



WILDWOOD

2014

MUNICIPAL

BUDGET

Budget of Revenues and Expenditures for
Fiscal Year Beginning January 1, 2014 Ending December 31, 2014
Adopted Ordinance No. 1984
December 9, 2013



WILDWOOD

**CITY OF WILDWOOD
2014 FISCAL YEAR BUDGET**

TABLE OF CONTENTS

INTRODUCTORY SECTION

Distinguished Budget Award.....	1
City Administrator’s Budget Message.....	3
History of Wildwood.....	11
Demographic and Economic Data.....	13
Principal City Officials.....	19
Organizational Chart.....	20
Municipal Vision and Mission Statements	21
Five-Year Strategic Goals and Objectives.....	23
Strategic Goals and Objectives Status Update	25
Fiscal Policies.....	29
Budget Schedule.....	37
Ordinance Adopting the Budget.....	39
Revenue Assumptions – All Funds.....	41
Graph – Budget Summary Expenditures by Fund – All Funds.....	49
Consolidated Summary of Budgeted Revenues and Expenditures – All Funds...	50
Consolidated Statement of Changes in Fund Balance – All Funds.....	51

GENERAL FUND

Combined Statement of Revenues, Expenditures, and Changes in Fund Balance.....	53
Table – Revenues and Expenses Trendline.....	54
Graph – Revenues and Expenses Trendline.....	55
Graph – Operating Revenue Summary.....	57
Revenue Detail.....	58
Graph – Expenditures by Department.....	61
Expenditure Summary by Department.....	62

ADMINISTRATION (10)

Summary of Accounts.....	65
Department Purpose.....	65
2013 Accomplishments.....	65
Budget Goals.....	66
Budget Highlights.....	67
Performance Measures.....	69
Expenditure Detail.....	71

CITY CLERK/COUNCIL (20)

Summary of Accounts.....	73
Department Purpose.....	73
2013 Accomplishments.....	73
Budget Goals.....	74
Budget Highlights.....	74
Performance Measures.....	75
Expenditure Detail.....	77

MUNICIPAL COURT (30)

Summary of Accounts.....	79
Department Purpose.....	79
2013 Accomplishments.....	79
Budget Goals.....	80
Budget Highlights.....	80
Performance Measures.....	81
Expenditure Detail.....	83

PARKS (40)

Summary of Accounts.....	85
Department Purpose.....	85
2013 Accomplishments.....	85
Budget Goals.....	86
Budget Highlights.....	87
Performance Measures.....	89
Expenditure Detail.....	91

PLANNING (50)

Summary of Accounts.....	93
Department Purpose.....	93
2013 Accomplishments.....	93
Budget Goals.....	94
Budget Highlights.....	95
Performance Measures.....	97
Expenditure Detail.....	99

POLICE SERVICES (60)

Summary of Accounts.....	101
Department Purpose.....	101
2013 Accomplishments.....	101
Budget Goals.....	102
Budget Highlights.....	102
Performance Measures.....	103
Expenditure Detail.....	105
Ord. Authorizing Police Service Agreement & Exhibit A.....	107

PUBLIC WORKS (70)

Summary of Accounts..... 111
Department Purpose..... 111
2013 Accomplishments..... 112
Budget Goals..... 112
Budget Highlights..... 113
Performance Measures..... 115
Expenditure Detail..... 117

CAPITAL IMPROVEMENT SALES TAX FUND

Combined Statement of Revenues, Expenditures, and Changes in Fund
 Balance..... 119
Graph-Revenue & Expenditure..... 120
Revenue Detail..... 121
2013 Planned Project Expenditures 122
2014 Planned Project Expenditures 123
Planned Project Funding..... 124
Project Descriptions..... 125

ROAD AND BRIDGE FUND

Combined Statement of Revenues, Expenditures, and Changes in Fund
 Balance..... 127
Graph-Revenue & Expenditure 128
Revenue Detail..... 129
2013 Planned Project Expenditures..... 130
2014 Planned Project Expenditures..... 131
Planned Project Funding..... 132
Project Descriptions..... 133

CITY HALL FUND – Includes Debt Service

Combined Statement of Revenues, Expenditures, and Changes in Fund
 Balance..... 135
City Hall Fund Debt Schedule..... 136

TOWN CENTER SEWER FUND – Includes Debt Service

Combined Statement of Revenues, Expenditures, and Changes in Fund
 Balance..... 137
Neighborhood Improvement District Bond Debt Schedule..... 138

EAST AND WEST TRAFFIC GENERATION ASSESSMENT FUNDS

East TGA Combined Statement of Revenues, Expenditures, and Changes in Fund Balance..... 139
West TGA Combined Statement of Revenues, Expenditures, and Changes in Fund Balance..... 140

5-YEAR CAPITAL IMPROVEMENT PLAN

Capital Improvement Sales Tax Fund Combined Statement of Revenues, Expenditures, and Changes in Fund Balance..... 141
Capital Improvement Sales Tax Fund – Planned Project Expenditures..... 142
Road and Bridge Fund Combined Statement of Revenues, Expenditures, and Changes in Fund Balance..... 143
Road and Bridge Fund – Planned Project Expenditures..... 144

APPENDIX

Personnel Summary Table..... 145
Personnel Summary..... 147
Compensation Plan Table..... 149
Budget Glossary..... 151



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Wildwood
Missouri**

For the Fiscal Year Beginning

January 1, 2013

A handwritten signature in black ink, appearing to read 'Jeffrey R. Egan'.

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Wildwood, Missouri for its annual budget for the fiscal year beginning January 1, 2013. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period on year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



WILDWOOD

This page intentionally left blank.



December 5, 2013

TO: Honorable Mayor Timothy Woerther
City Council Members

FROM: Daniel E. Dubruiel, City Administrator

SUBJECT: **Fiscal Year 2014 Municipal Budget Message**

I am hereby transmitting for your adoption by ordinance the accompanying Municipal Budget of revenues and expenditures for the fiscal year period beginning January 1, 2014 and ending December 31, 2014.

INTRODUCTION

The Municipal Budget for fiscal year 2014 is the product of thorough and thoughtful considerations of public service needs throughout the community, municipal goals and objectives, and fiscal resources anticipated to be available. All elements of the Municipal Budget were prepared and analyzed by City Staff and subsequently reviewed and deliberated by the City Council during a series of dedicated Budget Workshop Sessions, Council Committee meetings and Regular City Council Meetings. The proposed 2014 Municipal Budget was made available for public inspection beginning November 15, 2013 and displayed on the City web-site. A Public Hearing on the proposed 2014 Municipal Budget was conducted at the November 25, 2013 City Council Meeting, followed by First Reading of Ordinance 1984 adopting the 2014 Municipal Budget. Second Reading of Amended Ordinance 1984 and final adoption is to take place at the December 9, 2013 City Council Meeting.

FINANCIAL OVERVIEW

The 2014 Municipal Budget is designed to sustain the City's sound finances while addressing the public service needs of the community in a fiscally responsible manner. The 2014 Municipal Budget as proposed is BALANCED with planned expenditures totaling \$16,995,053 fully funded from a combination of revenues conservatively anticipated to be received during the fiscal year totaling \$14,207,060, plus beginning fund balances projected to total \$22,434,766 for a grand total of funds available during 2014 projected to be \$36,641,826.

Budgeting and accounting of revenues and expenditures is on a fund basis as is the case for public entities in general. The 2014 Municipal Budget is divided among seven (7) funds for budgeting purposes.

The **General Fund** accounts for all financial resources except those required to be accounted for in another fund. The General Fund serves as the operating fund for the

City and all Operating Expenditures, including personnel expenses, contracted services, materials, supplies, utilities, insurance, professional services, maintenance, minor equipment, and other routine and planned operating expenses necessary to provide daily municipal services are accounted for in this fund. A dedicated group of revenues are allocated to the General Fund to support operating expenditures. IMPORTANTLY, all budgeted recurring Operating Expenditures are fully funded from revenues conservatively projected to be received during the course of fiscal year 2014. General Fund Revenues budgeted for 2014 are projected to exceed Operating Expenditures by \$1,015,840, thus the General Fund itself is balanced. The General Fund is budgeted to have a sizeable \$12,815,300 fund balance at the end of the fiscal year of which \$2,000,315 (25% of General Fund Budgeted Expenditures) is allocated as an Operating Contingency leaving \$10,874,985 as Unreserved General Fund Balance.

General Fund

	Final 2013 Budget	Budget 2014
Revenues	8,873,425	9,017,100
Expenditures	8,101,824	8,001,260
Difference	771,601	1,015,840
Reserved for Encumbrances	(5,236)	0
Beginning Fund Balance (est)	10,824,067	11,799,460
Ending Fund Balance	11,590,432	12,815,300
% Change	7.1%	8.6%

Capital Improvements for 2014 total \$8,993,793 representing 52.9% of total budget expenditures. Capital Improvements are funded from a combination of resources available from six (6) funds.

The **Capital Improvement Sales Tax Fund** is used to account of the financial resources from the City's ½ cent Capital Improvement Sales Tax which by law may be used to support general capital improvements. For 2014, these funds are devoted primarily toward park and recreation trail development with some funds allocated for other Capital Investment, most notably for improvements associated with proposed high speed internet service for un-served and under-served areas of the community. Also, funds from this fund are being transferred to the City Hall Project Fund to pay the annual principal and interest on the 2014 capital lease obligations used to fund in part construction of the new Municipal Building.

Capital Improvement Sales Tax Fund

	Final 2013 Budget	Budget 2014
Revenues	2,600,000	2,746,000
Expenditures	5,395,000	5,798,500
Difference	(2,795,000)	(3,052,500)
Transfers In/Out	(219,618)	(222,950)
Reserved for Encumbrances	(96,520)	0
Beginning Fund Balance (est)	6,481,950	7,633,812
Ending Fund Balance	3,370,812	4,358,362
% Change	-48.0%	-42.9%

The **Road and Bridge Fund** is used to account for the financial resources from the State of Missouri Motor Fuel/Gas Tax allocation and the allocation from the St. Louis County Road & Bridge Tax. By law, these funds can only be used to support roadway and bridge construction, maintenance and acquisition. The 2014 Road and Bridge Fund Budget is devoted to roadway improvement projects, bridge reconstruction, roadway capital maintenance and other related capital investment.

Road & Bridge Fund

	Final 2013 Budget	Budget 2014
Revenues	3,734,000	2,235,000
Expenditures	8,092,223	2,685,000
Difference	(4,358,223)	(450,000)
Reserved for Encumbrances	(528,440)	0
Beginning Fund Balance (est)	5,543,683	1,902,602
Ending Fund Balance	657,020	1,452,602
% Change	-88.1%	-23.7%

City Hall Project Fund. This fund was established at the end of 2010 for the purpose of accounting for all financial resources and expenditures for the final design, construction and debt service associated with building the new Municipal Building housing City Hall and the Police Facilities. Financial resources accounted for in this fund include the balance of proceeds from the 2010 capital lease Certificates of Participation project financing plus the transfer of \$5 million from the General Fund Balance which took place in 2012. Construction of the new building was largely completed by the end of 2012 with some residual project work performed during early 2013, most notably exterior landscaping and site improvements. A few “punch list” and warranty repairs remain to be completed in early 2014 prior to close-out of the construction contract. At that point, this fund is expected to account for annual debt service costs only to retire the Certificates of Participation.

City Hall Project Fund

	Final 2013 Budget	Budget 2014
Revenues	0	0
Expenditures	754,983	337,950
Difference	(754,983)	(337,950)
Transfers In/Out	219,618	222,950
Reserved for Encumbrances	(39,837)	0
Beginning Fund Balance (est)	1,072,267	497,066
Ending Fund Balance	497,066	382,066
% Change	-53.6%	-23.1%

The **Special Revenue Funds** consist of two (2) Traffic Generation Assessment (TGA) funds, the East TGA Fund and West TGA Fund, may also be used for qualified Capital Improvements. No expenditures are budgeted to be made during 2014 from either of these funds, and negligible revenue is anticipated to be received during 2014.

The **Town Center Sewer Fund** was originally established in 2005, and is used to account for revenues and expenditures associated with the project to construct new sanitary sewers within a portion of the designated Town Center area of the community and for payment of principal and interest associated with bond issue proceeds used to fund construction of the new sanitary sewers. The bonds will be retired solely from assessments levied over a 20 year period on properties benefited from the new sanitary sewers. The fund currently functions solely as a debt service fund in which assessment payments will be received and bond debt service payments are to be made. The City issued Refunding Bonds near the end of 2012 in order to take advantage of favorable bond interest rates and reduce the annual debt service obligations. This enabled the City to increase the bond reserve and generate additional funds to cover delinquent assessments pending their payment. This financial transaction is reflected in the 2012 financial statements.

FISCAL PLANNING

The City of Wildwood operates under a multi-faceted Master Plan originally adopted in 1996 and most recently updated in 2006. The Master Plan serves as the policy framework and guide to ensure decisions and actions undertaken by the City are consistent with sustainable, community-based long-range planning goals and prudent land utilization practices.

The Wildwood City Charter stipulates that it is to be the fiscal policy of the City to conserve public monies while efficiently providing municipal services and infrastructure, to operate the City with a minimum of governmental bureaucracy, and to provide public services by contract utilizing private businesses and other governmental entities when feasible and appropriate. This policy provides the framework for public service delivery and municipal budgetary practices. Accordingly, the City of Wildwood contracts with private vendors to provide public works and maintenance services, recreation programming and numerous other functions, and contracts with St. Louis County government for comprehensive police services, building permitting and inspections and other functions. Fire and emergency ambulance services are provided by three (3) separate fire protection districts; public water is provided by a privately owned water utility company; and the St. Louis Metropolitan Sewer District provides sewer service. Public services provided directly by municipal employees include general administration, financial administration, municipal court, planning and zoning, code enforcement, public works administration, and recreation and public events activities. Of note, the City is able to provide services without a municipal property tax levy.

Wildwood City government has operated with a minimal number of employees over the years resulting in very low “fixed” overhead expenses for personnel. Personnel costs of salaries and employee benefits represent only 28.6% of overall Operating Expenses budgeted for 2014. There are only nineteen (19) authorized full-time employee positions budgeted in 2014 (no change from positions budgeted in 2013).

The City’s auditing firm conducts an annual statistical comparison of various financial ratios for municipalities within the St. Louis metropolitan area. Wildwood consistently

ranks in the most favorable first quartile among compared municipalities in most all of the eighteen (18) financial categories including total expenses per capita.

The City Council adopted Strategic Goals and Objectives in 2009 which are intended to serve as a policy and program guide for City Officials over a five (5) year timeframe (2009 – 2014). A statement of these Strategic Goals and Objectives may be found elsewhere in this document together with a Status Update on progress toward achieving these Strategic Goals and Objectives. These Strategic Goals and Objectives have influenced the allocation of financial resources and organizational time and attention since adoption.

The City of Wildwood has historically allocated a substantial amount of financial resources toward rehabilitating, replacing, upgrading and expanding its public infrastructure. The annual budgeting of funds for projects has been guided by a “rolling” five (5) year Capital Improvement Plan updated annually with adoption as part of the Municipal Budget. The updated Five (5) Year Capital Improvement Plan is included as part of the 2014 budget document.

The 2014 Municipal Budget is based to a large measure on the annual goals and objectives intended to be accomplished that have been established by each municipal department and for which financial resources are allocated and identified in the respective department budget detail.

KEY BUDGET DETERMINATIONS

During the course of developing and deliberating the 2014 Municipal Budget, there were several budgetary and programmatic issues of note that merit identification and explanation as to priorities and allocation of financial resources for 2014 and beyond.

- a. Financial Sustainability The primary budget determinant for 2014 and every year is to tailor planned expenditures around predictable financial resources to achieve a balanced municipal budget while maintaining prudent financial reserves. Toward that end, Operating Expenditures are funded solely from the General Fund which is supported by dedicated revenue sources. For 2014, these dedicated revenues conservatively estimated to be received during the fiscal year are projected to exceed budgeted Operating Expenditures by approximately \$1 million producing a balanced Operating Budget and contributing to the General Fund year-end balances. Strategically planned Capital Improvement expenditures are budgeted solely from capital improvement funds supported by dedicated revenue sources. For 2014, the municipal budget includes expenditures that are fully funded from a combination of revenues anticipated to be received during 2014 plus monies accumulated from prior years while concluding the year with positive fund balances in the capital improvement funds.
- b. Municipal Services The 2014 budget envisions the City providing levels of municipal services which are comparable to those provided in 2013. Police Services represent the largest categorical expense for 2014. Police services are

regarded by the public as highly effective and the City enjoys one of the lowest incident rates in the St. Louis area. The contract with the St. Louis County Police Department allows the City to determine the number of police personnel assigned to the Wildwood Precinct to serve the City. Costs associated with changes in the number of assigned personnel directly affect the annual contract costs to the City under terms of the existing Police Services Agreement. The 2014 Budget is based on the same level of police manning (33 uniformed, 1 civilian) as authorized for 2013. Overall, the Police contract will increase less than one percent (1%) over the 2013 contract rate. Public Works expenditures are primarily for the maintenance of over 165 miles of municipal streets, sidewalks, bridges, traffic signage, street lighting and right-of-way maintenance and are budgeted to increase only slightly over 2013 with a comparable level of service planned.

The Parks & Recreation budget is based on hosting seven (7) major seasonal events including an expanded "Celebrate Wildwood" three (3) day weekend event, four (4) Concerts on the Plaza, seventeen (17) classes and camps and three (3) "green" recycling events. Additionally, the City will provide financial assistance for residents to purchase swimming pool passes in neighboring communities since Wildwood lacks a public pool. The budget also includes funding for maintenance of City parks and the extensive network of recreational trails.

The Planning budget supports the City's land use and subdivision regulation activities, zoning and property maintenance code enforcement, board and commission support services, operation and administration of the City's updated website, social network connections, weekly e-Newsletter and e-Notifications, annual City calendar, and a variety of other planning and community development activities. The Department will also continue working with two wireless internet service providers through a public/private partnership arrangement to install transmission equipment to reach homes in portions of Wildwood that currently lack high speed internet service.

Administration provides for support services to the entire organization, operation and maintenance of the Municipal Building, support for elected and appointed officials and boards and commissions, legal services, and preparation of the quarterly municipal newsletter. Municipal Court services are also provided.

- c. Pooled Sales Tax Distribution Controversy Wildwood, along with numerous other municipalities throughout St. Louis County, is financially reliant on the unique "pooled" distribution of the one percent (1%) County sales tax. Proceeds from this sales tax throughout the County are "pooled" and distributed among County municipalities according to a unique, complex formula that is primarily per capita based. Sales taxes represent by far the largest source of General Fund revenue to the City totaling over \$4.6 million, 51.5% of General Fund revenue for 2014. Of that, over \$2.8 million is derived from the pooled distribution of the County sales tax. This distribution formula has been under fire during the past several years by some area municipalities who wish to modify the formula in order to retain more sales tax revenue generated locally and share less with

other municipalities through the pooled distribution. There have been repeated unsuccessful attempts through the Missouri State Legislature to alter the pooled distribution formula. At this time, it appears unlikely that any changes to the County Sales Tax distribution formula will be acted upon by the Legislature for implementation during 2014. While not directly affecting the 2014 Municipal Budget, it is a fiscal matter that could have implications for future budgets. City Management has formulated contingency financial plans for how the City would address any significant loss of sales tax revenue without having to resort to major tax or fee increases and still meet its core public service, debt service and contractual obligations. City Officials have joined with other municipalities to block such actions in the Legislature.

- d. Capital Project Planning The 2014 capital improvement budgeting includes the construction, planning and preparation for several important project initiatives scheduled over the next couple of years highlighted by: (a) First Phase construction of the new Community Park site on property acquired by the City for that purpose; (b) construction of joint project with the Missouri Department of Transportation to rebuild and upgrade the segment of Hwy. 109 between Hwy. 100 and Clayton Rd. including installation of two (2) new round-a-bouts at the intersection of Pond Grover Loop Rd. and another one at the north side ramp at Hwy 100. (c) (d) planning for design and funding of the final segment of the Manchester Road Streetscape Project; (e) participation with neighboring cities of Ellisville and Ballwin on implementing the Manchester Road "Great Streets" Plan beginning with a joint \$5 million project with the Missouri Department of Transportation to install pedestrian, lighting, signage, landscape and traffic improvements along portions of Manchester Road through the three communities with construction beginning in 2014.

CONCLUSION

In conclusion, the 2014 Municipal Budget represents a fiscally responsible plan for addressing the current and long-term public service needs of the citizens of Wildwood while preserving the financial strength of the municipal government. However, it will be crucial that municipal officials exercise financial prudence and closely monitor financial trends during these uncertain and changing economic times in order to manage the City's resources during 2014 and into the future.

Special acknowledgement, recognition and appreciation is extended to Finance Officer Dawn Kaiser who is responsible for preparation of financial analysis, projections, financial statements and recommendations that aided City Management throughout the entire budget process. Preparation of the budget would not have been possible without her contributions, insights, assistance and recommendations. Recognition is also extended to Account Clerk/Human Resources Assistant Melanie Trent for her assistance in preparation of the budget and human resources contributions, and to the City Department Directors for their preparation of thoughtful budget contributions that forms the basis of this budget.

Daniel E. Dubruiel
City Administrator



WILDWOOD

This page intentionally left blank.

HISTORY OF WILDWOOD

Area residents who wished to provide a blueprint for their own destiny, set by those who were most affected by local government decisions, created the City of Wildwood. This desire led to a five (5) year incorporation effort created, led, and funded by residents only, with challenges throughout its existence.

The Missouri Supreme Court allowed the creators of this community to place the question of creating a new city before the residents of the unincorporated portion of St. Louis County, which was overwhelmingly approved by the voters. On September 1, 1995, Wildwood incorporated, and the community began its journey to destiny.

On November 4, 1997, the voters of Wildwood approved "Charter City" status with a Mayor-Council-City Administrator form of government as defined under Missouri Statutes. The City is governed by a Mayor and City Council of sixteen (16) members, two (2) from each of eight (8) wards, who are elected on a staggered basis for two (2) year terms. The Mayor is elected at-large for a four (4) year term. The City Administrator is appointed by the Council with the advice and consent of the Mayor. The City Clerk, City Attorney, Marshal, Treasurer, Prosecuting Attorney, and Municipal Judge are appointed by the Mayor with the approval of the City Council.

Today, Wildwood continues that journey with one overarching goal; "Planning Tomorrow Today." The City created a planning process for all aspects of its government to ensure that its assets would be retained, so that future growth, development, and improvements would be preserved with the unique character of the community. These characteristics include:

- a unique topography
- native woodland
- abundant open space
- rural roadways
- an estate lifestyle accentuated by excellent schools and comprehensive police, fire, and emergency medical services
- designated suburban-style residential areas
- distinctive Town Center mixed use area

Since the first day of the City's existence, residents have utilized the best professionals in the fields of planning and design to reach this goal.

The community continues its tradition of "Planning Tomorrow Today" as it programs new services to meet the needs of its growing population. These services include:

- a proactive public works policy for the maintenance, repair, and construction of capital improvements for its residents
- the implementation of an interactive public engagement process to keep people involved in their governance
- an on-going commitment to planning a community which provides a range of services, housing, and opportunities for all segments of its society

The commitment to Wildwood's residents remains unchanged as does the City's philosophy of service and "**Planning Tomorrow Today.**"



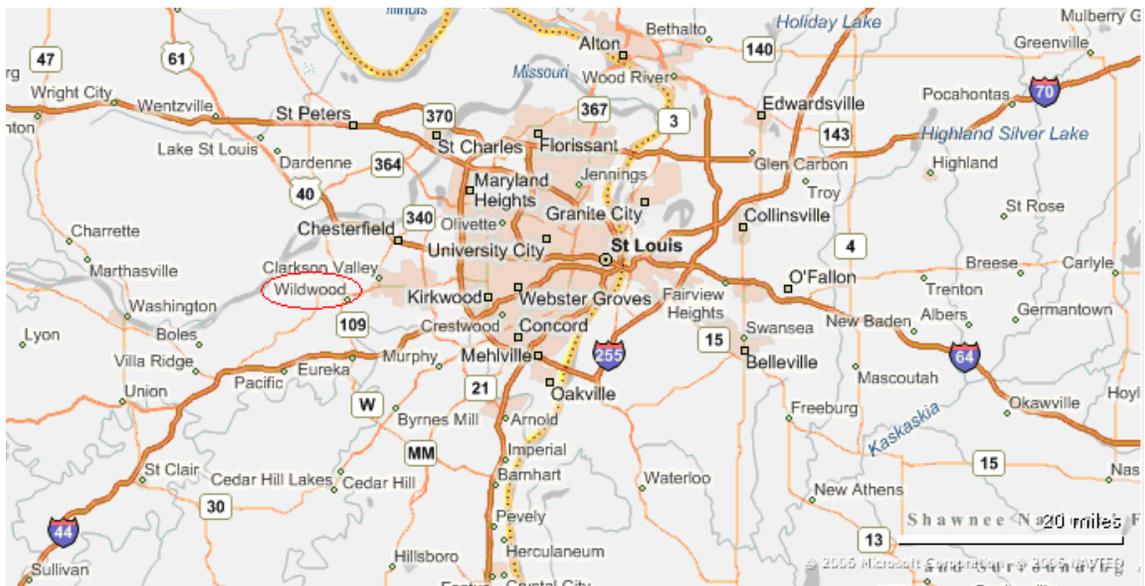
WILDWOOD

This page intentionally left blank.

DEMOGRAPHIC AND ECONOMIC DATA

Geography

Wildwood is located in far western St. Louis County and covers an area of sixty-eight (68) square miles. It is bisected by Missouri Highway 100, which runs east/west and by Missouri Highway 109, which runs north/south. These roads provide access to major arterial and interstate highway systems in the St. Louis region, including Interstates 64 and 44. The community is characterized by its very hilly and wooded natural environment. Within the City's boundaries are 11 square miles of state and county parks including Babler State Park, Rockwoods Reservation and Range, and Greensfelder County Park.



Form of Government

The City of Wildwood was incorporated in 1995 and the citizens subsequently adopted a City Charter in 1997 with a Mayor-Council-City Administrator form of government as defined under Missouri Statutes. The City is governed by a Mayor and City Council of sixteen (16) members, two (2) from each of eight (8) wards, who are elected on a staggered basis for two (2) year terms. The Mayor is elected at-large for a four (4) year term. The City Administrator is appointed by the Council with the advice and consent of the Mayor. The City Clerk, City Attorney, Marshal, Treasurer, Prosecuting Attorney, and Municipal Judge are appointed by the Mayor with the approval of the City Council.

Population

During the 1995 incorporation process, the 1990 United States census tracts were analyzed for the area now comprising the City. It was estimated that the area had 5,606 individual households, and a total population of 16,379. According to the United States Census Bureau 2010 Census, the City's population had grown to 35,517. In addition, according to the U.S. Census Bureau American Fact Finder the City's population was estimated to be 35,698 in 2012.

Transportation

The City is traversed by Highway 109 and Manchester Road (Highway 100). Highway 100 intersects Interstate 270 approximately 6 miles east of the City, a hub surrounding much of the St. Louis metropolitan area.

Regularly scheduled air passenger and freight service is available at Lambert St. Louis International Airport located approximately 15 miles northeast of the City. Private commercial service is available at the Spirit of St. Louis Airport located adjacent to the City limits.

Economy

The City is a suburban area with an economic base represented primarily by residential development and commercial and service businesses. Originally adopted in 1996 and formally updated in 2006, the City's Master Plan guides development of the City's sixty-eight (68) square miles. This comprehensive plan, along with ordinances protecting the community's environment, seeks to attain sustainable and predictable development. The City's motto of "Planning Tomorrow Today" reflects this focus. The City's Master Plan calls for the City to remain a low density residential community. Commercial enterprises are concentrated along Manchester Road which is the City's major thoroughfare. There are 191 commercial businesses in the City.

Commercial development is and, under the comprehensive plan, will remain concentrated in the "Town Center", an area encompassing approximately 800-acres. The Town Center is a mixed-use development, combining low intensity commercial with residential uses in a pedestrian friendly, neo-traditional Main Street setting.

Wildwood is considered one of the most prestigious and desirable communities in the St. Louis area in which to live. During 2013, fifteen (15) new subdivision plats were approved and seventy-three (73) new home permits were issued. The City also completed construction of the New City Hall Municipal Building in 2013. The building was occupied by City staff in February 2013.

Major Employers

The majority of businesses in the City are commercial enterprises with less than 50 employees. The following is a list of the largest employers located within the City:

<u>Name</u>	<u>Product or Service</u>	<u>Number of Employees</u>
Rockwood School District	Education	850
First Student	Bus Leasing	212
Hidden Valley Golf Course	Recreation Facility	195
Dierbergs Town Center	Supermarket	150
National Medical Billing Services	Billing and Coding Services	124
Schnucks	Supermarket	113
The Elegant Child	Early Learning Center	95
Kelpe Contracting Inc.	Construction	88
Llwelyn's Pub	Restaurant	55
St. Louis Bread	Restaurant	51

Source: Office of the City Administrator

Employment

According to the United States Census Bureau American Fact Finder estimates, the City had a civilian labor force of 18,674 people in 2012. The City had an unemployment rate of 3.9% with 721 people unemployed. This compared favorably with St. Louis County which had an unemployment rate of 9.2%.

Housing

The following table sets forth statistics from the United States Census Bureau American Fact Finder 2012 estimates relating to housing in the City and, for comparative purposes, in other census entities:

	<u>Median Value of Owner Occupied Housing</u>	<u>% Built from 2000 - 2009</u>	<u>% Built Before 1940</u>
City of Wildwood	\$346,500	13.4%	2.8%
Other Entities:			
St. Louis County	\$174,100	6%	10.1%
State of Missouri	\$137,100	14.4%	14.5%

Source: U.S. Census Bureau American Fact Finder – 2012 Estimates (most recent viable data)

Income

The following table sets forth certain income statistics from the United States Census Bureau American Fact Finder 2012 estimates for the City and, for comparative purposes, for other census entities:

	Per Capita Income <u>in 2008</u>	Median Family Income <u>In 2008</u>	% People Below <u>Poverty Level</u>
City of Wildwood	\$49,261	\$130,313	2.8%
Other Entities:			
St. Louis County	\$33,987	\$56,803	8.4%
State of Missouri	\$25,073	\$46,068	11.2%

Source: U.S. Census Bureau American Fact Finder – 2012 Estimates (most recent viable data)

Assessed Valuation

Assessment of real property pursuant to the Constitution of Missouri requires such property to be classified in subclasses consisting of agricultural, residential or commercial and permitting different assessment ratios for each subclass and requires uniformity in taxation of real property within each subclass. Pursuant to the constitution, agricultural property is assessed at 12% of its productivity value, residential property is assessed at 19% of true value, and commercial property is assessed at 32% of true value. Personal property is assessed at 1/3 of book value. In 1986, the State Legislature passed a bill requiring reassessment of all real properties every two years, beginning in 1987.

The City does not levy any property taxes. The following table indicates the equalized assessed valuation for the City for the years 2002 through 2013 and is intended to provide an indication of the City's growth:

<u>Year</u>	<u>Assessed Valuation</u>	<u>Est. Actual</u>
2002	638,049,986	3,078,284,646
2003	682,791,019	3,315,233,640
2004	698,898,586	3,390,208,802
2005	793,261,928	3,864,514,950
2006	831,004,765	4,049,869,316
2007	894,402,890	4,621,273,553
2008	909,093,505	4,694,932,545
2009	844,136,181	4,348,291,612
2010	940,747,460	4,644,695,587
2011	928,755,263	4,567,706,381
2012	935,358,474	4,590,495,785
2012	935,358,474	4,590,495,785
2013	908,436,326	4,442,797,152

Source: office of the St. Louis County Assessor
(Assessment Roll at Billing).

The following table sets forth the estimated market value of property in the City (by class) for 2013 based on the 2013 assessed valuation and the assessment ratios described hereinbefore:

<u>Subclass</u>	<u>Assessed Valuation</u>	<u>Assessment Ratio</u>	<u>Estimated Market Value</u>
Residential Property	752,914,010	19%	3,962,705,316
Commercial & State RR&U Property	49,864,388	32%	155,826,213
Personal Property	104,290,708	33 1/3%	312,872,124
Agricultural Property	1,367,220	12%	11,393,500
Total	908,436,326		4,442,797,152

Source: Assessed Valuations were provided by the office of the St. Louis County Assessor.

