

AN ORDINANCE OF THE CITY OF WILDWOOD, MISSOURI, REVISING THE BUDGET FOR THE CITY OF WILDWOOD, MISSOURI, FOR THE FISCAL YEAR COMMENCING ON JANUARY 1, 2023, AND ENDING ON DECEMBER 31, 2023.

WHEREAS, on December 12, 2022, pursuant to Ordinance No. 2757 the City Council of the City of Wildwood adopted a budget for Fiscal Year 2023; and

WHEREAS, on October 9, 2023, pursuant to Ordinance No. 2821, the City Council of the City of Wildwood revised the budget for Fiscal Year 2023, in association with the preparation of the Mid-Year Financial Report for the 2023 Fiscal Year; and

WHEREAS, preparation of financial statements in anticipation of closing-out the 2023 Fiscal Year identified certain existing and projected expenditure variances from the amounts budgeted in the 2023 Annual Municipal Budget; and

WHEREAS, specific increases and decreases in certain line item revenues and expenditures are projected at this time to be necessary or desirable in order to address certain budgetary needs and conclude the fiscal year within authorized revenue and expenditure limits; and

WHEREAS, the total proposed expenditures from any fund identified in the revised budget do not exceed the estimated revenues to be received plus any unencumbered balance or less any deficit estimated for the beginning of the budget year.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF WILDWOOD, MISSOURI, AS FOLLOWS:

Section One. That the Municipal Budget for the fiscal year period beginning January 1, 2023, and ending December 31, 2023, is hereby revised as described in **Exhibit A**, attached hereto and incorporated by reference herein.

Section Two. The Budget adopted pursuant to Ordinance No. 2757, and revised pursuant to Ordinance No. 2821, is hereby amended to conform with the provisions of this Ordinance to the extent of any inconsistency herewith.

Section Three. Savings. Nothing contained herein shall in any manner be deemed or construed to alter, modify, supersede, supplant or otherwise nullify any other Ordinance of the City or the requirements thereof whether or not relating to or in any manner connected with the subject matter hereof, unless expressly set forth herein.

Section Four. Severability. If any term, condition, or provision of this Ordinance shall, to any extent, be held to be invalid or unenforceable, the remainder hereof shall be valid in all other respects and continue to be effective and each and every remaining provision hereof shall be valid and shall be enforced to the fullest extent permitted by law, it being the intent of the City

Council that it would have enacted this Ordinance without the invalid or unenforceable provisions. In the event of a subsequent change in applicable law so that the provision which had been held invalid is no longer invalid, said provision shall thereupon return to full force and effect without further action by the City and shall thereafter be binding.

Section Five. This Ordinance shall be in full force and effect from and after its passage and approval.

This Bill was passed and approved this 13th day of May, 2024, by the Council of the City of Wildwood, Missouri after having been read by title or in full two times prior to passage.

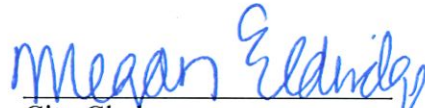

Presiding Officer


Joseph Garritano, Mayor

ATTEST:


City Clerk

ATTEST:


City Clerk

**CITY OF WILDWOOD
2023 YEAR-END BUDGET**

**AMENDED - Exhibit A
Budget Amendment**

Department/Account Title		Current Budget Amount	Amended Budget Amount	Difference
Account Number	Account Name			
GENERAL FUND REVENUES				
10-4-01-901-00	1% Sales Tax	\$ 5,580,000.00	\$ 5,752,000.00	\$ 172,000.00
10-4-01-905-00	Public Safety Sales Tax	\$ 2,200,000.00	\$ 2,268,000.00	\$ 68,000.00
10-4-01-910-00	Utility Tax - Electric	\$ 1,500,000.00	\$ 1,555,000.00	\$ 55,000.00
10-4-01-912-00	Utility Tax - Gas	\$ 600,000.00	\$ 649,000.00	\$ 49,000.00
10-4-01-914-00	Utility Tax - Telephone	\$ 220,000.00	\$ 248,000.00	\$ 28,000.00
10-4-01-914-01	Utility Tax - Phone Tax Settlement	\$ 1,010,724.00	\$ 1,054,724.00	\$ 44,000.00
10-4-01-916-00	Utility Tax - Water	\$ 400,000.00	\$ 488,000.00	\$ 88,000.00
10-4-01-918-00	Cable Franchise Tax	\$ 342,000.00	\$ 327,000.00	\$ (15,000.00)
10-4-02-931-00	Liquor License	\$ 18,000.00	\$ 11,000.00	\$ (7,000.00)
10-4-02-935-00	Permit Fees	\$ 22,000.00	\$ 15,000.00	\$ (7,000.00)
10-4-02-936-00	P&Z Permit Fees	\$ 27,000.00	\$ 12,000.00	\$ (15,000.00)
10-4-02-937-00	Internet Pole License Fee	\$ 7,000.00	\$ 2,000.00	\$ (5,000.00)
10-4-04-948-00	Community Block Grant	\$ 50,000.00	\$ 19,000.00	\$ (31,000.00)
10-4-06-970-00	Interest Income	\$ 615,000.00	\$ 693,000.00	\$ 78,000.00
10-4-06-972-00	Unrealized P/L	\$ -	\$ (115,421.00)	\$ (115,421.00)
10-4-07-980-00	Other Income	\$ 10,000.00	\$ 2,094.00	\$ (7,906.00)
10-4-07-981-00	Wildwood History Book	\$ -	\$ 7,004.00	\$ 7,004.00
10-4-07-985-00	Park & Recreation Revenue	\$ 30,000.00	\$ 41,000.00	\$ 11,000.00
10-4-07-986-00	Wildwood Celebration Revenue	\$ 30,000.00	\$ 26,900.00	\$ (3,100.00)
10-4-08-990-00	Operating Transfer	\$ 90,000.00	\$ 115,000.00	\$ 25,000.00
Total General Fund Revenues Increase (Decrease)				\$ 418,577.00

GENERAL FUND EXPENDITURES

Administration (10)

10-5-10-101-14	Regular Salaries - Econ Dev	\$ 69,756.00	\$ 52,474.00	\$ (17,282.00)
10-5-10-140-00	Employee Benefits (125)	\$ 88,697.00	\$ 77,517.00	\$ (11,180.00)
10-5-10-201-14	Community Relations - Econ Dev	\$ 18,000.00	\$ 3,814.00	\$ (14,186.00)
10-5-10-208-00	Equipment Leasing	\$ 13,065.00	\$ 7,821.00	\$ (5,244.00)
10-5-10-212-00	Insurance	\$ 107,510.00	\$ 114,126.00	\$ 6,616.00
10-5-10-221-00	Maintenance - Grounds	\$ 30,000.00	\$ 53,485.00	\$ 23,485.00
10-5-10-266-00	Supplies-General	\$ 14,000.00	\$ 20,922.00	\$ 6,922.00
10-5-10-280-00	Utilities-Electric	\$ 37,000.00	\$ 48,079.00	\$ 11,079.00
10-5-10-281-00	Utilities - Gas	\$ 15,000.00	\$ 21,809.00	\$ 6,809.00
10-5-10-310-00	Attorney Fees	\$ 140,000.00	\$ 183,257.00	\$ 43,257.00
10-5-10-315-00	Litigation Contingencies	\$ 25,000.00	\$ 58,318.00	\$ 33,318.00
10-5-10-320-00	Audit Costs	\$ 48,000.00	\$ 39,000.00	\$ (9,000.00)
10-5-10-345-00	City Newsletter	\$ 46,500.00	\$ 55,883.00	\$ 9,383.00
10-5-10-350-00	Contractual Services	\$ 97,150.00	\$ 57,461.00	\$ (39,689.00)
10-5-10-440-00	Computer System	\$ 5,000.00	\$ -	\$ (5,000.00)
Total Administration Department				\$ 39,288.00

Court (30)

10-5-30-140-00	Employee Benefits (125)	\$ 49,143.00	\$ 42,954.00	\$ (6,189.00)
Total Court Department				\$ (6,189.00)

Parks (40)

10-5-40-140-00	Employee Benefits (125)	\$ 72,871.00	\$ 64,809.00	\$ (8,062.00)
10-5-40-208-00	Equipment Leasing	\$ 7,500.00	\$ 400.00	\$ (7,100.00)
10-5-40-262-00	Service Contracts	\$ 66,000.00	\$ 97,863.00	\$ 31,863.00
10-5-40-264-00	Meetings & Special Events	\$ 15,000.00	\$ 22,628.00	\$ 7,628.00
10-5-40-266-00	Supplies-General	\$ 20,000.00	\$ 29,982.00	\$ 9,982.00
10-5-40-293-00	Computer System Under \$5K	\$ 6,700.00	\$ 492.00	\$ (6,208.00)
10-5-40-340-00	Consultant Costs	\$ 10,000.00	\$ 20,393.00	\$ 10,393.00
10-5-40-350-00	Contractual Services	\$ 50,000.00	\$ 30,072.00	\$ (19,928.00)
10-5-40-350-01	Park Maintenance	\$ 500,000.00	\$ 527,153.00	\$ 27,153.00
10-5-40-351-00	Concert Series	\$ 60,000.00	\$ 76,113.00	\$ 16,113.00
10-5-40-715-00	Celebrate Wildwood	\$ 90,000.00	\$ 107,595.00	\$ 17,595.00
Total Parks Department				\$ 79,429.00

Planning (50)				
10-5-50-140-00	Employee Benefits (125)	\$ 184,424.00	\$ 158,644.00	\$ (25,780.00)
10-5-50-208-00	Equipment Leasing	\$ 24,900.00	\$ 10,688.00	\$ (14,212.00)
10-5-50-240-00	Postage	\$ 25,000.00	\$ 33,379.00	\$ 8,379.00
10-5-50-762-00	Historical Properties Survey	\$ 5,000.00	\$ -	\$ (5,000.00)
Total Planning Department				\$ (36,613.00)

Police (60)				
10-5-60-351-02	City Event OT (Prop P)	\$ 10,000.00	\$ -	\$ (10,000.00)
Total Police Department				\$ (10,000.00)

Public Works (70)				
10-5-70-101-00	Regular Salaries	\$ 596,892.00	\$ 567,510.00	\$ (29,382.00)
10-5-70-140-00	Employee Benefits (125)	\$ 218,633.00	\$ 188,820.00	\$ (29,813.00)
10-5-70-180-00	Workers Compensation	\$ 15,550.00	\$ 10,312.00	\$ (5,238.00)
10-5-70-208-00	Equipment Leasing	\$ 15,742.00	\$ 10,688.00	\$ (5,054.00)
10-5-70-240-00	Postage	\$ 13,000.00	\$ 19,009.00	\$ 6,009.00
10-5-70-276-00	Traffic Signals/Street Lights	\$ 125,000.00	\$ 157,781.00	\$ 32,781.00
10-5-70-350-01	ROW Animal Removal	\$ 15,000.00	\$ 27,784.00	\$ 12,784.00
10-5-70-350-02	ROW Roadside Mowing	\$ 170,000.00	\$ 269,051.00	\$ 99,051.00
10-5-70-350-05	ROW Landscaping	\$ 100,000.00	\$ 137,900.00	\$ 37,900.00
10-5-70-350-06	ROW Tree Removal	\$ 175,000.00	\$ 207,454.00	\$ 32,454.00
10-5-70-350-08	ROW Tree Trimming	\$ 50,000.00	\$ 128,402.00	\$ 78,402.00
10-5-70-350-09	Miscellaneous ROW	\$ 15,000.00	\$ 38,142.00	\$ 23,142.00
10-5-70-350-31	Snow and Ice Removal	\$ 190,000.00	\$ 164,681.00	\$ (25,319.00)
10-5-70-350-33	Snow-Salt	\$ 125,000.00	\$ 109,718.00	\$ (15,282.00)
10-5-70-350-44	Storm Water-Ditching	\$ 10,000.00	\$ (1,825.00)	\$ (11,825.00)
10-5-70-350-68	Mosquito Control	\$ 7,500.00	\$ 1,688.00	\$ (5,812.00)
10-5-70-763-00	Deer Management	\$ -	\$ 225,759.00	\$ 225,759.00
Total Public Works Department				\$ 420,557.00

Total General Fund Expenditure Increase (Decrease) \$ 486,472.00

Town Center Sewer Fund Revenues				
Special Assessments		\$ 124,755.00	\$ 39,000.00	\$ (85,755.00)
Total Town Center Sewer Fund Revenue Increase (Decrease)				

Town Center Sewer Fund Expenditures				
15-5-10-311-00	Administrative & Legal	\$ 12,250.00	\$ 7,250.00	\$ (5,000.00)
Total Town Center Sewer Fund Expenditure Increase (Decrease)				\$ (5,000.00)

CAPITAL IMPROVEMENT SALES TAX FUND REVENUES

17-4-01-903-00	1/2 Cent Capital Improvement Sales Tax	\$ 2,690,000.00	\$ 2,845,000.00	\$ 155,000.00
17-4-04-949-00	Fed/State Grant Reimbursement	\$ 329,283.00	\$ 588,000.00	\$ 258,717.00
17-4-06-970-00	Interest	\$ 303,817.00	\$ 424,000.00	\$ 120,183.00
17-4-06-972-00	Unrealized Profit/Loss	\$ -	\$ (26,484.00)	\$ (26,484.00)
17-4-07-989-00	Insurance Claim Revenue	\$ -	\$ 62,000.00	\$ 62,000.00
Total Capital Improvement Sales Tax Fund Revenue Increase (Decrease)				\$ 569,416.00

