

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, 2021, AND ENDING ON DECEMBER 31, 2021

WHEREAS, on December 14, 2020, pursuant to Ordinance No. 2580 the City Council of the City of Wildwood adopted a budget for Fiscal Year 2021; and

WHEREAS, on September 27, 2021, pursuant to Ordinance No. 2637, the City Council of the City of Wildwood revised the budget for Fiscal Year 2021, in association with the preparation of the Mid-Year Financial Report for the 2021 Fiscal Year; and

WHEREAS, preparation of financial statements in anticipation of closing-out the 2021 Fiscal Year identified certain existing and projected expenditure variances from the amounts budgeted in the 2021 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 revenues and expenditures 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, 2021, and ending December 31, 2021, is hereby revised as described in “Exhibit A”, attached hereto and incorporated by reference herein.

Section Two. The Budget adopted pursuant to Ordinance No. 2580, and revised pursuant to Ordinance No. 2637, 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 ____ day of _____, 2022, by the Council of the City of Wildwood, Missouri, after having been read by title, or in full, two (2) times prior to its passage.

Presiding Officer

James R. Bowlin, Mayor

ATTEST:

ATTEST:

City Clerk

City Clerk

**CITY OF WILDWOOD
2021 YEAR-END BUDGET**

**AMENDED - Exhibit A
Budget Amendment**

Department/Account Title	Account Number	Current Budget Amount	Amended Budget Amount	Difference
GENERAL FUND REVENUES				
901 State Sales Tax	10-4-01-901-00	4,870,000	5,347,071	\$477,071
902 Local Option Tax	10-4-01-902-00	128,000	139,085	\$11,085
905 Public Safety Tax	10-4-01-905-00	1,820,000	2,062,974	\$242,974
910 Utility Tax - Electric	10-4-01-910-00	1,450,000	1,439,947	(\$10,053)
912 Utility Tax - Gas	10-4-01-912-00	530,000	486,131	(\$43,869)
914 Utility Tax - Telephone	10-4-01-914-00	310,000	248,594	(\$61,406)
Utility Tax - Water	10-4-01-916-00	320,000	358,873	\$38,873
Cigarette Tax	10-4-01-917-00	72,000	68,406	(\$3,594)
Franchise Fees	10-4-01-918-00	380,000	358,089	(\$21,911)
Interest Income	10-4-06-970-00	20,000	9,583	(\$10,417)
Parks & Recreation Revenue	10-4-07-985-00	14,000	27,156	\$13,156
Wildwood Celebration Sponsorship Fees	10-4-07-986-00	46,500	11,446	(\$35,054)
Insurance Claim Revenue	10-4-07-989-00	-	35,213	\$35,213
Recycling Rebate	10-4-07-990-00	25,000	109,404	\$84,404
Total General Fund Revenues Increase (Decrease)				\$716,472
GENERAL FUND EXPENDITURES				
Administration (10)				
Regular Salaries - Econ Dev	10-5-10-101-14	\$75,500	60,386	(\$15,114)
FICA - Econ Dev	10-5-10-120-14	\$5,800	4,625	(\$1,175)
Employee Benefits (125)	10-5-10-140-00	\$79,362	74,818	(\$4,544)
Employee Health Benefits - Econ Dev	10-5-10-140-14	\$9,900	4,470	(\$5,430)
Community Relations - Econ Dev	10-5-10-201-14	\$7,000	11,782	\$4,782
Dues/Memberships	10-5-10-204-00	\$7,825	2,445	(\$5,380)
Insurance	10-5-10-212-00	\$98,985	91,418	(\$7,567)
Maintenance-Building	10-5-10-220-00	\$74,859	62,220	(\$12,639)
Maintenance-Grounds	10-5-10-221-00	\$17,000	13,107	(\$3,893)
Public Notices	10-5-10-244-00	\$4,100	1,160	(\$2,940)
Service Contracts/Rental	10-5-10-262-00	\$59,045	42,531	(\$16,514)
Training	10-5-10-270-00	\$3,505	35	(\$3,470)
Utilities - Gas	10-5-10-281-00	\$15,000	10,627	(\$4,373)
Attorney Fees	10-5-10-310-00	\$190,000	186,156	(\$3,844)
Audit Costs	10-5-10-320-00	\$43,900	33,850	(\$10,050)
Consultant Costs	10-5-10-340-00	\$10,000	-	(\$10,000)
City Newsletter	10-5-10-345-00	\$40,000	45,466	\$5,466
Contractual Services	10-5-10-350-00	\$81,930	63,546	(\$18,384)
Computer System	10-5-10-440-00	\$5,000	-	(\$5,000)
Total Administration Department				(\$120,069)
Municipal Court (30)				
Employee Benefits (125)	10-5-30-140-00	\$40,898	37,134	(\$3,764)
Total Clerk/Council Department				(\$3,764)
Parks (40)				
Regular Salaries	10-5-40-101-00	\$129,014	115,081	(\$13,933)
Employee Benefits (125)	10-5-40-140-00	\$36,876	32,152	(\$4,724)
Workers Compensation	10-5-40-180-00	\$6,238	1,154	(\$5,084)
Printing	10-5-40-242-00	\$4,500	784	(\$3,716)
Service Contracts	10-5-40-262-00	\$45,000	62,207	\$17,207
Meetings & Special Events	10-5-40-264-00	\$18,000	29,356	\$11,356
Supplies General	10-5-10-266-00	\$12,000	16,259	\$4,259

**CITY OF WILDWOOD
2021 YEAR-END BUDGET**

**AMENDED - Exhibit A
Budget Amendment**

Department/Account Title	Account Number	Current Budget Amount	Amended Budget Amount	Difference
Supplies Recreation	10-5-40-269-00	\$65,000	28,273	(\$36,727)
Utilities - Water	10-5-40-284-00	\$10,000	14,651	\$4,651
Computer System Under \$5K	10-5-40-293-00	\$3,000	-	(\$3,000)
Consultant Costs	10-5-40-340-00	\$12,500	16,910	\$4,410
Park Maintenance	10-5-40-350-01	\$275,000	329,250	\$54,250
Senior Program	10-5-40-714-00	\$30,000	17,820	(\$12,180)
Celebrate Wildwood	10-5-40-715-00	\$93,000	81,793	(\$11,207)
Community Garden	10-5-40-739-00	\$18,000	13,764	(\$4,236)
Total Parks Department				\$1,326
Planning (50)				
Regular Salaries	10-5-50-101-00	\$547,000	522,428	(\$24,572)
FICA & Medicare	10-5-50-120-00	\$42,000	37,764	(\$4,236)
Employee Benefits (125)	10-5-50-140-00	\$158,000	129,752	(\$28,248)
Pension Expense	10-5-50-144-00	\$38,500	34,321	(\$4,179)
Equipment Leasing	10-5-50-208-00	\$22,660	13,630	(\$9,030)
Postage	10-5-50-240-00	\$15,000	7,574	(\$7,426)
Printing Expense	10-5-50-242-00	\$10,000	822	(\$9,178)
Utilities - Telephone	10-5-50-282-00	\$10,000	5,587	(\$4,413)
Consultant Costs	10-5-50-340-00	\$10,000	15,622	\$5,622
Contractual Services	10-5-50-350-00	\$40,000	71,522	\$31,522
Total Planning Department				(\$54,138)
Police (60)				
Elected/Appointed Officials	10-5-60-102-00	\$30,000	26,678	(\$3,322)
City Event Overtime	10-5-60-350-01	\$30,000	21,789	(\$8,211)
Contractual - Other Services Prop P	10-5-60-350-02	\$9,444	-	(\$9,444)
Contractual Servies - Police Contract Prop P	10-5-60-351-00	\$1,727,615	1,719,552	(\$8,063)
City Event Overtime Prop P	10-5-60-351-02	\$7,500	-	(\$7,500)
Total Police Department				(\$36,540)
Public Works (70)				
Part-Time	10-5-70-106-00	\$28,000	16,209	(\$11,791)
Employee Benefits (125)	10-5-70-140-00	\$185,500	169,562	(\$15,938)
Workers Compensation	10-5-70-180-00	\$11,000	5,318	(\$5,682)
Other Payroll Expense	10-5-70-190-00	\$0	3,200	\$3,200
Computer Supplies	10-5-70-202-00	\$4,000	-	(\$4,000)
ROW Animal Removal	10-5-70-350-01	\$15,000	18,816	\$3,816
ROW Roadside Mowing	10-5-70-350-02	\$60,000	114,173	\$54,173
ROW Landscaping	10-5-70-350-05	\$125,000	135,391	\$10,391
Row Tree Removal	10-5-70-350-06	\$160,000	224,527	\$64,527
ROW Tree Trimming	10-5-70-350-08	\$45,000	97,360	\$52,360
Miscellaneous ROW	10-5-70-350-09	\$15,000	26,333	\$11,333
Snow and Salt Removal	10-5-70-350-31	\$395,000	331,158	(\$63,842)
Storm Water Ditching	10-5-70-350-44	\$10,000	5,697	(\$4,303)
Emergency ROW Repairs	10-5-70-350-65	\$15,000	4,628	(\$10,372)
Covid 19 Expenses	10-5-70-762-00	\$16,000	10,253	(\$5,747)
Total Public Works Department				\$78,125
Total General Fund Expenditure Increase (Decrease)				(\$135,060)

**CITY OF WILDWOOD
2021 YEAR-END BUDGET**

**AMENDED - Exhibit A
Budget Amendment**

Department/Account Title	Account Number	Current Budget Amount	Amended Budget Amount	Difference
TOWN CENTER SEWER FUND REVENUES				
Special Assessments	15-4-07-981-00	\$124,755	226,205	\$101,450
Total Town Center Sewer Fund Revenue Increase (Decrease)				<u>\$101,450</u>
TOWN CENTER SEWER FUND EXPENDITURES				
Administrative & Legal	15-5-10-311-00	\$12,250	6,912	(\$5,338)
Total Town Center Sewer Fund Expenditures Increase (Decrease)				<u>(\$5,338)</u>
CAPITAL IMPROVEMENT SALES TAX FUND REVENUES				
1/2 Cent Capital Improvement Sales Tax	17-4-01-903-00	\$2,228,000	2,565,112	\$337,112
Federal & State Grant Revenue	17-4-04-949-00	\$1,004,220	855,719	(\$148,501)
Interest Income	17-4-06-970-00	\$4,200	29,060	\$24,860
Other Income	17-4-07-980-00	\$2,000	-	(\$2,000)
Total Capital Improvement Sales Tax Fund Revenue Increase (Decrease)				<u>\$211,471</u>
CAPITAL IMPROVEMENT SALES TAX FUND EXPENDITURES				
Parks & Trails Development				
Old Pond School Repairs	17-5-40-480-35	32,000.00	-	(\$32,000)
Ward 5 Neighborhood Park	17-5-40-480-37	4,000.00	(36,144.00)	(\$40,144)
Cap Equip/Facilities - Purchase/Rep	17-5-40-480-38	55,000.00	19,841.00	(\$35,159)
Community Park PH3 Design/Eng	17-5-40-480-42	-	(29,746.00)	(\$29,746)
Belleview Farms	17-5-40-480-46	25,000.00	28,585.00	\$3,585
Manchester Road Trail Between 109 to Pond ROW	17-5-40-480-61	100,000.00	88,934.00	(\$11,066)
Bluffview Park Improvements	17-5-40-480-63	75,000.00	48,675.00	(\$26,325)
Poertner Park	17-5-40-480-64	25,000.00	500.00	(\$24,500)
Pedestrian Brdg @ Manors of Enclaves	17-5-40-480-65	130,000.00	156,334.00	\$26,334
Village Green - Engineering Svs	17-5-40-480-66	84,000.00	-	(\$84,000)
Parks & Trails Development Totals				<u>(\$253,021)</u>
Roadway Improvements				
Traffic Safety Improvements - Design	17-5-70-460-14	-	(6,537.00)	(\$6,537)
Rt 100 Ramp Widening Construction	17-5-70-460-22	-	(57,170.00)	(\$57,170)
Manch Rd Resurf & Traffic Signal Upgrades - Design	17-5-70-460-28	50,000.00	42,681.00	(\$7,319)
Strecker Road Sidewalk-Segment C ROW/Construction	17-5-70-460-40	235,000.00	-	(\$235,000)
Woods Road Flood Mitigation - Final Design	17-5-70-460-41	85,000.00	-	(\$85,000)
Birch Forest Turnaround Construction	17-5-70-460-42	100,000.00	83,272.00	(\$16,728)
Rt 109 and BA Southbound Roundabout - Design	17-5-70-460-43	185,000.00	-	(\$185,000)
Roadway Improvements Totals				<u>(\$592,754)</u>
Bridge Construction				
Eatherton Rd Bridge #3-110 Construction	17-5-70-470-06	14,679.00	6,722.00	(\$7,957)
Bridge Construction Totals				<u>(\$7,957)</u>
Other Capital Investment				
City Hall Capital Investment	17-5-10-500-03	75,000.00	29,331.00	(\$45,669)
Rural Internet Access Project	17-5-40-490-02	280,000.00	(76,660.00)	(\$356,660)
Watershed Erosion Task Force Projects	17-5-40-490-15	170,000.00	30,336.00	(\$139,664)
Vehicle Replacement	17-5-70-490-07	35,000.00	29,889.00	(\$5,111)
Highway Signage	17-5-70-490-10	15,000.00	565.00	(\$14,435)
FEMA Flood Property Buyouts	17-5-70-490-13	-	(63,365.00)	(\$63,365)

