

AGENDA



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**WELCOME TO YOUR CITY COMMISSION MEETING
YOUR INPUT IS ENCOURAGED DURING "COMMENTS FROM THE PUBLIC" AND DURING
ANY SCHEDULED PUBLIC HEARING**

**COMMISSION BUDGET WORKSHOP
Tuesday, March 24, 2026
6:30 PM – COMMISSION CHAMBERS**

- 1. CALL TO ORDER**
 - a. Pledge of Allegiance
- 2. ROLL CALL**
- 3. COMMENTS FROM THE PUBLIC**

Any member of the Public may speak on any issue for three (3) minutes.
- 4. PRESENTATION AND DISCUSSION**
 - a. Budget Priorities & Strategic Direction
- 5. ADJOURNMENT**

Pursuant to FS. 286.0105, if a person decides to appeal any decision made by the Board, Agency or Commission with respect to any matter considered at such meeting, or hearing, he/she will need a record of the proceedings and that for such purposes he/she 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 based. Any person requiring Auxiliary Aids and Services for the Meeting may call the ADA Coordinator at (954) 390-2120 at least two working days prior to the meeting. If you are Hearing or Speech impaired, please contact the Florida Relay Services by using the following phone numbers: 1-800-955-8770 (Voice) 1-800-955-8771 (tdd)



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Budget Priorities & Strategic Direction

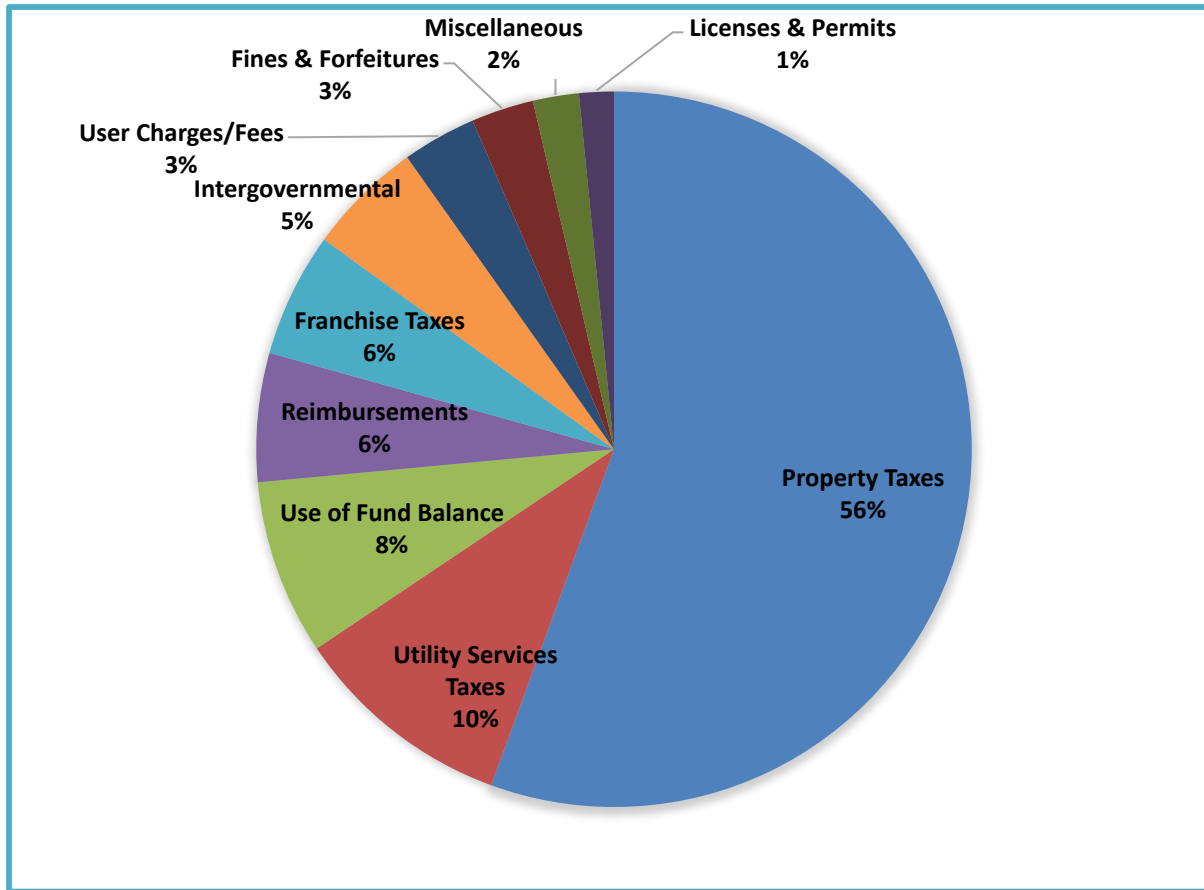
March 24, 2026

Budget Environment

- Strong reserve position
- Continued service demand growth
- State property tax reform discussions
- Upcoming police labor negotiations
- Rising personnel and operating costs



