$200,000 which contain bond requirements resulting in a bid determined acceptable as the lowest bid at less than the bonding requirement will not be deemed non-responsive.

For bids awarded by the City Commission and City Manager, there may be a recommendation for rejection of any specific bid, or part of a bid, submitted which is not in compliance with the specifications (non-responsive) for the commodities or services or does not best serve the interest of the City (non-responsive).

||

Commented [RS22]: Move to #4 0 rejection

1. Mistakes in Bids: Mistakes are errors or omissions that are apparent or can be proven to be accidental in nature as not to illude to unfair bid changing. Changes to a bid before or after the opening is not permitted. A bidder may correct mistakes discovered before the time and date of the opening by submitting a pre-opening modification of the original bid. This pre-opening replacement bid must be clearly labeled as a PRE-OPENING MODIFICAITON and reference the original bid by bid number, the submitting date, and the submitting bidder's company name.

A bidder may correct mistakes discovered **before** the time and date of the opening by submitting a modification of the original bid. This replacement bid must be clearly labeled as a MODIFICAITON and reference the original bid by bid number, the submitting date, and the submitting bidder's company name. The receipt of the modified bid must still adhere to the original due date, time and drop-off location.

7.6. _____

a) **Corrections:**

Changes to a bid before or after the opening is not permitted. A bidder may correct mistakes discovered before the time and date of the opening by submitting a pre-opening modification of the original bid.

After bid opening, corrections may be applied only after a bidder must have explained, clarified or demonstrated that there is an error in the bid. The mistake may be based on the bidder's decision, error in judgement, or error in calculation. Changing prices without establishing proof of a mistake in the bid.

~~submitted is not permissible. Total bid amount (lump sum) prevails unless otherwise stated in the terms/conditions of the solicitation. The City Manager or designee will make the determination if the mistake can be corrected and if that correction is in the best interest of the City, fair to other bidders and the competitive process, and meets the terms/conditions specified in the solicitation. Corrections may alter the rankings of the lowest responsive and responsible bid and any bid correction shall not supersede the awarding procedures to identify the lowest responsive and responsible bid.~~

After bid opening, the total bid amount submitted shall be considered final and is not subject to change, regardless of any claimed error in judgment, calculation, or intent by the bidder. To maintain the integrity of the competitive process, the City strictly prohibits any modifications to the total bid price after the opening has occurred. In instances where a discrepancy exists between a unit price and the extended total, the unit price shall prevail and the total will be mathematically corrected; however, for solicitations submitted as a lump sum, the written amount provided at the time of the bid opening is the only price the City will recognize. No corrections to a lump sum total will be permitted, even if the bidder demonstrates an honest mistake or clerical error, and the bid shall stand as submitted.

Commented [TB23]: I do agree that changes of any kind should be permitted. Unit price always prevails unless a lumpsum is submitted. Changes to the total bid amount are strictly prohibited even if mistake is in error. For example:
Lump Sum amount should have said \$1,000 but bidder accidentally put \$10,000. The total of their bid will stay \$10,000 even if it was an honest mistake.

Withdrawal:

b)

If a mistake in the bid is established by clear and convincing evidence, the City Manager or designee may accept the bidder's preference to withdraw the bid rather than correct the mistake. Due to the unintentional nature of the mistake, the bid may be withdrawn in good standing without claim against securities submitted or restrictions on future bidding opportunities.

7. Post-Award:

It will be the responsibility of the requesting department to obtain all the necessary forms (executed contracts, certificates of insurance, bonds, W-9, etc.) and to submit the completed original documents to the City Clerk's Office for permanent record keeping.

The Procurement Department shall obtain all the necessary forms (executed contracts, certificates of insurance, bonds, W-9, etc.) and submit the completed original documents to the City Clerk's Office for permanent record keeping.

In accordance with Section 255.05(1), Florida Statutes, no public construction bond is required for construction contracts with a total value of \$200,000 or less.

B. REQUEST FOR PROPOSAL FOR SERVICES NOT UNDER THE CONSULTANTS' COMPETITIVE NEGOTIATION ACT (CCNA)

Services Selection Process for Non-CCNA Professional Services:

- 1) When general or contractual services are needed, the requesting department shall contact the Finance Department to begin the competitive solicitation process for a Request for Proposals (RFP) non-CCNA.
- 2) A selection committee will be established for specific services being solicited on an as needed basis.
- 3) Requisitioning department will prepare a scope of services and identify any evaluation criteria requirements.
- 4) Public announcements (if necessary) shall be prepared by the requesting Procurement Department and advertised through the City's website shall be done by the Finance Department or City Clerk's Office.
- 5) Publish RFP on the purchasing system for public solicitations, such as DemandStar. Proposals are due back by a certain date and time. Multiple copies of the proposal response are requested in the released RFP document and must be submitted by the respondents before the proposal deadline.

Copies of the proposal and evaluation instructions are forwarded to the selection committee for their review.

- 6) Kick-off meeting will be scheduled for selection committee members to review the scope and scoring criteria.
- 7) At the evaluation meeting, selection committee members orally discuss each criterion pertaining to each firm's response. Each member of the selection committee then selects an individual score within the range provided for the criterion. This process continues until all firm proposal submittals have been evaluated and tabulated.
- 8) The Selection Committee develops a ranking of proposals based upon how the scores fit into a competitive range. A competitive range is established based on score grouping after the evaluation process is complete. Generally, scores will develop a natural competitive range where a group of scores separate from the remaining scores clearly demonstrating qualified firms. Following the evaluation process, the Selection Committee shall rank all proposals in descending order from the highest score to the lowest score. The Committee will then establish a "competitive range" based on the natural grouping of these scores; this range serves to identify the firms that are most qualified to proceed. By analyzing these score groupings, the Committee identifies a clear separation between the top-performing proposals and the remaining firms, ensuring the solicitation process remains focused on the most competitive candidates.

1) Presentation interviews (if utilized) will be scored and tabulated with the proposals to contribute to the effort of identifying the highest ranked qualified firm.
If utilized, the Selection Committee shall score and tabulate presentation interviews (Phase 2) independently of the initial proposal evaluations (phase 1). Upon completion of the presentation and interview phase, the scores from this phase will supersede initial scores (phase 1) to establish a final, definitive ranking of the firms. This final ranking, determined from highest to lowest score, will serve as the basis for identifying the most qualified firm for recommendation

2) The contract is negotiated where certain aspects of the scope of work, terms and conditions and price are discussed with the firm to improve the benefit of the contract to the City. Once negotiations are complete, the ranking of firms and negotiated contract will be forwarded to the City Manager for award based on delegated authority. The Selection Committee may also request award of proposals based on the original proposal submittal without negotiation.

3) Certain specific contracts require a two-step approval process. The ranking of firms is approved first by the Selection Committee. The recommendation of award is then presented for consideration to the City Manager. If the value of the contract is below the City Manager's threshold, the City Manager can execute the contract. If the value of the contract is above the City Manager's threshold, the requesting department will submit the contract to the City Manager and get approval from the City Commission.

4) When proper delegated authority approves the contract, execute the agreements and proceed with contracting process. All agreements or contracts approved by the City Commission shall be filed with the City Clerk's office.

C. REQUEST FOR QUALIFICATION UNDER THE FOR PROFESSIONAL SERVICES UNDER THE - CONSULTANTS' COMPETITIVE NEGOTIATION ACT (CCNA)

Florida Statute 287.055 "Consultants' Competitive Negotiation Act (CCNA)" provides specific details for the selection of professional services including architectural, engineering, landscape architectural, or survey and mapping services. This applies to procurements for services, excluding continuing contracts for professional services, when the estimated cost for construction exceeds \$325,000 or for a planning/study activity when the fee exceeds \$35,000. A "continuing contract" is a contract for professional services entered into between the City and firm whereby the firm provides professional services to the City for projects in which the estimated construction cost of each individual project under the contract does not exceed \$4 million, for study activity if the fee for professional services for each individual study under the contract does not exceed \$500,000, or for work of a specified nature as outlined in the contract required by the City, with the contract being for a fixed term or with no time limitation except that the contract must provide a termination clause. Firms providing professional services under continuing contracts shall not be required to bid against one another.

The CCNA process allows for professional firms to be hired based on the ability of the firm and quality of personnel, minority business enterprise consideration, firm experience with project of similar size and scope, firm's willingness to meet the schedule and budget requirements, volume of work previously awarded by the City, effect of the firms current and projected workload, location and past performance.

In addition, the City has the right, as an option, to bid construction management services and design build contracts through an invitation to bid or request for proposal process as provided in Florida Statute 255.20 (1), where price is considered in the award process. The option to bid construction management services and design build contracts shall be the sole option of the City.

Release of CCNA Request for Qualifications (RFQ):

1. The requesting department shall develop a Request for Qualifications (RFQ) document based on the needs of the project and release the document per procedure established in this policy. The RFQ document shall contain a general description of the project and shall indicate the method and the time within which interested professional firms can provide their written responses. In addition, the RFQ document shall contain a draft agreement, period of term and any potential contract extensions.

Selection Committee:

2. The CCNA Selection Committee shall consist of at least three (3) but typically not more than seven (7) members based upon their expertise and association with the project. The selection committee must consist of at least one person from the requesting department. The Selection Committee may consist of subject matter experts and professionals from outside of the City of Wildwood as deemed necessary.

All selection committee members must be free of conflicts of any sort, either direct or indirect.

All selection meetings are open to the public. The Selection Committee may be convened at any time to address pertinent issues pertaining to the procurement process.

Evaluation of Consultants

:

The Selection Committee shall review statements of qualifications and performance data submitted in response to a released RFQ and “Short List” the most qualified firms accordingly. The process utilized to evaluate CCNA RFQ’s shall be the same process utilized for all other City RFP processes. This process of evaluation involves individual review with consensus scoring determined at a public meeting. By utilizing this process, CCNA RFQ’s will be consistent in approach with all other City RFQ processes.

3. The Selection Committee shall select at least three (3) firms deemed to be the most qualified, if at least three (3) firm's respond to the RFQ. If there are less than three (3) firms responding to the RFQ and after searching it is decided every effort was made to meet the requirements of Florida Statue 287.055, the City shall proceed with the evaluation process.

The Selection Committee may request public/oral presentations and/or shall request some type of discussions with a minimum of three (3) firms (if three firms submitted to the RFQ). Each Selection Committee member shall rate each firm and the committee will decide on a total average combined score to determine the top ranked firm. If public/oral presentations are not conducted the ratings applied during the "Short List" phase will determine the rank order of firms for negotiation.

Upon completion of firm ranking and oral presentations (if applicable), the requesting department will obtain Commission approval of the rankings and approval to move forward with the negotiation process.

Short List or Initial Ranking Criteria (May be modified based on needs or situation):

1. Ability of firm and its professional personnel, willingness, and ability to meet schedule and budget based on current and projected workload.

4.

- a) Review the level of qualifications and experience of the firm and project team and appropriateness of the organization of the project team.
- b) Review the professional resources available to properly provide services as requested in the RFQ document.
- c) Review the project team to ensure the team proposed contains all the critical disciplines required.
- d) Project team proposed should have exceptional professional resources to properly provide services.
- e) The project manager and proposed team should be uniquely qualified to provide the desired services.
- f) Evaluate the workload commitments that will impact the firm's ability to complete services on schedule.
- g) The submittal should demonstrate that the firm has adequate time available and personnel to complete services on schedule and additional backup staffing capability in the event of unforeseen circumstances.

2. Firm experience with project of similar size and past performance:

5.

- Review the firms experience with projects of similar size, type and scope and the performance on those specific projects.

- a) The prime firm must have adequate, recent (within the past five years) experience with projects of similar type as defined in the RFP document.
- b) Experience pertaining to specific City of Wildwood projects may also be considered. City of Wildwood staff shall not, however, furnish references for such projects.
- c) The scope of services provided should represent projects that are similar to those defined in the RFP document.
- d) The overall performance of the firm relative to projects of similar size and scope should be evaluated.

6. Public/Oral Presentation Criteria: (May be modified based on needs or situation and will mirror the presentation criteria published in the solicitation documents.-)

1. Understanding of Project:-

7. Evaluate the firms' understanding of the overall project including the scope of work which may include but is not limited to, studies performed that affect the project, key design elements and effect on the community involved. Evaluation of the firm's qualifications and qualifications of the individuals proposed for the project including the project manager and staff of the firm to be assigned. Qualifications shall include but not be limited to experience with similar projects, management experience, firm experience, etc.

2. Ability to Provide Required Services within the Schedule and Budget:-

8. Evaluation of the firm's overall approach including experience in scheduling projects, systems that will be used to keep track of the project schedule, cost control, quality assurance and quality control, issues and methods employed to avoid cost overruns and project delays.

3. Managerial Methods Used to Plan, Design and Administer the Project:-

9. Evaluation of the overall approach of the project proposed by the firm and the appropriateness of the methods proposed to plan, design, and administer the project in relation to the scope of work and City of Wildwood requirements.

Negotiation:

The city manager or his/her designee will negotiate a contract with the most qualified firm (number one ranked firm) for professional services. Detailed discussions must be held by the firm and the City of Wildwood to clearly establish the scope of the project and the exact services to be performed by the firm. Should the City of Wildwood and firm fail to reach agreement, negotiations with the first firm are terminated and negotiations with the second ranked firm shall commence. If again unsuccessful, the process is repeated with the next ranked firm. The process is continued until a mutually agreeable contract is concluded or the procurement process is abandoned. Termination of negotiations with the first firm and commencement of subsequent negotiations does not require approval.

10.

Truth in Negotiations:

11. The successful professional firm shall execute a truth in negotiation certificate stating that wage rates and other factual unit costs supporting compensation are accurate, complete, and current at the time of contracting. Any professional service agreement in which such a certificate is required shall contain a provision that the agreement price shall be adjusted to exclude any significant sums where the City of Wildwood determines the agreement price was increased due to inaccurate, incomplete, or noncurrent wage rates and other factual unit costs. All adjustments to the agreement, if any, shall be made within one (1) year following the end of the agreement.

Award of Contract:

12. The final negotiated contract will be presented to the City Commission for approval per this Policy.

D. OTHER GOVERNMENT AGENCY CONTRACTS WITH FORMAL BIDS

Bids, quotes or proposals received by or on behalf of government entities (Piggyback bids), including but not limited to federal, state, county, municipal, or special district, may be considered formal solicitations for the purpose of administering this section, where not otherwise prohibited by law. Approval to utilize (Piggyback) existing other government agency contracts shall adhere to the informal requirements for selection and be approved through the formal awarding procedures according to the City Manager's threshold or the City Commission approval procedures per this policy.

City of Wildwood Linking Agreements may be established for the purpose of utilizing another government entity/ies established competitively bid cooperative contract. Linking Agreements between the City and the contracted provider offering term lengths beyond the original contract's renewal or expiration exhausted dates may be established only if the original contract is still active, no critical contract conditions are contradicted, and the products, services and pricing remains within the original scope.

Contract Signing Authority and Execution

NO employee other than those designated in writing, are authorized to sign or execute contracts and purchase agreements for ANY dollar amount on behalf of the City of Wildwood.

The appropriate copies of vendor signed contracts shall be presented to the City Manager or City Commission (depending on the dollar amount) for execution.

REQUEST FOR PROPOSAL FOR PROFESSIONAL SERVICES (NON-CCNA)

Services Selection Process for Non-CCNA Professional Services

1. To be utilized for all competitive Request for Proposals (RFP) non-CCNA
2. A selection committee will be established for specific services being solicited on an as needed basis.
3. Requisitioning department will Prepare Request for Proposal (RFP) with detailed scope of services.
4. Public announcement (if necessary) prepared by the requesting department and advertised through the City's website.
5. Publish RFP on a web-based notification and delivery system for public solicitations.

| such as DemandStar.

6. Proposals are due back by a certain date and time. Multiple copies of the proposal response are requested in the released RFP document and must be submitted by the respondents before the proposal deadline. Copies of the proposal and evaluation instructions are forwarded to the selection committee for their review.
7. At the evaluation meeting, selection committee members orally discuss each criterion pertaining to each firm's response. Each member of the selection committee then selects an individual score within the range provided for the criterion. This process continues until all firm proposal submittals have been evaluated and tabulated.
8. The Selection Committee develops a ranking of proposals based upon how the scores fit into a competitive range. A competitive range is established based on score grouping after the evaluation process is complete. Generally, scores will develop a natural competitive range where a group of scores separate from the remaining scores clearly demonstrating qualified firms.
9. The contract is negotiated where certain aspects of the scope of work, terms and conditions and price are discussed with the firm to improve the benefit of the contract to the City. Once negotiations are complete, the ranking of firms and negotiated contract will be forwarded to the City Manager for award based on delegated authority. The Selection Committee may also request award of proposals based on the original proposal submittal without negotiation.
10. Certain specific contracts require a two-step approval process. The ranking of firms is approved first by the Selection Committee. The contract is then negotiated and presented for consideration to the City Manager. If the value of the contract is below \$20,000 the City Manager can execute the contract. If the value of the contract is above \$20,000 the requesting department will submit the contract to the City Manager and get approval from the City Commission.
11. When proper delegated authority approves the contract, execute agreements and proceed with contracting process.

PUBLIC RECORDS

Formal solicitations are not immediately subject to Florida's Public Records Act. Chapter 119.071 of the Florida Statutes exempts the City from allowing interested parties to examine sealed bids or proposals (formal solicitations) until such time as the City provides notice of an intended decision or within thirty (30) days after opening of a formal solicitation, whichever is earlier. Any and all materials initially submitted or subsequently submitted as part of a solicitation process shall become property of the City and shall be treated as City documents subject to typical practice and/or applicable laws for public records. Respondent should not

submit any information in response to a solicitation which the respondent considers proprietary or confidential.

If the City rejects all bids, proposals, or replies and concurrently provides notice of its intent to reissue a competitive solicitation then the following rules pertain:

- The recording and any records presented at the exempt meeting remain exempt until such time as the City provides notice of an intended decision concerning the reissued competitive solicitation;
- Or until the City withdraws the reissued competitive solicitation;
- A recording and any records presented at an exempt meeting are not exempt for longer than 12 months after the initial City notice rejecting all bids, proposals, or replies;
- A meeting that would reveal a security system plan or portion thereof made confidential is exempt;
- Any portion of a meeting at which a negotiation with a vendor is conducted pursuant to a competitive solicitation, at which a vendor makes an oral presentation as part of a competitive solicitation, or at which a vendor answers questions as part of a competitive solicitation is exempt;
- Any portion of a Selection Committee meeting at which negotiation strategies are discussed is exempt;
- A complete recording shall be made of any portion of an exempt meeting. No portion of the exempt meeting may be held off the record.
- The recording of, and any records presented at, the exempt meeting are exempt until such time as the City provides notice of an intended decision or until 30 days after opening the bids, proposals, or final replies, whichever occurs first.

WHEN FORMAL BIDS ARE USED/REQUIRED

Bids received by or on behalf of government entities (Piggyback bids), including but not limited to federal, state, county, municipal, or special district, may be considered formal bids for the purpose of administering this section, where not otherwise prohibited by law.

INVITATION TO BID PROCEDURES

8. The requesting department needs to contact the Purchasing Tech in the Finance Department to obtain a Formal Bid Number and a date and time for the bid opening to be held. After this number has been issued, a copy of the proposed specifications will be sent to the Finance Director and if applicable, to the City of Wildwood Attorney. A Bid Sheet should be attached to the specifications stating quantity, unit price, total price and other information as necessary. Major capital improvements must be budgeted.
9. Invitation to Bid notices will be posted on the City's website and also must be placed in a newspaper or on a web-based notification and delivery system for public solicitations;

Commented [RS24]: Invitation to Bid (ITB)

~~such as DemandStar. On occasion, it may be necessary to advertise more than is required by Florida Statute. It is the responsibility of the requesting department to assure compliance with advertising requirements.~~

~~10. Late Bids~~

~~A bid, bid modification, or bid withdrawal notice submitted after the published time and date of the opening is considered late and shall not be accepted for evaluation and award. Time, date, location and instructions are published in the solicitation and subsequent addendums. The City is not responsible for late bids as a result of the U.S. Postal Service or other delivery methods. It is the responsibility of the bidder to make sure that bids are properly received before the due time and date as per the solicitation instructions. Late is defined as receiving a bid after the published time and date. Bids are considered late if received 60 seconds after the time published. For example, a bid received a 2:00:32 is not late. A bid received at 2:01:13 is considered late.~~

~~11. Awards shall be made to the lowest responsive and responsible bidder or offeror providing the best value whose bid or proposal complies with the specifications in all material aspects, requirements, or criteria set forth in the invitation to bid or request for proposals and/or is in the best interest of the City. The City may opt to refuse award of all bid/proposal responses if not in the City's best interest. The award of bids shall be made within (90) ninety days of the original advertisement.~~

Commented [RS25]: Insert edits of bid here

~~12. Rejection of Bids. For Invitation to Bids advertised (posted) and after the opening date, the bids received may be rejected in total. The City Manager shall have authority to reject all bids and cancel the solicitation for up to \$20,000. The City Commission shall reject all other bids and cancel the solicitation exceeding \$20,000.~~

~~If the lowest and most responsive bid and responsible bidder exceeds the budgeted amount and additional funds are not available, bids may be rejected and the requesting department shall solicit new bids after changes are made in the specifications to bring pricing within the funds available~~

~~13. Evaluation of Bids: Only bids from responsive and responsible bidders are to be considered. A **responsive** bidder is one who has submitted a bid, which conforms in all material respects to the bid terms, conditions, and specifications:~~

~~A **responsible** bidder has demonstrated the financial capacity and experience to perform on the contract as specified.~~

~~For bids awarded by the City Commission and City Manager, there may be a recommendation for rejection of any specific bid, or part of a bid, submitted which is not in compliance with the specifications (non-responsive) for the commodities or services or does not best serve the interest of the City (non-responsible).~~

Commented [RS26]: Move to #4 0 rejection

14. Mistakes in Bids

Corrections:

~~Changes to a bid before or after the opening is not permitted. A bidder may correct mistakes discovered before the time and date of the opening by submitting a pre-opening modification of the original bid.~~

~~After bid opening, a bidder must explain, clarify or demonstrate that there is an error in the bid. The mistake may be based on the bidder's decision, error in judgement, or error in calculation. Changing prices without establishing proof of a mistake in the bid submitted is not permissible. Total bid amount (lump sum) prevails unless otherwise stated in the terms/conditions of the solicitation. The City Manager or designee will make the determination if the mistake can be corrected and if that correction is in the best interest of the City, fair to other bidders and the competitive process, and meets the terms/conditions specified in the solicitation. Corrections may alter the rankings of the lowest responsive and responsible bid and any bid correction shall not supersede the awarding procedures to identify the lowest responsive and responsible bid.~~

Withdrawal

~~If a mistake in the bid is established by clear and convincing evidence, the City Manager or designee may accept the bidders preference to withdraw the bid rather than correct the mistake. Due to the unintentional nature of the mistake, the bid may be withdrawn in good standing without claim against securities submitted or restrictions on future bidding opportunities.~~

~~15. It will be the responsibility of the requesting department to obtain all the necessary forms (executed contracts, certificates of insurance, bonds, W-9, etc.) and to submit the completed original documents to the City Clerk's Office for permanent record keeping.~~

~~In accordance with Section 255.05(1), Florida Statutes, no public construction bond is required for construction contracts with a total value of \$200,000 or less.~~

~~16. The City Manager shall have the authority to approve direct purchases from equipment and material suppliers in accordance with the terms of competitively bid construction contracts awarded by the City Commission.~~

FORMAL SOLICITATION CONTRACTING REQUIREMENTS

INDEMNIFICATION STATEMENT

~~It is City standard practice to require vendors and contractors to indemnify the City. The City Manager or City Commission will only make deviations from this policy at the sole option of the City, when it is determined to be in the best interest of the City of Wildwood.~~

STANDARD INSURANCE REQUIREMENTS

~~The Contractor shall maintain, on a primary basis and at its sole expense, at all times while performing work for the City, the "Standard Insurance Requirements". Contractors responding to a Request for Proposal, Request for Qualifications, or an Invitation to Bid shall provide with their submittal, a Certificate of Insurance (COI) or a letter from the insurance company stating required coverage is obtainable. Prior to commencement of any work being done for the City, a COI will be required. Work is defined as any service provided to the City by a vendor/contractor who must access City property in order to provide the service(s). The requirements contained herein, as well as the City's review or acknowledgement, is not intended to and shall not in any manner limit or qualify the liabilities and obligations assumed by the Contractor under the contract.~~

~~A Florida Resident Insurance Agent shall sign all Contracts, Bonds, and Insurance requirements by State Law. All insurance shall be obtained from an agency of an insurance company, which agency shall have an established place of business in the State of Florida and be duly licensed to conduct business herein. All insurance companies must have a financial rating of A or higher by A.M. Best Company, Inc. with the exception of self-insured insurance companies.~~

~~Standard Insurance Required — Limits of Liability will be specified in Bid requirements.~~

- ~~● Commercial General Liability Insurance~~
- ~~● Business Automobile Liability Insurance~~
- ~~● Worker's Compensation Insurance & Employers Liability Insurance~~
- ~~● Umbrella or Excess Liability Insurance (needed for large contracts)~~
- ~~● Professional or Errors & Omissions Liability Insurance (when applicable)~~

~~The Contractor shall endorse the City of Wildwood as an additional Insured on the Commercial General Liability Insurance with a CG 2010 Additional Insured — City's, Lessees, or Contractors, or CG2026 Additional Insured — City's, Lessees, or Contractors — Scheduled Person or Organization endorsement, or similar~~

endorsement providing equal or broader Additional Insured coverage. The policy will have a 30-day notice of cancellation.

VII CONTRACT, AGREEMENTS AND AWARDS

A. APPROVALS, AMENDMENTS, RENEWALS AND EXTENSIONS

1. Contract Signing Authority and Execution: NO employee other than those designated in writing, are authorized to sign or execute contracts and purchase agreements for ANY dollar amount on behalf of the City of Wildwood.
 - a) The appropriate copies of vendor-signed contracts shall be presented to the City Manager or City Commission (depending on the dollar amount) for execution.
 - b) The City Manager shall have the authority to approve Owner Direct Purchases (ODP) from equipment and material suppliers as an amendment to or as part of the original specifications of a competitively bid construction contract awarded by the City Commission.

2. Approval of Award: The City Manager or designee is authorized to approve and execute contracts if the total contract amount does not exceed their purchasing approval limit and funds are available in the approved budget for the Department. This includes, but is not limited to, service or maintenance agreements, awards on proposals, competitive negotiated agreements, and consultant agreements. All contracts with total contract amounts of \$20,000 or greater shall require City Commission approval.

Commented [RS27]: This was relocated to the table but not deleted to ensure purchases would not need double approval

3. Contract Change Orders:

The City Manager or designee is authorized to approve any change to a contract that alters the terms and conditions or provides a change in the scope which total value does not exceed their purchasing approval limit. Such changes must be signed and approved in a formal amendment. All amendments which result in an increase greater than \$20,000 or results in a contract originally under \$20,000 to exceed \$20,000 shall require City Commission approval.

4. Contract Renewals: The City Manager is authorized to renew approved contracts as long as such action is in accordance with the terms, conditions, and renewal period specified in the original contract and the total dollar amount of the contract is within the City's approved budget.

In order to prevent the expiration of an existing active contract in good standing, a contract may be administratively extended beyond the final year for a period of up to six (6) months. This time period allows for the completion of the competitive process to establish a replacement contract and prevent disruption in the supply of products or services.

B. PROTEST AND APPEAL PROCEDURES

1. Protest an Award Recommendation: Any bidder affected adversely by an intended decision with respect to the award of any bid, shall file with the City Clerk’s Office a written notice of intent to file a protest not later than three (3) business days (excluding Saturdays, Sundays, and legal holidays), after the posting of the Notice of Intent to Award. A formal protest must also be filed within ten(10) business days of the filing of the written notice of intent to protest. Failure to timely file the notice of intent to file a protest or the formal notice of protest shall constitute a waiver and invalidation of any protest to the applicable solicitation, bid, or award. The formal protest shall contain the following:

- Name and contact information for the protestor;
- The ITB/RFP number and title;
- Clearly state the factual basis upon which the protest is based;
- State all statutes, laws, ordinances, or other legal authorities supporting such protest; and
- Identify the relief to which the protestor is entitled.

2. Bid Protest Fee: A person or entity filing a protest must render, along with their written protest, payment of a bid protest fee in the form of a certified check, cashier’s check, attorney’s trust account check or money order made payable to the City of Wildwood in the amount of (i) \$500.00 where the notice of award recommendation relates to a bid of less than \$100,000; (ii) \$1,000.00 where the notice of award recommendation relates to a bid of \$100,000 to \$500,000; or (iii) \$2,500.00 where the notice of award recommendation relates to a bid exceeding \$500,000. Failure to render timely payment of the bid protest fee shall result in the bid protest being rejected and of no force and effect. In the event the protesting party ultimately prevails in the protest proceeding before the City, the bid protest fee will be returned to such party.

3. Stay of Award: Upon timely receipt of a protest, and in the absence of emergency circumstances, the City Manager shall ensure that the award is suspended until such protest is resolved. If the City Manager, after consultation with the head of the requisitioning department, determines that a bid or contract must be awarded without delay in order to protect the public health, welfare or safety, to comply with an existing regulatory, permitting or contractual obligation, or to prevent the loss of a funding source, a bid protest shall not delay or otherwise impede the award of such bid or contract.

Commented [RS28]: This replaces “Bid Tab” as this document more clearly identifies the recommended awardee for more situations than just construction

4. City Manager Review: After receipt of a timely written protest, the City Manager shall consider and attempt to resolve the protest. For the purposes of investigating, reviewing, and resolving a protest, the City Manager may appoint a designee of his/her choosing to represent and act on behalf of the City Manager at all stages of the bid protest review and proceedings. Such designee should have adequate experience and background in public procurement matters and be familiar with the City's procurement procedures. Prior to rendering a decision, the City Manager shall schedule and conduct a meeting in order to hear the arguments from the protestor and other interested bidder/responders. The time, date and location of the protest meeting will be noticed by the City to the protestor and other bidders/responders.
5. Protest Meeting: At the protest meeting, the protestor and any other interested bidders/responders who may be affected by the City's procurement decision or award recommendation, or their designated legal counsel, will be allowed to make a brief oral presentation of evidence and argument. However, neither direct nor cross examination of witnesses will be permitted, although the City Manager or his/her designee may make whatever inquiries deemed pertinent to a determination of the protest. Submission of written or physical materials, objects, statements, affidavits and arguments relevant to the protested matters may be submitted prior to or at the protest meeting. The City Manager or his/her designee may solicit and receive input from City employees, consultants and other persons not a party to the protest proceeding. The statutory and judicial rules of evidence shall not apply to the proceedings. Any party may arrange for the proceedings to be stenographically recorded and shall bear the expense of such recording.
6. City Manager's Decision: In making his/her decision on the protest, the City Manager or his/her designee shall have the authority to uphold the award recommendation, cancel the pending procurement process, re-bid the contract, revise the award recommendation, and take other such actions that are within City's procurement authority. After conducting the protest meeting, the decision of the City Manager or his designee may be orally announced at such meeting. However, after the protest meeting the City Manager's office shall promptly issue a written decision stating the reason for the action taken with a copy furnished to the protesting party and all other interested bidder/responders. The decision of the City Manager's office shall be final and conclusive as to any contract award not requiring City Commission approval. For contracts requiring City Commission approval, the decision of the City Manager's office may be appealed to the City

Commission, if such appeal is timely filed.

The appeal of the City Manager's decision is not a protest to the procurement action and does not require an additional protest fee, warrant an additional protest meeting, or permit a stay of award request as under the original protest's applicable procedures.

Commented [RS29]: This is written with the idea that an appeal is not a protest but rather an appeal to the results of a protest. The one submitting the appeal cannot demand the same process be followed as the protest. In other words, it does not restart the protest procedures.

7. Appeal to City Commission: Bidders/responders who are adversely affected by the Office of the City Manager's decision with respect to a contract award requiring City Commission approval, may appeal the City Manager's decision by filing a written appeal with the City Clerk, no later than 5:00 p.m. on the third (3rd) business day following the date of the written decision issued by the City Manager or his/her designee. The written appeal shall substantially conform to the written protest notice content requirements of Section 1. Failure to timely file a written appeal shall constitute a waiver and invalidation of any protest to the applicable solicitation, bid, or award.

8. Appeal Hearing: If an appeal is timely received, the appeal shall be heard by the City Commission at a public meeting. The time, date and location of the City Commission meeting shall be noticed by the City in the same manner as it notices regular City Commission meetings. The City Commission's review of the City Manager's decisions shall be conducted as if the protest review is being conducted for the first time. The procedure for the City Commission's review will be similar to the process specified for the protest meeting in Section 5. After conclusion of the presentations, the City Commission shall conduct public deliberations, and, upon completion thereof, hold a vote as to the resolution of the appeal. The outcome of such vote and reasons provided therefore shall constitute the City's final determination of the matter.

9. Exclusive Method of Protest, Objection, and Appeal: There is a compelling City interest in procuring goods and services in a timely manner so as to provide City residents and visitors with efficient, cost-effective, and operationally effective City infrastructure, facilities, and services in a timely manner. Consequently, procurement disputes must be resolved with minimal delays. Therefore, the procedure set forth herein is the sole means by which a bidder/responder aggrieved by a decision of the City may seek recourse. Refusal or failure by any aggrieved bidder/responder to pursue its right of protest under these procedures shall constitute a waiver of its right to pursue any further remedies or appeals,

either administratively or judicially. Any judicial proceedings that may or could be filed against the City by an aggrieved or adversely affected party shall be filed within thirty (30) days after the City's final decision on a procurement matter. Failure to timely file a judicial action in accordance with these procedures shall constitute a waiver and invalidation of any protest to the applicable solicitation, bid, or award.

C. DOCUMENTATION CONFIDENTIALITY

All information and documentation (verbal and written) relative to development of a contractual document for a proposed procurement shall be deemed confidential in nature, except as deemed necessary by the purchaser to develop a complete contractual document. Such material shall remain confidential until successful completion of the procurement process upon award of the contract.