**CITY OF WILDWOOD
2021 YEAR-END BUDGET**

**AMENDED - Exhibit A
Budget Amendment**

Department/Account Title	Account Number	Current Budget Amount	Amended Budget Amount	Difference
Emerald Ash Borer/Ash Tree Program	17-5-70-490-14	65,000.00	73,678.00	\$8,678
Other Capital Investment Totals				(\$616,226)
Total Capital Improvement Sales Tax Fund Expenditure Increase (Decrease)				(\$1,469,958)
ROAD & BRIDGE FUND REVENUES				
Motor Fuel/Gas Tax	18-4-04-941-00	\$1,394,000	\$1,552,793	\$158,793
Road & Bridge Tax	18-4-04-942-00	\$900,000	\$1,069,876	\$169,876
Total Road & Bridge Fund Revenue Increase (Decrease)				\$328,669
ROAD & BRIDGE FUND EXPENDITURES				
Roadway Improvements				
Rural Roadway Safety Improvements	18-5-70-460-36	-	(6,396)	(\$6,396)
Roadway Stormwater Drainage	18-5-70-460-37	50,000	3,325	(\$46,675)
Roadway Improvements Totals				(\$53,071)
Capital Maintenance				
Asphalt Pavement Resurfacing	18-5-70-490-01	\$350,000	\$319,044	(\$30,956)
Concrete Pavement Replacement	18-5-70-490-02	\$800,000	\$817,954	\$17,954
Sidewalk and Trail Maintenance/Replacement	18-5-70-490-06	\$100,000	\$204,796	\$104,796
Asphalt Patching	18-5-70-490-07	\$200,000	\$269,917	\$69,917
Pavement Markings	18-5-70-490-09	\$125,000	\$161,571	\$36,571
Traffic Control Signs	18-5-70-490-11	\$70,000	\$66,691	(\$3,309)
Bridge Maintenance and Deck Sealing	18-5-70-490-12	\$50,000	\$73,313	\$23,313
Stormwater BMP Maintenance & Repair	18-5-70-490-13	\$50,000	\$25,969	(\$24,031)
Evergreen Forest Curb Replacement	18-5-70-490-14	\$91,150	\$85,478	(\$5,672)
Capital Maintenance Totals				\$188,583
Other Capital Investment				
Other Engineering Services	18-5-70-480-21	85,000	68,146	(\$16,854)
Salt Brine Equipment	18-5-70-480-56	30,000	-	(\$30,000)
Other Capital Investment Totals				(\$46,854)
Total Road & Bridge Fund Expenditure Increase (Decrease)				\$88,658
WEST TGA FUND REVENUES				
TGA Revenues	23-4-02-939-00	\$5,000	-	(\$5,000)
Total West TGA Fund Revenue Increase (Decrease)				(\$5,000)
ARPA FUND REVENUES				
ARPA Funding	24-4-04-957-00	\$3,574,833	-	(\$3,574,833)
Total ARPA Fund Revenue Increase (Decrease)				(\$3,574,833)
ARPA FUND EXPENDITURES				
Internet Service Expansion/Improvement	24-5-40-490-02	\$675,000	-	(\$675,000)
Total ARPA Fund Expenditure Increase (Decrease)				(\$675,000)

**City of Wildwood
Year-End 2021**

General Fund Revenue

NOTES TO REVENUES

Object #:	1	Account #:	10-4-01-901-00	Title:	Sales Tax
Actual receipts for Sales Tax revenue are higher than estimated. This is potentially due to the lessening of COVID-19 restrictions.					
Budget Increase/(Decrease) Requested: \$477,071					

Object #:	2	Account #:	10-4-01-902-00	Title:	Local Option Tax
Actual receipts are higher than estimated.					
Budget Increase/(Decrease) Requested: \$11,085					

Object #:	3	Account #:	10-4-01-905-00	Title:	Public Safety Sales Tax
Actual receipts are higher than estimated. The increase in sales is potentially the result of the lessening of COVID-19 restrictions.					
Budget Increase/(Decrease) Requested: \$242,974					

Object #:	4	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: (\$10,053)					

Object #:	5	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: (\$43,869)					

Object #:	6	Account #:	10-4-01-914-00	Title:	Utility Tax - Telephone
Telephone utility tax revenues have declined due to two factors. The first is the continued drop in landline phones. The second is due to phone companies not charging utility tax on the data plan portion of cell phones. The data plan portion of cell phone bills is increasing while the "call" portion is decreasing.					
Budget Increase/(Decrease) Requested: (\$61,406)					

**City of Wildwood
Year-End 2021**

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: \$38,873					

Object #:	8	Account #:	10-4-01-917-00	Title:	Cigarette Tax
The continued reduction in tobacco sales results in less revenue from this source.					
Budget Increase/(Decrease) Requested: (\$3,594)					

Object #:	9	Account #:	10-4-01-918-00	Title:	Cable Franchise Fee
Trends indicate a decline from this revenue source which is most likely the result of consumers using internet type services versus cable.					
Budget Increase/(Decrease) Requested: (\$21,911)					

Object #:	10	Account #:	10-4-06-970-00	Title:	Interest Income
Low interest rates are the reason for the decline in revenue from this source.					
Budget Increase/(Decrease) Requested: (\$10,417)					

Object #:	11	Account #:	10-4-07-985-00	Title:	Parks & Recreation Revenue
Due to the lessening of COVID-19 restrictions, the City was able to hold more events.					
Budget Increase/(Decrease) Requested: \$13,156					

Object #:	12	Account #:	10-4-07-986-00	Title:	Wildwood Celebration Sponsorship Fees
Revenue from this source was lower than estimated					
Budget Increase/(Decrease) Requested: (\$35,054)					

**City of Wildwood
Year-End 2021**

General Fund Revenue

NOTES TO REVENUES

Object #:	13	Account #:	10-4-07-989-00	Title:	Insurance Claim Revenue
There were a number of accidents in 2021 that the City received reimbursements for.					
Budget Increase/(Decrease) Requested: \$35,213					

Object #:	14	Account #:	10-4-07-990-00	Title:	Recycling Rebate
Due to the increase in cardboard shipping boxes recycled as a result of items shipped to homes during COVID-19.					
Budget Increase/(Decrease) Requested: \$84,404					

NOTES TO EXPENDITURES

Object #:	1	Account #:	10-5-10-101-14	Title:	Regular Salaries - Econ Dev
Open position unfilled.					
Budget Increase/(Decrease) Requested: (\$15,114)					

Object #:	2	Account #:	10-5-10-120-14	Title:	FICA - Econ Dev
Open position unfilled.					
Budget Increase/(Decrease) Requested: (\$1,175)					

Object #:	3	Account #:	10-5-10-140-00	Title:	Employee Benefits (125)
Lower healthcare costs.					
Budget Increase/(Decrease) Requested: (\$4,544)					

Object #:	4	Account #:	10-5-10-140-14	Title:	Employee Health Benefits - Econ Dev
Open position unfilled.					
Budget Increase/(Decrease) Requested: (\$5,430)					

Object #:	5	Account #:	10-5-10-201-14	Title:	Community Relations - Econ Dev
Holiday tree lighting event					
Budget Increase/(Decrease) Requested: \$4,782					

Object #:	6	Account #:	10-5-10-204-00	Title:	Dues/Memberships
Wellness membership reimbursement requests less than anticipated.					
Budget Increase/(Decrease) Requested: (\$5,380)					

NOTES TO EXPENDITURES

Object #:	7	Account #:	10-5-10-212-00	Title:	Insurance
Evaluation of insurance needs resulted in reduction.					
Budget Increase/(Decrease) Requested: (\$7,567)					

Object #:	8	Account #:	10-5-10-220-00	Title:	Maintenance-Building
Miscellaneous maintenance costs less than anticipated.					
Budget Increase/(Decrease) Requested: (\$12,639)					

Object #:	9	Account #:	10-5-10-221-00	Title:	Maintenance - Grounds
Maintenance costs for areas around City Hall were less than anticipated.					
Budget Increase/(Decrease) Requested: (\$3,893)					

Object #:	10	Account #:	10-5-10-244-00	Title:	Public Notices
Public Notices were less than anticipated.					
Budget Increase/(Decrease) Requested: (\$2,940)					

Object #:	11	Account #:	10-5-10-262-00	Title:	Service Contracts/Rental
Charges for additional copier images were down about \$5,000 due to employees working remotely more frequently. Also, the need for Livestream services has been eliminated since switching to YouTube, which is free.					
Budget Increase/(Decrease) Requested: (\$16,514)					

Object #:	12	Account #:	10-5-10-270-00	Title:	Training
Due to COVID-19 staff did not attend live training events.					
Budget Increase/(Decrease) Requested: (\$3,470)					

NOTES TO EXPENDITURES

Object #:	13	Account #:	10-5-10-281-00	Title:	Utilities - Gas
Utility costs fluctuate depending on price and usage.					
Budget Increase/(Decrease) Requested: (\$4,373)					

Object #:	14	Account #:	10-5-10-310-00	Title:	Attorney Fees
Attorney fees were slightly less than anticipated.					
Budget Increase/(Decrease) Requested: (\$3,844)					

Object #:	15	Account #:	10-5-10-320-00	Title:	Audit Costs
The examination of the City's monthly financials is a duty assigned to the City Treasurer. That position was vacant at the time the budget was formulated, so an amount estimated to be paid to an outside audit firm was budgeted. The City Treasurer position was filled by Larry McGowan, eliminating the need for extra audit expense.					
Budget Increase/(Decrease) Requested: (\$10,050)					

Object #:	16	Account #:	10-5-10-340-00	Title:	Consultant Costs
The need for outside consultant costs was less than anticipated.					
Budget Increase/(Decrease) Requested: (\$10,000)					

Object #:	17	Account #:	10-5-10-345-00	Title:	City Newsletter
The cost of the production of the City Newsletter was slightly higher than anticipated due to problems encountered with a new vendor.					
Budget Increase/(Decrease) Requested: \$5,466					

Object #:	18	Account #:	10-5-10-350-00	Title:	Contractual Services
Since switching to YouTube the City no longer needs to pay a separate vendor for ADA services as they are free. In addition, other IT and contingency services were less than anticipated.					
Budget Increase/(Decrease) Requested: (\$18,384)					

City of Wildwood
Year-End 2021

(10) Administration

NOTES TO EXPENDITURES

Object #:	19	Account #:	10-5-10-440-00	Title:	Computer System
The contingency amount budgeted for this line-item was not needed in 2021.					
Budget Increase/(Decrease) Requested: (\$5,000)					