The following table sets forth information regarding the businesses located in the City that have the highest assessed valuation based on 2013 assessed valuation (most recent valuations at publication). The following table is intended to provide an indication of the largest companies in the City based on assessed valuation:

<u>Taxpayer</u>	<u>Assessed Valuation</u>	<u>% of Total Assessed Valuation</u>
1 LCM Investment Co	3,426,190	0.38%
2 Dierbergs Wildwood LLC	2,884,710	0.32%
3 MCW Rd Wildwood Crossing LLC	2,544,000	0.28%
4 LaClede Gas	1,382,590	0.15%
5 Elda MO	1,959,040	0.22%
6 Pinetree Westbrooke Apartments	1,459,240	0.16%
7 Hidden Valley Golf Course Inc.	1,371,380	0.15%
8 Wildwood Cinema Company	1,280,000	0.14%
9 Nissan/Infiniti Lease Trust	1,158,690	0.13%
10 Old Manchester Holding Company	1,080,200	0.12%

*Prior Year Data (most recent available)

Source: Assessed Valuations were provided by the office of the St. Louis County Assessor:
Report Top 100 Assessments by Taxing Authority and Assessment Roll at Billing - Grand Total

Note: All information is as as-of most recent year available.



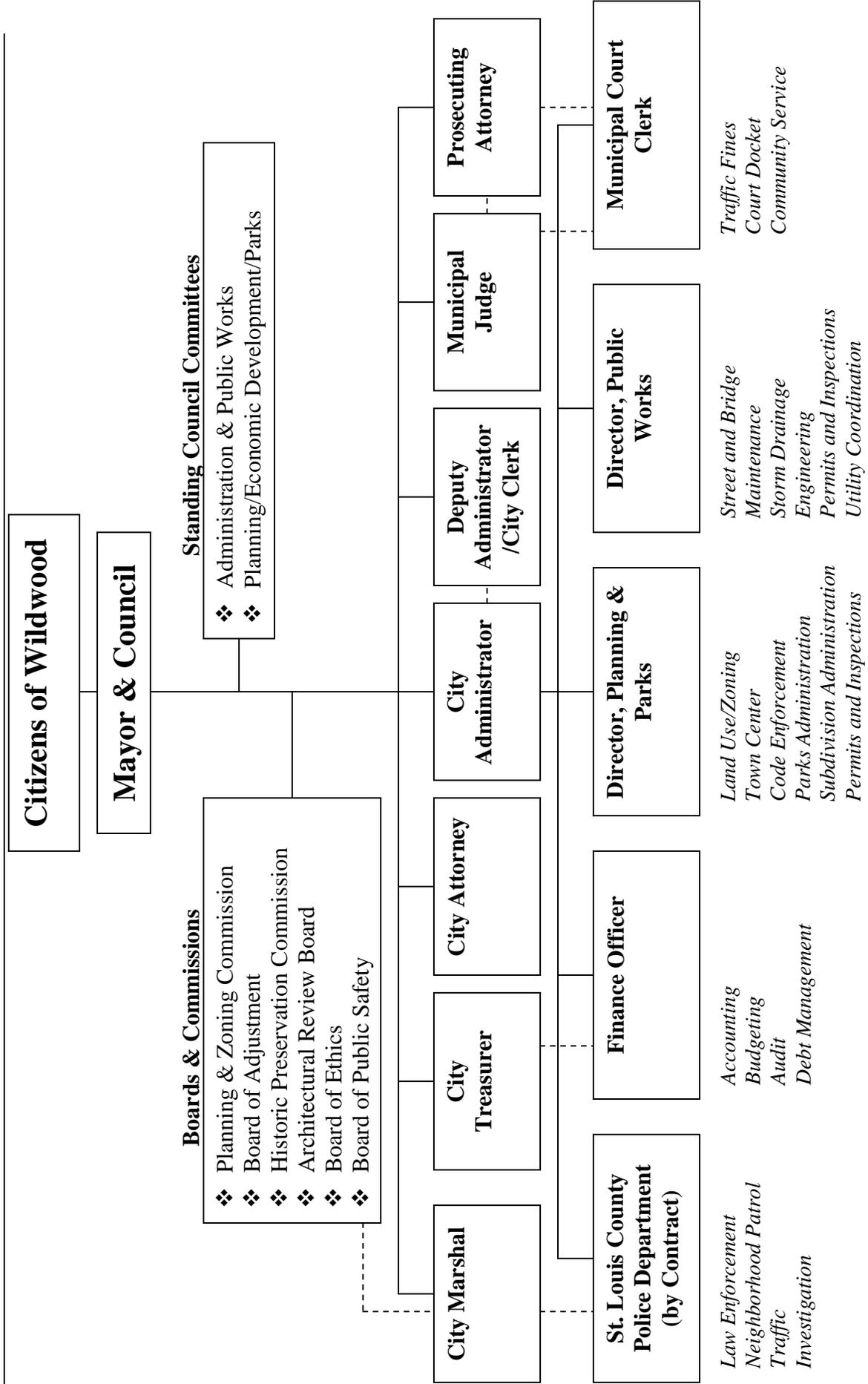
WILDWOOD

This page intentionally left blank.

CITY OF WILDWOOD, MISSOURI
PRINCIPAL CITY OFFICIALS

Mayor	Timothy Woerther
City Council:	
Ward 1	David Geile Larry McGowen
Ward 2	Randy Ladd Ed Marshall
Ward 3	Randy Ladd Tammy Shea
Ward 4	Jack Clark Katie Dodwell
Ward 5	Dave Bertolino Debra Smith McCutchen
Ward 6	Ron James Colleen Rull
Ward 7	Jeff Levitt Jim Kranz
Ward 8	Paul Wojciechowski Larry Goodson
City Administrator	Daniel E. Dubruiel
Deputy City Administrator/City Clerk	Lynne Greene-Beldner
Director of Planning	Joseph Vujnich
Director of Public Works	Ryan Thomas
Finance Officer	Dawn Kaiser
Court Administrator	Patti Reust
Marshal	Bill Garrett
Treasurer	Stephen V. Cross
City Attorney	Robert Golterman
Prosecuting Attorney	S. Bart Calhoun
Municipal Judge	Rick Brunk

**City of Wildwood
ORGANIZATION CHART**





VISION STATEMENT

Wildwood is about the bonds that link neighbors and neighborhoods into a cohesive community of caring, involved and dedicated citizens. Wildwood is also about a quality of life based upon careful stewardship of its magnificent natural environment, and ensuring that this legacy is passed on to future generations as a result of planned, responsible, sustainable growth through citizen and business partnerships that respect the natural qualities of the land.

MISSION STATEMENT

The City of Wildwood is dedicated to government of, by and for the people whose active civic involvement and commitment to community life is the cornerstone of the city. Local representation shall be responsive, accountable and fiscally responsible in pursuit of the public interest while adhering to the highest ethical standards in all its dealings.

MOTTO

“Planning Tomorrow Today”



WILDWOOD

This page intentionally left blank.



WILDWOOD

5 YEAR STRATEGIC GOALS AND OBJECTIVES 2009-2014

SUMMARY

- GOAL 1. Determine Long-Term Solution for City Hall and Police Facility Needs**
Objectives
- Conclude City Hall Steering Committee Analysis
 - Develop an Implementation Plan and Strategy
 - Implement a Course of Action Based on Results of a Voter Referendum
 - Prepare for Alternative Course(s) of Action
- GOAL 2. Enhance Citizen Communications and Input**
Objectives
- Expand Communication Channels
 - Increase Citizen Input
 - Enhance Positive Community Image
 - Develop Communication Plan
- GOAL 3. Maintain the Fiscally Responsible Financial Management that has been a Hallmark of Wildwood Since its Incorporation**
Objectives
- Maintain prudent fiscal reserves in the General and Capital Improvement Funds
 - Utilize Five-Year Capital Improvement Plan as a Guide for Future Infrastructure and Facility Expenditures
 - Monitor Budget Closely and Make Adjustments as Economic Circumstances Warrant.
 - Continue to Follow City Charter Principal of Outsourcing Public Services Versus Expansion of City Organization
 - Consider Merits of Establishing a Community Economic Development Plan
- GOAL 4. Implement the Parks and Recreation “Action Plan” to Expand Recreation and Leisure Opportunities within the City**
Objectives
- Determine Means of Funding Future Facilities and Programs
 - Investigate and Implement when Appropriate Partnerships with other Community Resources and Governments
 - Plan for Acquisition and Development of Park Properties
 - Complete and Enhance Recreation Program Development
- GOAL 5. Promote and Facilitate Development of Town Center**
Objectives
- Actively Promote Town Center
 - Encourage Positive Business Relations
 - Complete Manchester Road Streetscape Improvements
 - Conclude Town Center Advisory Panel Report
 - Support Manchester Road Corridor “Great Streets” Initiative
 - Plan for Expansion of Town Center Infrastructure
 - Continue City-Sponsored Activities in Town Center



WILDWOOD

This page intentionally left blank.



STRATEGIC GOALS AND OBJECTIVES

2009 – 2014

Adopted Resolution #2009-28

STATUS UPDATE

12-31-13

GOAL 1. Determine Long-Term Solution for City Hall and Police Facility Needs Objectives

- Conclude City Hall Steering Committee Analysis
- Develop an Implementation Plan and Strategy
- Implement a Course of Action Based on Results of a Voter Referendum
- Prepare for Alternative Course(s) of Action

The City Hall Steering Committee concluded their analysis of alternatives available to the City for a long-term solution to City Hall and police facility space needs with submittal of their Final Report and Recommendation to the City Council August 28, 2009. Their Report concluded that construction of a new City Hall and police facility on property owned by the City in Town Center was the recommended course of action. The City Council accepted the Committee Report, and approved engagement of a team of architects to conduct a design analysis and prepare conceptual plans for a new City Hall. Following a series of Public Input Sessions, the project architects and City Hall Steering Committee submitted recommendations for a building design and related project cost estimate to the City Council at their December 14, 2009 meeting. The City Council subsequently authorized placing a proposition on the April 6, 2010 ballot seeking voter approval of a project to build a new City Hall and Police Facility for a cost not to exceed \$8 million. The proposition was approved by the voters at the April 6th election.

The City Council then authorized proceeding with the project. The final design process commenced in early fall, 2010 and proceeded into 2011. At the same time, measures were undertaken to put into place the planned project financing of \$3 million of the total project cost up to \$8 million with the balance up to \$5 million to be funded from City reserves. The \$3 million financing, in the form of capital lease Certificates of Participation, were issued following a competitive proposal process on November 18, 2010. A new City Hall Project Fund was established by City Council to account for project funding and expenditures.

Construction bids were received and opened July 21, 2011. A construction contract was awarded August 8, 2011 to low bidder, K & S Associates, Inc. in the base bid amount of \$5,986,800. Construction commenced in October, 2011 and progressed throughout 2012. The City occupied the new facilities on February 1, 2013 with the St. Louis County Police occupying their new Wildwood Precinct facilities in the new building on February 15, 2013. A number of project completion items (punch-list and warranty repairs), together with installation of the landscaping materials and certain exterior site improvements, continued through 2013. The project is well within the overall project budget as work nears completion.

GOAL 2. Enhance Citizen Communications and Input

Objectives

- Expand Communication Channels
- Increase Citizen Input
- Enhance Positive Community Image
- Develop Communication Plan

A critical City initiative underway from 2011 thru 2013 has been the efforts led by the Rural Internet Access Committee of citizens and City Officials seeking to provide for high speed internet service to the more rural, low density areas of the community that currently lack access to contemporary internet services. These efforts included an unsuccessful application for federal economic stimulus funds in 2010. In early, 2011, the Committee invited proposals by numerous internet service providers. This process led eventually to detailed consideration of a proposal by Charter Communications to extend high speed internet, cable and phone service to the desired areas under terms of a public/private partnership agreement with the City involving a shared cost arrangement between the City and Charter Communications. Specific terms of a service agreement were negotiated between the City and Charter Communications into the early part of 2012; however, a mutually acceptable agreement could not be reached. Consequently, negotiations were terminated, and City officials turned once again to inviting new proposals from wireless service providers. Two (2) proposals were ultimately received (from BaysET and WhisperISP), and the City resumed discussions with these service providers over what kind of financial assistance they would require from the City in order to provide transmission facilities to serve areas of the City currently lacking effective high speed internet service. Those discussions centered on the City furnishing and installing wooden telephone-style poles and electrical service at several locations in the northwest and southwest portions of the community on which wireless internet transmission equipment were mounted. During 2013, a total of eight (8) such transmission poles were installed and activated resulting in new high speed internet connections for subscribing customers. Additional pole locations as well as repeaters were under consideration by the City and its service providers by the end of 2013 with further expansions to the network planned to take place during 2014.

During 2013, the City engaged the firm CivicPlus to prepare a complete upgrade of the City's website in order to make it more attractive and user-friendly for Wildwood residents, and to expand the public information provided on the site. The site upgrade was completed and activated in the fall of 2013. The new site also enables city employees to modify and add information readily.

The City also makes active use of a weekly e-Newsletter to subscribing residents, and uses Facebook and Twitter social media currently to communicate with Wildwood residents. Other means of communications are regularly being explored.

GOAL 3. Maintain the Fiscally Responsible Financial Management that has been a Hallmark of Wildwood Since its Incorporation

Objectives

- Maintain prudent fiscal reserves in the General and Capital Improvement Funds
- Utilize Five-Year Capital Improvement Plan as a Guide for Future Infrastructure and Facility Expenditures

- Monitor Budget Closely and Make Adjustments as Economic Circumstances Warrant.
- Continue to Follow City Charter Principal of Outsourcing Public Services Versus Expansion of City Organization
- Consider Merits of Establishing a Community Economic Development Plan

The 2013 Municipal Budget was balanced when adopted with projected fund balances (reserves) and “net income” of operating revenues over operating expenditures anticipated at the end of the year, and the City concluded 2013 with a balanced budget and year-end surpluses adding to its fund balances. City Management was again charged with carefully monitoring critical sales tax and other key revenue sources and regularly reporting on same to the Administration and Public Works Committee. Of particular fiscal concern during the first half of 2013 were potential actions being considered in the Missouri legislature that would drastically altered or eliminate the St. Louis County 1% Sales Tax Pooled Sharing formula that is so crucial to the City’s revenues. Wildwood again joined with other municipalities in fending off any changes to the Sales Tax Sharing formula for 2013 and 2014. The City also followed its Charter principal of outsourcing public services whenever practical and effective. There were no new City employment positions proposed nor considered during 2013. City Staff and City Council will carefully monitored economic trends and performance throughout the year.

GOAL 4. Implement the Parks and Recreation “Action Plan” to Expand Recreation and Leisure Opportunities within the City

Objectives

- Determine Means of Funding Future Facilities and Programs
- Investigate and Implement when Appropriate Partnerships with other Community Resources and Governments
- Plan for Acquisition and Development of Park Properties
- Complete and Enhance Recreation Program Development

The Planning and Parks Department, together with the Planning, Economic Development and Parks Committee, is pursuing this Goal and Objectives. During 2012, the City Council engaged a park planning and design firm to prepare more specific development plans and specifications for the City’s Community Park site. The plans are based on a master park development plan prepared during 2011 for development of a Community Park on property acquired in 2009 for that purpose. A Community Park Advisory Committee was appointed by the City Council and worked with the planning consultants and City staff in a public engagement process to obtain citizen input on the future Community Park facilities. The Committee and consultant completed the Community Park master planning process in 2011, and the resulting Master Plan calling for a multi-phase park site development over several years is serving as the basis for detailed park facility design and engineering. Phase I of this plan was the focus of action during 2013 with construction plans and specifications prepared for bidding purposes. However, a protracted permitting process by federal and state agencies delayed the project bidding process until 2014.

Work also progressed during 2013 toward construction of a nature and equestrian trail through the Packwood Park site in cooperation with St. Louis County.

The City conducted fifteen (15) major recreation and civic events for residents and visitors, along with seventy-five (75) other recreational offerings during 2013.

GOAL 5. Promote and Facilitate Development of Town Center

Objectives

- Actively Promote Town Center
- Encourage Positive Business Relations
- Complete Manchester Road Streetscape Improvements
- Conclude Town Center Advisory Panel Report
- Support Manchester Road Corridor “Great Streets” Initiative
- Plan for Expansion of Town Center Infrastructure
- Continue City-Sponsored Activities in Town Center

The City Council ad hoc Economic Development Task Force, composed of six City Council Members and Staff, proceeded during 2013 to consider and devise potential strategies to expand the City’s economic development initiatives in the Town Center and elsewhere in Wildwood in order to enhance quality employment opportunities within the City. Specific initiatives pursued by the Task Force included expanding the information regarding available business properties, and significantly expanding economic development information available on the City’s website during the general upgrading of the overall website.

The City is actively participating in the Manchester Road “Great Streets” Initiative together with neighboring communities of Ellisville and Ballwin, the West St. Louis County Chamber of Commerce, MoDOT, and other business and civic stakeholders in a regional effort to revitalize the important Manchester Road business corridor. A planning grant funded engaging a planning consulting firm that conducted this multi-community planning and economic feasibility process during 2010. The final report and recommendations were provided early 2011, and the local communities promptly began to formulate an implementation strategy during 2011. Throughout the past year, Wildwood, Ellisville and Ballwin worked actively with MoDOT to secure \$5 million in funding to construct streetscape-style improvements along the corridor through the three communities in coordination with MoDOT’s project to completely repave Manchester Road during 2014-15.

Construction of the City’s project for Phase II Manchester Road Streetscape Improvements between Hwy. 109 and Eatherton Rd.in the Town Center, took place during 2013.

Importantly, construction on the Hwy. 109 improvement project, in cooperation with MoDOT , to widen, add lanes, install a landscape median and install two (2) traffic roundabouts between Hwy. 100 and Clayton Road , began in late, 2013.

Finally, the City continued to host a growing number of civic events in the Town Center Plaza area during 2013 in an effort to attract citizens and others to the Town Center business area. These included such popular events as the Concert Series, Movie Nights, Back to School Party, Founders Day, and the highly popular Wildwood Barbeque Bash.

City of Wildwood FISCAL POLICIES

FISCAL POLICY

It shall be the fiscal policy of the City to conserve public monies while efficiently providing municipal services or infrastructure, to operate the City with a minimum of bureaucracy, and to provide government services by contract with private providers when feasible and appropriate. The City should consider the viability, quality, and cost effectiveness of contracting for all new major services prior to providing such services directly by City employees, provided no ordinance may be invalidated based upon failure to comply with this provision.

FISCAL YEAR

The City's fiscal year is the twelve-month period beginning on the first day of January and ending on the last day of December.

FUND RESERVE

A fund reserve equal to a minimum of 25% of annual General Fund expenditures is retained in the City's General Fund each year.

BUDGET

The City's annual budget serves as the foundation of the City's financial planning and control. The objective of these controls is to ensure compliance with legal provisions embodied in the annual budget approved by the City Council. The appropriated budget is prepared by fund, department, and object classification. Transfers within departmental budgets over five hundred dollars (\$500) may be made only with prior approval by the City Administrator provided that the approval of the City Council is required to increase the total expenditures budgeted for any department. Expenditures within established budget guidelines up to \$5,000 require authorization by the City Administrator. Expenditures in excess of \$5,000 require approval of the City Council.

The City's budget provides a complete financial plan of all City funds and activities for the ensuing fiscal year. The budget indicates in separate sections:

- (1) Proposed expenditures for current operations during the ensuing fiscal year and the method of financing such expenditures, and
- 2) Proposed capital expenditures during the ensuing fiscal year and the proposed method of financing each such capital expenditure.

BALANCED BUDGET

In no event shall the total proposed expenditures from any fund exceed the estimated revenues to be received plus any unencumbered balance or less any deficit estimated for the beginning of the budget year. The City's Municipal Budget is balanced.

CAPITAL EXPENDITURES

Expenditures of \$5,000 or more per unit on items having an expected life of at least one year or longer are capital assets for the purpose of classification of expenditures.

CAPITAL IMPROVEMENT PROGRAM

The City updates its five-year Capital Improvement Plan annually. The capital improvement program includes:

- (1) A clear general summary of the contents,
- (2) A list of all capital improvements proposed to be undertaken during the five fiscal years next ensuing, with appropriate supporting information as to the necessity for such improvements,
- (3) A cost estimate, a method of financing, and a recommended time schedule for each such improvement, and
- (4) The estimated annual cost of operating and maintaining the facilities to be constructed or acquired.

The above information shall be revised and extended each year with regard to the capital improvements still pending or in process of construction or acquisition.

BUDGET PREPARATION

By September of each calendar year the City Administrator prepares and distributes Budget preparation instructions to the City's Department Heads. The Department Heads are instructed to update Budget Forms, which are prepared by the Finance Officer, with line-item estimations for the current year and line item budget requests for the upcoming year for their respective departments. Department Heads are also required to update their prior year accomplishments, and their upcoming year Goals and Budget Highlights. These documents must be complete by the beginning of October. The Finance Officer then compiles all submitted information and completes summary information spreadsheets and The City Administrator reviews all documents and recommends revisions prior to the finalization and distribution of Budget Workbooks to Council Members. Several meetings are held with various Committees and City Council as a whole to review and discuss the proposed budget. Council recommendations are incorporated into the Budget Document prior to the Public Hearing and First Reading of the Budget Ordinance.

SUBMISSION OF BUDGET AND CAPITAL IMPROVEMENT PROGRAM

In such time-frame as established by ordinance, but not less than forty-five (45) days prior to the beginning of each fiscal year, the City Administrator shall submit to the Mayor and the City Council the proposed budget and capital improvement program.

ADOPTION OF BUDGET AND CAPITAL IMPROVEMENT PROGRAM

(a) Public Hearing. After appropriate notice, a public hearing on the proposed budget shall be held prior to its adoption.

(b) Amendment before Adoption. After the public hearing, the City Council may approve the budget and capital improvement program, with or without amendment. In amending the budget and/or the capital improvement program, the City Council may add

or decrease programs or amounts, except expenditures required by law or for debt service.

(c) Adoption. The budget and the capital improvement program shall be adopted by ordinance on or before the last day of the fiscal year currently ending. If the budget is not adopted by this date, the amounts appropriated for current operation for the current fiscal year shall be deemed adopted for the ensuing fiscal year on a month-to-month basis, with all items in it prorated accordingly, until such time as the City Council adopts a budget for the ensuing fiscal year. Adoption of the budget shall constitute appropriation of the amounts specified therein as expenditures from the funds indicated.

PUBLIC RECORD

Copies of the budget and capital improvement program, as adopted, shall be public records and shall be made available to the public at City Hall and other suitable places in the City.

AMENDMENT AFTER ADOPTION

(a) Supplemental Appropriation. If during the fiscal year the City Administrator certifies that there are available for appropriation revenues in excess of those estimated in the budget, the City Council by ordinance may make supplemental appropriation for the year, up to the amount of such excess.

(b) Reduction of Appropriation. If at any time during the fiscal year it appears probable to the City Administrator that the revenues available will be insufficient to meet the amount appropriated, the City Administrator shall report to the City Council without delay, indicating the estimated amount of the deficit, any remedial action taken, and recommendations as to any other steps to be taken. The City Council shall then take such further action as it deems necessary to prevent or minimize any deficit, and for that purpose it may, by ordinance, reduce one or more appropriations.

(c) Transfer of Appropriations. At any time during the fiscal year, the City Administrator, with the approval of the City Council, may transfer part or all of any unencumbered appropriation balance among departments within a fund and, upon written request by the City Administrator, the City Council may by ordinance transfer part or all of any unencumbered appropriations balance from one fund to another.

ACCOUNTING, AUDITING AND REPORTING

On February 28, 2005, an Accounting Procedure Manual was adopted by City Council. The Accounting Policy & Procedures Manual provides operational guidelines related to the financial management of the resources of the City of Wildwood. The Manual is intended to establish policies for proper control of the City's resources and to provide the basis for consistent procedural application of policies.

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity with self-balancing accounts that comprise its assets, liabilities, equity, revenues, and expenditures.

CITY OF WILDWOOD FUND TYPES DEFINED:

GENERAL FUND – The General Fund serves as the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund. Expenditures included in the General Fund are segregated by department. Departments included in the General Fund are: Administration, City Clerk/Council, Municipal Court, Parks, Planning, Police, and Public Works.

CAPITAL PROJECTS FUNDS – The Capital Projects Funds account for financial resources to be used for the acquisition or construction of major capital assets except for those specifically designated in other funds. The City maintains three Capital Projects funds: the Road and Bridge Fund, the Capital Improvement Sales Tax Fund, and the New City Hall Project Fund.

- The Capital Improvement Sales Tax Fund is used to account for the financial resources from the City’s ½ cent Capital Improvement Sales tax to be used for funding general capital improvements.
- The Road & Bridge Fund is used to account for the financial resources from the Motor Fuel/Gas Tax received from the State of Missouri, and Road & Bridge Tax received from St. Louis County, which is to be used for funding roadway and bridge acquisition, maintenance, and construction purposes.
- The New City Hall Project Fund is used to account for expenses related to building a new City Hall and to account for the receipt of and the repayment of Certificates of Participation which were secured to fund the project. In addition, transfers from the General Fund, to supplement the project expenditures, are also recorded in this fund.

SPECIAL REVENUE FUNDS – Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes. The City’s special revenue funds include East and West Traffic Generation Assessments (combined for simplified reporting in this document) and the Town Center Sewer Fund.

DEBT SERVICE FUND – The Debt Service Fund is structured to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest for the Town Center Sewer Neighborhood Improvement District Bonds.

The City’s budget includes appropriations for the following funds:

<u>Fund Type</u>	<u>Quantity</u>	<u>Funds</u>
General Fund	1	General Fund
Special Revenue Funds	2	East Traffic Generation Assessment West Traffic Generation Assessment

Debt Service Fund	1	Town Center Sewer Fund*
Capital Projects	3	Capital Improvement Sales Tax Fund Road and Bridge Fund City Hall Project Fund

*The Town Center Sewer Fund was formerly classified as a Special Revenue Fund upon the advice of GFOA and the City’s independent auditors because it previously had characteristics of both a Special Revenue and Debt Service Fund.

REVENUES – The Finance Officer shall receive all sums due or belonging to the City either directly from the person paying the money or from the hands of such officer or employee that received it. A receipt is issued for all payments received. The receipt shall specify the amount paid, the date of the payment, and a description of the payment. City Council shall be kept informed as to all sums due on taxes and all other revenue to which the City is entitled.

EXPENDITURES – The Finance Officer shall review all pending invoices to ensure that proper documentation exists. A list of pending invoices is submitted to City Council on a monthly basis, or upon such intervals as the Council may request. The Council shall approve the list after making any changes or deletions. No invoice or bill shall be paid, except as otherwise provided by ordinance, until documentation and conditions for payment has occurred, and the Council approves payment. All checks issued by the City in an amount of five thousand dollars (\$5,000) or greater shall be signed by two authorized officers. Exceptions to these rules are detailed in the City Code Book. When necessary and otherwise within the approved budget, the City Administrator may issue payment directly for the service or goods prior to receipt of a bill or invoice; provided however, no such purchase shall exceed two hundred fifty dollars (\$250). All such payment shall be submitted to the Council for review with the next list of bills and invoices.

BASIS OF ACCOUNTING – The City records receipt and disbursement transactions on a cash basis during the year. At year-end entries are recorded to reflect the modified accrual basis of accounting for financial reporting purposes

Under the modified accrual basis of accounting, revenues are recorded when they are both measurable and available. The term “available” is defined as collectable within the current period, or soon enough thereafter, to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred. The City of Wildwood uses the modified accrual basis of accounting for budgeting and financial reporting.

The City produces annual financial statements in accordance with Generally Accepted Accounting Principles (GAAP).

AUDIT - The City Council shall provide for an independent audit of all City accounts at least annually. Such audits shall be made by a certified public accountant or firm of such accountants having no personal interest, direct or indirect, in the fiscal affairs of the City

or any of its officers. A copy shall be kept in the City Clerk's office and shall be open to public inspection. No certified public accountant or firm shall conduct the audit for more than four (4) consecutive years without competitive rebidding.

FRAUD PROTECTION AND REPORTING – On January 10, 2005, the City Council of the City of Wildwood approved an Anti-Fraud and Corruption Policy. The purpose of the policy is to establish expectations, standards and procedures within the Wildwood City Government to minimize the risk of internal and external fraud as well as theft of City assets or fraudulent financial reporting. This policy addresses the responsibility of City employees for detecting and reporting fraud or suspected fraud, corruption, or dishonest activities, and provides a means for individuals outside of the City government organization to report improprieties to the City. The City of Wildwood is committed to protecting itself and the public from fraud, corruption, and dishonest activities through development and adherence to policies and procedures for the prevention, detection, investigation, remediation and prosecution of fraud and corruption.

In order to further reduce the risk of fraudulent transactions the City implemented additional safeguards in 2010. Wire transfers must now be entered by the Finance Officer or the Administrative Assistant to the City Administrator and then they must be approved and sent by either the City Administrator or the Deputy City/Administrator/City Clerk.

In addition, a "Positive Pay" program was also initiated in 2010 whereas City staff sends the City's bank an electronic file detailing checks issued. The bank will only clear checks that they received notice of.

TAXATION POWERS

Taxes shall be levied by ordinance in accordance with law.

DEBT POLICY – The debt policy of the city of Wildwood conforms with the Missouri Constitution. The Missouri Constitution provides that the amount of bonds payable out of tax receipts shall not exceed 10% of the total assessed valuation of the taxable property of the City. The Missouri Constitution permits the City to become indebted for an additional 10% of the value of taxable, tangible property for the purpose of acquiring rights-of-way, construction, extending, and improving streets and avenues; and constructing, extending and improving a sanitary or storm sewer system. Lease revenue bonds payable from annual appropriations do not require voter approval and do not count against the constitutional debt limitation.

LEGAL DEBT LIMIT AND DEBT MARGIN – The following table sets forth the City's legal debt limit and debt margin as per most recent audited financial statements:

	<u>City Purposes Basic Limit</u>	<u>Street and Sewer Additional Limit</u>
2013 Assessed Value (at time of billing)	<u>908,436,326</u>	<u>908,436,326</u>
Debt Limit - 10% Assessed Value	90,843,633	90,843,633
Less: General Obligations Bonds	<u>1,760,000 *</u>	<u>-</u>
Legal Debt Margin	<u>89,083,633</u>	<u>90,843,633</u>

At the end of 2013, the City had total bonded debt outstanding of \$1,760,000. This debt is 100% comprised of limited general obligation bonds sold to fund the City’s Town Center Sewer Project. The debt is repaid by special assessments charged to the property owners that directly benefit from the sewer improvements. The City is liable for the debt only in the event of default by the property owners subject to the assessment.

SALE OF BONDS

The City shall be authorized to sell any bonds as may now or hereafter be authorized by law. Bonds sold by the City may be sold at private or public sale authorized by law. In the event such bonds are to be sold at public sale, the same shall be sold upon sealed proposals after reasonable public notice has been given as provided by ordinance or otherwise by law. Any public sale shall be conducted according to such terms and conditions as may be provided by ordinance.

BOND RATING

In 2012, as a result of favorable interest rates, it was determined to be in the best interest of the City to refund the Neighborhood Improvement District Limited General Obligation Bonds (Town Center Sewerage Improvements Project No. 1), Series 2005 maturing on March 1, 2013 and thereafter with an aggregate principal amount of \$1,910,000.

The refunding was authorized by City Council in December 2012 and the Neighborhood Improvement District Limited General Obligation Refunding Bonds (Town Center Sewerage Improvements Project No. 1), Series 2012 were issued to (1) refund the Refunded Bonds, (2) fund a debt service reserve fund to secure the bonds, and (3) pay the costs of issuance of the Bonds.

Moody’s Investors Service, Inc. assigned a rating of “Aa1” to the Neighborhood Improvement District Limited General Obligation Refunding Bonds (Town Center Sewerage Improvements Project No. 1), Series 2012.

In 2010 Moody’s Investors Service, Inc. assigned a rating of “Aa2” to the City of Wildwood’s \$3.45 million Certificates of Participation, Series 2010.

BOND COMPLIANCE AND PROCEDURE POLICY

Upon recommendation of the Internal Revenue Service (“IRS”) the City of Wildwood adopted written procedures for monitoring the post-issuance federal tax requirement for

tax exempt bonds. These procedures were approved by City Council on December 10th, 2012 (Res. 2012-32).

INVESTMENT

The investment objective of the City shall be the safety of the principal and each investment shall seek first to insure that capital losses are avoided, whether from securities default or erosion of market value. In 2003, the City Council adopted a formal investment policy to ensure that the City's objectives are met and that all investment practices are in conformity with Missouri state law.