General Fund Revenue Sources



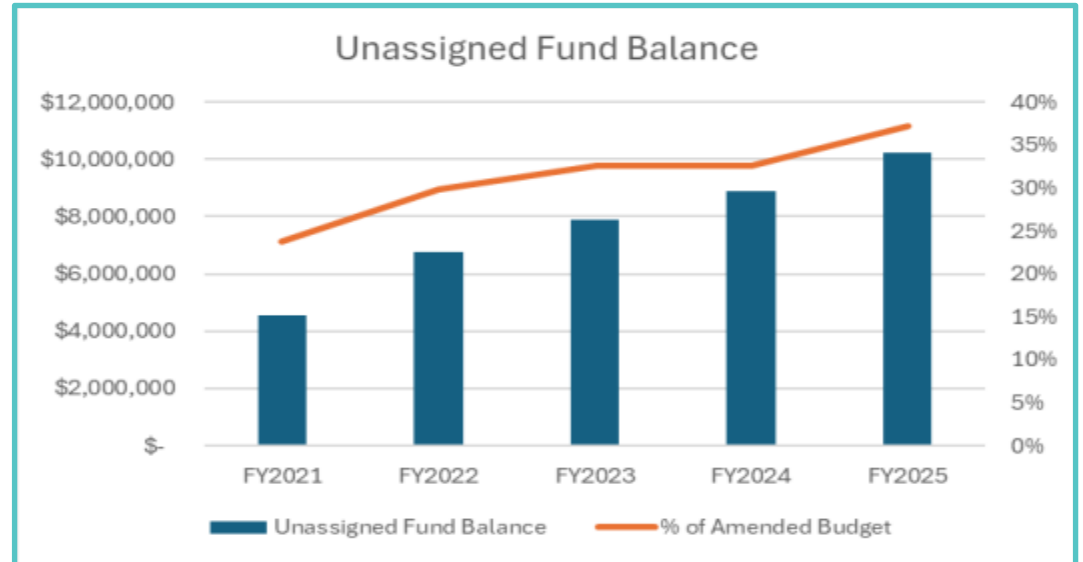
General Fund Revenue Structure

- Property tax is our largest revenue source – 56% of General Fund revenue
- All other revenues combined make up the remaining 44%
- HJR 203 passed the House (special session on property tax to occur)
- If enacted, it would significantly reduce the City's primary revenue source

General Fund Unassigned Balance

(Last five years)

Fiscal Year	Unassigned Fund Balance	% of Amended Budget
FY2021	\$ 4,555,156	24%
FY2022	\$ 6,782,306	30%
FY2023	\$ 7,898,403	33%
FY2024	\$ 8,904,114	33%
FY2025	\$ 10,221,046	37%



General Fund Unassigned Balance (Last five years)

- Drivers of Fund Balance Growth

- Higher interest earnings
- CARES Act reimbursements
- Increased code enforcement fines collections




- Deferred capital projects during COVID
- Growth was largely driven by one-time or temporary factors – not recurring revenue