City of Wildwood
Year-End 2021

(30) Court

NOTES TO EXPENDITURES

Object #:	1	Account #:	10-5-30-140-00	Title:	Employee Benefits (125)
Lower healthcare costs					
Budget Increase/(Decrease) Requested: (\$3,764)					

NOTES TO EXPENDITURES

Object #:	1	Account #:	10-5-40-101-00	Title:	Regular Salaries
Recreation Specialist position was vacant for part of the year (2021).					
Budget Increase/(Decrease) Requested: (\$13,933)					

Object #:	2	Account #:	10-5-40-140-00	Title:	Employee Benefits (125)
Lower healthcare costs.					
Budget Increase/(Decrease) Requested: (\$4,724)					

Object #:	3	Account #:	10-5-40-180-00	Title:	Workers Compensation
Recreation Specialist position vacancy and reclassification of position.					
Budget Increase/(Decrease) Requested: (\$5,084)					

Object #:	4	Account #:	10-5-40-242-00	Title:	Printing
The Department did not start the printing of the Parks Action Plan Update document, rather placing it for review and use on the City's website (digital presentation).					
Budget Increase/(Decrease) Requested: (\$3,716)					

Object #:	5	Account #:	10-5-40-262-00	Title:	Service Contracts
The growth in utilization of facilities, particularly trail corridors, and the addition of Green Pines Park, requires the City's contractor to clean more often, while providing more restroom facilities.					
Budget Increase/(Decrease) Requested: \$17,207					

Object #:	6	Account #:	10-5-40-264-00	Title:	Meetings & Special Events
This line item included the Boards and Commission Appreciation Event and the New Resident Picnic, both of which had larger turnouts than expected.					
Budget Increase/(Decrease) Requested: \$11,356					

NOTES TO EXPENDITURES

Object #:	7	Account #:	10-5-40-266-00	Title:	Supplies-General
The park and trail corridors had substantial use in 2021, at least from the perspective of the Department personnel, which places stresses on equipment and facilities, which then dictates the need for on-going upkeep and replacements.					
Budget Increase/(Decrease) Requested: \$4,259					
Object #:	8	Account #:	10-5-40-269-00	Title:	Supplies - Recreation
The City hosted fewer events in 2021 due to COVID-19.					
Budget Increase/(Decrease) Requested: (\$36,727)					
Object #:	9	Account #:	10-5-40-284-00	Title:	Utilities-Water
The major user in this regard is Community Park.					
Budget Increase/(Decrease) Requested: \$4,651					
Object #:	10	Account #:	10-5-40-293-00	Title:	Computer System Under \$5K
Equipment needed less replacements in 2021.					
Budget Increase/(Decrease) Requested: (\$3,000)					
Object #:	11	Account #:	10-5-40-340-00	Title:	Consultant Costs
The City undertook several smaller projects in 2021, including the installation of pickleball courts that were covered by this line item.					
Budget Increase/(Decrease) Requested: \$4,410					
Object #:	12	Account #:	10-5-40-350-01	Title:	Park Maintenance
The City maintains its parks and trails at very high level for safety and security purposes and, as noted in other explanations herein, 2021 had high levels of on-going usage by residents and others of these facilities, all leading to the need for more maintenance efforts.					
Budget Increase/(Decrease) Requested: \$54,250					

NOTES TO EXPENDITURES

Object #:	13	Account #:	10-5-40-714-00	Title:	Senior Program
The cost of this programming is offset by federal dollars.					
Budget Increase/(Decrease) Requested: (\$12,180)					

Object #:	14	Account #:	10-5-40-715-00	Title:	Celebrate Wildwood
With the decision to combine Art Festival and Celebrate Wildwood into one (1) event, this single day event realized a savings.					
Budget Increase/(Decrease) Requested: (\$11,207)					

Object #:	15	Account #:	10-5-40-739-00	Title:	Community Garden
Some projects were not started, given COVID-19					
Budget Increase/(Decrease) Requested: (\$4,236)					

NOTES TO EXPENDITURES

Object #:	1	Account #:	10-5-50-101-00	Title:	Regular Salaries
Open Assistant Director of Planning and Parks position for a portion of the year.					
Budget Increase/(Decrease) Requested: (\$24,572)					

Object #:	2	Account #:	10-5-50-120-00	Title:	FICA & Medicare
Open Assistant Director of Planning and Parks position for a portion of the year.					
Budget Increase/(Decrease) Requested: (\$4,236)					

Object #:	3	Account #:	10-5-50-140-00	Title:	Employee Benefits (125)
Open Assistant Director of Planning and Parks position for a portion of the year.					
Budget Increase/(Decrease) Requested: (\$28,248)					

Object #:	4	Account #:	10-5-50-144-00	Title:	Pension Expense
Open Assistant Director of Planning and Parks position for a portion of the year.					
Budget Increase/(Decrease) Requested: (\$4,179)					

Object #:	5	Account #:	10-5-50-208-00	Title:	Equipment Leasing
The planning components of this line item of the Department were offset by those needs in the parks area.					
Budget Increase/(Decrease) Requested: (\$9,030)					

Object #:	6	Account #:	10-5-50-240-00	Title:	Postage
The number of petitions reviewed by the Planning and Zoning Commission remained at typical levels, but many were City-initiated, requiring less mailings due to their general nature.					
Budget Increase/(Decrease) Requested: (\$7,426)					

NOTES TO EXPENDITURES

Object #:	7	Account #:	10-5-50-242-00	Title:	Printing Expense
Many of the planning publications have been moved to the website, reducing this expense.					
Budget Increase/(Decrease) Requested: (\$9,178)					

Object #:	8	Account #:	10-5-50-282-00	Title:	Utilities-Telephone
The savings is shared among all departments, which collectively cover the expense of the telephone system.					
Budget Increase/(Decrease) Requested: (\$4,413)					

Object #:	9	Account #:	10-5-50-340-00	Title:	Consultant Costs
Certain projects, like Prime Place and the Monarch Fire Protection District, required extensive use of landscape architect and lighting consultant services in 2021.					
Budget Increase/(Decrease) Requested: \$5,622					

Object #:	10	Account #:	10-5-50-350-00	Title:	Contractual Services
Several projects required the extensive work of Davey Resource Group, along with the work of many consultants on the erosion task force matters.					
Budget Increase/(Decrease) Requested: \$31,522					

NOTES TO EXPENDITURES

Object #:	1	Account #:	10-5-60-102-00	Title:	Elected/Appointed Officials
Fewer certified cases due to Court closures as a result of COVID-19.					
Budget Increase/(Decrease) Requested: (\$3,322)					

Object #:	2	Account #:	10-5-60-350-01	Title:	City Event Overtime
Many events were cancelled due to COVID-19.					
Budget Increase/(Decrease) Requested: (\$8,211)					

Object #:	3	Account #:	10-5-60-350-02	Title:	Contractual - Other Services (Prop P)
A \$2,200 annual maintenance fee payable to REJIS was prepaid in 2020 and the amount budgeted to be paid for the IDEMIA Live Scan software maintenance (\$7,244) was paid through the police contract and therefore did not need to be budgeted here separately.					
Budget Increase/(Decrease) Requested: (\$9,444)					

Object #:	4	Account #:	10-5-60-351-00	Title:	Contractual Svs - Police Contract (Prop P)
Reduction due to the cancelation of Court dates as a result of COVID-19.					
Budget Increase/(Decrease) Requested: (\$8,063)					

Object #:	5	Account #:	10-5-60-351-02	Title:	City Event OT (Prop P)
Many events were cancelled due to COVID-19.					
Budget Increase/(Decrease) Requested: (\$7,500)					

NOTES TO EXPENDITURES

Object #:	1	Account #:	10-5-70-106-00	Title:	Part-Time
The part-time Project Manager position was only temporary. The position ended in September 2021.					
Budget Increase/(Decrease) Requested: (\$11,791)					

Object #:	2	Account #:	10-5-70-140-00	Title:	Employee Benefits (125)
Lower healthcare costs					
Budget Increase/(Decrease) Requested: (\$15,938)					

Object #:	3	Account #:	10-5-70-180-00	Title:	Workers Compensation
Reclassification of a position					
Budget Increase/(Decrease) Requested: (\$5,682)					

Object #:	4	Account #:	10-5-70-190-00	Title:	Other Payroll Expense
Unexpected unemployment expense for release of part-time Project Manager position.					
Budget Increase/(Decrease) Requested: \$3,200					

Object #:	5	Account #:	10-5-70-202-00	Title:	Computer Supplies
New equipment purchases were deemed not necessary.					
Budget Increase/(Decrease) Requested: (\$4,000)					

Object #:	6	Account #:	10-5-70-350-01	Title:	ROW Animal Removal
The increase reflects the additional effort necessary to remove animals in response to resident requests					
Budget Increase/(Decrease) Requested: \$3,816					

NOTES TO EXPENDITURES

Object #:	7	Account #:	10-5-70-350-02	Title:	ROW Roadside Mowing
<p>The increase reflects the effort necessary to mow the roadside that is responsive to resident and council member requests. (Note - this item was reduced by \$25,000 due to COVID impacts for 2021 when compared to 2020.)</p>					
Budget Increase/(Decrease) Requested: \$54,173					
Object #:	8	Account #:	10-5-70-350-05	Title:	ROW Landscaping
<p>The increase reflects the minimum effort necessary to maintain landscaping along roadways to a level that meets resident expectations. (Note - this item was reduced by \$15,000 due to COVID impacts for 2021 when compared to 2020.)</p>					
Budget Increase/(Decrease) Requested: \$10,391					
Object #:	9	Account #:	10-5-70-350-06	Title:	ROW Tree Removal
Actual demand was greater than budgeted based on Emerald Ash Borer infestation.					
Budget Increase/(Decrease) Requested: \$64,527					
Object #:	10	Account #:	10-5-70-350-08	Title:	ROW Tree Trimming
<p>Resident requests for tree trimming were greater than anticipated due to the wet and mild weather. (Note - this item was reduced by \$20,000 due to COVID impacts for 2021 as compared to 2020.)</p>					
Budget Increase/(Decrease) Requested: \$52,360					
Object #:	11	Account #:	10-5-70-350-09	Title:	Miscellaneous ROW
<p>The increase reflects the effort necessary to respond to miscellaneous right of way complaints at a level that is responsive to resident requests. (Note - this item was reduced by \$10,000 due to COVID impacts for 2021 as compared to 2020.)</p>					
Budget Increase/(Decrease) Requested: \$11,333					
Object #:	12	Account #:	10-5-70-350-31	Title:	Snow and Salt Removal
There were no winter weather events during November or December.					
Budget Increase/(Decrease) Requested: (\$63,842)					

NOTES TO EXPENDITURES

Object #:	13	Account #:	10-5-70-350-44	Title:	Storm Water-Ditching
Budget Increase/(Decrease) Requested: (\$4,303)					

Object #:	14	Account #:	10-5-70-350-65	Title:	Emergency Road/ROW Repairs
Budget Increase/(Decrease) Requested: (\$10,372)					

Object #:	15	Account #:	10-5-70-762-00	Title:	COVID 19 Expenses
The account was created to track COVID-19 expenses. The account was discontinued during the year.					
Budget Increase/(Decrease) Requested: (\$5,747)					

**City of Wildwood
Year-End 2021**

Capital Improvement Sales Tax Fund Revenue

NOTES TO REVENUES

Object #:	1	Account #:	17-4-01-903-00	Title:	½ Cent Capital Improvement Sales Tax
Actual receipts are higher than estimated. The increase in sales is potentially the result of the lessening of COVID-19 restrictions.					
Budget Increase/(Decrease) Requested: \$337,112					
Object #:	2	Account #:	17-4-04-949-00	Title:	Federal & State Grant Revenue
Canceled Manchester Road Trail Project.					
Budget Increase/(Decrease) Requested: (\$148,501)					
Object #:	3	Account #:	17-4-06-970-00	Title:	Interest Income
Interest Earned on amounts prepaid to MODOT for the 109 Project.					
Budget Increase/(Decrease) Requested: \$24,860					
Object #:	4	Account #:	17-4-07-980-00	Title:	Other Income
This fund did not receive any miscellaneous income during the year.					
Budget Increase/(Decrease) Requested: \$2,000					