D. PUBLIC RECORDS

Solicitations are not immediately subject to Florida's Public Records Act. Chapter 119.071 of the Florida Statutes exempts the City from allowing interested parties to examine sealed bids or proposals (formal solicitations) until such time as the City provides notice of an intended decision or within thirty (30) days after opening of a formal solicitation, whichever is earlier. Any and all materials initially submitted or subsequently submitted as part of a solicitation process shall become property of the City and shall be treated as City documents subject to typical practice and/or applicable laws for public records. Respondent should not submit any information in response to a solicitation which the respondent considers proprietary or confidential.

If the City rejects all bids, proposals, or replies and concurrently provides notice of its intent to reissue a competitive solicitation then the following rules pertain:

- The recording and any records presented at the exempt meeting remain exempt until such time as the City provides notice of an intended decision concerning the reissued competitive solicitation,
- Or until the City withdraws the reissued competitive solicitation.
- A recording and any records presented at an exempt meeting are not exempt for longer than 12 months after the initial City notice rejecting all bids, proposals, or replies.
- A meeting that would reveal a security system plan or portion thereof made confidential is exempt.
- Any portion of a meeting at which a negotiation with a vendor is conducted

pursuant to a competitive solicitation, at which a vendor makes an oral presentation as part of a competitive solicitation, or at which a vendor answers questions as part of a competitive solicitation is exempt.

- Any portion of a Selection Committee meeting at which negotiation strategies are discussed is exempt.
- A complete recording shall be made of any portion of an exempt meeting. No portion of the exempt meeting may be held off the record.
- The recording of, and any records presented at, the exempt meeting are exempt until such time as the City provides notice of an intended decision or until 30 days after opening the bids, proposals, or final replies, whichever occurs first.

E. CONTRACTS FOR PURCHASE OF INSURANCE COVERAGE (POLICIES)

The purchase of insurance for the needs of the City Commission, City Manager and all Department Directors will be the responsibility of the Human Resource Director. The purchase of insurance, unless otherwise required, shall be competitive, issued and released through the Human Resource Department. Establishing contracts, agreements or policies for insurance coverage shall adhere to the approval thresholds established in this policy.

F. CONTRACTED GOODS AND SERVICES FUNDING SOURCES

1. Grants:

Purchasing requirements established through funding sources such as but not limited to grants, may be adapted as exceptions to this policy with the approval of the City Manager or the City Commission based on established approval levels. Accepting grant funds or fully executing grant agreements must be completed prior to pursuing approvals for grant procurement requirements that establish exceptions to this policy.

2. CRA Purchasing:

The City's Community Redevelopment Agency authority may procure commodities and services in support of its official community redevelopment plan in accordance with the Florida State Statute 163.370 (5). All such purchases shall be authorized by the Community Redevelopment Agency through the budget process. Purchases funded by the established associated budget shall follow the same purchasing processes and requirements of the City's Purchase Policy. Modifications, amendments, or adjustments to these purchases shall adhere to the Purchasing Policy approval thresholds applied to the City Manager and City Commission.

3. Other Funding Sources:

Funding sources such as private grants, gifts, or endowments shall not have terms and conditions that supersede this policy. Such funding sources may not eliminate the competitive requirements through acceptance or executed agreements without the prior approval from the City Manager or City Commission according to the approval thresholds established by this policy.

Donation of material goods in lieu of funding is not subject to competitive requirements but does require acceptance prior to taking possession according to this policy's approval thresholds associated with the City Manager and City Commission

G. FLORIDA'S PROMPT PAYMENT ACT

The City will follow Florida Statutes 218.70 – 218.80 "Prompt Payment Act". The Act requires payment for all purchases by local governmental entities, including special districts, are made in a timely manner. The Act sets forth timeframes when payments are due by a government entity following receipt of an invoice for purchases relating to services rendered, rental period, contracts and construction services. (Florida Statute 218.73 and 218.735) The payment due date for a local governmental entity for the purchase of goods or services other than construction services is 45 days.

The calculation is based on the following:

1. The date on which a proper invoice is received by the City after approval by the governing body, if required; or
- 2. If a proper invoice is not received by the City, the date:
 - 1-a) On which delivery of personal property is accepted by the City;
 - 2-b) On which services are completed;
 - 3-c) On which the rental period begins; or
 - 4-d) On which the City and vendor agree in a contract that provides dates relative to payment periods.

The payment due date for the purchase of construction services is determined as follows:

- 1. If an agent must approve the payment request or invoice before the payment request or invoice is submitted to the City, payment is due 25 business days after the date on which the payment request or invoice is stamped as received.

- 2. If an agent need not approve the payment request or invoice submitted by the contractor, payment is due 20 business days after the date on which the payment request or invoice is stamped as received.

H. COMPLIANCE WITH ALL APPLICABLE LAWS

If any situation where compliance with this manual will place the City in conflict with State or Federal law or the terms of any grant, the City shall comply with such State or Federal law, grant requirements, or authorized regulations which are mandatorily applicable and which are either not reflected in these procedures or are contrary to the provisions of these procedures.

PURCHASING CARD (P-Card)

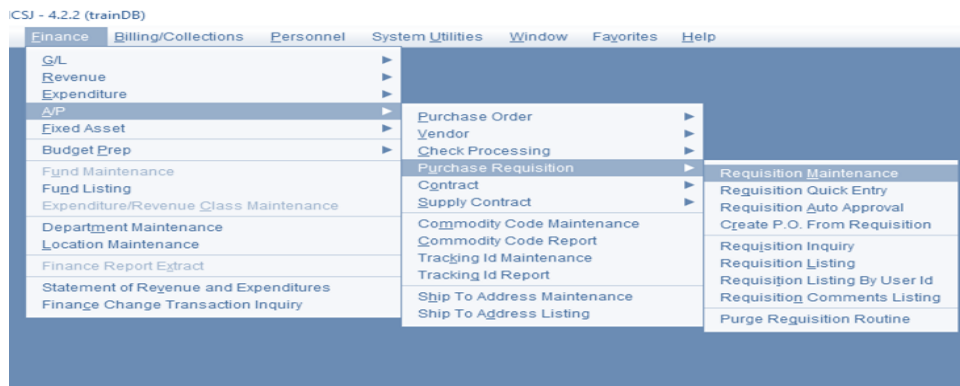
~~A City purchasing card (P-Card) is available for purchases where a Purchase Order is not accepted (hotel reservations, point of purchase sales, etc.) P-Card charges in excess of \$750.00 per transaction require Department Director approval. A P-Card is available from the Finance Director. (For more rules on a P-Card, see policy on using a City P-Card)~~

- ~~1. The use of the P-Card does not exempt a purchase from the rules in this policy.~~
- ~~2. Personal use of the P-Card is strictly prohibited under any circumstances.~~

ADDING A REQUISITION INTO THE CITY'S FINANCIAL SOFTWARE

PLEASE MAKE SURE THAT YOU PUT THE CAPS LOCK ON WHEN INPUTTING

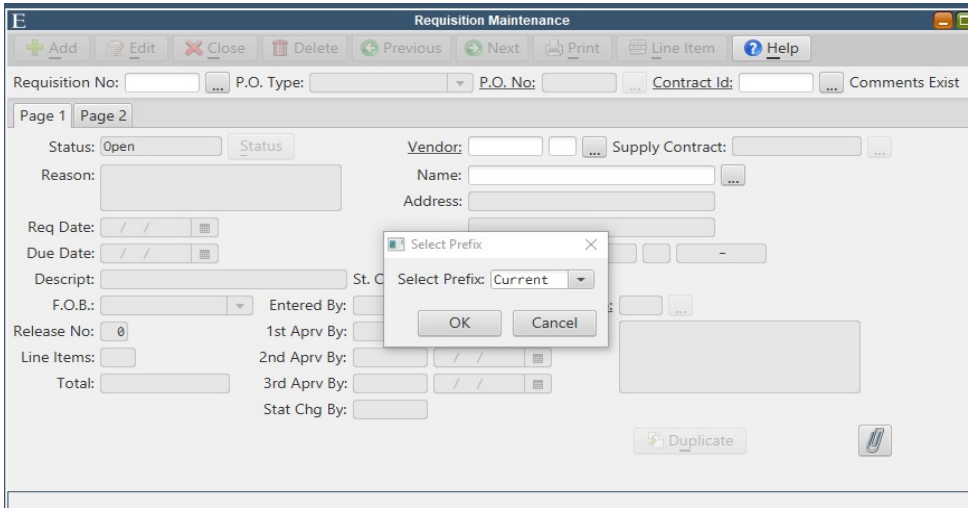
1. Open up the City's Financial software
2. Go to Finance > AP > Purchase Requisition > Requisition Maintenance



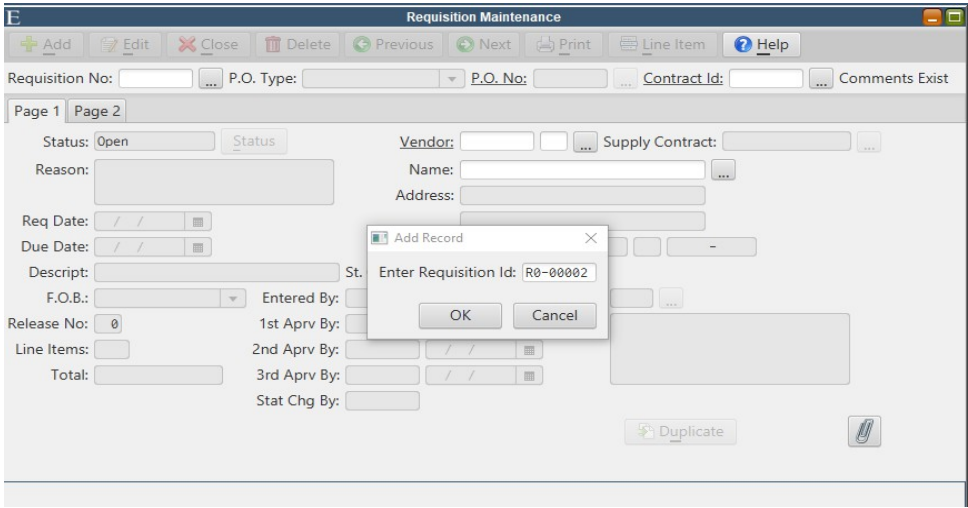
3. Click Add button

The screenshot shows the 'Requisition Maintenance' form. A red arrow points to the 'Add' button in the top toolbar. The form contains various input fields and buttons. The toolbar includes 'Add', 'Edit', 'Close', 'Delete', 'Previous', 'Next', 'Print', 'Line Item', and 'Help'. Below the toolbar, there are fields for 'Requisition No.', 'P.O. Type', 'P.O. No.', and 'Contract Id'. The main form area has fields for 'Status', 'Reason', 'Req Date', 'Due Date', 'F.O.B.', 'Release No.', 'Line Items', 'Total', 'Vendor', 'Name', 'Address', 'Ship To', 'Entered By', '1st Aprv By', '2nd Aprv By', '3rd Aprv By', 'Stat Chg By', and 'St. Contract No.'. There are also 'Duplicate' and 'Print' buttons at the bottom right.

4. During the months of October through December, this pop up box will show up.....leave "Current".



5. Let system populate the Requisition Number and press OK



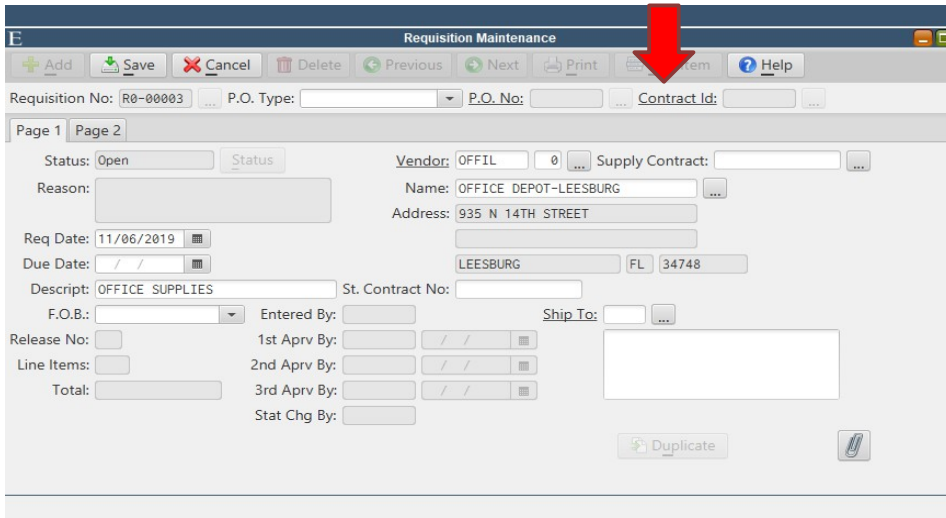
6. Tab to Name: Start typing in company name and then press F3. Find vendor name and double click on company name. The company will automatically populate in the Name and Address field.

The screenshot shows the 'Requisition Maintenance' window. The 'P.O. Type' dropdown is highlighted with a red arrow. The 'Name' field is populated with 'OFFICE DEPOT-LEESBURG' and the 'Address' field is populated with '935 N 14TH STREET'. Other fields include 'Status: Open', 'Reason:', 'Req Date: 11/06/2019', 'Due Date:', 'F.O.B.', 'Release No.', 'Line Items', and 'Total'. The 'Ship To' field is also visible.

7. P.O. Type - use drop down **ONLY** for New Blanket, Existing Blanket or a Contract, otherwise leave blank.

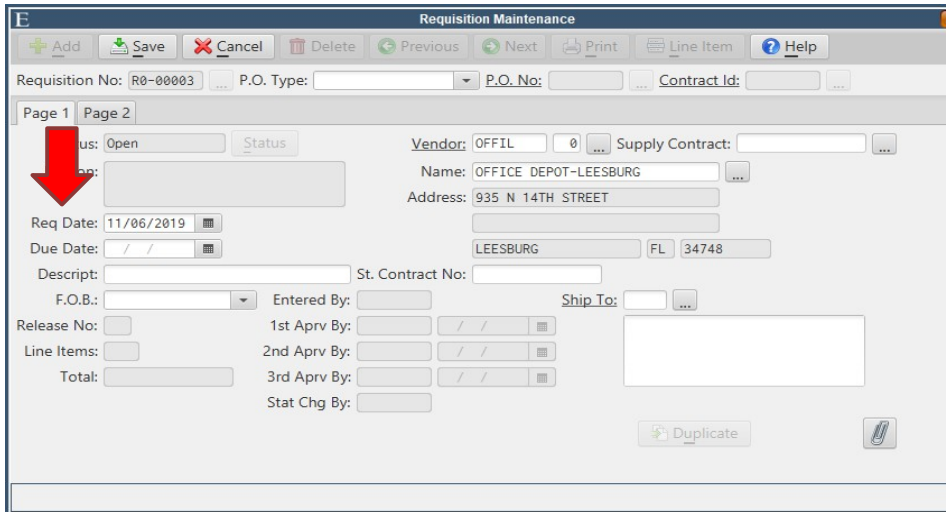
The screenshot shows the 'Requisition Maintenance' window with the 'P.O. Type' dropdown menu open. The menu options are 'New Blanket', 'Existing Blanket', and 'Contract'. A red arrow points to the dropdown menu. The rest of the form is identical to the previous screenshot, showing the same vendor information and other fields.

8. If the Requisition is through a contract input Contract ID No.



The screenshot shows the 'Requisition Maintenance' window. At the top, there is a menu bar with options: Add, Save, Cancel, Delete, Previous, Next, Print, Line Item, and Help. Below the menu bar, the 'Contract Id' field is highlighted with a red arrow. The form contains various fields for requisition details, including Requisition No., P.O. Type, P.O. No., Vendor, Name, Address, Req Date, Due Date, and various approval fields.

9. Tab to Requisition Date: the current date will automatically populate, if you need to, you can change the date.



The screenshot shows the 'Requisition Maintenance' window. A red arrow points to the 'Req Date' field, which is currently populated with '11/06/2019'. The form contains various fields for requisition details, including Requisition No., P.O. Type, P.O. No., Vendor, Name, Address, and various approval fields.

- Tab to Description: Type in what you are purchasing, be as specific as possible, this is what will show up on the Purchase Order. Example: If buying office supplies, type in pens, copy paper, dividers.

The screenshot shows the 'Requisition Maintenance' window. The 'Description' field is highlighted with a red arrow pointing to it. The field contains the text 'PENS, COPY PAPER, DIVIDERS'. Other fields include 'Status: Open', 'Vendor: OFFICE DEPOT INC', and 'Address: PO BOX 630813'. The 'Req Date' is 03/10/20 and the 'Due Date' is blank. The 'Ship To' field is also blank.

- Tab to Ship to: Click on blue shaded box and pick where item(s) are being shipped to. Double click to add shipping address.

The screenshot shows the 'Requisition Maintenance' window with a 'Picklist' dialog box open. The dialog box contains a table with the following data:

Code	Description
CH	CITY HALL
FS	FLEET SERVICES
PR	PARKS & RECREATION
PW	PUBLIC WORKS
WTR	WATER DEPARTMENT
WWTP	WASTEWATER TREATMENT PLANT

The 'Ship To' field in the background is highlighted with a red arrow. The 'Ship To' field contains the text 'BURG FL 34748'. The 'Picklist' dialog box has 'OK', 'Cancel', 'Up', and 'Down' buttons at the bottom.

12. Click on "Page 2" button

The screenshot shows the 'Requisition Maintenance' application window. At the top, there is a menu bar with buttons for 'Add', 'Save', 'Cancel', 'Delete', 'Previous', 'Next', 'Print', 'Line Item', and 'Help'. Below the menu bar, the 'Requisition No.' is set to 'R0-00003'. There are also fields for 'P.O. Type', 'P.O. No.', and 'Contract Id.'. Below this, there are two tabs: 'Page 1' and 'Page 2'. A red arrow points to the 'Page 2' tab. The main content area contains two quote sections, 'Quote 2' and 'Quote 3', each with 'Vendor Id', 'Name', 'Quote', and 'Comment' fields. At the bottom, there is a 'Comments' text area.

13. Input quote information, if quotes are required. (See pages 7, 8 and 9 for requirements)

This screenshot is identical to the one above, showing the 'Requisition Maintenance' application window. A red arrow points to the 'Page 2' tab, which is now selected. The 'Quote 2' and 'Quote 3' sections are visible, with their respective fields for 'Vendor Id', 'Name', 'Quote', and 'Comment'. The 'Comments' text area is also present at the bottom.

14. Go back to Page 1 Tab, in lower right corner there is a paperclip – Click on it and scan any quotes, proposals or verification letter from OEM that pertain to this requisition.

Requisition Maintenance

Requisition No: R0-00003 P.O. Type: P.O. No: Contract Id:

Page 1 Page 2

Status: Open Vendor: OFFIL Supply Contract:

Reason: Name: OFFICE DEPOT-LEESBURG

Address: 935 N 14TH STREET

Req Date: 11/06/2019

Due Date: / / LEESBURG FL 34748

Descript: OFFICE SUPPLIES St. Contract No:

F.O.B.: Entered By: Ship To: CITY HALL
100 NORTH MAIN STREET
WILDWOOD, FLORIDA 34785

Release No: 1st Aprv By: / /

Line Items: 2nd Aprv By: / /

Total: 3rd Aprv By: / /

Stat Chg By:

Duplicate

15. Hit "Save" button.

Requisition Maintenance

Requisition No: R0-00003 P.O. Type: P.O. No: Contract Id:

Page 1 Page 2

Status: Open Vendor: OFFIL Supply Contract:

Reason: Name: OFFICE DEPOT-LEESBURG

Address: 935 N 14TH STREET

Req Date: 11/06/2019

Due Date: / / LEESBURG FL 34748

Descript: OFFICE SUPPLIES St. Contract No:

F.O.B.: Entered By: Ship To: CITY HALL
100 NORTH MAIN STREET
WILDWOOD, FLORIDA 34785

Release No: 1st Aprv By: / /

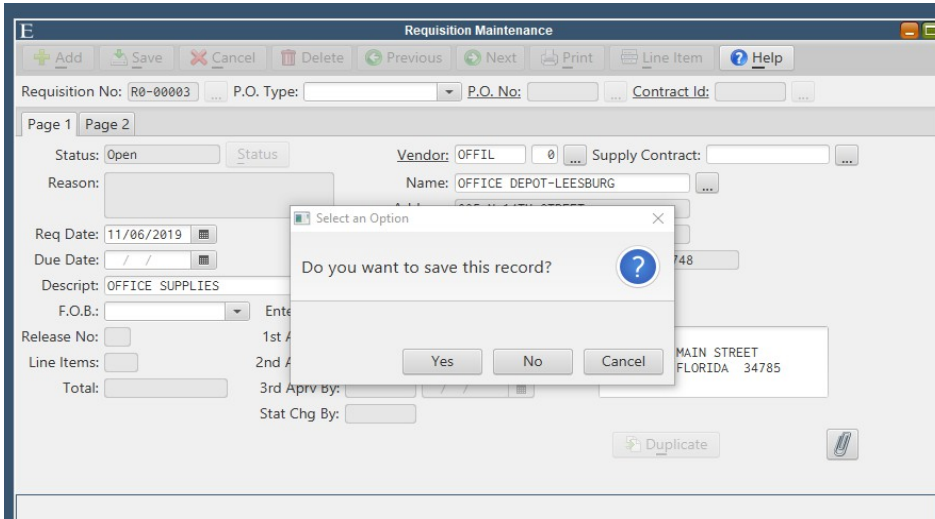
Line Items: 2nd Aprv By: / /

Total: 3rd Aprv By: / /

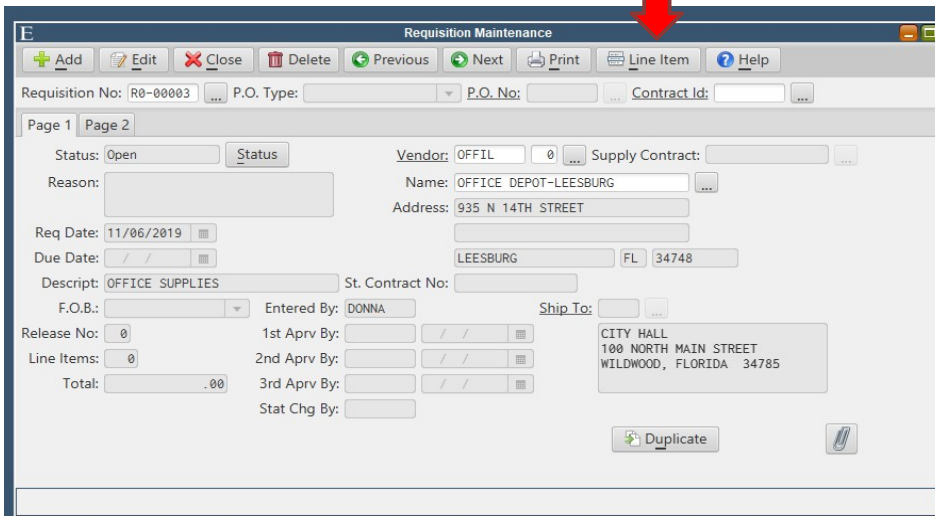
Stat Chg By:

Duplicate

- A pop-up box will come up asking “Do you want to save this record? Hit “Yes” if you want to keep it, “No” if you want to delete it and “Cancel” if you need to go back and make changes.



- Click on “Line Item” Tab



18. Click "Add"

Requisition Line Item Maintenance

Buttons: Add, Edit, Close, Delete, Previous, Next, Go To

Requisition No: [] Vendor: []
Item Seq: [] Name: []

General | Notes

Release Num: [0] Due Date: [/ /] Supply Contract Id/Seq: [] []
Description: []
Account Type: Expenditure Year: Current Charge To: [- - -] Split Charges: []
Control Acct: [] Requested Balance: []
Sub-Account: [] Requested Balance: []
Catalog Num: [] Requested Date: [/ /] []
Comm Code: [] [] [] []
Tracking Id: [] [] [] []
Quantity: [1.0000] U. Measure: [] Purch Type: Other []
Unit Price: [] Invoice: []
Item Total: []

Line 0 of 0

19. A pop-up box will ask "Add new line item? – Click Ok.

Requisition Line Item Maintenance

Buttons: Add, Edit, Close, Delete, Previous, Next, Go To

Requisition No: [] Vendor: []
Item Seq: [] Name: []

General | Notes

Release Num: [0] Due Date: [/ /] Supply Contract Id/Seq: [] []
Description: []
Account Type: Expenditure Year: Current Charge To: [- - -] Split Charges: []
Control Acct: [] Requested Balance: []
Sub-Account: [] Requested Balance: []
Catalog Num: [] Requested Date: [/ /] []
Comm Code: [] [] [] []
Tracking Id: [] [] [] []
Quantity: [1.0000] U. Measure: [] Purch Type: Other []
Unit Price: [] Invoice: []
Item Total: []

Line 0 of 0

Add Line Item

Add new line item?
 Duplicate previous line item

OK Cancel

- 20. Tab to Description – Describe what you are requesting to purchase, be specific as possible.

The screenshot shows the 'Requisition Line Item Maintenance' window. At the top, there are navigation buttons: Add, Save, Cancel, Delete, Previous, Next, and Go To. Below these, the Requisition No. is R0-00003 and the Vendor is OFFIL. The Item Seq. is 1 and the Name is OFFICE DEPOT-LEESBURG. A red arrow points to the 'Description' field, which contains the text 'OFFICE CHAIR AND DESK'. Other fields include Release Num: 0, Due Date: / /, Supply Contract Id/Seq: 0, Account Type: Expenditure, Year: Current, Charge To: - - -, Split Charges: , Control Acct: , Requested Balance: , Sub-Account: , Requested Balance: , Catalog Num: , Requested Date: 11/06/2019, Comm Code: , Tracking Id: , Quantity: 1.0000, U. Measure: , Purch Type: Other, Unit Price: .0000, Invoice: , and Item Total: .00.

- 21. Account Type – should be "Expenditure"

This screenshot is identical to the one above, showing the 'Requisition Line Item Maintenance' window. A red arrow points to the 'Account Type' dropdown menu, which is currently set to 'Expenditure'. The 'Description' field also contains 'OFFICE CHAIR AND DESK'. All other fields and values are the same as in the previous screenshot.

22. Year – Should be “Current”.

The screenshot shows the 'Requisition Line Item Maintenance' window. The 'Year' dropdown menu is set to 'Current'. A red arrow points to the 'Year' field. Other fields include Requisition No: R0-00003, Vendor: OFFIL, Item Seq: 1, Name: OFFICE DEPOT-LEESBURG, Description: OFFICE CHAIR AND DESK, and Requested Date: 11/06/2019.

23. Charge To – Input line item from Budget that you are charging it to. If you are not sure which line item to use, start typing in the first six numbers then hit F3 for a look-up of Budget line items.

The screenshot shows the 'Requisition Line Item Maintenance' window. The 'Charge To' field is populated with '001-513-30-5200'. A red arrow points to the 'Charge To' field. Other fields include Requisition No: R0-00003, Vendor: OFFIL, Item Seq: 1, Name: OFFICE DEPOT-LEESBURG, Description: OFFICE CHAIR AND DESK, and Requested Date: 11/06/2019.

24. Split Charges – Check this box if you have multiple budget line items that are being charged for this purchase.

The screenshot shows the 'Requisition Line Item Maintenance' window. The 'Split Charges' checkbox is checked. A red arrow points to this checkbox. The window displays the following information:

- Requisition No: R0-00003
- Vendor: OFFIL
- Item Seq: 1
- Name: OFFICE DEPOT-LEESBURG
- Release Num: 0
- Due Date: / /
- Supply Contract Id/Seq: 0
- Description: OFFICE CHAIR AND DESK
- Account Type: [Dropdown]
- Year: Current
- Charge To: - - -
- Split Charges:
- Control Acct: [Text Box]
- Requested Balance: [Text Box]
- Sub-Account: [Text Box]
- Requested Balance: [Text Box]
- Catalog Num: [Text Box]
- Requested Date: 11/06/2019
- Comm Code: [Text Box]
- Tracking Id: [Text Box]
- Quantity: 1.0000
- U. Measure: [Text Box]
- Purch Type: Other
- Unit Price: .0000
- Invoice: [Text Box]
- Item Total: .00

Line 1 of 0 Remaining To Be Charged Prc: 100.0000 Amount: 0.00

25. Go to "Split Charges Tab" - Enter additional budget line account number(s) to charge. There is no limit on how many budget lines you can split for a purchase.

The screenshot shows the 'Requisition Line Item Maintenance' window with the 'Split Charges' tab selected. A red arrow points to the 'Split Charges' tab. The window displays the following information:

- Requisition No: R0-00003
- Vendor: OFFIL
- Item Seq: 1
- Name: OFFICE DEPOT-LEESBURG
- Release Num: 0
- Due Date: / /
- Supply Contract Id/Seq: 0
- Description: OFFICE CHAIR AND DESK
- Account Type: [Dropdown]
- Year: Current
- Charge To: - - -
- Split Charges:
- Control Acct: [Text Box]
- Requested Balance: [Text Box]
- Sub-Account: [Text Box]
- Requested Balance: [Text Box]
- Catalog Num: [Text Box]
- Requested Date: 11/06/2019
- Comm Code: [Text Box]
- Tracking Id: [Text Box]
- Quantity: 1.0000
- U. Measure: [Text Box]
- Purch Type: Other
- Unit Price: .0000
- Invoice: [Text Box]
- Item Total: .00

Line 1 of 0 Remaining To Be Charged Prc: 100.0000 Amount: 0.00

26. Under the "General" Tab - Input vendor catalog number of the item you are purchasing.

The screenshot shows the 'Requisition Line Item Maintenance' window. At the top, there are buttons for Add, Save, Cancel, Delete, Previous, Next, and Go To. Below these, the Requisition No is R0-00003 and the Vendor is OFFIL. The Item Seq is 1 and the Name is OFFICE DEPOT-LEESBURG. The 'General' tab is selected. Fields include Release Num (0), Due Date, Supply Contract Id/Seq (0), Description (OFFICE CHAIR AND DESK), Account Type, Year (Current), Charge To (- - -), Split Charges (checked), Control Acct, Requested Balance, Sub-Account, Requested Date (11/06/2019), Catalog Num, Comm Code, Tracking Id, Quantity (1.0000), U. Measure, Purch Type (Other), Unit Price (.0000), Invoice, and Item Total (.00). At the bottom, it shows 'Line 1 of 0', 'Remaining To Be Charged', 'Prc: 100.0000', and 'Amount: 0.00'. A red arrow points to the 'Catalog Num' field.

27. Quantity: Input how many you are ordering

The screenshot shows the 'Requisition Line Item Maintenance' window. At the top, there are buttons for Add, Save, Cancel, Delete, Previous, Next, and Go To. Below these, the Requisition No is R0-00003 and the Vendor is OFFIL. The Item Seq is 1 and the Name is OFFICE DEPOT-LEESBURG. The 'General' tab is selected. Fields include Release Num (0), Due Date, Supply Contract Id/Seq (0), Description (OFFICE CHAIR AND DESK), Account Type (Expenditure), Year (Current), Charge To (101-569-30-5200), Split Charges (unchecked), Control Acct (GREENWOOD CEMETERY:), Requested Balance (1,000.00), Sub-Account (OPERATING SUPPLIES), Requested Balance (100.00), Catalog Num, Requested Date (11/07/2019), Comm Code, Tracking Id, Quantity (1.0000), U. Measure, Purch Type (Other), Unit Price (.0000), Invoice, and Item Total (.00). A red arrow points to the 'Quantity' field.

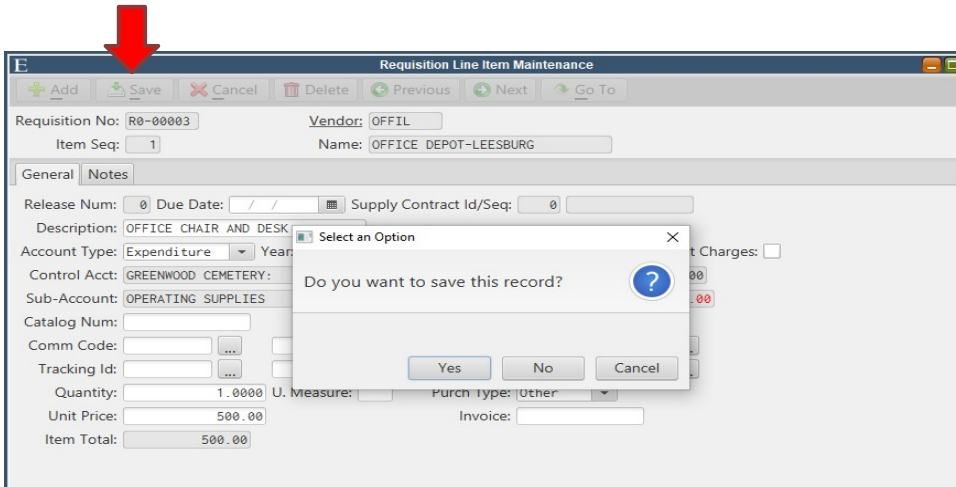
28. Unit Price: Type in price of item. Notice that in this example the “Requested Balance” has a negative balance. When this happens, the Department Director needs to either use a different line item or rectify the line item with the City Manager. If City Manager approves a Budget amendment, City Manager will contact Finance to do the amendment.

The screenshot shows the 'Requisition Line Item Maintenance' window. The 'Requested Balance' for the sub-account 'OPERATING SUPPLIES' is displayed as -400.00. A red arrow points to this field. Another red arrow points to the 'Unit Price' field, which is set to 500.00. The 'Item Total' is 500.00. The 'Charge To' field is 101-569-30-5200.