CAPITAL IMPROVEMENT SALES TAX FUND EXPENDITURES

Parks & Trails Development				
17-5-40-480-34	Kohn Park Repairs	\$ 20,000.00	\$ -	\$ (20,000.00)
17-5-40-480-35	Old Pond School Repairs	\$ 35,000.00	\$ 8,993.00	\$ (26,007.00)
17-5-40-480-36	Anniversary Park Repairs	\$ -	\$ 10,000.00	\$ 10,000.00
17-5-40-480-38	Cap Equip/Facilities - Purchase/Rep	\$ 45,000.00	\$ 52,831.00	\$ 7,831.00
17-5-40-480-46	Bellevue Farms	\$ 50,000.00	\$ 3,355.00	\$ (46,645.00)
17-5-40-480-47	FutureTrail Construction & Major Resurfacing	\$ -	\$ -	\$ -
17-5-40-480-62	Essen Log Cabin	\$ 140,000.00	\$ 40,966.00	\$ (99,034.00)
17-5-40-480-63	Bluffview Park Improvements	\$ -	\$ (31,060.00)	\$ (31,060.00)
17-5-40-480-64	Poertner Park	\$ -	\$ -	\$ -
17-5-40-480-65	Pedestrian Brdg @ Manors of Enclaves	\$ 4,560.00	\$ 14,895.00	\$ 10,335.00
17-5-40-480-66	Village Green - Engineering Svcs	\$ -	\$ 86,931.00	\$ 86,931.00

17-5-40-480-67	Village Green - Construction	\$ 1,600,000.00	\$ 33,713.00	\$ (1,566,287.00)
17-5-40-480-69	Route 66 Roadside park - Planning & Design	\$ 75,000.00	\$ 2,003.00	\$ (72,997.00)
17-5-40-480-70	Hard Court Playing Area	\$ 400,000.00	\$ 15,693.00	\$ (384,307.00)
17-5-40-480-71	Old State Road Shared Use Path Design	\$ 4,900.00	\$ 4,900.00	\$ -
17-5-40-480-72	Poertner Park - Hencken Rd - Engineering	\$ 50,000.00	\$ -	\$ (50,000.00)
17-5-40-480-73	Old State Rd Shared Use Path ROW	\$ 100,000.00	\$ 44,800.00	\$ (55,200.00)
17-5-40-480-74	Disc Golf Course - Glencoe Area	\$ 20,000.00	\$ -	\$ (20,000.00)
				<u>\$ (2,256,440.00)</u>

Roadway Improvements

17-5-70-460-07	Small Roadway Improvement Projects	\$ 72,275.00	\$ 72,275.00	\$ -
17-5-70-460-23	Main Street Ext to Eatherton	\$ 150,000.00	\$ 67,975.00	\$ (82,025.00)
17-5-70-460-29	East & Center Ave Reconstruction	\$ 300,000.00	\$ 34,312.00	\$ (265,688.00)
17-5-70-460-40	Strecker Road Sidewalk-Segment C ROW/Constr	\$ 235,000.00	\$ -	\$ (235,000.00)
17-5-70-460-42	Birch Forest Turnaround Construction	\$ 28,534.00	\$ 21,121.00	\$ (7,413.00)
17-5-70-460-43	Rt 109 and BA Southbound Roundabout - Design	\$ -	\$ 25,004.00	\$ 25,004.00
17-5-70-460-44	Strecker Road Sidewalks - Segment E/F Design	\$ 25,000.00	\$ -	\$ (25,000.00)
17-5-70-460-46	Route 109 Sidewalk - Manchester to Viola Gill Lar	\$ 150,000.00	\$ -	\$ (150,000.00)
17-5-70-460-49	Route 100 J-Turns - Traffic Study	\$ 78,946.00	\$ 78,946.00	\$ -
17-5-70-460-50	Strecker Rd Sidewalks - Segment E/F - ROW	\$ 50,000.00	\$ -	\$ (50,000.00)
17-5-70-460-52	Rt 109 & BA South Roundabout ROW	\$ 25,000.00	\$ -	\$ (25,000.00)
17-5-70-460-53	Rt 100 J-Turns - Design	\$ 312,000.00	\$ 363,190.00	\$ 51,190.00
17-5-70-460-54	Rt 100 Left Turn Lanes Design	\$ 280,042.00	\$ 280,042.00	\$ -
17-5-70-460-55	Main Street Extension ROW	\$ 50,000.00	\$ -	\$ (50,000.00)
Roadway Improvements Total				<u><u>\$ (813,932.00)</u></u>

Bridge Construction

17-5-70-470-09	Bouquet Rd Culverts #340 & #352 Easement Aquis	\$ 825,000.00	\$ -	\$ (825,000.00)
17-5-70-470-66	Bridge 3-107 Replacement - Const & Easement	\$ 50,000.00	\$ -	\$ (50,000.00)
Bridge Construction Total				<u><u>\$ (875,000.00)</u></u>

Other Capital Investment

17-5-10-500-03	City Hall Capital Investment	\$ 20,000.00	\$ 112,701.00	\$ 92,701.00
17-5-40-490-15	Watershed Erosion Task Force Projects	\$ 750,000.00	\$ 101,240.00	\$ (648,760.00)
17-5-70-490-07	Vehicle Replacement	\$ 35,000.00	\$ -	\$ (35,000.00)
17-5-70-490-08	Roadside Beautification	\$ 100,000.00	\$ 74,965.00	\$ (25,035.00)
17-5-70-490-12	Misc Sidewalk Improvements	\$ 25,000.00	\$ 9,019.00	\$ (15,981.00)
17-5-70-490-14	Emerald Ash Borer/Ash Tree Program	\$ 100,000.00	\$ 29,588.00	\$ (70,412.00)
17-5-70-490-16	Electric Vehicle Charging Station	\$ 50,000.00	\$ -	\$ (50,000.00)
Other Capital Investment Total				<u><u>\$ (752,487.00)</u></u>

Total Capital Improvement Sales Tax Fund Expenditure Increase (Decrease)

\$ (4,697,859.00)

ROAD & BRIDGE FUND REVENUES

18-4-04-941-00	Motor Fuel Tax	\$ 1,700,000.00	\$ 1,737,000.00	\$ 37,000.00
18-4-04-942-00	Road & Brige Tax	\$ 1,050,000.00	\$ 1,122,000.00	\$ 72,000.00
18-4-06-970-00	Interest	\$ 132,000.00	\$ 155,000.00	\$ 23,000.00
Total Road & Bridge Fund Revenue Increase (Decrease)				<u><u>\$ 132,000.00</u></u>

ROAD & BRIDGE FUND EXPENDITURES

Roadway Improvements

18-5-70-460-14	Traffic Safety Improvements	\$ 30,000.00	\$ 20,345.00	\$ (9,655.00)
18-5-70-460-37	Roadway Stormwater Drainage	\$ 30,000.00	\$ 14,054.00	\$ (15,946.00)
Roadway Improvements Total				<u><u>\$ (25,601.00)</u></u>

Other Capital Investment

18-5-70-480-21	Other Engineering Services	\$ 60,000.00	\$ 65,755.00	\$ 5,755.00
Other Capital Investment Totals				<u><u>\$ 5,755.00</u></u>

Capital Maintenance

18-5-70-490-02	Concrete Pavement Replacement	\$ 1,250,000.00	\$ 1,266,560.00	\$ 16,560.00
18-5-70-490-05	Storm Drainage Structure Replacement	\$ 25,000.00	\$ 2,503.00	\$ (22,497.00)
18-5-70-490-06	Sidewalk and Trail Maintenance/Replacement	\$ 150,000.00	\$ 247,017.00	\$ 97,017.00
18-5-70-490-07	Asphalt Patching	\$ 450,000.00	\$ 627,049.00	\$ 177,049.00
18-5-70-490-08	Joint & Crack Sealing	\$ 125,000.00	\$ 137,518.00	\$ 12,518.00

18-5-70-490-09	Pavement Markings	\$ 150,000.00	\$ 141,472.00	\$ (8,528.00)
18-5-70-490-10	Guard Rail Repairs	\$ 20,000.00	\$ 2,000.00	\$ (18,000.00)
18-5-70-490-11	Traffic Control Signs	\$ 50,000.00	\$ 55,462.00	\$ 5,462.00
18-5-70-490-12	Bridge Maintenance and Deck Sealing	\$ 50,000.00	\$ 50,000.00	\$ -
18-5-70-490-13	Stormwater BMP Maintenance & Repair	\$ 50,000.00	\$ 22,802.00	\$ (27,198.00)
Capital Maintenance Totals				<u>\$ 232,383.00</u>

Total Road & Bridge Fund Expenditure Increase (Decrease) **\$ 212,537.00**

ARPA Fund Revenues

24-4-04-957-00	ARPA Funding	\$ 6,750,000.00	\$ 2,700,000.00	\$ (4,050,000.00)
24-4-06-970-00	Interest	\$ 240,000.00	\$ 281,000.00	\$ 41,000.00

ARPA Fund Revenues Total **\$ (4,009,000.00)**

ARPA Fund Expenditures

24-5-40-490-02	Internet Service Expansion/Improvement	\$ 6,750,000.00	\$ 2,700,000.00	\$ (4,050,000.00)
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ARPA Fund Expenditures Total **\$ (4,050,000.00)**

Operating Adjustments Include Items with Excess Budget >\$5K and with Shortages \$5K and Greater

Capital Improvement Sales Tax Fund Adjustments Includes items with Excess Budget >\$5K and with Shortages \$5K and Greater

Road & Bridge Fund Adjustments Include Capital Items with Excess Budget >\$5K and with Shortages \$5K and Greater

NOTES TO REVENUES

Object #:	1	Account #:	10-4-01-901-00	Title:	Sales Tax
Due to inflation, revenue from this source ended the year higher than estimated.					
Budget Increase/(Decrease) Requested: \$172,000					

Object #:	2	Account #:	10-4-01-905-00	Title:	Public Safety Sales Tax
Due to inflation, revenue from this source ended the year higher than estimated.					
Budget Increase/(Decrease) Requested: \$68,000					

Object #:	3	Account #:	10-4-01-910-00	Title:	Utility Tax - Electric
Revenue from this source fluctuates depending on rates and consumer usage.					
Budget Increase/(Decrease) Requested: \$55,000					

Object #:	4	Account #:	10-4-01-912-00	Title:	Utility Tax - Gas
Revenue from this source fluctuates depending on rates and consumer usage.					
Budget Increase/(Decrease) Requested: \$49,000					

Object #:	5	Account #:	10-4-01-914-00	Title:	Utility Tax - Telephone
Revenue from this source fluctuates depending on rates and consumer usage.					
Budget Increase/(Decrease) Requested: \$28,000					

Object #:	6	Account #:	10-4-01-914-01	Title:	Utility Tax – Telephone Settlement
Additional revenue to the City was calculated from the time of the settlement to the time payment was made to the City.					
Budget Increase/(Decrease) Requested: \$44,000					

**City of Wildwood
Year-End 2023**

General Fund Revenue

NOTES TO REVENUES

Object #:	7	Account #:	10-4-01-916-00	Title:	Utility Tax - Water
Revenue from this source fluctuates depending on rates and consumer usage.					
Budget Increase/(Decrease) Requested: \$88,000					

Object #:	8	Account #:	10-4-01-918-00	Title:	Cable Franchise Fee
Missouri Senate Bill 153 directs that the City's Original 5% franchise fee be phased out by .5% per year beginning in August of 2023 and ending at a rate of 2.5% in August of 2027.					
Budget Increase/(Decrease) Requested: (\$15,000)					

Object #:	9	Account #:	10-4-02-931-00	Title:	Liquor Licenses
Fees were reduced to be compliant with State Law.					
Budget Increase/(Decrease) Requested: (\$7,000)					

Object #:	10	Account #:	10-4-02-935-00	Title:	Permit Fees
This reduction indicates that Special Use and Grading Permits were lower than estimated. This could be related to inflation and higher interest rates charged to consumers to finance projects.					
Budget Increase/(Decrease) Requested: (\$7,000)					

Object #:	11	Account #:	10-4-02-936-00	Title:	P&Z Permit Fees
The number of projects to which these fees apply were less than anticipated. This could be related to inflation and higher interest rates charged to consumers to finance projects.					
Budget Increase/(Decrease) Requested: (\$15,000)					

Object #:	12	Account #:	10-4-02-937-00	Title:	Internet Pole License Fees
With completion of Phase One of the internet project by Spectrum, bringing high-speed internet, via fiber-to-the-home, to many of the City's rural areas, this wireless network is no longer the best, or even the most reasonable option, for service. Accordingly, the Department expects that many current wireless users will switch and revenues relating to the City's pole(s) will decrease proportionally.					
Budget Increase/(Decrease) Requested: (\$5,000)					

NOTES TO REVENUES

Object #:	13	Account #:	10-4-04-948-00	Title:	Community Block Grant
In 2023, the City only received revenue from this source for the Senior Programs whereas in previous years we were reimbursed for additional projects which did not occur in 2023.					
Budget Increase/(Decrease) Requested: (\$31,000)					

Object #:	14	Account #:	10-4-06-970-00	Title:	Interest Income
Improved interest rates.					
Budget Increase/(Decrease) Requested: \$78,000					

Object #:	15	Account #:	10-4-06-972-00	Title:	Unrealized P/L
<p>This line-item is new for 2023 due to the investment of City Funds in Treasuries.</p> <p>Current market prices determine the market value of investments (Market Price % X \$ Maturing Par = \$ Market Value). An “Unrealized Loss” happens when the current market value of an investment falls below the current book price. An “Unrealized Gain” happens when the current market value of an investment rises higher than the current book price.</p> <p>Unrealized gains and losses only exist prior to maturity and approach zero as time passes and investments approach their maturity dates, because US Treasury and CD Investments mature at 100% of maturing face (par). Therefore, unrealized gains and losses are often referred to as “paper gains” and “paper losses” as they only exist in theoretical terms until the investment is sold or matures.</p> <p>Because the City’s current Treasury investments were purchased at lower yields (higher prices) than what is currently valued by the market, if the investments were sold today (prior to maturity), they would be sold at a “realized loss.” When the Federal Reserve starts cutting interest rates, there is a significant probability that these unrealized losses diminish and potentially transition to unrealized gains if the Fed cuts far and fast enough.</p> <p>Wildwood’s financial team is careful to ensure that money invested longer term will not be needed until maturity, therefore the unrealized loss reported is unlikely to be realized. The fact that we ladder our investments with maturities every quarter reduces the chance we might need to liquidate investments early. If the city needs cash, we will forego reinvesting upcoming maturities before considering potential early liquidations.</p> <p>However, for financial reporting purposes this unrealized loss is required to be reported.</p>					
Budget Increase/(Decrease) Requested: (\$115,421)					