NOTES TO EXPENDITURES

Object #:	1	Account #:	17-5-40-480-35	Title:	Old Pond School Repairs
Project was postponed due to limited bid options, with work planned in 2022.					
Budget Increase/(Decrease) Requested: (\$32,000.00)					
Object #:	2	Account #:	17-5-40-480-37	Title:	Ward 5 Neighborhood Park
Project completed and excess remains from amended budget amount.					
Budget Increase/(Decrease) Requested: (\$40,144.00)					
Object #:	3	Account #:	17-5-40-480-38	Title:	Cap Equip/Facilities - Purchase/Rep
Higher cost purchases were limited in 2021, with most of them coming from Operating Budget, General Supplies, given their scale.					
Budget Increase/(Decrease) Requested: (\$35,159.00)					
Object #:	4	Account #:	17-5-40-480-42	Title:	Community Park PH3 Design/Eng.
Project completed and excess remains from budgeted amount.					
Budget Increase/(Decrease) Requested: (\$29,746.00)					
Object #:	5	Account #:	17-5-40-480-46	Title:	Belleview Farms
Partnership with Belleview Farms led to several grant opportunities that were awarded to the organization and City and this increase reflects the matching dollar requirements.					
Budget Increase/(Decrease) Requested: \$3,585.00					
Object #:	6	Account #:	17-5-40-480-61	Title:	Manchester Road Trail Between 109 to Pond ROW
Project was cancelled by City Council and work was not completed.					
Budget Increase/(Decrease) Requested: (\$11,066.00)					

NOTES TO EXPENDITURES

Object #:	7	Account #:	17-5-40-480-63	Title:	Bluffview Park Improvements
Planning, design, engineering, and bidding requirements moved the project to construction in 2022.					
Budget Increase/(Decrease) Requested: (\$26,325.00)					

Object #:	8	Account #:	17-5-40-480-64	Title:	Poërtner Park
Stabilized the property and dwelling, but no planning and design efforts underway in 2021.					
Budget Increase/(Decrease) Requested: (\$24,500.00)					

Object #:	9	Account #:	17-5-40-480-65	Title:	Pedestrian Brdg @ Manors of Enclaves
Project underway and increase reflects change in design to save “grand tree.”					
Budget Increase/(Decrease) Requested: \$26,334.00					

Object #:	10	Account #:	17-5-40-480-66	Title:	Village Green - Engineering Svs
Project not started, but design and engineering contract planned to be completed and approved by City Council in 2022.					
Budget Increase/(Decrease) Requested: (\$84,000.00)					

Object #:	11	Account #:	17-5-70-460-14	Title:	Traffic Safety Improvements - Design
This was a remaining prior year encumbrance that was closed. The final completed work for this item was less than budgeted. Most of the work was substandard traffic sign replacement.					
Budget Increase/(Decrease) Requested: (\$6,537.00)					

Object #:	12	Account #:	17-5-70-460-22	Title:	Rt 100 Ramp Widening - Construction
This was a remaining prior year encumbrance that was closed. Final construction costs for this project were underbudget.					
Budget Increase/(Decrease) Requested: (\$57,170.00)					

NOTES TO EXPENDITURES

Object #:	13	Account #:	17-5-70-460-28	Title:	Manch Rd Resurf & Traffic Signal Upgrades - Design
Consultant fees to complete this work were less than anticipated. Design work is underway now.					
Budget Increase/(Decrease) Requested: (\$7,319.00)					
Object #:	14	Account #:	17-5-70-460-40	Title:	Strecker Road Sidewalk-Segment C ROW/Construction
This project was postponed and re-budgeted to 2022.					
Budget Increase/(Decrease) Requested: (\$235,000.00)					
Object #:	15	Account #:	17-5-70-460-41	Title:	Woods Road Flood Mitigation Final Design
This project was re-budgeted in 2022. Engineering has begun.					
Budget Increase/(Decrease) Requested: (\$85,000.00)					
Object #:	16	Account #:	17-5-70-460-42	Title:	Birch Forest Turnaround Construction
The project was in design, engineering, and bidding in 2021, with construction planned in 2022. Additional funds will be used for landscaping component.					
Budget Increase/(Decrease) Requested: (\$16,728)					
Object #:	17	Account #:	17-5-70-460-43	Title:	Rt 109 and BA Southbound Roundabout - Design
This project was re-budgeted in 2022. Consultant selection is planned for spring 2022.					
Budget Increase/(Decrease) Requested: (\$185,000.00)					

NOTES TO EXPENDITURES

Object #:	18	Account #:	17-5-70-470-06	Title:	Eatherton Rd Bridge #3-110 Construction
Project was constructed under budget.					
Budget Increase/(Decrease) Requested: (\$7,957.00)					
Object #:	19	Account #:	17-5-10-500-03	Title:	City Hall Capital Investment
Actual work was less than anticipated.					
Budget Increase/(Decrease) Requested: (\$45,669.00)					
Object #:	20	Account #:	17-5-40-490-02	Title:	Rural Internet Access Project
Project moved from City-centric to the use of federal relief funds.					
Budget Increase/(Decrease) Requested: (\$356,660.00)					
Object #:	21	Account #:	17-5-40-490-15	Title:	Watershed Erosion Task Force Projects
Many contracts let in 2021, but no major construction projects underway.					
Budget Increase/(Decrease) Requested: (\$139,664.00)					
Object #:	22	Account #:	17-5-70-490-07	Title:	Vehicle Replacement
Vehicle purchase was less expensive than budgeted.					
Budget Increase/(Decrease) Requested: (\$5,111.00)					
Object #:	23	Account #:	17-5-70-490-10	Title:	Highway Signage
Sign replacement budget was not spent as the planned needs for the year were addressed.					
Budget Increase/(Decrease) Requested: (\$14,435.00)					

NOTES TO EXPENDITURES

Object #:	24	Account #:	17-5-70-490-13	Title:	FEMA Flood Property Buyouts
Prior year encumbrance that was closed. Projects costs were less than budgeted as one property was not acquired when the home burned to the ground.					
Budget Increase/(Decrease) Requested: (\$63,365.00)					

Object #:	24	Account #:	17-5-70-490-14	Title:	Emerald Ash Borer/Ash Tree Program
The emerald ash borer infestation was higher than anticipated. As a result, a resurvey of ash trees was completed in late spring.					
Budget Increase/(Decrease) Requested: \$8,678.00					

**City of Wildwood
Year-End 2021**

Road & Bridge Fund Revenue

NOTES TO REVENUES

Object #:	1	Account #:	18-4-04-941-00	Title:	Motor Fuel/Gas Tax
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.					
Budget Increase/(Decrease) Requested: \$158,793					

Object #:	2	Account #:	18-4-04-942-00	Title:	Road & Bridge Tax
The amount received during the year was greater than the amount estimated.					
Budget Increase/(Decrease) Requested: \$169,876					

NOTES TO EXPENDITURES

Object #:	1	Account #:	18-5-70-460-36	Title:	Rural Roadway Safety Improvements
This was a prior year encumbrance that was closed out. The final completed work for this item was less than budgeted. This item was used to improve rural roadway signs.					
Budget Increase/(Decrease) Requested: \$(6,396.00)					
Object #:	2	Account #:	18-5-70-460-37	Title:	Roadway Stormwater Drainage
Specific work requests for this item did not materialize.					
Budget Increase/(Decrease) Requested: (\$46,675.00)					
Object #:	3	Account #:	18-5-70-480-21	Title:	Other Engineering Services
Demand for this item was less than budgeted.					
Budget Increase/(Decrease) Requested: (\$16,854.00)					
Object #:	4	Account #:	18-5-70-480-56	Title:	Salt Brine Equipment
Did not move forward with project.					
Budget Increase/(Decrease) Requested: (\$30,000.00)					
Object #:	5	Account #:	18-5-70-490-01	Title:	Asphalt Pavement Resurfacing
The 2021 roads were resurfaced under budget due to a lower bid than anticipated.					
Budget Increase/(Decrease) Requested: (\$30,956.00)					
Object #:	6	Account #:	18-5-70-490-02	Title:	Concrete Pavement Replacement
Additional work was completed to improve pavement conditions in response to resident request.					
Budget Increase/(Decrease) Requested: \$17,954.00					

NOTES TO EXPENDITURES

Object #:	7	Account #:	18-5-70-490-06	Title:	Sidewalk and Trail Maintenance/Replacement
Additional work was completed in subdivisions to eliminate trip hazards in response to resident request.					
Budget Increase/(Decrease) Requested: \$104,796.00					
Object #:	8	Account #:	18-5-70-490-07	Title:	Asphalt Patching
Additional work was completed to address potholes due winter weather and in response to resident request.					
Budget Increase/(Decrease) Requested: \$69,917.00					
Object #:	9	Account #:	18-5-70-490-09	Title:	Pavement Markings
Additional work was completed to re-stripe all existing roads.					
Budget Increase/(Decrease) Requested: \$36,571					
Object #:	10	Account #:	18-5-70-490-11	Title:	Traffic Control Signs
Demand for this item was less than budgeted.					
Budget Increase/(Decrease) Requested: (\$3,309.00)					
Object #:	11	Account #:	18-5-70-490-12	Title:	Bridge Maintenance and Deck Sealing
Repairs were necessary to box culvert under Wild Horse Creek Road in response to prior inspection					
Budget Increase/(Decrease) Requested: \$23,313.00					
Object #:	12	Account #:	18-5-70-490-13	Title:	Stormwater BMP Maintenance & Repair
Work requirements were less than anticipated.					
Budget Increase/(Decrease) Requested: (\$24,031.00)					

City of Wildwood
Year-End 2021

Fund 18
Road & Bridge Fund

NOTES TO EXPENDITURES

Object #:	13	Account #:	18-5-70-490-14	Title:	Evergreen Forest Curb Replacement
Project was completed under budget.					
Budget Increase/(Decrease) Requested: (\$5,672.00)					

**City of Wildwood
Year-End 2021**

Town Center Sewer Revenue

NOTES TO REVENUES

Object #:	1	Account #:	15-4-07-981-00	Title:	Special Assessments
Receipt of prior year's delinquent assessments on property sales.					
Budget Increase/(Decrease) Requested: \$101,450					

**City of Wildwood
Mid-Year 2021**

West TGA Fund Revenue

NOTES TO REVENUES

Object #:	1	Account #:	23-4-02-939-00	Title:	TGA Revenues
No new developments to collect TGA Fees from west of Highway 109.					
Budget Increase/(Decrease) Requested: (\$5,000)					

**City of Wildwood
Mid-Year 2021**

ARPA Fund Revenue

NOTES TO REVENUES

Object #:	1	Account #:	24-4-04-957-00	Title:	ARPA Funding
Although the City received ½ of the ARPA Funds in 2021, the funds cannot be recorded as revenue until qualifying expenses are paid. Once the internet expansion project starts, an equivalent amount of revenue shall be recorded to match the project expense.					
Budget Increase/(Decrease) Requested: (\$3,574,833)					

City of Wildwood
Year-End 2021

Fund 24
ARPA Fund

NOTES TO EXPENDITURES

Object #:	1	Account #:	24-5-40-490-02	Title:	Internet Service Expansion/Improvement
Although many planning meetings have taken place, no expenses were incurred for the Internet Service Expansion/Improvement project.					
Budget Increase/(Decrease) Requested: (\$675,000)					