General Fund Sustainability Analysis

FAMS - Control Panel

Schedule 1

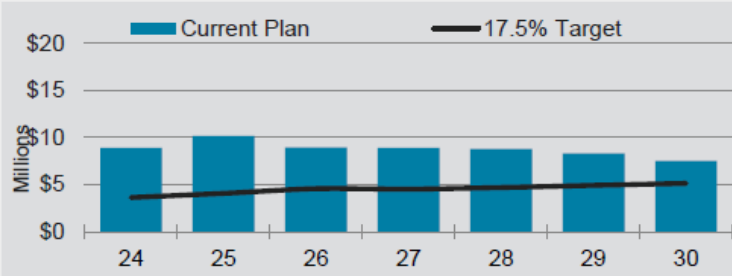


Wilton Manors, FL

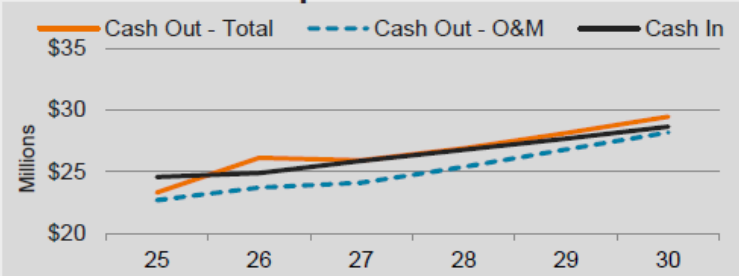


	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Millage Rate	6.4196	6.2270	6.2270	6.2270	6.2270	6.2270
Taxable Value Increase	9.4%	7.3%	5.0%	4.0%	4.0%	4.0%
Cash Flow Surplus/(Deficit) \$M	\$ 1.27	\$ (1.23)	\$ (0.05)	\$ (0.13)	\$ (0.44)	\$ (0.81)
End of Year Fund Balance \$M	\$ 10.17	\$ 8.94	\$ 8.89	\$ 8.77	\$ 8.33	\$ 7.51
17.5% Target Fund Balance \$M	\$ 4.08	\$ 4.57	\$ 4.54	\$ 4.71	\$ 4.92	\$ 5.15

End of Year Fund Balance

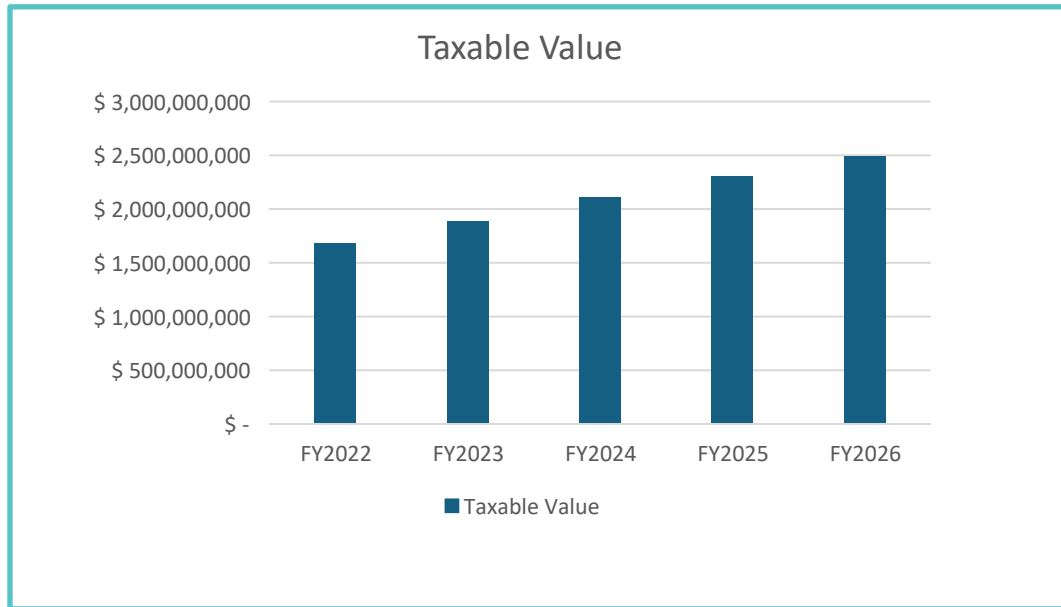


Revenues vs. Expenses



Property Taxable Values (Last five years)

Fiscal Year	Taxable Value	Percent Change	Operating Millage Rate	Debt Millage Rate	Total Millage Rate
FY2022	\$ 1,677,021,954		5.9000	0.2796	6.1796
FY2023	\$ 1,885,260,925	12%	5.8360	0.2419	6.0779
FY2024	\$ 2,107,266,941	12%	5.8360	0.1929	6.0289
FY2025	\$ 2,307,368,985	9%	6.4196	0.1782	6.5978
FY2026	\$ 2,485,136,551	8%	6.2270	0.1661	6.3931