NOTES TO REVENUES

Object #:	16	Account #:	10-4-07-980-00	Title:	Other Income
Budget Increase/(Decrease) Requested: (\$7,906)					

Object #:	17	Account #:	10-4-07-981-00	Title:	Wildwood History Book
This book was complete and ready for distribution in 2023.					
Budget Increase/(Decrease) Requested: \$7,004					

Object #:	18	Account #:	10-4-07-985-00	Title:	Parks & Rec Revenue
Programs and participation increased in 2023.					
Budget Increase/(Decrease) Requested: \$11,000					

Object #:	19	Account #:	10-4-07-986-00	Title:	Wildwood Celebration Revenue
Revenue from this source was slightly less than estimated.					
Budget Increase/(Decrease) Requested: (\$3,100)					

Object #:	20	Account #:	10-4-08-990-00	Title:	Operating Transfer
Funds from the operating transfer come from interest earnings in the Escrow Fund. Interest rates were favorable in 2023 resulting in more revenue.					
Budget Increase/(Decrease) Requested: \$25,000					

NOTES TO EXPENDITURES

Object #:	1	Account #:	10-5-10-101-14	Title:	Regular Salaries - Econ Dev
The Economic Development Manager position was vacant from July 2023 until the end of the year, when Thomas Lee was promoted to serve as the City Administrator.					
Budget Increase/(Decrease) Requested: (\$17,282)					

Object #:	2	Account #:	10-5-10-140-00	Title:	Employee Benefits (125)
The Economic Development Manager position was vacant from July 2023 until the end of the year, when Thomas Lee was promoted to serve as the City Administrator.					
Budget Increase/(Decrease) Requested: (\$11,180)					

Object #:	3	Account #:	10-5-10-201-14	Title:	Community Relations - Econ Dev
The Department initially scheduled the launch of the Live, Work, Play Marketing campaign for 2023. This campaign was designed to help recruit businesses from the St. Louis area to Wildwood. However, due to the City's lack of a dedicated point of contact to oversee the campaign on a daily basis, its launch was postponed. The Department anticipates hiring an Economic Development Manager in 2024, and they will oversee the launch of the marketing campaign.					
Budget Increase/(Decrease) Requested: (\$14,186)					

Object #:	4	Account #:	10-5-10-208-00	Title:	Equipment Leasing
The rental costs associated with the Ricoh Copy Machine were lower than expected for the 2023 Fiscal Year.					
Budget Increase/(Decrease) Requested: (\$5,244)					

Object #:	5	Account #:	10-5-10-212-00	Title:	Insurance
Increased rates and additional insured items.					
Budget Increase/(Decrease) Requested: \$6,616					

Object #:	6	Account #:	10-5-10-221-00	Title:	Maintenance - Grounds
Sidewalk repairs were completed in front of the Wildwood Municipal Building due to trip hazards being present near the building's entrance. The Department had not foreseen expenses related to sidewalk replacement. The total cost of this work amounted to \$20,588.76 in 2023.					
Budget Increase/(Decrease) Requested: \$23,485					

NOTES TO EXPENDITURES

Object #:	7	Account #:	10-5-10-266-00	Title:	Supplies-General
<p>Expenditures related to coffee consumption surpassed initial estimates for 2023, totaling \$14,296.00 for Fiscal Year 2023. Coffee is provided for City-employees and is provided to the public during various meetings. This account also includes expenses for cleaning supplies and other various day-to-day items such as toilet paper, paper towels, hand soap, garbage bags, etc. All these items experienced price increases in 2023 due to inflation.</p>					
<p>Budget Increase/(Decrease) Requested: \$6,922</p>					

Object #:	8	Account #:	10-5-10-280-00	Title:	Utilities-Electric
<p>The region faced hotter-than-expected temperatures during the summer of 2023, leading to increased costs from air conditioner usage. Additionally, Ameren Missouri raised its rates in 2023, contributing to higher-than-anticipated energy bills. Under the 2023 rate increase, Ameren Missouri aimed to raise total annual revenues by approximately \$140 million.</p>					
<p>Budget Increase/(Decrease) Requested: \$11,079</p>					

Object #:	9	Account #:	10-5-10-281-00	Title:	Utilities - Gas
<p>Since November 30, 2021, the City has been facing higher gas costs. The Purchased Gas Adjustment (PGA) has increased due to factors like the Polar Vortex in February 2021 and the elevated costs associated with the winter heating season across the Midwest, including in Missouri.</p> <p>On November 30, 2021, the PGA for customers in eastern Missouri rose from approximately \$0.37 to \$0.59 per one hundred cubic feet (CCF). The PGA reflects the difference between the expected price of natural gas and the actual price the gas company pays during a specific period, like a monthly billing cycle.</p> <p>Furthermore, new gas rates implemented on November 29, 2022, resulted in an 8.86% increase in the City's monthly gas bill. Over the past two years, the City has seen a significant increase in the cost of supplying gas to the Wildwood Municipal Building, with costs more than doubling.</p>					
<p>Budget Increase/(Decrease) Requested: \$6,809</p>					

Object #:	10	Account #:	10-5-10-310-00	Title:	Attorney Fees
<p>During the 2023 fiscal year, the City incurred higher-than-anticipated attorney fees primarily because the Department and other City Officials found it necessary to consult legal representation more frequently than initially projected.</p>					
<p>Budget Increase/(Decrease) Requested: \$43,257</p>					

NOTES TO EXPENDITURES

Object #:	11	Account #:	10-5-10-315-00	Title:	Litigation Contingencies
The City faced higher-than-expected legal fees due to litigation that falls outside the coverage provided by the City's insurance carrier.					
Budget Increase/(Decrease) Requested: \$33,318					

Object #:	12	Account #:	10-5-10-320-00	Title:	Audit Costs
Grant funding expenditures were under the threshold which mandates a single audit, therefore reducing audit costs.					
Budget Increase/(Decrease) Requested: (\$9,000)					

Object #:	13	Account #:	10-5-10-345-00	Title:	City Newsletter
In 2023, the City's vendor responsible for printing and mailing the Gazette discovered an outstanding invoice from 2020. This invoice, totaling \$3,137.33, was for services provided for the 2020 Fall Gazette. Upon confirmation that the invoice had not been paid, the City submitted payment in 2023. Additionally, the expenses for postage exceeded the initial projections in 2023 due to higher-than-expected increases. Furthermore, the cost of paper utilized for printing the Gazette rose during 2023, despite the City continuing to use the same type of paper as in previous years. This increase in paper costs contributed to the overall expenditure for Gazette production during the year.					
Budget Increase/(Decrease) Requested: \$ 9,383					

Object #:	14	Account #:	10-5-10-350-00	Title:	Contractual Services
Costs associated with the overhaul and replacement of City's Website and the development of a mobile app were not incurred.					
Budget Increase/(Decrease) Requested: (\$39,689)					

Object #:	15	Account #:	10-5-10-440-00	Title:	Computer System
The contingency for this line-item was not needed.					
Budget Increase/(Decrease) Requested: (\$5,000)					

NOTES TO EXPENDITURES

Object #:	1	Account #:	10-5-30-140-00	Title:	Employee Benefits (125)
Actual Employee Benefits (dependent on elected coverage) were less than originally estimated.					
Budget Increase/(Decrease) Requested: (\$6,189)					

NOTES TO EXPENDITURES

Object #:	1	Account #:	10-5-40-140-00	Title:	Employee Benefits (125)
Employee benefits costs were higher than estimated.					
Budget Increase/(Decrease) Requested: (\$8,062)					

Object #:	2	Account #:	10-5-40-208-00	Title:	Equipment Leasing
The need for such items was less in 2023 than anticipated.					
Budget Increase/(Decrease) Requested: (\$7,100)					

Object #:	3	Account #:	10-5-40-262-00	Title:	Service Contracts
The increase relates to the rental of restrooms for many trails and parks and keeping them clean, given their consistently high level of use throughout the year.					
Budget Increase/(Decrease) Requested: \$31,863					

Object #:	4	Account #:	10-5-40-264-00	Title:	Meetings & Special Events
The increase relates to purchases for special events, like the Board and Commission Appreciation Event, and funding the Holiday Tree Lighting Event of the City.					
Budget Increase/(Decrease) Requested: \$7,628					

Object #:	5	Account #:	10-5-40-266-00	Title:	Supplies-General
The increase relates to popularity of events and facilities and purchasing supplies to manage them and ensure safety.					
Budget Increase/(Decrease) Requested: \$9,982					

Object #:	6	Account #:	10-5-40-293-00	Title:	Computer System Under \$5K
The network of Department computers was operational for most of the year, leading to less purchases of this equipment.					
Budget Increase/(Decrease) Requested: (\$6,208)					

NOTES TO EXPENDITURES

Object #:	7	Account #:	10-5-40-340-00	Title:	Consultant Costs
The increase relates to special projects and direction from City Council, including the study of an unlimited play facility and others.					
Budget Increase/(Decrease) Requested: \$10,393					

Object #:	8	Account #:	10-5-40-350-00	Title:	Contractual Services
The Department used in-house resources more in 2023, a trend it intends to continue in 2024.					
Budget Increase/(Decrease) Requested: (\$19,928)					

Object #:	9	Account #:	10-5-40-350-01	Title:	Park Maintenance
The increase in this line item was tracked all year by the City Council and the Department of Planning and Parks and related to the retirement of the previous primary provider of services and the engagement of two (2) new companies.					
Budget Increase/(Decrease) Requested: \$27,153					

Object #:	10	Account #:	10-5-40-351-00	Title:	Concert Series
The increase here, more than any other line item, relates to costs of food, drink, artists, and services rising due to inflation.					
Budget Increase/(Decrease) Requested: \$16,113					

Object #:	11	Account #:	10-5-40-715-00	Title:	Celebrate Wildwood
This amount was offset by the Celebrate Wildwood Commission raising \$31,000 through sponsorships.					
Budget Increase/(Decrease) Requested: \$17,595					

NOTES TO EXPENDITURES

Object #:	1	Account #:	10-5-50-140-00	Title:	Employee Benefits (125)
Costs were less than estimated due to a temporary position vacancy and new employee election (Administrative Assistant position).					
Budget Increase/(Decrease) Requested: (\$25,780)					

Object #:	2	Account #:	10-5-50-208-00	Title:	Equipment Leasing
The line item relates to shared technology needs, such as copiers and large format printers, between the Departments of Planning/Parks and Public Works.					
Budget Increase/(Decrease) Requested: (\$14,212)					

Object #:	3	Account #:	10-5-50-240-00	Title:	Postage
The mailings for many of the public hearings, the solar panel survey, and other important issues to residents increased the budget amount.					
Budget Increase/(Decrease) Requested: \$8,379					

Object #:	4	Account #:	10-5-50-762-00	Title:	Historical Properties Survey
The survey was started in 2023 but will not be billed until 2024.					
Budget Increase/(Decrease) Requested: (\$5,000)					

NOTES TO EXPENDITURES

Object #:	1	Account #:	10-5-60-351-02	Title:	City Event OT (Prop P)
Overtime costs less than estimated.					
Budget Increase/(Decrease) Requested: (\$10,000)					

NOTES TO EXPENDITURES

Object #:	1	Account #:	10-5-70-101-00	Title:	Regular Salaries
Vacancy of budgeted Arborist/Vegetation Specialist position.					
Budget Increase/(Decrease) Requested: (\$29,382)					

Object #:	2	Account #:	10-5-70-140-00	Title:	Employee Benefits (125)
Vacancy of budgeted Arborist/Vegetation Specialist position.					
Budget Increase/(Decrease) Requested: (\$29,813)					

Object #:	3	Account #:	10-5-70-180-00	Title:	Workers Compensation
Vacancy of budgeted Arborist/Vegetation Specialist position.					
Budget Increase/(Decrease) Requested: (\$5,238)					

Object #:	4	Account #:	10-5-70-208-00	Title:	Equipment Leasing
Budget Increase/(Decrease) Requested: (\$5,054)					

Object #:	5	Account #:	10-5-70-240-00	Title:	Postage
Additional resident mailings were prepared for deer management and the waste hauler transition.					
Budget Increase/(Decrease) Requested: \$6,009					

Object #:	6	Account #:	10-5-70-276-00	Title:	Traffic Signals/Street Lights
Increased work orders for lighting outages throughout Town Center and increased utility locate requests.					
Budget Increase/(Decrease) Requested: \$32,781					

NOTES TO EXPENDITURES

Object #:	7	Account #:	10-5-70-350-01	Title:	ROW Animal Removal
The amount is reflected in the number of work orders received and responded to and is consistent with past years.					
Budget Increase/(Decrease) Requested: \$12,784					

Object #:	8	Account #:	10-5-70-350-02	Title:	ROW Roadside Mowing
Increase reflects increased contractor rates for mowing, plus the mowing of additional right of way.					
Budget Increase/(Decrease) Requested: \$99,051					

Object #:	9	Account #:	10-5-70-350-05	Title:	ROW Landscaping
The increase reflects higher contractor rates for landscape work and the effort necessary to maintain new landscaping along roadways at a high level.					
Budget Increase/(Decrease) Requested: \$37,900					

Object #:	10	Account #:	10-5-70-350-06	Title:	ROW Tree Removal
The 2023 tree removal budget was reduced by 40% from the actual 2022 budget as it was anticipated that ash tree removals would diminish. The actual 2023 budget resulted in being 30% lower than 2022, so while greater than budgeted it was significantly less than in 2022.					
Budget Increase/(Decrease) Requested: \$32,454					

Object #:	11	Account #:	10-5-70-350-08	Title:	ROW Tree Trimming
Resident requests for tree trimming were greater than anticipated because of deferred work from 2022.					
Budget Increase/(Decrease) Requested: \$78,402					

Object #:	12	Account #:	10-5-70-350-09	Title:	Miscellaneous ROW
The increase reflects works orders issued in response to resident requests or weather.					
Budget Increase/(Decrease) Requested: \$23,142					