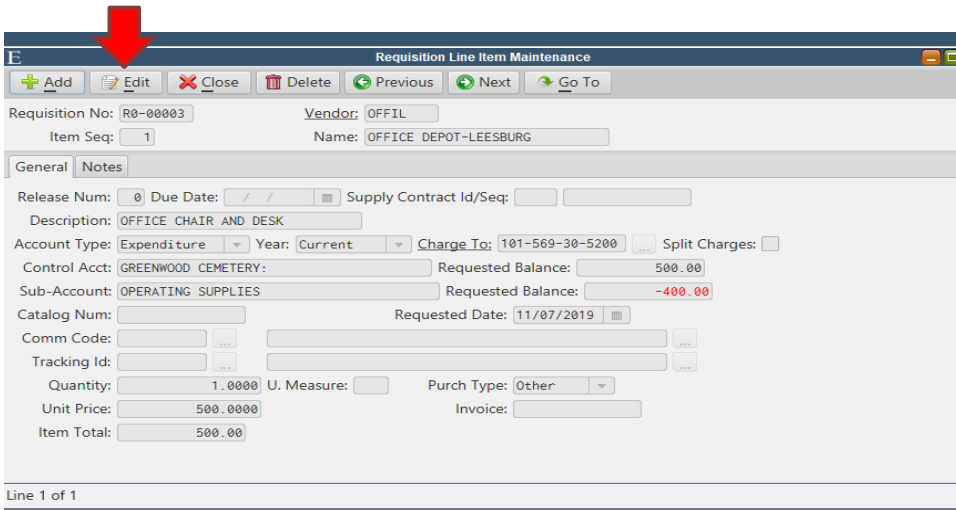
29. If you try to input the requisition with a negative balance a pop-up will let you know that “You are about to over request a sub account. Are you sure you want to do this”? You will have to answer No and either put in another expense account number or ask your Director for a budget amendment.

The screenshot shows the same 'Requisition Line Item Maintenance' window as in the previous image, but with an error dialog box overlaid. The dialog box contains the text: "You are about to over request a sub account. Are you sure you want to do this?" with 'Yes' and 'No' buttons. A red arrow points to the 'No' button. The background form shows the same data as in the previous image, including the negative requested balance of -400.00.

- Hit "Save" button – Pop up will ask you "Do you want to save this record? Press Yes and your requisition will send a notification to your Department Director that there is a Requisition that needs approval.



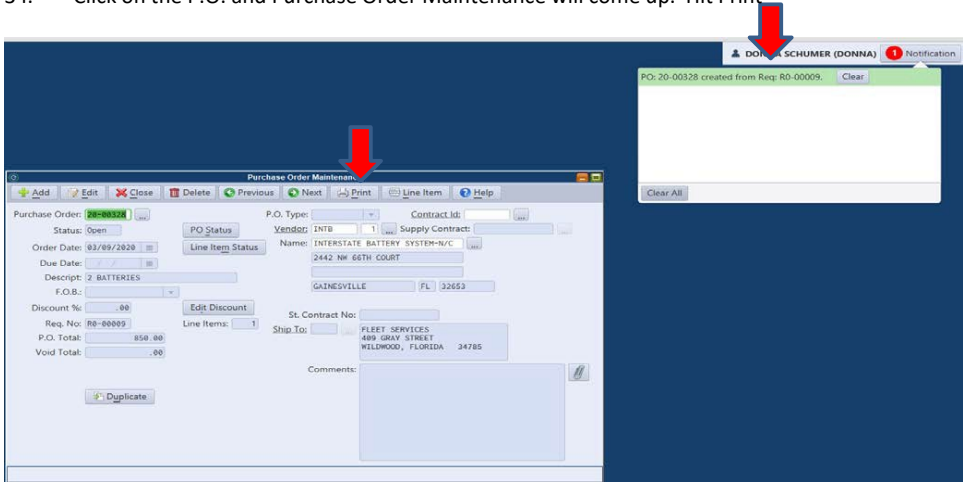
- If you need to, you can change or update a Requisition by hitting the "Edit" button.



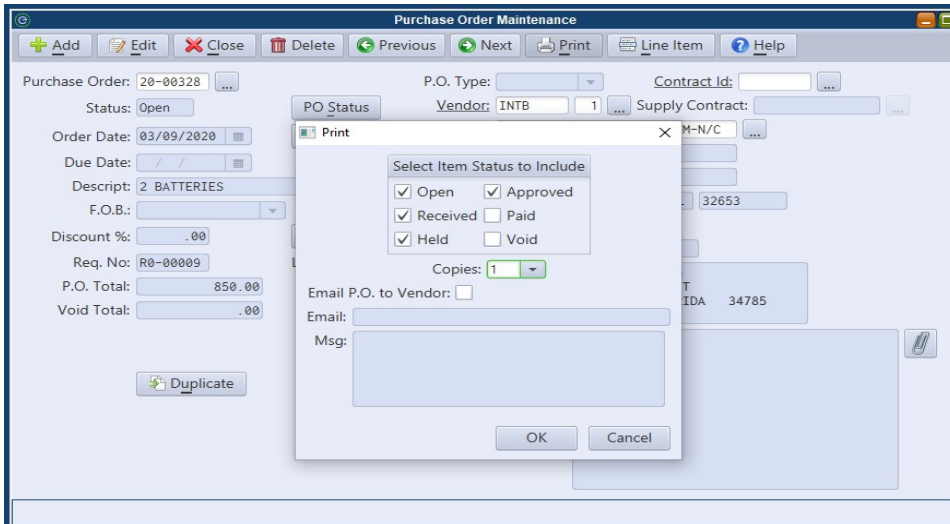
32. Once you have entered your data for a Purchase Requisition, the approval process starts. Unless your requisition is an emergency, you are not permitted to purchase the product until your request has been approved. You will be notified by the financial software when your requisition has been approved and a new P.O. is created.
33. Printing your P.O. after approval. You will receive the following notification that your P.O. is ready to print and order.




34. Click on the P.O. and Purchase Order Maintenance will come up. Hit Print



35. A pop up box will appear do not change anything....just hit OK.



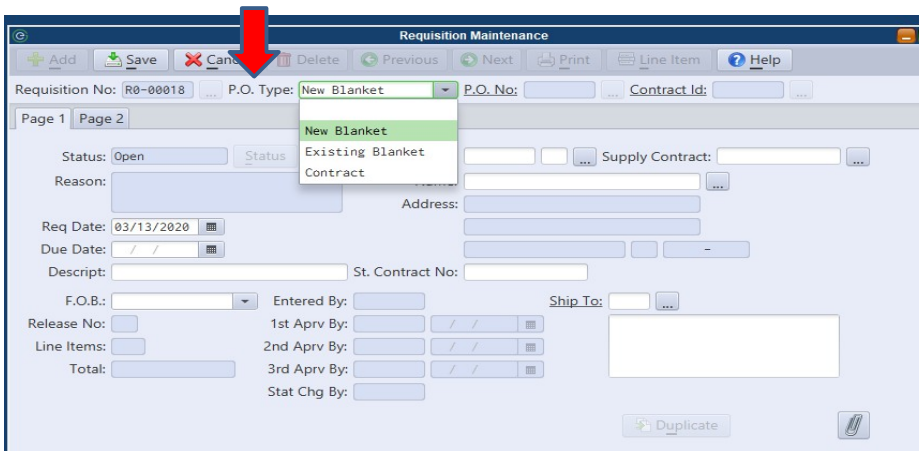
This is what your P.O. will look like. On the bottom of the P.O. is a section called "Officer's Certification". After delivery, Department Director needs to sign/date here to confirm that we have received the supplies or materials. A signature and date must be on the P.O. for the Finance Department to process the check. If you do not have the invoice, send all completed P.O.'s to the Finance Department to attach to the invoice.

 <p>CITY OF WILDWOOD 100 N MAIN STREET WILDWOOD, FL 34785</p>		<p align="center">Purchase Order</p> <p align="center">THIS NUMBER MUST APPEAR ON ALL INVOICES, PACKING LISTS, CORRESPONDENCE, ETC.</p> <p align="center">NO. 20-00325</p> <p>ORDER DATE: 03/09/20 DELIVERY DATE: STATE CONTRACT: F.O.B. TERMS: VENDOR ACCT NUM: VENDOR PHONE #: (352)372-0133 VENDOR FAX #:</p>																																				
<p>SHIP TO</p> <p>FLEET SERVICES 409 GRAY STREET WILDWOOD, FLORIDA 34785</p>		<p align="center">PAYMENT RECORD</p> <p>CHECK NO. DATE PAID</p>																																				
<p>VENDOR Vendor #: INTR</p> <p>INTERSTATE BATTERY SYSTEM-N/C 2442 NW 66TH COURT GAINESVILLE, FL 32653</p>		<p align="center">NOTICE: TAX EXEMPT - TAX ID: 59-6000450</p> <table border="1"> <thead> <tr> <th>QUANTITY</th> <th>DESCRIPTION</th> <th>ACCOUNT NO</th> <th>UNIT PRICE</th> <th>TOTAL</th> </tr> </thead> <tbody> <tr> <td>2.00</td> <td>MP-HVS BATTERY</td> <td></td> <td>850.0000</td> <td>1,700.00</td> </tr> <tr> <td></td> <td>50.00 % 850.00</td> <td>001-549-30-4600</td> <td></td> <td></td> </tr> <tr> <td></td> <td>50.00 % 850.00</td> <td>001-541-30-4600</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>REPAIR & MAINTENANCE</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>REPAIR & MAINTENANCE</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>TOTAL:</td> <td></td> <td>1,700.00</td> </tr> </tbody> </table>		QUANTITY	DESCRIPTION	ACCOUNT NO	UNIT PRICE	TOTAL	2.00	MP-HVS BATTERY		850.0000	1,700.00		50.00 % 850.00	001-549-30-4600				50.00 % 850.00	001-541-30-4600					REPAIR & MAINTENANCE					REPAIR & MAINTENANCE					TOTAL:		1,700.00
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		REPAIR & MAINTENANCE																																				
		TOTAL:		1,700.00																																		
<p>CLAIMANT'S CERTIFICATION & DECLARATION</p> <p>I do solemnly declare and certify under penalties of the law that the within bill is correct in all its particulars; that the articles have been furnished or services rendered as stated therein; that no bonus has been given or received by any person or persons within the knowledge of this claimant in connection with the above claim; that the amount therein stated is justly due and owing; and that the amount claimed is a reasonable one.</p> <p>VENDOR SIGNATURE: _____</p> <p>OFFICIAL POSITION: _____ DATE: _____</p> <p>TAX ID NO. OR SOCIAL SECURITY NO.:</p>	<p>OFFICER'S CERTIFICATION</p> <p>I, having knowledge of the facts, certify that the materials and supplies have been received or the services rendered; said certification being based on signed delivery slips or other reasonable procedures.</p> <p>DEPT. HEAD: _____ DATE: _____</p> <p>VENDOR MUST SIGN CERTIFICATION STATEMENT ON THIS VOUCHER, MAIL VOUCHER & ITEMIZED BILLS TO: CITY OF WILDWOOD 100 N MAIN STREET WILDWOOD, FL 34785</p>	<p>APPROVAL TO PURCHASE</p> <p>DO NOT ACCEPT THIS ORDER UNLESS IT IS SIGNED BELOW</p> <p>Authorized Signature: _____</p>																																				

INPUTTING A BLANKET REQUISITION

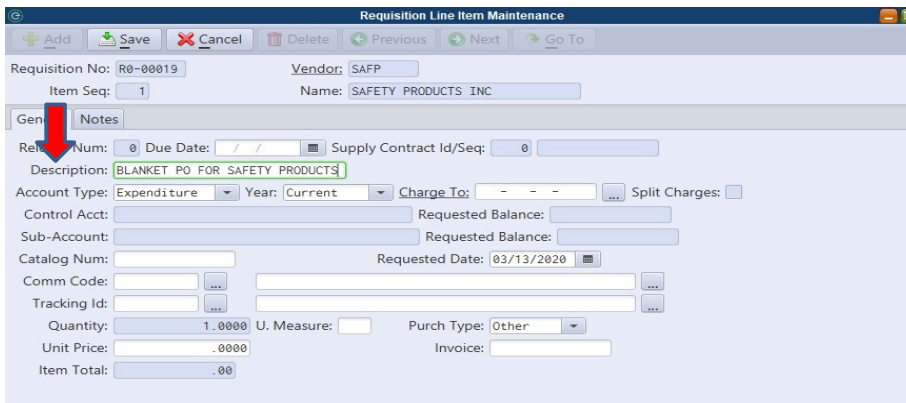
All Blanket Requisitions will still need to go through the approval stages. Once approved, items being purchased from that Vendor will be deducted from the Blanket P.O.

Follow all steps on entering a Requisition. On page 1 of the Requisition hit the drop down box for P.O. Type. Highlight "New Blanket" and enter. Make sure you keep track of the Requisition numbers for Blanket P.O.'s. This number will be used for future purchases.



The screenshot shows the 'Requisition Maintenance' window. At the top, there are navigation buttons: Add, Save, Cancel, Delete, Previous, Next, Print, Line Item, and Help. Below these, the 'Requisition No.' is R0-00018. The 'P.O. Type' dropdown menu is open, showing three options: 'New Blanket' (highlighted in green), 'Existing Blanket', and 'Contract'. Other fields include 'Status' (Open), 'Reason', 'Req Date' (03/13/2020), 'Due Date', 'Address', 'F.O.B.', 'Entered By', 'Ship To', 'Release No.', '1st Aprv By', '2nd Aprv By', '3rd Aprv By', 'Stat Chg By', and 'Total'. A red arrow points to the 'P.O. Type' dropdown menu.

Input the information just like a regular Requisition. In the Description line item type in "Blanket P.O. for _____ (Company Name)".



The screenshot shows the 'Requisition Line Item Maintenance' window. At the top, there are navigation buttons: Add, Save, Cancel, Delete, Previous, Next, and Go To. Below these, the 'Requisition No.' is R0-00019, 'Vendor' is SAFP, and 'Name' is SAFETY PRODUCTS INC. The 'Item Seq' is 1. The 'Description' field contains 'BLANKET PO FOR SAFETY PRODUCTS'. Other fields include 'Ref Num', 'Due Date', 'Supply Contract Id/Seq', 'Account Type' (Expenditure), 'Year' (Current), 'Charge To', 'Split Charges', 'Control Act', 'Requested Balance', 'Sub-Account', 'Requested Balance', 'Catalog Num', 'Requested Date' (03/13/2020), 'Comm Code', 'Tracking Id', 'Quantity' (1.0000), 'U. Measure', 'Purch Type' (Other), 'Unit Price' (.0000), 'Invoice', and 'Item Total' (.00). A red arrow points to the 'Description' field.


Go to "Charge To". The account number that you input here will be the account that all purchases will be charged to. If you want to use a different account number, you would have to do another Blanket Requisition with the other account number.

The screenshot shows the 'Requisition Line Item Maintenance' window. At the top, there are buttons for Add, Save, Cancel, Delete, Previous, Next, and Go To. Below these, the Requisition No. is R0-00019 and the Vendor is SAFP. The Item Seq. is 1 and the Name is SAFETY PRODUCTS INC. The window is divided into 'General' and 'Notes' tabs. Under the 'General' tab, the following fields are visible: Release Num: 0, Due Date: / /, Supply Contract Id/Seq: 0, Description: BLANKET PO FOR SAFETY PRODUCTS, Account Type: Expenditure, Year: Current, Charge To: 001-541-30-5200, Split Charges: , Control Acct: PUBLIC WORKS/STREET DEPT., Requested Balance: 1,814,322.57, Sub-Account: OPERATING SUPPLIES, Requested Balance: 14,839.41, Catalog Num: (blank), Requested Date: 03/13/2020, Comm Code: (blank), Tracking Id: (blank), Quantity: 1.0000, U. Measure: (blank), Purch Type: Other, Unit Price: .0000, Invoice: (blank), and Item Total: .00. A red arrow points to the 'Charge To' field.

Leave the Catalog Number blank, Quantity will be 1 and Unit Price will be the amount that you want your Blanket P.O. to be. The approval process will still be followed in regards to purchasing thresholds.

The screenshot shows the 'Requisition Line Item Maintenance' window with the same header and metadata as the previous image. The 'Charge To' field is now 001-541-30-5200. The Requested Balance for the Control Acct is 1,809,322.57 and for the Sub-Account is 9,839.41. The Catalog Num remains blank. The Requested Date is 03/13/2020. The Quantity is 1.0000, U. Measure is blank, and Purch Type is Other. The Unit Price is now 5,000.0000, and the Invoice field is blank. The Item Total is 5,000.00. A red arrow points to the 'Unit Price' field.

Once all approvals are complete and you receive notification that your P.O. is ready, the P.O. will look like this. Notice in the description it states that this is a Blanket P.O.

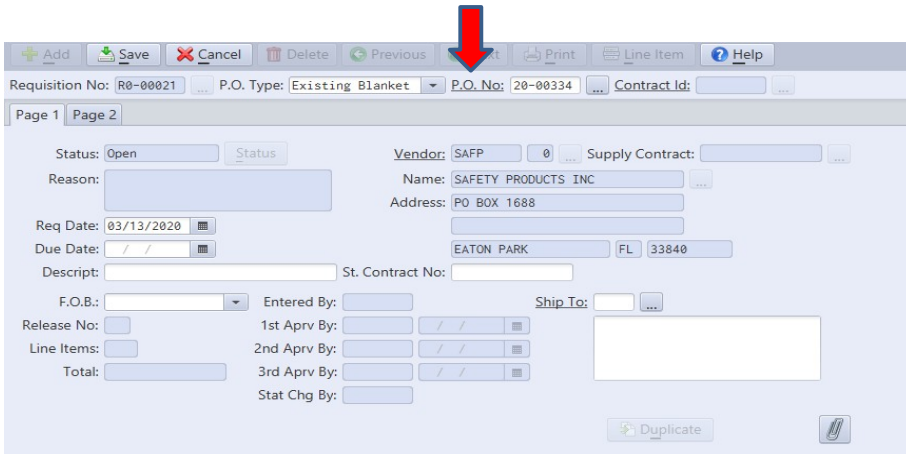
 CITY OF WILDWOOD 100 N MAIN STREET WILDWOOD, FL 34785		Purchase Order THIS NUMBER MUST APPEAR ON ALL INVOICES, PACKING LISTS, CORRESPONDENCE, ETC. NO. 20-00334		
SHIP TO PUBLIC WORKS 743 HUEY STREET WILDWOOD, FLORIDA 34785		ORDER DATE: 03/13/20 DELIVERY DATE: STATE CONTRACT: F.O.B. TERMS: VENDOR ACCT NUM: VENDOR PHONE #: (863)665-3601 VENDOR FAX #:		
VENDOR Vendor #: SAFP SAFETY PRODUCTS INC PO BOX 1688 EATON PARK, FL 33840		PAYMENT RECORD CHECK NO. DATE PAID		
NOTICE: TAX EXEMPT - TAX ID: 59-6000450				
QUANTITY	DESCRIPTION	ACCOUNT NO	UNIT PRICE	TOTAL
1.00	BLANKET PO FOR SAFETY PRODUCTS	001-541-30-5200 OPERATING SUPPLIES	5,000.0000	5,000.00
			TOTAL	5,000.00
CLAIMANT'S CERTIFICATION & DECLARATION I do solemnly declare and certify under penalties, of the law that the within bill is correct in all its particulars; that the articles have been furnished or services rendered as stated therein; that no bonus has been given or received by any, person or persons within the knowledge of this claimant in connection with the above claim; that the amount therein stated is justly due and owing; and that the amount charged is a reasonable one. _____ VENDOR SIGN HERE OFFICIAL POSITION DATE TAX ID NO. OR SOCIAL SECURITY NO.		OFFICER'S CERTIFICATION I, having knowledge of the facts, certify that the materials and supplies have been received or the services rendered; said certification being based on signed delivery slips or other reasonable procedures. _____ DEPT. HEAD DATE VENDOR MUST SIGN CERTIFICATION STATEMENT ON THIS VOUCHER, MAIL VOUCHER & ITEMIZED BILLS TO: CITY OF WILDWOOD 100 N MAIN STREET WILDWOOD, FL 34785		APPROVAL TO PURCHASE DO NOT ACCEPT THIS ORDER UNLESS IT IS SIGNED BELOW _____ Authorized Signature:

Drawing down from a Blanket P.O. Make sure that you keep track of your Blanket P.O.'s and Release Numbers so you have the right Blanket P.O. to draw down from. Go to Finance > AP > Purchase Requisition > Requisition Maintenance

Hit the Add button. Tab to P.O. Type and hit the drop down arrow. Pick "Existing Blanket".

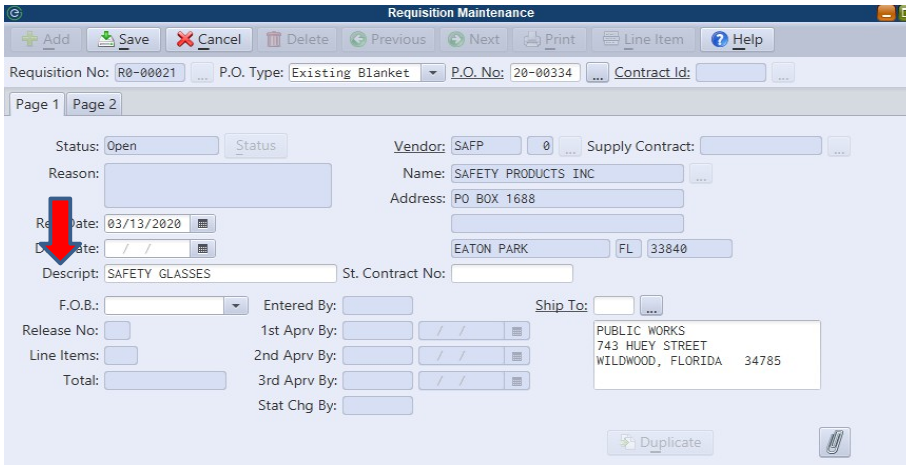
The screenshot shows the 'Requisition Maintenance' window. At the top, there is a toolbar with buttons: Add, Save, Cancel, Delete, Previous, Next, Print, Line Item, and Help. Below the toolbar, the 'Requisition No.' is 'R0-00021'. The 'P.O. Type' dropdown is set to 'Existing Blanket' and is open, showing a list with 'New Blanket', 'Existing Blanket' (highlighted), and 'Contract'. The 'Status' is 'Open'. The 'Req Date' is '03/13/2020'. The 'Due Date' is empty. The 'Descript' and 'St. Contract No.' fields are empty. The 'F.O.B.' dropdown is empty. The 'Entered By' field is empty. The 'Ship To' field is empty. The 'Release No.' field is empty. The '1st Aprv By' field is empty. The '2nd Aprv By' field is empty. The '3rd Aprv By' field is empty. The 'Stat Chg By' field is empty. There are also buttons for 'Duplicate' and a help icon.

Go to P.O. No: Type in the Purchase Order for your Blanket P.O. The Vendor name and address will populate. Double check to make sure that you have the right Blanket P.O.



The screenshot shows the 'Requisition Maintenance' form. At the top, there is a toolbar with buttons for Add, Save, Cancel, Delete, Previous, Next, Print, Line Item, and Help. Below the toolbar, the form fields are: Requisition No: R0-00021, P.O. Type: Existing Blanket, P.O. No: 20-00334, and Contract Id: (empty). The form is split into two pages, with Page 2 selected. The main form area contains: Status: Open, Reason: (empty), Req Date: 03/13/2020, Due Date: (empty), F.O.B.: (empty), Release No: (empty), Line Items: (empty), Total: (empty), Vendor: SAFP, Name: SAFETY PRODUCTS INC, Address: PO BOX 1688, EATON PARK, FL 33840, St. Contract No: (empty), Entered By: (empty), 1st Aprv By: (empty), 2nd Aprv By: (empty), 3rd Aprv By: (empty), Stat Chg By: (empty), and Ship To: (empty). A red arrow points to the P.O. No field.

Type in the description of the item you are buying and then hit Save (be descriptive as possible).



The screenshot shows the 'Requisition Maintenance' form with the same header and fields as the previous screenshot. The Description field now contains the text 'SAFETY GLASSES'. The Ship To field now contains the address: PUBLIC WORKS, 743 HUEY STREET, WILDWOOD, FLORIDA 34785. A red arrow points to the Description field.

Go to Line Item and Hit Add. A pop up box will ask if you want to "Add new line item?" Hit OK

The screenshot shows a software window with a menu bar at the top containing 'Add', 'Edit', 'Close', 'Delete', 'Previous', 'Next', 'Print', 'Line Item', and 'Help'. The 'Line Item' menu is highlighted with a red arrow. Below the menu bar, the window displays requisition information: Requisition No: R0-00021, P.O. Type: Existing Blanket, P.O. No: 20-00334, and Contract Id. The main area shows details for a line item: Status: Open, Reason: (empty), Req Date: 03/13/2020, Due Date: (empty), Descript: SAFETY GLASSES, Vendor: SAFP, Name: SAFETY PRODUCTS INC, Address: PO BOX 1688, EATON PARK, FL 33840. Other fields include F.O.B., Entered By: DONNA, Ship To: PUBLIC WORKS, 743 HUEY STREET, WILDWOOD, FLORIDA 34785, and various approval dates.

Release Number will be highlighted. Type in the next release number.


The screenshot shows a software window with a menu bar at the top containing 'Add', 'Save', 'Cancel', 'Delete', 'Previous', 'Next', and 'Go To'. The 'Release Num' field is highlighted with a red arrow. The window displays requisition details: Requisition No: R0-00021, Vendor: SAFP, Item Seq: 1, Name: SAFETY PRODUCTS INC. Below this is a 'General Notes' section. The main area shows detailed line item information: Release Num: 1, Due Date: 03/13/2020, Supply Contract Id/Seq: 0, Description: SAFETY GLASSES, Account Type: Expenditure, Year: Current, Charge To: 001-541-30-5200, Split Charges: (unchecked), Control Acct: PUBLIC WORKS/STREET DEPT., Requested Balance: 1,804,322.57, Sub-Account: OPERATING SUPPLIES, Requested Balance: 4,839.41, Catalog Num: 5544, Requested Date: 03/13/2020, Comm Code: (empty), Tracking Id: (empty), Quantity: 10, U. Measure: (empty), Purch Type: Other, Unit Price: 10.00, Invoice: (empty), Item Total: 100.00, and Blanket PO: 20-00334.

Type in Description, Account number being charged to, Catalog Number, Quantity and Unit Price. Then hit Save.

If you see the message below it tells you that the Release Number already exists. Hit OK and change the number to the next release.

The screenshot shows a software window titled "Requisition Line Item Maintenance". At the top, there is a menu bar with options: Add, Save, Cancel, Delete, Previous, Next, and Go To. Below the menu bar, the following fields are populated: Requisition No: R0-00028, Vendor: MASSEY, Item Seq: 1, and Name: MASSEY SERVICES INC. The window has two tabs: "General" (selected) and "Notes". Under the "General" tab, the following fields are visible: Release Num: 2, Due Date: 03/16/2020, Supply Contract Id/Seq: 0, Description: MARCH SERVICES, Account Type: Expenditure, Control Acct: PUBLIC WORKS/ST, Sub-Account: OPERATING SUPPL, Catalog Num: 123456, Comm Code: (empty), Tracking Id: (empty), Quantity: 1.00, Unit Price: 25.00, Item Total: 25.00, Invoice: (empty), and Blanket PO: 20-00335. A "Message" dialog box is overlaid on the window, containing the text: "To save, fill in the following correctly: Release Num already exists on another Requisition". The dialog box has an "OK" button.

This is a sample of what a Blanket Purchase Order looks like. The Purchase Order number will have the original Blanket P.O. number and the last number is the Release Number.

 <p>CITY OF WILDWOOD 100 N MAIN STREET WILDWOOD, FL 34785</p>		<p align="center">Purchase Order</p> <p align="center">THIS NUMBER MUST APPEAR ON ALL INVOICES, PACKING LISTS, CORRESPONDENCE, ETC.</p> <p align="center">NO. 20-00334-01</p> <p>ORDER DATE: 03/13/20 DELIVERY DATE: 03/13/20 STATE CONTRACT: F.O.B. TERMS: VENDOR ACCT NUM: VENDOR PHONE #: (863)665-3601 VENDOR FAX #:</p>																
<p>SHIP TO</p> <p>PUBLIC WORKS 743 HUEY STREET WILDWOOD, FLORIDA 34785</p>		<p>PAYMENT RECORD</p> <p>CHECK NO. DATE PAID</p>																
<p>VENDOR Vendor #: SAFF</p> <p>SAFETY PRODUCTS INC PO BOX 1688 EATON PARK, FL 33840</p>		<p align="center">NOTICE: TAX EXEMPT - TAX ID: 59-600450</p> <table border="1"> <thead> <tr> <th>QUANTITY</th> <th>DESCRIPTION</th> <th>ACCOUNT NO</th> <th>UNIT PRICE</th> <th>TOTAL</th> </tr> </thead> <tbody> <tr> <td>11.30</td> <td>SAFETY GLASSES Catalog #: 5344</td> <td>801-541-30-5200 OPERATING SUPPLIES</td> <td>10.0000</td> <td>113.30</td> </tr> <tr> <td></td> <td></td> <td></td> <td>TOTAL</td> <td>113.30</td> </tr> </tbody> </table>		QUANTITY	DESCRIPTION	ACCOUNT NO	UNIT PRICE	TOTAL	11.30	SAFETY GLASSES Catalog #: 5344	801-541-30-5200 OPERATING SUPPLIES	10.0000	113.30				TOTAL	113.30
QUANTITY	DESCRIPTION	ACCOUNT NO	UNIT PRICE	TOTAL														
11.30	SAFETY GLASSES Catalog #: 5344	801-541-30-5200 OPERATING SUPPLIES	10.0000	113.30														
			TOTAL	113.30														
<p>CLAIMANT'S CERTIFICATION & DECLARATION</p> <p>I do solemnly declare and certify under penalty of law that the within bill is correct in all its particulars; that the articles have been furnished or services rendered as stated therein; that no bonus has been given or received by any person or persons with the knowledge of this claimant in connection with the above claim; that the amount therein stated is justly due and owing; and that the amount charged is a reasonable one.</p> <p>VENDOR SIGN HERE _____</p> <p>OFFICIAL POSITION _____ DATE _____</p> <p>TAX ID NO. OR SOCIAL SECURITY NO. _____</p>		<p>OFFICER'S CERTIFICATION</p> <p>I, having knowledge of the facts, certify that the materials and supplies have been received or the services rendered; said certification being based on signed delivery slips or other reasonable procedures.</p> <p>DEPT. HEAD _____ DATE _____</p> <p>VENDOR MUST SIGN CERTIFICATION STATEMENT ON THIS VOUCHER, MAIL VOUCHER & ITEMIZED BILLS TO: CITY OF WILDWOOD 100 N MAIN STREET WILDWOOD, FL 34785</p>																
		<p>APPROVAL TO PURCHASE</p> <p>DO NOT ACCEPT THIS ORDER UNLESS IT IS SIGNED BELOW</p> <p>Authorized Signature: _____</p>																

The approval process now starts. The originating requestor will receive a notification when the P.O. has been created.

DEPARTMENT DIRECTORS/CITY MANAGER APPROVAL STEPS

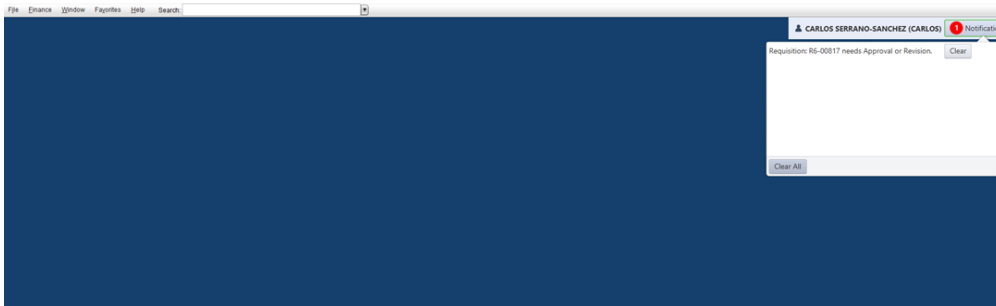
The following procedure will eliminate the need for Department Directors and the City Manager to sign invoices.

When you first sign in, in the upper right hand corner you will see Notifications.





Click on "Notifications" the Requisitions needing approval will pop up.



To approve the requisitions, go to Finance > AP > Purchase Requisition > Requisition Auto Approval.



When this screen pops up, hit the drop down and Open/Submitted will display. Hit the Open/Submitted and all requisitions that need approval will be displayed.



File Editance Window Favorites Help Search

CARLOS SERRANO-SANCHEZ (CARLOS) Notification

Requisition Auto Approval Routine

Update Close View Req Open Maintenance Undo Help

This procedure updates all Requisitions with at least one line from one status to another.

Change All Status From: **Open/Resubmitted** To:

Print to Screen (Upd)

Req. No.	Req. D	1st Apprv	2nd Apprv	3rd Apprv	Req. Total	Vendor Name	En
----------	--------	-----------	-----------	-----------	------------	-------------	----

To see what is being requested for purchase double click on the requisition.



The screenshot shows a 'Requisition Inquiry' window with a table of requisitions. The window title is 'Requisition Inquiry' and it has a menu bar with 'View Req.', 'Open Maintenance', 'Print', 'Close', and 'Help'. Below the menu bar, there are fields for 'Req. Status' (set to '1st Approval') and 'Requested Dates' (from / / to 03/13/2025). The table has columns for 'Req. No.', 'Request Date', 'Vendor Id', 'Vendor Name', 'Req. Total', and 'Status'. The data is as follows:

Req. No.	Request Date	Vendor Id	Vendor Name	Req. Total	Status
11-00168				0.00	Appr: SONIA
16-00017	03/13/25	FUMY195	FUMY ELEMENT LLC	2,454.00	Appr: MEL
Grand Total:				2,454.00	

This is the report that will pop up showing the information for the requisition.