FISCAL REPORTS

(a) Report to Public. A fiscal report shall be published semi-annually in one (1) or more newspapers or publications of general circulation in the City.

(b) Report to City Council. A current fiscal report shall be provided quarterly, or more frequently if required by ordinance, to each member of the City Council. The fiscal report shall include actual revenue and expenditures compared to budgeted amounts.



WILDWOOD

2014 MUNICIPAL BUDGET SCHEDULE

August 30	Commence Preparation of 2014 Municipal Budget
September 24	Council Committee-of-the-Whole – Budget Work Session 6:30 PM Introduction and overview of 2014 Budget preparation process, budget issues
September 30	Deadline for Submittal by Staff of Recommended 2014 Department Operating Budgets, 2014 Capital Improvement Projects, and 5-Year Capital Improvement Plan Update.
Sept 30 – Oct 4	City Administrator Review of 2014 Staff Budget Recommendations
October 7 – 11	Finalization of Staff Budget Recommendations; Preparation of Preliminary Budget Materials
October 11	Distribution of Preliminary 2014 Budget Materials by Electronic File to Council Members and Staff
October 15	Planning, Economic Development, Parks Committee (PEP) Review of Planning Department and Parks Department Operating Budgets; Special Events Programming.
October 23	Council Committee-of-the-Whole-Budget Work Session 6:30 PM 2014 Capital Improvement Projects; 5 Yr. Capital Improvement Plan
October 29	Administration and Public Works Committee Review of Administration, City Clerk, Municipal Court and Public Works Department Operating Budgets; Review of Municipal Maintenance Contract Bids.
November 7	Board of Public Safety Review of 2014 Police Services Contract Proposal
November 25	Regular City Council Meeting Public Hearing on Proposed 2014 Municipal Budget First Reading of 2014 Municipal Budget Ordinance First Reading of 2014 Municipal Maintenance Contracts First Reading of 2014 Police Service Agreement
November 26	Council Committee-of-the-Whole – Budget Work Session 6:30 PM 2014 Employee Salary and Benefit Plan; Budget Wrap-up Issues
December 9	Regular City Council Meeting Second Reading of 2014 Police Service Agreement Second Reading of 2014 Maintenance Contracts Second Reading and Final Adoption of 2014 Municipal Budget

Council Committee-of-the-Whole Meetings will begin at 6:30 pm. in the
Community Room or Council Chamber



WILDWOOD

This page intentionally left blank.

**AN ORDINANCE ADOPTING THE MUNICIPAL BUDGET AND CAPITAL
IMPROVEMENT PROGRAMS FOR THE CITY OF WILDWOOD FOR
FISCAL YEAR 2014**

WHEREAS, the Charter of the City of Wildwood requires that a budget of expenditures for current operations and method of financing such expenditures, together with capital expenditures and method of financing them, during the ensuing fiscal year first be approved by the City Council, and

WHEREAS, the City Charter further requires that a list of capital improvements, cost estimates and method of financing proposed projects to be undertaken during the ensuing five (5) fiscal years be established annually by the City Council, and

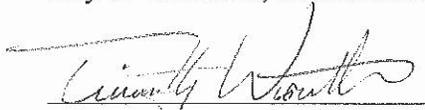
WHEREAS, a Public Hearing on the proposed budget of revenues, expenditures and capital improvements for fiscal year 2014 and a 5-year Capital Improvement Plan was conducted by the City Council on November 25, 2013 as required by the City Charter.

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

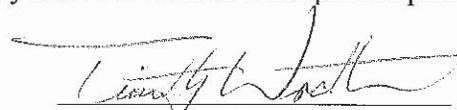
Section One. That the Municipal Budget of the City of Wildwood for the fiscal year period beginning January 1, 2014 and ending December 31, 2014, and a 5-Year Capital Improvement Plan are hereby adopted as attached hereto and incorporated herein.

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

This Bill was passed and approved this 9th day of December, 2013 by the City Council of the City of Wildwood, Missouri after having been read by title or in full two times prior to passage.



Presiding Officer



Timothy Woerther, Mayor

ATTEST:



City Clerk

ATTEST:



City Clerk



WILDWOOD

This page intentionally left blank.

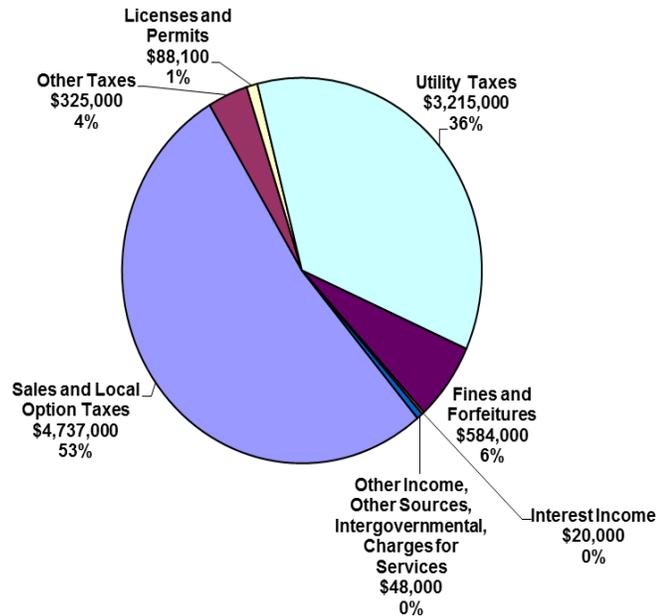


WILDWOOD

Revenue Assumptions

General Fund

2014 Budget Operating Revenues
General Fund
All Sources
Grand Total \$9,017,100

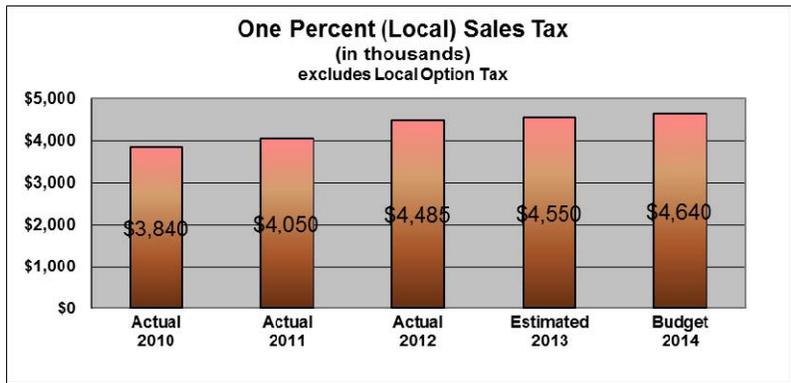


Sales Tax

The Sales Tax rate for purchases made within a large portion of the City limits of Wildwood is 7.425%. This includes a state sales tax (4.225%), a transportation sales tax (0.5%), a mass transit sales tax for Metrolink (0.75%), a children's services sales tax (0.25%), a Regional Parks and Trails sales tax (0.1%), and an emergency services (911) tax (0.1%) plus a one percent (1%) County-wide sales tax that is distributed among 91 municipalities in St. Louis County and unincorporated St. Louis County. The City of Wildwood levies an additional 0.50% Capital Improvement Sales Tax for capital improvements projects which is maintained in the City's Capital Improvement Sales Tax Fund. There is also a special Community Improvement District located within the City limits in which an additional one percent (1%) Sales tax is charged to fund maintenance within the District and debt retirement. The Community Improvement District is a separate entity from the City of Wildwood and therefore produces its own budget, financial statements, and disclosures.

A complex set of rules governs the distribution of the 1% County-wide sales tax in St. Louis County. Some cities, designated as point-of-sale or "A" cities, retain a portion of the sales tax revenues collected from businesses within their boundaries. These are cities that had local sales taxes before the countywide levy was enacted. Other cities, designated as pool or "B" cities, share revenues with others in the pool on a per capita basis.

The City of Wildwood is designated as a pool or “B” city and is part of the 1% sales tax pool and therefore receives its share of the pool based upon its population as a percentage of the pool population. Population (per capita) totals are adjusted every ten years based on census information. The 2010 Census identified the City of Wildwood’s population at 35,517, a 7.8% increase from the 2000 Census. Due to the 2010 Census increase in population the City of Wildwood received a sizeable increase in the pool distribution in 2012. This, in combination with an increase in consumer spending, was taken into consideration to project a 2% increase from the 2013 estimate for the 2014 Budget.



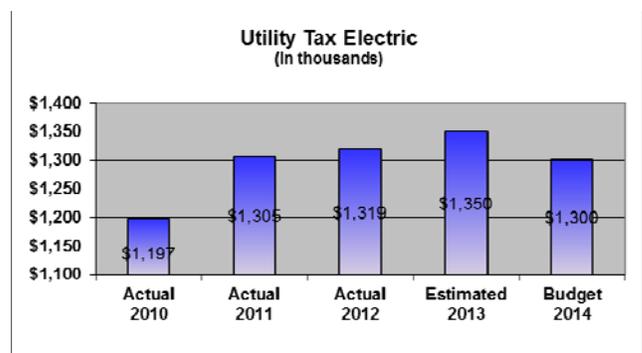
The 1% sales tax revenue constitutes 51.5% of all General Fund Revenue budgeted for the City of Wildwood in 2014.

Over the past four years, there have been repeated attempts on the part of some St. Louis County municipalities with sizeable retail areas that contribute sales tax into the pool to legislatively modify or eliminate the pooled distribution of the County 1% Sales Tax revenue. Wildwood, St. Louis County, and other B pool municipalities have strenuously opposed such changes. To date, efforts to change the County Sales Tax distribution have been unsuccessful and no legislation has been enacted that would affect the 2014 Sales Tax revenues.

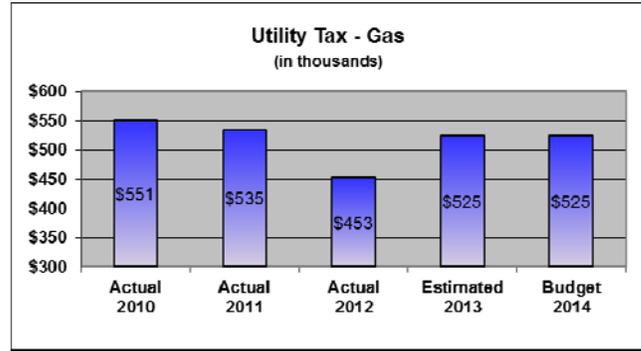
Utilities Gross Receipts Taxes

The City of Wildwood levies a 5% gross receipts tax on companies that provide electric, gas telephone, and water within the City. Utility taxes are collected by the utility companies through monthly customer billing. Generally, proceeds are remitted to the City the following month. Utility tax gross receipts revenue constitutes 36% of all General Fund revenue budgeted in 2014.

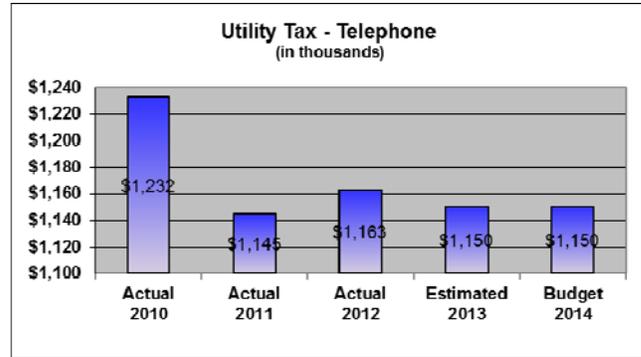
Electric Utility Tax revenue is primarily impacted by new development, variations in climate conditions, and regulated rates. Over the past several years the Public Service Commission authorized several rate increases that were requested by Ameren UE, the areas electric provider, resulting in increased tax revenue from 2009 through 2011. The latest increase (about 10%) was effective on January 2, 2013. Revenue from this source was conservatively estimated at \$1.3 million for 2014.



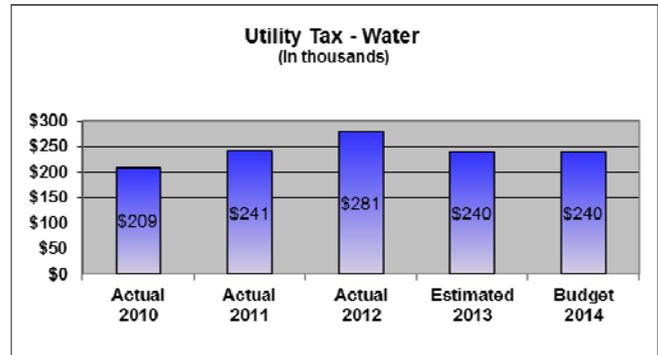
Gas Utility Tax revenue is greatly impacted by weather conditions, and market price. Therefore, mild winter conditions experienced 2012 resulted in lower revenue typically received from this source. Revenue estimated to be received from this source in 2014 is anticipated to be essentially equivalent to the 2013 estimate.



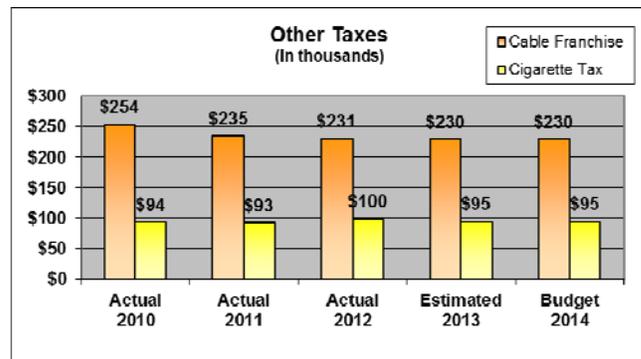
Telephone Utility Tax includes both land-lines and cellular service. Prior to 2007 cellular phone companies protested payments. In 2010, all identified cellular providers were making the required payments. The amount budgeted to be received from this source in 2014 is estimated to remain the same as the amount estimated for 2013.



Water Utility Tax revenue fluctuates based on rates and use. In 2010, a 14.8 % rate increase was approved by the Missouri Public Services Commission (PSC). Another rate increase which impacted the average residential customer's bill by 47% was in effect April 2012. In addition, atypical hot, dry summer months in 2012 substantially increased water use. The amount budgeted to be received from this source in 2014 is estimated to remain the same as the amount estimated for 2013.

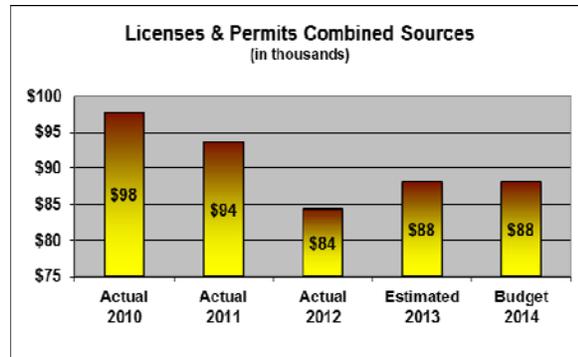
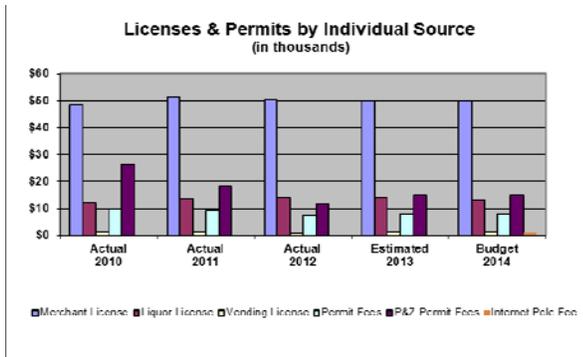


Other Taxes include Cable Franchise Fees and Cigarette Tax. The Cable Franchise Fee tax is a 5% gross receipts tax. Cigarette tax is collected on cigarettes and other tobacco products sold in the state. Money received from this tax is deposited in the State School Money Fund, the Health Initiatives Fund, and the Fair Share Fund. The State of Missouri disburses a portion of the Fair Share Fund to municipalities on a per-capita basis. Revenue from these sources is estimated to remain essentially equivalent to amounts estimated to be received in 2013.

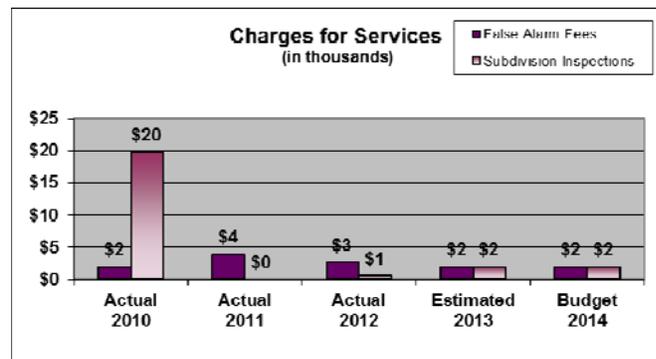


License & Permit revenue includes fees collected for merchant licenses, liquor licenses, vending machine licenses, grading permits, planning and zoning permits, and internet pole license fees. Merchant licenses are based on type of business and square footage. The minimum annual license fee for a merchant license is \$25.00. Liquor license fees vary depending on the type of license requested. Vending machine licenses are \$25.00 per machine annually. Permit fees, including grading permits, special use permits, conditional use permits, lot split fees, rezoning fees, subdivision filing fees, and

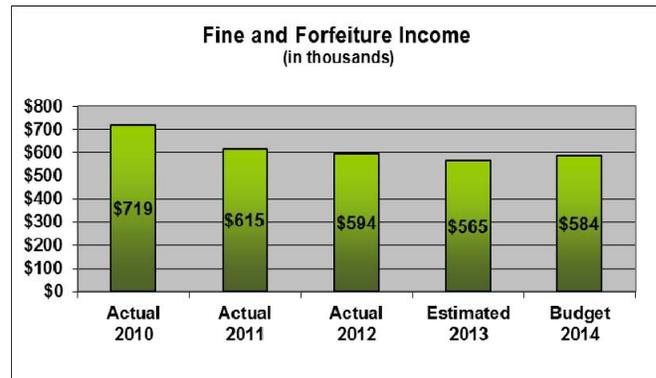
board of adjustment fees generally range from \$60 to \$2,000. Each of these revenue sources are evaluated and estimated individually based on prior experience trends and projected growth and construction. Although the economy shows signs of recovery there is still a lot of uncertainty, therefore the amount budgeted for 2014 is equivalent to the 2013 estimate.



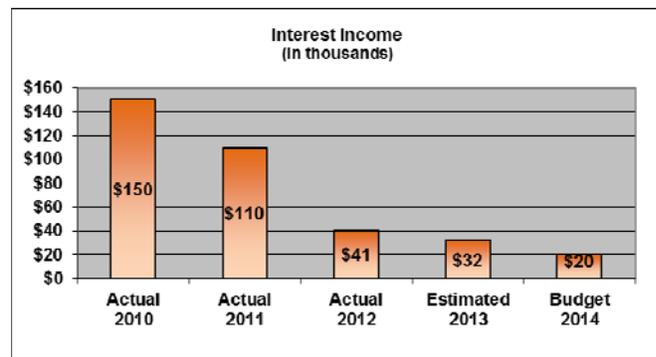
Charges for Service revenue includes false alarm fees and subdivision inspection fees. False alarm fees vary based on the number of false alarms incurred per location each calendar year. The first false alarm fee (per location) each calendar year is waived. An incremental fee scale is used for subsequent alarms. As a result, property owners can be charged between \$50 and \$200 per alarm. False Alarm fees are fairly consistent from year to year. And, although the economy is improving the impact on construction is uncertain.



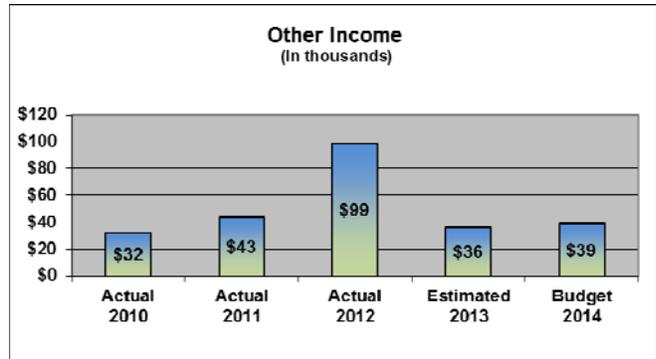
Fine & Forfeiture Income represents charges collected by the City's Municipal Court, including fines, court costs, officer training fees, crime victims fund fees, bond forfeitures, and fees for the Alternative Community Service Program. Revenue from this source is subject to the number of tickets issued and charges assessed. In 2010, an additional fee was added for trespassing violations. A reduction in the number of citations issued and fees assessed from 2010 through 2013 resulted in a decrease in revenue from this source. An increase of 3.4% from the 2013 estimate is budgeted for 2014.



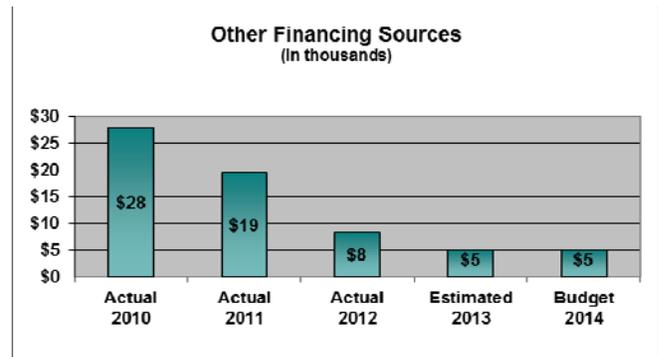
Interest Income is revenue earned on invested available cash. All cash is invested in accordance with the City's investment policy. Currently, a limited conservative variety of investment vehicles are purchased to diversify the City's investment portfolio. The amount of interest earned is determined by interest rates and the amount of money invested. Due to the maturity of investments yielding higher rates and their replacement with investments yielding current low rates, a substantial decrease will continued to be received from this source.



Other Income includes Miscellaneous Income (not included elsewhere), Parks & Recreation fees, Wildwood Celebration contributions, and administration fees for the Crossings Community Improvement District and the Town Center Neighborhood Improvement District. Due to the nature of revenue recorded in this category, annual receipts can fluctuate significantly and therefore, conservative amounts have been used to project the 2013 estimate and 2014 budget amounts.



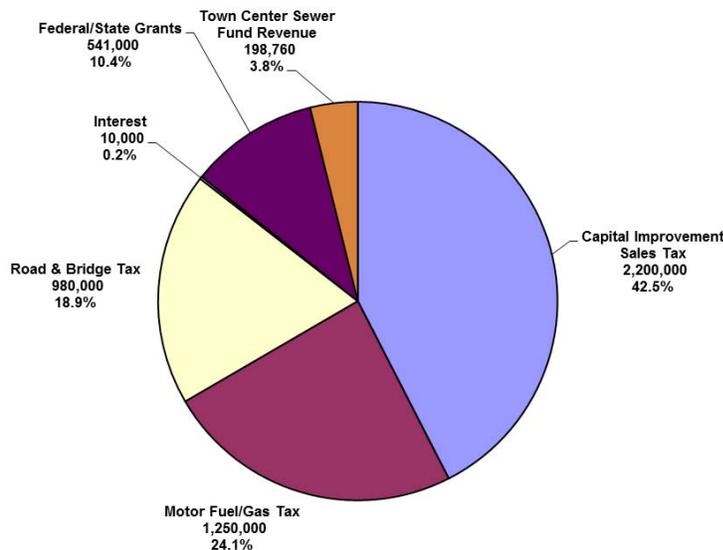
Other Financing Sources include Operating Transfers, Sale of Fixed Assets, and Capital Project Recoupment. Amounts received for the 2010 actual through the 2014 Budget are solely attributed to interest earned on Escrow Fund investment interest earnings which is transferred to the General Fund at year-end. The decline is a direct reflection of low interest rates.



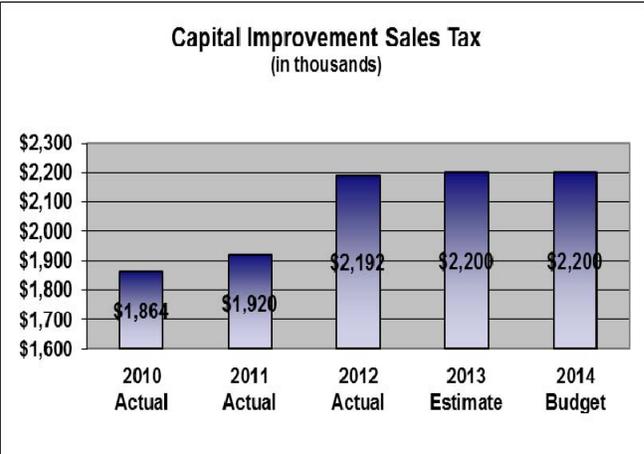
Intergovernmental Income includes revenue from various governmental agencies. In 2010 through 2012, the City received \$10,000 in grant funding for completing a street tree inventory. This grant is not budgeted to be received in 2013 or 2014.

Capital Improvement Funds

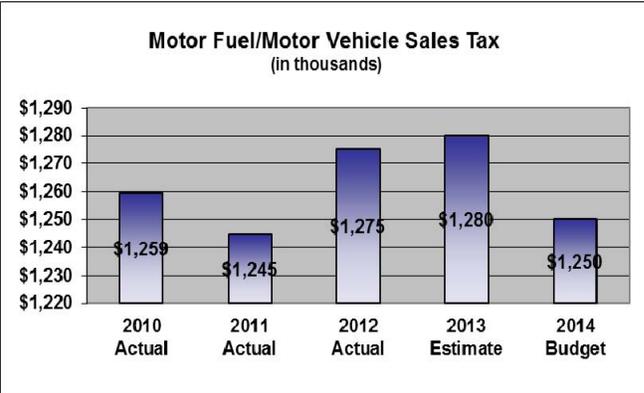
**2014 Budget
Capital Improvement Revenue Summary
Grand Total \$5,179,760**



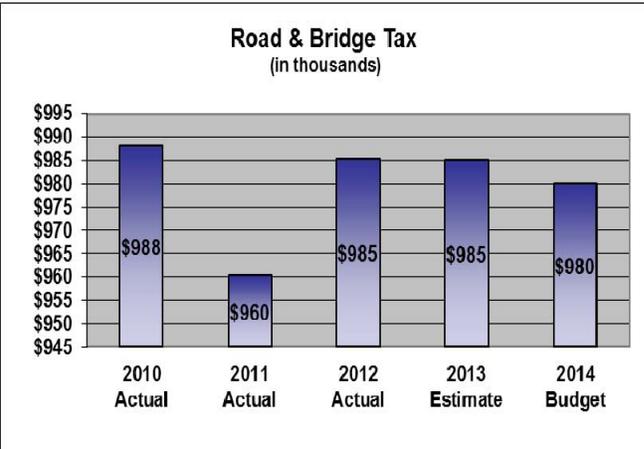
Capital Improvement Sales – The City of Wildwood levies a .50% Capital Improvement Sales Tax. This tax is part of the total sales tax collected on purchases made within the City limits of Wildwood. Tax collections from businesses in the City are pooled with other municipalities in St. Louis County and are distributed according to population (this is a separate pool than the pool used to distribute the 1% Sales Tax). Revenue from this tax must be used for the construction, maintenance, and operation of capital improvements, or for debt service payments for capital projects. Revenue from this source is recorded in the Capital Improvement Sales Tax Fund. The reported growth in the City’s population and rise in consumer spending increased the amount of revenue received from this source in 2012 and is expected to continue through 2014.



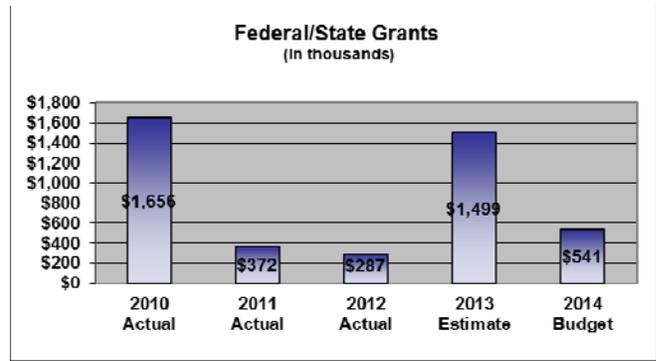
Motor Fuel/Vehicle Sales Tax - Missouri receives fuel tax of \$0.173 cents per gallon from licensed suppliers on a monthly basis. The tax is paid by the ultimate consumer purchasing fuel at retail. A percentage of fuel tax collections is distributed to cities based on population and to counties based on road mileage and land valuation. The remainder is transferred to the Missouri Department of Transportation. Revenue from this source is recorded in the Road and Bridge Fund. Due to the price of fuel and increase in population based on the 2010 Census a significant increase in revenue was attained from this source in 2012. A conservative estimate of \$1.25 million is budgeted for this source in 2014.



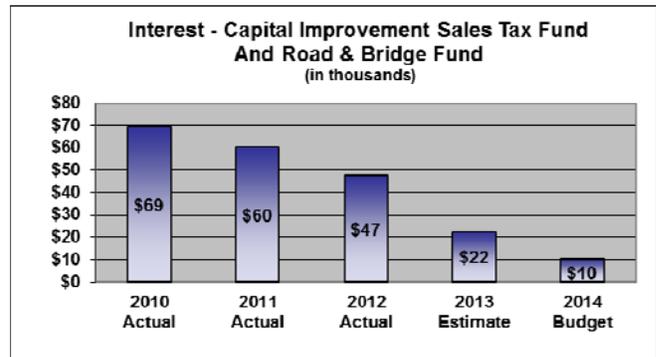
Road and Bridge Tax – is a state-mandated tax of \$0.105 per \$100 of assessed value of property in the City. Proceeds must be used for maintaining roads & bridges. This tax is impacted by the change in assessed valuation of St. Louis County and the City's percentage of that total. The tax is billed in the fall of each year and is due by December 31. St. Louis County collects the tax and disburses funds to municipalities. Distributions are normally made the first week of the month after collection. However, distributions are made on a more frequent basis during the months of November through January as collections are heaviest in these months. Missouri law requires all real property to be reassessed every two years in the odd years. Revenue from this source is recorded in the Road and Bridge Fund. Residential property reassessments calculated in 2011 led to decreased revenue from this source. Revenue from this source is estimated to remain essentially equivalent to amounts estimated to be received in 2013.



Federal/State Grants – Grant money is awarded in accordance with project progression (expense). A great deal of work on grant projects was performed in 2010 and 2013. In 2014, grant funds are expected for the Packwood Park Nature Trek and State Route 100 Pedestrian trail. Revenue from this source is recorded in both the Capital Improvement Sales Tax Fund and the Road and Bridge Fund.



Interest – Interest Earned on the Capital Projects money is determined by interest rates and the amount of money invested. In 2012, all of the higher paying investments held for the Capital Improvement Sales Tax Fund and the Road and Bridge Fund matured. Therefore, \$5,000 in interest earnings is budgeted for both the Capital Improvement Sales Tax Fund and the Road and Bridge Fund in 2014.



Town Center Sewer Fund

On June 28, 2004 the City established the Town Center Sewerage Expansion Neighborhood Improvement District No. 1 (the “District”). The District was formed after a petition by owners of more than 2/3 by area of all real property located in the District was filed with the City as required. The Bonds were issued in 2005. Property owners that did not opt to prepay their assessments are billed annually for 20 years. The Bonds are to be retired by assessments levied on the properties benefited by such improvements for a period of 20 years. In 2012, the Bonds were refunded to attain lower interest rates and Refunding Neighborhood Improvement District Bonds, Series 2012 were issued. No additional time was added to the repayment/assessment schedule.

Special Assessments – In 2014, \$198,660 in special assessments and interest associated with the assessment payment is budgeted to be received.

Interest – Interest earned on the Town Center Sewer Fund is determined by interest rates and the amount of money invested. As a result \$100 is budgeted for interest earnings in 2014.

Special Revenue Funds

The City collects Traffic Generation Assessment (TGA) fees when property is developed. The funds are used for the improvement of roadways made necessary by these developments. The City retains collections of these assessments in this fund until roadway improvements are made.

TGA Revenue – TGA Revenues include special assessments charged to developers. In 2014, \$10,000 is budgeted to be received from this revenue source.