NOTES TO EXPENDITURES

Object #:	13	Account #:	10-5-70-350-31	Title:	Snow and Ice Removal
Reduced snow events occurred during the year.					
Budget Increase/(Decrease) Requested: (\$25,319)					

Object #:	14	Account #:	10-5-70-350-33	Title:	Snow-Salt
Reduced snow events occurred during the year					
Budget Increase/(Decrease) Requested: (\$15,282)					

Object #:	15	Account #:	10-5-70-350-44	Title:	Storm Water-Ditching
Demand for this item was less than anticipated.					
Budget Increase/(Decrease) Requested: (11,825)					

Object #:	16	Account #:	10-5-70-350-68	Title:	Mosquito Control
Decrease represents reduced work by St. Louis County.					
Budget Increase/(Decrease) Requested: (\$5,812)					

Object #:	17	Account #:	10-5-70-763-00	Title:	Deer Management
The deer management program was approved by City Council but not originally in 2023.					
Budget Increase/(Decrease) Requested: \$225,759.00					

NOTES TO REVENUES

Object #:	1	Account #:	15-4-07-981-00	Title:	Special Assessments
Reverse Assessments receivable as it was determined the Bonds could be paid off early.					
Budget Increase/(Decrease) Requested: (\$85,755)					

City of Wildwood
Year-End 2023

Fund 15
Town Center Sewer Fund

NOTES TO EXPENDITURES

Object #:	1	Account #:	15-5-10-311-00	Title:	Administrative & Legal
Contingency amount budgeted for legal services not needed.					
Budget Increase/(Decrease) Requested: (\$5,000)					

**City of Wildwood
Year-End 2023**

Capital Improvement Sales Tax Fund Revenue

NOTES TO REVENUES

Object #:	1	Account #:	17-4-01-903-00	Title:	½ Cent Capital Improvement Sales Tax
Due to inflation, revenue from this source ended the year higher than estimated.					
Budget Increase/(Decrease) Requested: \$155,000					

Object #:	2	Account #:	17-4-04-949-00	Title:	Federal & State Grant Revenue
Grant funding directly relates to progress toward grant projects.					
Budget Increase/(Decrease) Requested: \$258,717					

Object #:	3	Account #:	17-4-06-970-00	Title:	Interest Income
Improved interest rates.					
Budget Increase/(Decrease) Requested: \$120,183					

Object #:	4	Account #:	17-4-06-972-00	Title:	Unrealized P/L
<p>This line-item is new for 2023 due to the investment of City Funds in Treasuries.</p> <p>Current market prices determine the market value of investments (Market Price % X \$ Maturing Par = \$ Market Value). An “Unrealized Loss” happens when the current market value of an investment falls below the current book price. An “Unrealized Gain” happens when the current market value of an investment rises higher than the current book price.</p> <p>Unrealized gains and losses only exist prior to maturity and approach zero as time passes and investments approach their maturity dates, because US Treasury and CD Investments mature at 100% of maturing face (par). Therefore, unrealized gains and losses are often referred to as “paper gains” and “paper losses” as they only exist in theoretical terms until the investment is sold or matures.</p> <p>Because the City’s current Treasury investments were purchased at lower yields (higher prices) than what is currently valued by the market, if the investments were sold today (prior to maturity), they would be sold at a “realized loss.” When the Federal Reserve starts cutting interest rates, there is a significant probability that these unrealized losses diminish and potentially transition to unrealized gains if the Fed cuts far and fast enough.</p> <p>Wildwood’s financial team is careful to ensure that money invested longer term will not be needed until maturity, therefore the unrealized loss reported is unlikely to be realized. The fact that we ladder our investments with maturities every quarter reduces the chance we might need to liquidate investments early. If the city needs cash, we will forego reinvesting upcoming maturities before considering potential early liquidations.</p> <p>However, for financial reporting purposes this unrealized loss is required to be reported.</p>					
Budget Increase/(Decrease) Requested: (\$26,484)					

**City of Wildwood
Year-End 2023**

Capital Improvement Sales Tax Fund Revenue

NOTES TO REVENUES

Object #:	5	Account #:	17-4-07-989-00	Title:	Insurance Claim Revenue
Funds received to repair elevator.					
Budget Increase/(Decrease) Requested: \$62,000					

NOTES TO EXPENDITURES

Object #:	1	Account #:	17-5-40-480-34	Title:	Kohn Park Repairs
Given other projects with assigned higher priorities, the repairs were delayed in 2023.					
Budget Increase/(Decrease) Requested: (\$20,000)					

Object#:	2	Account #:	17-5-40-480-35	Title:	Old Pond School Repairs
The trim boards were repaired and all of them painted. Waterproofing of a portion of the basement was delayed saving funds.					
Budget Increase/(Decrease) Requested: (\$26,007)					

Object #:	3	Account #:	17-5-40-480-36	Title:	Anniversary Park Repairs
The City Council authorized the replacement of the swing set, a covered type, which led to the increase in expenditure.					
Budget Increase/(Decrease) Requested: \$10,000					

Object #:	4	Account #:	17-5-40-480-38	Title:	Cap Equip/Facilities - Purchase/Rep
With on-going and consistent use, many of the parks needed replacement equipment in 2023.					
Budget Increase/(Decrease) Requested: \$7,831					

Object #:	5	Account #:	17-5-40-480-46	Title:	Bellevue Farms
The volunteers associated with Friends of Bellevue have worked vrey hard to achieve the City's goals for this facility, with a limited outlay of funds by Wildwood.					
Budget Increase/(Decrease) Requested: (\$46,645)					

Object #:	6	Account #:	17-5-40-480-62	Title:	Essen Log Cabin
The cabin process was begun in 2023, with the development of design and engineered plans for bidding purposes in 2024. Project is planned to be completed in 2024, as part of the Village Green Phase One effort. Funds have been set aside.					
Budget Increase/(Decrease) Requested: (\$99,034)					

NOTES TO EXPENDITURES

Object #:	7	Account #:	17-5-40-480-63	Title:	Bluffview Park Improvements
This project was completed under budget by the City and Ideal Landscape Group.					
Budget Increase/(Decrease) Requested: (\$31,060)					

Object #:	8	Account #:	17-5-40-480-65	Title:	Pedestrian Brdg @ Manors of Enclaves
The delays caused by the 'gore' strip led to limited price increases. Project was completed.					
Budget Increase/(Decrease) Requested: \$10,335					

Object #:	9	Account #:	17-5-40-480-66	Title:	Village Green - Engineering Svs
The relocations of the trash enclosure and Mayors' Grove, along with additional design and engineering needs, led to this increase in funds.					
Budget Increase/(Decrease) Requested: \$86,931					

Object #:	10	Account #:	17-5-40-480-67	Title:	Village Green - Construction
The bidding for the project was completed in early 2024, with construction planned this year. Funds were re-allocated for in 2024.					
Budget Increase/(Decrease) Requested: (\$1,566,287)					

Object #:	11	Account #:	17-5-40-480-69	Title:	Route 66 Roadside park - Planning & Design
Project was placed on hold by City Council due to its estimated cost over \$1.5 million dollars.					
Budget Increase/(Decrease) Requested: (\$72,997)					

Object #:	12	Account #:	17-5-40-480-70	Title:	Hard Court Playing Area
The City Council altered the location of this facility from Community Park to the Town Center and delayed its construction to 2024 or early 2025. Funds have been set aside for the hardcourt area in 2024.					
Budget Increase/(Decrease) Requested: (\$384,307)					

NOTES TO EXPENDITURES

Object #:	13	Account #:	17-5-40-480-72	Title:	Poertner Park - Hencken Rd - Engineering
The City Council is forming a citizen committee in 2024 to help design and engineer this park facility. Accordingly, the process is now a 2024 effort, with funds set aside for these services.					
Budget Increase/(Decrease) Requested: (50,000)					
Object #:	14	Account #:	17-5-40-480-73	Title:	Old State Rd Shared Use Path ROW
Project funds were re-budgeted for 2024.					
Budget Increase/(Decrease) Requested: (\$55,200)					
Object #:	15	Account #:	17-5-40-480-74	Title:	Disc Golf Course - Glencoe Area
The project was placed on hold.					
Budget Increase/(Decrease) Requested: (\$20,000)					
Object #:	16	Account #:	17-5-70-460-23	Title:	Main Street Ext to Eatherton
Project funds were utilized for engineering and design.					
Budget Increase/(Decrease) Requested: (\$82,025)					
Object #:	17	Account #:	17-5-70-460-29	Title:	East & Center Ave Reconstruction
Project funds were utilized for engineering and design.					
Budget Increase/(Decrease) Requested: (\$265,688)					
Object #:	18	Account #:	17-5-70-460-40	Title:	Strecker Road Sidewalk-Segment C ROW/Construction
Project funds were re-budgeted for 2024					
Budget Increase/(Decrease) Requested: (\$235,000)					

NOTES TO EXPENDITURES

Object #:	19	Account #:	17-5-70-460-42	Title:	Birch Forest Turnaround Construction
Construction changes were less than estimated.					
Budget Increase/(Decrease) Requested: (\$7,413)					
Object #:	20	Account #:	17-5-70-460-43	Title:	Rt 109 and BA Southbound Roundabout - Design
Engineering costs were greater than estimated.					
Budget Increase/(Decrease) Requested: \$25,004					
Object #:	21	Account #:	17-5-70-460-44	Title:	Strecker Road Sidewalks - Segment E/F Design
Project funds were re-budgeted for 2025					
Budget Increase/(Decrease) Requested: (\$25,000)					
Object #:	22	Account #:	17-5-70-460-46	Title:	Route 109 Sidewalk - Manchester to Viola Gill Lane
Project funds were re-budgeted for 2024.					
Budget Increase/(Decrease) Requested: (\$150,000.00)					
Object #:	23	Account #:	17-5-70-460-50	Title:	Strecker Rd Sidewalks - Segment E/F - ROW
Project funds were re-budgeted for 2025.					
Budget Increase/(Decrease) Requested: (\$50,000)					

NOTES TO EXPENDITURES

Object #:	24	Account #:	17-5-70-460-52	Title:	Rt 109 & BA South Roundabout ROW
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A donation of right of way is anticipated and therefore funds were not necessary.

Budget Increase/(Decrease) Requested: (\$25,000)

Object #:	25	Account #:	17-5-70-460-53	Title:	Rt 100 J-Turns - Design
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Engineering costs were greater than estimated.

Budget Increase/(Decrease) Requested: \$51,190

Object #:	26	Account #:	17-5-70-460-55	Title:	Main Street Extension ROW
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Funds were re-budgeted for 2024 and 2025.

Budget Increase/(Decrease) Requested: (\$50,000)

Object #:	27	Account #:	17-5-70-470-09	Title:	Bouquet Rd Culverts #340 & #352 Easement Aquis
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Funds were re-budgeted for 2024 and 2025.

Budget Increase/(Decrease) Requested: (\$825,000)

Object #:	28	Account #:	17-5-70-470-66	Title:	Bridge 3-107 Replacement - Const & Easement
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Funds were re-budgeted for 2026.

Budget Increase/(Decrease) Requested: (\$50,000)

NOTES TO EXPENDITURES

Object #:	29	Account #:	17-5-10-500-03	Title:	City Hall Capital Investment
Budget Increase/(Decrease) Requested: \$92,701					

Object #:	30	Account #:	17-5-40-490-15	Title:	Watershed Erosion Task Force Projects
The City did not obtain five (5) grants it applied for with State of Missouri. Most of these funds were for the required matches associated with this grant source.					
Budget Increase/(Decrease) Requested: (\$648,760)					

Object #:	31	Account #:	17-5-70-490-07	Title:	Vehicle Replacement
Vehicle purchase was deferred as the vehicle was repaired instead.					
Budget Increase/(Decrease) Requested: (\$35,000)					

Object #:	32	Account #:	17-5-70-490-08	Title:	Roadside Beautification
Tree planting project did not fully utilize budgeted amount.					
Budget Increase/(Decrease) Requested: (\$25,035)					

Object #:	33	Account #:	17-5-70-490-12	Title:	Misc Sidewalk Improvements
Potential improvements were not identified to fully utilize the budgeted amount.					
Budget Increase/(Decrease) Requested: (\$15,981)					

NOTES TO EXPENDITURES

Object #:	34	Account #:	17-5-70-490-14	Title:	Emerald Ash Borer/Ash Tree Program
Budget was not fully necessary due to the overall elimination of ash trees.					
Budget Increase/(Decrease) Requested: (\$70,412)					

Object #:	35	Account #:	17-5-70-490-16	Title:	Electric Vehicle Charging Station
Work did not progress forward on this item.					
Budget Increase/(Decrease) Requested: (\$50,000)					

NOTES TO REVENUES

Object #:	1	Account #:	18-4-04-941-00	Title:	Motor Fuel/Gas Tax
<p>The State collects this tax which is paid by the consumer purchasing fuel at retail. A percentage of fuel tax collections is distributed to cities based on population. The amount received during the year was greater than the amount estimated due to the price of fuel and the amount of consumption.</p>					
<p>Budget Increase/(Decrease) Requested: \$37,000</p>					
Object #:	2	Account #:	18-4-04-942-00	Title:	Road & Bridge Tax
<p>The amount received during the year was greater than the amount estimated due to conservative estimations.</p>					
<p>Budget Increase/(Decrease) Requested: \$72,000</p>					
Object #:	3	Account #:	10-4-06-970-00	Title:	Interest Income
<p>Improved interest rates.</p>					
<p>Budget Increase/(Decrease) Requested: \$23,000</p>					

NOTES TO EXPENDITURES

Object #:	1	Account #:	18-5-70-460-14	Title:	Traffic Safety Improvements
Demand for this item was less than budgeted.					
Budget Increase/(Decrease) Requested: (\$9,655)					

Object #:	2	Account #:	18-5-70-460-37	Title:	Roadway Stormwater Drainage
Demand for this item was less than budgeted.					
Budget Increase/(Decrease) Requested: (\$15,946)					

Object #:	3	Account #:	18-5-70-490-02	Title:	Concrete Pavement Replacement
Additional work to replace concrete streets in subdivisions was necessary due to aging concrete pavements.					
Budget Increase/(Decrease) Requested: \$16,560					

