

CITY COMMISSION
CITY OF WILDWOOD, FLORIDA
WORKSHOP
April 20, 2026 9:00 AM
CITY HALL COMMISSION CHAMBER

(meeting taped)

1. Call to Order

Attendee Name	Title	Status
Ed Wolf	Mayor	Present
Dave Fountaine	Commissioner	Present
Joe Elliott	Commissioner	Present
Marcos Flores	Mayor Pro Tem/Commissioner	Present
Julian Green	Commissioner	Present
Jason McHugh	City Manger	Present
Cassandra Smith	Assistant City Manager/CFO	Present
Jessica Barnes	City Clerk	Present
Randall Parmer	Police Chief	Present
Lynzey McClellan	Assistant CFO	Present

Mayor Wolf called the meeting to order at 9:00 a.m. and dispensed with the opening pledge and prayer to proceed directly to the presentations.

2. Item(s) for Discussion

None.

3. Presentations and/or Proclamations

A. Mauldin & Jenkins Presentation on FY25 Audit Results

Mauldin & Jenkins Representative Garrett Marlowe presented the methodology and results of the City's FY25 audit. He described the structure of the Annual Comprehensive Financial Report. Marlowe reported that the compliance report showed no findings, no disagreements with City staff, and no material audit adjustments. He noted two recommendations for improvement: ensuring different individuals review and approve journal entries (two entries had the same reviewer and approver), and noting that one quarterly grant report was submitted after the deadline, though this had no material impact on the grants.

B. FY25 End of Year and FY26 Mid-Year Financial Update

Assistant City Manager/CFO Smith explained the fiscal year 2025 General Fund results and reported that revenues exceeded budget projections. She noted a FEMA grant, auction proceeds and recreation fees as reasons for the excess revenue. Utility tax and franchise fees were close to budget projections, interest revenue exceeded projections, and fines and forfeitures were over

budget. Smith provided a brief description of the budget analysis and noted there was approximately \$6 million improved over what was anticipated. She concluded this report by stating the ending balance was \$9.259 million with a projected balance of \$7.5 million and noted the available excess was \$1.759 million.

Smith then provided the fiscal year 2025 Utility Fund results and reported water and wastewater revenue was close to what was budgeted. She noted unexpended budgeted expenditures of \$1.636 million. The unencumbered ending balance was \$10.171 million versus a projected \$9 million which resulted in \$1.171 million available in reserves.

Smith also presented the fiscal year 2026 mid-year update and projected the General Fund revenues would exceed the budget by \$1.398 million due to utility taxes and franchise fees from Duke Energy's payment of prior-year revenues, as well as a JAG grant received by the Police Department. She noted the Utility Fund water sales were projected at 102% and sewer sales at 94% of the budget based on five months of billing.

Smith made budget amendment recommendations that included:

- 8 additional police officer positions, and increased starting salaries to \$68,000.
- General Fund to Capital Improvement Fund transfer of \$500,000.
- Capital Fund amendment for Millennium Park playground.
- Community Center budget increase of \$100,000.
- Water SDC fund amendment for \$200,000 for County Road 501 iron filtration project.

Smith then reported on several financial policies, to include:

- Purchasing policy update that improved flow and organization.
- Increased the City Manager's purchasing authority from \$20,000 to \$50,000.
- Added CRA language to allow Commission approval of pay applications.
- Clarified the appeal process.
- Addressed local business preference.
- Fund balance policy that established formal standards and goals for ending balances.
- Disclosure policy provided by bond attorneys.
- Cash handling policy.

C. 2026 Legislative Update

City Manager McHugh provided a 2026 legislative update:

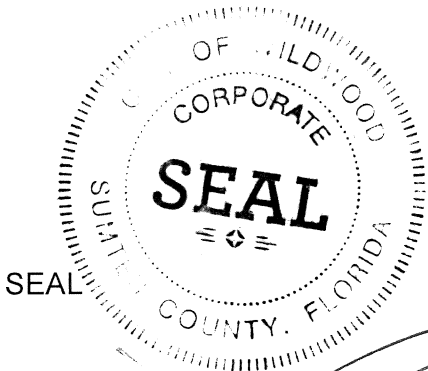
- Reported the state budget had not been approved by the House or Senate.
- Property tax reform: HB 203 passed the House but had no corresponding Senate Bill. McHugh provided insight about the potential impact a property tax reform bill could have on the City of Wildwood if passed.
- Utility rate legislation: HB 1451 addressed municipal utility companies that provide services outside city limits. He noted this bill would cap the differential at 25% and added public hearing and notice requirements for service areas outside city limits.
- Biosolids legislation: SB 29, HB 1245, and HB 1285 addressed biosolid disposal and environmental restriction on application locations.
- Manufactured housing: HB 803 would allow manufactured homes wherever single-family homes were permitted.
- Sovereign Immunity: Reported on an increase in claim limits.

Commissioner Fontaine asked if the City Commission should create a proclamation that defined their stance on the proposed property tax reform. The Commissioners discussed the benefits and disadvantages of drafting a proclamation on the reform. McHugh agreed to have City staff prepare a resolution with data that showed the potential municipal service impacts of the proposed property tax reform.

4. Adjournment

With no further business to discuss, the meeting was adjourned at 10:02 a.m. Motion by Commissioner Green, seconded by Commissioner Flores, to adjourn. Motion passed unanimously.

RESULT:	Passed
MOVER:	Commissioner Green
SECONDER:	Mayor Pro Tem/Commissioner Flores
AYES:	Mayor Wolf, Commissioner Elliott, Mayor Pro Tem/Commissioner Flores, Commissioner Green, Commissioner Fontaine



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ATTEST: 
Richard J. Shelton, Deputy City Clerk

BY: 
Ed Wolf, Mayor