March 13, 2026 10:54 AM CITY OF WILMINGTON Requisition Inquiry Page No: 1

Requisition No: R6-00017
 Status: Appl: PEL Vendor: FUNYVMS Entered By: JGCDN
 P.O. Number: FUNY ELEPHANT LLC 1st Appr By: PEL 03/13/26
 Requested Date: 03/13/26 3032 PORT SEA PL 2nd Appr By:
 Due Date: KISSIMEE, FL 34746 3rd Appr By:
 Description: Catering Health Fair-5/13
 Req Total: 2,464.00 State Contract:

Req Catalog Num	Qty	Unit	Price	Item Total	Charge Acct	Invoice	Prch Type	Tracking ID
Line Item Descript					Charge Description			
Line Item Notes					Commodity Code			
1	1.0000		1,232.0000	1,232.00	0 001-510-30-4000			
Deposit on Catering Invoice					EMPLOYEE PROGRAMS		Other	
2	1.0000		1,232.0000	1,232.00	0 001-510-30-4000			
Balance Due on Invoice					EMPLOYEE PROGRAMS		Other	
				2,464.00				

Go to New Status.....hit the drop down box and the following actions are available; 1st Approval, Denied, Cancel, Held or Needs Review. If you would like to put a reason for your status, type it in the Status Reason box.



Requestion Detail

March 13, 2026 11:01 AM CITY OF WILDWOOD
Requestion Inquiry Page No: 1

Requisition No: 06-00617
Status: Appl: MEL Vendor: FUNKY005 Entered By: 3003M
P.O. Number: FUNY ELEPHANT LLC 1st Aprv By: MEL 03/13/26
Requested Date: 03/13/26 3932 PORT SEA PL 2nd Aprv By:
Due Date: KISSIMEE, FL 34746 3rd Aprv By:
Description: Catering Health Fair-5/13
Req Total: 2,464.00 State Contract:

Seq Catalog Num	Line Item	Description	Qty	Unit	Price	Item Total	Charge Description	Invoice	Prch Type	Tracking Id
1	Deposit on Catering Invoice		1.0000		1,232.0000	1,232.00	B 001-519-30-4800		Other	
2	Balance Due on Invoice		1.0000		1,232.0000	1,232.00	B 001-519-30-4800		Other	
						2,464.00				

Budget Account Description Requested Balance

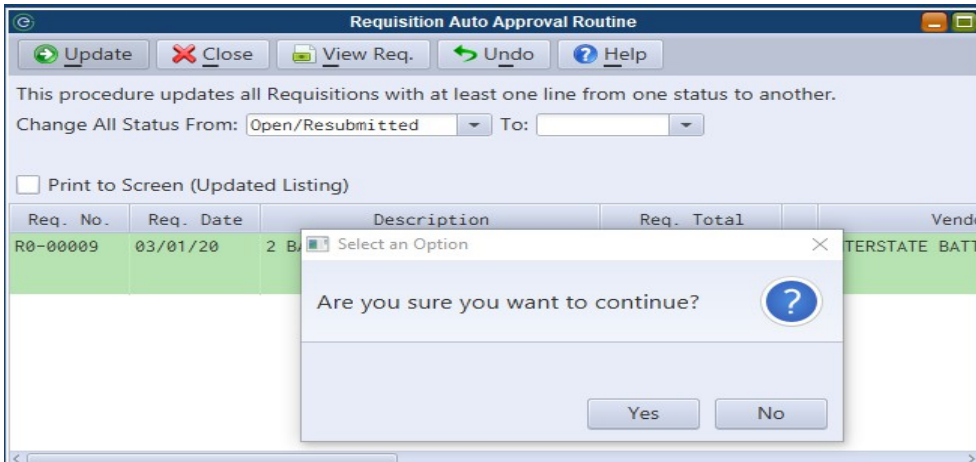
New Status: Open
Status Reason:
Comments: This is the full invoice- 1/2 to be paid once PO is generated and the other 1/2 to be paid by Check on May 7th and given to Jodi in HR to hand deliver at the event.

Close the window.

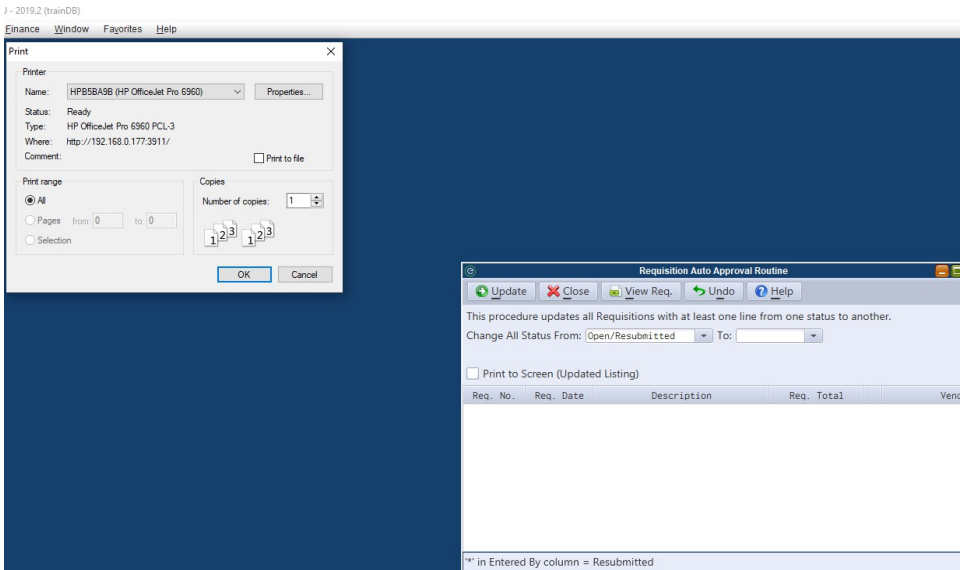
To update the status of the requisition, hit Update.



A box will pop up asking you "Are you sure you want to continue? Hit Yes.



A print box will pop up...the report is a Requisition Approval Listing. You have the option to print this report or cancel.




The Requisition will then go for review to the Finance Department if under \$2,500. If the purchase amount is over \$2,500 but no more than \$20,000 then the City Manager will review for approval. If the purchase amount is over \$20,000 DO NOT enter the requisition into the finance system until the Commission approves it. The following steps are for Commission approval:

1. The Department Director will write up an Agenda Item
2. City Manager will review.
3. Agenda Item will be presented to the Commission.
4. Commission will approve, deny or put on hold.
5. When Commission approves, requestor will input requisition into finance system.
6. Department Director will approve and then Finance Department will create P.O.

Once the P.O. is created, the employee that generated the Requisition will get a notification that a P.O. is ready.



This is what the Purchase Order will look like. On the bottom of the P.O. is a section called "Officer's Certification". To confirm that we have received the supplies or materials, a signature and date must be on the P.O. for the Finance Department to process the check. If you do not have the invoice, send all completed P.O.'s to the Finance Department to attach to the invoice.

 <p>CITY OF WILDWOOD 100 N MAIN STREET WILDWOOD, FL 34785</p>		<p align="center">Purchase Order</p> <p align="center">THIS NUMBER MUST APPEAR ON ALL INVOICES, PACKING LISTS, CORRESPONDENCE, ETC.</p> <p align="center">NO. 20-00328</p> <p>ORDER DATE: 03/09/20 DELIVERY DATE: STATE CONTRACT: F.O.B. TERMS: VENDOR ACCT NUM: VENDOR PHONE #: VENDOR FAX #:</p>																															
<p>SHIP TO</p> <p>FLEET SERVICES 409 GRAY STREET WILDWOOD, FLORIDA 34785</p>		<p align="center">PAYMENT RECORD</p> <p>CHECK NO. DATE PAID</p>																															
<p>VENDOR Vendor #: INTB</p> <p>INTERSTATE BATTERY SYSTEM-N/C 2442 NW 66TH COURT GAINESVILLE, FL 32653</p>		<p align="center">NOTICE: TAX EXEMPT - TAX ID: 59-6000450</p> <table border="1"> <thead> <tr> <th>QUANTITY</th> <th>DESCRIPTION</th> <th>ACCOUNT NO</th> <th>UNIT PRICE</th> <th>TOTAL</th> </tr> </thead> <tbody> <tr> <td>1.00</td> <td>2 BATTERIES</td> <td></td> <td>850.0000</td> <td>850.00</td> </tr> <tr> <td></td> <td>50.00 % 425.00</td> <td>001-541-30-4600 REPAIR & MAINTENANCE</td> <td></td> <td></td> </tr> <tr> <td></td> <td>50.00 % 425.00</td> <td>001-549-30-4600 REPAIR & MAINTENANCE</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td>TOTAL</td> <td>=====</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>850.00</td> </tr> </tbody> </table>		QUANTITY	DESCRIPTION	ACCOUNT NO	UNIT PRICE	TOTAL	1.00	2 BATTERIES		850.0000	850.00		50.00 % 425.00	001-541-30-4600 REPAIR & MAINTENANCE				50.00 % 425.00	001-549-30-4600 REPAIR & MAINTENANCE						TOTAL	=====					850.00
QUANTITY	DESCRIPTION	ACCOUNT NO	UNIT PRICE	TOTAL																													
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			TOTAL	=====																													
				850.00																													
<p>CLAIMANT'S CERTIFICATION & DECLARATION</p> <p>I do solemnly declare and certify under penalties, of the law that the within bill is correct in all its particulars; that the articles have been furnished or services rendered as stated therein; that no bonus has been given or received by any person or persons within the knowledge of this claimant in connection with the above claim; that the amount therein stated is justly due and owing; and that the amount charged is a reasonable one.</p> <p>_____ VENDOR SIGN HERE</p> <p>_____ OFFICIAL POSITION DATE</p> <p>_____ TAX ID NO. OR SOCIAL SECURITY NO.</p>		<p>OFFICER'S CERTIFICATION</p> <p>I, having knowledge of the facts, certify that the materials and supplies have been received or the services rendered; said certification being based on signed delivery slips or other reasonable procedures.</p> <p>_____ DEPT. HEAD DATE</p> <p>VENDOR MUST SIGN CERTIFICATION STATEMENT ON THIS VOUCHER, MAIL VOUCHER & ITEMIZED BILLS TO: CITY OF WILDWOOD 100 N MAIN STREET WILDWOOD, FL 34785</p>																															
		<p>APPROVAL TO PURCHASE</p> <p>DO NOT ACCEPT THIS ORDER UNLESS IT IS SIGNED BELOW</p> <p>_____ Authorized Signature:</p>																															

When multiple requisitions need approval, this is the message you will receive

Click on the notification and a list of all Requisitions will pop up. If you want to look at the details of each requisition, double click on the requisition.

If there are attachments or comments that the requestor had added to a requisition, they will appear as an "A" for attachment and "C" for comments.

When multiple requisitions need approval, you will receive a popup message. Click on the notification and a list of all Requisitions will pop up. If you want to look at the details of each requisition, double click on the requisition

If there are attachments or comments that the requestor had added to a requisition, they will appear as an "A" for attachment and "C" for comments.



If you want to approve multiple requisitions at the same time, choose 1st approval in the "To" box. If you want to have a different status for each requisition, bring up the requisition and change the status in the lower left hand corner under "New Status". When completed hit Update and then close.

Update Close View Req. Undo Help

This procedure updates all Requisitions with at least one line from one status to another.

Change All Status From: Open/Resubmitted To: 1st Aprv

Print to Screen (Updated Listing)

Req. No.	Req. Date	Description	Req. Total	Vend
R0-00019	03/13/20	GLOVES, MASKS, GLASSES	5,000.00	SAFETY PRODUCTS

When approving a Blanket P.O. you will see on the Requisition "Blanket P.O. number".

Requisition Detail

March 13, 2020 12:36 PM CITY OF WILDWOOD Requisition Inquiry Page No: 1

Requisition No: R0-00021 Blanket P.O.: 20-00334
Status: Open Vendor: SAFPP
P.O. Number: 20-00334 SAFETY PRODUCTS INC
Requested Date: 03/13/20 PO BOX 1688
Due Date: EATON PARK, FL 33840
Description: SAFETY GLASSES Entered By: DONNA
Req Total: 100.00 State Contract: 1st Appr By:
2nd Appr By:
3rd Appr By:

Seq	Catalog Num	Line Item Descript	Qty	Unit	Price	Item Total	Charge Acct	Charge Description	Commodity Code	Invoice	Prch Type	Tracking Id
1	5544	SAFETY GLASSES	10.0000		10.0000	100.00	8 001-541-20-5200	OPERATING SUPPLIES			Other	
						100.00						

New Status: Open
Status Reason:
Comments:

Close

After the Department Head and City Manager approve the Requisition, the Finance Department will create the Purchase Order. The original requestor of the Requisition will receive a notification that the Purchase Order is ready to print.

CITY OF WILDWOOD



PURCHASING POLICY

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I. PURCHASING POLICY OVERVIEW

A. POLICY INTENT

The Purchasing Policy is designed to establish control over cash expenditures prior to the commitment of funds. The policy makes essential the use of requisitions, purchase orders and payment request forms for all material goods, services and construction. It also centralizes purchasing in some instances so that advantages can be taken of discounts on bulk or multiple purchases. The Purchasing Policy is governed by the City of Wildwood Code of Ordinances and supporting Resolutions.

It is also the intent of this policy to provide for the procurement of material goods and services from responsible vendors at the lowest possible cost. It is further intended that these procedures provide an orderly, efficient and well documented process for the purchased on the City's behalf. When in conflict, the spirit of this procedure shall supersede the letter of it and any employee found to be in violation of its intent may be liable for losses incurred by the City arising from his/her malfeasance.

B. POLICY OVERSIGHT

The Finance Department is responsible for ensuring that all purchasing is conducted in an unbiased and fair manner that results in public funds being spent on high quality goods and services at a fair and competitive price. The goal is to achieve a proper balance between quality and cost while maintaining public confidence in the purchasing policy.

It is the intent of the City to buy only from suppliers who have adequate financial strength, high ethical standards and a record of adhering to specifications, maintaining shipping promises and giving a full measure of service.

The City strives to maintain strong and enduring relationships with vendors of proven ability and those who desire to meet its needs. To accomplish this, purchasing activities will be conducted so that vendors will place a high value on City business and make every effort to meet these requirements on the basis of quality, service and price.

The Finance Director or delegated Finance Department designee has full authority to question the quality, quantity, price, competitive nature, and type of items requisitioned in order that the best interests of the City are served.

Note: From time to time, the City of Wildwood may implement certain administrative changes that will alter paperwork handling details and procedural guidelines set forth in this Policy. However, staff may not assume greater purchase authority than herein set forth.

C. GOALS OF THE POLICIES AND PROCEDURES

The goals of the Purchasing Policy are as follows.

1. Acquaint all persons (internal and external) in respect to the City’s purchasing policies and procedures.
2. Attempt to gain the most value for every purchase.
3. Provide added security in attempting to ensure public spending is not used to enrich elected officials or government employees or to confer favors on favored constituents.
4. Establish a strong business-like relationship with all interested vendors.
5. Ensure public funds are safeguarded. Purchases are reviewed for completeness and are tested on a sample basis for adequate departmental purchasing methods.
6. Ensure fair and open competition among bidders.
7. Ensure local businesses have an added opportunity in the contract awards process. This serves an interest of the City as a whole by assisting local vendors to stay in business.
8. This Policy shall apply to all purchases of goods and services by the City.

Commented [TB1]: What does this mean? In what way are we ensuring this?

Commented [TB2R1]: We will add BAFO

II. COMPLIANCE

A. RESPONSIBILITIES OF CITY EMPLOYEES

The City wants to promote and protect its governmental integrity. Public employees must, therefore, discharge their duties impartially to assure fair, competitive access to City procurement. All City staff engaged in procurement for the City shall comply with the ethical standards set forth in the following section.

The employees of the City responsible for purchasing activities should:

- Purchase the proper material goods or services to suit the City’s need;
- Get the best possible price for the goods or services using City policies;
- Have the goods or services available when and where the City needs it;
- Assure a continuing supply of needed goods and services;
- Guard against misappropriation of City funds;
- Facilitate cooperation with other governmental units;
- Maximize competition for responsible bidders;
- Safeguard public funds and receive the best value for the public dollar;
- Never use public spending to enrich elected officials or City employees; and
- Never make purchases for personal use in the City’s name.

Every supervisory employee is responsible for assuring that any material goods and services used to complete tasks assigned to their supervision have been properly requisitioned, entered into the City's financial software, and approved before the materials are withdrawn from the store's warehouse or ordered from a supplier.

The Finance Department under the direction of the Finance Director will act as the principal procurement officer for the City and is responsible to ensure the Policy is followed by City departments. The Finance Director and/or the Assistant Finance Director is the primary contact person for questions regarding the Policy and is responsible for the implementation of revisions on an as needed basis.

B. ETHICS

1. Fair and Open Competition: The City is committed to a purchasing process which fosters fair and open competition, is conducted under the highest ethical standards and enjoys the complete confidence of the public. The policy of the City is no City employee shall engage in any act which is in conflict with fair and open competition, or creates an appearance of unfairness, during the performance of official duties.

- a) The City will avoid unfair practices by granting all competitive respondents equal consideration as required by State, Federal, and City regulations.
- b) The City will conduct business in good faith; demanding honesty and ethical practices from all participants in the purchasing process.
- c) The City will promote positive respondent and contract relationships by affording respondent representatives courteous, fair, and ethical treatment.
- d) The City will make every reasonable effort to negotiate equitable and mutually agreeable settlements of controversies with a respondent.
- e) The City will avoid involvement in any transactions or activities that could be considered to be a conflict between personal interest and the interest of the City.
- f) Employees must not become obligated to any supplier(s) and shall not participate in any City transaction from which they may personally benefit, except as may be authorized by applicable State law.
- g) No Commission Member or employee shall directly or indirectly, give or receive, or agree to receive any compensation, gift, reward, commission, or gratuity from any source except the City for any matter directly connected with or related to his/her official services as such employee with this City.
- h) Except as authorized by applicable State law, no Commission Member or employee shall bid for, enter into, or be in any manner interested in any City contract for purchases.
- i) No Commission Member or employee shall seek to influence the purchase of a product or service from any supplier or vendor. This restriction shall not be construed to restrict persons from evaluating and appraising the quality and value of the product to be purchased or service to be rendered where the person's scope of employment contemplates advice and counsel with respect to the purchase.

2. **Ethics Conflicts:** An employee shall be deemed to have an Ethics conflict if the employee:

- a) Has any financial interest in any sale to the City of any goods or services when such financial interest was received with prior knowledge that the City intended to purchase the property, goods or services.
- b) Solicits, accepts, or seeks a gift, gratuity, or favor from any person, firm, or corporation involved in a contract or transaction which is or may be the subject of official action by the City. Examples of acceptable courtesies include: a meal or social event; exchanges of floral offerings or gifts of food to commemorate events such as illness, death, birth, holidays, and promotions; a sample or promotional gift of nominal value (\$25 or less). Except for courtesies as provided, no employee shall, directly or indirectly, give or receive any compensation, gift, reward, commission, or gratuity from any source except the City for any matter directly connected with or related to his/her official services as such employee with the City.

- c) Participates in his/her capacity as a City employee in the issuing of a purchase order or contract in which he/she has a private pecuniary interest, direct or indirect, or performs in
- d) regard to such contract some function requiring the exercise of discretion on behalf of the City.
- e) Engages in, accepts employment from, or renders services for private interests for any compensation or consideration having monetary value when such employment or service is incompatible with the proper discharge of official duties or would tend to impair independence of judgment or action in performance of official duties, or give the appearance of the above.
- f) Discloses or used without authorization confidential information concerning property or affairs of the City to advance a private interest with respect to any contract or transaction which is or may be the subject of official action of the City.

3. Ethics Violation: If a Commission Member or employee is found to be in violation of this policy the City Manager shall investigate, or cause to be investigated, all suspicions, allegations, and written complaints of unethical conduct.

- a) Complaints which are considered by the City Manager to be serious may be referred to an Ethics Panel, composed of City employees appointed by the City Manager.
- b) The Ethics Panel, when constituted, shall investigate and hear the complaint and recommend to the City Manager any action deemed appropriate. Complaints or allegations which may be criminal in nature may be referred to an appropriate outside agency for investigation.
- c) Any employee who is found to be in violation of this policy may be subject to disciplinary action up to and including termination from employment. Depending upon the seriousness of the action, other appropriate civil or criminal sanctions may also be pursued.

C. CONFLICTS OF INTEREST

1. Identification of a Conflict of Interest: It shall be a breach of ethics for any employee of the City to participate directly or indirectly in procurement when the employee knows any of the following.
 - a) The employee or any member of the employee's immediate family has a financial interest pertaining to the procurement.
 - b) A business or organization in which the employee, or any member of the employee's immediate family, has a financial interest pertaining to the procurement.
 - c) Any other person, business or organization with which the employee or any

member of the employee's immediate family is negotiating or has an arrangement concerning prospective employment is involved in the procurement.

The avoidance of actual or perceived conflicts of interest is a prerequisite to the efficient and sound operation of the City and maintenance of the public trust.

D. GRATUITIES

It shall be a breach of ethics of city employment to offer, give or agree to give any representative of the City or for any representative of the City to pursue or enact the following.

1. Solicit, demand, accept or agree to accept from another person, a gratuity or an offer of employment in connection with any decision, approval, disapproval, recommendation, and preparation of any part of a program requirement or purchase request.
2. A gratuity breach of ethics would also influence the content of any specification or procurement standard, rendering of advice, investigation, auditing, or in any other advisory capacity in any proceeding or application, request for ruling, determination, claim or controversy, or to any solicitation or proposal therefore pending before the City.

Any employee who is found to be in violation of this Policy may be subject to disciplinary action up to and including termination from employment. Depending upon the seriousness of the action, other appropriate civil or criminal sanctions may also be pursued.

III. PURCHASING PROCEDURES

A. NEW VENDOR SET-UP

When purchasing from a vendor that the City has not used before, it is the responsibility of the department placing the order to make sure that the Finance Department has the following from the new vendor:

- 1) Insurance
- 2) Performance and Payment Bonds, executed by a surety company authorized to do business in the State of Florida, when required
- 3) W9

It is also the responsibility of the department to make sure that the vendor is not on the Federal System of Award Management (SAM) debarment list, the State of Florida's Discriminatory Vendor List and Convicted Vendor List.

B. PURCHASING APPROVALS

All purchases must receive proper approval prior to the purchase acquisition. Approval authority is based upon the total transaction amount. The **Purchasing Approval Threshold Table** outlines the approvals needed based upon the purchase amount. In regards to the dollar threshold amounts established, the total cost of the purchase should be considered, not the cost of the individual items. Purchases may not be divided into multiple transactions to fall within the threshold limits.

1. Purchasing Approval Threshold **Table**:

Purchase Amount	Approver
Department Director Approval Level: Less than \$5,000	<p>Department Director or other employee authorized by the City Manager, if the item or service to be purchased is included in the approved budget for the department.</p> <p>City Manager or designee, if the item or service is NOT included in the approved budget for the department and a budget amendment is NOT necessary.</p> <p>City Commission, if the item or service to be purchased is NOT included in the approved budget for the department and a budget amendment is necessary.</p>
City Manager Approval Level: From \$5,001 to \$50,000	<p>City Manager or designee, if the item or service is included in the approved budget for the department and a budget amendment is NOT necessary.</p> <p>City Commission, if the item or service to be purchased is NOT included in the approved budget for the department and a budget amendment is necessary.</p>
\$50,001 or greater	City Commission

Commented [RS3]: Proposed dollar thresholds

Commented [RS4]: Confirmed MCSJ Level 3 for Finance cutoff is \$2,500 and not \$4,999

Commented [RS5]: Proposed amount would be \$5,000

Commented [RS6]: This page represents the proposed threshold changes. These changes have not been applied to the policy. These will be applied once the new amount is selected for final approval.

C. PURCHASING REQUISITION REQUIREMENTS

All departments under the City Commission shall obtain equipment or commodities and materials by submitting a requisition in the City’s financial software in accordance with the requirements and exceptions listed below.

1. Below \$500: Departments may purchase material goods and services priced less than \$500 without a requisition. Purchases exceeding \$500 must be requisitioned unless a purchase is completed within the Purchasing Card limits.
2. Purchases below \$2,500: These transactions may be completed through the Purchase Card program without a purchase requisition. Purchase requisitions are the preferred method for any purchase over \$500, but the Purchase Card is an exception when necessary or pre-approved. These transactions must meet all requirements of the Purchasing Card Policy and program.
3. Purchases exceeding \$2,500: These transactions must be requisitioned and do not qualify for the Purchasing Card program. Requisitions must have supporting documentations such as quotes, contract references, or City Commission meeting executive summaries according to the requisition levels established by this policy.
4. Purchases between \$5,000 - \$10,000: These transactions are required to have two (2) informal quotes or be covered under an existing contract. Informal quotes can take the form of an email to/from a vendor, a catalog listing, or some similar form.
5. Purchases above \$10,000: These transactions are required to have three (3) formal quotes or covered under an existing contract. A formal quote should be on vendor letterhead with quantity and price of material goods or scope of services detailed. Formal quotes should be itemized as much as possible.
6. Purchase Orders prior to the Purchase: Unless covered as an emergency expenditure or under a blanket purchase order, no items are to be picked up or received by a department before inputting the purchasing requisition into the City’s financial software and obtaining all the required approvals. The Department Directors shall be responsible for ensuring unauthorized purchases do not occur and coordinate with the City Manager’s Office regarding disciplinary action associated with unauthorized violations.
7. Budget and Funding: Sufficient funds must be available before departments request the purchase of material goods or services. Departments must check availability of funds prior to submission of a requisition. If funds are not available, it will be the responsibility of the Department Director or designee to rectify the situation.

Commented [TB7]: The current policy has this written out in a more efficient way as it also describes the procurement method used within the threshold.

Commented [RS8]: Consider adjusting \$7,500 because \$5,000 to \$7,500 is only a \$2,000 range which is too narrow to be effective

D. PURCHASING REQUISITION PROCEDURES PER DOLLAR THRESHOLD

1. The Quick Requisition Threshold: Purchases Between \$500 - \$2,500

a) Requisition Steps:

- 1) Choose a Vendor
- 2) Obtain a written quote to complete the requisition required data fields
- 3) Verify that adequate funds are available in the budget line item.
 - If funds are not available see if there is enough in another line item.
 - If enough funds are available in another line item, file a Line Item Transfer Request.
 - If there are not enough funds in the alternate line item, then Department Director will need to discuss with the City Manager about the need for purchase and budget amendment. If the City Manager approves a request then a Department Director will need to file request for budget adjustment to Finance.
- 4) After funding is verified, enter a purchasing requisition in the City's financial software.
- 5) Department Director or designee must approve the purchasing requisition.

Commented [TB9]: This should read choose lowest, most responsive quote. At the moment it leads one to believe they can just choose any vendor from the quotes.

Commented [TB10R9]: This is for req not quote receiving.

Commented [TB11]: I do not suggest verbal quotes, all quotes should be in writing

Commented [TB12R11]: Removed verbal language

b) Purchase Order Steps:

- 1) Finance will review the purchasing requisitions for compliance with the Purchasing Policy and if approved, will convert the requisition to a purchase order.
- 2) After purchase order is issued, department places order.

c) Receipt and Payment Steps:

- 1) After the products are received/service provided and invoice is received, the Finance Department verifies that the purchase order and invoice reconcile. If the invoice and the purchase order do not match, Finance will contact Department Director for correction.
- 2) A purchase order is approved for payment in the City's financial software.
- 3) The check will be cut for payment and mailed to vendor.

2. The Informal Quote Requisition Threshold: Purchases Between \$2,501 - \$10,000

a) Requisition Steps:

- 1) Choose a Vendor
- 2) Unless a contract has been established for continued use (term contract); obtain a minimum of 2 informal quotes and choose the lowest quote that meets the need.
- 3) Verify that adequate funds are available in the budget line item.
 - If funds are not available see if there is enough in another line item.

- If enough funds are available in another line item, file a Line Item Transfer Request.
 - If there are not enough funds in the alternate line item, then the Department Director will need to discuss with the City Manager about the need for the purchase and the budget amendment. If the City Manager approves request then the Department Director will need to file a request for budget adjustment to Finance.
- 4) After funding is verified, enter purchasing requisition in the City's financial software.
 - 5) Department Director or designee must approve requisition.

b) Purchase Order Steps:

- 1) Finance will review the purchasing requisition for compliance with the Purchasing Policy and if approved, will convert the requisition to a purchase order.
- 2) After purchase order is issued, department places order.

c) Receipt and Payment Steps:

- 1) After the products are received/service provided and invoice is received, the Finance Department verifies that the purchase order and invoice reconciled. If invoice and purchase order do not match, Finance will contact Department Director for correction.
- 2) A purchase order is approved for payment in the City's financial software.
- 3) The check will be cut for payment and mailed to vendor.

3. The Formal Quote Requisition Threshold: Purchases Between \$10,000 - \$50,000

a) Requisition Steps:

- 1) Choose a Vendor
- 2) Unless a contract has been established for continued use (term contract); obtain a minimum of 2 informal quotes and choose the lowest quote that meets the need.
- 3) Verify that adequate funds are available in the budget line item.
 - If funds are not available see if there is enough in another line item.
 - If enough funds are available in another line item, file a Line Item Transfer Request.
 - If there are not enough funds in the alternate line item, then Department Director will need to discuss with the City Manager about the need for purchase and budget amendment. If the City Manager approves a request then the Department Director will need to file a request for budget adjustment to Finance.
- 4) After funding is verified, enter requisition in the City's financial software.
- 5) Department Director or designee must approve the purchasing requisition.

b) Purchase Order Steps:

- 1) Finance will review the purchasing requisition for compliance with the Purchasing Policy and if approved, will convert the requisition to a purchase order.
- 2) After a purchase order is issued, the department places the order.

c) Receipt and Payment Steps:

- 1) After the products are received/service provided and invoice is received, the Finance Department verifies that the purchase order and invoice are reconciled. If the invoice and the purchase order do not match, Finance will contact Department Director for correction.
- 2) Purchase order is approved for payment in the City's financial software.
- 3) Check will be cut for payment and mailed to vendor.

4. The Commission Approval Threshold: Purchases Greater Than \$50,001

a) Commission Agenda Steps:

- 1) Unless a contract has already been established for continued use (term contract); any procurement exceeding the \$50,001 threshold must undergo a formal bidding process (e.g., ITB or RFP) administered by the Procurement Department.
- 2) Verify that adequate funds are available in the budget line item.
- 3) Create an Agenda Item for Commission approval as per the City Clerk's procedures.
- 4) Purchase approved by Commission.

b) Requisition Steps:

- 1) Enter the purchasing requisition in the City's financial software (include scan of 3 quotes or copy of competitively bid contract and/or a copy of the Agenda Executive Summary referencing the Commission meeting date).
- 2) Department Director or designee must approve the purchasing requisition.

c) Purchase Order Steps:

- 1) Finance will review requisitions for compliance with the purchasing policy and if approved, will convert the requisition to a purchase order.
- 2) After purchase order is issued, department places order.

d) Receipt and Payment Steps:

- 1) After the products are received/service provided and invoice is received, the Finance Department makes sure that the purchase order and invoice match. If the invoice and purchase order do not match, Finance will contact the Department Director for correction.
- 2) The purchase order is approved for payment in the City's financial software.
- 3) A check will be cut for payment.
- 4) The check will be mailed to vendor.

5. Blanket Purchase Order Requisitions: Contract/Agreement purchases greater than \$2,501
Blanket Purchase Orders may be issued when appropriate for standard recurring expenditures such as maintenance items or repetitive purchases from the same vendor. A Blanket Purchase Order is also used when the purchasing method applied resulted in an agreement or contract offering a documented price and designated term, a Blanket Purchase Agreement (BPA) or Contract Purchase Agreement (CPA) are initiated by the requesting Department to secure regularly needed goods and/or services, usually on an annual basis.

Because Blanket/Contract Purchase Orders may be utilized as the result of a term contract, which is competitively secured in accordance with the conditions set forth within the City of Wildwood's Purchasing Policy and/or State of Florida Statutes, the City Manager may approve a blanket purchase order over his/her approval threshold as long as the contract was previously approved by the City Commission.

These levels do not eliminate the need to secure proper quotes. Such items may be covered by a Blanket Purchase Order for the current fiscal year, provided the contract is in effect for the same period. For any contract or bid that carries over into the next fiscal year, the Blanket Purchase Order should initially be issued for the material goods/services through September 30th of that year. At the start of the next fiscal year a new Blanket Purchase Order should be issued for the remaining time on the contract.

a) Requisition Steps:

- 1) Choose a Vendor
- 2) When a contract or blanket service agreement has been established for continued use (term contract), attach the contract/agreement to the purchase requisition like a quote
- 3) Create the purchase requisition with only 1 line item. Set the unit measure as 1 and the not to exceed amount.

- 4) Verify that adequate funds are available in the budget line item.
 - If funds are not available see if there is enough in another line item.
 - If enough funds are available in another line item, file a Line Item Transfer Request.
 - If there are not enough funds in the alternate line item, then the Department Director will need to discuss with the City Manager the need for the purchase and the budget amendment. If the City Manager approves request, then the Department Director will need to file a request for budget adjustment to Finance.
- 5) After funding is verified, enter purchasing requisition in the City's financial software.
- 6) Department Director or designee must approve requisition.

b) Purchase Order Steps:

- 1) Finance will review the purchasing requisition for compliance with the Purchasing Policy and if approved, will convert the requisition to a purchase order.
- 2) After purchase order is issued, department places order.

c) Receipt and Payment Steps:

- 1) After the products are received/service provided and invoice is received, the Finance Department verifies that the purchase order and invoice reconciled. If invoice and purchase order do not match, Finance will contact Department Director for correction.
- 2) The invoice amount is subtracted from the purchase order not-to-exceed amount each time one is submitted. Payments shall not be processed to a blanket purchase order if there is not enough funds remaining to complete the invoice payment.
- 3) The check will be cut for payment and mailed to vendor.

E. PROCESSING PURCHASE ORDER CHANGES/CANCELLATIONS

It is expected that the amount of a purchase order may need to be adjusted from time to time. The Finance Department can make an adjustment to any purchase order if the adjustment is a decrease to the total purchase order amount.

1. Department Director Approval: Upon approval from the Department Director making the purchase, the Finance Department can increase a purchase order amount if the amount of the purchase order total after adjustment is still within the Department Director Approval Level.
2. City Manager Approval: If a purchase order being adjusted has an amount within the City Manager Approval Level, the Finance Department can adjust the purchase order amount after approval from the City Manager, as long as the revised

purchase order total amount does not exceed the City Manager Approval level.