Object #:	4	Account #:	18-5-70-490-05	Title:	Storm Drainage Structure Replacement
Specific work requests for this item were not necessary.					
Budget Increase/(Decrease) Requested: (\$22,497)					

Object #:	5	Account #:	18-5-70-490-06	Title:	Sidewalk and Trail Maintenance/Replacement
Increase represents work to remove sidewalk trip hazards in subdivisions through replacement and concrete cutting.					
Budget Increase/(Decrease) Requested: \$97,017					

Object #:	6	Account #:	18-5-70-490-07	Title:	Asphalt Patching
Greater demand for patching has resulted from aging concrete streets and less replacement funds being budgeted in prior years.					
Budget Increase/(Decrease) Requested: \$177,049					

NOTES TO EXPENDITURES

Object #:	7	Account #:	18-5-70-490-08	Title:	Joint & Crack Sealing
Increase reflects increased contractor cost and additional roads completed.					
Budget Increase/(Decrease) Requested: \$12,518					
Object #:	8	Account #:	18-5-70-490-09	Title:	Pavement Markings
The annual restriping project was under budget.					
Budget Increase/(Decrease) Requested: (\$8,528)					
Object #:	9	Account #:	18-5-70-490-10	Title:	Guard Rail Repairs
Specific damage repairs for this item did not materialize.					
Budget Increase/(Decrease) Requested: (\$18,000)					
Object #:	10	Account #:	18-5-70-490-11	Title:	Traffic Control Signs
Cost reflects increased prices from contractor.					
Budget Increase/(Decrease) Requested: \$5,462					
Object #:	11	Account #:	18-5-70-490-13	Title:	Stormwater BMP Maintenance & Repair
Demand for this item was less than anticipated.					
Budget Increase/(Decrease) Requested: (\$27,198)					
Object #:	12	Account #:	18-5-70-480-21	Title:	Other Engineering Services
This increase reflects application fees that were paid for successful federal funding applications.					
Budget Increase/(Decrease) Requested: \$5,755					

NOTES TO REVENUES

Object #:	1	Account #:	24-4-04-957-00	Title:	ARPA Funding
This funding is recorded as revenue in accordance with expenditure matching. Therefore, this revenue account was adjusted to match 2023 expenses. The balance shall be recorded in 2024 once the project is complete.					
Budget Increase/(Decrease) Requested: (\$4,050,000)					

Object #:	2	Account #:	10-4-06-970-00	Title:	Interest Income
Improved interest rates.					
Budget Increase/(Decrease) Requested: \$41,000					

NOTES TO EXPENDITURES

Object #:	1	Account #:	24-5-40-490-02	Title:	Internet Service Expansion/Improvement
Project progress extended into 2024.					
Budget Increase/(Decrease) Requested: (\$4,050,000)					

**City of Wildwood
Fiscal Year 2023
Budget Year-End Report
Consolidated Summary of Revenues and Expenditures
All Funds**

	Current Budget 2023	Year-End Actual	Proposed Amend Budget
Beginning Fund Balance	Estimated	Audited	Audited
	33,566,828	33,566,828	33,566,828
Revenues			
Sales Taxes	8,420,000	8,748,892	8,747,000
Public Safety Tax	2,200,000	2,268,530	2,268,000
Utility Taxes	3,730,724	3,997,386	3,994,724
Motor Fuel/Gas Tax	1,700,000	1,737,739	1,737,000
Road & Bridge Tax	1,050,000	1,122,093	1,122,000
Other Taxes	399,000	385,713	384,000
Licenses and Permits	130,000	96,305	96,000
Charges for Services	1,000	-	1,000
Other Intergovernmental Income	6,816,425	2,736,225	2,735,425
Fines and Forfeitures	290,000	290,473	290,000
Interest Income	1,335,317	1,608,517	1,597,500
Unrealized P/L	-	(142,241)	(141,905)
Other Income	106,364	110,426	113,362
Capital Project Grants	329,283	589,282	588,000
TGA Revenues	-	-	-
Special Assessments	124,755	39,712	39,000
Interest Payments	73,905	73,905	73,905
Other Financing Sources	90,000	115,797	115,000
Insurance Claim Revenue	-	62,142	62,000
Total Revenue	26,796,773	23,840,894	23,822,011
Expenditures			
Administration	1,535,642	1,543,851	1,574,930
Clerk and Council	327,534	319,517	327,534
Municipal Court	296,439	274,719	290,250
Parks and Recreation	1,212,077	1,287,180	1,291,506
Planning	1,163,459	1,097,456	1,126,846
Police Services	5,203,080	5,185,447	5,193,080
Public Works	2,009,254	2,418,068	2,429,811
Subtotal	11,747,485	12,126,238	12,233,957
TGA Expenditures	-	-	-
Capital Improvements	16,264,327	7,718,080	7,724,005
Total Expenditures	28,011,812	19,844,318	19,957,962
Current Year Encumbrances	-	1,852,574	1,852,574
Prior Year Encumbrances	(1,211,082)	(1,211,082)	(1,211,082)
Ending Fund Balance	31,140,707	38,204,896	38,072,369
Dedicated Reserves			
Operating Contingency*	2,936,871	3,031,560	3,058,489
Bond Payment Reserve	164,113	164,113	164,113
Public Safety Tax Reserve	1,358,907	1,460,222	1,460,223
Unreserved Fund Balance	26,680,816	33,549,001	33,389,544

**City of Wildwood
Fiscal 2023 Year-End Report
General Fund**

	Current Budget 2023	Year-End Actual	Proposed Amended Budget 2023
Beginning Fund Balance			
	Estimated		
Beginning Fund Balance Less Prop P Public Safety Funds	17,049,786	17,049,786	17,049,786
Beginning Fund Balance Prop P Public Safety Funds	1,472,042	1,472,042	1,472,042
Revenues			
Sales Taxes	5,730,000	5,903,475	5,902,000
Prop P Public Safety Tax	2,200,000	2,268,530	2,268,000
Utility Taxes	3,730,724	3,997,386	3,994,724
Other Taxes	399,000	385,713	384,000
Licenses and Permits	130,000	96,305	96,000
Charges for Service	1,000	-	1,000
Other Intergovernmental Income	66,425	36,225	35,425
Fines and Forfeitures	290,000	290,473	290,000
Interest Income	615,000	693,439	693,000
Unrealized P/L	-	(115,421)	(115,421)
Other Income	106,364	110,334	113,362
Other Financing Sources	90,000	115,797	115,000
Total Revenues	13,358,513	13,782,256	13,777,090
Operating Expenditures			
Administration	1,535,642	1,543,851	1,574,930
Clerk and Council	327,534	319,517	327,534
Municipal Court	296,439	274,719	290,250
Parks and Recreation	1,212,077	1,287,180	1,291,506
Planning	1,163,459	1,097,456	1,126,846
Police Services	5,203,080	5,185,447	5,193,080
Public Works	2,009,254	2,418,068	2,429,811
Total Operating	11,747,485	12,126,238	12,233,957
Revenue Over (Under) Expenditures			
	1,611,028	1,656,018	1,543,133
Transfers In/(Out)			
	-	-	-
Encumbrance			
Current Year Encumbrance	-	374,554	374,554
Prior Year Encumbrance	(100,009)	(100,009)	(100,009)
Ending Fund Balance			
	20,032,847	20,452,391	20,339,506
Dedicated Reserves			
Operating Contingency*	2,936,871	3,031,560	3,058,489
Public Safety Tax Reserve	1,358,907	1,460,222	1,460,223
Unreserved Fund Balance			
	15,737,069	15,960,610	15,820,794
Public Safety Reserve Detail			
Beginning Public Safety Reserve Balance	1,472,042	1,402,945	1,402,945
Current Year Public Safety Tax Revenue	2,200,000	2,258,598	2,258,598
Current Year Public Safety Tax Expenditures	(1,955,031)	(1,843,216)	(1,843,216)
Application of Prop P Public Safety Funds	(358,104)	(358,104)	(358,104)
Ending Public Safety Reserve Balance	<u>1,358,907</u>	<u>1,460,222</u>	<u>1,460,223</u>

**City of Wildwood
Year-End 2023**

Revenue Summary

General Fund (10)	Current Budget 2023	Year-End Actual	Projected Over (Under) Budget	Recomm. Amend.	2023 Budget After Amend.
(01) Tax Income					
901 State Sales Tax	5,580,000	5,752,450	172,450	172,000	5,752,000
902 Local option Tax	150,000	151,025	1,025	-	150,000
Subtotal Sales Tax	5,730,000	5,903,475	173,475	172,000	5,902,000
905 Public Safety Tax	2,200,000	2,268,530	68,530	68,000	2,268,000
Subtotal Public Safety Tax	2,200,000	2,268,530	68,530	68,000	2,268,000
910 Utility Tax - Electric	1,500,000	1,555,458	55,458	55,000	1,555,000
912 Utility Tax - Gas	600,000	649,193	49,193	49,000	649,000
914 Utility Tax - Telephone	220,000	248,990	28,990	28,000	248,000
914-01 Utility (Phone) Tax Settlement	1,010,724	1,055,290	44,566	44,000	1,054,724
916 Utility Tax - Water	400,000	488,454	88,454	88,000	488,000
Subtotal Utility Tax	3,730,724	3,997,386	266,662	264,000	3,994,724
917 Cigarette Tax	57,000	58,316	1,316	-	57,000
918 Cable Franchise	342,000	327,397	(14,603)	(15,000)	327,000
Subtotal Other Taxes	399,000	385,713	(13,287)	(15,000)	384,000
Total Taxes	12,059,724	12,555,103	495,379	489,000	12,548,724
(02) Licenses & Permits					
930 Merchant Licenses	55,000	52,851	(2,149)	-	55,000
931 Liquor Licenses	18,000	11,631	(6,369)	(7,000)	11,000
932 Vending Machine Licenses	1,000	875	(125)	-	1,000
935 Permit Fees	22,000	15,200	(6,800)	(7,000)	15,000
936 P&Z Permits/Fees	27,000	12,800	(14,200)	(15,000)	12,000
937 Internet Pole License Fee	7,000	2,948	(4,053)	(5,000)	2,000
Total	130,000	96,305	(33,695)	(34,000)	96,000
(03) Charges for Services					
954 False Alarm Fees	1,000	-	(1,000)	-	1,000
956 Subdivision Inspections	-	-	-	-	-
Total	1,000	-	(1,000)	-	1,000
(04) Intergovernmental Income					
945 St. Louis County Grants	-	-	-	-	-
948 Community Block Grant	50,000	19,800	(30,200)	(31,000)	19,000
949 Federal/St Grant Reimb.	16,425	16,425	-	-	16,425
950 CARES - Coronavirus Aid Relief	-	-	-	-	-
Total	66,425	36,225	(30,200)	(31,000)	35,425
(05) Fine & Forfeiture Income					
961 Court Fines	250,000	251,906	1,906	-	250,000
962 Court Costs	25,000	23,937	(1,063)	-	25,000
963 Officer Training	4,000	3,989	(11)	-	4,000
964 Crime Victims Fund	1,000	739	(261)	-	1,000
965 Bond Forfeitures	6,000	5,916	(84)	-	6,000
966 POST Commission Fund	-	-	-	-	-
967 Alt. Cmty. Service	-	30	30	-	-
968 Inmate Security Surcharge	4,000	3,956	(44)	-	4,000

**City of Wildwood
Year-End 2023**

Revenue Summary

General Fund (10)	Current Budget 2023	Year-End Actual	Projected Over (Under) Budget	Recomm. Amend.	2023 Budget After Amend.
Total	290,000	290,473	473	-	290,000
(06) Interest Income					
970 Interest Income	615,000	693,439	78,439	78,000	693,000
972 Unrealized P./L	-	(115,421)	(115,421)	(115,421)	(115,421)
Total	615,000	578,018	(36,982)	(37,421)	577,579
(07) Other Income					
980 Other Income	10,000	2,094	(7,906)	(7,906)	2,094
981 Wildwood History Book	-	7,004	7,004	7,004	7,004
982 NID Administration Fee	6,500	6,500	-	-	6,500
984 Community Garden Revenue	7,000	6,575	(425)	-	7,000
985 Parks & Recreation Revenue	30,000	41,693	11,693	11,000	41,000
986 Wildwood Celebration Revenue	30,000	26,900	(3,100)	(3,100)	26,900
987 CID Administration Fee	11,500	11,500	-	-	11,500
988 Dog Park Fees	7,000	5,075	(1,925)	-	7,000
989 Insurance Claim Revenue	4,864	4,864	-	-	4,864
990 Recycling Rebate	-	-	-	-	-
997 Hometown Hero Revenue	1,500	1,975	475	-	1,500
999 Credit Card Processing Fees	(2,000)	(3,846)	(1,846)	-	(2,000)
Total	106,364	110,334	3,970	6,998	113,362
(08) Other Financing Sources					
990 Operating Transfer	90,000	115,797	25,797	25,000	115,000
Total	90,000	115,797	25,797	25,000	115,000
Total General Fund	13,358,513	13,782,255	423,742	418,577	13,777,090

**City of Wildwood
Year-End 2023**

Expenditure Summary

General Fund (10)	Current Budget 2023	Year-End Actual	Proposed Amend Budget
(10) Administration			
Personnel	690,584	650,940	662,122
Operating	452,108	467,580	487,589
Contractual	387,950	425,332	425,219
Capital	5,000	-	-
Total	1,535,642	1,543,851	1,574,930
(20) City Clerk/Council			
Personnel	257,283	254,018	257,283
Operating	66,751	61,021	66,751
Contractual	3,500	4,478	3,500
Total	327,534	319,517	327,534
(30) Municipal Court			
Personnel	257,259	244,148	251,070
Operating	37,405	29,526	37,405
Contractual	1,775	1,045	1,775
Total	296,439	274,719	290,250
(40) Parks			
Personnel	230,177	224,826	222,115
Operating	214,900	243,680	251,065
Contractual	620,000	653,729	653,731
Special Projects	147,000	164,945	164,595
Total	1,212,077	1,287,180	1,291,506
(50) Planning			
Personnel	937,359	908,699	911,579
Operating	143,600	115,137	137,767
Contractual	75,000	71,996	75,000
Special Projects	7,500	1,624	2,500
Total	1,163,459	1,097,456	1,126,846
(60) Police Services			
Personnel	55,383	52,011	55,383
Operating	8,525	3,109	8,525
Contractual	5,117,972	5,106,948	5,107,972
Capital	21,200	23,378	21,200
Total	5,203,080	5,185,447	5,193,080