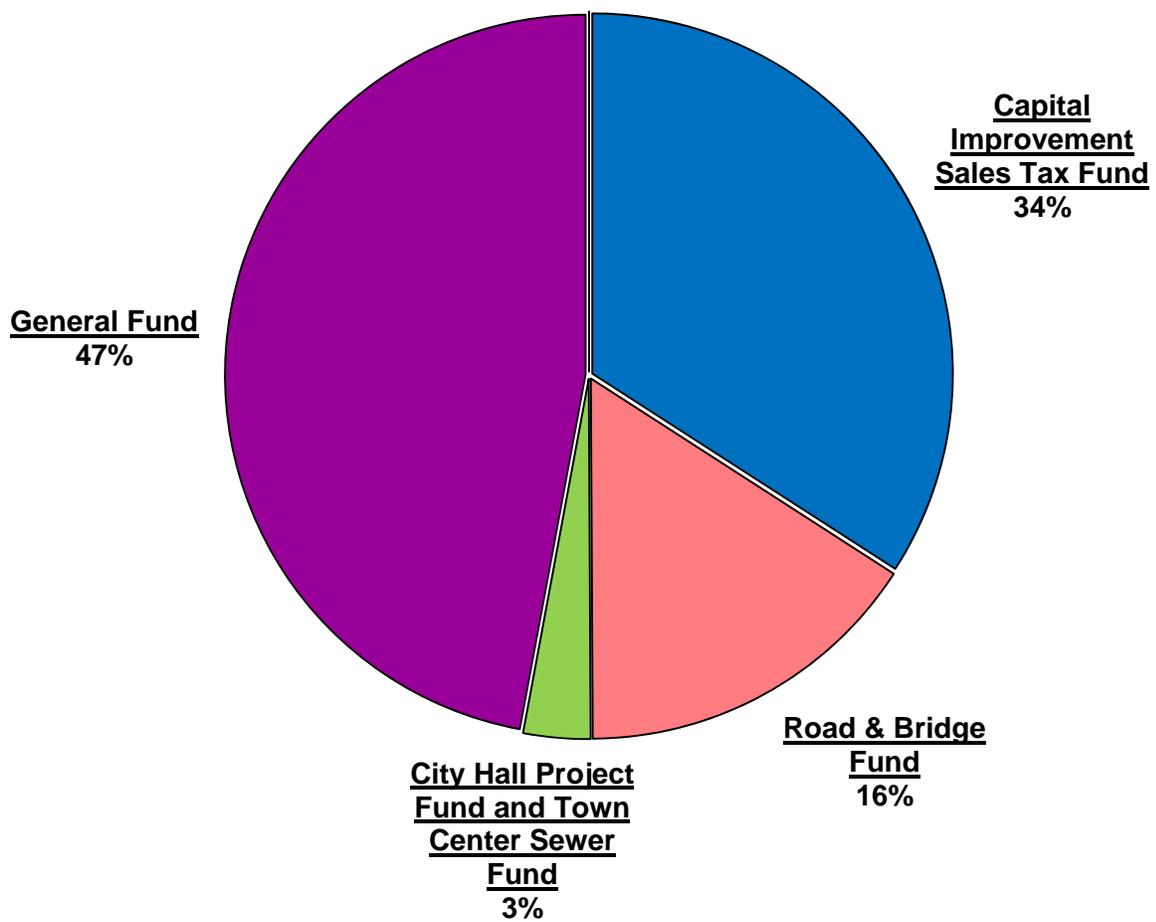
Interest – Based on funds available for investment and current interest rates, \$200 in interest earnings is budgeted to be received in 2014 between both the East and West TGA Funds.



WILDWOOD

This page intentionally left blank.

City of Wildwood
2014 Expenditures Budget
By Fund – All Funds
\$16,995,053



**City of Wildwood
Fiscal Year 2014 Budget
Consolidated Summary of Revenues and Expenditures
All Funds**

	2011 Actual	2012 Actual	Original Budget 2013	Final Budget 2013	Estimated 2013	Budget 2014
Beginning Fund Balance	Audited	Audited	Estimated	Audited	Audited	Estimated
	25,687,908	27,649,540	22,748,216	24,619,944	24,619,944	22,434,766
Revenues						
Sales Taxes	6,054,515	6,773,496	6,595,000	6,595,000	6,747,000	6,937,000
Utility Taxes	3,225,949	3,215,681	3,185,000	3,185,000	3,265,000	3,215,000
Motor Fuel/Gas Tax	1,244,679	1,275,164	1,250,000	1,250,000	1,250,000	1,250,000
Road & Bridge Tax	960,349	985,398	980,000	980,000	980,000	980,000
Other Taxes	327,920	330,116	325,000	325,000	325,000	325,000
Licenses and Permits	93,683	84,338	87,200	87,200	88,022	88,100
Charges for Services	3,875	3,150	5,000	5,000	4,000	4,000
Intergovernmental Income	10,000	10,000	-	-	2,106	-
Fines and Forfeitures	614,564	593,929	613,200	613,200	565,000	584,000
Interest Income	170,736	91,255	55,920	55,920	47,310	30,300
Other Income	43,674	98,872	38,025	38,025	35,795	39,000
Capital Project Grants	372,118	286,867	2,064,000	2,064,000	1,499,000	541,000
TGA Revenues	22,953	13,803	10,000	10,000	19,253	10,000
Special Assessments	113,355	107,897	124,755	124,755	124,755	124,755
Interest Payments	73,905	73,905	73,905	73,905	73,905	73,905
Bond Proceeds, at Par	-	1,910,000	-	-	-	-
Other Financing Sources	19,489	8,396	10,000	10,000	5,000	5,000
Release of Prior Year Encumbrance	-	-	-	-	-	-
Certificates of Participation Proceeds	-	-	-	-	-	-
Transfer In (Special Escrows)	-	33,399	-	-	-	-
Total Revenue	13,351,762	15,895,666	15,417,005	15,417,005	15,031,146	14,207,060
Expenditures						
Administration	1,257,810	1,331,268	1,189,082	1,208,657	1,106,932	1,102,424
Clerk and Council	274,831	270,553	308,753	311,253	309,882	294,901
Municipal Court	221,124	210,367	254,735	255,735	251,629	249,440
Parks and Recreation	495,523	540,013	582,685	619,685	618,696	636,600
Planning	817,166	820,685	953,660	956,647	952,347	940,825
Police Services	3,028,823	3,052,921	2,989,904	2,998,510	2,997,975	3,006,720
Public Works	1,473,427	1,167,517	1,749,260	1,751,337	1,750,834	1,770,350
Transfers Out	-	-	-	-	-	-
Subtotal	7,568,704	7,393,324	8,028,079	8,101,824	7,988,295	8,001,260
TGA Expenditures	-	-	-	-	-	-
Capital Improvements	4,252,251	11,413,744	13,996,155	14,587,926	8,557,997	8,993,793
Total Expenditures	11,820,955	18,807,068	22,024,234	22,689,750	16,546,292	16,995,053
Current Year Encumbrances	788,229	670,033	-	-	-	-
Prior Year Encumbrances	(370,397)	(788,229)	-	(670,033)	(670,033)	-
Total Encumbrances	417,832	(118,196)	-	(670,033)	(670,033)	-
Transfer In from Old Capital Projects Fund	12,993	-	-	-	-	-
Ending Fund Balance	27,649,540	24,619,942	16,140,988	16,677,167	22,434,766	19,646,773
Dedicated Reserves						
Operating Contingency*	1,892,176	1,848,331	2,007,020	2,025,456	1,997,074	2,000,315
Bond Payment Reserve	50,000	164,113	164,113	164,113	164,113	164,113
Reserved for New City Hall Project	5,000,000	-	-	-	-	-
Certificates of Participation Reserve	222,950	222,950	222,950	222,950	222,950	222,950
Unreserved Fund Balance	20,484,414	22,384,548	13,746,904	14,264,648	20,050,629	17,259,395

*25% of Operating Expenses

**City of Wildwood
Fiscal 2014 Budget
Changes in Fund Balances
All Funds**

	General Fund	Capital Improvement Sales Tax Fund	Road & Bridge Fund	City Hall Project Fund	Town Center Sewer Fund	East Traffic Generation Fund	West Traffic Generation Fund
Beginning Fund Balance	Estimated 11,799,460	Estimated 7,633,812	Estimated 1,902,602	Estimated 497,066	Estimated 340,527	Estimated 120,059	Estimated 141,240
Projected Revenues	9,017,100	2,746,000	2,235,000	-	198,760	10,100	100
Operating Expenditures	8,001,260		-	-	-	-	-
Capital Improvement Expenditures	-	5,798,500	2,685,000	337,950	172,343	-	-
Difference: Revenues to Expenditures	1,015,840	(3,052,500)	(450,000)	(337,950)	26,417	10,100	100
Interfund Transfers In (Out)							
Transfer in from Unbudgeted Escrow Fund	-	-	-	-	-	-	-
Transfers In	-	-	-	222,950	-	-	-
Transfers Out	-	(222,950)	-	-	-	-	-
Net Transfers In (Out)	-	(222,950)	-	222,950	-	-	-
Other Financing Sources	-	-	-	-	-	-	-
Encumbrance Adjustment	-	-	-	-	-	-	-
Ending Fund Balance	12,815,300	4,358,362	1,452,602	382,066	366,944	130,159	141,340
Dedicated Reserves							
Operating Contingency*	2,000,315						
Certificates of Participation Reserve				222,950			
Bond Payment Reserve					164,113		
Ending Unreserved Fund Balance	10,814,985	4,358,362	1,452,602	159,116	202,831	130,159	141,340
	8.6%	-42.9%	-23.7%	-23.1%	7.8%	8.4%	0.1%

*25% of Operating Expenses

The City's General Fund balance is budgeted to increase 8.6% due to planned managed expenditures. The Operating Contingency Reserve equal to 25% of budgeted expenditures, leaves \$10,814,985 as the budgeted Unreserved Fund Balance.

The Capital Improvement Sales Tax Fund fund balance is budgeted to decrease by 42.9% due to planned project expenditures and the planned transfer of funds into the City Hall Project fund for debt service payments to pay the Certificates of Participation Lease payments.

The Road and Bridge Fund fund balance is budgeted to decrease by 23.7% due to planned project expenditures.

The City Hall Project Fund fund balance is budgeted to decrease by 23.1% due to capital purchases and related to the City Hall Building.

The Town Center Sewer Fund fund balance is budgeted to show a negligible change from the beginning year fund balance. This Fund functions solely as a debt service fund in which payments are received and bond debt service are paid.

The East TGA Fund is budgeted to increase 8.4% as there are no expenditures or transfers budgeted for this fund in 2014.

The West TGA Fund is projected to show a negligible change. No expenditures or transfers are budgeted for this fund in 2014.



WILDWOOD

This page intentionally left blank.

**City of Wildwood
Fiscal Year 2014 Budget
General Fund
Combined Statement of Revenues, Expenditures, and Changes in Fund Balance**

	2011 Actual	2012 Actual	Original Budget 2013	Final Budget 2013	Estimated 2013	Budget 2014
Beginning Fund Balance	Audited 13,306,892	Audited 14,251,604	Estimated 10,103,889	Audited 10,824,067	Audited 10,824,068	Estimated 11,799,460
Revenues						
Sales Taxes	4,134,660	4,581,262	4,565,000	4,565,000	4,647,000	4,737,000
Utility Taxes	3,225,949	3,215,681	3,185,000	3,185,000	3,265,000	3,215,000
Other Taxes	327,920	330,116	325,000	325,000	325,000	325,000
Licenses and Permits	93,683	84,338	87,200	87,200	88,022	88,100
Charges for Service	3,875	3,150	5,000	5,000	4,000	4,000
Intergovernmental Income	10,000	10,000	-	-	2,106	-
Fines and Forfeitures	614,564	593,929	613,200	613,200	565,000	584,000
Interest Income	109,736	40,552	45,000	45,000	32,000	20,000
Other Income	43,488	98,629	38,025	38,025	35,795	39,000
Other Financing Sources	19,489	8,396	10,000	10,000	5,000	5,000
Total Revenues	8,583,365	8,966,053	8,873,425	8,873,425	8,968,923	9,017,100
Operating Expenditures						
Administration	1,257,810	1,331,268	1,189,082	1,208,657	1,106,932	1,102,424
Clerk and Council	274,831	270,553	308,753	311,253	309,882	294,901
Municipal Court	221,124	210,367	254,735	255,735	251,629	249,440
Parks and Recreation	495,523	540,013	582,685	619,685	618,696	636,600
Planning	817,166	820,685	953,660	956,647	952,347	940,825
Police Services	3,028,823	3,052,921	2,989,904	2,998,510	2,997,975	3,006,720
Public Works	1,473,427	1,167,517	1,749,260	1,751,337	1,750,834	1,770,350
Total Operating Expenditures	7,568,704	7,393,324	8,028,079	8,101,824	7,988,295	8,001,260
Revenue Over (Under) Expenditures	1,014,661	1,572,729	845,346	771,601	980,628	1,015,840
Transfers In/(Out)						
Transfer In	-	2,098				
Transfer Out	-	(5,000,000)	-	-	-	-
Total Transfers In/(Out)	-	(4,997,902)	-	-	-	-
Encumbrances						
Current Year Encumbrances	7,600	5,236	-	-	-	-
Prior Year Encumbrances	(77,549)	(7,600)	-	(5,236)	(5,236)	-
Ending Fund Balance	14,251,604	10,824,067	10,949,235	11,590,432	11,799,460	12,815,300
Dedicated Reserves						
Operating Contingency*	1,892,176	1,848,331	2,007,020	2,025,456	1,997,074	2,000,315
New City Hall Project	5,000,000					
Unreserved Fund Balance	7,359,428	8,975,736	8,942,215	9,564,976	9,802,386	10,814,985

*25% of Operating Expenses

City of Wildwood General Fund Revenues and Expenses Trendline

Revenues by Year

General Fund (10)	Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Estimate 2014	Budget 2014	Projected 2015	Projected 2016	Projected 2017	Projected 2018	Projected 2019	Projected 2020
Tax Income	\$7,334,965	\$8,153,543	\$7,592,114	\$7,527,975	\$7,688,529	\$8,127,059	\$8,237,000	\$8,277,000	\$8,277,000	\$8,442,540	\$8,611,391	\$8,783,619	\$8,959,291	\$9,138,477	\$9,321,246
Licenses & Permits	\$102,056	\$98,663	\$91,515	\$97,776	\$93,683	\$84,338	\$88,022	\$88,100	\$89,862	\$89,862	\$91,659	\$93,492	\$95,302	\$97,270	\$99,215
Charges for Services	\$55,446	\$5,270	\$7,725	\$21,663	\$3,875	\$3,150	\$4,000	\$4,000	\$4,080	\$4,080	\$4,162	\$4,245	\$4,330	\$4,416	\$4,505
Intergovernmental Income	\$173,845	\$0	\$10,000	\$10,000	\$10,000	\$10,000	\$2,106	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fine & Forfeiture Income	\$525,053	\$633,360	\$728,855	\$718,938	\$614,564	\$593,929	\$565,000	\$584,000	\$595,680	\$607,594	\$619,745	\$632,140	\$644,783	\$657,679	\$671,649
Interest Income	\$85,038	\$320,403	\$245,180	\$150,399	\$109,736	\$40,552	\$32,000	\$20,000	\$20,400	\$20,808	\$21,224	\$21,649	\$22,082	\$22,523	\$23,000
Other Income	\$80,568	\$20,735	\$32,598	\$32,095	\$43,488	\$98,629	\$35,795	\$39,000	\$39,780	\$39,780	\$40,576	\$41,387	\$42,215	\$43,059	\$43,920
Other Financing Sources	\$109,012	\$73,210	\$57,510	\$28,045	\$19,489	\$8,396	\$5,000	\$5,000	\$5,100	\$5,202	\$5,306	\$5,412	\$5,520	\$5,631	\$5,743
Revenues	\$8,745,983	\$9,305,185	\$8,765,496	\$8,586,891	\$8,583,364	\$8,966,053	\$8,968,923	\$9,017,100	\$9,197,442	\$9,381,391	\$9,569,019	\$9,760,399	\$9,955,607	\$10,154,719	\$10,353,923

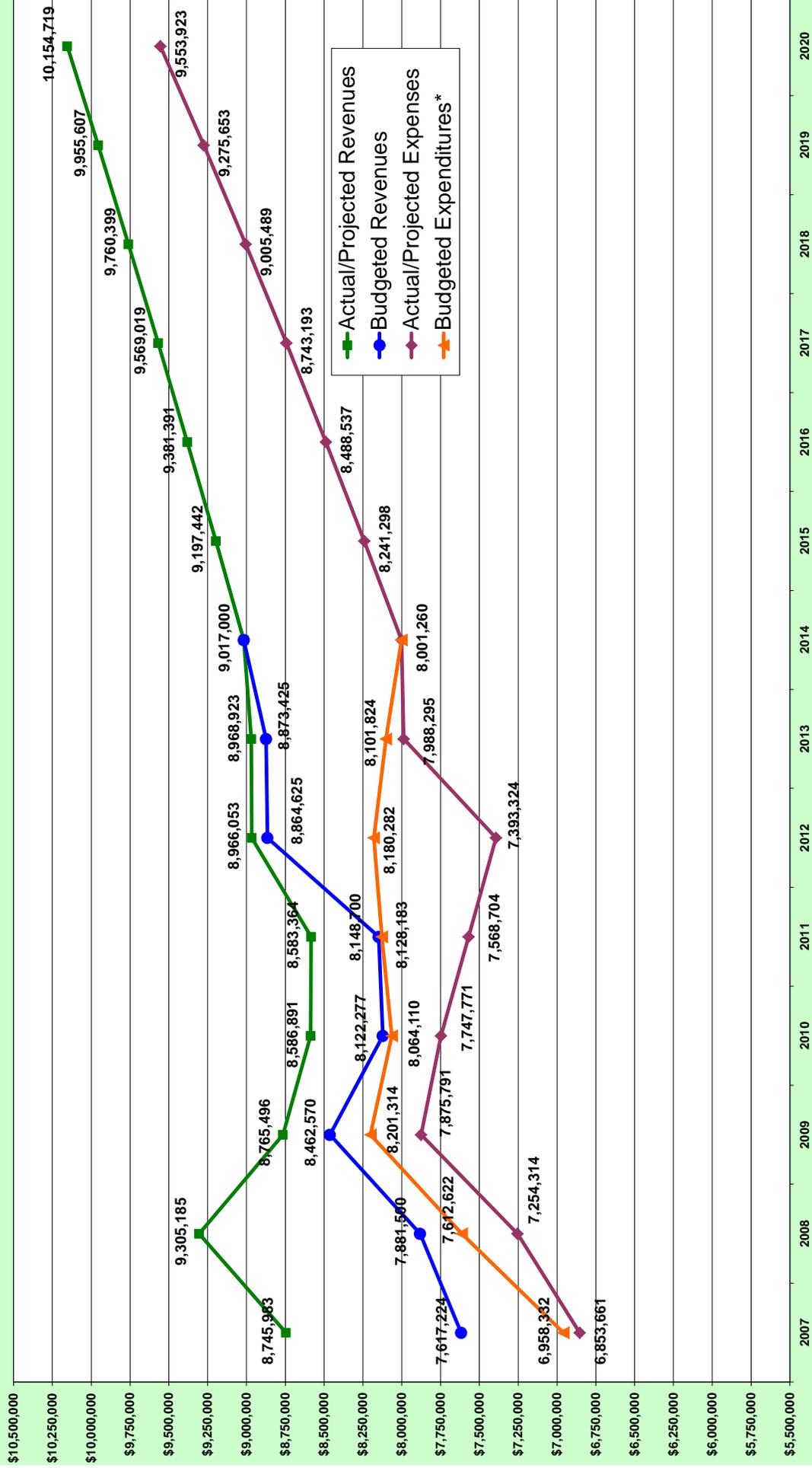
Expenditures by Year

Categories	Actual 2007	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Estimate 2014	Budget 2014	Projected 2015	Projected 2016	Projected 2017	Projected 2018	Projected 2019	Projected 2020
ADMINISTRATION	\$1,248,178	\$1,159,355	\$1,292,238	\$1,241,566	\$1,257,810	\$1,331,268	\$1,106,932	\$1,102,424	\$1,102,424	\$1,135,497	\$1,169,562	\$1,204,648	\$1,240,788	\$1,278,012	\$1,316,352
CLERK & COUNCIL	\$242,734	\$271,752	\$265,635	\$269,690	\$274,831	\$270,553	\$309,882	\$294,901	\$303,748	\$312,860	\$322,246	\$331,914	\$341,871	\$352,127	\$362,484
COURT	\$178,159	\$217,175	\$211,990	\$208,951	\$221,124	\$210,367	\$251,629	\$249,440	\$256,923	\$264,631	\$272,570	\$280,747	\$289,169	\$297,844	\$306,723
PARKS	\$390,181	\$339,148	\$467,297	\$408,348	\$495,523	\$540,013	\$618,696	\$636,600	\$655,698	\$675,369	\$695,630	\$716,499	\$737,994	\$759,744	\$782,638
PLANNING	\$658,336	\$828,352	\$1,138,731	\$893,910	\$817,166	\$820,685	\$952,347	\$940,825	\$969,050	\$998,121	\$1,028,065	\$1,058,907	\$1,090,674	\$1,123,394	\$1,156,723
POLICE	\$2,582,564	\$2,872,167	\$3,040,939	\$3,118,256	\$3,028,823	\$3,052,921	\$2,997,975	\$3,006,720	\$3,096,922	\$3,189,829	\$3,285,524	\$3,384,090	\$3,485,613	\$3,590,181	\$3,695,814
PUBLIC WORKS	\$1,553,509	\$1,566,365	\$1,458,963	\$1,607,050	\$1,473,427	\$1,167,517	\$1,750,834	\$1,770,350	\$1,823,461	\$1,878,164	\$1,934,509	\$1,992,545	\$2,052,321	\$2,113,890	\$2,176,723
Expenditures	\$6,853,661	\$7,254,314	\$7,875,793	\$7,747,771	\$7,568,704	\$7,393,324	\$7,988,295	\$8,001,260	\$8,241,298	\$8,488,537	\$8,743,193	\$9,005,489	\$9,275,653	\$9,553,923	\$9,833,196

Revenues are conservatively projected to increase 2% per year from the years 2014 through 2020. In 2007, telephone tax revenue increased by 152% as a result of a settlement with cellular phone companies. In 2008, revenue for prior years' cellular phone gross receipts tax was collected and recorded (\$611,853). In 2009, the City recorded \$430,000 from AT&T for back taxes. This, in combination with anticipated declining sales tax revenue as a result of the serious recessionary impacts on the National and regional economy, explains the decrease in revenue beginning in 2009. Sales tax revenue (which is distributed by St. Louis County on a per capita basis) increased significantly in 2012 as a result of Wildwood's population increase as recorded in the 2010 Census in combination with an increase in consumer spending. However, some St. Louis County municipalities have sought modifications to the Sales Tax distribution formula. Members of the Sales Tax pool are seeking to retain a larger portion of the tax collected within their city limits. At the time of this document's issuance, no changes to the distribution formula have been enacted for 2014. City management will continue to monitor this important issue.

Expenditures are conservatively projected to increase at a rate of 3% from 2014 through 2020. In 2009 and 2010 the City incurred significant expense related to the Strecker Forest Subdivision environmental site testing. In February 2013, City operations were moved to the completed new City Hall facility. As a result, operating costs for facility rent was eliminated. Debt service payments for the new facility are funded through the City Hall Project Fund. Significant expense was incurred in 2013 due to increased need for snow and ice removal. Because the City functions with minimal staff, contractual services can be tailored to adequately remain within budgetary allowances.

General Fund Revenues and Expenses Trendline



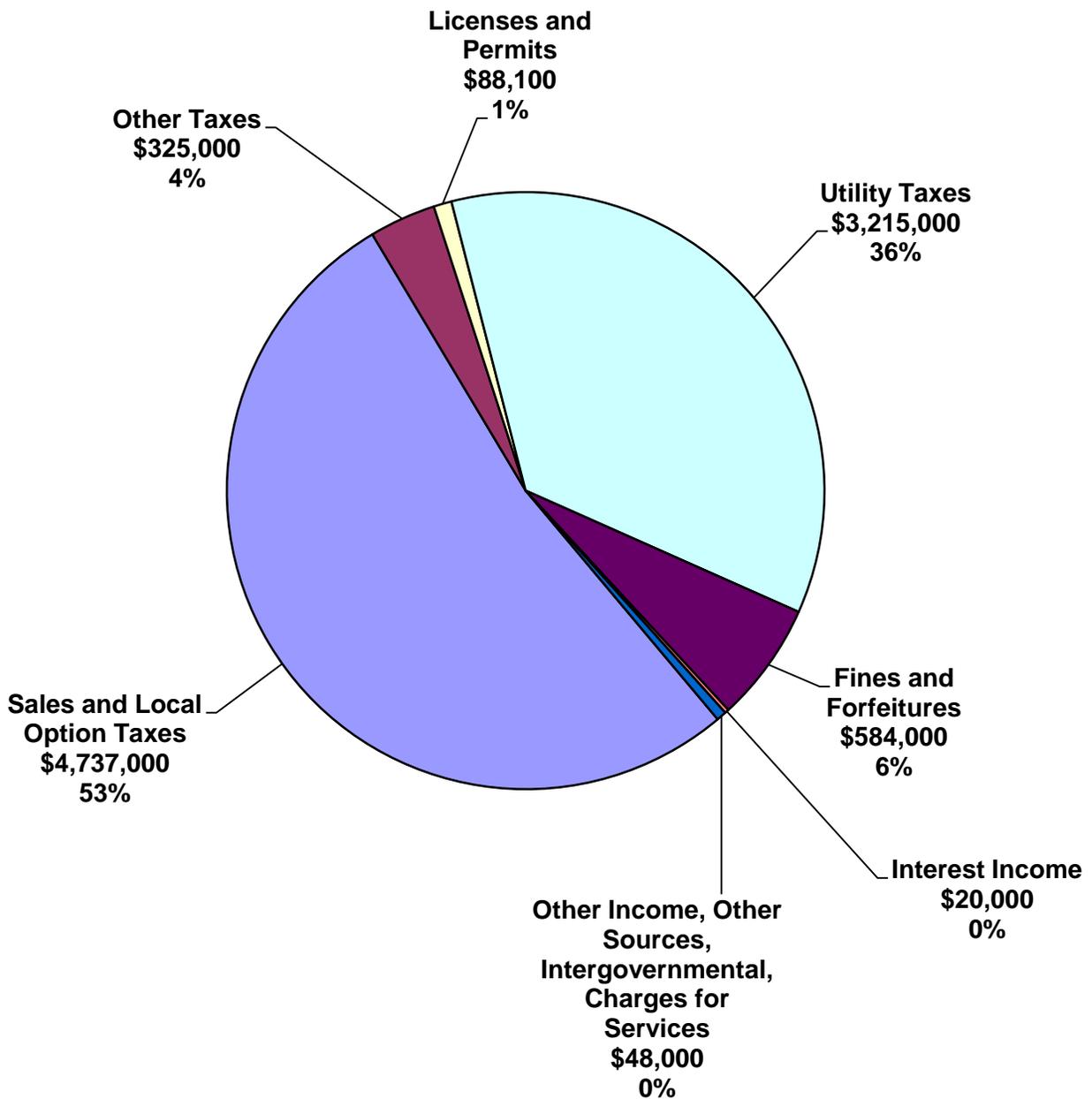


WILDWOOD

This page intentionally left blank.

2014 Budget Operating Revenues General Fund

All Sources
Grand Total \$9,017,100



**City of Wildwood
Fiscal Year 2014**

Revenue Detail

General Fund (10)	Actual 2010	Actual 2011	Actual 2012	Final Budget 2013	Estimated 2013	Budget 2014
(01) Tax Income						
901 State Sales Tax	3,839,557	4,049,729	4,485,210	4,475,000	4,550,000	4,640,000
902 Local option Tax	76,174	84,932	96,052	90,000	97,000	97,000
Subtotal Sales Taxes	3,915,731	4,134,660	4,581,262	4,565,000	4,647,000	4,737,000
910 Utility Tax - Electric	1,196,848	1,304,849	1,318,896	1,300,000	1,350,000	1,300,000
912 Utility Tax - Gas	550,682	534,999	453,346	525,000	525,000	525,000
914 Utility Tax - Telephone	1,232,049	1,144,853	1,162,920	1,150,000	1,150,000	1,150,000
914-01 Cell Tax Settlement	75,513	-	-	-	-	-
916 Utility Tax - Water	209,138	241,248	280,519	210,000	240,000	240,000
Subtotal Utility Taxes	3,264,230	3,225,949	3,215,681	3,185,000	3,265,000	3,215,000
918 Cable Franchise	254,120	235,051	230,520	230,000	230,000	230,000
905 Cigarette Tax	93,894	92,869	99,596	95,000	95,000	95,000
Subtotal Other Taxes	348,014	327,920	330,116	325,000	325,000	325,000
Total	7,527,975	7,688,529	8,127,059	8,075,000	8,237,000	8,277,000
(02) Licenses & Permits						
930 Merchant Licenses	48,331	51,298	50,438	50,000	50,000	50,000
931 Liquor Licenses	12,090	13,625	13,760	13,000	13,822	13,000
932 Vending Machine Licenses	1,060	1,125	950	1,200	1,200	1,200
935 Permit Fees	9,860	9,380	7,440	8,000	8,000	8,000
936 P&Z Permits/Fees	26,435	18,255	11,750	15,000	15,000	15,000
937 Internet Pole License Fee	-	-	-	-	-	900
Total	97,776	93,683	84,338	87,200	88,022	88,100
(03) Charges for Services						
954 False Alarm Fees	1,923	3,875	2,650	2,000	2,000	2,000
956 Subdivision Inspections	19,740	-	500	3,000	2,000	2,000
Total	21,663	3,875	3,150	5,000	4,000	4,000
(04) Intergovernmental Income						
949 Federal/St Grant Reimb.	10,000	10,000	10,000	-	2,106	-
Total	10,000	10,000	10,000	-	2,106	-

**City of Wildwood
Fiscal Year 2014**

Revenue Detail

General Fund (10)	Actual 2010	Actual 2011	Actual 2012	Final Budget 2013	Estimated 2013	Budget 2014
(05) Fine & Forfeiture Income						
961 Court Fines	589,626	499,543	486,982	500,000	465,000	475,000
962 Court Costs	80,155	69,540	67,712	65,000	62,000	68,000
963 Officer Training	13,292	11,587	11,288	12,000	10,000	11,000
964 Crime Victims Fund	1,961	2,143	2,088	2,200	2,000	2,000
965 Bond Forfeitures	7,263	8,650	3,700	9,000	4,000	4,000
966 POST Commission Fund	-	-	-	-	-	-
967 Alt. Cmty. Service	13,429	11,525	10,894	12,000	12,000	12,000
968 Inmate Security Surcharge	13,212	11,576	11,265	13,000	10,000	12,000
Total	718,938	614,564	593,929	613,200	565,000	584,000
(06) Interest Income						
970 Interest Income	150,399	109,736	40,552	45,000	32,000	20,000
Total	150,399	109,736	40,552	45,000	32,000	20,000
(07) Other Income						
980 Other Income	6,980	13,803	55,544	9,000	4,500	8,000
982 NID Administration Fee	11,059	11,700	6,500	11,500	6,500	6,500
984 Community Garden Revenue	-	1,005	1,925	1,025	3,295	3,000
985 Parks & Recreation Revenue	8,056	10,480	16,435	10,000	10,000	10,000
986 Founder's Day	-	-	6,725	-	-	-
987 CID Administration Fee	6,000	6,500	11,500	6,500	11,500	11,500
Total	32,095	43,488	98,629	38,025	35,795	39,000
(08) Other Financing Sources						
990 Operating Transfer	28,045	19,489	8,396	10,000	5,000	5,000
Total	28,045	19,489	8,396	10,000	5,000	5,000
Total General Fund	8,586,891	8,583,364	8,966,053	8,873,425	8,968,923	9,017,100

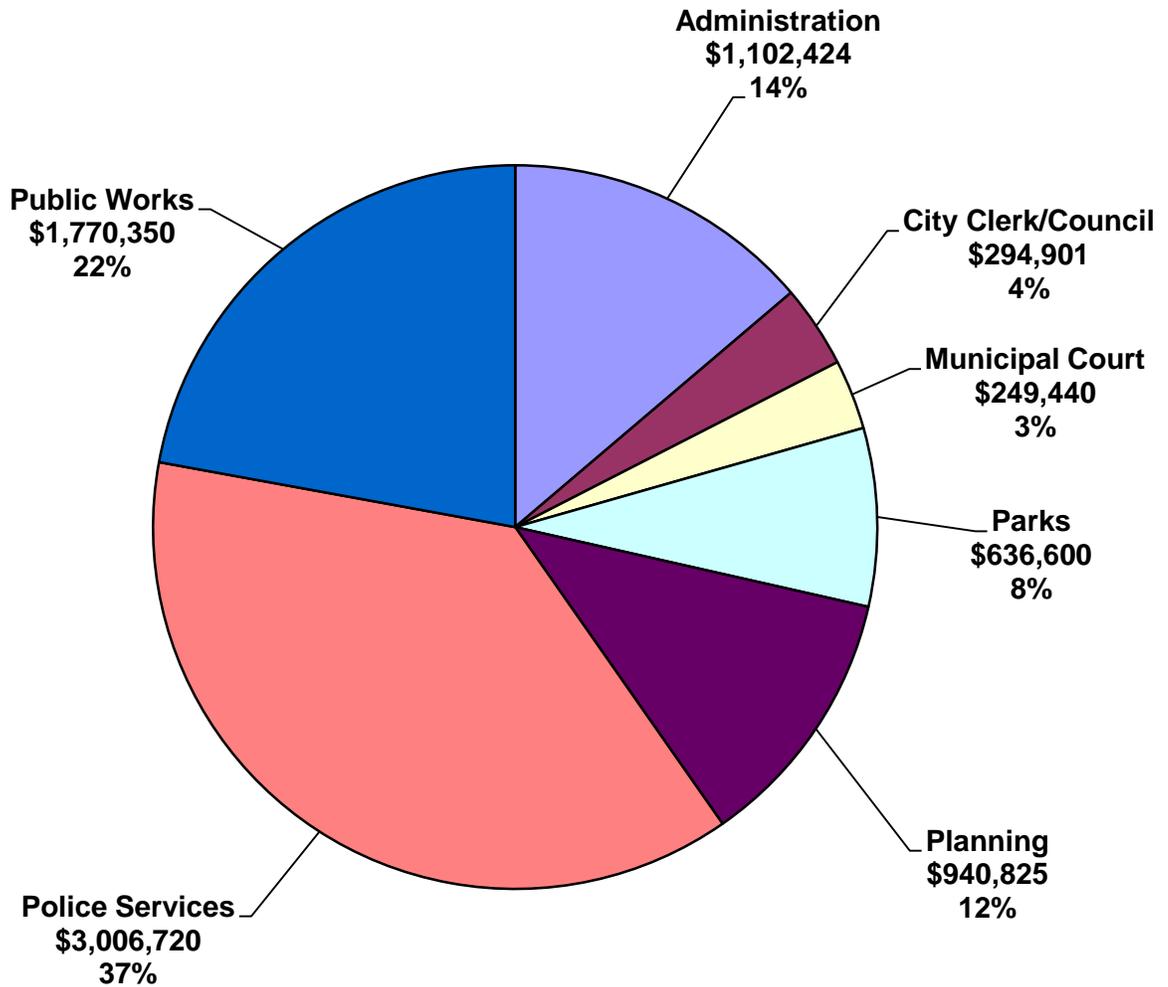


WILDWOOD

This page intentionally left blank.