3. City Commission Approval: The City Commission must approve any adjustment to a purchase order if the adjustment causes the purchase order total to exceed the City Manager Approval Level. If the purchase was competitively bid or previously approved by Commission action, the City Manager may approve the change order and the resulting purchase order total.

Commented [RS13]: Formal competitive bid with resulting term contract OR any competitive bids that might be pushed over the limit?

F. RECEIPT OF COMMODITIES AND SERVICES

Equipment, services or commodities shipped directly to the ordering department must be checked by that department as to accuracy, quantity and quality. Only after this has been accomplished should a delivery ticket or receiving report be signed. All exceptions are to be noted on the document signed. All claims for defective equipment should be processed in accordance with the City and/or carrier policies.

- To avoid delays in payment to the vendor and to remain in compliance with the Florida Prompt Payment Act, all packing slips must be maintained in the ordering department and readily accessible by the authority approving the resulting invoice.
- When signing for services performed, sign only for what was actually performed. Never sign blank service tickets or invoices. Always insist that the vendor leaves a copy with your department.
- If items are damaged or defective, the receiving department should make every effort to resolve the situation. The receiving department shall not approve payment until the item(s) is corrected or replaced by the vendor.
- Departments initiating the purchase requisition should keep track of all outstanding purchase orders.

G. PURCHASE ORDER PAYMENTS REQUIRE INVOICES

Commodities (material goods) or services received must be invoiced by the providing vendor. The receiving department shall review and approve the invoice in accordance with Finance's established procedures. Invoices shall be authorized by the department directors, include the purchase order number, and the appropriate accounting code associated with the purchase. Invoices should be submitted to Finance for prompt payment according to the check processing schedule.

IV. PURCHASING METHODS

The goal is to obtain commodities (material goods) and services at the lowest price by stimulating competition. The following purchasing methods shall be used in the purchasing of material goods and services for the City:

A. COMPETITIVE PURCHASING METHODS (QUOTES)

Commented [RS14]: Proposed dollar amount adjustments to reconcile to pcard policy and use

1. Petty Cash Funds: The City of Wildwood maintains petty cash funds to facilitate the purchase or reimbursement of minor expenditures. These funds are to be used for any amount up to \$50.00. A receipt is **required** for reimbursement.
2. Purchasing Card: A City purchasing card (P-Card) is available for purchases where a Purchase Order is not accepted (hotel reservations, point of purchase sales, etc.) P-Card charges in excess of \$500.00 per transaction require Department Director approval. A P-Card is available from the Finance Director. (For more rules on a P-Card, see policy on using a City P-Card)
 - a) The use of the P-Card does not exempt a purchase from the rules in this policy.
 - b) Personal use of the P-Card is strictly prohibited under any circumstances. Authorized P-Card use is addressed in the Purchasing Card Policy.
3. Small Dollar Purchasing: Informal purchasing may be used for the purpose of material goods and services costing less than \$500. Purchases must be within budget constraints and authorized by the Supervisor or Department Director. It is the responsibility of the employee to ensure goods and services are purchased in the most efficient and cost-effective manner possible.
4. Quote Request: Quote awards shall be based on qualifications of the vendor, acceptability of the product, delivery time, inventories, past performance, degree of compliance with requirements, price and other circumstances that will encourage delivery of the best products and services for the best price. Department Directors or designee may request quotes from vendors commonly known for providing the products or services needed. When qualified vendors or suppliers are not known or the material goods or services needed require special terms and conditions beyond the resulting purchase order, Finance may issue a Request for Quote published on the City Website or purchasing system in order to extend the competitive effort.
 - a) Informal Quotes are utilized when at least two (2) quotes are required. Select the lowest quote that meets the requirements of the Informal Quote Requisition Level.

- b) Formal Quotes are utilized when at least three (3) formal written quotes are required. Quotes must be obtained for the purchases of goods and services within the Formal Quote Requisition threshold (\$10,000 - \$50,000). The department shall contact procurement to issue a formal quote through the City website and DemandStar. If at least three (3) written quotes are not possible, a written explanation of the effort to collect competitive quotes shall be provided as a no-quote for the remaining quotes not received. Supporting documentation shall be included with the purchasing requisition in the City's financial software and accompany the invoice for payment.

Commented [TB15]: A bit confusing, either it will be quote or a bid but not either or. Threshold determines the difference.

Commented [TB16R15]: Removed bid language

B. COMPETITIVE SOLICITATION METHOD (BIDS AND PROPOSALS)

Publishing a scope of work along with terms and conditions is the purchasing method utilized to establish a multi-year agreement or contract. The competitive solicitation process shall be administered by the Finance Department in cooperation with the requesting departments. Competitive solicitation shall be used to establish term contracts for purchases estimated to exceed the thresholds assigned to the quote collecting limitations.

1. Invitation to Bid: Except as otherwise provided herein, the Invitation to Bid (ITB) is the formal solicitation method required for the purchase of material goods and services when the City can establish precise specifications defining the required commodity or service, pursuant to **F.S. §255.20** or **§287.057**. Responses to an ITB must be submitted in a sealed format and shall be opened and read aloud at a designated date, time, and location. While this method is commonly utilized for construction projects or high-volume commodities, **an ITB is mandatory for any solicitation exceeding the \$50,000 threshold**, unless the Procurement Department determines that an alternative formal solicitation method is necessary. All agreements and contracts resulting from an ITB shall be administered by the **Procurement Department**.
2. Request for Proposal: Except as otherwise provided herein, the Request for Proposal (RFP) is a formal solicitation required for the purchase of goods and services when the City cannot specifically define the scope of work or when it is not practical or advantageous to procure by competitive sealed bidding. The vendor provides detailed information in response to the RFP and usually the proposal results in a contractual agreement. The process does allow for negotiation in the scope of requested services, price, and delivery. Per Florida Statute 287.057(1) "Procurement", the City **must** consider the prior relevant experience of a vendor when evaluating the response to an RFP. This solicitation is commonly utilized for services or commodities when qualifications are factored over pricing and resulting in multi-term agreements for the highest-ranking offeror. All agreements (contracts) resulting from the RFPs shall be administered by the requesting department.

3. Request for Qualification: Except as otherwise provided herein, the Request for Qualification (RFQ) is a formal solicitation required in the acquisition of professional services. RFQ proposals primarily indicate information regarding the education and experience background of the respondent. Price is **not** to be indicated in the initial RFQ, but it is negotiated with the successful respondent. If the RFQ is for professional architectural, engineering, landscape architectural, or surveying and mapping services, the process shall be governed by the **Consultants' Competitive Negotiation Act (CCNA)**, pursuant to **Florida Statute §287.055**. Due to the specialized multi-step nature of this process, users must refer to **Section VI, Subsection C** of this policy for specific procedural requirements.

Government Agency Contracts (Piggyback): Piggybacking is a procedure of procuring material goods or services without formal bid procedures via utilizing other public entity's award of an ITB/RFP. The objective of Piggybacking:

- Better prices due to larger volumes (economy of scale);
- Better quality due to improved competitive specifications; and
- Savings in time and administrative cost, since only one entity prepares and issues the ITB/RFP.

Each Department Director shall have the authority to utilize the competitively awarded contracts of other government agencies when the best interest of the City would be served, and the purchase is in accordance with the City's Purchasing Policy. When goods or services are purchased from such contracts, the Department Director or designees must determine whether such goods or services meet the City's requirements relative to price and quality resulting in the best value.

The City's requirement to collect competitive quotes or bids is waived in the event that the desired goods and services may be purchased through the use of the other governmental agency's contracts when such contracts are already the result of a competitive public procurement process. The criteria to piggyback a governmental agency contract includes obtaining the following documents: an active complete contract (including documents of reference such as the original solicitation and amendments) with specific scope of services, and a competitive bid tabulation or scoring matrix of the solicitation responses received.

The City may also piggyback sole source contracts as long as the contract is established with fairness and reasonableness. All purchases pursuant to other government agency contracts shall be administered by the requesting department. Florida Statute 287.056 "Purchases from Purchasing Agreements and State Term Contracts" enables the City to purchase commodities and contractual services from purchasing agreements established and state term contracts procured.

4. **Best and Final Offer (bid off):** If a low bid is received by a responsive responsible bidder who is not a local vendor, and the second low bidder is a local vendor submitting a responsive responsible bid within five (5) percent of the low bid, both the low bidder and the second low bidder will have the opportunity to present a best and final offer (bid off). The low bidder and the second low bidder will be notified by email of the opportunity to present a best and final offer. The notice will be sent to the email listed in the solicitation response form. The best and final offer will be submitted in a sealed envelope by a date and time set forth by the procurement services department. The lowest responsive, responsible bidder of the best and final offer (bid off) will be recommended for award of the bid. Vendors shall affirm in writing their compliance as a local vendor at the time of submitting their bid or proposal. A vendor who knowingly misrepresents the local vendor status of its firm in a proposal or bid will lose the privilege to claim local vendor status for a period of one year.

C. COMPETATIVE EXCEPTION METHODS

1. **Sole Source Purchases:** A Sole Source procurement is a purchasing situation in which a particular vendor (or consultant) is identified as the only qualified source available to fulfill the requirement for a particular product or service with a procurement value greater than the City Manager’s approval threshold. For material goods/services only available from a single manufacturer reseller, a verification letter from the Original Equipment Manufacturer (OEM) is required and should be attached to the purchase requisition.

The competitive bid process is waived when it is determined in writing and supported with documentation such as a Sole Source Letter, that there is only one viable source for the goods and services. The department of use will need to fill out the Solicitation Waiver Form for Procurement and City Manager approval. Price and terms shall be negotiated whenever possible.

Sole Sources, resulting in an agreement for multiple purchases within a fiscal year or a multi-year contract shall be published on the City’s Website for a minimum of 15 days. The electronic publication shall describe the commodities (material goods) or contractual services needed. Any notice posted shall provide an opportunity for vendors to state their ability to provide the needed material goods or services as is required under **Florida Statute 287.057(3)(c)**.

2. **Competition Impracticable Purchases:** The competitive bidding/selection process shall not be required for acquiring specialty products or services which makes the application of competitive process impracticable, unnecessary, or contrary to meeting the public need, but which is not on the administrative non-competitive exemption list, does not qualify as an emergency or an established sole source vendor. Product purchases with a documented lack of available suppliers in the

Commented [RS17]: Sole source status is intended for multi-year agreements needed for the Water

Commented [RS18]: Competition Impracticable is “sole source light” and used mostly for single purchases

marketplace or a lack of product availability in the region may be acquired by this method. For example, there are limited authorized distributors of a product in the State of Florida and utilizing out of State suppliers would increase product costs and delivery times which makes comparing competitive quotes or bids unfair or ineffective.

Competitive solicitation efforts that result in no bids being received and would not improve by simply repeating the process may be resolved with a competitive Impracticable purchase. Purchasing services under this method must meet at least one of the following conditions, proposed by the purchase originator and acknowledged by the City Manager by way of the Solicitation Waiver Form while maintaining threshold requirements:

- The primary work elements cannot be accurately determined in advance, prohibiting the ability to obtain advanced competitive quotes.
- The vendor is currently on-site performing services acquired pursuant to this procedure and has the expertise to perform specialized work which is needed immediately.
- The vendor has unique, relevant knowledge of the City's assets/infrastructure, specifications, policies, procedures and preferences, or applicable regulatory requirements, which cannot be replicated by another vendor efficiently and in a timely manner.
- The purchase of the unique product or service is a one-time acquisition or is purchased for the purpose of testing the product or service prior to seeking contractual purchasing agreements.

Commented [RS19]: Does this requirement apply to all purchase requisitions (even under CM threshold of \$20,000)? If not, the threshold reference should be added like in the ER section.

Commented [TB20R19]: Agreed

D. NON-COMPETITIVE SITUATIONAL PURCHASING METHODS

1. Emergency Purchases: The competitive bid process is waived when the normal functioning and operation of the City would be hampered or where property, equipment, public health or life could be endangered through unexpected circumstances by adhering to the usual purchasing procedures. (Florida Statute 287.057(3)(a)) To meet an emergency condition, a written justification detailing the complete circumstances of the emergency and probable consequences must be approved by the City Manager prior to the payment. Emergency purchases completed without a purchase order may have the resulting invoice attached to the purchase requisition in lieu of a quote or bid and email from the City Manager approving purchase. The City Manager shall be empowered to authorize the Department to secure by open-market procedures, equipment, commodities, or services regardless of the amount of the expenditures. The City Manager shall notify the City Commission detailing the emergency and place an agenda item on the next City Commission meeting when the purchase exceeds the City Manager Approval Level. Lack of

Commented [RS21]: This is currently and sometimes achieved with the CM level 3 approval. Is that enough or do we need an email from the department to the CM attached to the purchase req as documentation?

planning by the requesting department does not constitute an emergency.

2. Administrative Non-Competitive Purchases (as Listed): The competitive bid process is waived for the pre-approved situational purchase or payment that are not practical, feasible nor advantageous to the City in securing goods and services. Price and terms shall be negotiated whenever possible. Non-competitive purchases exceeding the City Manager’s approval threshold shall require City Commission approval.

The following table lists the pre-approved transactions that may be fulfilled under the administrative non-competitive exemption:

Transaction Category	Administrative Non-Competitive Transaction
Real Estate	Real Property acquisition, such as land, easements, rights-of-way, existing buildings, structures, or improvements, resulting from negotiations and approved by City Commission
	Title insurance, title commitments, title searches, and ownership and encumbrance searches and real estate appraisal services to determine the market value of real property
	Office, warehouse space, boat slip, submerged land or other property rental or lease
	Railroad leases, maintenance & repair charges and fees
	Right-of-way maintenance agreements
	Property owner selection of or reimbursement to a contractor
Finance Transaction	Fees and costs related to bond refunding, loans and investments
	Debt service payments
	Refunds and reimbursements
	Grant disbursements or payments to federal, state, or local government agencies, or to private groups or agencies
	Inter-fund or inter-departmental transfers or reimbursements within or among City Departments
Utilities and Other Government Services	Utilities (electricity, natural gas, telephone, cell phones, cable, etc.) payments and associated services
	Disbursements to County or Constitutional officers of funds budgeted for their requisition and use

	Franchise agreements
	Vehicle registration fees
	Permit and license fees
	Postage, shipping, and express mail costs
	Services required by local, state or federal law
Legal and Court Services	Court-ordered fines and judgments, resulting from litigation
	Court-ordered fees, resulting from the judicial process
	Insurance claims loss or payments from any loss fund established for such purpose
	Legal services including attorney's expert witnesses, court reporter services and legal fees
	Political lobbying services
	Fees owed to the Clerk of the Circuit Court or other constitutional officers
Contract Terms and Conditions Fulfillment	Transactions authorized by Agreements approved by City Commission
	Warranty or maintenance agreement costs required by the original manufacturer or installer
	Proprietary software maintenance agreements, upgrades, and services
	Insurance and related services including but not limited to liability, property, medical, and workers compensation insurance, including insurance consulting
	Owner Direct Purchase products associated with the scope of work from an established contract
	When the purchase source, brand or product is a specific requirement of receiving the grant funds
Programming Specific Operational Expenses	Advertising in newspapers, magazines, social media, traditional media, outdoor displays, etc.
	Subscriptions for periodicals, magazines, newspapers, copyrighted material, etc. including costs related to update of code of laws and ordinances
	Professional medical services (testing, exams and treatment) including authorized hospital expenses
	Camp programs including admission fees to parks, movies, entertainment venues, etc.
	Personnel, volunteer and contractors (including but not limited to umpires and officials) background checks and clearance authorizations
Training and Travel Expenses	Toll charges
	Gas credit card charges
	Dues and memberships
	Training tuition and fees for training instructors or facilitators
	Travel expenses

Commented [RS22]: Solidifies these purchase under a specific category that clarifies the allowable absence of multiple quotes

V. GENERAL SOLICITATION REQUIREMENTS AND PROCEDURES

A. ADVERTISEMENT REQUIREMENTS

1. **Construction:** Formal solicitations such as Invitation to Bid, Request for Proposals and Request for Qualifications with project construction costs greater than \$200,000 shall be publicly advertised at least once in a newspaper of general circulation in the county where the project is located at least twenty-one (21) days prior to the solicitation due date and at least five (5) days prior to any scheduled pre-bid conference. Formal solicitation for construction projects that are projected to cost more than \$500,000 shall be advertised at least once in a newspaper of general circulation in the county where the project is located at least thirty (30) days prior to the solicitation due date and at least five (5) days prior to any scheduled pre-bid conference. (Florida Statute 255.0525 Advertising for Bids/Proposals)
2. **Material Goods and Services (non-construction):** Formal Quote Requests and Request for Proposals, Invitation to Bids (non-construction), and Requests for Information are not required to be advertised in the newspaper; however, they shall be placed on the City’s website and a web-based notification and delivery system for public solicitations, such as DemandStar.

Commented [RS23]: Not referenced in 287.057 (ITB) but rather “shall be made available simultaneously to all vendors”

Commented [RS24]: These are often done by email only but can be done by DemandStar or City Website. What was the intent? As of now, it is seen as anything over \$20,000 requires DemandStar/City Website. Do we want quotes currently between \$7,500 and \$20,000 on DemandStar? Will need to edit requisition levels which both reference the same term of 3 formal written quotes. The other edit option is to remove 3 quotes from anything over 20,000 which would require a solicitation.

B. MINORITY BUSINESSES

Minority businesses shall be ensured to have an equitable opportunity to participate in the City’s procurement processes. Florida Statute 255.101 “Utilization of Minority Business Enterprises” encourages the City to be sensitive to the effect of job-size barriers on minority businesses. It also encourages the competitive award of public construction projects in excess of \$100,000. Florida Statute 255.102 provides for consideration by agencies of preferences for price or weighted formulas to increase minority participation.

C. LOCAL BUSINESS STATUS

Local businesses shall be ensured to have an equitable opportunity to participate in the City’s procurement process. A vendor providing a quote, a bid, or submitting a proposal may be classified as a local business if it meets one or more of the following qualifications.

- The business is located within the municipal jurisdiction of the City of Wildwood;
- The business pays property taxes to the City of Wildwood or Sumter County;

When considering two or more bids, proposals, or replies for the procurement of commodities

or contractual services, at least one of which is from a vendor with local business status, which are equal with respect to all relevant considerations, including price, quality, and service, shall award such procurement or contract to the certified local business. If there is more than one bidder so situated, the award shall be made based on a coin toss by the City Manager or his/her designed before at least three (3) witnesses.

Vendors that do not qualify for Local Business Status may employ their location in the situation of resolving a tie in identifying the lowest responsive, responsible bidder. The following locations, listed in order of preference, will be considered when a tie is required to be broken.

- Within the Counties of Sumter, Lake, or Marion;
- Within the metropolitan area of Tampa or Orlando;
- Within the State of Florida.

Local Business status preferences shall be established and identified in the solicitation Evaluation or Awarding sections and shall not exceed the criteria weight of Qualifications. As per Florida **Statute 255.0991**, Construction services that are funded with State-Appropriated funds, are prohibited from local preference.

D. FLORIDA VETERANS BUSINESS ENTERPRISE OPPORTUNITY ACT

Florida Statute 295.187 reflects preference to include Wartime Veterans. A "Certified Veteran Business Enterprise" means a business that has been certified by the Department of Management Services to be a Veteran business enterprise. The business has to be:

- Independently owned (at least 51 percent owned by one or more wartime veterans or service-disabled veterans);
- Employs 200 or fewer permanent full-time employees;
- Is organized to engage in commercial transactions;
- Is domiciled in the State of Florida;
- Together with its affiliates has a net worth of \$5 million or less or, if a sole proprietorship, has a net worth of \$5 million or less including both personal and business investments;
- And the management and daily business operations of which are controlled by one or more wartime veterans or service-disabled veterans or, for a service-disabled veteran having a permanent and total disability, by the spouse or permanent caregiver of the veteran.

When considering two or more bids, proposals, or replies for the procurement of

Commented [TB25]: Is this referencing the BOFO (best or final offer)? Usually this is done by having the 2 firms resubmit their bids or if a real tie it is settled with a coin toss.

Commented [TB26R25]: I also no mention of the 5% rule

Commented [TB27R25]: Will add

commodities or contractual services, at least one of which is from a certified veteran business enterprise, which are equal with respect to all relevant considerations, including price, quality, and service, shall award such procurement or contract to the certified veteran business enterprise.

E. DISCRIMINATORY VENDOR LIST

Pursuant to Florida Statute 287.134 “Discrimination, Denial or Revocation of the Right to Transact Business with Public Entities”, discrimination or discriminated means a determination of liability by a state circuit court or federal district court for a violation of any state or federal law prohibiting discrimination on the basis of race, gender, national origin, disability, or religion by an entity. The Florida Department of Management Services maintains a list of the names and addresses of any entity which has been disqualified from the public contracting and purchasing process. The Department of Management Services will publish an updated version of the list quarterly (www.dms.myflorida.com). The City may not accept any bid, proposals, or replies from, award any contract to, or transact any business with any entity or affiliate on the Discriminatory Vendor List for a period of 36 months following the date that entity or affiliate was placed on the Discriminatory Vendor List unless that entity or affiliate has been removed from the list. It is the responsibility of the issuing department to check and make sure that none of the vendors applying are on the Discriminatory Vendor List.

F. CONVICTED VENDOR LIST

Pursuant to Florida Statute 287.133 “Public Entity Crime”, the Florida Department of Management Services maintains a list of the names and addresses of those who have been disqualified from the public contracting and purchasing process under this section. (www.dms.myflorida.com). Public Entity Crime means 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 or with an agency or political subdivision of any other state or with the United States, including, but not limited to, any bid, proposal, reply, or contract for goods or services, any lease for real property, or any contract for the construction or repair of a public building or public work, involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation. The City may not accept any bid, proposal, or reply from, award any contract to, or transact any business in excess of \$35,000 with any person or affiliate on the Convicted Vendor List for a period of 36 months following the date that the person or affiliate was placed on the list. It is the responsibility of the issuing department to check and make sure that none of the vendors applying are on the Convicted Vendor List.

G. DRUG-FREE WORKPLACE PROGRAM

Whenever two or more bids, proposals, or replies that are equal with respect to price, quality, and service are received by the City for the procurement of commodities or contractual services, a bid, proposal, or reply received from a business that certifies that it has implemented a drug-free workplace program shall be given preference in the award process. See Florida Statute 287.087 for requirements on businesses certifying to be a Drug-Free Workplace.

H. E-VERIFY

In accordance with section 448.095, Florida Statutes, as created by chapter 2020-149, Laws of Florida, contractors shall utilize the U.S. Department of Homeland Security's E-Verify system to verify the employment of eligibility of all new employees hired by the contractor during the term of the contract/project. The E-Verify system is located at <https://www.uscis.gov/e-verify>. The contractor shall expressly require any subcontractors to utilize the E-Verify system.

I. INDEMNIFICATION STATEMENT

It is the City standard practice to require vendors and contractors to indemnify the City. The City Manager or City Commission will only make deviations from this policy at the sole option of the City, when it is determined to be in the best interest of the City of Wildwood.

1. Certificate of Insurance: The Contractor shall maintain, on a primary basis and at its sole expense, at all times while performing work for the City, the "Standard Insurance Requirements". Contractors responding to a Request for Proposal, Request for Qualifications, or an Invitation to Bid shall provide with their submittal, a Certificate of Insurance (COI) or a letter from the insurance company stating required coverage is obtainable. Prior to commencement of any work being done for the City, a COI will be required. Work is defined as any service provided to the City by a vendor/contractor who must access City property in order to provide the service(s). The requirements contained herein, as well as the City's review or acknowledgement, is not intended to and shall not in any manner limit or qualify the liabilities and obligations assumed by the Contractor under the contract.
2. Insurance Providers: A Florida Resident Insurance Agent shall sign all Contracts, Bonds, and Insurance requirements by State Law. All insurance shall be obtained from an agency of an insurance company, which agency shall have an established place of business in the State of Florida and be duly licensed to conduct business herein. All insurance companies must have a financial rating of **A** or higher by A.M. Best Company, Inc. with the exception of self-insured insurance companies.
3. Standard Insurance Required: The Limits of Liability will be specified in Bid requirements

for the following categories.

- a) Commercial General Liability Insurance
- b) Business Automobile Liability Insurance
- c) Worker's Compensation Insurance & Employers Liability Insurance
- d) Umbrella or Excess Liability Insurance (needed for large contracts)
- e) Professional or Errors & Omissions Liability Insurance (when applicable)

The Contractor shall endorse the City of Wildwood as an additional Insured on the Commercial General Liability Insurance with a CG 2010 Additional Insured – City's, Lessees, or Contractors, or CG2026 Additional Insured – City's, Lessees, or Contractors – Scheduled Person or Organization endorsement, or similar endorsement providing equal or broader Additional Insured coverage. The policy will have a 30-day notice of cancellation.

J. RESPONSE REJECTIONS

In all of the above stated purchasing methods, the City Manager has the authority to reject any or all quotes, bids, proposals or other replies after the applicable written or published due date when it has been determined that the respondent(s) is non-responsive, or award recommendation is not in the best interest of the City. In the event of a Request for Proposal or Qualification, where there is a Selection Committee established to review the responses, the Selection Committee must recommend that the City Manager reject any or all responses.

VI COMPETITIVE SOLICITATION PROCEDURES

A. INVITATION TO BID PROCEDURES

The Procurement Department is responsible for the formal administration of all bids, including the issuance of bid numbers and the scheduling of bid openings and other meetings. To initiate the process, the requesting department shall provide the Procurement Department with the necessary technical components, specifically the scope of work, a bid form (pricing page), and any applicable plans or specifications. Upon receipt of these materials, Procurement will coordinate the final solicitation package and facilitate any required reviews by the requesting department.

1. Invitation to Bid (ITB) Publication: Notices will be posted on the City's website and also must be placed in a newspaper or on a web-based notification and delivery system for public solicitations, such as DemandStar. On occasion, it may be necessary to advertise more than is required by Florida Statute. It is the

responsibility of the requesting department to assure compliance with advertising requirements by letting the Procurement Department know of any special circumstances. The pre-bid meeting date and the bid due date may be delayed in order to ensure any applicable compliance to advertising is achieved or to maximize competition.

2. Late Bids: A bid, bid modification, or bid withdrawal notice submitted after the published time and date of the opening is considered late and shall not be accepted for evaluation and award. Time, date, location and instructions are published in the solicitation and subsequent addendums. The City is not responsible for late bids as a result of the U.S. Postal Service or other delivery methods. It is the responsibility of the bidder to make sure that bids are properly received at the advertised location, before the due time, and due date as per the advertised solicitation instructions. Late is defined as receiving a bid after the published time and date. Bids are considered late if received 60 seconds after the time published. For example, a bid received a 2:00:32 is not late. A bid received at 2:01:13 is considered late. All bids are time stamped at the advertised location. Failure to deliver the bid to the location may cause the bid to be considered late. Delivery of the bid is the sole responsibility of the bidder.

Commented [RS28]: Formalized to prevent future protests

3. Best Value Selection: Awards shall be made to the lowest responsive and responsible bidder providing the best value whose bid complies with the specifications in all material aspects, requirements, or criteria set forth in the Invitation to Bid or is in the best interest of the City. The City may opt to refuse award of all bid responses if not in the City's best interest.

Commented [TB29]: Should state the process of what happens after the 90 ninety days. The bidders are no longer held to their submitted price and if we want to move forward with the low bidder we must ask them hold their pricing for a specific amount of time before the ninety days is up, if we feel we will award soon.

4. Rejection of Bids: For Invitation to Bids advertised (posted) and after the opening date, the bids received may be rejected in total. The City Manager shall have authority to reject all bids and cancel the solicitation for up to the City Manager's threshold. The City Commission shall reject all other bids and cancel the solicitation exceeding the City Manager's threshold.

Commented [TB30R29]: Removed this language and will add this to the Procurement Perspective.

If the lowest and most responsive bid and responsible bidder exceeds the budgeted amount and additional funds are not available, bids may be rejected and the requesting department shall solicit new bids after changes are made in the specifications to bring pricing within the funds available. Rejection for the intent of rebidding a solicitation does not require Commission approval as the resulting award or addition rejection of the rebid will conclude with the process of Commission approval.

5. Evaluation of Bids: Only bids from responsive and responsible bidders are to be considered. A **responsive** bidder is one who has submitted a bid, which conforms in all material respects to the bid terms, conditions, and specifications.

A **responsible** bidder has demonstrated the financial capacity and experience to perform on the contract as specified.

In accordance with Section 255.05(1), Florida Statutes, no public construction bond is required for construction contracts with a total value of \$200,000 or less. An ITB estimated to be above \$200,000 which contain bond requirements resulting in a bid determined acceptable as the lowest bid at less than the bonding requirement will not be deemed non-responsive.

For bids awarded by the City Commission and City Manager, there may be a recommendation for rejection of any specific bid, or part of a bid, submitted which is not in compliance with the specifications (non-responsive) for the commodities or services or does not best serve the interest of the City (non-responsive).

6. Mistakes in Bids: A bidder may correct mistakes discovered **before** the time and date of the opening by submitting a modification of the original bid. This replacement bid must be clearly labeled as a MODIFICAITON and reference the original bid by bid number, the submitting date, and the submitting bidder's company name. The receipt of the modified bid must still adhere to the original due date, time and drop-off location.

a) Corrections:

After bid opening, the total bid amount submitted shall be considered final and is not subject to change, regardless of any claimed error in judgment, calculation, or intent by the bidder. To maintain the integrity of the competitive process, the City strictly prohibits any modifications to the total bid price after the opening has occurred. In instances where a discrepancy exists between a unit price and the extended total, the unit price shall prevail and the total will be mathematically corrected; however, for solicitations submitted as a lump sum, the written amount provided at the time of the bid opening is the only price the City will recognize. No corrections to a lump sum total will be permitted, even if the bidder demonstrates an honest mistake or clerical error, and the bid shall stand as submitted.

b) Withdrawal:

If a mistake in the bid is established by clear and convincing evidence, the City Manager or designee may accept the bidder's preference to withdraw the bid rather than correct the mistake. Due to the unintentional nature of the mistake, the bid may be withdrawn in good standing without claim against securities submitted or restrictions on future bidding opportunities.

7. Post-Award:

Commented [TB31]: I do agree that changes of any kind should be permitted. Unit price always prevails unless a lumpsum is submitted. Changes to the total bid amount are strictly prohibited even if mistake is in error. For example:
Lump Sum amount should have said \$1,000 but bidder accidentally put \$10,000. The total of their bid will stay \$10,000 even if it was an honest mistake.

The Procurement Department shall obtain all the necessary forms (executed contracts, certificates of insurance, bonds, W-9, etc.) and submit the completed original documents to the City Clerk's Office for permanent record keeping.

B. REQUEST FOR PROPOSAL FOR SERVICES NOT UNDER THE CONSULTANTS' COMPETITIVE NEGOTIATION ACT (CCNA)

Services Selection Process for Non-CCNA Professional Services:

- 1) When general or contractual services are needed, the requesting department shall contact the Finance Department to begin the competitive solicitation process for a Request for Proposals (RFP) non-CCNA.
- 2) A selection committee will be established for specific services being solicited on an as needed basis.
- 3) Requisitioning department will prepare a scope of services and identify any evaluation criteria requirements.
- 4) Public announcements (if necessary) shall be prepared by the Procurement Department and advertised through the City's website.
- 5) Publish RFP on the purchasing system for public solicitations, such as DemandStar. Proposals are due back by a certain date and time. The proposal response is requested in the released RFP document and must be submitted by the respondents before the proposal deadline. Copies of the proposal and evaluation instructions are forwarded to the selection committee for their review.
- 6) Kick-off meeting will be scheduled for selection committee members to review the scope and scoring criteria.
- 7) At the evaluation meeting, selection committee members orally discuss each criterion pertaining to each firm's response. Each member of the selection committee then selects an individual score within the range provided for the criterion. This process continues until all firm proposal submittals have been evaluated and tabulated.
- 8) Following the evaluation process, the Selection Committee shall rank all proposals in descending order from the highest score to the lowest score. The Committee will then establish a "competitive range" based on the natural grouping of these scores; this range serves to identify the firms that are most qualified to proceed. By analyzing these score groupings, the Committee identifies a clear separation between the top-performing proposals and the remaining firms, ensuring the solicitation process remains focused on the most competitive candidates.-
- 9) If utilized, the Selection Committee shall score and tabulate presentation interviews (Phase 2) independently of the initial proposal evaluations (phase 1). Upon completion of the presentation and interview phase, the scores from this phase will supersede initial scores (phase 1) to establish a final, definitive ranking of the firms. This final ranking, determined from highest to lowest score,

will serve as the basis for identifying the most qualified firm for recommendation

- 10) The contract is negotiated where certain aspects of the scope of work, terms and conditions and price are discussed with the firm to improve the benefit of the contract to the City. Once negotiations are complete, the ranking of firms and negotiated contract will be forwarded to the City Manager for award based on delegated authority. The Selection Committee may also request award of proposals based on the original proposal submittal without negotiation.
- 11) Certain specific contracts require a two-step approval process. The ranking of firms is approved first by the Selection Committee. The recommendation of award is then presented for consideration to the City Manager. If the value of the contract is below the City Manager's threshold, the City Manager can execute the contract. If the value of the contract is above the City Manager's threshold, the procurement department will submit the contract to the City Manager and get approval from the City Commission.
- 12) When proper delegated authority approves the contract, execute the agreements and proceed with contracting process. All agreements or contracts approved by the City Commission shall be filed with the City Clerk's office.