**City of Wildwood
Fiscal Year 2021
Budget Year-End Report
Consolidated Summary of Revenues and Expenditures
All Funds**

	Original Budget 2021	Mid-Year Actual	Proposed Amend Budget
Beginning Fund Balance	Estimated	Audited	Audited
	28,173,108	28,173,108	28,173,108
Revenues			
Sales Taxes	7,226,000	8,051,269	8,051,268
Public Safety Tax	1,820,000	2,062,975	2,062,974
Utility Taxes	2,610,000	2,533,547	2,533,545
Motor Fuel/Gas Tax	1,394,000	1,553,793	1,552,793
Road & Bridge Tax	900,000	1,069,876	1,069,876
Other Taxes	452,000	426,497	426,495
Licenses and Permits	93,475	96,023	93,475
Charges for Services	1,500	325	1,500
Other Intergovernmental Income	3,592,333	25,365	17,500
Fines and Forfeitures	261,515	258,701	261,515
Interest Income	27,800	41,545	42,243
Other Income	129,500	229,269	225,219
Capital Project Grants	1,004,220	855,720	855,719
TGA Revenues	83,000	77,540	78,000
Special Assessments	124,755	226,206	226,205
Interest Payments	73,905	73,905	73,905
Other Financing Sources	3,000	1,234	3,000
Total Revenue	19,797,003	17,583,790	17,575,232
Expenditures			
Administration	1,509,666	1,371,488	1,389,597
Clerk and Council	307,249	294,031	307,249
Municipal Court	272,150	254,034	268,386
Parks and Recreation	916,262	903,642	917,588
Planning	961,944	892,271	907,806
Police Services	5,034,920	4,991,859	4,998,380
Public Works	1,970,474	2,022,737	2,048,599
Subtotal	10,972,665	10,730,062	10,837,605
TGA Expenditures	-	-	-
Capital Improvements	5,227,468	3,150,362	3,165,830
Total Expenditures	16,200,133	13,880,424	14,003,435
Current Year Encumbrances	-	783,795	783,795
Prior Year Encumbrances	(1,053,922)	(1,053,922)	(1,053,922)
Ending Fund Balance	30,716,057	31,606,347	31,474,778
Dedicated Reserves			
Operating Contingency*	2,743,166	2,682,516	2,709,401
Bond Payment Reserve	164,113	164,113	164,113
Public Safety Tax Reserve	1,174,036	1,583,100	1,401,725
Unreserved Fund Balance	26,634,741	27,176,618	27,199,539

**City of Wildwood
Fiscal 2021 Year-End Report
General Fund**

	Current Budget 2021	Year-End Actual	Proposed Amended Budget 2021
Beginning Fund Balance			
	Estimated		
Beginning Fund Balance Less Prop P Public Safety Funds	16,317,182	16,317,182	16,317,182
Beginning Fund Balance Prop P Public Safety Funds	1,508,354	1,508,354	1,508,354
Revenues			
Sales Taxes	4,998,000	5,486,157	5,486,156
Prop P Public Safety Tax	1,820,000	2,062,975	2,062,974
Utility Taxes	2,610,000	2,533,547	2,533,545
Other Taxes	452,000	426,497	426,495
Licenses and Permits	93,475	96,023	93,475
Charges for Service	1,500	325	1,500
Other Intergovernmental Income	17,500	25,365	17,500
Fines and Forfeitures	261,515	258,701	261,515
Interest Income	20,000	9,583	9,583
Other Income	127,500	229,159	225,219
Other Financing Sources	3,000	1,234	3,000
Total Revenues	10,404,490	11,129,566	11,120,962
Operating Expenditures			
Administration	1,509,666	1,371,488	1,389,597
Clerk and Council	307,249	294,031	307,249
Municipal Court	272,150	254,034	268,386
Parks and Recreation	916,262	903,642	917,588
Planning	961,944	892,271	907,806
Police Services	5,034,920	4,991,859	4,998,380
Public Works	1,970,474	2,022,737	2,048,599
Total Operating	10,972,665	10,730,062	10,837,605
Revenue Over (Under) Expenditures			
	(568,175)	399,504	283,357
Transfers In/(Out)			
	-	-	-
Encumbrance			
Current Year Encumbrance		73,373	73,373
Prior Year Encumbrance	(325,033)	(325,033)	(325,033)
Ending Fund Balance			
	16,932,328	17,973,380	17,857,233
Dedicated Reserves			
Operating Contingency*	2,743,166	2,682,516	2,709,401
Public Safety Tax Reserve	1,174,036	1,583,100	1,401,725
Unreserved Fund Balance			
	13,015,126	13,707,764	13,746,107
Public Safety Reserve Detail			
Beginning Public Safety Reserve Balance	1,508,354	1,508,354	1,508,354
Current Year Public Safety Tax Revenue	1,820,000	2,062,975	2,062,974
Current Year Public Safety Tax Expenditures	(1,796,214)	(1,811,499)	(1,811,499)
Application of Prop P Public Safety Funds	(358,104)	(358,104)	(358,104)
Ending Public Safety Reserve Balance	<u>1,174,036</u>	<u>1,401,725</u>	<u>1,401,725</u>

**City of Wildwood
Year-End 2021**

Revenue Summary

General Fund (10)	Current Budget 2021	Year-End Actual	Projected Over (Under) Budget	Recomm. Amend.	2021 Budget After Amend.
(01) Tax Income					
901 State Sales Tax	4,870,000	5,347,072	477,072	477,071	5,347,071
902 Local option Tax	128,000	139,085	11,085	11,085	139,085
Subtotal Sales Tax	4,998,000	5,486,157	488,157	488,156	5,486,156
905 Public Safety Tax	1,820,000	2,062,975	242,975	242,974	2,062,974
Subtotal Public Safety Tax	1,820,000	2,062,975	242,975	242,974	2,062,974
910 Utility Tax - Electric	1,450,000	1,439,947	(10,053)	(10,053)	1,439,947
912 Utility Tax - Gas	530,000	486,132	(43,868)	(43,869)	486,131
914 Utility Tax - Telephone	310,000	248,594	(61,406)	(61,406)	248,594
914-01 Utility (Phone) Tax Settlement	-	-	-	-	-
916 Utility Tax - Water	320,000	358,874	38,874	38,873	358,873
Subtotal Utility Tax	2,610,000	2,533,547	(76,453)	(76,455)	2,533,545
917 Cigarette Tax	72,000	68,407	(3,593)	(3,594)	68,406
918 Cable Franchise	380,000	358,090	(21,910)	(21,911)	358,089
Subtotal Other Taxes	452,000	426,497	(25,503)	(25,505)	426,495
Total Taxes	9,880,000	10,509,176	629,176	629,170	10,509,170
(02) Licenses & Permits					
930 Merchant Licenses	51,000	52,808	1,808	-	51,000
931 Liquor Licenses	4,275	3,638	(638)	-	4,275
932 Vending Machine Licenses	1,200	925	(275)	-	1,200
935 Permit Fees	18,000	20,820	2,820	-	18,000
936 P&Z Permits/Fees	12,000	12,735	735	-	12,000
937 Internet Pole License Fee	7,000	5,097	(1,903)	-	7,000
Total	93,475	96,023	2,548	-	93,475
(03) Charges for Services					
954 False Alarm Fees	1,500	325	(1,175)	-	1,500
956 Subdivision Inspections	-	-	-	-	-
Total	1,500	325	(1,175)	-	1,500
(04) Intergovernmental Income					
945 St. Louis County Grants	9,500	15,480	5,980	-	9,500
949 Federal/St Grant Reimb.	8,000	9,885	1,885	-	8,000
950 CARES - Coronavirus Aid Relief	-	-	-	-	-
Total	17,500	25,365	7,865	-	17,500
(05) Fine & Forfeiture Income					
961 Court Fines	226,715	227,190	475	-	226,715
962 Court Costs	20,000	20,405	405	-	20,000
963 Officer Training	5,000	3,401	(1,599)	-	5,000
964 Crime Victims Fund	1,800	629	(1,171)	-	1,800
965 Bond Forfeitures	5,000	3,675	(1,325)	-	5,000
966 POST Commission Fund	-	-	-	-	-
967 Alt. Cmty. Service	-	-	-	-	-
968 Inmate Security Surcharge	3,000	3,400	400	-	3,000
Total	261,515	258,701	(2,814)	-	261,515

**City of Wildwood
Year-End 2021**

Revenue Summary

General Fund (10)	Current Budget 2021	Year-End Actual	Projected Over (Under) Budget	Recomm. Amend.	2021 Budget After Amend.
(06) Interest Income					
970 Interest Income	20,000	9,583	(10,417)	(10,417)	9,583
Total	20,000	9,583	(10,417)	(10,417)	9,583
(07) Other Income					
980 Other Income	10,000	15,254	5,254	-	10,000
982 NID Administration Fee	6,500	6,500	-	-	6,500
984 Community Garden Revenue	7,000	7,006	6	-	7,000
985 Parks & Recreation Revenue	14,000	27,157	13,157	13,156	27,156
986 Wildwood Celebration Revenue	46,500	11,447	(35,053)	(35,054)	11,446
987 CID Administration Fee	11,500	11,500	-	-	11,500
988 Dog Park Fees	8,000	7,288	(713)	-	8,000
989 Insurance Claim Revenue	-	35,214	35,214	35,213	35,213
990 Recycling Rebate	25,000	109,404	84,404	84,404	109,404
999 Credit Card Processing Fees	(1,000)	(1,610)	(610)	-	(1,000)
Total	127,500	229,159	101,659	97,719	225,219
(08) Other Financing Sources					
990 Operating Transfer	3,000	1,234	(1,766)	-	3,000
Total	3,000	1,234	(1,766)	-	3,000
Total General Fund	10,404,490	11,129,566	725,076	716,472	11,120,962

**City of Wildwood
Year-End 2021**

Expenditure Summary

General Fund (10)	Current		Proposed
	Budget 2021	Year-End Actual	Amend Budget
(10) Administration			
Personnel	697,070	669,830	670,807
Operating	426,766	358,984	374,772
Contractual	380,830	342,673	344,018
Capital	5,000	-	-
Total	1,509,666	1,371,488	1,389,597
(20) City Clerk/Council			
Personnel	241,907	239,306	241,907
Operating	61,342	51,911	61,342
Contractual	4,000	2,815	4,000
Total	307,249	294,031	307,249
(30) Municipal Court			
Personnel	239,327	232,002	235,563
Operating	29,685	20,226	29,685
Contractual	3,138	1,805	3,138
Total	272,150	254,034	268,386
(40) Parks			
Personnel	198,962	170,793	175,221
Operating	183,800	168,953	177,830
Contractual	367,500	426,793	426,160
Special Projects	166,000	137,104	138,377
Total	916,262	903,642	917,588
(50) Planning			
Personnel	797,334	734,800	736,099
Operating	110,110	68,379	80,063
Contractual	50,000	87,143	87,144
Special Projects	4,500	1,949	4,500
Total	961,944	892,271	907,806
(60) Police Services			
Personnel	45,300	39,326	41,978
Operating	5,225	1,180	5,225
Contractual	4,953,740	4,920,521	4,920,522
Capital	30,655	30,832	30,655
Total	5,034,920	4,991,859	4,998,380

**City of Wildwood
Year-End 2021**

Expenditure Summary

General Fund (10)	Current Budget 2021	Year-End Actual	Proposed Amend Budget
(70) Public Works			
Personnel	824,182	790,206	793,971
Operating	126,792	107,527	122,792
Contractual	1,003,500	1,114,928	1,121,583
Capital	-	(177)	-
Special Projects	16,000	10,252	10,253
Total	1,970,474	2,022,737	2,048,599
Total Expenditures	10,972,665	10,730,062	10,837,605

Administration (10)