2014 Budget Operating Expenditures General Fund

Grand Total \$8,001,260



**City of Wildwood
Fiscal Year 2014**

Expenditure Summary

General Fund (10)	Actual 2011	Actual 2012	Original Budget 2013	Final Budget 2013	Estimated 2013	Budget 2014
(10) Administration						
Personnel	538,795	483,113	511,935	501,935	491,706	504,259
Operating	437,205	467,052	375,527	385,027	293,531	297,630
Contractual	281,809	330,535	301,620	311,620	311,620	300,535
Capital	-	-	-	10,075	10,075	-
Special Projects	-	50,568	-	-	-	-
Total	1,257,810	1,331,268	1,189,082	1,208,657	1,106,932	1,102,424
(20) City Clerk/Council						
Personnel	231,922	229,551	247,762	247,762	246,882	239,184
Operating	32,721	28,740	49,391	51,891	53,200	45,717
Contractual	2,610	2,772	4,000	4,000	4,000	4,000
Special Projects	7,576	9,489	7,600	7,600	5,800	6,000
Total	274,831	270,553	308,753	311,253	309,882	294,901
(30) Municipal Court						
Personnel	193,024	190,925	211,835	211,835	209,630	208,585
Operating	27,184	19,442	40,400	41,400	40,249	38,355
Contractual	916	-	2,500	2,500	1,750	2,500
Capital	-	-	-	-	-	-
Total	221,124	210,367	254,735	255,735	251,629	249,440
(40) Parks & Recreation						
Personnel	109,463	101,478	115,835	115,835	114,100	112,700
Operating	101,877	116,618	132,850	141,850	141,850	147,000
Contractual	220,291	248,766	266,000	256,500	257,246	280,000
Capital	12,997	-	-	-	-	-
Special Projects	50,893	73,150	68,000	105,500	105,500	96,900
Total	495,523	540,013	582,685	619,685	618,696	636,600
(50) Planning						
Personnel	650,203	656,244	701,760	702,747	700,947	712,850
Operating	76,106	80,941	87,900	90,900	88,400	104,475
Contractual	50,718	43,050	51,000	60,000	60,000	60,000
Special Projects	40,138	40,451	113,000	103,000	103,000	63,500
Total	817,166	820,685	953,660	956,647	952,347	940,825
(60) Police Services						
Operating	91,407	91,057	18,360	18,360	17,825	3,000
Contractual	2,937,416	2,961,863	2,971,544	2,973,650	2,973,650	3,003,720
Capital	-	-	-	6,500	6,500	-
Total	3,028,823	3,052,921	2,989,904	2,998,510	2,997,975	3,006,720

**City of Wildwood
Fiscal Year 2014**

Expenditure Summary

General Fund (10)	Actual 2011	Actual 2012	Original Budget 2013	Final Budget 2013	Estimated 2013	Budget 2014
(70) Public Works						
Personnel	481,171	461,776	498,460	498,937	498,937	507,100
Operating	54,461	68,219	73,800	73,800	69,297	68,250
Contractual	937,799	637,522	1,177,000	1,178,600	1,182,600	1,195,000
Special Projects	-	-	-	-	-	-
Total	1,473,427	1,167,517	1,749,260	1,751,337	1,750,834	1,770,350
Total Expenditures	7,568,704	7,393,324	8,028,079	8,101,824	7,988,295	8,001,260

Reauthorization of Existing Contracts - Approval of the Fiscal Year 2014 Budget reaffirms and automatically re-authorizes expenditures for Fiscal Year 2014 for all existing contracts in effect during Fiscal Year 2013 including but not limited to Escrow and Escrow Maintenance, road salt, IT support and St. Louis County for Building Permitting, Inspection Services and Mosquito Control. Public Works maintenance contracts, St. Louis County Police for Police Services and audit services are subject to separate authorization.



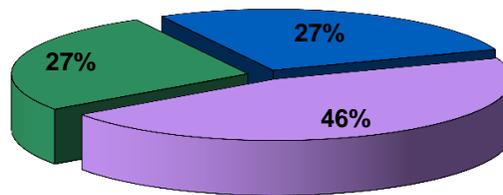
WILDWOOD

This page intentionally left blank.

**Summary of Accounts
Expenditures**

Categories	Actual 2011	Actual 2012	Original Budget 2013	Final Budget 2013	Estimated 2013	Budget 2014
PERSONNEL	538,795	483,113	511,935	501,935	491,706	504,259
OPERATING	437,205	467,052	375,527	385,027	293,531	297,630
CONTRACTUAL	281,809	330,535	301,620	311,620	311,620	300,535
CAPITAL	-	-	-	10,075	10,075	-
SPECIAL PROJECTS	-	50,568	-	-	-	-
TOTALS	1,257,809	1,331,268	1,189,082	1,208,657	1,106,932	1,102,424

**Administration Department
2014 Expenditure Budget**



■ PERSONNEL
 ■ OPERATING
 ■ CONTRACTUAL

Department Purpose

The Administration Department provides for the overall management of daily operations of the City in accordance with the policies and directives of the Mayor and City Council. The Department provides the administrative support and direction for the other City operating departments and contractors. This includes overseeing the implementation of Ordinances and policies adopted by the City Council, preparation and administration of the annual City Budget, performance of financial management and accounting functions, and personnel administration services. Additionally, the Department provides for the City's legal services on a contractual basis. The Department is also responsible for initiating proposal and providing advice, information, research and recommendations to the City Council concerning the formation of municipal policies, programs and projects.

The Department budget includes funding of the full-time City Administrator, Finance Officer, Account Clerk/HR Assistant, Office Assistant/Receptionist, and a part-time clerical assistant.

2013 Accomplishments

1. Occupied new Municipal Building February 1, 2013.
2. Oversaw new Municipal Building construction completion, punch-list corrections/completion, and contract close-out.
3. Resolved acoustical problems in selected areas of new Municipal Building..
4. Concluded initial staff analysis and work with Administration and Public Works Committee on proposing a Sanitary Sewer Lateral Repair program for Wildwood.
5. Coordinated City's interface with EPA, City consultants and special environmental legal counsel regarding the Strecker Forest and Callahan Property environmental remediation actions.

6. Provided support and assistance to Staff and Rural Internet Access Committee in establishing provider agreements and implementation of initial phase of internet service system in portions of un-served areas of City.
7. Represented City on Manchester Rd. Great Streets Initiative planning committee.
8. Participated actively on Great Streets Manchester Rd. paving project enhancements planning committee.
9. Assisted and supported efforts of Economic Development Task Force.
10. Continued to manage affairs of Crossings Community Improvement District and Town Center Sewerage Neighborhood Improvement District.
11. Earned 2013 Distinguished Budget recognition and 2012 Certificate of Excellence in Financial Reporting Award from Government Finance Officers Association.
12. Implemented third party administration of City's 125 Flexible Savings Accounts program.
13. Provided timely financial reports and facilitated proper administration of City's financial affairs.

2014 Budget Goals

Government-Wide Goals		
Mission Statement	Vision Statement	Strategic Plan
Department Goals		
Maintain the public trust through sound financial management and the efficient and effective use of Wildwood's financial resources.	Coordinate City's involvement in Strecker Forest site EPA contamination removal actions, legal proceedings and future development considerations.	Implement necessary building systems maintenance agreements and comprehensive maintenance practices beginning 2014 for new Municipal Building in light of system warranties period expirations.
To ensure complete and accurate accounting of all transactions, and to report all financial information in accordance with professional accounting standards and federal, state, and local laws.	Continue to actively represent City and advise City Council on matters pertaining to Manchester Road Great Streets Initiative.	Review and possibly upgrade custodial services for new Municipal Building to ensure compliance with LEED standards.
Investment of City funds to emphasize safety, liquidity, and reasonable yield.	Continue to manage Crossings Community Improvement District and Town Center Sanitary Sewerage Neighborhood Improvement District affairs.	Continue to assist and support operation and expansion of rural internet system initiative.
Continue providing timely financial data to facilitate the proper administration of the City.	Conduct competitive proposal process for auditing services beginning with 2014 fiscal year audit.	Organize and manage facilitated 5 yr. Strategic Goals and Objectives updating process.
Record, report, and track fixed assets.		
Earn the Government Finance Officers Association 2014 Distinguished Budget Award and 2013 Certificate of Excellence in Financial Reporting Award.		
Depending on City Council direction by end of 2013, coordinate presentation of public policy question of whether to implement a sewer lateral repair program in Wildwood for the April, 2014 election, and if approved, proceed to arrange management and implementation of program for beginning of 2015.		

2014 Budget Highlights

1. Facilities account (City Hall lease; off-site storage leases) eliminated entirely due to relocation to new Municipal Building and new document storage arrangement and account.
2. 2014 expected to be first full year of new Municipal Building Maintenance and Grounds Maintenance responsibilities through service agreements and contract maintenance with expiration of building systems warranties and first full growing season for grounds plantings.



WILDWOOD

This page intentionally left blank.

City of Wildwood Department of Administration										
Performance Measures		*Government- Wide Link	Unit of Measure	Type of Indicator	2009 Results	2010 Results	2011 Results	2012 Results	2013 Results	2014 Estimate/Goal
Output Measures										
Accounts Payable Checks/Drafts Issued			#	Workload	2,125	1,483	1,439	1,736	1,759	1,750
Payroll Checks Issued			#	Workload	225	230	185	162	155	160
Direct Deposits			#	Workload	516	622	655	678	685	680
W-2's Issued			#	Workload	55	58	60	59	59	59
Business Licenses			#	Workload	474	478	463	464	386	534
Vending Licenses			#	Workload	49	40	36	37	7	63
Revenues (\$ in 000's)			#	Workload	15,020	17,676	13,352	15,896	15,031	14,207
Funds Maintained			#	Workload	6	7	7	7	7	7
Efficiency Measures										
Provided Staff support and assistance to the City Hall Steering Committee in their efforts to analyze and identify a long-term solution to the City Hall and County Police facility requirements. Committee concluded with a recommendation, affirmed by City Council, to proceed with the Conceptual Planning and Design for a new City Hall building to be constructed on property owned by the City on Main Street.		S								
Goal	To solicit input from citizens, Council, and employees regarding facility requirements.									
Measurement	Number of Committee Meetings Staffed	#	Workload	9	5	2	N/A	N/A	N/A	
Measurement	Number of meetings held for public input/participation	#	Workload	6	5	2	N/A	N/A	N/A	
Measurement	Number of meetings held for employee input/participation	#	Workload	3	3	0	N/A	N/A	N/A	
Measurement	Number of meetings held for City Council input/participation	#	Workload	3	2	2	N/A	N/A	N/A	
Effectiveness Measures										
Manage Construction of New City Hall & Police Facility		S								
Goal	Effectively manage consultants & contractors									
Measure	Complete Project on schedule and within budget	Yes=1, No=2	Effectiveness	N/A	N/A	1	1	1	N/A	
Manage Strecker Forest Development Site Environmental Analysis, Consultants, EPA Relationship, Special Litigation Counsel		S								
Goal	Resolve Site environmental questions, problems, litigation									
Measure	Progress toward achieving goals	Yes=1, No=2	Effectiveness	1	1	1	1	1	1	
Earned the GFOA Certificate of Achievement Award for the Comprehensive Annual Financial Report.		M								
Goal	Produce a high quality document meeting GFOA specifications.									
Measure	Award Received	Yes=1, No=2	Effectiveness	1	1	1	1	1	1	
Earned the GFOA Distinguished Budget Award for the Municipal Budget.		M								
Goal	Produce a high quality document meeting GFOA specifications.									
Measure	Award Received	Yes=1, No=2	Effectiveness	1	1	1	1	1	1	
Administer the Crossings Community Improvement District affairs.		M								
Goal	Provide Administration and Finance Services for the Crossing Community Improvement District.									
Measurement	Successfully manage the District.	Yes=1, No=2	Effectiveness	1	1	1	1	1	1	
Administer the Town Center Sewage Neighborhood Improvement District.		S								
Goal	Provide Administration and Finance Services for the Town Center Sewage Neighborhood Improvement District.									
Measurement	Successfully manage the District.	Yes=1, No=2	Effectiveness	1	1	1	1	1	1	
Provide very close budget management.		S								
Goal	Minimize need for budget amendments.									
Measurement	Percentage increase of expenditures (General Fund Original Budget - Final Budget)	%	Effectiveness	3.70%	3.65%	4.39%	0.83%	0.92%	< 2%	

Government-Wide Link
Mission Statement =M
Vision Statement = V
Strategic Plan = S



WILDWOOD

This page intentionally left blank.

**City of Wildwood
Fiscal Year 2014**

**(10) Administration
Expenditure Detail**

General Fund (10)	Actual 2011	Actual 2012	Original Budget 2013	Final Budget 2013	Estimated 2013	Budget 2014
<u>Personnel Expenditures</u>						
101 Regular Salaries	318,603	318,002	325,000	325,000	327,000	337,500
102 Elected/Appointed Officials	2,400	2,400	2,400	2,400	2,400	2,400
106 Part-Time/Temporaries	15,364	13,018	13,800	13,800	11,106	14,950
110 Overtime	-	205	-	-	2,000	4,500
120 FICA	23,161	22,680	26,000	26,000	24,000	27,500
140 Employee Health Benefits	147,465	99,264	114,735	104,735	95,000	85,409
142 Insurance (Life & Disability)	5,338	2,373	2,500	2,500	2,500	2,700
144 Pension Expense	25,655	23,933	26,500	26,500	26,500	28,000
180 Worker's Compensation	809	965	1,000	1,000	1,200	1,300
190 Other Payroll Expenses	-	274	-	-	-	-
	538,795	483,113	511,935	501,935	491,706	504,259
<u>Operating Expenditures</u>						
201 Community Relations	1,099	-	3,000	3,000	-	3,000
204 Dues/Memberships	7,172	7,016	10,340	10,340	8,012	8,660
208 Equipment Leasing	9,329	14,798	14,810	16,810	16,810	16,010
210 Facilities	255,100	276,318	54,135	49,135	33,968	-
211 Records Storage	-	-	-	2,500	1,815	700
212 Insurance	34,364	34,767	69,600	69,600	39,504	46,325
220 Maintenance - Building	3,909	4,230	46,350	46,350	32,190	49,965
221 Maintenance - Grounds	-	-	15,000	15,000	8,000	15,000
222 Maintenance - Equipment	-	-	1,000	1,000	1,000	1,000
230 Miscellaneous	2,486	5,560	3,250	3,250	3,250	3,250
231 Bank Fees	7,292	7,393	8,000	8,000	8,000	8,000
240 Postage	5,156	4,476	5,500	5,500	5,500	6,500
242 Printing Expense	1,905	5,982	5,500	5,500	5,500	5,500
244 Public Notices	2,195	2,645	3,600	3,600	2,100	3,600
246 Publications	306	473	500	500	500	550
250 Internet Connection	-	23	3,700	3,700	3,700	3,700
262 Service Contracts	34,214	33,906	38,742	38,742	28,682	29,240
264 Special Events	1,668	2,940	3,000	3,000	2,000	2,000
266 Supplies - General	9,219	14,250	10,500	10,500	12,000	11,500
268 Supplies - Office	14,217	12,422	17,500	17,500	16,500	17,500
270 Training	1,085	2,348	3,900	3,900	3,500	3,960
274 Travel	639	362	3,000	3,000	1,400	3,050
280 Utilities - Electric	25,793	22,293	29,000	29,000	29,000	29,000
281 Utilities - Gas	2,261	4,367	6,000	16,000	14,000	12,500
282 Utilities - Telephone	2,644	2,902	3,500	3,500	3,500	3,500
284 Utilities - Water	819	1,079	1,200	1,200	1,200	1,200
291 Machinery/Equipment Under \$5K	-	-	-	-	1,600	4,000
292 Furniture/Fixtures Under \$5K	1,353	-	-	-	2,500	1,500
293 Computer Equipment Under \$5K	12,980	6,503	14,900	14,900	7,800	6,920
	437,205	467,052	375,527	385,027	293,531	297,630

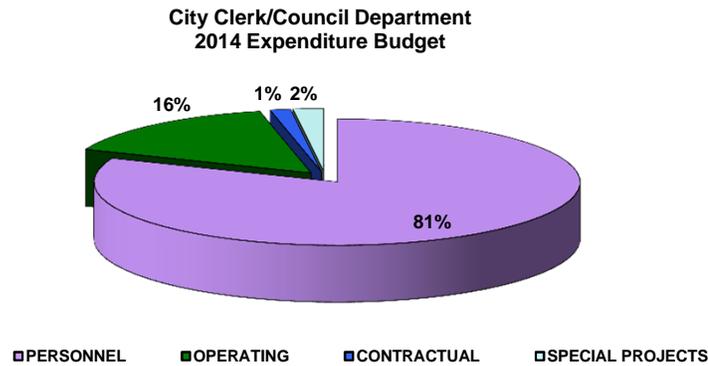
**City of Wildwood
Fiscal Year 2014**

**(10) Administration
Expenditure Detail**

General Fund (10)	Actual 2011	Actual 2012	Original Budget 2013	Final Budget 2013	Estimated 2013	Budget 2014
<u>Contractual Expenditures</u>						
310 Attorney Fees	136,862	154,493	135,000	135,000	135,000	135,000
315 Litigation Contingencies	18,387	39,651	30,000	40,000	40,000	30,000
320 Audit Costs	29,500	24,000	28,600	28,600	28,600	29,400
340 Consultant Costs	1,875	3,250	7,000	7,000	7,000	7,000
345 City Newsletter	23,883	22,670	35,000	35,000	35,000	35,000
350 Contractual Services	71,303	86,471	66,020	66,020	66,020	64,135
	<u>281,809</u>	<u>330,535</u>	<u>301,620</u>	<u>311,620</u>	<u>311,620</u>	<u>300,535</u>
<u>Capital Expenditures</u>						
440 Computer System	-	-	-	10,075	10,075	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,075</u>	<u>10,075</u>	<u>-</u>
<u>Special Projects</u>						
706 Early Lease Termination Fee	-	50,568	-	-	-	-
	<u>-</u>	<u>50,568</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Administration	<u>1,257,809</u>	<u>1,331,268</u>	<u>1,189,082</u>	<u>1,208,657</u>	<u>1,106,932</u>	<u>1,102,424</u>

**Summary of Accounts
Expenditures**

Categories	Actual 2011	Actual 2012	Original Budget 2013	Final Budget 2013	Estimated 2013	Budget 2014
PERSONNEL	231,922	229,551	247,762	247,762	246,882	239,184
OPERATING	32,721	28,740	49,391	51,891	53,200	45,717
CONTRACTUAL	2,610	2,772	4,000	4,000	4,000	4,000
CAPITAL	-	-	-	-	-	-
SPECIAL PROJECTS	7,576	9,489	7,600	7,600	5,800	6,000
TOTALS	274,828	270,553	308,753	311,253	309,882	294,901



Department Purpose

The Deputy City Administrator/City Clerk's Department performs support services to facilitate the work of the City Council and maintains the official records of the City. Serves as the primary assistant to the City Administrator with key responsibilities for personnel and benefits administration, insurance and other related general administrative functions. This department includes a half-time allocation of costs for the shared Assistant Court Clerk / Administrative Assistant position.

2013 Accomplishments

1. Provided policy direction and leadership to the Staff by setting a standard of professionalism.
2. Continued coordination and submission to the Mayor and City Council of all information necessary to render informed, knowledgeable decisions and opinions on priority issues.
3. Coordinated the effort to update the codification of ordinances.
4. Coordinated the April election to fill City Council Member offices.
5. Continued to coordinate and prepare the publication of the quarterly Wildwood Gazette and increased size of newsletter for better updates to the public.
6. Issued twenty-three (23) liquor licenses for a total revenue greater than \$13,500.00.
7. Continued supervision of the scheduled part time technology technician.
8. Coordinated the purchasing, distribution, and training for the Mayor and City Council Member's iPads.

- 9. Handled numerous calls from residents and resolved their issues through information and referral, or assistance and facilitation.
- 12. Conducted a highly successful Electronic Recycling Event in May, 2013.
- 13. Undertook and successfully staged a highly successful Shredding Event in October, 2013.
- 14. Produced numerous Public Record (Sunshine) requests.
- 15. Provided staff support to Board of Ethics.
- 16. Implemented a plan that eliminated the need for three (3) storage facilities; provided unified record storage for all City documents; and saved a yearly total amount of \$5,580.00 in storage fees.

2014 Budget Goals

Government-Wide Goals		
Mission Statement	Vision Statement	Strategic Plan
Department Goals		
Continue to ensure that our citizens receive the highest level of customer satisfaction possible.	Conduct the Electronic Recycling and Shredding Event (to be combined to one event in May).	Seek ways to promote the City through improved communication with constituents, resulting in ways that would help improve the City's image.
Provide support to the Mayor and City Council as they work to serve the residents.	The on-going support of the Board of Ethics	Publication of the quarterly Wildwood Gazette
Administer municipal elections and serve as filing officer for the City of Wildwood.		Provide access to the City's official record and legislative documents in as many different media as possible in order to reach the broadest possible customer base.

2014 Budget Highlights

- 1. Under Special Projects, the proposed budget includes allocation of funds to host the Electronic Recycling Event and the Shredding Event.
- 2. Under Operating Expenses, the proposed budget includes allocation of funds to assist the City's ongoing commitment to improve communication with citizens; to initiate more information to the public by reporting successful events, accomplishments, and recognition to the citizens through the use of press releases and media contact.

City of Wildwood Department of Clerk/Council										
Performance Measures	*Government-Wide Link	Unit of Measure	Type of Indicator	2009 Results	2010 Results	2011 Results	2012 Results	2013 Estimate	2014 Projected /Goal	
Output Measures										
Number of Ordinances Passed	Number of Ordinances	#	Workload	141	100	60	65	76	79	
Number of Resolutions	Number of Resolutions	#	Workload	50	36	40	35	27	31	
Number of Council Meetings	Number of Council Meetings	#	Workload	23	23	23	23	23	23	
Number of Liquor Licenses Issued	Number of Liquor Licenses Issued	#	Workload	22	22	23	24	25	26	
Efficiency Measures										
Respond to Sunshine Requests in a timely manner		Respond to Sunshine Requests in a timely manner	Provide information within three days of request							
Goal	Provide Information within three days of request	Goal								
Measurement	Percentage of requests responded to within three Days	Measurement	% Efficiency	96	98	98	98	98	98	
Post Council Meeting Minutes as soon as possible		Post Notices and advertise public hearings in accordance with City, State and Federal Law								
Goal	To post meeting minutes within two weeks									
Measurement	Percentage of times minutes posted within two weeks		% Efficiency	96	100	100	100	100	100	
Post Notices and advertise public hearings in accordance with City, State and Federal Law		Coordinate Publication of City Newsletter three times annually at a minimum								
Goal	To post meetings as dictated by law									
Measurement	Percentage of times notices published in accordance with law		% Efficiency	100	100	100	100	100	100	
Coordinate Publication of City Newsletter three times annually at a minimum		Post Council Meeting Minutes in a timely								
Goal	To post meetings as dictated by law									
Measurement	Percentage of times notices published in accordance with law		% Efficiency	100	100	100	100	98	100	
Coordinate Publication of City Newsletter three times annually at a minimum		Post Council Meeting Minutes in a timely								
Goal	To post meetings as dictated by law									
Measurement	Percentage of times notices published in accordance with law		% Efficiency	100	100	100	100	98	100	
Coordinate Publication of City Newsletter three times annually at a minimum		Agenda Preparation								
Goal	To post meetings as dictated by law									
Measurement	Percentage of times notices published in accordance with law		% Efficiency	100	100	100	100	100	100	
Coordinate Publication of City Newsletter three times annually at a minimum		Timely Agenda Distribution to City								
Goal	To post meetings as dictated by law									
Measurement	Percentage of times notices published in accordance with law		% Efficiency	100	100	100	100	100	100	



WILDWOOD

This page intentionally left blank.

**City of Wildwood
Fiscal Year 2014**

**(20) Clerk / Council
Expenditure Detail**

General Fund (10)	Actual 2011	Actual 2012	Original Budget 2013	Final Budget 2013	Estimated 2013	Budget 2014
<u>Personnel Expenditures</u>						
101 Regular Salaries	121,286	125,302	129,027	129,027	129,027	132,500
102 Elected/Appointed Officials	38,600	39,200	43,400	43,400	43,400	43,400
110 Overtime	994	247	3,000	3,000	3,000	3,000
120 FICA	12,184	12,254	13,500	13,500	13,500	13,800
140 Employee Health Benefits	47,897	41,259	47,035	47,035	46,080	34,234
142 Insurance (Life & Disability)	875	857	1,000	1,000	1,000	1,100
144 Pension Expense	9,794	10,008	10,300	10,300	10,300	10,500
180 Worker's Compensation	291	423	500	500	575	650
	231,922	229,551	247,762	247,762	246,882	239,184
<u>Operating Expenditures</u>						
204 Dues/Memberships	10,527	9,976	11,391	11,391	11,717	11,717
206 Election Expense	10,133	8,568	12,000	12,000	11,283	12,000
230 Miscellaneous	991	562	2,000	2,000	3,500	3,500
240 Postage	1,724	1,464	3,000	3,000	3,000	3,000
242 Printing Expense	1,127	1,150	2,000	2,000	2,000	2,000
244 Public Notices	1,566	1,074	2,200	2,200	2,200	2,200
246 Publications	-	50	500	500	500	500
264 Special Events	2,624	284	1,000	1,000	1,000	1,000
266 Supplies - General	165	333	1,200	1,200	1,200	1,200
268 Supplies - Office	533	489	1,000	1,000	1,000	1,000
270 Training	435	789	1,000	1,000	1,000	1,000
274 Travel	106	837	1,000	1,000	1,000	1,000
282 Utilities - Telephone	1,430	1,445	1,600	1,600	1,600	1,600
291 Machinery/Equipment Under \$5K	-	-	-	-	200	-
292 Furniture/Fixtures Under \$5K	-	-	-	-	-	4,000
293 Computer Equipment Under \$5K	1,362	1,720	9,500	12,000	12,000	-
	32,721	28,740	49,391	51,891	53,200	45,717
<u>Contractual Expenditures</u>						
330 Codification Costs	2,610	2,772	4,000	4,000	4,000	4,000
	2,610	2,772	4,000	4,000	4,000	4,000
<u>Capital Expenditures</u>						
	-	-	-	-	-	-
<u>Special Projects</u>						
710 Electronic Recycling Event	2,758	3,829	3,800	3,800	2,000	-
712 Shredding Event	4,818	5,660	3,800	3,800	3,800	-
713 Document Shredding/Electronic Recycle Event	-	-	-	-	-	6,000
	7,576	9,489	7,600	7,600	5,800	6,000
Total City Clerk/Council	274,828	270,553	308,753	311,253	309,882	294,901



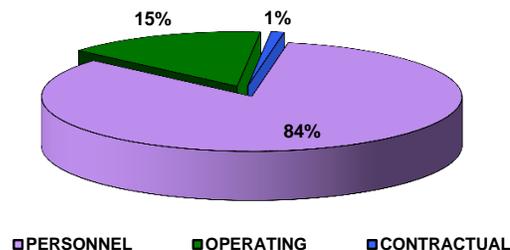
WILDWOOD

This page intentionally left blank.

**Summary of Accounts
Expenditures**

Categories	Actual 2011	Actual 2012	Original Budget 2013	Final Budget 2013	Estimated 2013	Budget 2014
PERSONNEL	193,024	190,925	211,835	211,835	209,630	208,585
OPERATING	27,184	19,442	40,400	41,400	40,249	38,355
CONTRACTUAL	916	-	2,500	2,500	1,750	2,500
CAPITAL	-	-	-	-	-	-
TOTALS	221,123	210,367	254,735	255,735	251,629	249,440

Municipal Court
2014 Expenditure Budget



Department Purpose

The Municipal Court is responsible for the prosecution, adjudication and recording of all cases tried in and for the City. The Municipal court is comprised of a part-time prosecuting Attorney, part-time Judge, full-time Court Clerk and the half-time allocation of the Assistant Court Clerk / Administrative Assistant position.

The Court Clerk's office has the responsibility for maintaining and updating all related court files, documents and actions. The Court Clerk administers the daily functions and requests of the Municipal Court. Duties of the administrative function of the Municipal Court include file maintenance, docket preparation, issuance of warrants, processing requests for information, collection of fines and court costs, preparation of monthly financial reports. The administrative function also assists in the coordination of the City's Alternative Community Service program and supporting the Prosecuting Attorney.

2013 Accomplishments

1. Implemented the online credit card payments system very smoothly. Revenue received from online payments since the start date March 5, 2012 to August 31, 2013 is in the amount of \$60,428.00.
2. Contracted with Central Paper Stock Co. to store and organize all court files. This has saved court staff time and the City money as we no longer need to rent storage units for storage of files.
3. The Court Administrator and Court Assistant received new livescan certification training provided by Missouri State Patrol. This system provides consistency and accuracy of all State and FBI records to be located and accessible to court staff for court proceedings.
4. Court staff have been recertified by Rejis and the Missouri Association for Court Administration.

2014 Budget Goals

Government-Wide Goals
Mission Statement
Department Goals
Continue education for Court staff to keep up with changing laws and regulations.
Continue to use the Community Service Program to perform a variety of City Maintenance tasks to reduce costs and maintain safe and aesthetically pleasing roadways, trails, and other public areas of the City.

2014 Budget Highlights

1. Working closely with St. Louis County Police Department to insure bonds for the City of Wildwood.
2. Bonds Deposited have increased 13% from 2012.
3. Bonds taken for fines and costs of Wildwood court fines have increased 2.8% to \$31,030.00 from January 1, 2013 to August 31, 2013.