C. REQUEST FOR QUALIFICATION FOR PROFESSIONAL SERVICES UNDER THE CONSULTANTS' COMPETITIVE NEGOTIATION ACT (CCNA)

Florida Statute 287.055 "Consultants' Competitive Negotiation Act (CCNA)" provides specific details for the selection of professional services including architectural, engineering, landscape architectural, or survey and mapping services. This applies to procurements for services, excluding continuing contracts for professional services, when the estimated cost for construction exceeds \$325,000 or for a planning/study activity when the fee exceeds \$35,000. A "continuing contract" is a contract for professional services entered into between the City and firm whereby the firm provides professional services to the City for projects in which the estimated construction cost of each individual project under the contract does not exceed \$7.5 million, for study activity if the fee for professional services for each individual study under the contract does not exceed \$500,000, or for work of a specified nature as outlined in the contract required by the City, with the contract being for a fixed term or with no time limitation except that the contract must provide a termination clause. Firms providing professional services under continuing contracts shall not be required to bid against one another. The CCNA process allows for professional firms to be hired based on the ability of the firm and quality of personnel, minority business enterprise consideration, firm experience with project of similar size and scope, firm's willingness to meet the schedule and budget requirements, volume of work previously awarded by the City, effect of the firms current and projected workload, location and past performance.

Commented [TB32]: Now at 7.5 M
Commented [TB33R32]: corrected

In addition, the City has the right, as an option, to bid construction management

services and design build contracts through an invitation to bid or request for proposal process as provided in Florida Statute 255.20 (1), where price is considered in the award process. The option to bid construction management services and design build contracts shall be the sole option of the City.

1. Release of CCNA Request for Qualifications (RFQ): The requesting department shall develop a Request for Qualifications (RFQ) document based on the needs of the project and release the document per procedure established in this policy. The RFQ document shall contain a general description of the project and shall indicate the method and the time within which interested professional firms can provide their written responses. In addition, the RFQ document shall contain a draft agreement, period of term and any potential contract extensions.
2. Selection Committee: The CCNA Selection Committee shall consist of at least three (3) but typically not more than seven (7) members based upon their expertise and association with the project. The selection committee must consist of at least one person from the requesting department. The Selection Committee may consist of subject matter experts and professionals from outside of the City of Wildwood as deemed necessary.

All selection committee members must be free of conflicts of any sort, either direct or indirect.

All selection meetings are open to the public. The Selection Committee may be convened at any time to address pertinent issues pertaining to the procurement process.

3. Evaluation of Consultants: The Selection Committee shall review statements of qualifications and performance data submitted in response to a released RFQ and "Short List" the most qualified firms accordingly. The process utilized to evaluate CCNA RFQ's shall be the same process utilized for all other City RFP processes. This process of evaluation involves individual review with consensus scoring determined at a public meeting. By utilizing this process, CCNA RFQ's will be consistent in approach with all other City RFQ processes. The Selection Committee shall select at least three (3) firms deemed to be the most qualified, if at least three (3) firm's respond to the RFQ. If there are less than three (3) firms responding to the RFQ and after searching it is decided every effort was made to meet the requirements of Florida Statue 287.055, the City shall proceed with the evaluation process.

The Selection Committee may request public/oral presentations and/or shall request some type of discussions with a minimum of three (3) firms (if three firms submitted to the RFQ). The Selection Committee shall score and

tabulate presentation interviews (if utilized) independently of the initial proposal evaluations. Upon completion of the presentation and interview phase, the scores from this phase will supersede the initial scores to establish a final, definitive ranking of the firms. This final ranking, determined from highest to lowest score, will serve as the basis for identifying the most qualified firm for recommendation and this phase will determine the ranking order of firms for negotiation.

Upon completion of firm ranking and oral presentations (if applicable), the requesting department will obtain Commission approval of the rankings and approval to move forward with the negotiation process.

4. Short List or Initial Ranking Criteria (May be modified based on needs or situation): Ability of firm and its professional personnel, willingness, and ability to meet schedule and budget based on current and projected workload.
 - a) Review the level of qualifications and experience of the firm and project team and appropriateness of the organization of the project team.
 - b) Review the professional resources available to properly provide services as requested in the RFQ document.
 - c) Review the project team to ensure the team proposed contains all the critical disciplines required.
 - d) Project team proposed should have exceptional professional resources to properly provide services.
 - e) The project manager and proposed team should be uniquely qualified to provide the desired services.
 - f) Evaluate the workload commitments that will impact the firm's ability to complete services on schedule.
 - g) The submittal should demonstrate that the firm has adequate time available and personnel to complete services on schedule and additional backup staffing capability in the event of unforeseen circumstances.

5. Firm experience with project of similar size and past performance:
 - a) The prime firm must have adequate, recent (within the past five years) experience with projects of similar type as defined in the RFP document.
 - b) Experience pertaining to specific City of Wildwood projects may also be considered. City of Wildwood staff shall not, however, furnish references for such projects.
 - c) The scope of services provided should represent projects that are similar to those defined in the RFP document.
 - d) The overall performance of the firm relative to projects of similar size and scope should be evaluated.

Commented [TB34]: Is this a City policy? Usually the negotiations take place after the selcom process and the Commission is asked to approve the award with the final negotiated number as well as shown the rankings proving why we chose said vendor.

Commented [TB35R34]: Department will take to commission for approval to negotiate

6. Public/Oral Presentation Criteria: May be modified based on needs or situation.
7. Understanding of Project: Evaluate the firms' understanding of the overall project including the scope of work which may include but is not limited to, studies performed that affect the project, key design elements and effect on the community involved. Evaluation of the firm's qualifications and qualifications of the individuals proposed for the project including the project manager and staff of the firm to be assigned. Qualifications shall include but not be limited to experience with similar projects, management experience, firm experience, etc.
8. Ability to Provide Required Services within the Schedule and Budget: Evaluation of the firm's overall approach including experience in scheduling projects, systems that will be used to keep track of the project schedule, cost control, quality assurance and quality control, issues and methods employed to avoid cost overruns and project delays.
9. Managerial Methods Used to Plan, Design and Administer the Project: Evaluation of the overall approach of the project proposed by the firm and the appropriateness of the methods proposed to plan, design, and administer the project in relation to the scope of work and City of Wildwood requirements.
10. Negotiation: The city manager or his/her designee will negotiate a contract with the most qualified firm (number one ranked firm) for professional services. Detailed discussions must be held by the firm and the City of Wildwood to clearly establish the scope of the project and the exact services to be performed by the firm. Should the City of Wildwood and firm fail to reach agreement, negotiations with the first firm are terminated and negotiations with the second ranked firm shall commence. If again unsuccessful, the process is repeated with the next ranked firm. The process is continued until a mutually agreeable contract is concluded or the procurement process is abandoned. Termination of negotiations with the first firm and commencement of subsequent negotiations does not require approval.
11. Truth in Negotiations: The successful professional firm shall execute a truth in negotiation certificate stating that wage rates and other factual unit costs supporting compensation are accurate, complete, and current at the time of contracting. Any professional service agreement in which such a certificate is required shall contain a provision that the agreement price shall be adjusted to exclude any significant sums where the City of Wildwood determines the agreement price was increased due to inaccurate, incomplete, or noncurrent wage rates and other factual unit costs. All adjustments to the agreement, if any, shall be made within one (1) year following the end of the agreement.
12. Award of Contract: The final negotiated contract will be presented to the City Commission for approval per this Policy.

Commented [TB36]: This is also the time to get the firm to answer any questions that might have been lacking an answer in their original proposal.

Commented [TB37]: Also need to be mentioned that the scores from the previous phase are null and void and there needs to be a new score sheet written up to record the new scores.

D. OTHER GOVERNMENT AGENCY CONTRACTS WITH FORMAL BIDS

Bids, quotes or proposals received by or on behalf of government entities (Piggyback bids), including but not limited to federal, state, county, municipal, or special district, may be considered formal solicitations for the purpose of administering this section, where not otherwise prohibited by law. Approval to utilize (Piggyback) existing other government agency contracts shall adhere to the informal requirements for selection and be approved through the formal awarding procedures according to the City Manager’s threshold or the City Commission approval procedures per this policy.

City of Wildwood Linking Agreements may be established for the purpose of utilizing another government entity’s established competitively bid cooperative contract. Linking Agreements between the City and the contracted provider offering term lengths beyond the original contract’s renewal or expiration exhausted dates may be established only if the original contract is still active, no critical contract conditions are contradicted, and the products, services and pricing remains within the original scope.

VII CONTRACT, AGREEMENTS AND AWARDS

A. APPROVALS, AMENDMENTS, RENEWALS AND EXTENSIONS

1. Contract Signing Authority and Execution: **NO** employee other than those designated in writing, are authorized to sign or execute contracts and purchase agreements for ANY dollar amount on behalf of the City of Wildwood.
 - a) The appropriate copies of vendor-signed contracts shall be presented to the City Manager or City Commission (depending on the dollar amount) for execution.
 - b) The City Manager shall have the authority to approve Owner Direct Purchases (ODP) from equipment and material suppliers as an amendment to or as part of the original specifications of a competitively bid construction contract awarded by the City **Commission**.
2. Approval of Award: The City Manager or designee is authorized to approve and execute contracts if the total contract amount does not exceed their purchasing approval limit and funds are available in the approved budget for the Department. This includes, but is not limited to, service or maintenance agreements, awards on proposals, competitive negotiated agreements, and consultant agreements. All contracts with total contract amounts of \$50,001 or greater shall require City Commission approval.

Commented [RS38]: This was relocated to the table but not deleted to ensure purchases would not need double approval

3. Contract Change Orders:

The City Manager or designee is authorized to approve any change to a contract that alters the terms and conditions or provides a change in the scope which total value does not exceed their purchasing approval limit. Such changes must be signed and approved in a formal amendment. All amendments which result in an increase greater than \$20,000 or results in a contract originally under \$20,000 to exceed \$20,000 shall require City Commission approval.

4. Contract Renewals: The City Manager is authorized to renew approved contracts as long as such action is in accordance with the terms, conditions, and renewal period specified in the original contract and the total dollar amount of the contract is within the City's approved budget.

In order to prevent the expiration of an existing active contract in good standing, a contract may be administratively extended beyond the final year for a period of up to six (6) months. This time period allows for the completion of the competitive process to establish a replacement contract and prevent disruption in the supply of products or services.

B. PROTEST AND APPEAL PROCEDURES

1. Protest an Award Recommendation: Any bidder affected adversely by an intended decision with respect to the award of any bid, shall file with the City Clerk's Office a written notice of intent to file a protest not later than three (3) business days (excluding Saturdays, Sundays, and legal holidays), after the posting of the Notice of Intent to Award. A formal protest must also be filed within ten (10) business days of the filing of the written notice of intent to protest. Failure to timely file the notice of intent to file a protest or the formal notice of protest shall constitute a waiver and invalidation of any protest to the applicable solicitation, bid, or award. The formal protest shall contain the following:

- Name and contact information for the protestor;
- The ITB/RFP number and title;
- Clearly state the factual basis upon which the protest is based;
- State all statutes, laws, ordinances, or other legal authorities supporting such protest; and
- Identify the relief to which the protestor is entitled.

2. Bid Protest Fee: A person or entity filing a protest must render, along with their written protest, payment of a bid protest fee in the form of a certified

Commented [RS39]: This replaces "Bid Tab" as this document more clearly identifies the recommended awardee for more situations than just construction

Commented [TB40R39]: Perfect!

check, cashier's check, attorney's trust account check or money order made payable to the City of Wildwood in the amount of (i) \$500.00 where the notice of award recommendation relates to a bid of less than \$100,000; (ii) \$1,000.00 where the notice of award recommendation relates to a bid of \$100,000 to \$500,000; or (iii) \$2,500.00 where the notice of award recommendation relates to a bid exceeding \$500,000. Failure to render timely payment of the bid protest fee shall result in the bid protest being rejected and of no force and effect. In the event the protesting party ultimately prevails in the protest proceeding before the City, the bid protest fee will be returned to such party.

3. Stay of Award: Upon timely receipt of a protest, and in the absence of emergency circumstances, the City Manager shall ensure that the award is suspended until such protest is resolved. If the City Manager, after consultation with the head of the requisitioning department, determines that a bid or contract must be awarded without delay in order to protect the public health, welfare or safety, to comply with an existing regulatory, permitting or contractual obligation, or to prevent the loss of a funding source, a bid protest shall not delay or otherwise impede the award of such bid or contract.
4. City Manager Review: After receipt of a timely written protest, the City Manager shall consider and attempt to resolve the protest. For the purposes of investigating, reviewing, and resolving a protest, the City Manager may appoint a designee of his/her choosing to represent and act on behalf of the City Manager at all stages of the bid protest review and proceedings. Such designee should have adequate experience and background in public procurement matters and be familiar with the City's procurement procedures. Prior to rendering a decision, the City Manager shall schedule and conduct a meeting in order to hear the arguments from the protestor and other interested bidder/responders. The time, date and location of the protest meeting will be noticed by the City to the protestor and other bidders/responders.
5. Protest Meeting: At the protest meeting, the protestor and any other interested bidders/responders who may be affected by the City's procurement decision or award recommendation, or their designated legal counsel, will be allowed to make a brief oral presentation of evidence and argument. However, neither direct nor cross examination of witnesses will be permitted, although the City Manager or his/her designee may make whatever inquiries deemed pertinent to a determination of the protest. Submission of written or physical

materials, objects, statements, affidavits and arguments relevant to the protested matters may be submitted prior to or at the protest meeting. The City Manager or his/her designee may solicit and receive input from City employees, consultants and other persons not a party to the protest proceeding. The statutory and judicial rules of evidence shall not apply to the proceedings. Any party may arrange for the proceedings to be stenographically recorded and shall bear the expense of such recording.

6. **City Manager's Decision:** In making his/her decision on the protest, the City Manager or his/her designee shall have the authority to uphold the award recommendation, cancel the pending procurement process, re-bid the contract, revise the award recommendation, and take other such actions that are within City's procurement authority. After conducting the protest meeting, the decision of the City Manager or his designee may be orally announced at such meeting. However, after the protest meeting the City Manager's office shall promptly issue a written decision stating the reason for the action taken with a copy furnished to the protesting party and all other interested bidder/responders. The decision of the City Manager's office shall be final and conclusive as to any contract award not requiring City Commission approval. For contracts requiring City Commission approval, the decision of the City Manager's office may be appealed to the City Commission, if such appeal is timely filed.

The appeal of the City Manager's decision is not a protest to the procurement action and does not require an additional protest fee, warrant an additional protest meeting, or permit a stay of award request as under the original protest's applicable procedures.

7. **Appeal to City Commission:** Bidders/responders who are adversely affected by the Office of the City Manager's decision with respect to a contract award requiring City Commission approval, may appeal the City Manager's decision by filing a written appeal with the City Clerk, no later than 5:00 p.m. on the third (3rd) business day following the date of the written decision issued by the City Manager or his/her designee. The written appeal shall substantially conform to the written protest notice content requirements of Section 1. Failure to timely file a written appeal shall constitute a waiver and invalidation of any protest to the applicable solicitation, bid, or award.

Commented [RS41]: This is written with the idea that an appeal is not a protest but rather an appeal to the results of a protest. The one submitting the appeal cannot demand the same process be followed as the protest. In other words, it does not restart the protest procedures.

8. Appeal Hearing: If an appeal is timely received, the appeal shall be heard by the City Commission at a public meeting. The time, date and location of the City Commission meeting shall be noticed by the City in the same manner as it notices regular City Commission meetings. The City Commission's review of the City Manager's decisions shall be conducted as if the protest review is being conducted for the first time. The procedure for the City Commission's review will be similar to the process specified for the protest meeting in Section 5. After conclusion of the presentations, the City Commission shall conduct public deliberations, and, upon completion thereof, hold a vote as to the resolution of the appeal. The outcome of such vote and reasons provided therefore shall constitute the City's final determination of the matter.

9. Exclusive Method of Protest, Objection, and Appeal: There is a compelling City interest in procuring goods and services in a timely manner so as to provide City residents and visitors with efficient, cost-effective, and operationally effective City infrastructure, facilities, and services in a timely manner. Consequently, procurement disputes must be resolved with minimal delays. Therefore, the procedure set forth herein is the sole means by which a bidder/responder aggrieved by a decision of the City may seek recourse. Refusal or failure by any aggrieved bidder/responder to pursue its right of protest under these procedures shall constitute a waiver of its right to pursue any further remedies or appeals, either administratively or judicially. Any judicial proceedings that may or could be filed against the City by an aggrieved or adversely affected party shall be filed within thirty (30) days after the City's final decision on a procurement matter. Failure to timely file a judicial action in accordance with these procedures shall constitute a waiver and invalidation of any protest to the applicable solicitation, bid, or award.

C. DOCUMENTATION CONFIDENTIALITY

All information and documentation (verbal and written) relative to development of a contractual document for a proposed procurement shall be deemed confidential in nature, except as deemed necessary by the purchaser to develop a complete contractual document. Such material shall remain confidential until successful completion of the procurement process upon award of the contract.

D. PUBLIC RECORDS

Solicitations are not immediately subject to Florida's Public Records Act. Chapter

119.071 of the Florida Statutes exempts the City from allowing interested parties to examine sealed bids or proposals (formal solicitations) until such time as the City provides notice of an intended decision or within thirty (30) days after opening of a formal solicitation, whichever is earlier. Any and all materials initially submitted or subsequently submitted as part of a solicitation process shall become property of the City and shall be treated as City documents subject to typical practice and/or applicable laws for public records. Respondent should not submit any information in response to a solicitation which the respondent considers proprietary or confidential.

If the City rejects all bids, proposals, or replies and concurrently provides notice of its intent to reissue a competitive solicitation then the following rules pertain:

- The recording and any records presented at the exempt meeting remain exempt until such time as the City provides notice of an intended decision concerning the reissued competitive solicitation,
- Or until the City withdraws the reissued competitive solicitation.
- A recording and any records presented at an exempt meeting are not exempt for longer than 12 months after the initial City notice rejecting all bids, proposals, or replies.
- A meeting that would reveal a security system plan or portion thereof made confidential is exempt.
- Any portion of a meeting at which a negotiation with a vendor is conducted pursuant to a competitive solicitation, at which a vendor makes an oral presentation as part of a competitive solicitation, or at which a vendor answers questions as part of a competitive solicitation is exempt.
- Any portion of a Selection Committee meeting at which negotiation strategies are discussed is exempt.
- A complete recording shall be made of any portion of an exempt meeting. No portion of the exempt meeting may be held off the record.
- The recording of, and any records presented at, the exempt meeting are exempt until such time as the City provides notice of an intended decision or until 30 days after opening the bids, proposals, or final replies, whichever occurs first.

E. CONTRACTS FOR INSURANCE COVERAGE (POLICIES)

The purchase of insurance for the needs of the City Commission, City Manager and all Department Directors will be the responsibility of the Human Resource Director. The purchase of insurance, unless otherwise required, shall be competitive, issued and released through the Human Resource Department. Establishing contracts, agreements or policies for insurance coverage shall adhere to the approval thresholds established in this policy.

F. CONTRACTED GOODS AND SERVICES FUNDING SOURCES

1. Grants:

Purchasing requirements established through funding sources such as but not limited to grants, may be adapted as exceptions to this policy with the approval of the City Manager or the City Commission based on established approval levels. Accepting grant funds or fully executing grant agreements must be completed prior to pursuing approvals for grant procurement requirements that establish exceptions to this policy.

2. CRA Purchasing:

The City's Community Redevelopment Agency authority may procure commodities and services in support of its official community redevelopment plan in accordance with the Florida State Statute 163.370 (5). All such purchases shall be authorized by the Community Redevelopment Agency through the budget process. Purchases funded by the established associated budget shall follow the same purchasing processes and requirements of the City's Purchase Policy. Modifications, amendments, or adjustments to these purchases shall adhere to the Purchasing Policy approval thresholds applied to the City Manager and City Commission.

3. Other Funding Sources:

Funding sources such as private grants, gifts, or endowments shall not have terms and conditions that supersede this policy. Such funding sources may not eliminate the competitive requirements through acceptance or executed agreements without the prior approval from the City Manager or City Commission according to the approval thresholds established by this policy. Donation of material goods in lieu of funding is not subject to competitive requirements but does require acceptance prior to taking possession according to this policy's approval thresholds associated with the City Manager and City Commission

G. FLORIDA'S PROMPT PAYMENT ACT

The City will follow Florida Statutes 218.70 – 218.80 "Prompt Payment Act". The Act requires payment for all purchases by local governmental entities, including special districts, are made in a timely manner. The Act sets forth timeframes when payments are due by a government entity following receipt of an invoice for purchases relating to services rendered, rental period, contracts and construction services. (Florida Statute 218.73 and 218.735) The payment due date for a local governmental entity for the purchase of goods or services other than construction services is 45 days.

The calculation is based on the following:

1. The date on which a proper invoice is received by the City after approval by the governing body, if required; or
2. If a proper invoice is not received by the City, the date:
 - a) On which delivery of personal property is accepted by the City;
 - b) On which services are completed;

- c) On which the rental period begins; or
- d) On which the City and vendor agree in a contract that provides dates relative to payment periods.

The payment due date for the purchase of construction services is determined as follows:

1. If an agent must approve the payment request or invoice before the payment request or invoice is submitted to the City, payment is due 25 business days after the date on which the payment request or invoice is stamped as received.
2. If an agent need not approve the payment request or invoice submitted by the contractor, payment is due 20 business days after the date on which the payment request or invoice is stamped as received.

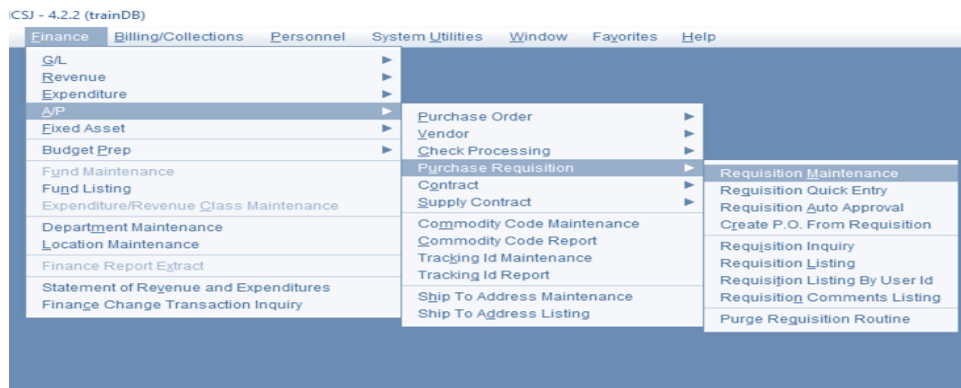
H. COMPLIANCE WITH ALL APPLICABLE LAWS

If any situation where compliance with this manual will place the City in conflict with State or Federal law or the terms of any grant, the City shall comply with such State or Federal law, grant requirements, or authorized regulations which are mandatorily applicable and which are either not reflected in these procedures or are contrary to the provisions of these procedures

ADDING A REQUISITION INTO THE CITY'S FINANCIAL SOFTWARE

PLEASE MAKE SURE THAT YOU PUT THE CAPS LOCK ON WHEN INPUTTING

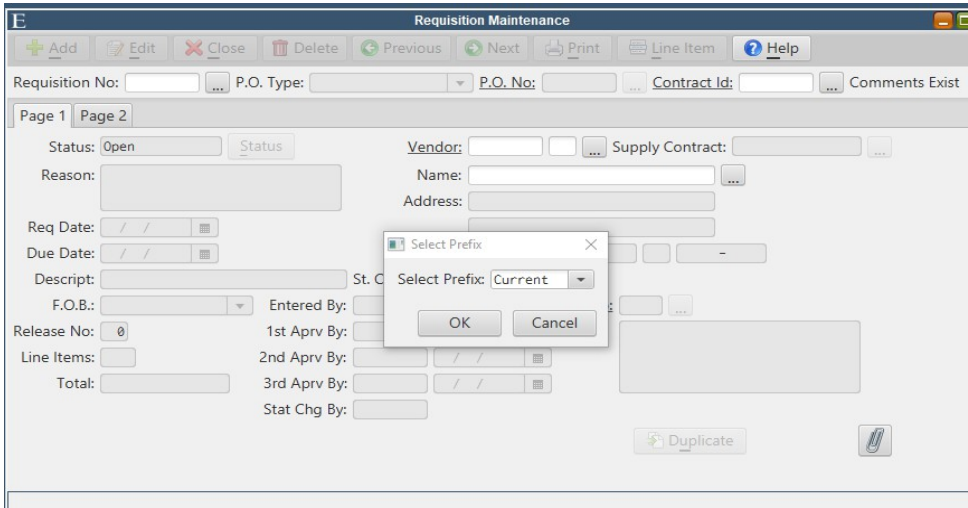
1. Open up the City's Financial software
2. Go to Finance > AP > Purchase Requisition > Requisition Maintenance



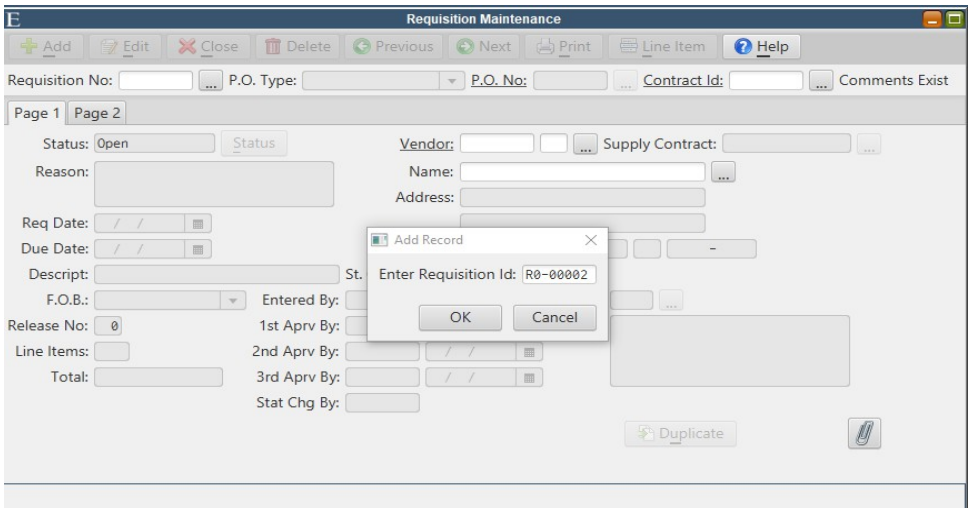
3. Click Add button

The screenshot shows the 'Requisition Maintenance' form. A red arrow points to the 'Add' button in the top toolbar. The form contains various fields for entering requisition details, including 'Requisition No.', 'P.O. Type', 'P.O. No.', 'Contract Id', 'Status', 'Reason', 'Vendor', 'Name', 'Address', 'Req Date', 'Due Date', 'F.O.B.', 'Entered By', 'Ship To', 'Release No.', '1st Aprv By', '2nd Aprv By', '3rd Aprv By', 'Stat Chg By', and 'Total'. There are also buttons for 'Duplicate' and a help icon.

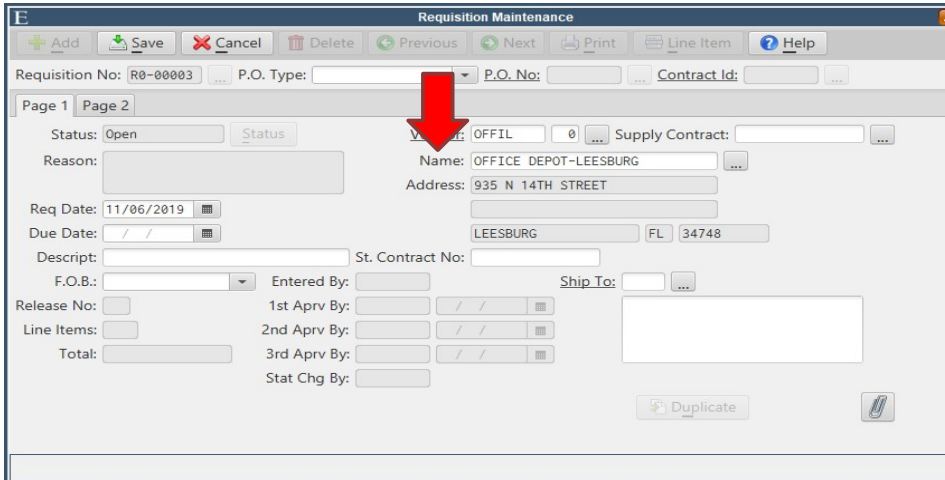
4. During the months of October through December, this pop up box will show up.....leave "Current".



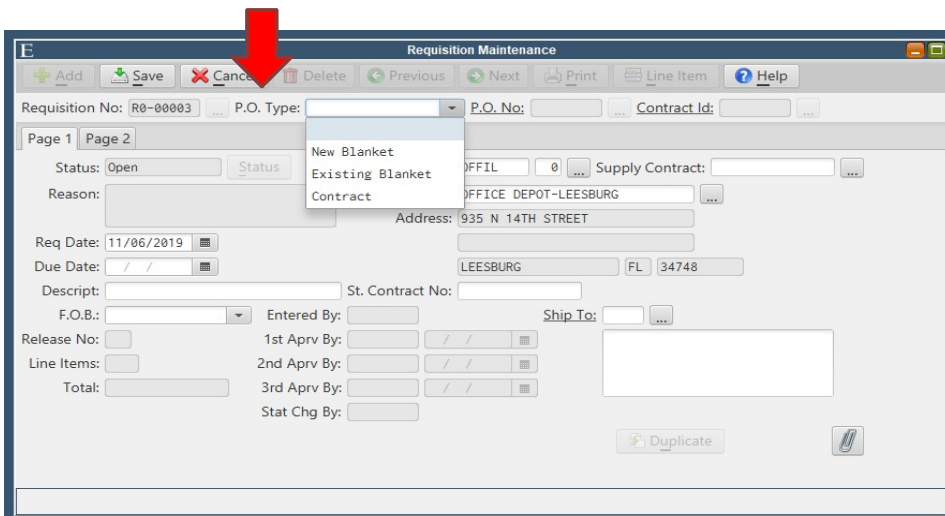
5. Let system populate the Requisition Number and press OK



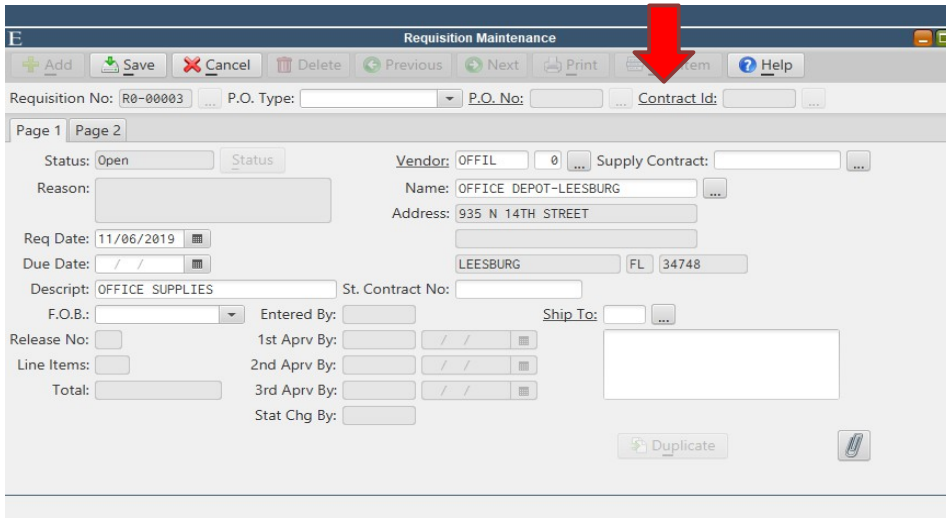
6. Tab to Name: Start typing in company name and then press F3. Find vendor name and double click on company name. The company will automatically populate in the Name and Address field.



7. P.O. Type - use drop down **ONLY** for New Blanket, Existing Blanket or a Contract, otherwise leave blank.

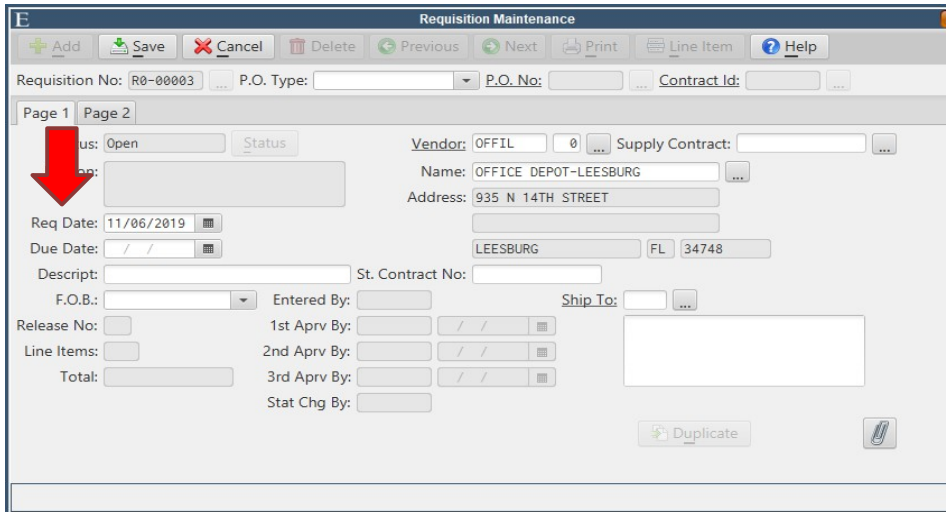


8. If the Requisition is through a contract input Contract ID No.



The screenshot shows the 'Requisition Maintenance' window. At the top, there is a menu bar with options: Add, Save, Cancel, Delete, Previous, Next, Print, System, and Help. Below the menu bar, the 'Contract Id' field is highlighted with a red arrow. The form contains various fields for requisition details, including Requisition No., P.O. Type, P.O. No., Vendor, Name, Address, Req Date, Due Date, and various approval fields.

9. Tab to Requisition Date: the current date will automatically populate, if you need to, you can change the date.



The screenshot shows the 'Requisition Maintenance' window. A red arrow points to the 'Req Date' field, which is currently populated with '11/06/2019'. The form contains various fields for requisition details, including Requisition No., P.O. Type, P.O. No., Vendor, Name, Address, and various approval fields.

10. Tab to Description: Type in what you are purchasing, be as specific as possible, this is what will show up on the Purchase Order. Example: If buying office supplies, type in pens, copy paper, dividers.