Account	Name	Current Budget	Year-End Activity with Encumbrance Adjustment	Recomm. Amend.	Ending Budget 2021
10-5-10-101-00	Regular Salaries	447,000	444,171	-	447,000
10-5-10-101-14	Regular Salaries - Econ Dev	75,500	60,386	(15,114)	60,386
10-5-10-102-00	Elected & Appointed Officials	5,300	5,133	-	5,300
10-5-10-110-00	Overtime	2,100	585	-	2,100
10-5-10-120-00	FICA & Medicare	34,224	33,455	-	34,224
10-5-10-120-14	FICA - Econ Dev	5,800	4,625	(1,175)	4,625
10-5-10-140-00	Employee Benefits (125)	79,362	74,817	(4,544)	74,818
10-5-10-140-05	Employee Cash Benefit (125)	-	-	-	-
10-5-10-140-14	Employee Health Benefits - Econ Dev	9,900	4,469	(5,430)	4,470
10-5-10-142-00	Insurance (Life & Disability)	3,328	3,275	-	3,328
10-5-10-142-14	Insurance (Life & Disability) - Econ Dev	776	517	-	776
10-5-10-144-00	Pension Expense	28,693	28,330	-	28,693
10-5-10-144-14	Pension Expense - Econ Dev	4,000	4,227	-	4,000
10-5-10-180-00	Workers Compensation	895	3,391	-	895
10-5-10-180-14	Worker's Comp - Econ Dev	192	1,093	-	192
10-5-10-184-00	Unemployment Tax	-	-	-	-
10-5-10-190-00	Other Payroll Expenses	-	1,357	-	-
Personnel Expenditures Total		697,070	669,830	(26,263)	670,807
10-5-10-201-00	Community Relations	2,500	248	-	2,500
10-5-10-201-14	Community Relations - Econ Dev	7,000	11,781	4,782	11,782
10-5-10-204-00	Dues/Memberships	7,825	2,444	(5,380)	2,445
10-5-10-204-14	Dues/Memberships - Econ Dev	2,398	1,005	-	2,398
10-5-10-208-00	Equipment Leasing	13,065	11,299	-	13,065
10-5-10-211-00	Records Storage	2,200	1,873	-	2,200
10-5-10-212-00	Insurance	98,985	91,418	(7,567)	91,418
10-5-10-220-00	Maintenance-Building	74,859	62,220	(12,639)	62,220
10-5-10-221-00	Maintenance - Grounds	17,000	13,106	(3,893)	13,107
10-5-10-222-00	Maintenance-Equipment	1,000	-	-	1,000
10-5-10-224-00	Maintenance-Vehicles	500	59	-	500
10-5-10-224-14	Maintenance-Vehicles Econ Dev	500	504	-	500
10-5-10-230-00	Miscellaneous	4,000	2,156	-	4,000
10-5-10-231-00	Bank Fees	9,000	9,314	-	9,000
10-5-10-240-00	Postage	8,000	7,604	-	8,000
10-5-10-242-00	Printing Expense	3,000	3,175	-	3,000
10-5-10-244-00	Public Notices	4,100	1,159	(2,940)	1,160
10-5-10-246-00	Publications	-	90	-	-
10-5-10-250-00	Internet Connection	6,000	6,024	-	6,000
10-5-10-262-00	Service Contracts/Rental	59,045	42,531	(16,514)	42,531
10-5-10-264-00	Meetings & Special Events	2,000	1,432	-	2,000
10-5-10-266-00	Supplies-General	12,000	12,909	-	12,000
10-5-10-268-00	Supplies-Office	12,500	10,691	-	12,500
10-5-10-268-14	Office Supplies - Econ Dev	500	983	-	500
10-5-10-270-00	Training	3,505	35	(3,470)	35
10-5-10-270-14	Training - Econ Dev	1,000	481	-	1,000
10-5-10-274-00	Travel	200	67	-	200
10-5-10-274-14	Travel - Econ Dev	1,000	805	-	1,000
10-5-10-280-00	Utilities-Electric	37,000	36,838	-	37,000
10-5-10-281-00	Utilities - Gas	15,000	10,627	(4,373)	10,627
10-5-10-282-00	Utilities-Telephone	3,540	4,298	-	3,540
10-5-10-282-14	Utilities - Telephone	950	863	-	950
10-5-10-284-00	Utilities-Water	4,600	4,451	-	4,600
10-5-10-290-00	Vehicle Allowance	-	-	-	-
10-5-10-291-00	Machinery/Equipment Under \$5K	2,000	-	-	2,000
10-5-10-292-00	Furniture/Fixtures Under \$5K	1,500	-	-	1,500
10-5-10-293-00	Computer System Under \$5K	7,094	5,031	-	7,094

10-5-10-293-14 Computer System Under \$5K	1,400	1,464	-	1,400
Operating Expenditures Total	426,766	358,984	(51,994)	374,772
10-5-10-310-00 Attorney Fees	190,000	186,156	(3,844)	186,156
10-5-10-315-00 Litigation Contingencies	10,000	10,337	-	10,000
10-5-10-320-00 Audit Costs	43,900	33,850	(10,050)	33,850
10-5-10-340-00 Consultant Costs	10,000	-	(10,000)	-
10-5-10-340-14 Consultant Costs - Econ Dev	5,000	3,319	-	5,000
10-5-10-345-00 City Newsletter	40,000	45,465	5,466	45,466
10-5-10-350-00 Contractual Services	81,930	63,547	(18,384)	63,546
Contractual Services Total	380,830	342,673	(36,812)	344,018
10-5-10-440-00 Computer System	5,000	-	(5,000)	-
Capital Expenditures Total	5,000	-	(5,000)	-
Department Total	1,509,666	1,371,488	(120,069)	1,389,597

City Clerk (20)

Account	Name	Current Budget	Year-End Activity with Encumbrance Adjustment	Recomm. Amend.	Ending Budget 2021
10-5-20-101-00	Regular Salaries	118,495	119,813	-	118,495
10-5-20-102-00	Elected & Appointed Officials	86,800	84,800	-	86,800
10-5-20-110-00	Overtime	1,000	694	-	1,000
10-5-20-120-00	FICA & Medicare	15,782	15,725	-	15,782
10-5-20-140-00	Employee Benefits (125)	9,948	8,309	-	9,948
10-5-20-142-00	Insurance (Life & Disability)	1,244	1,257	-	1,244
10-5-20-144-00	Pension Expense	8,225	7,067	-	8,225
10-5-20-180-00	Workers Compensation	413	1,640	-	413
Personnel Expenditures Total		241,907	239,306	-	241,907
10-5-20-204-00	Dues/Memberships	12,542	11,222	-	12,542
10-5-20-206-00	Election Expense	20,000	19,989	-	20,000
10-5-20-230-00	Miscellaneous	11,000	10,542	-	11,000
10-5-20-240-00	Postage	3,000	1,683	-	3,000
10-5-20-242-00	Printing Expense	2,000	804	-	2,000
10-5-20-244-00	Public Notices	1,500	-	-	1,500
10-5-20-246-00	Publications	500	-	-	500
10-5-20-264-00	Meetings & Special Events	1,000	1,117	-	1,000
10-5-20-266-00	Supplies-General	1,200	677	-	1,200
10-5-20-268-00	Supplies-Office	1,000	137	-	1,000
10-5-20-270-00	Training	2,500	3,440	-	2,500
10-5-20-274-00	Travel	1,000	620	-	1,000
10-5-20-282-00	Utilities-Telephone	2,600	1,238	-	2,600
10-5-20-293-00	Computer System Under \$5K	1,500	442	-	1,500
Operating Expenditures Total		61,342	51,911	-	61,342
10-5-20-330-00	Codification Costs	4,000	2,815	-	4,000
Contractual Services Total		4,000	2,815	-	4,000
Department Total		307,249	294,031	-	307,249

Court (30)

Account	Name	Current Budget	Year-End Activity with Encumbrance Adjustment	Recomm. Amend.	Ending Budget 2021
10-5-30-101-00	Regular Salaries	149,048	147,058	-	149,048
10-5-30-102-00	Elected & Appointed Officials	22,500	22,000	-	22,500
10-5-30-106-00	Part-Time	-	1,184	-	-
10-5-30-110-00	Overtime	2,000	57	-	2,000
10-5-30-120-00	FICA & Medicare	13,277	12,716	-	13,277
10-5-30-140-00	Employee Benefits (125)	40,898	37,133	(3,764)	37,134
10-5-30-140-05	Employee Cash Benefit (125)	-	-	-	-
10-5-30-142-00	Insurance (Life & Disability)	1,364	1,371	-	1,364
10-5-30-144-00	Pension Expense	9,082	8,982	-	9,082
10-5-30-180-00	Workers Compensation	1,158	1,502	-	1,158
Personnel Expenditures Total		239,327	232,002	(3,764)	235,563
10-5-30-202-00	Computer Supplies	-	-	-	-
10-5-30-204-00	Dues/Memberships	585	200	-	585
10-5-30-230-00	Miscellaneous	50	-	-	50
10-5-30-240-00	Postage	2,100	1,964	-	2,100
10-5-30-242-00	Printing Expense	3,255	2,039	-	3,255
10-5-30-243-00	Prisoner Expense	2,000	180	-	2,000
10-5-30-246-00	Publications	125	-	-	125
10-5-30-250-00	Internet Connection	2,200	2,010	-	2,200
10-5-30-262-00	Service Contracts/Rental	11,080	10,831	-	11,080
10-5-30-266-00	Supplies-General	500	-	-	500
10-5-30-268-00	Supplies-Office	800	898	-	800
10-5-30-270-00	Training	900	275	-	900
10-5-30-274-00	Travel	1,990	570	-	1,990
10-5-30-282-00	Utilities-Telephone	1,900	1,029	-	1,900
10-5-30-290-00	Vehicle Allowance	-	-	-	-
10-5-30-291-00	Machinery/Equipment Under \$5K	-	-	-	-
10-5-30-292-00	Furniture/Fixtures Under \$5K	-	-	-	-
10-5-30-293-00	Computer System Under \$5K	200	187	-	200
10-5-30-294-00	Mental Health Court	1,500	-	-	1,500
10-5-30-296-00	Alternate Community Service	500	43	-	500
Operating Expenditures Total		29,685	20,226	-	29,685
10-5-30-350-00	Contractual Services	3,138	1,805	-	3,138
Contractual Services Total		3,138	1,805	-	3,138
Department Total		272,150	254,034	(3,764)	268,386

Parks (40)

Account	Name	Current Budget	Year-End Activity with Encumbrance Adjustment	Recomm. Amend.	Ending Budget 2021
10-5-40-101-00	Regular Salaries	129,014	115,080	(13,933)	115,081
10-5-40-106-00	Part-Time	1,000	-	-	1,000
10-5-40-110-00	Overtime	5,000	4,040	-	5,000
10-5-40-120-00	FICA & Medicare	10,329	9,128	-	10,329
10-5-40-140-00	Employee Benefits (125)	36,876	32,152	(4,724)	32,152
10-5-40-142-00	Insurance (Life & Disability)	1,264	1,027	-	1,264
10-5-40-144-00	Pension Expense	9,241	8,214	-	9,241
10-5-40-180-00	Workers Compensation	6,238	1,153	(5,084)	1,154
Personnel Expenditures Total		198,962	170,793	(23,741)	175,221
10-5-40-204-00	Dues/Memberships	600	500	-	600
10-5-40-208-00	Equipment Leasing	5,000	3,563	-	5,000
10-5-40-220-00	Maintenance - Building	1,000	-	-	1,000
10-5-40-224-00	Maintenance-Vehicles	1,000	1,493	-	1,000
10-5-40-230-00	Miscellaneous	1,000	173	-	1,000
10-5-40-240-00	Postage	2,500	2,351	-	2,500
10-5-40-242-00	Printing	4,500	784	(3,716)	784
10-5-40-262-00	Service Contracts	45,000	62,207	17,207	62,207
10-5-40-264-00	Meetings & Special Events	18,000	29,355	11,356	29,356
10-5-40-266-00	Supplies-General	12,000	16,259	4,259	16,259
10-5-40-268-00	Supplies - Office	1,000	95	-	1,000
10-5-40-269-00	Supplies - Recreation	65,000	28,272	(36,727)	28,273
10-5-40-270-00	Training	700	-	-	700
10-5-40-280-00	Utilities-Electric	9,500	7,330	-	9,500
10-5-40-282-00	Utilities-Telephone	3,000	1,921	-	3,000
10-5-40-284-00	Utilities-Water	10,000	14,650	4,651	14,651
10-5-40-291-00	Machinery/Equipment Under \$5K	500	-	-	500
10-5-40-292-00	Furniture/Fixtures Under \$5K	500	-	-	500
10-5-40-293-00	Computer System Under \$5K	3,000	-	(3,000)	-
Operating Expenditures Total		183,800	168,953	(5,970)	177,830
10-5-40-340-00	Consultant Costs	12,500	16,910	4,410	16,910
10-5-40-350-00	Contractual Services	40,000	38,051	-	40,000
10-5-40-350-01	Park Maintenance	275,000	329,250	54,250	329,250
10-5-40-351-00	Concert Series	40,000	42,582	-	40,000
Contractual Services Total		367,500	426,793	58,660	426,160
10-5-40-714-00	Senior Program	30,000	17,820	(12,180)	17,820
10-5-40-715-00	Celebrate Wildwood	93,000	81,792	(11,207)	81,793
10-5-40-720-00	Art Festival	-	250	-	-
10-5-40-736-00	Farmers Market	20,000	18,478	-	20,000
10-5-40-739-00	Community Garden	18,000	13,763	(4,236)	13,764
10-5-40-740-00	Pond Athletic Assoc Donation	5,000	5,000	-	5,000
Special Projects		166,000	137,104	(27,623)	138,377
Department Total		916,262	903,642	1,326	917,588