City of Wildwood Department of Court										
Performance Measures		*Government-Wide Link	Unit of Measure	Type of Indicator	2009 Results	2010 Results	2011 Results	2012 Results	2013 Estimate	2014 Estimate/Goal
Output Measures										
Tickets Issued			#	Workload	7,638	7,000	4,954	5,000	5,404	5,500
Warrants			#	Workload	957	600	440	300	506	500
Case Closed			#	Workload	7,170	7,000	4,561	5,000	5,227	5,500
Total Revenue			\$	Workload	798,330	729,740	488,673	500,000	529,155	550,000
Efficiency Measures										
Increase revenue		S								
Goal	Continue to work with St. Louis County Jail to collect bond money for Wildwood court cases.									
Measurement	Increase in bonds being used for court fines and costs.		#	Efficiency	7,638	7,000	7,000	7,500	7,200	7,500
Increase methods of payment		S								
Goal	Continue the option to pay on-line and by phone with a credit card									
Measurement	Increased revenue with on line payments and giving the defendants the option of making monthly payments.		#	Workload	7,170	7,000	7,000	7,000	7,400	7,400

*Government-Wide Link
Mission Statement =M
Vision Statement = V
Strategic Plan = S



WILDWOOD

This page intentionally left blank.

**City of Wildwood
Fiscal Year 2014**

**(30) Court
Expenditure Detail**

General Fund (10)	Actual 2011	Actual 2012	Original Budget 2013	Final Budget 2013	Estimated 2013	Budget 2014
<u>Personnel Expenditures</u>						
101 Regular Salaries	98,401	99,254	101,780	101,780	104,700	103,900
102 Elected/Appointed Officials	38,410	38,050	45,100	45,100	43,180	45,100
110 Overtime	5,299	4,198	7,400	7,400	6,400	7,400
120 FICA	10,724	10,682	12,000	12,000	12,000	12,000
140 Employee Health Benefits	31,921	29,947	36,305	36,305	34,000	30,485
142 Insurance (Life & Disability)	789	883	950	950	950	1,100
144 Pension Expense	6,725	6,858	7,100	7,100	7,100	7,200
180 Worker's Compensation	755	1,052	1,200	1,200	1,300	1,400
	<u>193,024</u>	<u>190,925</u>	<u>211,835</u>	<u>211,835</u>	<u>209,630</u>	<u>208,585</u>
<u>Operating Expenditures</u>						
204 Dues/Memberships	430	80	745	745	745	745
230 Miscellaneous	257	125	650	650	650	650
240 Postage	1,703	1,424	1,800	1,800	1,800	1,800
242 Printing Expense	3,958	491	5,680	5,680	5,680	4,755
243 Prisoner Expense	6,660	6,300	11,500	11,500	10,000	10,000
246 Publications	-	-	125	125	125	125
250 REJIS	3,292	3,648	4,000	4,000	4,000	4,000
262 Service Contracts	4,961	5,209	5,300	5,300	5,470	6,000
266 Supplies - General	309	-	500	500	500	500
268 Supplies - Office	922	845	1,000	1,000	500	800
270 Training	650	102	980	980	980	980
274 Travel	1,645	218	1,820	1,820	2,131	2,100
282 Utilities - Telephone	555	624	800	800	1,900	1,900
291 Machinery/Equipment Under \$5K	421	-	-	-	268	-
292 Furniture/Fixtures Under \$5K	-	-	2,000	2,000	1,000	1,000
293 Computer Equipment Under \$5K	1,421	76	2,000	3,000	3,000	1,500
294 Mental Health Court	-	300	1,000	1,000	1,000	1,000
296 Alter. Community Service	-	-	500	500	500	500
	<u>27,184</u>	<u>19,442</u>	<u>40,400</u>	<u>41,400</u>	<u>40,249</u>	<u>38,355</u>
<u>Contractual Expenses</u>						
350 Contractual Services	916	-	2,500	2,500	1,750	2,500
	<u>916</u>	<u>-</u>	<u>2,500</u>	<u>2,500</u>	<u>1,750</u>	<u>2,500</u>
<u>Capital Expenditures</u>						
440 Computer System	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Municipal Court	221,123	210,367	254,735	255,735	251,629	249,440



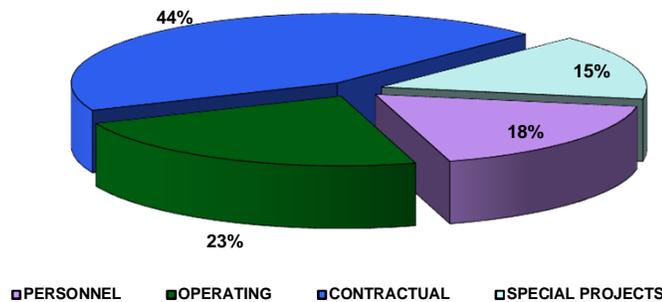
WILDWOOD

This page intentionally left blank.

**Summary of Accounts
Expenditures**

Categories	Actual 2011	Actual 2012	Original Budget 2013	Final Budget 2013	Estimated 2013	Budget 2014
PERSONNEL	109,463	101,478	115,835	115,835	114,100	112,700
OPERATING	101,877	116,618	132,850	141,850	141,850	147,000
CONTRACTUAL	220,291	248,766	266,000	256,500	257,246	280,000
CAPITAL	12,997	-	-	-	-	-
SPECIAL PROJECTS	50,893	73,150	68,000	105,500	105,500	96,900
TOTALS	495,521	540,012	582,685	619,685	618,696	636,600

**Parks Department
2014 Expenditure Budget**



Department Purpose

To implement the goals and objectives of the City's Parks and Recreation Plan and Action Plan 2007, as a means to improve the quality of life for residents and property owners within the community, provide greater opportunities to them in terms of programming, and develop facilities identified by the community as needed. Parks and recreation activities and programs are supported primarily by personnel from the Department of Planning, with assistance from other City staff for programmed events that are larger in size.

To provide quality events that highlight the City's assets and promote a healthy lifestyle for all participants in them.

2013 Accomplishments

1. Completed of fifteen (15) major recreation events for residents and visitors, along with some seventy-five (75) other recreation offerings. These events were attended by over forty (40,000) people.
2. The completion of design/engineered plans for Packwood Park and Phase I of the community park.
3. Completed the Concept Plan process for the Al Foster Memorial Trailhead Improvements and a Ward Five Neighborhood Park site.
4. Bid the design and engineering drawings for Wildwood Greenway Corridor - Phase VI.
5. Oversaw the installation/construction processes for trail signage and parking lot improvements for the Rock Hollow Trail.
6. Supported and assisted with the fifth year of the Farmers Market in Town Center, with new managers.

7. Partnered with other agencies, cities, and not-for-profit groups to expand programming to Wildwood residents, such as the Amazing Taste and Holiday Balloon Glow Events.
8. Continued the Department's support of and participation in the expanded Wildwood Farms Community Garden.
9. Continued management of swimming pool pass program with the Cities of Ballwin and Ellisville for Wildwood residents.
10. Provided high level of maintenance of trail corridors and park facilities, including the installation of signage and addition of safety and topical improvements.
11. Completed the design and engineering for the following projects, as set forth in the 2014 Capital Improvements Program:
 - Anniversary Park Restroom Facility Construction
 - Ridge Meadows Trailhead for the Rock Hollow Facility
12. Prepared a Request for Proposals (RFP) for the design and engineering of a second pedestrian bridge over State Route 100.
13. Obtained funding from the Missouri Department of Conservation (MDC) through its TRIM Grant Program for tree maintenance programs for parks, trails, and streets.
14. Continued oversight of memorial program of benches, trees, etc. in City-owned properties.

2014 Budget Goals

Government-Wide Goals	
Vision Statement	Strategic Plan
Department Goals	
The upkeep and maintenance of the City's park and recreation assets, including its parks and trails.	The completion of the projects set forth in the 2014 Capital Improvements Program for parks and recreation.
The submittal of grant application to appropriate agencies for funding assistance of City-owned park and trail facilities.	The completion of the projects set forth in the 2014 Capital Improvements Program for parks and recreation.
The development and on-going operation of the Farmers Market, marking the start of its sixth year.	The participation of the City in the Ellisville/Wildwood Gator Swim Team partnership, with the City of Ellisville.
The development of partnerships with other agencies, cities, and not-for-profit groups to expand recreation programming and opportunities for Wildwood residents.	The undertaking of the necessary preparation for the placement of the park sales tax initiative on the ballot at a date to be determined.
The on-going support of the Wildwood Farms Community Garden.	The funding and implementation of the approved design for the proposed Phase I of the community park.
The preparation of articles and information for the gazette, e-newsletter, and/or website on parks and recreation efforts and activities of the City.	The acquisition of properties for Village Green and potentially a Ward Five Neighborhood Park.
	Review of current recreation programming and opportunities for Wildwood residents, with the intent to improve offerings, while eliminate certain events that lack attendance or not part of City's stated goals in this regard.
	Purchase of a gator for Parks-Police.

2014 Budget Highlights

1. The on-going, cost-effective maintenance of the City's system of trails and parks through competitive bidding process to select appropriate and qualified contractors for these services.
2. The promotion of over ninety (90) events, activities, and classes for residents and visitors; many of which are unique to the St. Louis Region and utilize Wildwood's one-of-a-kind open space abundance.
3. The maintenance of budget line items in many categories to offset considerations relating to the pool tax debate.
4. The on-going vacancy of the Department's Recreational Specialist Position and changes to the employee's benefit package.
5. The improved communication efforts with residents via the City's new-designed website.



WILDWOOD

This page intentionally left blank.

City of Wildwood									
Department of Parks & Recreation									
Performance Measures	Government-Wide	Unit of	Type of	2009	2010	2011	2012	2013	2014
Output Measures									
Park Dedications	M and S	#	Workload	11	3	1	1	0	1
Park Facility Requiring Maintenance & Oversight	M and S	#	Workload	7	9	9	13	13	14
Organize programs to enhance quality of life of citizens.									
Goal	Complete Over Ninety (90) Recreational Events								
Measurement	Number of Events	#	Workload	Over 70	Over 75	Over 80	Over 75	Over 90	Over 90
Develop 66 acre site for a Community Park									
Goal	Purchase property and develop park.								
Measurement	Progress towards completion of park.	Acres	Workload	Purchase Property	Established Volunteer Committee	Completed public engagement effort	Design and engineering of phase I	Phase I Bid by Contractors	Completion of Phase I Bid, selection of Contractor, construction of Phase I.
Complete Improvements to Al Foster Trailhead									
Goal	Complete Engineering Plans for Agreed Upon Improvement, Bid and Construct.								
Measurement	Received approvals of plans from all partners, including St. Louis County, State of Missouri, Great Rivers Greenway, Historic Glencoe Village Association, and City of Wildwood.		Workload	N/A	Completed base map for this project.	Public engagement effort planned.	Surveys and public engagement effort completed	Design Complete	Construction of Improvements
Reorganize/Enhance the 2014 Wildwood Founders Day Event									
Goal	Combine the Founders' Day Event with an Art Festival for a three (3) day event.								
Measurement	Both Participation and Successful Event Scheduling			N/A	N/A	N/A	N/A	Begin organization of new three (3) day event	Offer Event
Participation/Partnership in Greenway Corridor Project (connecting the Missouri River Valley and the Meramec River Valley with Great Rivers Greenway and the Department of Natural Resources).									
Goal	Establishing the route; engaging public input for final concept plan and design								
Measurement	Public agreement and ultimate construction			N/A	N/A	Idea formulated; Numerous routes identified	Completed concept plan from public input	Based upon public comments, plan has been revised and further public input received	Concept Plan and design completed for section in Babler State Park
Partner with St. Louis County Parks on the Construction of Packwood Park									
Goal	Acquiring necessary easements and finalizing plan for ultimate construction								
Measurement	Public agreement and ultimate construction			N/A	N/A	N/A	Property acquired, concept plans discussed and trail design begun	Design plan established and easement acquisition begun	Finalize easement acquisition and begin construction.

Government-Wide Link
Mission Statement =M
Vision Statement = V
Strategic Plan = S



WILDWOOD

This page intentionally left blank.

**City of Wildwood
Fiscal Year 2014**

**(40) Parks & Recreation
Expenditure Detail**

General Fund (10)	Actual 2011	Actual 2012	Original Budget 2013	Final Budget 2013	Estimated 2013	Budget 2014
<u>Personnel Expenditures</u>						
101 Regular Salaries	53,045	54,841	56,500	56,500	56,500	57,960
106 Part-time	63	-	-	-	-	-
110 Overtime	12,088	10,576	16,000	16,000	16,000	16,000
120 FICA	5,136	4,997	5,700	5,700	5,700	5,700
140 Employee Health Benefits	33,358	25,130	30,735	30,735	29,000	26,090
142 Insurance	534	594	700	700	700	700
144 Pension Expense	5,195	5,190	6,000	6,000	6,000	6,000
180 Worker's Compensation	44	148	200	200	200	250
	109,463	101,478	115,835	115,835	114,100	112,700
<u>Operating Expenditures</u>						
204 Dues/Memberships	100	-	1,000	1,000	1,000	1,500
208 Equipment Leasing	23,212	21,490	20,000	22,000	22,000	25,000
220 Maintenance - Building	2,772	2,734	5,500	4,500	4,500	5,200
224 Maintenance-Vehicles	-	148	-	-	-	-
230 Miscellaneous	941	1,823	2,000	2,000	2,000	2,000
240 Postage	1,162	956	1,000	1,000	1,000	1,000
242 Printing Expense	-	874	3,000	3,000	3,000	3,000
262 Service Contracts	4,358	5,264	6,650	6,650	6,650	8,700
264 Special Events	14,745	20,330	19,000	19,000	19,000	20,000
266 Supplies-General	2,920	9,758	8,000	8,000	8,000	8,000
268 Supplies-Office	148	16	1,000	1,000	1,000	1,000
269 Supplies-Recreation	42,012	45,604	50,000	53,000	53,000	55,000
270 Training	-	550	1,100	1,100	1,100	1,100
280 Utilities - Electric	3,519	2,419	3,500	3,500	3,500	3,800
282 Utilities - Telephone	1,253	1,713	2,600	2,600	2,600	2,700
284 Utilities - Water	1,605	1,205	2,500	2,500	2,500	2,500
291 Machinery/Equipment Under \$5K	2,985	249	3,500	8,500	8,500	4,000
292 Furniture/Fixtures Under \$5K	-	-	1,000	1,000	1,000	1,000
293 Computer Equipment Under \$5K	147	1,485	1,500	1,500	1,500	1,500
	101,877	116,618	132,850	141,850	141,850	147,000
<u>Contractual Expenditures</u>						
340 Consultant Costs	4,935	5,874	6,000	15,000	15,000	15,000
350 Contractual Services	42,174	28,441	45,000	37,000	37,000	40,000
350-01 Park Maintenance	127,995	173,980	175,000	160,000	160,000	175,000
351 Concert Series (formerly 725)	28,107	23,058	30,000	34,500	34,500	40,000
352 Movie Nights	17,080	17,412	10,000	10,000	10,746	10,000
	220,291	248,766	266,000	256,500	257,246	280,000
<u>Capital Expenditures</u>						
425 Machinery & Equipment	12,997	-	-	-	-	-
	12,997	-	-	-	-	-
<u>Special Projects</u>						
715 Founders Day	12,769	19,640	18,000	28,500	28,500	24,000
720 Art Festival	-	-	-	-	-	7,500
736 Farmers Market	16,000	16,375	18,000	18,000	18,000	20,000
737 BBQ Bash	21,405	22,465	25,000	25,000	25,000	25,000
738 Municipal Events	719	-	-	-	-	-
739 Community Garden	-	14,670	7,000	9,000	9,000	10,000
740 Pond Athletic Assoc. Donation	-	-	-	25,000	25,000	10,400
	50,893	73,150	68,000	105,500	105,500	96,900
Total Parks	495,521	540,012	582,685	619,685	618,696	636,600

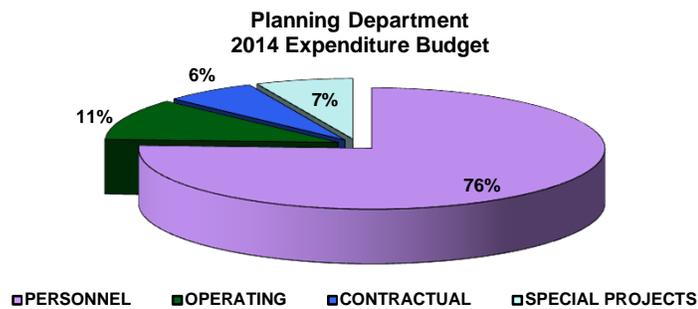


WILDWOOD

This page intentionally left blank.

**Summary of Accounts
Expenditures**

Categories	Actual 2011	Actual 2012	Original Budget 2013	Final Budget 2013	Estimated 2013	Budget 2014
PERSONNEL	650,203	656,244	701,760	702,747	700,947	712,850
OPERATING	76,106	80,941	87,900	90,900	88,400	104,475
CONTRACTUAL	50,718	43,050	51,000	60,000	60,000	60,000
CAPITAL	-	-	-	-	-	-
SPECIAL PROJECTS	40,138	40,451	113,000	103,000	103,000	63,500
TOTALS	817,166	820,685	953,660	956,647	952,347	940,825



Department Purpose

To implement the goals and objectives of the City's Master Plan regarding land use, zoning, and subdivision activities, along with capital improvements programming, as a means to maintain property values, preserve the natural environment, and promote diversity in housing. The Department's personnel also provides sole support to parks and recreation activities and programs and maintenance of the City's Website.

2013 Accomplishments

1. Completed a Pollution Reduction Plan, as part of the City's overall sustainability effort.
2. Processed over twenty-five (25) zoning requests, Conditional Use Permits, and site development plans over the course of 2013.
3. Processed and presented of twenty (20) plus subdivision plats to City Council for action.
4. Managed over seven million dollars of escrow funds on account with the City of Wildwood.
5. Developed the yearly calendar.
6. Assisted the Rural Internet Access Committee and its efforts in this regard and installed six (6) poles for service to the rural areas.
7. Prepared of a Request for Proposals (RFP) for the City's overhaul of its website. Participated in the selection of Civic Plus, as the City's new service provider.
8. Provided on-going and everyday maintenance and updates of the City's website and its related Facebook and Twitter social media sites. Launched new Facebook Page for economic development.

9. Conducted the Business Appreciation Reception for the Wildwood business community and the Board and Commission Appreciation Event for the City's extensive group of volunteers.
10. Provided support to the City's boards and commissions, as each undertakes their required duties and responsibilities.
11. Assisted in completing the Town Center Update 2010, per the direction of the Mayor and City Council.
12. Enforced required codes, regulations, and ordinances, so as to protect the public's health, safety, and welfare.
13. Implemented the plan recommendations of the Great Streets' Report relative to the upcoming 2014 Resurfacing Project of MoDOT.
14. Participated in efforts and the implementation of recommendations of Economic Development Task Force, per City Council.
15. Supported the Crossings Community Improvement District in its management, as well as participating in the maintenance of its assets.
16. Oversaw work of consultant on the placement of the Old Pond School onto National Register.

2014 Budget Goals

Government-Wide Goals		
Mission Statement	Vision Statement	Strategic Plan
Department Goals		
The rollout of high-speed Internet service to the rural areas of the City of Wildwood.	The on-going support of the City's boards and commissions through its assigned responsibilities.	The assistance in completing the Town Center Update, through the completion of a revised Development Manual.
The preparation and presentation of the Business Appreciation Reception to the Wildwood business community. Same for Board and Commission event.	The enforcement of required codes, regulations, and ordinances of the City, so as to protect the public's health, safety, and welfare.	The development of an Economic Development/Business Resource Plan for the City and its residents.
The continued support of the City's new website and the subsequent launching of it for public use.	The support of the Crossings Community Improvements District in its management of Wildwood Town Center, as well as participating in the maintenance of its facilities and assets.	Purchase I-Pads for Planning and Zoning Commission.
The participation in the efforts and implementation of the recommendations of the Economic Development Task Force of City Council.	The implementation the approved plans for three (3) City projects, in conjunction with the Missouri Department of Transportation's 2014 Re-Surfacing Project of State Route 100.	The review of the City's Sign Regulations, particularly in Town Center.
The offering of training for Board and Commission members.	The processing of zoning requests, subdivision applications, site development plans, and other zoning/subdivision actions submitted to the City.	
	The development and implementation of procedures to address abandoned or threaten historic cemeteries and burial sites.	
	Install first of historic community markers in City.	

2014 Budget Highlights

1. The modification of the employee benefit program to manage rising costs.
2. The substantial reduction in the Special Project Category of the Department of Planning's budget, given the completion of the website upgrade and other on-going projects in 2013.
3. The funding of consultant and contractual services, but at the same level as the past several years.
4. The planned reduction in overall expenditures for planning services within the City of Wildwood to pre-2011 levels of funding and commitments.



WILDWOOD

This page intentionally left blank.

City of Wildwood Department of Planning									
Performance Measures	*Government-Wide Link	Unit of Measure	Type of Indicator	2009 Results	2010 Results	2011 Results	2012 Results	2013 Estimate	2014 Goal/Estimate
Output Measures									
Zoning Authorizations									
Code Enforcement Summons Issued		#	Workload	553	525	557	510	643	557
Variance Requests		#	Workload	60	75	55	90	67	70
Architectural Review Board Submittals		#	Workload	32	40	34	26	32	30
Property Placed on Historic Registry		#	Workload	14	5	5	8	3	6
Zoning Change Applications Processed		#	Workload	3	1	1	0	0	2
Site-Specific Change Requests Processed		#	Workload	13	8	9	7	8	12
Site Development Plan Reviews Processed		#	Workload	10	9	9	12	13	15
Conditional Use Permits Processed		#	Workload	6	7	6	9	10	12
Number of Subdivision Plats Processed/Remain Outstanding		#	Workload	2	3	3	0	1	3
Subdivision Plats Approved by City Council		#	Workload	57	47	46	40	46	40
Escrow Money Collected		Dollars	Workload	12	17	7	12/5	15	20
Escrow Money Released Upon Inspection		Dollars	Workload	1.2m	1.6m	11k	1m	390K	250K
Subdivision Escrow Administration System		Dollars	Workload	1m	1.4m	0.5m	1.2m	750K	500K
Complete Ordinances to Enhance Citizens Quality of Life	S			9.6m	5.4m	4.4m	3.2m	2.85m	2.6m
Goal	Complete revisions to ordinances relating to signs, industrial district, adult oriented businesses, and public space.								
Measurement	Number of Ordinances	#	Workload	4	5	3	3	3	2
Provide Internet Access to Unserved Areas of the City	M, V, and S								
Goal	Partner with wireless companies to install equipment necessary to provide this service						Partnered with 2 companies	Maintain Partnerships	Maintain Partnerships
Measurement	Number of Poles Installed to provide this service							6	6
Complete a Sustainability Plan for the City and its operations	S								
Goal	Partner with outside entities to assist in this effort						Utilized Intern from US Green Building Council	Utilized Intern from US Green Building Council	Prepare Draft Sustainability Plan for City Council's review and action
Goal	Complete different phases for the creation of this plan						Completion of Phase I - Greenhouse Gas Emmissions Inventory	Completion of Phase II - Pollution Reduction Plan	
Measurement	Adoption of a Plan or Individual Components								
Increase Utilization of Notification Features of the City's updated website	M and V								
Goal	Increase the number of E-newsletter Subscribers to the City's Updated Website by 50%							Website Upgrade complete in October 2013	
Measurement		# of Subscribers						400	600

Government-Wide Link
Mission Statement = M
Vision Statement = V
Strategic Plan = S



WILDWOOD

This page intentionally left blank.

**City of Wildwood
Fiscal Year 2014**

**(50) Planning
Expenditure Detail**

General Fund (10)	Actual 2011	Actual 2012	Original Budget 2013	Final Budget 2013	Estimated 2013	Budget 2014
<u>Personnel Expenditures</u>						
101 Regular Salaries	440,393	456,098	468,297	468,297	468,297	485,000
110 Overtime	13,768	10,875	20,000	20,000	20,000	17,000
120 FICA	33,094	33,888	37,200	37,200	37,200	38,500
140 Employee Health Benefits	111,982	98,335	117,163	114,000	114,000	106,350
142 Insurance (Life & Disability)	3,723	4,155	4,300	4,300	4,300	4,800
144 Pension Expense	36,171	37,184	38,800	38,800	37,000	40,000
180 Worker's Compensation	11,072	15,710	16,000	20,150	20,150	21,200
	<u>650,203</u>	<u>656,244</u>	<u>701,760</u>	<u>702,747</u>	<u>700,947</u>	<u>712,850</u>
<u>Operating Expenditures</u>						
202 Computer Supplies	225	48	2,000	2,000	2,000	2,000
204 Dues/Memberships	2,685	3,190	2,000	2,000	2,000	2,500
208 Equipment Leasing	3,826	7,996	9,000	10,000	7,500	6,800
224 Maintenance - Vehicles	6,128	7,073	7,000	7,000	7,000	8,000
230 Miscellaneous	1,678	1,626	2,000	2,000	2,000	2,000
240 Postage	13,092	11,488	9,000	10,000	10,000	11,000
242 Printing Expense	836	2,120	3,500	3,500	3,500	3,500
244 Public Notices	4,264	5,154	5,000	5,000	5,000	6,000
246 Publications	-	58	300	300	300	300
250 REJIS	248	225	500	500	500	500
263 Abatements	16,525	12,146	12,000	12,000	12,000	12,000
262 Service Contracts	-	-	-	-	-	775
264 Special Events	370	432	2,000	3,000	3,000	3,500
266 Supplies - General	4,090	5,621	4,000	5,000	5,000	5,000
268 Supplies - Office	3,946	2,818	3,000	3,000	3,000	3,000
270 Training	7,725	4,200	5,000	5,000	5,000	5,500
274 Travel	90	110	1,500	1,500	1,500	2,500
282 Utilities - Telephone	8,548	8,262	9,000	9,000	9,000	9,000
291 Machinery/Equipment Under \$5K	-	1,153	2,000	2,000	2,000	2,000
292 Furniture/Fixtures Under \$5K	-	-	2,000	4,000	4,000	2,500
293 Computer Equipment Under \$5K	1,830	7,219	7,100	4,100	4,100	16,100
	<u>76,106</u>	<u>80,941</u>	<u>87,900</u>	<u>90,900</u>	<u>88,400</u>	<u>104,475</u>
<u>Contractual Expenditures</u>						
340 Consultant Costs	7,199	14,676	16,000	16,000	16,000	20,000
350 Contractual Services	43,519	28,374	35,000	44,000	44,000	40,000
	<u>50,718</u>	<u>43,050</u>	<u>51,000</u>	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>
<u>Capital Expenditures</u>						
	-	-	-	-	-	-
	-	-	-	-	-	-

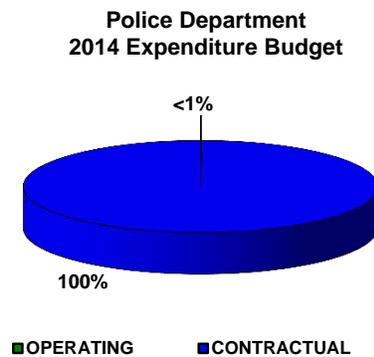
**City of Wildwood
Fiscal Year 2014**

**(50) Planning
Expenditure Detail**

General Fund (10)	Actual 2011	Actual 2012	Original Budget 2013	Final Budget 2013	Estimated 2013	Budget 2014
Special Projects						
740 Commissions	1,369	1,361	2,000	2,000	2,000	6,000
750 Annual Calendar	15,547	14,127	21,000	21,000	21,000	22,500
755 Website Upgrade	-	-	40,000	46,000	46,000	-
756 Town Center Planning Charrette	-	-	-	-	-	15,000
757 Strecker Forest Environmental Assessment	9,723	24,964	20,000	20,000	20,000	20,000
758 Internet Demo Project	-	-	-	-	-	-
759 Green Infrastructure Strategy Plan	-	-	30,000	-	-	-
761 Hazardous Tree Inventory	13,500	-	-	-	-	-
763 Historical Properties Survey	-	-	-	14,000	14,000	-
	40,138	40,451	113,000	103,000	103,000	63,500
Total Planning	817,166	820,685	953,660	956,647	952,347	940,825

**Summary of Accounts
Expenditures**

Categories	Actual 2011	Actual 2012	Original Budget 2013	Final Budget 2013	Estimated 2013	Budget 2014
OPERATING	91,407	91,057	18,360	18,360	17,825	3,000
CONTRACTUAL	2,937,416	2,961,863	2,971,544	2,973,650	2,973,650	3,003,720
CAPITAL	-	-	-	6,500	6,500	-
TOTALS	3,028,821	3,052,921	2,989,904	2,998,510	2,997,975	3,006,720



Department Purpose

The City of Wildwood contracts with the St. Louis County Police Department for police services. The St. Louis County Police Department provides full law enforcement services under this Agreement, and maintains precinct facilities in the Municipal Building for use by the Department. The Budget for FY2014 reflects the City's ongoing commitment to work in close cooperation with the St. Louis County Police Department to insure the safety and security of Wildwood residents and the general public. In addition to those police services set forth in the Agreement, the City funds additional community policing services including overtime support for selected City events and celebrations, and DARE program activities in the local schools.

2013 Accomplishments

1. Completed move into new facilities located in new Municipal Building in February, 2013.
2. City acquired new speed monitoring trailer for department use.

2014 Budget Goals

Government-Wide Goals	
Vision Statement	Strategic Plan
Department Goals	
Achieve proper balance between productive traffic enforcement and visibility in neighborhoods.	Continue effective working relationship between City and Police leadership and personnel.
Work cooperatively with City Staff on special City event planning and execution.	Continue excellent follow-up crime investigation conducted by precinct personnel.
Continue to aggressively address traffic enforcement and accident related issues.	Continue close working relationship with Rockwood School District and private schools regarding school safety preparedness issues.
Continue efforts that have resulted in reduction in Part 1 and Part 2 crimes occurring within City.	
Take advantage of training opportunities provided through St. Louis County and the Municipal Police Academy.	

2014 Budget Highlights

1. Modest increase in full service contract for 2014 over 2013 totaling \$24,375 (< 1%).
2. No change in number of police personnel assigned to precinct contemplated for 2014.
3. Elimination of Facilities (building lease cost) and Utilities (Electric) expenses for 2014 due to move to new facilities in new Municipal Building.

City of Wildwood									
Department of Police									
Performance Measures	*Government-Wide Link	Unit of Measure	Type of Indicator	2009 Results	2010 Results	2011 Results	2012 Results	2013 Estimate	2014 Goal/Estimate
Output Measures									
Calls for Service									
Directed		#	Workload	13,799	14,937	12,548	12,513	12,708	13,475
Self-Invited		#	Workload	-	-	16,686	1,801	16,215	16,900
Arrests		#	Workload	567	629	479	454	505	523
Traffic Citations		#	Workload	6,382	5,854	5,736	5,585	5,079	5,700
Offences Cleared		#	Workload	1,246	786	803	766	630	852
Patrol Beats Manned									
4 Beats		%	Workload	100	100	100	100	100	100
5 Beats		%	Workload	25	30	29	30	28	28
>5 Beats		%	Workload	7	7	6	7	N/A	N/A
Vehicle Accidents									
Property Damage		#	Workload	574	602	519	521	540	564
Injury		#	Workload	68	72	76	121	57	78
Fatality		#	Workload	2	2	0	1	1	1
Efficiency Measures									
Emergency Response Time		Minutes	Workload	6.64	6.25	6.72	6.9	6.6	6.6

*See Strategic Goals

*Government-Wide Link
Mission Statement = M
Vision Statement = V
Strategic Plan = S



WILDWOOD

This page intentionally left blank.

**City of Wildwood
Fiscal Year 2014**

**(60) Police
Expenditure Detail**

General Fund (10)	Actual 2011	Actual 2012	Original Budget 2013	Final Budget 2013	Estimated 2013	Budget 2014
<u>Operating Expenditures</u>						
210 Facilities	81,957	81,957	13,660	13,660	13,660	-
222 Maintenance - Equipment	-	-	500	500	500	500
230 Miscellaneous	1,888	1,932	2,000	2,000	2,000	2,000
280 Utilities - Electric	7,562	7,168	1,700	1,700	1,165	-
282 Utilities - Telephone	-	-	500	500	500	500
	<u>91,407</u>	<u>91,057</u>	<u>18,360</u>	<u>18,360</u>	<u>17,825</u>	<u>3,000</u>
<u>Contractual Expenditures</u>						
350 Contractual Services	2,918,928	2,942,256	2,946,544	2,942,150	2,942,150	2,970,920
350-01 City Event Overtime	18,488	19,607	25,000	25,000	25,000	25,000
350-02 Cleaning	-	-	-	6,500	6,500	7,800
	<u>2,937,416</u>	<u>2,961,863</u>	<u>2,971,544</u>	<u>2,973,650</u>	<u>2,973,650</u>	<u>3,003,720</u>
<u>Capital Expenditures</u>						
425 Machinery & Equipment	-	-	-	6,500	6,500	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,500</u>	<u>6,500</u>	<u>-</u>
Total Police Services	<u>3,028,822</u>	<u>3,052,921</u>	<u>2,989,904</u>	<u>2,998,510</u>	<u>2,997,975</u>	<u>3,006,720</u>



WILDWOOD

This page intentionally left blank.