The screenshot shows the 'Requisition Maintenance' window. The 'Description' field contains the text 'PENS, COPY PAPER, DIVIDERS'. A red arrow points to this field. Other fields include 'Status: Open', 'Vendor: OFFICE DEPOT INC', and 'Address: PO BOX 630813'. The 'Req Date' is 03/10/20 and the 'Due Date' is blank. There are buttons for 'Duplicate' and a paperclip icon.

11. Tab to Ship to: Click on blue shaded box and pick where item(s) are being shipped to. Double click to add shipping address.

The screenshot shows the 'Requisition Maintenance' window with a 'Picklist' dialog box open. The dialog box contains a table with the following data:

Code	Description
CH	CITY HALL
FS	FLEET SERVICES
PR	PARKS & RECREATION
PW	PUBLIC WORKS
WTR	WATER DEPARTMENT
WWTP	WASTEWATER TREATMENT PLANT

The 'Ship To' field in the background is highlighted with a blue shaded box and a red arrow points to it. The background form shows 'Vendor: OFFICE DEPOT-LEESBURG' and 'Address: ... N 14TH STREET ... BURG, FL 34748'. There are buttons for 'OK', 'Cancel', 'Up', and 'Down' in the dialog box.

12. Click on "Page 2" button

The screenshot shows the 'Requisition Maintenance' application window. At the top, there is a toolbar with buttons for 'Add', 'Save', 'Cancel', 'Delete', 'Previous', 'Next', 'Print', 'Line Item', and 'Help'. Below the toolbar, the 'Requisition No.' is set to 'R0-00003'. There are also fields for 'P.O. Type', 'P.O. No.', and 'Contract Id.'. Below this, there are two tabs: 'Page 1' and 'Page 2'. A red arrow points to the 'Page 2' tab. The main content area contains two quote sections, 'Quote 2' and 'Quote 3', each with 'Vendor Id', 'Name', 'Quote', and 'Comment' fields. At the bottom, there is a 'Comments' text area.

13. Input quote information, if quotes are required. (See pages 7, 8 and 9 for requirements)

This screenshot is identical to the one above, showing the 'Requisition Maintenance' application window. A red arrow points to the 'Page 2' tab, which is now selected. The 'Quote 2' and 'Quote 3' sections are visible, with their respective fields for 'Vendor Id', 'Name', 'Quote', and 'Comment'. The 'Comments' text area is also present at the bottom.

14. Go back to Page 1 Tab, in lower right corner there is a paperclip – Click on it and scan any quotes, proposals or verification letter from OEM that pertain to this requisition.

Requisition Maintenance

Requisition No: R0-00003 P.O. Type: P.O. No: Contract Id:

Page 1 Page 2

Status: Open Vendor: OFFIL Supply Contract:

Reason: Name: OFFICE DEPOT-LEESBURG

Req Date: 11/06/2019 Address: 935 N 14TH STREET

Due Date: / / LEESBURG FL 34748

Descrpt: OFFICE SUPPLIES St. Contract No:

F.O.B.: Entered By: Ship To: CITY HALL
100 NORTH MAIN STREET
WILDWOOD, FLORIDA 34785

Release No: 1st Aprv By: / /

Line Items: 2nd Aprv By: / /

Total: 3rd Aprv By: / /

Stat Chg By:

Duplicate

15. Hit "Save" button.

Requisition Maintenance

Requisition No: R0-00003 P.O. Type: P.O. No: Contract Id:

Page 1 Page 2

Status: Open Vendor: OFFIL Supply Contract:

Reason: Name: OFFICE DEPOT-LEESBURG

Req Date: 11/06/2019 Address: 935 N 14TH STREET

Due Date: / / LEESBURG FL 34748

Descrpt: OFFICE SUPPLIES St. Contract No:

F.O.B.: Entered By: Ship To: CITY HALL
100 NORTH MAIN STREET
WILDWOOD, FLORIDA 34785

Release No: 1st Aprv By: / /

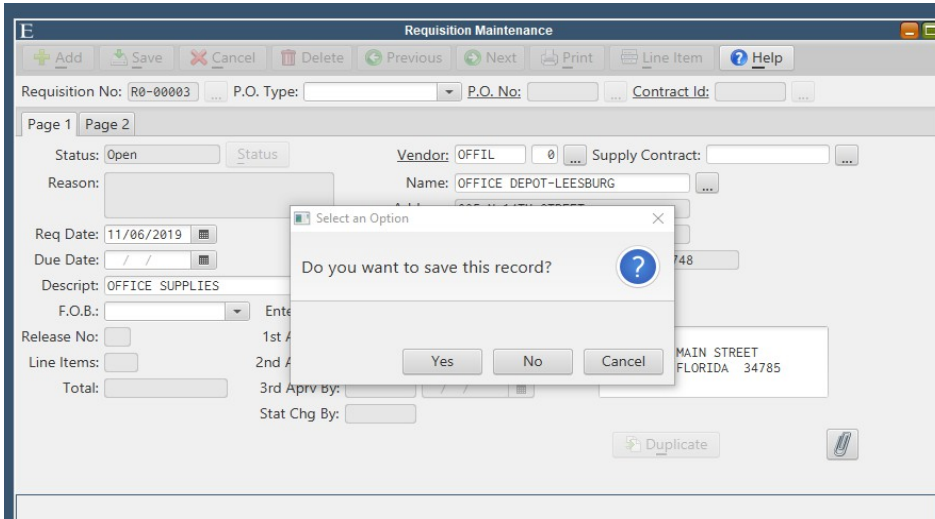
Line Items: 2nd Aprv By: / /

Total: 3rd Aprv By: / /

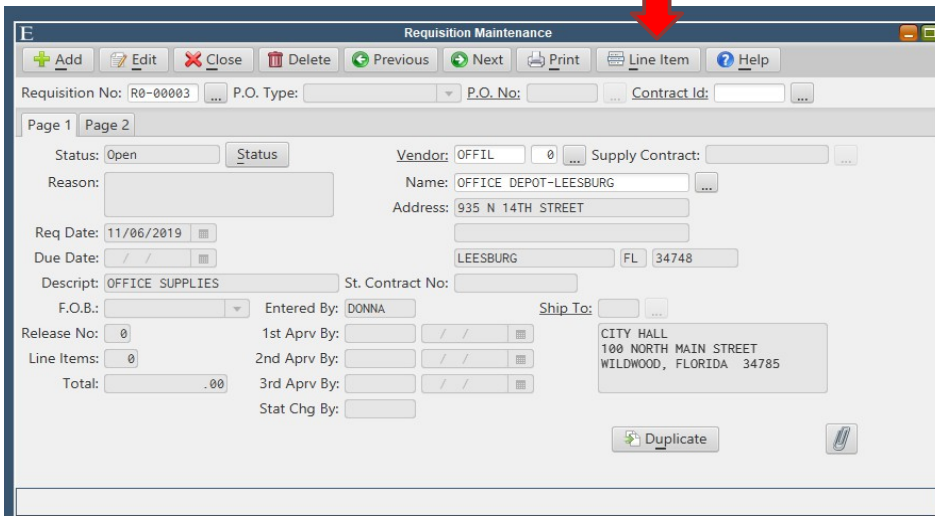
Stat Chg By:

Duplicate

16. A pop-up box will come up asking “Do you want to save this record? Hit “Yes” if you want to keep it, “No” if you want to delete it and “Cancel” if you need to go back and make changes.



17. Click on “Line Item” Tab



18. Click "Add"

The screenshot shows the 'Requisition Line Item Maintenance' window. At the top, there is a toolbar with buttons for '+ Add', 'Edit', 'Close', 'Delete', 'Previous', 'Next', and 'Go To'. Below the toolbar, there are input fields for 'Requisition No.', 'Vendor', 'Item Seq.', and 'Name'. The 'General' tab is selected, showing fields for 'Release Num.', 'Due Date', 'Supply Contract Id/Seq.', 'Description', 'Account Type' (set to 'Expenditure'), 'Year' (set to 'Current'), 'Charge To', 'Split Charges', 'Control Acct.', 'Requested Balance', 'Sub-Account', 'Requested Date', 'Catalog Num.', 'Comm Code', 'Tracking Id', 'Quantity' (set to '1.0000'), 'U. Measure', 'Purch Type' (set to 'Other'), 'Unit Price', 'Invoice', and 'Item Total'. The status bar at the bottom indicates 'Line 0 of 0'. A red arrow points to the '+ Add' button in the toolbar.

19. A pop-up box will ask "Add new line item? – Click Ok.

This screenshot is similar to the previous one, but it includes a pop-up dialog box titled 'Add Line Item'. The dialog box contains the question 'Add new line item?' and a checkbox labeled 'Duplicate previous line item'. There are 'OK' and 'Cancel' buttons at the bottom of the dialog. The background window is slightly dimmed, showing the same 'Requisition Line Item Maintenance' interface as in the previous screenshot.

- 20. Tab to Description – Describe what you are requesting to purchase, be specific as possible.

The screenshot shows the 'Requisition Line Item Maintenance' window. At the top, there are navigation buttons: Add, Save, Cancel, Delete, Previous, Next, and Go To. Below these, the Requisition No. is R0-00003 and the Vendor is OFFIL. The Item Seq. is 1 and the Name is OFFICE DEPOT-LEESBURG. The 'General Notes' tab is selected. A red arrow points to the 'Description' field, which contains the text 'OFFICE CHAIR AND DESK'. Other fields include Release Num: 0, Due Date: / /, Supply Contract Id/Seq: 0, Account Type: Expenditure, Year: Current, Charge To: - - -, Split Charges: , Control Acct: , Requested Balance: , Sub-Account: , Requested Balance: , Catalog Num: , Requested Date: 11/06/2019, Comm Code: , Tracking Id: , Quantity: 1.0000, U. Measure: , Purch Type: Other, Unit Price: .0000, Invoice: , and Item Total: .00.

- 21. Account Type – should be "Expenditure"

This screenshot is identical to the one above, showing the 'Requisition Line Item Maintenance' window. A red arrow points to the 'Account Type' dropdown menu, which is currently set to 'Expenditure'. The 'Description' field also contains 'OFFICE CHAIR AND DESK'. All other fields and values are the same as in the previous screenshot.

22. Year – Should be “Current”.

The screenshot shows the 'Requisition Line Item Maintenance' window. The 'Year' dropdown menu is set to 'Current'. A red arrow points to the 'Year' dropdown menu.

Requisition No: R0-00003 Vendor: OFFIL
Item Seq: 1 Name: OFFICE DEPOT-LEESBURG

General Notes

Release Num: 0 Due Date: / / Supply Contract Id/Seq: 0
Description: OFFICE CHAIR AND DESK

Account Type: Expenditure Year: Current Charge To: - - - Split Charges:
Control Acct: Requested Balance:
Sub-Account: Requested Balance:
Catalog Num: Requested Date: 11/06/2019
Comm Code: ...
Tracking Id: ...
Quantity: 1.0000 U. Measure: Purch Type: Other
Unit Price: .0000 Invoice:
Item Total: .00

23. Charge To – Input line item from Budget that you are charging it to. If you are not sure which line item to use, start typing in the first six numbers then hit F3 for a look-up of Budget line items.

The screenshot shows the 'Requisition Line Item Maintenance' window. The 'Charge To' field is populated with '001-513-30-5200'. A red arrow points to the 'Charge To' field.

Requisition No: R0-00003 Vendor: OFFIL
Item Seq: 1 Name: OFFICE DEPOT-LEESBURG

General Notes

Release Num: 0 Due Date: / / Supply Contract Id/Seq: 0
Description: OFFICE CHAIR AND DESK

Account Type: Expenditure Year: Current Charge To: 001-513-30-5200 Split Charges:
Control Acct: CLERK/FINANCE DEPARTMENT: Requested Balance: 3,146,472.41
Sub-Account: OPERATING SUPPLIES Requested Balance: 5,986.66
Catalog Num: Requested Date: 11/06/2019
Comm Code: ...
Tracking Id: ...
Quantity: 1.0000 U. Measure: Purch Type: Other
Unit Price: .0000 Invoice:
Item Total: .00

24. Split Charges – Check this box if you have multiple budget line items that are being charged for this purchase.

The screenshot shows the 'Requisition Line Item Maintenance' window. The 'General' tab is active. The 'Split Charges' checkbox is checked. A red arrow points to this checkbox. The form contains the following data:

- Requisition No: R0-00003
- Vendor: OFFIL
- Item Seq: 1
- Name: OFFICE DEPOT-LEESBURG
- Release Num: 0
- Due Date: / /
- Supply Contract Id/Seq: 0
- Description: OFFICE CHAIR AND DESK
- Account Type: (dropdown)
- Year: Current
- Charge To: - - -
- Split Charges:
- Control Acct: (text box)
- Requested Balance: (text box)
- Sub-Account: (text box)
- Requested Balance: (text box)
- Catalog Num: (text box)
- Requested Date: 11/06/2019
- Comm Code: (text box)
- Tracking Id: (text box)
- Quantity: 1.0000
- U. Measure: (text box)
- Purch Type: Other
- Unit Price: .0000
- Invoice: (text box)
- Item Total: .00

Line 1 of 0 Remaining To Be Charged Prc: 100.0000 Amount: 0.00

25. Go to "Split Charges Tab" - Enter additional budget line account number(s) to charge. There is no limit on how many budget lines you can split for a purchase.

The screenshot shows the 'Requisition Line Item Maintenance' window with the 'Split Charges' tab selected. A red arrow points to the 'Split Charges' tab. The form contains the following data:

- Requisition No: R0-00003
- Vendor: OFFIL
- Item Seq: 1
- Name: OFFICE DEPOT-LEESBURG
- Release Num: 0
- Due Date: / /
- Supply Contract Id/Seq: 0
- Description: OFFICE CHAIR AND DESK
- Account Type: (dropdown)
- Year: Current
- Charge To: - - -
- Split Charges:
- Control Acct: (text box)
- Requested Balance: (text box)
- Sub-Account: (text box)
- Requested Balance: (text box)
- Catalog Num: (text box)
- Requested Date: 11/06/2019
- Comm Code: (text box)
- Tracking Id: (text box)
- Quantity: 1.0000
- U. Measure: (text box)
- Purch Type: Other
- Unit Price: .0000
- Invoice: (text box)
- Item Total: .00

Line 1 of 0 Remaining To Be Charged Prc: 100.0000 Amount: 0.00

26. Under the "General" Tab - Input vendor catalog number of the item you are purchasing.

Requisition Line Item Maintenance

Requisition No: R0-00003 Vendor: OFFIL
Item Seq: 1 Name: OFFICE DEPOT-LEESBURG

General Split Charges Notes

Release Num: 0 Due Date: / / Supply Contract Id/Seq: 0
Description: OFFICE CHAIR AND DESK
Account Type: Year: Current Charge To: - - - Split Charges:
Control Acct: Requested Balance:
Sub-Account: Requested Balance:
Catalog Num: Requested Date: 11/06/2019
Comm Code: ...
Tracking Id: ...
Quantity: 1.0000 U. Measure: Purch Type: Other
Unit Price: .0000 Invoice:
Item Total: .00

Line 1 of 0 Remaining To Be Charged Prc: 100.0000 Amount: 0.00

27. Quantity: Input how many you are ordering

Requisition Line Item Maintenance

Requisition No: R0-00003 Vendor: OFFIL
Item Seq: 1 Name: OFFICE DEPOT-LEESBURG

General Notes

Release Num: 0 Due Date: / / Supply Contract Id/Seq: 0
Description: OFFICE CHAIR AND DESK
Account Type: Expenditure Year: Current Charge To: 101-569-30-5200 Split Charges:
Control Acct: GREENWOOD CEMETERY: Requested Balance: 1,000.00
Sub-Account: OPERATING SUPPLIES Requested Balance: 100.00
Catalog Num: Requested Date: 11/07/2019
Comm Code: ...
Tracking Id: ...
Quantity: 1.0000 U. Measure: Purch Type: Other
Unit Price: .0000 Invoice:
Item Total: .00

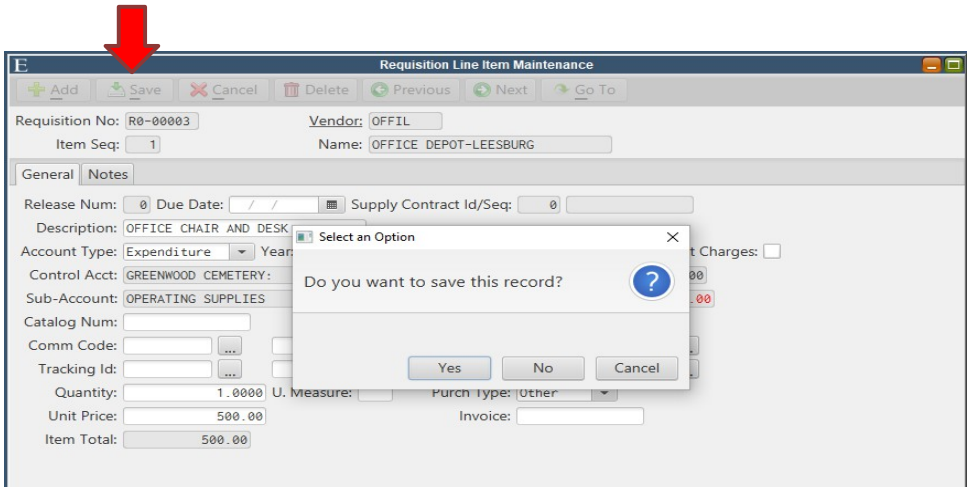
28. Unit Price: Type in price of item. Notice that in this example the “Requested Balance” has a negative balance. When this happens, the Department Director needs to either use a different line item or rectify the line item with the City Manager. If City Manager approves a Budget amendment, City Manager will contact Finance to do the amendment.

The screenshot shows the 'Requisition Line Item Maintenance' window. The 'Requested Balance' for the sub-account 'OPERATING SUPPLIES' is displayed as -400.00 in red text. A red arrow points to this value. Other fields include: Requisition No: R0-00003, Vendor: OFFIL, Item Seq: 1, Name: OFFICE DEPOT-LEESBURG, Description: OFFICE CHAIR AND DESK, Account Type: Expenditure, Year: Current, Charge To: 101-569-30-5200, Control Acct: GREENWOOD CEMETERY, Requested Balance: 500.00, Sub-Account: OPERATING SUPPLIES, Requested Balance: -400.00, Catalog Num: (empty), Requested Date: 11/07/2019, Quantity: 1.0000, U. Measure: (empty), Purch Type: Other, Unit Price: 500.00, and Item Total: 500.00.

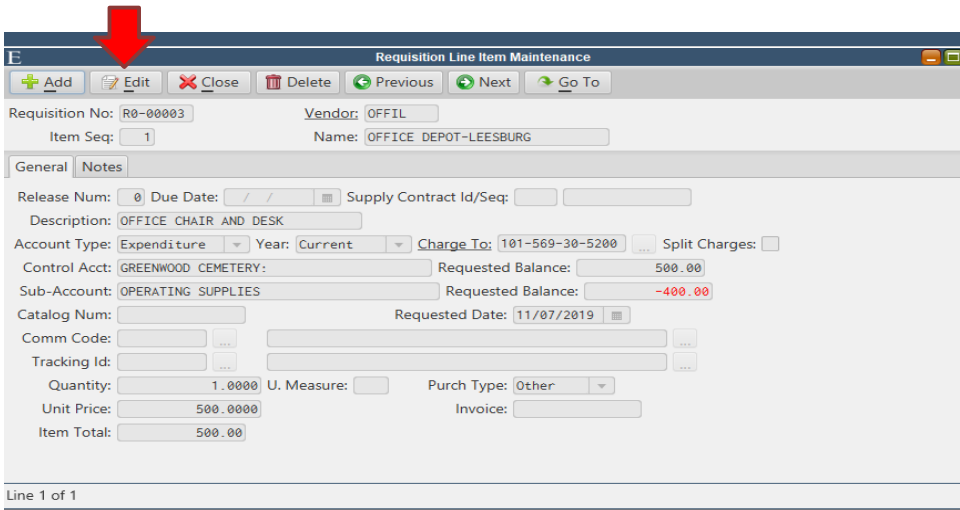
29. If you try to input the requisition with a negative balance a pop-up will let you know that “You are about to over request a sub account. Are you sure you want to do this”? You will have to answer No and either put in another expense account number or ask your Director for a budget amendment.

The screenshot shows the same 'Requisition Line Item Maintenance' window as above, but with an error pop-up dialog box overlaid. The dialog box has a title bar 'Error' and contains the text: 'You are about to over request a sub account. Are you sure you want to do this?'. There are 'Yes' and 'No' buttons at the bottom of the dialog. The background window is dimmed.

30. Hit "Save" button – Pop up will ask you "Do you want to save this record? Press Yes and your requisition will send a notification to your Department Director that there is a Requisition that needs approval.



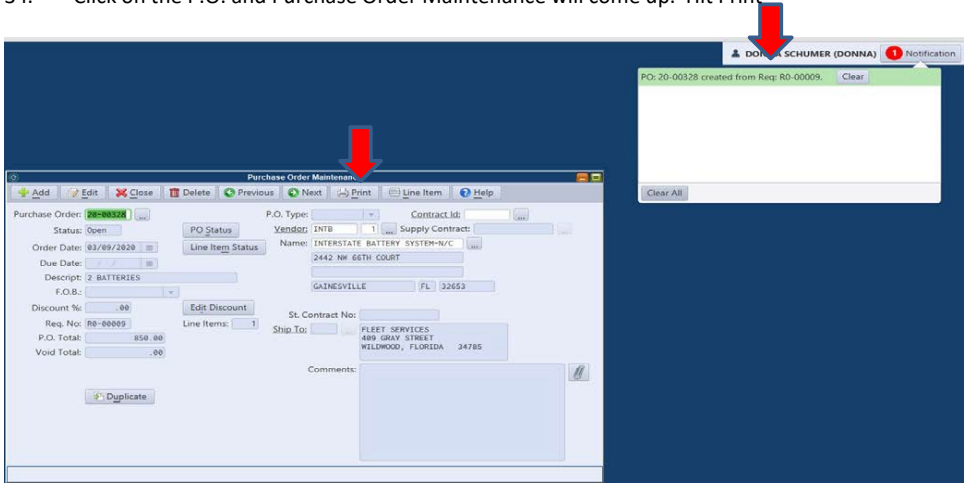
31. If you need to, you can change or update a Requisition by hitting the "Edit" button.



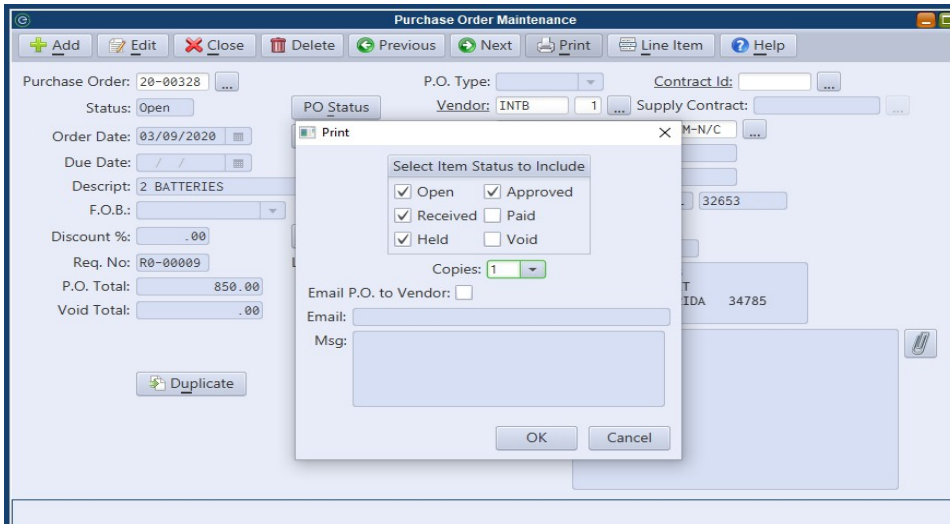
32. Once you have entered your data for a Purchase Requisition, the approval process starts. Unless your requisition is an emergency, you are not permitted to purchase the product until your request has been approved. You will be notified by the financial software when your requisition has been approved and a new P.O. is created.
33. Printing your P.O. after approval. You will receive the following notification that your P.O. is ready to print and order.




34. Click on the P.O. and Purchase Order Maintenance will come up. Hit Print



35. A pop up box will appear do not change anything....just hit OK.



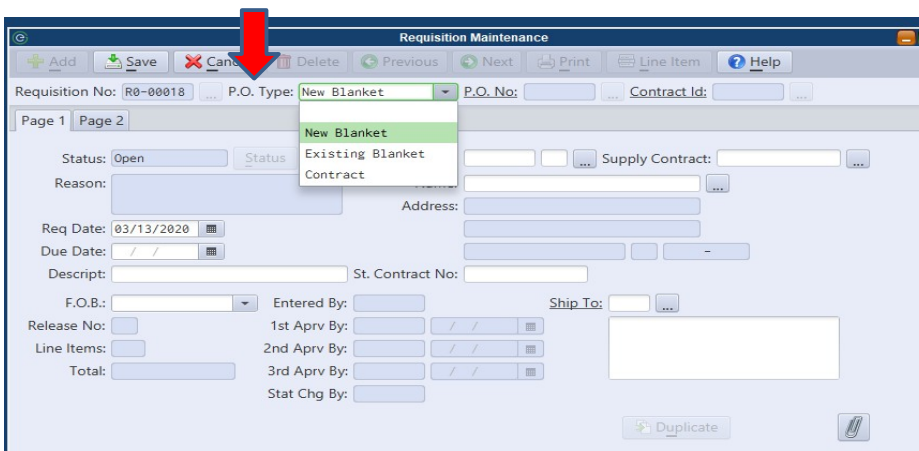
This is what your P.O. will look like. On the bottom of the P.O. is a section called "Officer's Certification". After delivery, Department Director needs to sign/date here to confirm that we have received the supplies or materials. A signature and date must be on the P.O. for the Finance Department to process the check. If you do not have the invoice, send all completed P.O.'s to the Finance Department to attach to the invoice.

 <p>CITY OF WILDWOOD 100 N MAIN STREET WILDWOOD, FL 34785</p>		<p align="center">Purchase Order</p> <p align="center">THIS NUMBER MUST APPEAR ON ALL INVOICES, PACKING LISTS, CORRESPONDENCE, ETC.</p> <p align="center">NO. 20-00325</p> <p>ORDER DATE: 03/09/20 DELIVERY DATE: STATE CONTRACT: F.O.B. TERMS: VENDOR ACCT NUM: VENDOR PHONE #: (352)372-0133 VENDOR FAX #:</p>																																				
<p>SHIP TO</p> <p>FLEET SERVICES 409 GRAY STREET WILDWOOD, FLORIDA 34785</p>		<p align="center">PAYMENT RECORD</p> <p>CHECK NO. DATE PAID</p>																																				
<p>VENDOR Vendor #: INTR</p> <p>INTERSTATE BATTERY SYSTEM-N/C 2442 NW 66TH COURT GAINESVILLE, FL 32653</p>		<p align="center">NOTICE: TAX EXEMPT - TAX ID: 59-6000450</p> <table border="1"> <thead> <tr> <th>QUANTITY</th> <th>DESCRIPTION</th> <th>ACCOUNT NO</th> <th>UNIT PRICE</th> <th>TOTAL</th> </tr> </thead> <tbody> <tr> <td>2.00</td> <td>MP-HVS BATTERY</td> <td></td> <td>850.0000</td> <td>1,700.00</td> </tr> <tr> <td></td> <td>50.00 % 850.00</td> <td>001-549-30-4600</td> <td></td> <td></td> </tr> <tr> <td></td> <td>50.00 % 850.00</td> <td>001-541-30-4600</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>REPAIR & MAINTENANCE</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>REPAIR & MAINTENANCE</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>TOTAL:</td> <td></td> <td>1,700.00</td> </tr> </tbody> </table>		QUANTITY	DESCRIPTION	ACCOUNT NO	UNIT PRICE	TOTAL	2.00	MP-HVS BATTERY		850.0000	1,700.00		50.00 % 850.00	001-549-30-4600				50.00 % 850.00	001-541-30-4600					REPAIR & MAINTENANCE					REPAIR & MAINTENANCE					TOTAL:		1,700.00
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		REPAIR & MAINTENANCE																																				
		TOTAL:		1,700.00																																		
<p>CLAIMANT'S CERTIFICATION & DECLARATION</p> <p>I do solemnly declare and certify under penalties of the law that the within bill is correct in all its particulars; that the articles have been furnished or services rendered as stated therein; that no bonus has been given or received by any person or persons within the knowledge of this claimant in connection with the above claim; that the amount therein stated is justly due and owing; and that the amount claimed is a reasonable one.</p> <p>VENDOR SIGNATURE: _____</p> <p>OFFICIAL POSITION: _____ DATE: _____</p> <p>TAX ID NO. OR SOCIAL SECURITY NO.: _____</p>	<p>OFFICER'S CERTIFICATION</p> <p>I, having knowledge of the facts, certify that the materials and supplies have been received or the services rendered; said certification being based on signed delivery slips or other reasonable procedures.</p> <p>DEPT. HEAD: _____ DATE: _____</p> <p>VENDOR MUST SIGN CERTIFICATION STATEMENT ON THIS VOUCHER, MAIL VOUCHER & ITEMIZED BILLS TO: CITY OF WILDWOOD 100 N MAIN STREET WILDWOOD, FL 34785</p>	<p>APPROVAL TO PURCHASE</p> <p>DO NOT ACCEPT THIS ORDER UNLESS IT IS SIGNED BELOW</p> <p>Authorized Signature: _____</p>																																				

INPUTTING A BLANKET REQUISITION

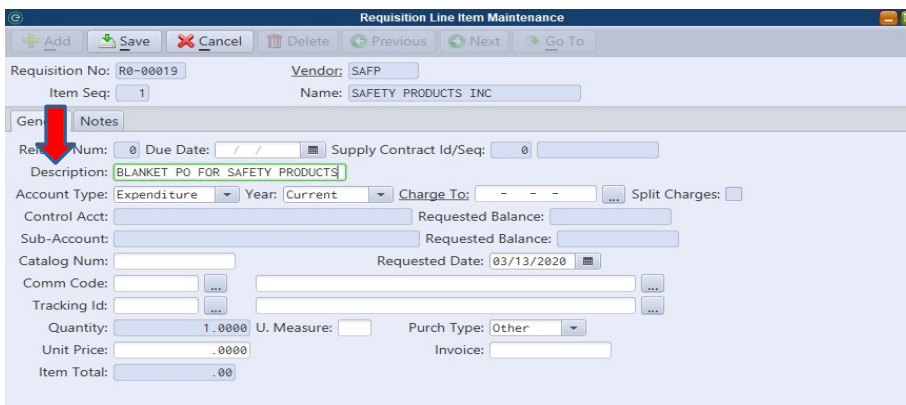
All Blanket Requisitions will still need to go through the approval stages. Once approved, items being purchased from that Vendor will be deducted from the Blanket P.O.

Follow all steps on entering a Requisition. On page 1 of the Requisition hit the drop down box for P.O. Type. Highlight "New Blanket" and enter. Make sure you keep track of the Requisition numbers for Blanket P.O.'s. This number will be used for future purchases.



The screenshot shows the 'Requisition Maintenance' window. At the top, there are navigation buttons: Add, Save, Cancel, Delete, Previous, Next, Print, Line Item, and Help. Below these, the 'Requisition No.' is R0-00018. The 'P.O. Type' dropdown menu is open, showing three options: 'New Blanket' (highlighted in green), 'Existing Blanket', and 'Contract'. A red arrow points to the 'New Blanket' option. Other fields include 'Status: Open', 'Reason', 'Req Date: 03/13/2020', 'Due Date', 'Address', 'F.O.B.', 'Entered By', 'Ship To', 'Release No.', '1st Aprv By', '2nd Aprv By', '3rd Aprv By', 'Stat Chg By', and 'Total'. There is a 'Duplicate' button at the bottom right.

Input the information just like a regular Requisition. In the Description line item type in "Blanket P.O. for _____ (Company Name)".



The screenshot shows the 'Requisition Line Item Maintenance' window. At the top, there are navigation buttons: Add, Save, Cancel, Delete, Previous, Next, and Go To. Below these, the 'Requisition No.' is R0-00019 and the 'Vendor' is SAFP. The 'Item Seq' is 1 and the 'Name' is SAFETY PRODUCTS INC. The 'Gen' tab is selected, and the 'Notes' section is visible. The 'Description' field contains 'BLANKET PO FOR SAFETY PRODUCTS'. Other fields include 'Ref Num', 'Due Date', 'Supply Contract Id/Seq', 'Account Type: Expenditure', 'Year: Current', 'Charge To', 'Split Charges', 'Control Act', 'Requested Balance', 'Sub-Account', 'Requested Balance', 'Catalog Num', 'Requested Date: 03/13/2020', 'Comm Code', 'Tracking Id', 'Quantity: 1.0000', 'U. Measure', 'Purch Type: Other', 'Unit Price: .0000', 'Invoice', and 'Item Total: .00'. A red arrow points to the 'Description' field.


Go to "Charge To". The account number that you input here will be the account that all purchases will be charged to. If you want to use a different account number, you would have to do another Blanket Requisition with the other account number.

The screenshot shows the 'Requisition Line Item Maintenance' window. The 'Charge To' field is set to '001-541-30-5200'. A red arrow points to this field. Other visible fields include: Requisition No: R0-00019, Vendor: SAFP, Item Seq: 1, Name: SAFETY PRODUCTS INC, Description: BLANKET PO FOR SAFETY PRODUCTS, Control Acct: PUBLIC WORKS/STREET DEPT., Sub-Account: OPERATING SUPPLIES, Requested Date: 03/13/2020, Quantity: 1.0000, Unit Price: .0000, and Item Total: .00.

Leave the Catalog Number blank, Quantity will be 1 and Unit Price will be the amount that you want your Blanket P.O. to be. The approval process will still be followed in regards to purchasing thresholds.