Planning (50)

Account	Name	Current Budget	Year-End Activity with Encumbrance Adjustment	Recomm. Amend.	Ending Budget 2021
10-5-50-101-00	Regular Salaries	547,000	522,428	(24,572)	522,428
10-5-50-110-00	Overtime	2,200	2,185	-	2,200
10-5-50-120-00	FICA & Medicare	42,000	37,763	(4,236)	37,764
10-5-50-140-00	Employee Benefits (125)	158,000	129,752	(28,248)	129,752
10-5-50-142-00	Insurance (Life & Disability)	5,134	4,161	-	5,134
10-5-50-144-00	Pension Expense	38,500	34,320	(4,179)	34,321
10-5-50-180-00	Workers Compensation	4,500	4,191	-	4,500
Personnel Expenditures Total		797,334	734,800	(61,235)	736,099
10-5-50-202-00	Computer Supplies	2,500	-	-	2,500
10-5-50-204-00	Dues/Memberships	3,000	1,843	-	3,000
10-5-50-208-00	Equipment Leasing	22,660	13,630	(9,030)	13,630
10-5-50-224-00	Maintenance-Vehicles	5,000	6,259	-	5,000
10-5-50-230-00	Miscellaneous	3,000	558	-	3,000
10-5-50-240-00	Postage	15,000	7,574	(7,426)	7,574
10-5-50-242-00	Printing Expense	10,000	822	(9,178)	822
10-5-50-244-00	Public Notices	7,000	6,532	-	7,000
10-5-50-246-00	Publications	250	-	-	250
10-5-50-250-00	Internet Connection	1,200	-	-	1,200
10-5-50-262-00	Service Contracts/Rental	1,500	250	-	1,500
10-5-50-263-00	Abatements	10,000	10,832	-	10,000
10-5-50-264-00	Meetings & Special Events	2,000	583	-	2,000
10-5-50-266-00	Supplies-General	5,000	2,929	-	5,000
10-5-50-268-00	Supplies-Office	2,000	2,184	-	2,000
10-5-50-270-00	Training	1,000	-	-	1,000
10-5-50-282-00	Utilities-Telephone	10,000	5,587	(4,413)	5,587
10-5-50-291-00	Machinery/Equipment Under \$5K	1,000	-	-	1,000
10-5-50-292-00	Furniture/Fixtures Under \$5K	1,000	-	-	1,000
10-5-50-293-00	Computer System Under \$5K	7,000	8,798	-	7,000
Operating Expenditures Total		110,110	68,379	(30,047)	80,063
10-5-50-340-00	Consultant Costs	10,000	15,622	5,622	15,622
10-5-50-350-00	Contractual Services	40,000	71,521	31,522	71,522
Contractual Services Total		50,000	87,143	37,144	87,144
10-5-50-740-00	Planning Commission	2,500	1,949	-	2,500
10-5-50-762-00	Historical Properties Survey	2,000	-	-	2,000
Special Projects		4,500	1,949	-	4,500
Department Total		961,944	892,271	(54,138)	907,806

Police (60)

Account	Name	Current Budget	Year-End Activity with Encumbrance Adjustment	Recomm. Amend.	Ending Budget 2021
10-5-60-102-00	Elected/Appointed Officials	30,000	26,677	(3,322)	26,678
10-5-60-106-00	Part-Time (Prop P)	12,000	11,181	-	12,000
10-5-60-120-00	FICA	3,200	2,771	-	3,200
10-5-60-180-00	Workers Compensation	100	364	-	100
10-5-60-190-00	Other Payroll Expense	-	(1,668)	-	-
Personnel Expenditures Total		45,300	39,326	(3,322)	41,978
10-5-60-222-00	Maintenance-Equipment	1,000	-	-	1,000
10-5-60-230-00	Miscellaneous	2,250	292	-	2,250
10-5-60-270-00	Training	375	379	-	375
10-5-60-274-00	Travel	600	-	-	600
10-5-60-285-00	Utilities - Cable TV	1,000	509	-	1,000
10-5-60-293-00	Computer System Under \$5K	-	-	-	-
Operating Expenditures Total		5,225	1,180	-	5,225
10-5-60-350-00	Contractual Services-Police Contract	3,179,181	3,179,181	-	3,179,181
10-5-60-350-01	City Event Overtime	30,000	21,788	(8,211)	21,789
10-5-60-350-02	Contractual - Other Services (Prop P)	9,444	-	(9,444)	-
10-5-60-351-00	Contractual Svs - Police Contract (Prop P)	1,727,615	1,719,552	(8,063)	1,719,552
10-5-60-351-02	City Event OT (Prop P)	7,500	-	(7,500)	-
Contractual Services Total		4,953,740	4,920,521	(33,218)	4,920,522
10-5-60-425-00	Machinery & Equipment (Prop P)	30,655	30,832	-	30,655
Capital Expenditures Total		30,655	30,832	-	30,655
Department Total		5,034,920	4,991,859	(36,540)	4,998,380

Public Works (70)

Account	Name	Current Budget	Year-End Activity with Encumbrance Adjustment	Recomm. Amend.	Ending Budget 2021
10-5-70-101-00	Regular Salaries	514,000	513,853	-	514,000
10-5-70-106-00	Part-Time	28,000	16,209	(11,791)	16,209
10-5-70-110-00	Overtime	4,000	1,092	-	4,000
10-5-70-120-00	FICA & Medicare	41,148	40,498	-	41,148
10-5-70-140-00	Employee Benefits (125)	185,500	169,562	(15,938)	169,562
10-5-70-142-00	Insurance (Life & Disability)	4,395	4,428	-	4,395
10-5-70-144-00	Pension Expense	36,139	36,046	-	36,139
10-5-70-180-00	Workers Compensation	11,000	5,317	(5,682)	5,318
10-5-70-190-00	Other Payroll Expense	-	3,200	3,200	3,200
Personnel Expenditures Total		824,182	790,206	(30,211)	793,971
10-5-70-202-00	Computer Supplies	4,000	-	(4,000)	-
10-5-70-204-00	Dues/Memberships	1,500	960	-	1,500
10-5-70-208-00	Equipment Leasing	15,742	13,629	-	15,742
10-5-70-224-00	Maintenance-Vehicles	12,000	9,680	-	12,000
10-5-70-230-00	Miscellaneous	500	147	-	500
10-5-70-240-00	Postage	7,500	7,574	-	7,500
10-5-70-242-00	Printing Expense	500	-	-	500
10-5-70-244-00	Public Notices	500	501	-	500
10-5-70-246-00	Publications	500	-	-	500
10-5-70-266-00	Supplies-General	1,000	345	-	1,000
10-5-70-268-00	Supplies-Office	1,000	359	-	1,000
10-5-70-270-00	Training	1,000	-	-	1,000
10-5-70-272-00	Tools	500	362	-	500
10-5-70-274-00	Travel	750	-	-	750
10-5-70-276-00	Traffic Signals/Street Lights	65,000	65,128	-	65,000
10-5-70-282-00	Utilities-Telephone	6,000	5,890	-	6,000
10-5-70-291-00	Machinery/Equipment Under \$5K	2,500	-	-	2,500
10-5-70-292-00	Furniture/Fixtures Under \$5K	1,000	-	-	1,000
10-5-70-293-00	Computer System Under \$5K	5,300	2,954	-	5,300
Operating Expenditures Total		126,792	107,527	(4,000)	122,792
10-5-70-350-01	ROW Animal Removal	15,000	18,816	3,816	18,816
10-5-70-350-02	ROW Roadside Mowing	60,000	114,173	54,173	114,173
10-5-70-350-05	ROW Landscaping	125,000	135,391	10,391	135,391
10-5-70-350-06	ROW Tree Removal	160,000	224,527	64,527	224,527
10-5-70-350-08	ROW Tree Trimming	45,000	97,360	52,360	97,360
10-5-70-350-09	Miscellaneous ROW	15,000	26,332	11,333	26,333
10-5-70-350-22	Street Sweeping	10,000	8,883	-	10,000
10-5-70-350-31	Snow and Salt Removal	395,000	331,157	(63,842)	331,158
10-5-70-350-33	Snow-Salt	140,000	140,499	-	140,000
10-5-70-350-42	Storm Water-Culvert Cleaning	5,000	2,622	-	5,000
10-5-70-350-44	Storm Water-Ditching	10,000	5,697	(4,303)	5,697
10-5-70-350-51	TC Barricade Rental	1,000	-	-	1,000
10-5-70-350-55	Traffic Control-Signs	-	185	-	-
10-5-70-350-65	Emergency Road/ROW Repairs	15,000	4,627	(10,372)	4,628
10-5-70-350-68	Mosquito Control	7,500	4,660	-	7,500
Contractual Services Total		1,003,500	1,114,928	118,083	1,121,583
10-5-70-480-21	Other Engineering Services	-	(177)	-	-
Capital Expenditures Total		-	(177)	-	-
10-5-70-762-00	COVID 19 Expenses	16,000	10,252	(5,747)	10,253
Special Projects		16,000	10,252	(5,747)	10,253
Department Total		1,970,474	2,022,737	78,125	2,048,599

**City of Wildwood
Fiscal 2021 Budget
Year-End
Capital Improvement Sales Tax Fund
Combined Statement of Revenues, Expenditures, and Changes in Fund Balance**

	Current Budget 2021	Year-End Actual	Proposed Amended Budget 2021
Beginning Fund Balances			
	Estimated	Audited	Audited
	5,615,615	5,615,615	5,615,615
Revenues			
1/2 cent Capital Improvement Sales Tax	2,228,000	2,565,112	2,565,112
Interest	4,200	29,061	29,060
Subtotal	<u>2,232,200</u>	<u>2,594,173</u>	<u>2,594,172</u>
Federal/State Grants	1,004,220	855,720	855,719
Other Income	2,000	-	-
Total Revenue	<u>3,238,420</u>	<u>3,449,893</u>	<u>3,449,891</u>
Other Financing Sources			
Interfund Transfers In TGA	87,000	87,000	87,000
Interfund Transfers In Road & Bridge Fund	-	-	-
Interfund Transfers General Fund	-	-	-
Other Sources (Escrow)	-	-	-
Total Other Financing Sources	<u>87,000</u>	<u>87,000</u>	<u>87,000</u>
Total Revenue and Other Financing Sources			
	3,325,420	3,536,893	3,536,891
Expenditures			
Park Development	614,801	362,775	361,780
Roadway Improvements	687,000	94,245	94,246
Bridge Reonstruction	190,679	182,722	182,722
Other Capital Investment	640,000	11,770	23,774
Total Expenditures	<u>2,132,480</u>	<u>651,512</u>	<u>662,522</u>
Total Revenues and Other Financing Sources Over (Under) Expenditures			
	1,192,940	2,885,381	2,874,369
Prior Year Encumbrance	(647,424)	(647,424)	(647,424)
Current Year Encumbrance	-	475,309	475,309
Total Encumbrance Adjustment	<u>(647,424)</u>	<u>(172,115)</u>	<u>(172,115)</u>
Ending Fund Balances			
	6,161,131	8,328,881	8,317,869