**AN ORDINANCE AUTHORIZING EXECUTION OF A RENEWAL
OF THE POLICE SERVICES AGREEMENT WITH
ST. LOUIS COUNTY FOR THE YEAR 2014**

WHEREAS, the City of Wildwood entered into a multi-year Agreement with St. Louis County for Police Services provided by the St. Louis County Police Department authorized by Ordinance #1362 for the period beginning January 1, 2007, and

WHEREAS, the Agreement may be renewed by the parties annually subject to the conditions of the Agreement pertaining to, among other things, the annual Full Service Agreement Compensation to be paid to St. Louis County for providing said police services, and

WHEREAS, the City of Wildwood and St. Louis County have entered into a renewal of and ADDENDUM to the Police Services Agreement dated December 10, 2007 for the year beginning January 1, 2008, and

WHEREAS, a second ADDENDUM to and renewal of the 2007 Police Services Agreement was approved by ordinance dated January 12, 2009 for the year beginning January 1, 2009, and

WHEREAS, a third ADDENDUM to and renewal of the 2007 Police Services Agreement was approved by Ordinance #1679 dated January 11, 2010 for the year beginning January 1, 2010, and

WHEREAS, a renewal of the 2007 Police Service Agreement was approved by Ordinance #1776 dated December 13, 2010 for the year beginning January 1, 2011, and

WHEREAS, a renewal of the 2007 Police Service Agreement was approved by Ordinance #1846 dated January 9, 2012 for the year beginning January 1, 2012, and

WHEREAS, a renewal of the 2007 Police Service Agreement was approved by Ordinance #1903 dated December 10, 2012 for the year beginning January 1, 2013, and

WHEREAS, the proposed 2014 Full Service Agreement Compensation for renewal of the 2007 Police Services Agreement with St. Louis County for the year beginning January 1, 2014 has been reviewed and recommended for approval by the City of Wildwood Board of Public Safety.

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

Section One. The Mayor of the City of Wildwood is hereby authorized to execute on behalf of the City a Renewal of the Police Services Agreement between the

City of Wildwood and St. Louis County Police Department for the year beginning January 1, 2014 according to the 2014 Full Service Agreement Compensation schedule attached hereto as Exhibit A.

Section Two. This Ordinance shall be in full force and effect on and after its passage and approval.

This Bill was passed and approved this 13th day of January, 2014 by the City Council of the City of Wildwood, Missouri after having been read by title or in full two times prior to passage.



Presiding Officer



Timothy Woerther, Mayor

ATTEST:



City Clerk



City Clerk

**EXHIBIT A
CITY OF WILDWOOD
2014 FULL SERVICE AGREEMENT COMPENSATION**

I. <u>Patrol (uniform)</u>	
A. 27 Police Officers (base salary average \$46,336) Fringe benefits (social security, retirement, unemployment, worker's comp, health insurance, life insurance), overtime, longevity pay, clothing @ \$23,315 per officer Police Officer average cost \$69,651	\$1,880,577
B. Supervision	
1. Captain with fringe benefits	110,671
2. Lieutenant with fringe benefits	97,244
3. 4 Sergeants with fringe benefits (\$85,860 x 4)	343,440
C. Office Administrator	68,532
D. Transportation Costs (11 vehicles) @ \$18,096.50	199,061.50
II. <u>Division of Criminal Investigation & Operational Support</u>	
A. Investigations/Administrative	120,659
B. Communications and Police Report Services Agreement	143,878.10
III. <u>Precinct Station Internet/Phone</u>	6,856.73
<hr/>	
Total:	<u>\$2,970,919.33</u>
Monthly:	<u>\$247,576.61</u>

0913196

09/13



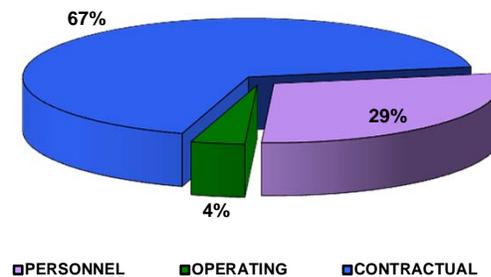
WILDWOOD

This page intentionally left blank.

Summary of Accounts
Expenditures

Categories	Actual 2011	Actual 2012	Original Budget 2013	Final Budget 2013	Estimated 2013	Budget 2014
PERSONNEL	481,171	461,776	498,460	498,937	498,937	507,100
OPERATING	54,461	68,219	73,800	73,800	69,297	68,250
CONTRACTUAL	937,799	637,522	1,177,000	1,178,600	1,182,600	1,195,000
CAPITAL	-	-	-	-	-	-
SPECIAL PROJECTS	-	-	-	-	-	-
TOTALS	1,473,432	1,167,517	1,749,260	1,751,337	1,750,834	1,770,350

**Public Works Department
2014 Expenditure Budget**



Department Purpose

The responsibilities of the Public Works Department are to review, inspect, maintain and, in many cases, construct all of the publicly owned facilities in the City. These facilities include public roads and subdivision streets, bridges, culverts, rights-of-way along those roads, streets and sidewalks that parallel a public road or street.

Road, street and right-of-way maintenance and repair are provided through contracts with privately owned local companies. The Department oversees these contracts and re-negotiates them on a regular basis to insure that the City receives the best service for its money.

Capital Improvement Projects, such as roadway improvements, bridge replacements, trails, and stormwater improvements are administered by the Public Works Department from design through construction. In many cases, consulting firms are utilized in providing design and inspection services through contract with the City. Consulting firms and City staff also inspect public improvements installed by developers. These costs are then reimbursed to the City through a procedure established by the Subdivision Ordinance. The reimbursements provide for a small portion of the Department's employee overhead cost.

The Department also issues Grading Permits, Special Use Permits and Floodplain Development Permits. The Public Works Department enforces ordinance requirements that regulate the work involved with these permits, with assistance from the Planning Department.

A Director of Public Works/City Engineer, Assistant City Engineer, Street Superintendent, Code Inspector (shared with the Planning Department) and an Administrative Assistant (shared with the Planning Department) staff the Public Works Department.

2013 Accomplishments

1. Secured \$800,000 in Federal Funding for the replacement of the Wild Horse Creek Road Bridge over Pillman Creek.
2. Secured \$640,000 in Federal Funding for the replacement of the Bouquet Road Bridge over Tavern Creek.
3. Completed annual Concrete Street and Sidewalk Replacement Program.
4. Completed resurfacing of Strecker Road, Valley Road, Fox Creek Road and Model Realty Road.
5. Completed replacement of Wild Horse Creek Road Bridge Replacement over Bates Creek.
6. Completed construction of Phase 2 of the Manchester Road Streetscape Project.
7. Completed traffic calming improvements on Forest Leaf Parkway.
8. Completed ADA Curb Ramp Project within the Villages of Cherry Hills.
9. Began construction of the Route 109 / Pond-Grover Loop Road Improvements.
10. Began design of the Woods Road Bridge Replacement over Hamilton Creek.
11. Began design of the Fox Creek Road Bridge Replacement over Fox Creek.
12. Began design of the Manchester Road Bike Lanes Project.
13. Began design of the Route 100 Safety Barrier Project.

2014 Budget Goals

Government-Wide Goals	
Vision Statement	Strategic Plan
Continue concrete street and sidewalk replacement program.	Complete construction of streetscape improvements to Manchester Road in the vicinity of Schnucks Wildwood Crossing.
Focus on more rural roadway edge stabilization (part of resurfacing budget).	Begin design of Phase 3 of the Manchester Road Streetscape Project.
Complete resurfacing of Wild Horse Creek Road, Main Street, Plaza Drive, Eastgate Avenue, Fountain Place Drive and Market Avenue.	Participate in 5-Year Strategic Planning Process.
Continue to review alternatives for salt storage.	Continue to pursue Federal Transportation funding, as it becomes available.
Mill and overlay asphalt driveway and parking lot to the new Municipal Building for greater structural stability.	
Complete Ossenfort / Route T Interactive Warning Beacons (waiting for agreement from MoDOT).	

2014 Budget Highlights

1. Increase in mowing along roadside and other public areas.
2. Increased focus on roadside tree trimming to eliminate hazards.
3. Increase in asphalt patching, due to needs experienced in recent years.
4. Decrease in pavement marking, due to County line striping contract addressing entire City in 2013.
5. Increase in guardrails to consider addressing a edge drop off location on Hardt Road.
6. Decrease in culvert cleaning and ditching, due to needs experienced in recent years.



WILDWOOD

This page intentionally left blank.

City of Wildwood											
Department of Public Works											
Performance Measures	*Government-Wide Link	Unit of Measure	Type of Indicator	2008 Results	2009 Results	2010 Results	2011 Results	2012 Results	2013 Estimate	2014 Estimate/Goal	
Output Measures											
Special Event Permit Issued	M	MI	Workload	60	50	55	60	60	60	60	
Floodplain Development Permits Issued	M	MI	Workload	3	2	3	2	2	1	2	
Bridges Replaced	M	MI	Workload	1	1	2	3	3	1	0	
Grading Permits											
Goal	Thorough review and timely issuance of Grading Permits										
Measurement		#	Workload	37	38	20	35	35	30	35	
Special Use Permits											
Goal	Thorough review and timely issuance of Special Use Permits										
Measurement		#	Workload	176	149	175	140	140	120	140	
Maintenance Work Orders											
Goal	Ongoing assignment of necessary roadway and right-of-way maintenance to private contractors										
Measurement		#	Workload	460	424	425	425	425	425	425	
Concrete Street Replacement											
Goal	Provide necessary repairs to concrete City streets										
Measurement		SY	Workload	23,500	24,000	24,000	24,000	24,000	25,000	24,000	
Concrete Sidewalk Replacement											
Goal	Provide necessary repairs to concrete City sidewalks										
Measurement		SF	Workload	24,000	35,000	40,000	40,000	40,000	35,000	30,000	
Asphalt Resurfacing											
Goal	Provide preventative maintenance by resurfacing City asphalt streets										
Measurement		MI	Workload	13	9.2	6.2	0	17.6	11.1	8	

*Government-Wide Link
Mission Statement = M
Vision Statement = V
Strategic Plan = S



WILDWOOD

This page intentionally left blank.

**City of Wildwood
Fiscal Year 2014**

**(70) Public Works
Expenditure Detail**

General Fund (10)	Actual 2011	Actual 2012	Original Budget 2013	Final Budget 2013	Estimated 2013	Budget 2014
<u>Personnel Expenditures</u>						
101 Regular Salaries	304,212	314,424	322,937	322,937	322,937	332,500
110 Overtime	5,540	1,444	7,000	7,000	7,000	7,000
120 FICA	23,271	23,762	25,000	25,000	25,000	26,000
140 Employee Health Benefits	107,567	80,389	101,023	96,000	96,000	92,100
142 Insurance (Life & Disability)	2,158	2,617	3,000	3,000	3,000	3,000
144 Pension Expense	24,691	25,250	26,500	26,500	26,500	27,000
180 Worker's Compensation	9,817	13,889	13,000	18,500	18,500	19,500
190 Other Payroll Expense	3,915	-	-	-	-	-
	481,171	461,776	498,460	498,937	498,937	507,100
<u>Operating Expenditures</u>						
202 Computer Supplies	-	-	1,000	1,000	100	1,000
204 Dues/Memberships	530	862	1,600	1,600	1,600	1,600
208 Equipment Leasing	3,826	6,257	5,400	5,400	6,550	6,650
224 Maintenance - Vehicles	6,316	6,367	6,000	6,000	6,000	6,000
230 Miscellaneous	4,715	4	-	-	-	-
240 Postage	5,704	4,758	4,000	4,000	6,500	4,000
242 Printing Expense	-	-	500	500	500	500
244 Public Notices	722	1,013	1,000	1,000	500	500
246 Publications	-	-	500	500	500	500
266 Supplies - General	448	339	1,000	1,000	1,000	1,000
268 Supplies - Office	411	206	2,000	2,000	1,000	1,000
270 Training	450	95	3,000	3,000	1,500	3,000
272 Tools	364	186	500	500	500	500
274 Travel	1,005	580	3,500	3,500	2,000	3,500
276 Traffic Signals & Street Lights	23,370	42,421	30,000	30,000	27,500	30,000
282 Utilities - Telephone	4,902	5,131	6,800	6,800	6,800	6,000
291 Machinery/Equipment Under \$5K	300	-	5,500	5,500	3,500	1,000
292 Furniture/Fixtures Under \$5K	-	-	-	-	1,000	-
293 Computer Equipment Under \$5K	1,399	-	1,500	1,500	2,247	1,500
	54,461	68,219	73,800	73,800	69,297	68,250
<u>Contractual Expenditures</u>						
350-01 Animal Removal	1,305	7,630	3,500	3,500	6,300	4,000
350-02 Roadside Mowing	35,755	56,009	55,000	60,000	60,000	65,000
350-05 Landscaping	26,527	35,911	32,500	32,500	34,000	30,000
350-06 Tree Removal	76,980	49,925	50,000	45,000	45,000	50,000
350-08 Tree Trimming	25,491	30,676	50,000	70,000	70,000	75,000
350-09 Misc R-O-W	10,893	955	10,000	10,000	10,000	10,000
	176,950	181,107	201,000	221,000	225,300	234,000

**City of Wildwood
Fiscal Year 2014**

**(70) Public Works
Expenditure Detail**

General Fund (10)	Actual 2011	Actual 2012	Original Budget 2013	Final Budget 2013	Estimated 2013	Budget 2014
<u>Contractual Expenditures (continued)</u>						
Street Maintenance						
350-11 Asphalt Patching	102,833	116,245	90,000	140,000	140,000	110,000
350-21 Crack & Joint Sealing	30,740	49,594	80,000	95,800	95,800	80,000
350-22 Street Sweeping	3,697	1,819	15,000	10,000	10,000	15,000
350-27 Pavement Marking	50,755	12,761	50,000	58,000	58,000	15,000
350-30 Guardrails	11,635	19,165	10,000	6,400	6,400	20,000
	199,659	199,584	245,000	310,200	310,200	240,000
Snow Removal						
350-31 Snow and Ice Removal	414,854	108,995	400,000	375,000	375,000	400,000
350-33 Salt	88,892	82,189	225,000	225,000	225,000	225,000
	503,745	191,184	625,000	600,000	600,000	625,000
Storm Water						
350-42 Culvert Cleaning	1,264	4,040	10,000	2,200	2,200	5,000
350-44 Ditching	8,867	14,756	15,000	5,000	6,100	10,000
350-45 Shoulder Maintenance	-	-	-	-	-	-
	10,132	18,796	25,000	7,200	8,300	15,000
Traffic Control						
350-51 Barricade Rental	-	861	1,000	1,000	1,000	1,000
350-55 Traffic Control Signs	25,944	23,360	25,000	25,000	25,000	25,000
	25,944	24,221	26,000	26,000	26,000	26,000
350-64 Bridge Maintenance	6,738	14,215	15,000	-	-	15,000
350-65 Emergency ROW Repairs	7,277	3,590	25,000	6,700	6,700	25,000
350-68 Mosquito Control	7,136	4,347	7,500	7,500	6,100	7,500
350-70 Inspection Services	220	477	7,500	-	-	7,500
	21,370	22,630	55,000	14,200	12,800	55,000
	937,799	637,522	1,177,000	1,178,600	1,182,600	1,195,000
<u>Capital Expenditures</u>						
	-	-	-	-	-	-
	-	-	-	-	-	-
<u>Special Projects</u>						
761 Special Projects	-	-	-	-	-	-
	-	-	-	-	-	-
Total Public Works	1,473,432	1,167,517	1,749,260	1,751,337	1,750,834	1,770,350

**City of Wildwood
Fiscal 2014 Budget
Capital Improvement Sales Tax Fund
Combined Statement of Revenues, Expenditures, and Changes in Fund Balance**

	Actual 2011	Actual 2012	Original Budget 2013	Final Budget 2013	Estimated 2013	Budget 2014
Beginning Fund Balances	Audited 4,190,365	Audited 6,126,891	Estimated 5,980,941	Audited 6,481,950	Audited 6,481,950	Estimated 7,633,812
Revenues						
1/2 cent Capital Improvement Sales Tax	1,919,855	2,192,234	2,030,000	2,030,000	2,100,000	2,200,000
Interest	32,230	26,275	5,000	5,000	10,000	5,000
Subtotal	1,952,085	2,218,509	2,035,000	2,035,000	2,110,000	2,205,000
Federal/State Grants	-	-	565,000	565,000	-	541,000
Other Income	-	-	-	-	-	-
Total Revenue	1,952,085	2,218,509	2,600,000	2,600,000	2,110,000	2,746,000
Other Financing Sources						
Interfund Transfer In (Out)	173,667	(800,000)	-	-	-	-
Transfer In (Out) City Hall Project Fund	-	-	(219,618)	(219,618)	(219,618)	(222,950)
Other Sources	-	-	-	-	-	-
Total Other Financing Sources	173,667	(800,000)	(219,618)	(219,618)	(219,618)	(222,950)
Total Revenue and Other Financing Sources	2,125,752	1,418,509	2,380,382	2,380,382	1,890,382	2,523,050
Expenditures						
Park Development	735,014	467,120	5,205,000	5,235,000	492,000	5,616,000
Other Capital Investment	11,324	3,800	200,000	160,000	150,000	182,500
Total Expenditures	746,339	470,920	5,405,000	5,395,000	642,000	5,798,500
Total Revenues and Other Financing Sources Over (Under) Expenditures	1,379,413	947,589	(3,024,618)	(3,014,618)	1,248,382	(3,275,450)
Prior Year Encumbrance	(131,937)	(689,050)	-	(96,520)	(96,520)	-
Current Year Encumbrance	689,050	96,520	-	-	-	-
Total Encumbrance Adjustment	557,113	(592,530)	-	(96,520)	(96,520)	-
Ending Fund Balances	6,126,891	6,481,950	2,956,323	3,370,812	7,633,812	4,358,362

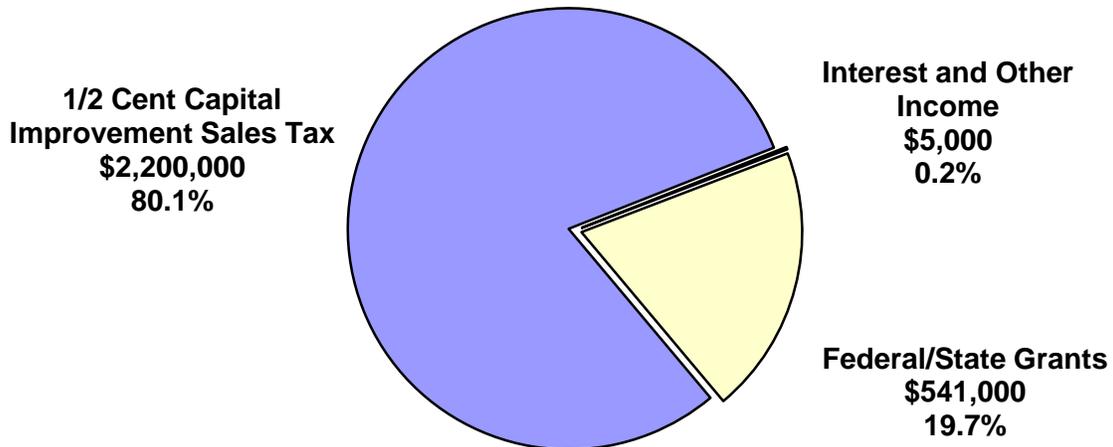
Note: Fund Established in 2010.

2014 BUDGET

Capital Improvement Sales Tax Fund

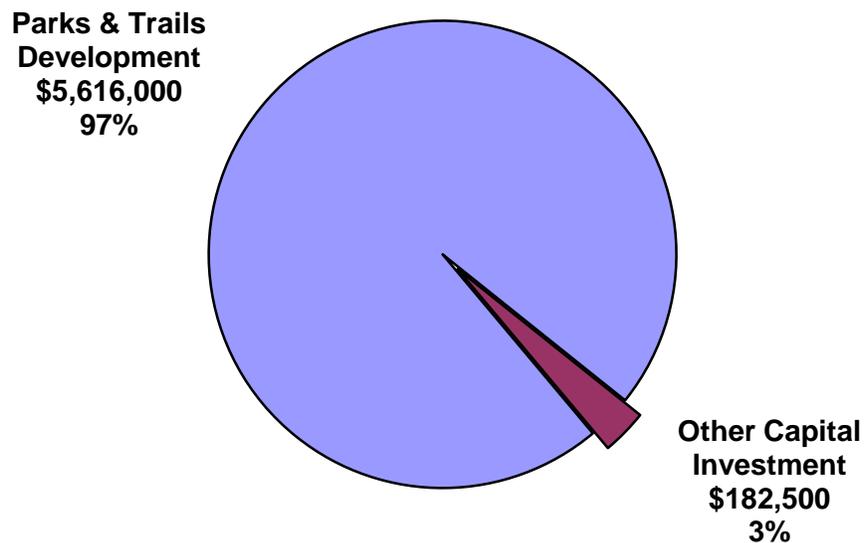
Revenue Summary

Grand Total \$2,746,000



Expenditure Summary

Grand Total \$5,798,500



**CITY OF WILDWOOD
FISCAL 2014 BUDGET
CAPITAL IMPROVEMENT SALES TAX FUND
REVENUES**

	2011 Actual	2012 Actual	2013 Original Budget	2013 Final Budget	Estimated 2013	Budget 2014
Capital Improvement Sales Tax	1,919,855	2,192,234	2,030,000	2,030,000	2,100,000	2,200,000
Interest	32,230	26,275	5,000	5,000	10,000	5,000
Subtotal	1,952,085	2,218,509	2,035,000	2,035,000	2,110,000	2,205,000
Federal/State Grants	-	-	565,000	565,000	-	541,000
Other Sources	-	-	-	-	-	-
Total Revenues	<u>1,952,085</u>	<u>2,218,509</u>	<u>2,600,000</u>	<u>2,600,000</u>	<u>2,110,000</u>	<u>2,746,000</u>

			FY 2013 Original Budget	FY 2013 Final Budget	FY 2013 Estimated Year-End
		Source Funds			
Planned Project Expenditures					
Park Development					
40-480-11	Al Foster Trailhead Improvements	Local	400,000	400,000	12,000
40-480-18	Park and Trail Signage	Local	25,000	55,000	55,000
40-480-19	State Rt 100 Ped Trail Protection Construction	Local	350,000	350,000	15,000
40-480-23	Anniversary Park Restroom	Local	87,000	87,000	87,000
40-480-25	Community Park & Trail	Local	2,800,000	2,800,000	20,000
40-480-26	Ridge Meadows Trailhead	Local/Grant	112,000	112,000	112,000
40-480-28	Packwood Park Nature Trek	Local/Grant	500,000	500,000	25,000
40-480-32	WW GWY 6 Const Trail/Bridge	Local	700,000	700,000	20,000
40-480-33	Ped Brg over 100 Eatherton Design/Eng	Local/Grant	86,000	86,000	86,000
40-480-34	Kohn Park Repairs	Local	25,000	25,000	5,000
40-480-37	Ward Five Neighborhood Park - Design & Engineering	Local	70,000	70,000	15,000
40-480-38	Capital Projects - Replacement of Major Structures or Equipment	Local	50,000	50,000	40,000
Sub Total - Park Development			5,205,000	5,235,000	492,000
Other Capital Investment					
40-490-05	Great Streets Project	Local	50,000	10,000	-
70-480-34	Rural Internet System	Local	150,000	150,000	150,000
Sub Total - Other Capital Investment			200,000	160,000	150,000
Total Expenditures			5,405,000	5,395,000	642,000

		Source Funds	FY 2014
Planned Project Expenditures			
Parks & Trails Development			
40-480-11	Al Foster Trailhead Improvements - Construction	Local	450,000
40-480-19	State Route 100 Pedestrian Trail Protection - Construction	Local/Grant	320,000
40-480-25	Community Park - Phase I Construction	Local	2,800,000
40-480-28	Packwood Park Nature Trek - Construction	Local/Grant	500,000
40-480-32	Wildwood Greenway - Phase VI - Construction	Local	700,000
40-480-33	Pedestrian Bridge over Hwy 100 - Eatherton Rd. - Design	Local	86,000
40-480-35	Old Pond School Repairs	Local	10,000
40-480-37	Ward Five Neighborhood Park - Construction	Local	700,000
40-480-38	Capital Equipment/Facilities Purchase/Replacement	Local	50,000
Sub Total - Parks and Trails Development			5,616,000
Other Capital Investment			
40-490-05	Great Streets Project(s)	Local	50,000
70-480-20	Vehicle Replacement/Purchase	Local	32,500
70-480-34	Rural Internet Access Project	Local	100,000
Sub Total - Other Capital Investment			182,500
Total Expenditures			5,798,500

		Source Funds	FY 2014	Capital Projects Fund	Grants	Interfund Transfers	Other Sources
Planned Project Expenditure Funding							
Park Development							
40-480-11	AI Foster Trailhead Improvements - Construction	Local	450,000	450,000			
40-480-19	State Route 100 Pedestrian Trail Protection - Construction	Local/Grant	320,000	64,000	256,000		
40-480-25	Community Park Construction	Local	2,800,000	2,800,000			
40-480-28	Packwood Park Nature Trek - Construction	Local/Grant	500,000	215,000	285,000		
40-480-32	Wildwood Greenway - Phase VI - Construction	Local	700,000	700,000			
40-480-33	Pedestrian Bridge Over Rt 100, at Eatherton Design/Engineer	Local	86,000	86,000			
40-480-35	Old Pond School Repairs	Local	10,000	10,000			
40-480-37	Ward Five Neighborhood Park - Construction	Local	700,000	700,000			
40-480-38	Capital Equipment/Facilities Purchase/Replacement	Local	50,000	50,000			
Sub Total - Park Development			5,616,000	5,075,000	541,000	-	-
Other Capital Investment							
40-490-05	Great Streets Project(s)	Local	50,000	50,000			
70-480-20	Vehicle Replacement / Purchase	Local	32,500	32,500			
70-480-34	Rural Internet Project	Local	100,000	100,000			
Sub Total - Other Capital Investment			182,500	182,500	-	-	-
Total Expenditures			5,798,500	5,257,500	541,000	-	-

**2014 CAPITAL IMPROVEMENT SALES TAX FUND
PROJECT DESCRIPTIONS**

Park Development

40-480-11	<u>Al Foster Trailhead Improvements - Construction</u> This trailhead was opened in 2003 and has not seen any major improvements since then, while attendance and use of it has substantially grown. Due to the extent of use, the City will be constructing more parking, a shade structure, permanent restroom facilities, and other amenities for users. Additional costs for maintenance, upkeep, and replacement of items - \$9,000.00 per year.	450,000
40-480-19	<u>State Route 100 Pedestrian Trail Protection - Construction</u> Installation of trail safety barriers along Route 100, between Taylor Road and Westglen Farms Drive, 80% Federally funded. Nominal future operating and maintenance costs expected.	320,000
40-480-25	<u>Community Park Construction</u> Phase One of the community park includes the development of an All-Inclusive Playground Area, major pavilion, dog park, trails, and all infrastructure and utilities needed for service to the site. Additional costs for maintenance, upkeep, and replacement of items - \$24,000.00 per year.	2,800,000
40-480-28	<u>Packwood Park Nature Trek - Construction</u> Partnership with St. Louis County to develop a 236 acre site with access improvements, a parking area, and trails for a range of users. Additional costs for maintenance, upkeep, and replacement of items - \$3,000.00 per year.	500,000
40-480-32	<u>Wildwood Greenway - Phase VI - Construction</u> Construction of a mile long segment of multiple-use trail between Windsor Crest Subdivision and Pond Road. Additional costs for maintenance, upkeep, and replacement of items - < \$1,000.00 per year.	700,000
40-480-33	<u>Pedestrian Bridge Over Rt 100, at Eatherton - Design/Engineer</u> Engage a consultant to complete engineered plans for 2nd pedestrian bridge over State Route 100. Additional costs for maintenance, upkeep, and replacement of items - \$0.00 per year.	86,000
40-480-35	<u>Old Pond School Repairs</u> Funding to repair restored 1914, one-room schoolhouse. Additional costs for maintenance, upkeep, and replacement of items - \$0.00 per year (one time repairs).	10,000
40-480-37	<u>Ward Five Neighborhood Park - Construction</u> City Council postponed further action on this item.	700,000
40-480-38	<u>Capital Equipment/Facilities Purchase/Replacement</u> Purchase of capital items for parks and trails on an as-need basis.	50,000
Sub Total - Park Development		\$ 5,616,000

Other Capital Investment

40-490-05	<u>Great Streets Project(s)</u> Funding to participate in three (3) city partnership to improve conditions within the State Route 100 Corridor. Additional costs for maintenance, upkeep, and replacement of items - \$0.00 per year.	50,000
70-480-20	<u>Vehicle Replacement / Purchase</u> Replacement of 2004 Chevrolet Blazer	32,500

**2014 CAPITAL IMPROVEMENT SALES TAX FUND
PROJECT DESCRIPTIONS**

70-480-34	Rural Internet Project	100,000
	Install up to four (4) additional internet poles and repeater sites to facilitate the rollout of high-speed internet service to rural area residents of Wildwood.	
	No additional future operating and maintenance costs expected.	
	Additional costs for maintenance, upkeep, and replacement of items - \$1,000.00 per year.	
Sub Total - Other Capital Investment		<u>\$ 182,500</u>
Total Expenditures		\$ 5,798,500

**City of Wildwood
Fiscal 2014 Budget
Road and Bridge Fund
Combined Statement of Revenues, Expenditures, and Changes in Fund Balance**

	Actual 2011	Actual 2012	Original Budget 2013	Final Budget 2013	Estimated 2013	Budget 2014
Beginning Fund Balances						
	Audited	Audited	Estimated	Audited	Audited	Estimated
	3,787,824	4,049,578	5,153,010	5,543,683	5,543,683	1,902,602
Revenues						
Motor Fuel/Gas Tax	1,244,679	1,275,164	1,250,000	1,250,000	1,250,000	1,250,000
Road & Bridge Tax	960,349	985,398	980,000	980,000	980,000	980,000
Interest	27,534	20,998	5,000	5,000	5,000	5,000
Subtotal	<u>2,232,562</u>	<u>2,281,561</u>	<u>2,235,000</u>	<u>2,235,000</u>	<u>2,235,000</u>	<u>2,235,000</u>
Federal/State Grants*	372,118	286,867	1,499,000	1,499,000	1,499,000	-
Other Income	-	-	-	-	-	-
Total Revenue	<u>2,604,680</u>	<u>2,568,428</u>	<u>3,734,000</u>	<u>3,734,000</u>	<u>3,734,000</u>	<u>2,235,000</u>
Other Financing Sources						
Interfund Transfer In (Out)	6,496	-	-	-	-	-
Transfers in (Out) Capital Imp Sales Tax Fund	-	800,000	-	-	-	-
Transfer In (Out) Special Escrows	-	33,399	-	-	-	-
Transfer In (Out) Special Revenue Fund	-	467,610	-	-	-	-
Total Other Financing Sources	<u>6,496</u>	<u>1,301,009</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue and Other Financing Sources						
	2,611,176	3,869,436	3,734,000	3,734,000	3,734,000	2,235,000
Expenditures						
Roadway Improvements	45,557	382,329	2,668,582	2,901,223	2,900,641	40,000
Bridge Reconstruction	1,012,452	952,532	1,050,000	1,147,000	297,000	-
Capital Maintenance	1,253,036	1,349,343	2,025,000	2,200,000	2,200,000	2,050,000
Other Capital Investment	(30,955)	127,988	2,220,000	1,844,000	1,449,000	595,000
Total Expenditures	<u>2,280,090</u>	<u>2,812,192</u>	<u>7,963,582</u>	<u>8,092,223</u>	<u>6,846,641</u>	<u>2,685,000</u>
Total Revenues and Other Financing Sources Over (Under) Expenditures						
	331,086	1,057,244	(4,229,582)	(4,358,223)	(3,112,641)	(450,000)
Prior Year Encumbrance	(160,911)	(91,579)	-	(528,440)	(528,440)	-
Current Year Encumbrance	91,579	528,440	-	-	-	-
Total Encumbrance Adjustment	<u>(69,332)</u>	<u>436,861</u>	<u>-</u>	<u>(528,440)</u>	<u>(528,440)</u>	<u>-</u>
Ending Fund Balances						
	4,049,578	5,543,683	923,428	657,020	1,902,602	1,452,602

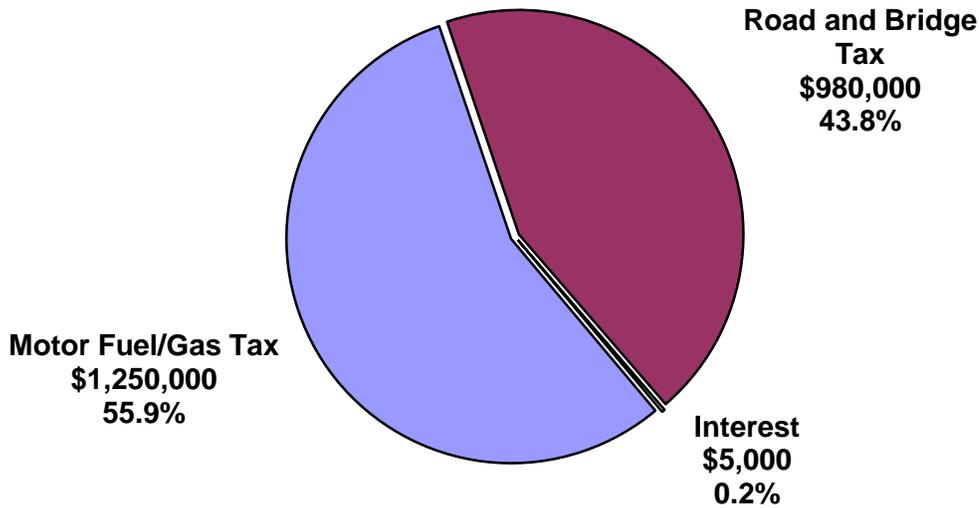
*Note: The amount budgeted for Federal/State Grants may differ from the amount recorded in the Expense Budget due to the timing of revenue recognition in accordance with construction progress.