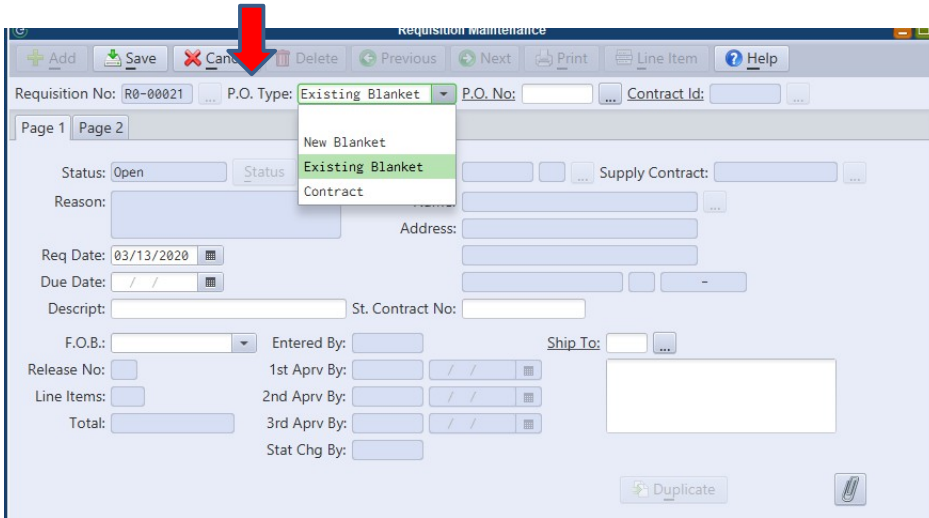
The screenshot shows the 'Requisition Line Item Maintenance' window with the 'Unit Price' field set to '5,000.0000'. A red arrow points to this field. Other visible fields include: Requisition No: R0-00019, Vendor: SAFP, Item Seq: 1, Name: SAFETY PRODUCTS INC, Description: BLANKET PO FOR SAFETY PRODUCTS, Control Acct: PUBLIC WORKS/STREET DEPT., Sub-Account: OPERATING SUPPLIES, Requested Date: 03/13/2020, Quantity: 1.0000, and Item Total: 5,000.00.

Once all approvals are complete and you receive notification that your P.O. is ready, the P.O. will look like this. Notice in the description it states that this is a Blanket P.O.

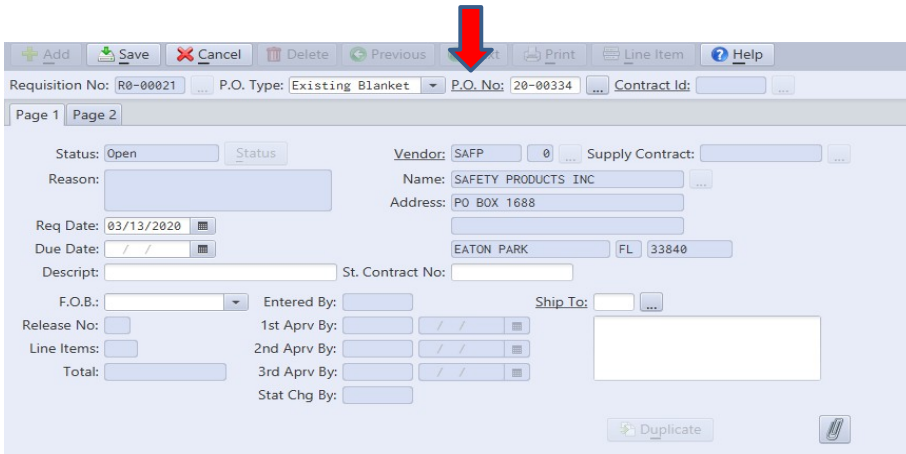
 CITY OF WILDWOOD 100 N MAIN STREET WILDWOOD, FL 34785		Purchase Order THIS NUMBER MUST APPEAR ON ALL INVOICES, PACKING LISTS, CORRESPONDENCE, ETC. NO. 20-00334		
SHIP TO PUBLIC WORKS 743 HUEY STREET WILDWOOD, FLORIDA 34785		ORDER DATE: 03/13/20 DELIVERY DATE: STATE CONTRACT: F.O.B. TERMS: VENDOR ACCT NUM: VENDOR PHONE #: (863)665-3601 VENDOR FAX #:		
VENDOR Vendor #: SAFP SAFETY PRODUCTS INC PO BOX 1688 EATON PARK, FL 33840		PAYMENT RECORD CHECK NO. DATE PAID		
NOTICE: TAX EXEMPT - TAX ID: 59-6000450				
QUANTITY	DESCRIPTION	ACCOUNT NO	UNIT PRICE	TOTAL
1.00	BLANKET PO FOR SAFETY PRODUCTS	001-541-30-5200 OPERATING SUPPLIES	5,000.0000	5,000.00
			TOTAL	5,000.00
CLAIMANT'S CERTIFICATION & DECLARATION I do solemnly declare and certify under penalties, of the law that the within bill is correct in all its particulars; that the articles have been furnished or services rendered as stated therein; that no bonus has been given or received by any, person or persons within the knowledge of this claimant in connection with the above claim; that the amount therein stated is justly due and owing; and that the amount charged is a reasonable one. _____ VENDOR SIGN HERE OFFICIAL POSITION DATE TAX ID NO. OR SOCIAL SECURITY NO.		OFFICER'S CERTIFICATION I, having knowledge of the facts, certify that the materials and supplies have been received or the services rendered; said certification being based on signed delivery slips or other reasonable procedures. _____ DEPT. HEAD DATE VENDOR MUST SIGN CERTIFICATION STATEMENT ON THIS VOUCHER, MAIL VOUCHER & ITEMIZED BILLS TO: CITY OF WILDWOOD 100 N MAIN STREET WILDWOOD, FL 34785		APPROVAL TO PURCHASE DO NOT ACCEPT THIS ORDER UNLESS IT IS SIGNED BELOW _____ Authorized Signature:

Drawing down from a Blanket P.O. Make sure that you keep track of your Blanket P.O.'s and Release Numbers so you have the right Blanket P.O. to draw down from. Go to Finance > AP > Purchase Requisition > Requisition Maintenance.

Hit the Add button. Tab to P.O. Type and hit the drop down arrow. Pick "Existing Blanket".

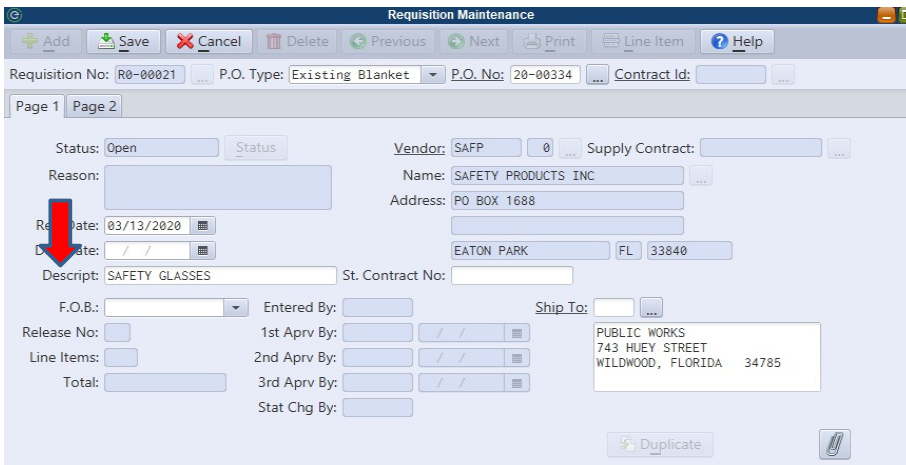


Go to P.O. No: Type in the Purchase Order for your Blanket P.O. The Vendor name and address will populate. Double check to make sure that you have the right Blanket P.O.



The screenshot shows the 'Requisition Maintenance' form. At the top, there is a toolbar with buttons for Add, Save, Cancel, Delete, Previous, Next, Print, Line Item, and Help. Below the toolbar, the form fields are: Requisition No: R0-00021, P.O. Type: Existing Blanket, P.O. No: 20-00334, and Contract Id: (empty). The form is split into two pages, with Page 2 selected. The main form area contains: Status: Open, Reason: (empty), Req Date: 03/13/2020, Due Date: (empty), F.O.B.: (empty), Release No: (empty), Line Items: (empty), Total: (empty), Vendor: SAFP, Name: SAFETY PRODUCTS INC, Address: PO BOX 1688, EATON PARK, FL 33840, St. Contract No: (empty), Entered By: (empty), 1st Aprv By: (empty), 2nd Aprv By: (empty), 3rd Aprv By: (empty), Stat Chg By: (empty), and Ship To: (empty). A red arrow points to the P.O. No field.

Type in the description of the item you are buying and then hit Save (be descriptive as possible).



The screenshot shows the 'Requisition Maintenance' form with the same header and fields as the previous image. The Description field now contains the text 'SAFETY GLASSES'. A red arrow points to the Description field. The Ship To field now contains the address: PUBLIC WORKS, 743 HUEY STREET, WILDWOOD, FLORIDA 34785. The rest of the form fields remain the same.

Go to Line Item and Hit Add. A pop up box will ask if you want to "Add new line item?" Hit OK



Requisition No: R0-00021 P.O. Type: Existing Blanket P.O. No: 20-00334 Contract Id: ...

Page 1 Page 2

Status: Open Status Vendor: SAFP 0 Supply Contract: ...

Reason: Name: SAFETY PRODUCTS INC

Address: PO BOX 1688

Req Date: 03/13/2020

Due Date: / / EATON PARK FL 33840

Descrpt: SAFETY GLASSES St. Contract No: ...

F.O.B.: Entered By: DONNA Ship To: ...

Release No: 0 1st Aprv By: / /

Line Items: 0 2nd Aprv By: / /

Total: .00 3rd Aprv By: / /

Stat Chg By: ...

PUBLIC WORKS
743 HUEY STREET
WILDWOOD, FLORIDA 34785

Duplicate

Release Number will be highlighted. Type in the next release number.

Requisition No: R0-00021 Vendor: SAFP

Item Seq: 1 Name: SAFETY PRODUCTS INC

Go to Notes

Release Num: 1 Due Date: 03/13/2020 Supply Contract Id/Seq: 0

Description: SAFETY GLASSES

Account Type: Expenditure Year: Current Charge To: 001-541-30-5200 Split Charges:

Control Acct: PUBLIC WORKS/STREET DEPT. Requested Balance: 1,804,322.57

Sub-Account: OPERATING SUPPLIES Requested Balance: 4,839.41

Catalog Num: 5544 Requested Date: 03/13/2020

Comm Code: ...

Tracking Id: ...

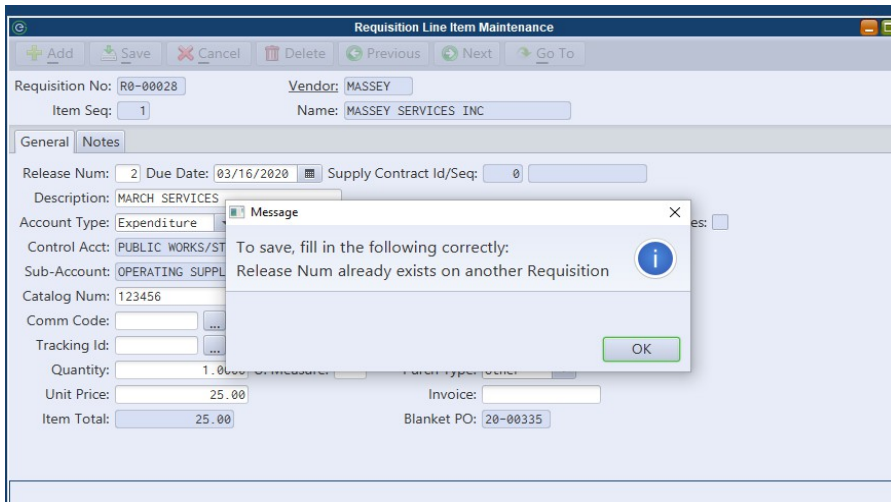
Quantity: 10 U. Measure: Purch Type: Other

Unit Price: 10.00 Invoice: ...


Item Total: 100.00 Blanket PO: 20-00334

Type in Description, Account number being charged to, Catalog Number, Quantity and Unit Price. Then hit Save.

If you see the message below it tells you that the Release Number already exists. Hit OK and change the number to the next release.



This is a sample of what a Blanket Purchase Order looks like. The Purchase Order number will have the original Blanket P.O. number and the last number is the Release Number.

 <p>CITY OF WILDWOOD 100 N MAIN STREET WILDWOOD, FL 34785</p>		<p align="center">Purchase Order</p> <p align="center">THIS NUMBER MUST APPEAR ON ALL INVOICES, PACKING LISTS, CORRESPONDENCE, ETC.</p> <p align="center">NO. 20-00334-01</p> <p>ORDER DATE: 03/13/20 DELIVERY DATE: 03/13/20 STATE CONTRACT: F.O.B. TERMS: VENDOR ACCT NUM: VENDOR PHONE #: (863)665-3601 VENDOR FAX #:</p>																
<p>SHIP TO</p> <p>PUBLIC WORKS 743 HUEY STREET WILDWOOD, FLORIDA 34785</p>		<p>PAYMENT RECORD</p> <p>CHECK NO. DATE PAID</p>																
<p>VENDOR Vendor #: SAFP</p> <p>SAFETY PRODUCTS INC PO BOX 1688 EATON PARK, FL 33840</p>		<p align="center">NOTICE: TAX EXEMPT - TAX ID: 59-600450</p> <table border="1"> <thead> <tr> <th>QUANTITY</th> <th>DESCRIPTION</th> <th>ACCOUNT NO</th> <th>UNIT PRICE</th> <th>TOTAL</th> </tr> </thead> <tbody> <tr> <td>11.30</td> <td>SAFETY GLASSES Catalog #: 5344</td> <td>801-541-30-5200 OPERATING SUPPLIES</td> <td>10.0000</td> <td>113.30</td> </tr> <tr> <td></td> <td></td> <td></td> <td>TOTAL</td> <td>113.30</td> </tr> </tbody> </table>		QUANTITY	DESCRIPTION	ACCOUNT NO	UNIT PRICE	TOTAL	11.30	SAFETY GLASSES Catalog #: 5344	801-541-30-5200 OPERATING SUPPLIES	10.0000	113.30				TOTAL	113.30
QUANTITY	DESCRIPTION	ACCOUNT NO	UNIT PRICE	TOTAL														
11.30	SAFETY GLASSES Catalog #: 5344	801-541-30-5200 OPERATING SUPPLIES	10.0000	113.30														
			TOTAL	113.30														
<p>CLAIMANT'S CERTIFICATION & DECLARATION</p> <p>I do solemnly declare and certify under penalty of law that the within bill is correct in all its particulars; that the articles have been furnished or services rendered as stated therein; that no bonus has been given or received by any person or persons with the knowledge of this claimant in connection with the above claim; that the amount therein stated is justly due and owing; and that the amount charged is a reasonable one.</p> <p>VENDOR SIGN HERE _____</p> <p>OFFICIAL POSITION _____ DATE _____</p> <p>TAX ID NO. OR SOCIAL SECURITY NO. _____</p>	<p>OFFICER'S CERTIFICATION</p> <p>I, having knowledge of the facts, certify that the materials and supplies have been received or the services rendered; said certification being based on signed delivery slips or other reasonable procedures.</p> <p>DEPT. HEAD _____ DATE _____</p> <p>VENDOR MUST SIGN CERTIFICATION STATEMENT ON THIS VOUCHER, MAIL VOUCHER & ITEMIZED BILLS TO: CITY OF WILDWOOD 100 N MAIN STREET WILDWOOD, FL 34785</p>	<p>APPROVAL TO PURCHASE</p> <p>DO NOT ACCEPT THIS ORDER UNLESS IT IS SIGNED BELOW</p> <p>Authorized Signature: _____</p>																

The approval process now starts. The originating requestor will receive a notification when the P.O. has been created.

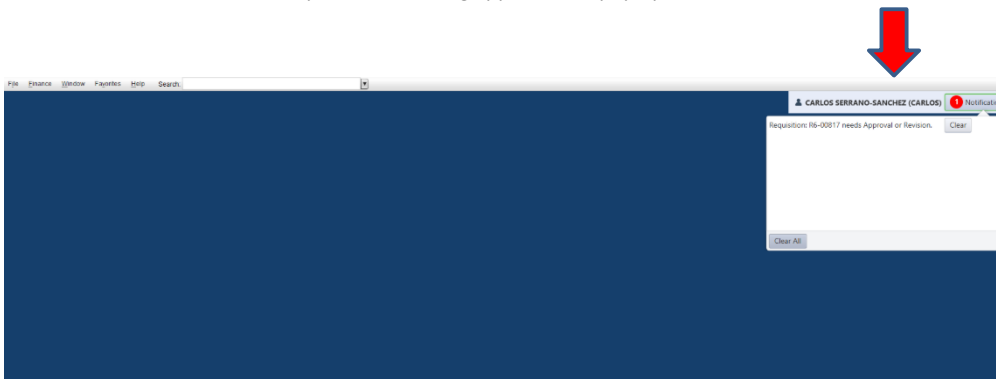
DEPARTMENT DIRECTORS/CITY MANAGER APPROVAL STEPS

The following procedure will eliminate the need for Department Directors and the City Manager to sign invoices.

When you first sign in, in the upper right hand corner you will see Notifications.



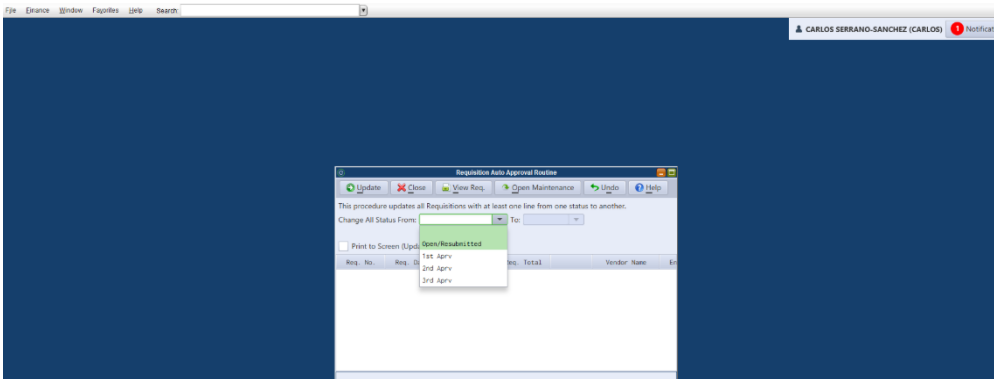
Click on “Notifications” the Requisitions needing approval will pop up.



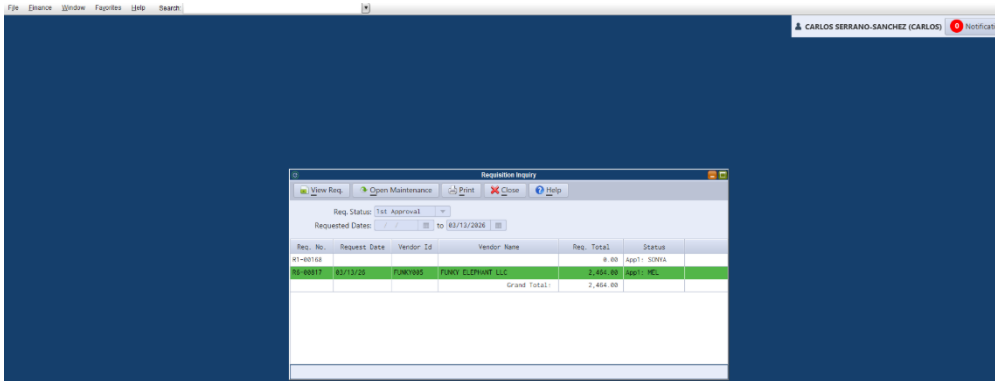
To approve the requisitions, go to Finance > AP > Purchase Requisition > Requisition Auto Approval.



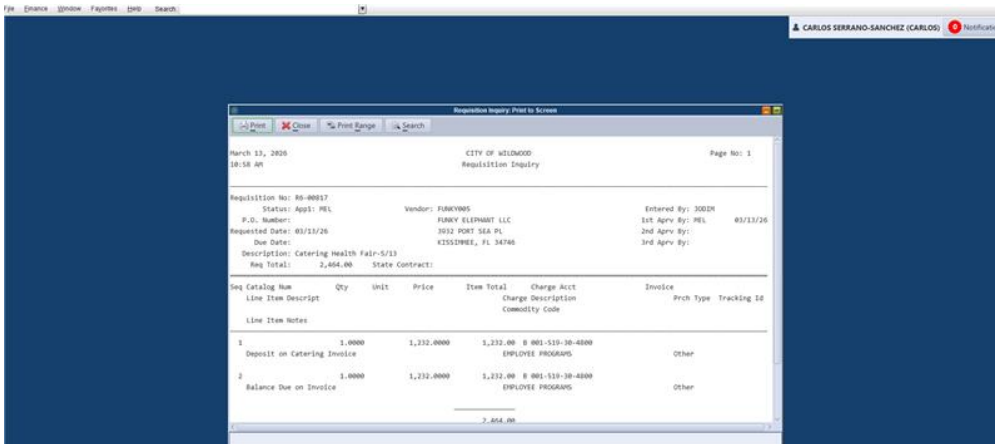
When this screen pops up, hit the drop down and Open/Submitted will display. Hit the Open/Submitted and all requisitions that need approval will be displayed.



To see what is being requested for purchase double click on the requisition.



This is the report that will pop up showing the information for the requisition.



Go to New Status.....hit the drop down box and the following actions are available; 1st Approval, Denied, Cancel, Held or Needs Review. If you would like to put a reason for your status, type it in the Status Reason box.



Requisition Detail

March 13, 2026 CITY OF MCLMCOOD Page No: 1
11:01 AM Requisition Inquiry

Requisition No: R6-00017 Vendor: FUNKYVMS Entered By: JODDI
Status: Appl: PEL P.O. Number: FUNNY ELEPHANT LLC 1st Appr By: MEL 03/13/26
Requested Date: 03/13/26 3912 JOB: SEA FL 2nd Appr By:
Due Date: KISSIMMEE, FL 34746 3rd Appr By:
Description: Catering Health Fair-5/13
Req Total: 2,464.00 State Contract:

Seq	Catalog Num	Qty	Unit	Price	Item Total	Charge Acct	Invoice	Tracking Id
1		1.0000		1,232.0000	1,232.00	8 001-519-38-4800		
	Deposit on Catering Invoice EMPLOYEE PROGRAMS Other							
2		1.0000		1,232.0000	1,232.00	8 001-519-38-4800		
	Balance Due on Invoice EMPLOYEE PROGRAMS Other							
					2,464.00			

Budget Account Description Requested Balance

New Status: Comments: This is the full invoice-1/2 to be paid once PO is generated and the other 1/2 to be paid by check on May 7th and given to Jodi in HR to hand deliver at the event.

Status Reason:

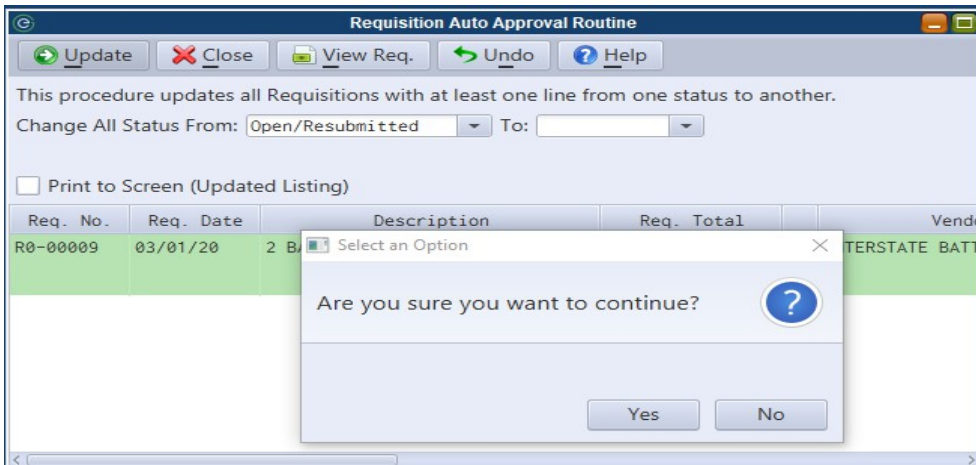
Close

Close the window.

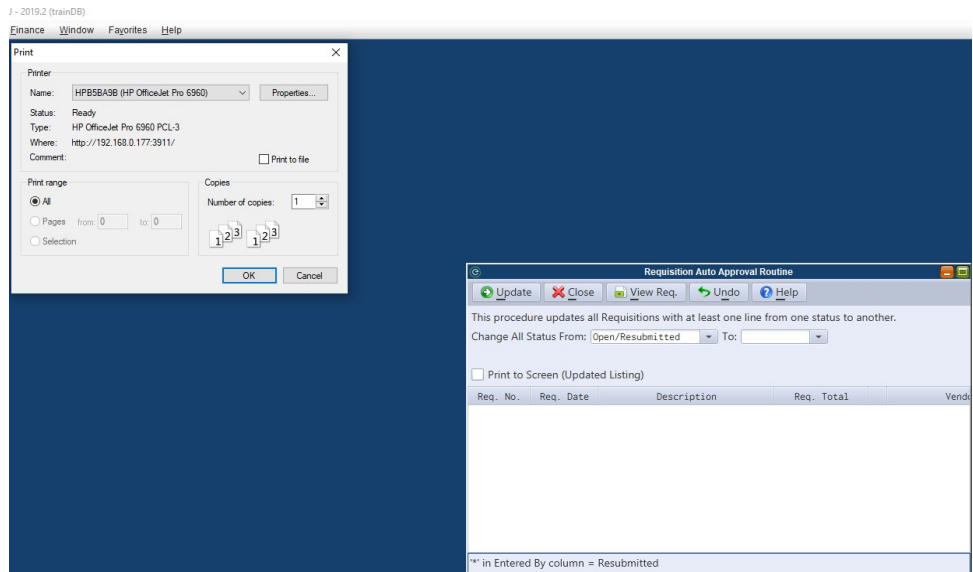
To update the status of the requisition, hit Update.



A box will pop up asking you "Are you sure you want to continue? Hit Yes.



A print box will pop up...the report is a Requisition Approval Listing. You have the option to print this report or cancel.





The Requisition will then go for review to the Finance Department if under \$2,500. If the purchase amount is over \$2,500 but no more than \$20,000 then the City Manager will review for approval. If the purchase amount is over \$20,000 DO NOT enter the requisition into the finance system until the Commission approves it. The following steps are for Commission approval:

1. The Department Director will write up an Agenda Item
2. City Manager will review.
3. Agenda Item will be presented to the Commission.
4. Commission will approve, deny or put on hold.
5. When Commission approves, requestor will input requisition into finance system.
6. Department Director will approve and then Finance Department will create P.O.

Once the P.O. is created, the employee that generated the Requisition will get a notification that a P.O. is ready.



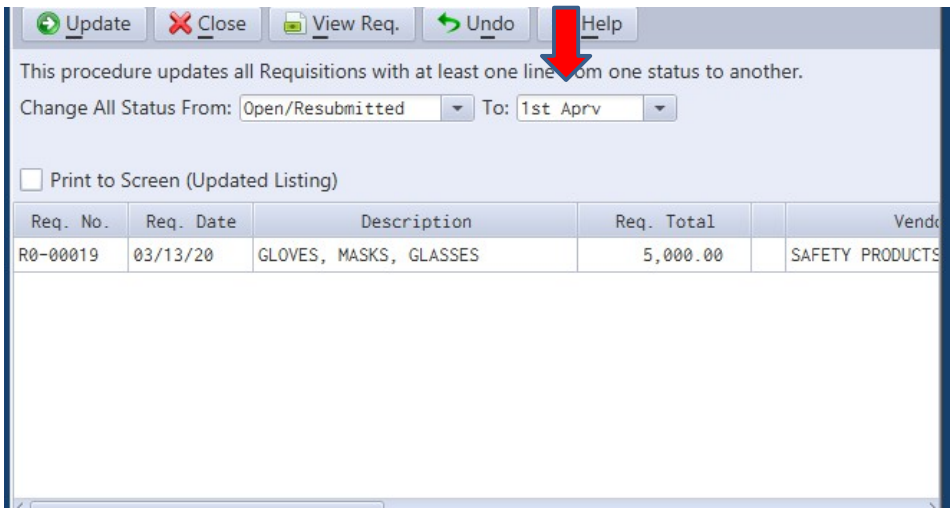
This is what the Purchase Order will look like. On the bottom of the P.O. is a section called "Officer's Certification". To confirm that we have received the supplies or materials, a signature and date must be on the P.O. for the Finance Department to process the check. If you do not have the invoice, send all completed P.O.'s to the Finance Department to attach to the invoice.

 CITY OF WILDWOOD 100 N MAIN STREET WILDWOOD, FL 34785		Purchase Order THIS NUMBER MUST APPEAR ON ALL INVOICES, PACKING LISTS, CORRESPONDENCE, ETC. NO. 20-00328 ORDER DATE: 03/09/20 DELIVERY DATE: STATE CONTRACT: F.O.B. TERMS: VENDOR ACCT NUM: VENDOR PHONE #: VENDOR FAX #:																																									
SHIP TO FLEET SERVICES 409 GRAY STREET WILDWOOD, FLORIDA 34785		PAYMENT RECORD CHECK NO. DATE PAID																																									
VENDOR Vendor #: INTB INTERSTATE BATTERY SYSTEM-N/C 2442 NW 66TH COURT GAINESVILLE, FL 32653		NOTICE: TAX EXEMPT - TAX ID: 59-6000450																																									
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When multiple requisitions need approval, you will receive a popup message. Click on the notification and a list of all Requisitions will pop up. If you want to look at the details of each requisition, double click on the requisition

If there are attachments or comments that the requestor had added to a requisition, they will appear as an "A" for attachment and "C" for comments.

If you want to approve multiple requisitions at the same time, choose 1st approval in the "To" box. If you want to have a different status for each requisition, bring up the requisition and change the status in the lower left hand corner under "New Status". When completed hit Update and then close.



The screenshot shows a software window with a toolbar at the top containing buttons for Update, Close, View Req., Undo, and Help. Below the toolbar, a text box explains the update procedure. Two dropdown menus allow selecting the status to change from (currently 'Open/Resubmitted') and to (currently '1st Aprv'). A checkbox for 'Print to Screen (Updated Listing)' is present. Below this is a table with one row of data.

Req. No.	Req. Date	Description	Req. Total	Vend
R0-00019	03/13/20	GLOVES, MASKS, GLASSES	5,000.00	SAFETY PRODUCTS

When approving a Blanket P.O. you will see on the Requisition "Blanket P.O. number".

Requisition Detail

March 13, 2020 12:36 PM CITY OF WILDWOOD Requisition Inquiry Page No: 1

Requisition No: R0-00021 Blanket P.O.: 20-00334
Status: Open Vendor: SAFPP
P.O. Number: 20-00334 SAFETY PRODUCTS INC Entered By: DONNA
Requested Date: 03/13/20 PO BOX 1688 1st Appr By:
Due Date: EATON PARK, FL 33840 2nd Appr By:
Description: SAFETY GLASSES 3rd Appr By:
Req Total: 100.00 State Contract:

Seq	Catalog Num	Line Item Descript	QTY	Unit	Price	Item Total	Charge Acct	Charge Description	Commodity Code	Invoice	Prch Type	Tracking Id
1	5544	SAFETY GLASSES	10.0000		10.0000	100.00	8 001-541-20-5200	OPERATING SUPPLIES			Other	
						100.00						

New Status: Open
Status Reason:
Comments:

Close

After the Department Head and City Manager approve the Requisition, the Finance Department will create the Purchase Order. The original requestor of the Requisition will receive a notification that the Purchase Order is ready to print.

**CITY COMMISSION OF THE CITY OF WILDWOOD
EXECUTIVE SUMMARY**

SUBJECT: 2026 Legislative Update

REQUESTED ACTION: For Information Only

CONTRACT:

Vendor/Entity:

Effective Date:

Termination Date:

Managing Division/Department:

BUDGET IMPACT:

HISTORY/FACTS/ISSUES:

The attached slides summarize pertinent legislative updates from the 2026 session.

2026 Legislative Session Update

Jason McHugh, City Manager



WILDWOOD

FLORIDA

2026 Legislative Update State Budget

- State Budget
 - House passed a \$113.6 billion budget
 - Senate passed a \$115 billion budget
 - \$1.4 billion gap
 - Disagreements on many environmental, water quality, and resiliency programs
 - Budget has not been finalized
 - Special Legislative Session – Week of April 27th?



2026 Legislative Update

Property Taxes

- Property Tax Reform
 - HB 203 HJR
 - Exempt all homestead properties from non-school property taxes
 - Prohibits a reduction in law enforcement funding from the current level
 - Passed by the House 80-30
 - No corresponding bill in the Senate



2026 Legislative Update

Property Tax Reform

Ad Valorem Taxes as Percentage of Total GF Revenues

	FY 24 (Actual)	FY 25 (Budgeted)	FY 26 (In Progress)
Ad Valorem	\$16,494,816	\$18,515,900	\$21,850,000
Total GF	\$35,940,325	\$47,367,960	\$51,597,650
Percentage of Total Revenues	45.90%	39.09%	42.35%



2026 Legislative Update

Utility Services

- **HB 1451**
 - Utility services outside the municipal limits
 - Requires certain public meetings and reporting for utilities that serve outside the municipal limits
 - Limits rates, fees, and charges a municipality may impose on customers outside the city limits to 25%
 - Passed by the House 79-24



2026 Legislative Update

Noteworthy Bills

- SB 290 & HB 1245 & HB 1285 – Biosolids
 - Impact land applications of biosolids
 - Will increase the City’s disposal cost
- HB 803 – Building permitting
 - Requires local governments to allow manufactured homes as “use of right” in all single-family zoning districts
- HB 145 – Claims against the government
 - Increase caps from \$200,000 to \$350,000 per person and \$300,000 to \$500,000 per incident



2026 Legislative Update Upcoming Special Session

- Special Session Needed
 - Week of April 27th
 - Finalize budget
 - Property taxes?
 - Other?
- Stay tuned!