**City of Wildwood
Year-End 2023**

Expenditure Summary

General Fund (10)	Current Budget 2023	Year-End Actual	Proposed Amend Budget
(70) Public Works			
Personnel	929,546	855,387	865,113
Operating	191,208	217,259	224,944
Contractual	888,500	1,119,663	1,113,995
Capital	-	-	-
Special Projects	-	225,759	225,759
Total	2,009,254	2,418,068	2,429,811
Total Expenditures	11,747,485	12,126,239	12,233,957

Administration (10)

Account	Name	Current Budget	Year-End Activity with Encumbrance Adjustment	Recommend Amend	Amended Budget
10-5-10-101-00	Regular Salaries	435,331.00	433,122.29	-	435,331.00
10-5-10-101-14	Regular Salaries - Econ Dev	69,756.00	52,473.77	(17,282.00)	52,474.00
10-5-10-102-00	Elected & Appointed Officials	6,800.00	5,966.70	-	6,800.00
10-5-10-110-00	Overtime	1,000.00	-	-	1,000.00
10-5-10-120-00	FICA & Medicare	32,943.00	32,439.45	-	32,943.00
10-5-10-120-14	FICA - Econ Dev	5,181.00	3,869.92	-	5,181.00
10-5-10-140-00	Employee Benefits (125)	88,697.00	77,516.83	(11,180.00)	77,517.00
10-5-10-140-14	Employee Health Benefits - Econ Dev	11,507.00	7,484.12	-	11,507.00
10-5-10-142-00	Insurance (Life & Disability)	3,401.00	3,182.35	-	3,401.00
10-5-10-142-14	Insurance (Life & Disability) - Econ Dev	829.00	483.70	-	829.00
10-5-10-144-00	Pension Expense	30,050.00	29,642.69	-	30,050.00
10-5-10-144-14	Pension Expense - Econ Dev	3,827.00	3,705.51	-	3,827.00
10-5-10-180-00	Workers Compensation	1,049.00	851.00	-	1,049.00
10-5-10-180-14	Worker's Comp - Econ Dev	213.00	201.50	-	213.00
Personel Expenditure Total		690,584.00	650,939.83	(28,462.00)	662,122.00
10-5-10-201-00	Community Relations	1,500.00	-	-	1,500.00
10-5-10-201-14	Community Relations - Econ Dev	18,000.00	3,813.14	(14,186.00)	3,814.00
10-5-10-204-00	Dues/Memberships	6,845.00	3,474.67	-	6,845.00
10-5-10-204-14	Dues/Memberships - Econ Dev	1,740.00	-	-	1,740.00
10-5-10-208-00	Equipment Leasing	13,065.00	7,820.78	(5,244.00)	7,821.00
10-5-10-211-00	Records Storage	2,200.00	2,249.00	-	2,200.00
10-5-10-212-00	Insurance	107,510.00	114,125.28	6,616.00	114,126.00
10-5-10-220-00	Maintenance-Building	65,000.00	60,452.86	-	65,000.00
10-5-10-221-00	Maintenance - Grounds	30,000.00	53,484.25	23,485.00	53,485.00
10-5-10-224-00	Maintenance-Vehicles	1,000.00	-	-	1,000.00
10-5-10-224-14	Maintenance-Vehicles Econ Dev	500.00	144.78	-	500.00
10-5-10-230-00	Miscellaneous	4,580.00	2,960.20	-	4,580.00
10-5-10-231-00	Bank Fees	7,000.00	6,187.26	-	7,000.00
10-5-10-240-00	Postage	7,000.00	10,290.88	-	7,000.00
10-5-10-242-00	Printing Expense	3,000.00	469.11	-	3,000.00
10-5-10-244-00	Public Notices	2,000.00	262.00	-	2,000.00
10-5-10-246-00	Publications	-	110.00	-	-
10-5-10-250-00	Internet Connection	7,428.00	5,485.28	-	7,428.00
10-5-10-262-00	Service Contracts/Rental	51,795.00	52,642.29	-	51,795.00
10-5-10-264-00	Meetings & Special Events	3,000.00	2,983.34	-	3,000.00
10-5-10-266-00	Supplies-General	14,000.00	20,921.93	6,922.00	20,922.00
10-5-10-268-00	Supplies-Office	12,000.00	15,393.11	-	12,000.00
10-5-10-268-14	Office Supplies - Econ Dev	500.00	705.65	-	500.00
10-5-10-270-00	Training	1,655.00	-	-	1,655.00
10-5-10-270-14	Training - Econ Dev	1,000.00	-	-	1,000.00
10-5-10-274-00	Travel	1,850.00	41.25	-	1,850.00
10-5-10-274-14	Travel - Econ Dev	500.00	-	-	500.00
10-5-10-280-00	Utilities-Electric	37,000.00	48,078.20	11,079.00	48,079.00
10-5-10-281-00	Utilities - Gas	15,000.00	21,808.93	6,809.00	21,809.00
10-5-10-282-00	Utilities-Telephone	4,000.00	8,522.27	-	4,000.00
10-5-10-282-14	Utilities - Telephone	950.00	568.78	-	950.00
10-5-10-284-00	Utilities-Water	18,000.00	16,726.95	-	18,000.00
10-5-10-290-00	Vehicle Allowance	-	-	-	-
10-5-10-291-00	Machinery/Equipment Under \$5K	2,000.00	-	-	2,000.00
10-5-10-292-00	Furniture/Fixtures Under \$5K	1,500.00	849.81	-	1,500.00
10-5-10-293-00	Computer System Under \$5K	7,090.00	6,497.94	-	7,090.00
10-5-10-293-14	Computer System Under \$5K	1,900.00	509.94	-	1,900.00
Operating Expenditure Total		452,108.00	467,579.88	35,481.00	487,589.00
10-5-10-310-00	Attorney Fees	140,000.00	183,256.60	43,257.00	183,257.00
10-5-10-315-00	Litigation Contingencies	25,000.00	58,317.83	33,318.00	58,318.00
10-5-10-320-00	Audit Costs	48,000.00	39,000.00	(9,000.00)	39,000.00
10-5-10-340-00	Consultant Costs	31,000.00	31,115.00	-	31,000.00
10-5-10-340-14	Consultant Costs - Econ Dev	300.00	298.69	-	300.00
10-5-10-345-00	City Newsletter	46,500.00	55,883.00	9,383.00	55,883.00
10-5-10-350-00	Contractual Services	97,150.00	57,460.50	(39,689.00)	57,461.00

Administration (10)

Account	Name	Current Budget	Year-End Activity with Encumbrance Adjustment	Recommend Amend	Amended Budget
Contractual Services Total		387,950.00	425,331.62	37,269.00	425,219.00
10-5-10-440-00	Computer System	5,000.00	-	(5,000.00)	-
Capital Expenditures Total		5,000.00	-	(5,000.00)	-
Department Total - Admin		1,535,642.00	1,543,851.33	39,288.00	1,574,930.00

City Clerk (20)

Account	Name	Current Budget	Year-End Activity		Amended Budget
			with Encumbrance Adjustment	Recommend Amend	
10-5-20-101-00	Regular Salaries	131,030.00	130,994.49	-	131,030.00
10-5-20-102-00	Elected & Appointed Officials	86,800.00	86,799.96	-	86,800.00
10-5-20-110-00	Overtime	500.00	53.94	-	500.00
10-5-20-120-00	FICA & Medicare	16,702.00	16,480.57	-	16,702.00
10-5-20-140-00	Employee Benefits (125)	11,356.00	8,908.59	-	11,356.00
10-5-20-142-00	Insurance (Life & Disability)	1,370.00	1,323.71	-	1,370.00
10-5-20-144-00	Pension Expense	9,067.00	9,035.88	-	9,067.00
10-5-20-180-00	Workers Compensation	458.00	421.00	-	458.00
Personel Expenditure Total		257,283.00	254,018.14	-	257,283.00
10-5-20-204-00	Dues/Memberships	13,469.00	13,780.38	-	13,469.00
10-5-20-206-00	Election Expense	18,307.00	18,389.81	-	18,307.00
10-5-20-230-00	Miscellaneous	1,500.00	1,073.69	-	1,500.00
10-5-20-240-00	Postage	3,000.00	2,466.27	-	3,000.00
10-5-20-242-00	Printing Expense	1,500.00	1,331.64	-	1,500.00
10-5-20-244-00	Public Notices	1,500.00	1,826.63	-	1,500.00
10-5-20-246-00	Publications	500.00	54.85	-	500.00
10-5-20-264-00	Meetings & Special Events	2,000.00	1,926.96	-	2,000.00
10-5-20-266-00	Supplies-General	1,000.00	558.84	-	1,000.00
10-5-20-268-00	Supplies-Office	1,000.00	270.31	-	1,000.00
10-5-20-270-00	Training	4,005.00	2,830.00	-	4,005.00
10-5-20-274-00	Travel	3,970.00	2,541.50	-	3,970.00
10-5-20-282-00	Utilities-Telephone	1,500.00	1,548.63	-	1,500.00
10-5-20-293-00	Computer System Under \$5K	13,500.00	12,421.75	-	13,500.00
Operating Expenditure Total		66,751.00	61,021.26	-	66,751.00
10-5-20-330-00	Codification Costs	3,500.00	4,477.99	-	3,500.00
Contractual Services Total		3,500.00	4,477.99	-	3,500.00
Department Total - City Clerk		327,534.00	319,517.39	-	327,534.00

Court (30)

Account	Name	Current Budget	Year-End Activity		Amended Budget
			with Encumbrance Adjustment	Recommend Amend	
10-5-30-101-00	Regular Salaries	157,749.00	153,927.69	-	157,749.00
10-5-30-102-00	Elected & Appointed Officials	22,500.00	21,999.96	-	22,500.00
10-5-30-110-00	Overtime	1,500.00	102.02	-	1,500.00
10-5-30-120-00	FICA & Medicare	13,806.00	12,893.10	-	13,806.00
10-5-30-140-00	Employee Benefits (125)	49,143.00	42,953.96	(6,189.00)	42,954.00
10-5-30-142-00	Insurance (Life & Disability)	1,506.00	1,520.04	-	1,506.00
10-5-30-144-00	Pension Expense	10,008.00	9,909.42	-	10,008.00
10-5-30-180-00	Workers Compensation	1,047.00	842.00	-	1,047.00
Personel Expenditure Total		257,259.00	244,148.19	(6,189.00)	251,070.00
10-5-30-204-00	Dues/Memberships	585.00	370.00	-	585.00
10-5-30-230-00	Miscellaneous	50.00	-	-	50.00
10-5-30-240-00	Postage	2,600.00	2,965.23	-	2,600.00
10-5-30-242-00	Printing Expense	4,755.00	2,267.21	-	4,755.00
10-5-30-243-00	Prisoner Expense	2,000.00	1,350.00	-	2,000.00
10-5-30-246-00	Publications	125.00	-	-	125.00
10-5-30-250-00	Internet Connection	2,620.00	1,860.00	-	2,620.00
10-5-30-262-00	Service Contracts/Rental	11,080.00	11,829.41	-	11,080.00
10-5-30-266-00	Supplies-General	500.00	46.65	-	500.00
10-5-30-268-00	Supplies-Office	800.00	260.57	-	800.00
10-5-30-270-00	Training	1,100.00	650.00	-	1,100.00
10-5-30-274-00	Travel	2,090.00	1,593.16	-	2,090.00
10-5-30-282-00	Utilities-Telephone	1,900.00	1,328.74	-	1,900.00
10-5-30-293-00	Computer System Under \$5K	5,200.00	4,004.68	-	5,200.00
10-5-30-294-00	Mental Health Court	1,500.00	1,000.00	-	1,500.00
10-5-30-296-00	Alternate Community Service	500.00	-	-	500.00
Operating Expenditure Total		37,405.00	29,525.65	-	37,405.00
10-5-30-350-00	Contractual Services	1,775.00	1,044.87	-	1,775.00
Contractual Services Total		1,775.00	1,044.87	-	1,775.00
Department Total - Court		296,439.00	274,718.71	(6,189.00)	290,250.00

Parks (40)