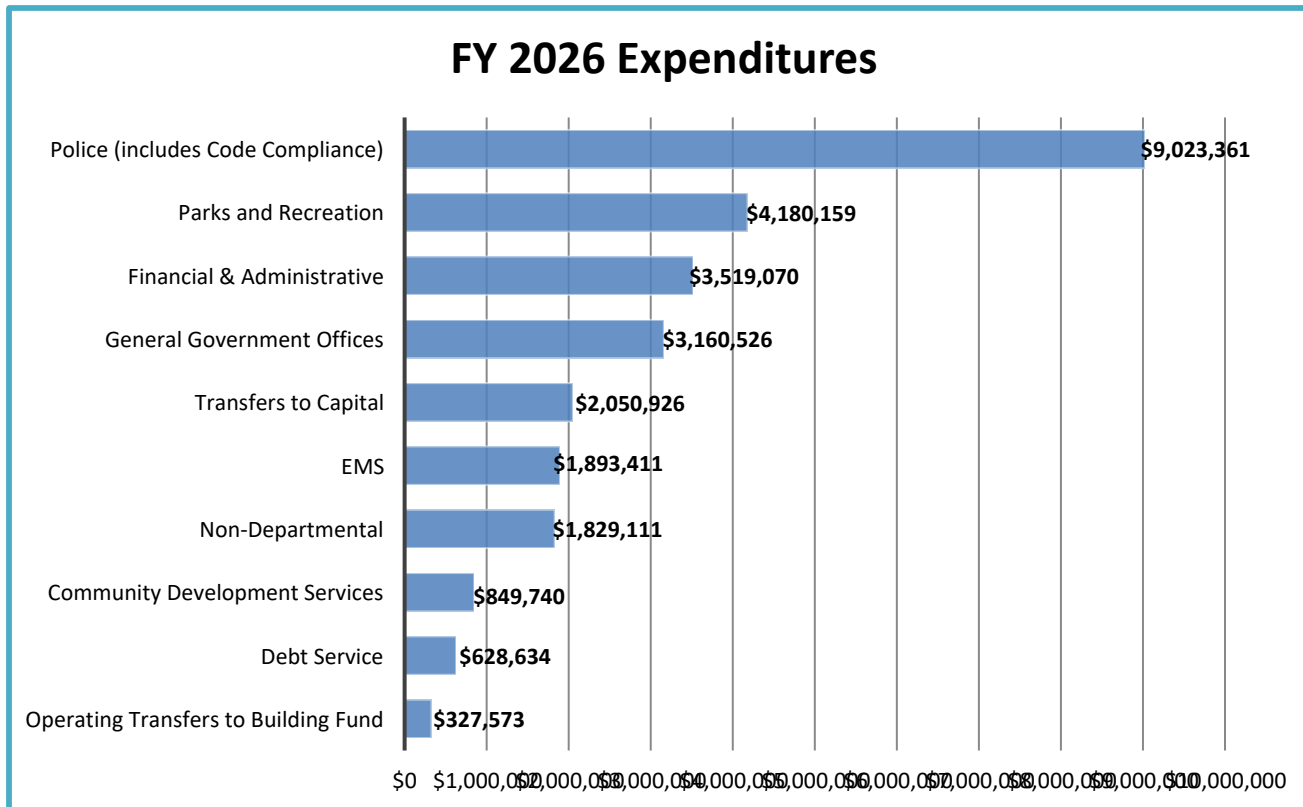


State Property Tax Reform

- The House passed HJR 203: Elimination of Non-School Property Tax for Homesteads
- Impact to the City of Wilton Manors if enacted-
\$6,265,548
(39.5% decrease)



FY 2026 Expenditures



What Property Tax Funds

- Police and Code Compliance – largest expenditure category
- Parks and Recreation
- Administrative + Government services – major operational support
- Property tax revenue is not funding extras – it funds core daily services
- If revenue drops, reductions will affect services residents see

Potential Impact Scenario

- Reduce service levels/Eliminate programs & services
- Increase fees or other revenues
- Delay capital projects
- Use reserves (short-term only)



Enterprise Funds

- FY2026 Utility Study Rates Recommendations:
 - Water, 0%
 - Sewer, 5%
 - Water passthrough from Fort Lauderdale, 9%
 - Sewer passthrough from Fort Lauderdale, unknown at this time



Thank You



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Discussion and Direction from City Commission

NEXT STEPS

Budget Process

March - June	City Staff Prepares Budget
June 9 th	City Commission Budget Workshop
July 13 th and 15 th	Financial Advisory Board Reviews Budget
July 22 nd	City Commission Budget Workshop and Special Meeting
August 25 th	City Commission Budget Workshop
September 14 th	First Public Hearing
September 24 th	Final Public Hearing