Capital Improvement Sales Tax Fund

Account	Name	Current Budget	Year-End Activity with Encumbrance Adjustment	Recomm. Amend.	Ending Budget 2021
17-5-40-480-07	Property Acquisitions	-	769	-	-
17-5-40-480-35	Old Pond School Repairs	32,000	-	(32,000)	-
17-5-40-480-37	Ward 5 Neighborhood Park	4,000	(36,145)	(40,144)	(36,144)
17-5-40-480-38	Cap Equip/Facilities - Purchase/Rep	55,000	19,841	(35,159)	19,841
17-5-40-480-39	John L. LeCave Trailhead (Monarch)	-	386	-	-
17-5-40-480-42	Community Park PH3 Design/Eng.	-	(29,746)	(29,746)	(29,746)
17-5-40-480-46	Bellevue Farms	25,000	28,585	3,585	28,585
17-5-40-480-56	Manchester Road Trail Between 109 to Pond Design	77,201	77,102	-	77,201
17-5-40-480-57	LeCave Memorial Trailhead @ Centaur Rd	7,600	7,540	-	7,600
17-5-40-480-61	Manchester Road Trail Between 109 to Pond ROW	100,000	88,934	(11,066)	88,934
17-5-40-480-62	Essen Log Cabin	-	-	-	-
17-5-40-480-63	Bluffview Park Improvements	75,000	48,675	(26,325)	48,675
17-5-40-480-64	Poertner Park	25,000	500	(24,500)	500
17-5-40-480-65	Pedestrian Brgd @ Manors of Enclaves	130,000	156,334	26,334	156,334
17-5-40-480-66	Village Green - Engineering Svcs	84,000	-	(84,000)	-
Park and Trail Development Total		614,801	362,775	(253,021)	361,780
17-5-70-460-14	Traffic Safety Improvements - Design	-	(6,537)	(6,537)	(6,537)
17-5-70-460-21	Manchester Rd Streetscape PH3 Construction	32,000	32,000	-	32,000
17-5-70-460-22	Rt 100 Ramp Widening - Construction	-	(57,171)	(57,170)	(57,170)
17-5-70-460-28	Manch Rd Resurf & Traffic Signal Upgrades - Design	50,000	42,681	(7,319)	42,681
17-5-70-460-40	Strecker Road Sidewalk-Segment C ROW/Construction	235,000	-	(235,000)	-
17-5-70-460-41	Woods Road Flood Mitigation - Final Design	85,000	-	(85,000)	-
17-5-70-460-42	Birch Forest Turnaround Construction	100,000	83,272	(16,728)	83,272
17-5-70-460-43	Rt 109 and BA Southbound Roundabout - Design	185,000	-	(185,000)	-
Roadway Improvements Total		687,000	94,245	(592,754)	94,246
17-5-70-470-06	Eatherton Rd Bridge #3-110 Construction	14,679	6,722	(7,957)	6,722
17-5-70-470-12	Bridge #387 (Wild Horse Creek Rd) - Final Design	176,000	176,000	-	176,000
Bridge Reconstruction Total		190,679	182,722	(7,957)	182,722
17-5-10-500-03	City Hall Capital Investment	75,000	17,331	(45,669)	29,331
17-5-40-490-02	Rural Internet Access Project	280,000	(76,661)	(356,660)	(76,660)
17-5-40-490-15	Watershed Erosion Task Force Projects	170,000	30,336	(139,664)	30,336
17-5-70-490-07	Vehicle Replacement	35,000	29,888	(5,111)	29,889
17-5-70-490-10	Highway Signage	15,000	564	(14,435)	565
17-5-70-490-13	FEMA Flood Property Buyouts	-	(63,366)	(63,365)	(63,365)
17-5-70-490-14	Emerald Ash Borer/Ash Tree Program	65,000	73,678	8,678	73,678
Other Capital Investment Total		640,000	11,770	(616,226)	23,774
Total Expenditures		2,132,480	651,512	(1,469,958)	662,522

**City of Wildwood
Fiscal 2021
Budget
Year-End
Road and Bridge Fund
Combined Statement of Revenues, Expenditures, and Changes in Fund Balance**

	Current Budget 2021	Year-End Actual	Proposed Amended Budget 2021
Beginning Fund Balances	Estimated 3,441,268	Audited 3,441,268	Audited 3,441,268
Revenues			
Motor Fuel/Gas Tax	1,394,000	1,553,793	1,552,793
Road & Bridge Tax	900,000	1,069,876	1,069,876
Interest	2,500	1,740	2,500
Subtotal	2,296,500	2,625,410	2,625,169
Federal/State Grants	-	-	-
Other Income	-	-	-
Total Revenue	2,296,500	2,625,410	2,625,169
Other Financing Sources			
Interfund Transfers In (Out) Capital Imp Sales Tax Fund	-	-	-
Total Other Financing Sources	-	-	-
Total Revenue and Other Financing Sources	2,296,500	2,625,410	2,625,169
Expenditures			
Roadway Improvements	70,000	16,155	16,929
Bridge Reconstruction	100,000	97,100	100,000
Other Capital Investment	115,000	68,146	68,146
Capital Maintenance	1,961,150	2,148,950	2,149,733
Total Expenditures	2,246,150	2,330,351	2,334,808
Total Revenues and Other Financing Sources Over (Under) Expenditures	50,350	295,059	290,361
Prior Year Encumbrance	(81,465)	(81,465)	(81,465)
Current Year Encumbrance	-	235,113	235,113
Total Encumbrance Adjustment	(81,465)	153,648	153,648
Ending Fund Balances	3,410,153	3,889,975	3,885,277

Road & Bridge Fund (18)

Account	Name	Current Budget	Year-End Activity with Encumbrance Adjustment	Recomm. Amend.	Ending Budget 2021
18-5-70-460-14	Traffic Safety Improvements	20,000	19,227	-	20,000
18-5-70-460-36	Rural Roadway Safety Improvements	-	(6,397)	(6,396)	(6,396)
18-5-70-460-37	Roadway Stormwater Drainage	50,000	3,325	(46,675)	3,325
Roadway Improvements Total		70,000	16,155	(53,071)	16,929
18-5-70-470-74	Wildhorse Creek Bridge 386 - Final Design	100,000	97,100	-	100,000
Bridge Reconstruction Total		100,000	97,100	-	100,000
18-5-70-490-01	Asphalt Pavement Resurfacing	350,000	319,044	(30,956)	319,044
18-5-70-490-02	Concrete Pavement Replacement	800,000	817,954	17,954	817,954
18-5-70-490-05	Storm Drainage Structure Replacement	25,000	25,000	-	25,000
18-5-70-490-06	Sidewalk and Trail Maintenance/Replacement	100,000	204,796	104,796	204,796
18-5-70-490-07	Asphalt Patching	200,000	269,916	69,917	269,917
18-5-70-490-08	Joint & Crack Sealing	80,000	80,220	-	80,000
18-5-70-490-09	Pavement Markings	125,000	161,571	36,571	161,571
18-5-70-490-10	Guard Rail Repairs	20,000	20,000	-	20,000
18-5-70-490-11	Traffic Control Signs	70,000	66,691	(3,309)	66,691
18-5-70-490-12	Bridge Maintenance and Deck Sealing	50,000	73,313	23,313	73,313
18-5-70-490-13	Stormwater BMP Maintenance & Repair	50,000	25,969	(24,031)	25,969
18-5-70-490-14	Evergreen Forest Curb Replacement	91,150	84,478	(5,672)	85,478
Capital Maintenance Total		1,961,150	2,148,950	188,583	2,149,733
18-5-70-480-21	Other Engineering Services	85,000	68,146	(16,854)	68,146
18-5-70-480-56	Salt Brine Equipment	30,000	-	(30,000)	-
Other Capital Investment Total		115,000	68,146	(46,854)	68,146
Total Expenditures		2,246,150	2,330,351	88,658	2,334,808

**City of Wildwood
Fiscal 2021 Budget Year-End Report
Town Center Sewer Fund**

	Current Budget 2021	Actual Year-End	Proposed Amended Budget 2021
Beginning Fund Balance	Estimated 483,697	Audited 483,697	Audited 483,697
Revenues			
Interest Income	500	186	500
Special Assessments	124,755	226,206	226,205
Interest Payments	73,905	73,905	73,905
Other	-	110	-
Total Revenues	199,160	300,407	300,610
Expenditures			
Administrative & Legal	12,250	6,912	6,912
Principal	150,000	150,000	150,000
Interest Expense	11,588	11,588	11,588
Total Expenditures	173,838	168,500	168,500
Revenue Over (Under) Expenditures	25,323	131,906	132,110
Prior Year Encumbrance	-	-	-
Current Year Encumbrance	-	-	-
Total Encumbrance Adjustment	-	-	-
Fund Balance	509,020	615,603	615,807
Bond Payment Reserve	164,113	164,113	164,113
Unreserved Fund Balance	344,906	451,490	451,694

**City of Wildwood
Fiscal 2021 Budget Year-End Report
East Traffic Generation Assessment Fund**

	Current Budget 2021	Actual Year- End	Proposed Amended Budget 2021
Beginning Fund Balance	Estimate 718,703	Audited 718,703	Audited 718,703
Revenues			
TGA Revenues	78,000	77,540	78,000
Interest	500	422	500
Total Revenue	78,500	77,962	78,500
Expenditures			
Capital Outlay Expense Reimbursement	-	-	-
Total Expenditures	-	-	-
Revenue Over (Under) Expenditures			
	78,500	77,962	78,500
Other Financing Sources			
Interfund Transfers Out	(87,000)	(87,000)	(87,000)
Sub Total	(87,000)	(87,000)	(87,000)
Total Revenues and Other Financing Sources Over (Under) Expenditures			
	(8,500)	(9,038)	(8,500)
Ending Fund Balance			
	710,203	709,665	710,203

**City of Wildwood
Fiscal 2021 Budget Year-End Report
West Traffic Generation Assessment Fund**

	Current Budget 2021	Actual Year- End	Proposed Amended Budget 2021
Beginning Fund Balance	Estimate 88,289	Audited 88,289	Audited 88,289
Revenues			
TGA Revenues	5,000	-	-
Interest	100	49	100
Total Revenue	5,100	49	100
Expenditures			
Total Expenditures	-	-	-
Revenue Over (Under) Expenditures			
	5,100	49	100
Other Financing Sources			
Interfund Transfers In (Out)	-	-	-
Sub Total	-	-	-
Total Revenues and Other Financing Sources Over (Under) Expenditures			
	5,100	49	100
Ending Fund Balance			
	93,389	88,338	88,389

**City of Wildwood
Fiscal 2021
Budget
Year-End
ARPA Fund**

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

	Original/Current Budget 2021	Actual Year-End	Proposed Amended Budget 2021
Beginning Fund Balances	Estimated	Audited	Audited
	-	-	-
Revenues			
ARPA Funding	3,574,833	-	-
Interest	-	504	-
Subtotal	<u>3,574,833</u>	<u>504</u>	<u>-</u>
Total Revenue	<u>3,574,833</u>	<u>504</u>	<u>-</u>
Other Financing Sources			
Interfund Transfers In (Out) General Fund	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue and Other Financing Sources	3,574,833	504	-
Expenditures			
Internet Service Expansion/Improvement	675,000	-	-
Total Expenditures	<u>675,000</u>	<u>-</u>	<u>-</u>
Total Revenues and Other Financing Sources Over (Under) Expenditures	2,899,833	504	-
Prior Year Encumbrance	-	-	-
Current Year Encumbrance	-	-	-
Total Encumbrance Adjustment	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balances	2,899,833	504	-