Account	Name	Current Budget	Year-End Activity with Encumbrance Adjustment	Recommend Amend	Amended Budget
10-5-40-101-00	Regular Salaries	119,442.00	119,487.81	-	119,442.00
10-5-40-110-00	Overtime	13,056.00	15,689.72	-	13,056.00
10-5-40-120-00	FICA & Medicare	9,673.00	10,149.35	-	9,673.00
10-5-40-140-00	Employee Benefits (125)	72,871.00	64,808.73	(8,062.00)	64,809.00
10-5-40-142-00	Insurance (Life & Disability)	1,429.00	1,433.76	-	1,429.00
10-5-40-144-00	Pension Expense	8,851.00	9,468.35	-	8,851.00
10-5-40-180-00	Workers Compensation	4,855.00	3,788.00	-	4,855.00
Personel Expenditure Total		230,177.00	224,825.72	(8,062.00)	222,115.00
10-5-40-204-00	Dues/Memberships	600.00	470.00	-	600.00
10-5-40-208-00	Equipment Leasing	7,500.00	400.00	(7,100.00)	400.00
10-5-40-220-00	Maintenance - Building	3,000.00	17.47	-	3,000.00
10-5-40-224-00	Maintenance-Vehicles	1,500.00	2,463.64	-	1,500.00
10-5-40-230-00	Miscellaneous	2,000.00	1,233.89	-	2,000.00
10-5-40-240-00	Postage	3,500.00	2,363.05	-	3,500.00
10-5-40-242-00	Printing	2,500.00	6,871.00	-	2,500.00
10-5-40-262-00	Service Contracts	66,000.00	97,862.44	31,863.00	97,863.00
10-5-40-264-00	Meetings & Special Events	15,000.00	22,627.89	7,628.00	22,628.00
10-5-40-266-00	Supplies-General	20,000.00	29,981.92	9,982.00	29,982.00
10-5-40-267-00	Hometown Hero Expense	6,000.00	6,744.32	-	6,000.00
10-5-40-268-00	Supplies - Office	1,000.00	67.73	-	1,000.00
10-5-40-269-00	Supplies - Recreation	50,000.00	46,107.89	-	50,000.00
10-5-40-270-00	Training	1,100.00	-	-	1,100.00
10-5-40-280-00	Utilities-Electric	9,500.00	9,282.13	-	9,500.00
10-5-40-282-00	Utilities-Telephone	3,000.00	1,548.63	-	3,000.00
10-5-40-284-00	Utilities-Water	15,000.00	14,830.11	-	15,000.00
10-5-40-291-00	Machinery/Equipment Under \$5K	500.00	-	-	500.00
10-5-40-292-00	Furniture/Fixtures Under \$5K	500.00	316.22	-	500.00
10-5-40-293-00	Computer System Under \$5K	6,700.00	491.76	(6,208.00)	492.00
Operating Expenditure Total		214,900.00	243,680.09	36,165.00	251,065.00
10-5-40-340-00	Consultant Costs	10,000.00	20,392.08	10,393.00	20,393.00
10-5-40-350-00	Contractual Services	50,000.00	30,071.50	(19,928.00)	30,072.00
10-5-40-350-01	Park Maintenance	500,000.00	527,152.92	27,153.00	527,153.00
10-5-40-351-00	Concert Series	60,000.00	76,112.58	16,113.00	76,113.00
Contractual Services Total		620,000.00	653,729.08	33,731.00	653,731.00
10-5-40-714-00	Senior Program	20,000.00	20,040.00	-	20,000.00
10-5-40-715-00	Celebrate Wildwood	90,000.00	107,594.61	17,595.00	107,595.00
10-5-40-736-00	Farmers Market	20,000.00	18,000.00	-	20,000.00
10-5-40-739-00	Community Garden	12,000.00	14,310.64	-	12,000.00
10-5-40-740-00	Pond Athletic Assoc Donation	5,000.00	5,000.00	-	5,000.00
Special Projects Expenditure Total		147,000.00	164,945.25	17,595.00	164,595.00
Department Total - Parks		1,212,077.00	1,287,180.14	79,429.00	1,291,506.00

Planning (50)

Account	Name	Current Budget	Year-End Activity with Encumbrance Adjustment	Recommend Amend	Amended Budget
10-5-50-101-00	Regular Salaries	646,810.00	647,650.21	-	646,810.00
10-5-50-110-00	Overtime	3,000.00	2,136.33	-	3,000.00
10-5-50-120-00	FICA & Medicare	50,551.00	46,498.17	-	50,551.00
10-5-50-140-00	Employee Benefits (125)	184,424.00	158,643.09	(25,780.00)	158,644.00
10-5-50-142-00	Insurance (Life & Disability)	5,609.00	5,456.35	-	5,609.00
10-5-50-144-00	Pension Expense	42,444.00	43,684.71	-	42,444.00
10-5-50-180-00	Workers Compensation	4,521.00	4,630.00	-	4,521.00
Personel Expenditure Total		937,359.00	908,698.86	(25,780.00)	911,579.00
10-5-50-202-00	Computer Supplies	2,500.00	-	-	2,500.00
10-5-50-204-00	Dues/Memberships	3,000.00	1,659.27	-	3,000.00
10-5-50-208-00	Equipment Leasing	24,900.00	10,687.53	(14,212.00)	10,688.00
10-5-50-224-00	Maintenance-Vehicles	7,500.00	5,454.67	-	7,500.00
10-5-50-230-00	Miscellaneous	5,000.00	625.89	-	5,000.00
10-5-50-240-00	Postage	25,000.00	33,378.79	8,379.00	33,379.00
10-5-50-242-00	Printing Expense	9,500.00	10,406.20	-	9,500.00
10-5-50-244-00	Public Notices	7,000.00	3,548.22	-	7,000.00
10-5-50-246-00	Publications	750.00	107.00	-	750.00
10-5-50-250-00	Internet Connection	1,400.00	-	-	1,400.00
10-5-50-262-00	Service Contracts/Rental	2,050.00	225.00	-	2,050.00
10-5-50-263-00	Abatements	16,000.00	15,292.40	-	16,000.00
10-5-50-264-00	Meetings & Special Events	8,000.00	4,426.87	-	8,000.00
10-5-50-266-00	Supplies-General	5,000.00	987.20	-	5,000.00
10-5-50-268-00	Supplies-Office	2,000.00	3,319.12	-	2,000.00
10-5-50-270-00	Training	2,500.00	2,208.81	-	2,500.00
10-5-50-274-00	Travel	1,000.00	1,789.39	-	1,000.00
10-5-50-282-00	Utilities-Telephone	10,000.00	7,535.70	-	10,000.00
10-5-50-291-00	Machinery/Equipment Under \$5K	1,000.00	900.00	-	1,000.00
10-5-50-292-00	Furniture/Fixtures Under \$5K	1,000.00	2,257.35	-	1,000.00
10-5-50-293-00	Computer System Under \$5K	8,500.00	10,327.66	-	8,500.00
Operating Expenditure Total		143,600.00	115,137.07	(5,833.00)	137,767.00
10-5-50-340-00	Consultant Costs	10,000.00	10,249.00	-	10,000.00
10-5-50-350-00	Contractual Services	65,000.00	61,747.13	-	65,000.00
Contractual Services Total		75,000.00	71,996.13	-	75,000.00
10-5-50-740-00	Planning Commission	2,500.00	1,624.34	-	2,500.00
10-5-50-762-00	Historical Properties Survey	5,000.00	-	(5,000.00)	-
Special Projects Expenditure Total		7,500.00	1,624.34	(5,000.00)	2,500.00
Department Total - Planning		1,163,459.00	1,097,456.40	(36,613.00)	1,126,846.00

Police (60)

Account	Name	Current Budget	Year-End Activity with Encumbrance Adjustment	Recommend Amend	Amended Budget
10-5-60-102-00	Elected/Appointed Officials	28,343.00	26,712.61	-	28,343.00
10-5-60-106-00	Part-Time (Prop P)	23,260.00	21,754.60	-	23,260.00
10-5-60-120-00	FICA	3,691.00	3,543.59	-	3,691.00
10-5-60-180-00	Workers Compensation	89.00	-	-	89.00
Personel Expenditure Total		55,383.00	52,010.80	-	55,383.00
10-5-60-222-00	Maintenance-Equipment	1,000.00	-	-	1,000.00
10-5-60-230-00	Miscellaneous	2,250.00	1,075.00	-	2,250.00
10-5-60-270-00	Training	375.00	379.00	-	375.00
10-5-60-274-00	Travel	600.00	243.80	-	600.00
10-5-60-285-00	Utilities - Cable TV	1,200.00	1,411.58	-	1,200.00
10-5-60-293-00	Computer System Under \$5K	3,100.00	-	-	3,100.00
Operating Expenditure Total		8,525.00	3,109.38	-	8,525.00
10-5-60-350-00	Contractual Services-Police Contract	3,179,181.00	3,179,181.00	-	3,179,181.00
10-5-60-350-01	City Event Overtime	30,000.00	28,876.80	-	30,000.00
10-5-60-350-02	Contractual - Other Services (Prop P)	2,200.00	2,300.00	-	2,200.00
10-5-60-351-00	Contractual Svs - Police Contract (Prop P)	1,896,591.00	1,896,590.64	-	1,896,591.00
10-5-60-351-02	City Event OT (Prop P)	10,000.00	-	(10,000.00)	-
Contractual Services Total		5,117,972.00	5,106,948.44	(10,000.00)	5,107,972.00
10-5-60-425-00	Machinery & Equipment (Prop P)	21,200.00	23,377.98	-	21,200.00
Special Projects Expenditure Total		21,200.00	23,377.98	-	21,200.00
Department Total - Police		5,203,080.00	5,185,446.60	(10,000.00)	5,193,080.00

Public Works (70)

Account	Name	Current Budget	Year-End		Amended Budget
			Activity with Encumbrance Adjustment	Recommend Amend	
10-5-70-101-00	Regular Salaries	596,892.00	567,509.69	(29,382.00)	567,510.00
10-5-70-110-00	Overtime	4,000.00	1,678.71	-	4,000.00
10-5-70-120-00	FICA & Medicare	46,689.00	42,336.63	-	46,689.00
10-5-70-140-00	Employee Benefits (125)	218,633.00	188,819.37	(29,813.00)	188,820.00
10-5-70-142-00	Insurance (Life & Disability)	5,590.00	4,871.80	-	5,590.00
10-5-70-144-00	Pension Expense	42,192.00	39,859.73	-	42,192.00
10-5-70-180-00	Workers Compensation	15,550.00	10,311.50	(5,238.00)	10,312.00
Personel Expenditure Total		929,546.00	855,387.43	(64,433.00)	865,113.00
10-5-70-202-00	Computer Supplies	4,000.00	2,601.36	-	4,000.00
10-5-70-204-00	Dues/Memberships	1,500.00	1,317.00	-	1,500.00
10-5-70-208-00	Equipment Leasing	15,742.00	10,687.43	(5,054.00)	10,688.00
10-5-70-224-00	Maintenance-Vehicles	12,000.00	11,508.47	-	12,000.00
10-5-70-230-00	Miscellaneous	500.00	202.97	-	500.00
10-5-70-240-00	Postage	13,000.00	19,008.95	6,009.00	19,009.00
10-5-70-242-00	Printing Expense	500.00	-	-	500.00
10-5-70-244-00	Public Notices	500.00	705.80	-	500.00
10-5-70-246-00	Publications	500.00	334.00	-	500.00
10-5-70-266-00	Supplies-General	1,000.00	65.42	-	1,000.00
10-5-70-268-00	Supplies-Office	1,000.00	515.87	-	1,000.00
10-5-70-270-00	Training	1,000.00	720.74	-	1,000.00
10-5-70-272-00	Tools	500.00	364.34	-	500.00
10-5-70-274-00	Travel	500.00	153.65	-	500.00
10-5-70-276-00	Traffic Signals/Street Lights	125,000.00	157,780.38	32,781.00	157,781.00
10-5-70-282-00	Utilities-Telephone	6,000.00	7,280.07	-	6,000.00
10-5-70-291-00	Machinery/Equipment Under \$5K	1,200.00	121.72	-	1,200.00
10-5-70-292-00	Furniture/Fixtures Under \$5K	1,000.00	212.84	-	1,000.00
10-5-70-293-00	Computer System Under \$5K	5,766.00	3,677.54	-	5,766.00
Operating Expenditure Total		191,208.00	217,258.55	33,736.00	224,944.00
10-5-70-350-01	ROW Animal Removal	15,000.00	27,784.00	12,784.00	27,784.00
10-5-70-350-02	ROW Roadside Mowing	170,000.00	269,050.03	99,051.00	269,051.00
10-5-70-350-05	ROW Landscaping	100,000.00	137,899.35	37,900.00	137,900.00
10-5-70-350-06	ROW Tree Removal	175,000.00	207,453.87	32,454.00	207,454.00
10-5-70-350-08	ROW Tree Trimming	50,000.00	128,401.90	78,402.00	128,402.00
10-5-70-350-09	Miscellaneous ROW	15,000.00	38,141.30	23,142.00	38,142.00
10-5-70-350-22	Street Sweeping	10,000.00	13,377.48	-	10,000.00
10-5-70-350-31	Snow and Ice Removal	190,000.00	164,681.00	(25,319.00)	164,681.00
10-5-70-350-33	Snow-Salt	125,000.00	109,718.00	(15,282.00)	109,718.00
10-5-70-350-42	Storm Water-Culvert Cleaning	5,000.00	6,576.35	-	5,000.00
10-5-70-350-44	Storm Water-Ditching	10,000.00	(1,825.00)	(11,825.00)	(1,825.00)
10-5-70-350-51	TC Barricade Rental	1,000.00	-	-	1,000.00
10-5-70-350-65	Emergency Road/ROW Repairs	15,000.00	16,716.73	-	15,000.00
10-5-70-350-68	Mosquito Control	7,500.00	1,688.00	(5,812.00)	1,688.00
Contractual Services Total		888,500.00	1,119,663.01	225,495.00	1,113,995.00
10-5-70-763-00	Deer Management	-	225,759.00	225,759.00	225,759.00
Special Projects Expenditure Total		-	225,759.00	225,759.00	225,759.00
Department Total - Public Works		2,009,254.00	2,418,067.99	420,557.00	2,429,811.00

**City of Wildwood
Fiscal 2023 Budget
Year-End
Capital Improvement Sales Tax Fund
Combined Statement of Revenues, Expenditures, and Changes in Fund Balance**

	Current Budget 2023	Year-End Actual	Proposed Amended Budget 2023
Beginning Fund Balances			
	Estimated	Audited	Audited
	9,414,348	9,414,348	9,414,348
Revenues			
1/2 cent Capital Improvement Sales Tax	2,690,000	2,845,417	2,845,000
Interest	303,817	424,788	424,000
Unrealized Profit/Loss	-	(26,484)	(26,484)
Subtotal	<u>2,993,817</u>	<u>3,243,721</u>	<u>3,242,516</u>
Federal/State Grants	329,283	589,282	588,000
Other Income	-	61	-
Insurance Claim Revenue	-	62,142	62,000
Total Revenue	<u>3,323,100</u>	<u>3,895,206</u>	<u>3,892,516</u>
Other Financing Sources			
Interfund Transfers In TGA	-	-	-
Interfund Transfers In Road & Bridge Fund	-	-	-
Interfund Transfers General Fund	-	-	-
Other Sources (Escrow)	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue and Other Financing Sources			
	3,323,100	3,895,206	3,892,516
Expenditures			
Park Development	2,544,460	295,073	288,020
Roadway Improvements	1,756,797	940,109	942,865
Bridge Reonstruction	875,000	-	-
Other Capital Investment	1,080,000	322,512	327,513
Total Expenditures	<u>6,256,257</u>	<u>1,557,693</u>	<u>1,558,398</u>
Total Revenues and Other Financing Sources Over (Under) Expenditures			
	(2,933,157)	2,337,513	2,334,118
Prior Year Encumbrance	(906,541)	(906,541)	(906,541)
Current Year Encumbrance	-	1,203,910	1,203,910
Total Encumbrance Adjustment	<u>(906,541)</u>	<u>297,369</u>	<u>297,369</u>
Ending Fund Balances			
	5,574,650	12,049,230	12,045,835

Capital Improvement Sales Tax Fund

Account	Name	Current Budget	Year-End Activity with Encumbrance Adjustment	Recommend Amend	Amended Budget
17-5-40-480-34	Kohn Park Repairs	20,000.00	-	(20,000.00)	-
17-5-40-480-35	Old Pond School Repairs	35,000.00	8,992.49	(26,007.00)	8,993.00
17-5-40-480-36	Anniversary Park Repairs	-	10,000.00	10,000.00	10,000.00
17-5-40-480-38	Cap Equip/Facilities - Purchase/Rep	45,000.00	52,830.41	7,831.00	52,831.00
17-5-40-480-46	Bellevue Farms	50,000.00	3,355.00	(46,645.00)	3,355.00
17-5-40-480-47	Future Trail Construction & Major Resurfacing	-	2,687.25	-	-
17-5-40-480-62	Essen Log Cabin	140,000.00	40,965.74	(99,034.00)	40,966.00
17-5-40-480-63	Bluffview Park Improvements	-	(31,060.60)	(31,060.00)	(31,060.00)
17-5-40-480-64	Poertner Park	-	4,370.00	-	-
17-5-40-480-65	Pedestrian Brdg @ Manors of Enclaves	4,560.00	14,894.50	10,335.00	14,895.00
17-5-40-480-66	Village Green - Engineering Svs	-	86,930.45	86,931.00	86,931.00
17-5-40-480-67	Village Green - Construction	1,600,000.00	33,712.50	(1,566,287.00)	33,713.00
17-5-40-480-68	Manchester Rd Trail (SR109 to Pond) Construction	-	-	-	-
17-5-40-480-69	Route 66 Roadside park - Planning & Design	75,000.00	2,002.50	(72,997.00)	2,003.00
17-5-40-480-70	Hard Court Playing Area	400,000.00	15,692.50	(384,307.00)	15,693.00
17-5-40-480-71	Old State Road Shared Use Path Design	4,900.00	4,900.00	-	4,900.00
17-5-40-480-72	Poertner Park - Hencken Rd - Engineering	50,000.00	-	(50,000.00)	-
17-5-40-480-73	Old State Rd Shared Use Path ROW	100,000.00	44,800.00	(55,200.00)	44,800.00
17-5-40-480-74	Disc Golf Course - Glencoe Area	20,000.00	-	(20,000.00)	-
Park and Trail Development Total		2,544,460.00	295,072.74	(2,256,440.00)	288,020.00
17-5-70-460-07	Small Roadway Improvement Projects	72,275.00	69,550.00	-	72,275.00
17-5-70-460-23	Main Street Ext to Eatherton	150,000.00	67,975.00	(82,025.00)	67,975.00
17-5-70-460-29	East & Center Ave Reconstruction	300,000.00	34,312.00	(265,688.00)	34,312.00
17-5-70-460-40	Strecker Road Sidewalk-Segment C ROW/Construction	235,000.00	-	(235,000.00)	-
17-5-70-460-42	Birch Forest Turnaround Construction	28,534.00	21,120.53	(7,413.00)	21,121.00
17-5-70-460-43	Rt 109 and BA Southbound Roundabout - Design	-	25,004.00	25,004.00	25,004.00
17-5-70-460-44	Strecker Road Sidewalks - Segment E/F Design	25,000.00	-	(25,000.00)	-
17-5-70-460-46	Route 109 Sidewalk - Manchester to Viola Gill Lane	150,000.00	-	(150,000.00)	-
17-5-70-460-49	Route 100 J-Turns - Traffic Study	78,946.00	78,915.61	-	78,946.00
17-5-70-460-50	Strecker Rd Sidewalks - Segment E/F - ROW	50,000.00	-	(50,000.00)	-
17-5-70-460-52	Rt 109 & BA South Roundabout ROW	25,000.00	-	(25,000.00)	-
17-5-70-460-53	Rt 100 J-Turns - Design	312,000.00	363,189.50	51,190.00	363,190.00
17-5-70-460-54	Rt 100 Left Turn Lanes Design	280,042.00	280,042.00	-	280,042.00
17-5-70-460-55	Main Street Extension ROW	50,000.00	-	(50,000.00)	-
Roadway Improvements Total		1,756,797.00	940,108.64	(813,932.00)	942,865.00
17-5-70-470-09	Bouquet Rd Culverts #340 & #352 Easement Aquis	825,000.00	-	(825,000.00)	-
17-5-70-470-66	Bridge 3-107 Replacement - Const & Easement	50,000.00	-	(50,000.00)	-
Bridge Reconstruction Total		875,000.00	-	(875,000.00)	-
17-5-10-500-03	City Hall Capital Investment	20,000.00	107,701.64	92,701.00	112,701.00
17-5-40-490-15	Watershed Erosion Task Force Projects	750,000.00	101,239.51	(648,760.00)	101,240.00
17-5-70-490-07	Vehicle Replacement	35,000.00	-	(35,000.00)	-
17-5-70-490-08	Roadside Beautification	100,000.00	74,964.35	(25,035.00)	74,965.00
17-5-70-490-12	Misc Sidewalk Improvements	25,000.00	9,018.67	(15,981.00)	9,019.00
17-5-70-490-14	Emerald Ash Borer/Ash Tree Program	100,000.00	29,587.50	(70,412.00)	29,588.00
17-5-70-490-16	Electric Vehicle Charging Station	50,000.00	-	(50,000.00)	-
Other Capital Investment Total		1,080,000.00	322,511.67	(752,487.00)	327,513.00
Total Expenditures		6,256,257.00	1,557,693.05	(4,697,859.00)	1,558,398.00

**City of Wildwood
Fiscal 2023
Budget
Year-End
Road and Bridge Fund
Combined Statement of Revenues, Expenditures, and Changes in Fund Balance**

	Current Budget 2023	Year-End Actual	Proposed Amended Budget 2023
Beginning Fund Balances			
	Estimated	Audited	Audited
	4,082,505	4,082,505	4,082,505
Revenues			
Motor Fuel/Gas Tax	1,700,000	1,737,739	1,737,000
Road & Bridge Tax	1,050,000	1,122,093	1,122,000
Interest	132,000	155,681	155,000
Subtotal	<u>2,882,000</u>	<u>3,015,512</u>	<u>3,014,000</u>
Federal/State Grants	-	-	-
Other Income	-	31	-
Total Revenue	<u>2,882,000</u>	<u>3,015,543</u>	<u>3,014,000</u>
Other Financing Sources			
Interfund Transfers In (Out) Capital Imp Sales Tax Fund	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue and Other Financing Sources			
	2,882,000	3,015,543	3,014,000
Expenditures			
Roadway Improvements	60,000	34,397	34,399
Bridge Reconstruction	-	(4,284)	-
Capital Maintenance	2,964,000	3,195,450	3,196,383
Other Capital Investment	60,000	65,755	65,755
Total Expenditures	<u>3,084,000</u>	<u>3,291,318</u>	<u>3,296,537</u>
Total Revenues and Other Financing Sources Over (Under) Expenditures			
	(202,000)	(275,775)	(282,537)
Prior Year Encumbrance	(204,532)	(204,532)	(204,532)
Current Year Encumbrance	-	274,110	274,110
Total Encumbrance Adjustment	<u>(204,532)</u>	<u>69,578</u>	<u>69,578</u>
Ending Fund Balances			
	3,675,973	3,876,308	3,869,546

Road & Bridge Fund (18)

Account	Name	Current Budget	Year-End Activity with Encumbrance Adjustment	Recommend Amend	Amended Budget
18-5-70-460-14	Traffic Safety Improvements	30,000.00	20,344.32	(9,655.00)	20,345.00
18-5-70-460-37	Roadway Stormwater Drainage	30,000.00	14,053.15	(15,946.00)	14,054.00
Roadway Improvements Total		60,000.00	34,397.47	(25,601.00)	34,399.00
18-5-70-470-75	Structure 3-107 Replacement Design	-	(4,284.05)	-	-
Bridge Reconstruction Total		-	(4,284.05)	-	-
18-5-70-490-01	Asphalt Pavement Resurfacing	644,000.00	643,072.54	-	644,000.00
18-5-70-490-02	Concrete Pavement Replacement	1,250,000.00	1,266,559.26	16,560.00	1,266,560.00
18-5-70-490-05	Storm Drainage Structure Replacement	25,000.00	2,502.14	(22,497.00)	2,503.00
18-5-70-490-06	Sidewalk and Trail Maintenance/Replacement	150,000.00	247,016.43	97,017.00	247,017.00
18-5-70-490-07	Asphalt Patching	450,000.00	627,048.28	177,049.00	627,049.00
18-5-70-490-08	Joint & Crack Sealing	125,000.00	137,517.31	12,518.00	137,518.00
18-5-70-490-09	Pavement Markings	150,000.00	141,471.89	(8,528.00)	141,472.00
18-5-70-490-10	Guard Rail Repairs	20,000.00	2,000.00	(18,000.00)	2,000.00
18-5-70-490-11	Traffic Control Signs	50,000.00	55,461.19	5,462.00	55,462.00
18-5-70-490-12	Bridge Maintenance and Deck Sealing	50,000.00	50,000.00	-	50,000.00
18-5-70-490-13	Stormwater BMP Maintenance & Repair	50,000.00	22,801.25	(27,198.00)	22,802.00
Capital Maintenance Total		2,964,000.00	3,195,450.29	232,383.00	3,196,383.00
18-5-70-480-21	Other Engineering Services	60,000.00	65,754.50	5,755.00	65,755.00
Other Capital Investment Total		60,000.00	65,754.50	5,755.00	65,755.00
Total Expenditures		3,084,000.00	3,291,318.21	212,537.00	3,296,537.00

**City of Wildwood
Fiscal 2023 Budget Year-End Report
Town Center Sewer Fund**

	Current Budget 2023	Actual Year-End	Proposed Amended Budget 2023
Beginning Fund Balance	Estimated 647,798	Audited 647,798	Audited 647,798
Revenues			
Interest Income	16,500	17,493	16,500
Special Assessments	124,755	39,712	39,000
Interest Payments	73,905	73,905	73,905
Other	-	-	-
Total Revenues	215,160	131,110	129,405
Expenditures			
Administrative & Legal	12,250	7,250	7,250
Principal	155,000	155,000	155,000
Interest Expense	6,820	6,820	6,820
Total Expenditures	174,070	169,070	169,070
Revenue Over (Under) Expenditures	41,090	(37,960)	(39,665)
Prior Year Encumbrance	-	-	-
Current Year Encumbrance	-	-	-
Total Encumbrance Adjustment	-	-	-
Fund Balance	688,888	609,838	608,133
Bond Payment Reserve	164,113	164,113	164,113
Unreserved Fund Balance	524,774	445,725	444,020

**City of Wildwood
Fiscal 2023 Budget Year-End Report
East Traffic Generation Assessment Fund**

	Current Budget 2023	Actual Year- End	Proposed Amended Budget 2023
Beginning Fund Balance	Estimate 729,444	Audited 729,444	Audited 729,444
Revenues			
TGA Revenues	-	-	-
Interest	25,000	31,669	25,000
Unrealized P/L	-	(337)	-
Total Revenue	25,000	31,332	25,000
Expenditures			
Capital Outlay Expense Reimbursement	-	-	-
Total Expenditures	-	-	-
Revenue Over (Under) Expenditures			
	25,000	31,332	25,000
Other Financing Sources			
Interfund Transfers Out	-	-	-
Sub Total	-	-	-
Total Revenues and Other Financing Sources Over (Under) Expenditures			
	25,000	31,332	25,000
Ending Fund Balance			
	754,444	760,777	754,444

**City of Wildwood
Fiscal 2023 Budget Year-End Report
West Traffic Generation Assessment Fund**

	Current Budget 2023	Actual Year- End	Proposed Amended Budget 2023
Beginning Fund Balance	Estimate 89,437	Audited 89,437	Audited 89,437
Revenues			
TGA Revenues	-	-	-
Interest	3,000	3,647	3,000
Total Revenue	3,000	3,647	3,000
Expenditures			
	-	-	-
Total Expenditures	-	-	-
Revenue Over (Under) Expenditures			
	3,000	3,647	3,000
Other Financing Sources			
Interfund Transfers In (Out)	-	-	-
Sub Total	-	-	-
Total Revenues and Other Financing Sources Over (Under) Expenditures			
	3,000	3,647	3,000
Ending Fund Balance			
	92,437	93,084	92,437

**City of Wildwood
Fiscal 2023
Budget
Year-End
ARPA Fund**

Combined Statement of Revenues, Expenditures, and Changes in Fund Balance

	Original/Current Budget 2023	Actual Year-End	Proposed Amended Budget 2023
Beginning Fund Balances	Audited 81,468	Audited 81,468	Audited 81,468
Revenues			
ARPA Funding	6,750,000	2,700,000	2,700,000
Interest	240,000	281,800	281,000
Subtotal	6,990,000	2,981,800	2,981,000
Total Revenue	6,990,000	2,981,800	2,981,000
Other Financing Sources			
Interfund Transfers In (Out) General Fund	-	-	-
Total Other Financing Sources	-	-	-
Total Revenue and Other Financing Sources	6,990,000	2,981,800	2,981,000
Expenditures			
Internet Service Expansion/Improvement	6,750,000	2,700,000	2,700,000
Total Expenditures	6,750,000	2,700,000	2,700,000
Total Revenues and Other Financing Sources Over (Under) Expenditures	240,000	281,800	281,000
Prior Year Encumbrance	-	-	-
Current Year Encumbrance	-	-	-
Total Encumbrance Adjustment	-	-	-
Ending Fund Balances	321,468	363,268	362,468