2014 BUDGET

Road and Bridge Fund

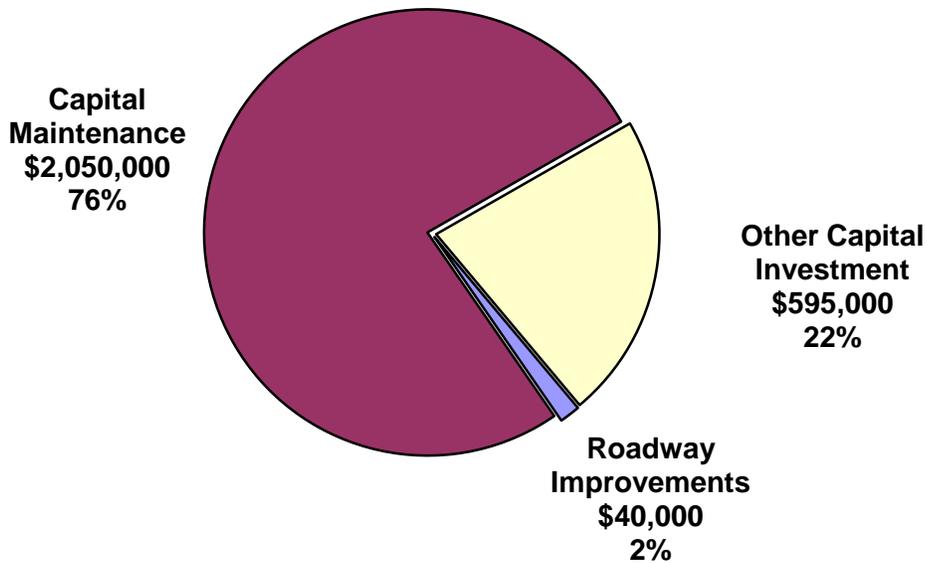
Revenue Summary

Grand Total \$2,235,000



Expenditure Summary

Grand Total \$2,685,000



**CITY OF WILDWOOD
FISCAL 2014 BUDGET
ROAD AND BRIDGE FUND
REVENUES**

	2011 Actual	2012 Actual	2013 Original Budget	2013 Final Budget	Estimated 2013	Budget 2014
Motor Fuel/Gas Tax	1,244,679	1,275,164	1,250,000	1,250,000	1,250,000	1,250,000
Road & Bridge Tax	960,349	985,398	980,000	980,000	980,000	980,000
Interest	27,534	20,998	5,000	5,000	5,000	5,000
Subtotal	2,232,562	2,281,561	2,235,000	2,235,000	2,235,000	2,235,000
Federal/State Grants	372,118	286,867	1,499,000	1,499,000	1,499,000	-
Total Revenues	2,604,680	2,568,428	3,734,000	3,734,000	3,734,000	2,235,000

		Source Funds	FY 2013 Original Budget	FY 2013 Final Budget	FY 2013 Estimate
Planned Project Expenditures					
Roadway Improvements					
70-460-07	Other Roadway Improvement Projects	Local	25,000	25,000	25,000
70-460-12	Pond-Grover Loop Rd. / Route 109 Improvements - Design		-	160,641	160,641
70-460-13	Pond-Grover Loop Rd. / Route 109 Improvements - Construction	Local/Grant	2,528,582	2,600,582	2,600,000
70-460-14	Traffic Calming Improvements	Local	15,000	15,000	15,000
70-460-15	Manchester Road Bike Lanes - Design	Local/Grant	100,000	100,000	100,000
Sub Total - Bridge Reconstruction			2,668,582	2,901,223	2,900,641
Bridge Reconstruction					
70-470-29	Pond Bridge 382 & 388 Const		-	-	-
70-470-38	Wildhorse Bridge 3-109		-	65,000	65,000
70-470-51	Wild Horse Creek Bridge #386 - Construction	Local	525,000	525,000	-
70-470-57	Ossenfort Bridge #385 - Construction	Local	325,000	325,000	-
70-470-60	Fox Creek Road Bridge #336 Replacement - Design	Local/Grant	90,000	122,000	122,000
70-470-61	Woods Road Bridge #348 Replacement - Design	Local/Grant	110,000	110,000	110,000
Sub Total - Bridge Reconstruction			1,050,000	1,147,000	297,000
Capital Maintenance					
70-490-01	Asphalt Pavement Resurfacing	Local/Grant	825,000	1,050,000	1,050,000
70-490-02	Concrete Pavement Replacement	Local	950,000	950,000	950,000
70-490-05	Storm Drainage Structure Replacement	Local	50,000	50,000	50,000
70-490-06	Sidewalk Replacement	Local	200,000	150,000	150,000
Sub Total - Capital Maintenance			2,025,000	2,200,000	2,200,000
Other Capital Investment					
70-480-09	Manchester Streetscape Construction Phase II	Local	1,800,000	1,400,000	1,400,000
70-480-11	Salt Storage Facility	Local	365,000	365,000	-
70-480-12	Ossenfort / Route T Interactive Warning Beacons	Local	30,000	30,000	-
70-480-21	Other Engineering Services	Local	25,000	25,000	25,000
70-480-25	Town Center Fountain Repair	Local	-	14,500	14,500
70-480-26	Manchester Streetscape Ph III Sidewalk Segment	Local	-	9,500	9,500
Sub Total - Other Capital Investment			2,220,000	1,844,000	1,449,000
Total Expenditures			7,963,582	8,092,223	6,846,641

		Source Funds	FY 2014
Planned Project Expenditures			
Roadway Improvements			
70-460-07	Other Roadway Improvement Projects	Local	25,000
70-460-14	Traffic Calming Improvements	Local	15,000
	Sub Total - Roadway Improvements		<u>40,000</u>
Bridge Reconstruction			
	Sub Total - Bridge Reconstruction		<u>-</u>
Capital Maintenance			
70-490-01	Asphalt Pavement Resurfacing	Local	950,000
70-490-02	Concrete Pavement Replacement	Local	900,000
70-490-05	Storm Drainage Structure Replacement	Local	50,000
70-490-06	Sidewalk Replacement	Local	150,000
	Sub Total - Capital Maintenance		<u>2,050,000</u>
Other Capital Investment			
70-480-21	Other Engineering Services	Local	25,000
70-480-12	Ossenfort / Route T Interactive Warning Beacons	Local	30,000
70-480-37	Municipal Building Driveway and Parking Lot - Mill and Overlay	Local	40,000
70-480-27	Manchester Road Streetscape Phase 3 Design	Local	300,000
70-480-28	Manchester Road Streetscape, Schnucks Area, Construction	Local	200,000
	Sub Total - Other Capital Investment		<u>595,000</u>
Total Expenditures			<u>2,685,000</u>

		Source Funds	FY 2014	Road & Bridge Fund	Grants	Interfund Transfers	Other Sources
Planned Project Expenditure Funding							
Roadway Improvements							
70-460-07	Other Roadway Improvement Projects	Local	25,000	25,000			
70-460-14	Traffic Calming Improvements	Local	15,000	15,000			
Sub Total - Roadway Improvements			40,000	40,000	-	-	-
Bridge Reconstruction							
Sub Total - Bridge Reconstruction			-	-	-	-	-
Capital Maintenance							
70-490-01	Asphalt Pavement Resurfacing	Local	950,000	950,000			
70-490-02	Concrete Pavement Replacement	Local	900,000	900,000			
70-490-05	Storm Drainage Structure Replacement	Local	50,000	50,000			
70-490-06	Sidewalk Replacement	Local	150,000	150,000			
Sub Total - Capital Maintenance			2,050,000	2,050,000	-	-	-
Other Capital Investment							
70-480-21	Other Engineering Services	Local	25,000	25,000			
70-480-12	Ossenfort / Route T Interactive Warning Beacons	Local	30,000	30,000			
70-480-37	Municipal Building Driveway and Parking Lot - Mill and Overlay	Local	40,000	40,000			
70-480-27	Manchester Road Streetscape Phase 3 Design	Local	300,000	300,000			
70-480-28	Manchester Road Streetscape, Schnucks Area, Construction	Local	200,000	200,000			
Sub Total - Other Capital Investment			595,000	595,000	-	-	-
Total Expenditures			2,685,000	2,685,000	-	-	-

**2014 CAPITAL PROJECTS
PROJECT DESCRIPTIONS**

Roadway Improvements

70-460-07	<u>Other Roadway Improvement Projects</u> Funding allocated for small roadway improvement projects identified throughout the year. Nominal future operating and maintenance costs expected.	25,000
70-460-14	<u>Traffic Calming Improvements</u> Funding for installing speed cushions and/or other traffic calming devices on City roadways. Nominal future operating and maintenance costs expected.	15,000
Sub Total - Roadway Improvements		\$ 40,000

Bridge Reconstruction

Sub Total - Bridge Reconstruction	\$ -
--	------

Capital Maintenance

70-490-01	<u>Asphalt Pavement Resurfacing</u> Pavement resurfacing on Wild Horse Creek Road, Main Street, Plaza Drive, Eastgate Avenue, Fountain Place Drive & Market Avenue, and shoulder stabilization along previously resurfaced roadways Maintenance project; extends useful life of roadway pavement and lengthens time before repaving is required	950,000
70-490-02	<u>Concrete Pavement Replacement</u> Citywide Selective Concrete Street Slab Replacement. New pavement to be constructed with a 4" Type 1 aggregate base and 7" P.C.C. concrete pavement. Maintenance project; reduces operating expenses for asphalt patching by \$20,000/yr.	900,000
70-490-05	<u>Storm Drainage Structure Replacement</u> Replacement or repair of small roadway culverts, storm grates or other storm drainage structures within the City right-of-way. No additional future operating and maintenance costs expected.	50,000
70-490-06	<u>Sidewalk Replacement</u> Replacement or repair of sidewalks Maintenance project	150,000
Sub Total - Capital Maintenance		\$ 2,050,000

Other Capital Investment

70-480-21	<u>Other Engineering Services</u> Funding for various consulting engineering/surveying services needed throughout the year for projects not anticipated ahead of the budget year. No additional future operating and maintenance costs expected.	25,000
70-480-12	<u>Ossenfort / Route T Interactive Warning Beacons</u> Sensor Activated Flashing Beacons at intersection (carryover from 2013). No additional future operating and maintenance costs expected.	30,000
70-480-37	<u>Municipal Building Driveway and Parking Lot - Mill and Overlay</u> Milling and asphalt overlay of existing driveway and parking lot for the Wildwood Municipal Building. Maintenance project; extends useful life of roadway pavement and lengthens time before repaving is required	40,000
70-480-27	<u>Manchester Road Streetscape Phase 3 Design</u> Design phase of improvements to Manchester Road, between Eatherton Road and Taylor Road, including bike lanes, parking lanes, sidewalks, street lights, street trees & other streetscape enhancements. Additional operating and maintenance costs of \$10,000/yr.	300,000

2014 CAPITAL PROJECTS	
PROJECT DESCRIPTIONS	
70-480-28	<u>Manchester Road Streetscape, Schnucks Area, Construction</u> 200,000 Design-build project to upgrade sidewalks to meet Town Center requirements, including wider sidewalks, street trees and street lights <i>Additional operating and maintenance costs of \$1,000/yr.</i>
Sub Total - Other Capital Investment	<hr/> \$ 595,000
Total Expenditures	<hr/> \$ 2,685,000

**City of Wildwood
FY 2014 Budget
City Hall Project Fund
Combined Statement of Revenues, Expenditures, and Changes in Fund Balance**

	2011 Actual	2012 Actual	Original Budget 2013	Final Budget 2013	Estimated 2013	Budget 2014
Beginning Fund Balance	Audited 3,125,713	Audited 1,938,533	Estimated 819,366	Audited 1,072,267	Audited 1,072,267	Estimated 497,066
Revenues						
Interest Income	173	2,111	-	-	-	-
Certificates of Participation Proceeds	-	-	-	-	-	-
Total Revenues	173	2,111	-	-	-	-
Other Financing Sources						
Transfer In (Out) from General Fund	-	5,000,000	-	-	-	-
Transfer In (Out) from General Fund	-	(2,098)	-	-	-	-
Transfer In (Out) from CIP Sales Tax Fund	(167,171)	-	219,618	219,618	219,618	222,950
Net Transfers In/(Out)	(167,171)	4,997,902	219,618	219,618	219,618	222,950
Total Revenue and Other Financing Sources						
	(166,998)	5,000,013	219,618	219,618	219,618	222,950
Expenditures						
Insurance	-	12,800	-	5,780	5,780	-
Misc.	-	550	-	14,000	14,000	-
Utilities	-	2,316	-	1,590	1,590	-
Acoustical Treatment	-	-	-	-	-	50,000
Emergency Generator	-	-	-	-	-	50,000
Landscape Enhancements	-	-	-	-	-	15,000
Architectural Design/LEED	305,286	113,529	15,000	15,000	15,000	-
LEED Commissioning	-	8,278	12,995	12,995	12,995	-
Construction	640,404	5,433,660	87,250	356,000	356,000	-
Permits/Inspection Fees	-	30,382	10,000	10,000	10,000	-
Debt Service (COP's Lease Payments)	-	115,000	115,000	115,000	115,000	120,000
Capitalized Interest Expense	74,493	105,998	104,618	104,618	104,618	102,950
Relocation/Set-up	-	83,602	75,000	120,000	120,000	-
Total Expenditures	1,020,182	5,906,116	419,863	754,983	754,983	337,950
Total Revenues and Other Financing Sources Over (Under) Expenditures						
	(1,187,180)	(906,103)	(200,245)	(535,365)	(535,365)	(115,000)
Encumbrances						
Prior Year Encumbrance	-	-	-	(39,837)	(39,837)	-
Current Year Encumbrance	-	39,837	-	-	-	-
Total Encumbrance Adjustment	-	39,837	-	(39,837)	(39,837)	-
Fund Balance						
Certificates of Participation Reserve*	222,950	222,950	222,950	222,950	222,950	222,950
Unreserved Fund Balance	1,715,583	849,317	396,172	274,116	274,116	159,116

*Deposited with Trustee to be held as security for duration of Certificates amortization period.
Refunded to City at conclusion of Certificates amortization period.

CITY OF WILDWOOD
New City Hall
Debt Service on Series 2011 Certificates of Participation

Issue Date: 11/18/2010

<u>Date</u>	<u>Principal</u>	<u>Interest Rate</u>	<u>Interest</u>	<u>Total Debt</u>	<u>Annual Debt Service</u>
8/1/2011			74,492.69	74,492.69	74,492.69
2/1/2012			52,998.75	52,998.75	
8/1/2012	115,000	1.20	52,998.75	167,998.75	220,997.50
2/1/2013			52,308.75	52,308.75	
8/1/2013	115,000	1.45	52,308.75	167,308.75	219,617.50
2/1/2014			51,475.00	51,475.00	
8/1/2014	120,000	1.75	51,475.00	171,475.00	222,950.00
2/1/2015			50,425.00	50,425.00	
8/1/2015	120,000	2.00	50,425.00	170,425.00	220,850.00
2/1/2016			49,225.00	49,225.00	
8/1/2016	120,000	2.35	49,225.00	169,225.00	218,450.00
2/1/2017			47,815.00	47,815.00	
8/1/2017	125,000	2.70	47,815.00	172,815.00	220,630.00
2/1/2018			46,127.50	46,127.50	
8/1/2018	130,000	3.00	46,127.50	176,127.50	222,255.00
2/1/2019			44,177.50	44,177.50	
8/1/2019	130,000	3.25	44,177.50	174,177.50	218,355.00
2/1/2020			42,065.00	42,065.00	
8/1/2020	135,000	3.45	42,065.00	177,065.00	219,130.00
2/1/2021			39,736.25	39,736.25	
8/1/2021	140,000	3.65	39,736.25	179,736.25	219,472.50
2/1/2022			37,181.25	37,181.25	
8/1/2022	145,000	3.80	37,181.25	182,181.25	219,362.50
2/1/2023			34,426.25	34,426.25	
8/1/2023	150,000	3.90	34,426.25	184,426.25	218,852.50
2/1/2024			31,501.25	31,501.25	
8/1/2024	155,000	4.00	31,501.25	186,501.25	218,002.50
2/1/2025			28,401.25	28,401.25	
8/1/2025	165,000	4.10	28,401.25	193,401.25	221,802.50
2/1/2026			25,018.75	25,018.75	
8/1/2026	170,000	4.20	25,018.75	195,018.75	220,037.50
2/1/2027			21,448.75	21,448.75	
8/1/2027	175,000	4.30	21,448.75	196,448.75	217,897.50
2/1/2028			17,686.25	17,686.25	
8/1/2028	185,000	4.40	17,686.25	202,686.25	220,372.50
2/1/2029			13,616.25	13,616.25	
8/1/2029	195,000	4.45	13,616.25	208,616.25	222,232.50
2/1/2030			9,277.50	9,277.50	
8/1/2030	200,000	4.50	9,277.50	209,277.50	218,555.00
2/1/2031			4,777.50	4,777.50	
8/1/2031	210,000	4.55	4,777.50	214,777.50	219,555.00
	3,000,000		1,473,870.19	4,473,870.19	4,473,870.19

**City of Wildwood
FY 2014 Budget
Town Center Sewer Fund
Combined Statement of Revenues, Expenditures, and Changes in Fund Balance**

	Actual 2011	Actual 2012	Original Budget 2013	Final Budget 2013	Estimated 2013	Budget 2014
Beginning Fund Balance	Audited 468,279	Audited 450,339	Estimated 310,205	Audited 318,130	Audited 318,130	Estimated 340,527
Revenues						
Interest Income	255	262	100	100	100	100
Special Assessments	113,355	107,897	124,755	124,755	124,755	124,755
Interest Payments	73,905	73,905	73,905	73,905	73,905	73,905
Bond Proceeds, at par	-	1,910,000	-	-	-	-
Other	186	243	-	-	-	-
Sub Total	187,700	2,092,307	198,760	198,760	198,760	198,760
Expenditures						
Administrative & Legal	12,270	7,074	12,250	12,250	12,250	12,250
Cost of Issuance	-	43,016	-	-	-	-
Discount (Premium)	-	8,213	-	-	-	-
Payment to Escrow Agent	-	1,971,670	-	-	-	-
Principal	110,000	115,000	120,000	120,000	150,000	140,000
Interest Expense	83,370	79,544	75,460	75,460	14,113	20,093
Total Expenditures	205,640	2,224,517	207,710	207,710	176,363	172,343
Revenue Over (Under) Expenditures	(17,940)	(132,210)	(8,950)	(8,950)	22,397	26,417
Fund Balance	450,339	318,130	301,255	309,180	340,527	366,944
Bond Payment Reserve	50,000	164,113	164,113	164,113	164,113	164,113
Ending Fund Balance	400,339	154,017	137,142	145,067	176,414	202,831

CITY OF WILDWOOD, MISSOURI
REFUNDING NEIGHBORHOOD IMPROVEMENT DISTRICT BONDS, SERIES 2012

Issue Date: 12/27/2012
 Settlement Date: 12/27/2012

Debt Service Schedule	Principal	Interest Rate	Interest	Annual Interest	Debt Service	Annual Debt Service
3/1/2013						
9/1/2013	150,000.00	0.300	14,113.03	14,113.03	164,113.03	164,113.03
3/1/2014	140,000.00	0.400	10,186.25		150,186.25	
9/1/2014			9,906.25	20,092.50	9,906.25	160,092.50
3/1/2015	140,000.00	0.500	9,906.25		149,906.25	
9/1/2015			9,556.25	19,462.50	9,556.25	159,462.50
3/1/2016	140,000.00	0.625	9,556.25		149,556.25	
9/1/2016			9,118.75	18,675.00	9,118.75	158,675.00
3/1/2017	140,000.00	0.750	9,118.75		149,118.75	
9/1/2017			8,593.75	17,712.50	8,593.75	157,712.50
3/1/2018	140,000.00	0.870	8,593.75		148,593.75	
9/1/2018			7,981.25	16,575.00	7,981.25	156,575.00
3/1/2019	145,000.00	1.000	7,981.25		152,981.25	
9/1/2019			7,256.25	15,237.50	7,256.25	160,237.50
3/1/2020	150,000.00	1.250	7,256.25		157,256.25	
9/1/2020			6,318.75	13,575.00	6,318.75	163,575.00
3/1/2021	150,000.00	1.400	6,318.75		156,318.75	
9/1/2021			5,268.75	11,587.50	5,268.75	161,587.50
3/1/2022	150,000.00	1.600	5,268.75		155,268.75	
9/1/2022			4,068.75	9,337.50	4,068.75	159,337.50
3/1/2023	155,000.00	1.700	4,068.75		159,068.75	
9/1/2023			2,751.25	6,820.00	2,751.25	161,820.00
3/1/2024	155,000.00	1.750	2,751.25		157,751.25	
9/1/2024			1,395.00	4,146.25	1,395.00	159,146.25
3/1/2025	155,000.00	1.800	1,395.00	1,395.00	156,395.00	156,395.00
	1,910,000.00		168,729.28	168,729.28	2,078,729.28	2,078,729.28

City of Wildwood
Fiscal Year 2014 Budget
East Traffic Generation Assessment
 Special Revenue Fund
Combined Statement of Revenues, Expenditures, and Changes in Fund Balance

	2011 Actual	2012 Actual	Original Budget 2013	Final Budget 2013	Estimated 2013	Budget 2014
Beginning Fund Balances	Audited 689,950	Audited 708,629	Estimated 251,699	Audited 246,704	Audited 246,704	Estimated 120,059
Revenues						
East TGA Assessments	17,991	4,790	10,000	10,000	11,255	10,000
Interest	689	894	680	680	110	100
Total Revenue	18,679	5,685	10,680	10,680	11,365	10,100
Expenditures						
Total Expenditures	-	-	-	138,010	138,010	-
Revenue Over (Under) Expenditures	18,679	5,685	10,680	(127,330)	(126,645)	10,100
Other Financing Sources						
Interfund Transfers In (Out)	-	(467,610)	-	-	-	-
Sub Total	-	(467,610)	-	-	-	-
Total Revenues and Other Financing Sources Over (Under) Expenditures	18,679	(461,925)	10,680	(127,330)	(126,645)	10,100
Ending Fund Balances	708,629	246,704	262,379	119,374	120,059	130,159

City of Wildwood
Fiscal Year 2014 Budget
West Traffic Generation Assessment
 Special Revenue Fund
Combined Statement of Revenues, Expenditures, and Changes in Fund Balance

	2011 Actual	2012 Actual	Original Budget 2013	Final Budget 2013	Estimated 2013	Budget 2014
Beginning Fund Balances	Audited 118,885	Audited 123,966	Estimated 129,106	Audited 133,142	Audited 133,142	Estimated 141,240
Revenues						
West TGA Assessments	4,962	9,013	-	-	7,998	-
Interest	119	163	140	140	100	100
Total Revenue	5,081	9,176	140	140	8,098	100
Expenditures						
Total Expenditures	-	-	-	-	-	-
Revenue Over (Under) Expenditures	5,081	9,176	140	140	8,098	100
Other Financing Sources						
Sub Total	-	-	-	-	-	-
Total Revenues and Other Financing Sources Over (Under) Expenditures	5,081	9,176	140	140	8,098	100
Ending Fund Balances	123,966	133,142	129,246	133,282	141,240	141,340

**City of Wildwood
2014 Budget
5-Year Capital Improvement Plan
Capital Improvement Sales Tax Fund
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances**

	2014	2015	2016	2017	2018
Estimated Beginning Fund Balances					
	7,633,812	4,358,362	3,763,512	2,654,557	3,149,419
Revenues					
1/2 cent Capital Improvement Sales Tax	2,200,000	2,233,000	2,266,495	2,300,492	2,335,000
Interest	5,000	5,000	5,000	5,000	5,000
Subtotal	<u>2,205,000</u>	<u>2,238,000</u>	<u>2,271,495</u>	<u>2,305,492</u>	<u>2,340,000</u>
Federal/State Grants	541,000	-	-	-	-
Other Income	-	-	-	-	-
Total Revenue	<u>2,746,000</u>	<u>2,238,000</u>	<u>2,271,495</u>	<u>2,305,492</u>	<u>2,340,000</u>
Other Financing Sources					
Transfer In (Out) City Hall Project Fund	(222,950)	(222,850)	(218,450)	(220,630)	(222,255)
Other Sources	-	-	-	-	-
Total Other Financing Sources	<u>(222,950)</u>	<u>(222,850)</u>	<u>(218,450)</u>	<u>(220,630)</u>	<u>(222,255)</u>
Total Revenue and Other Financing Sources					
	2,523,050	2,015,150	2,053,045	2,084,862	2,117,745
Expenditures					
Park Development	5,616,000	2,610,000	3,075,000	1,505,000	2,700,000
Other Capital Investment	182,500	-	87,000	85,000	-
Total Expenditures	<u>5,798,500</u>	<u>2,610,000</u>	<u>3,162,000</u>	<u>1,590,000</u>	<u>2,700,000</u>
Total Revenues and Other Financing Sources Over (Under) Expenditures					
	(3,275,450)	(594,850)	(1,108,955)	494,862	(582,255)
Encumbrances					
Prior Year Encumbrance	-	-	-	-	-
Estimated Ending Fund Balances					
	4,358,362	3,763,512	2,654,557	3,149,419	2,567,164

		Source Funds	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Planned Project Expenditures							
Park and Trail Development							
40-480-07	Property Acquisitions	Local		1,000,000		1,000,000	
40-480-11	Al Foster Trailhead Improvements - Construction	Local	450,000				
40-480-19	State Route 100 Pedestrian Trail Protection - Construction	Local/Grant	320,000				
40-480-21	Homestead Trail Design/Engineering and Improvements	Local		50,000	600,000		
40-480-25	Community Park Construction	Local	2,800,000	TBD	TBD	TBD	
40-480-28	Packwood Park Nature Trek - Construction	Local/Grant	500,000				
40-480-32	Wildwood Greenway Phase 6 Construction - Trail + Bridge	Local	700,000				
40-480-33	Pedestrian Bridge Over Route 100, at Eatherton Road - Design/Engineer	Local	86,000	900,000			
40-480-34	Kohn Park Repairs	Local		200,000	50,000		
40-480-35	Old Pond School Repairs	Local	10,000	5,000	5,000	5,000	50,000
40-480-37	Ward Five Neighborhood Park - Construction	Local	700,000				
40-480-38	Capital Projects - Replacements of Major Structures	Local	50,000	50,000		100,000	
40-480-	Community Park - Phase II - Design and Engineering	Local		150,000			
40-480-	Community Park - Phase II - Construction	Local			1,000,000		
40-480-	Community Park - Phase III - Design and Engineering	Local				150,000	
40-480-	Community Park - Phase III - Construction	Local					1,250,000
40-480-	Town Center Park Development (Neighborhood Type)	Local		75,000			
40-480-	Boardwalk Trail Between Mobil-On-The-Run and Pedestrian Bridge	Local		30,000	300,000		
40-480-12	Woodcliff Heights Park - Construction	Local					400,000
40-480-	Future Trail Development - Design	Local		150,000		150,000	
40-480-	Future Trail Development - Construction	Local			1,000,000		1,000,000
40-480-	Anniversary and Glencoe City Parks - Renovations	Local				100,000	
40-480-	Restroom Facilities - Old Pond School	Local			120,000		
Sub Total - Park Development			5,616,000	2,610,000	3,075,000	1,505,000	2,700,000
Other Capital Investment							
40-490-05	Great Streets Project(s)	Local	50,000		50,000		
70-480-20	Vehicle Replacement / Purchase	Local	32,500		25,000		
70-480-34	Rural Internet Access Project	Local	100,000	TBD			
70-480-	Eatherton Road Trail/Sidewalk - Design and Engineering	Local			12,000		
70-480-	Eatherton Road Trail/Sidewalk - Construction					85,000	
Sub Total - Other Capital Investment			182,500	-	87,000	85,000	-
Total Expenditures			5,798,500	2,610,000	3,162,000	1,590,000	2,700,000

**City of Wildwood
2014 Budget
5-Year Road Bridge Fund Capital Improvement Plan
Road Bridge Fund
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances**

	2014	2015	2016	2017	2018
Estimated Beginning Fund Balances					
	1,902,602	1,452,602	1,506,327	1,135,902	1,441,455
Revenues					
Motor Fuel/Gas Tax	1,250,000	1,259,375	1,268,820	1,278,336	1,287,924
Road & Bridge Tax	980,000	987,350	994,755	1,002,216	1,009,732
Interest	5,000	10,000	10,000	10,000	10,000
Subtotal	<u>2,235,000</u>	<u>2,256,725</u>	<u>2,273,575</u>	<u>2,290,552</u>	<u>2,307,656</u>
Federal/State Grants		2,152,000	16,000	1,280,000	-
Other Income					
Total Revenue	<u>2,235,000</u>	<u>4,408,725</u>	<u>2,289,575</u>	<u>3,570,552</u>	<u>2,307,656</u>
Other Financing Sources					
Transfer In (Out) Special Escrows	-	-	-	-	-
Transfer In (Out) Special Revenue Fund	-	-	-	-	-
Transfer In (Out) CIP Sales Tax Fund	-	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue and Other Financing Sources					
	2,235,000	4,408,725	2,289,575	3,570,552	2,307,656
Expenditures					
Roadway Improvements	40,000	1,240,000	165,000	40,000	40,000
Bridge Reconstruction	-	1,490,000	870,000	1,600,000	-
Capital Maintenance	2,050,000	1,600,000	1,600,000	1,600,000	1,600,000
Other Capital Investment	595,000	25,000	25,000	25,000	25,000
Total Expenditures	<u>2,685,000</u>	<u>4,355,000</u>	<u>2,660,000</u>	<u>3,265,000</u>	<u>1,665,000</u>
Total Revenues and Other Financing Sources Over (Under) Expenditures					
	(450,000)	53,725	(370,425)	305,552	642,656
Encumbrances					
Prior Year Encumbrance	-	-	-	-	-
Estimated Ending Fund Balances					
	1,452,602	1,506,327	1,135,902	1,441,455	2,084,111

		Source Funds	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Planned Project Expenditures							
Roadway Improvements							
70-460-07	Other Roadway Improvement Projects	Local	25,000	25,000	25,000	25,000	25,000
70-460-13	Pond-Grover Loop Rd. / Route 109 Improvements	Local/Grant					
70-460-14	Traffic Calming Improvements	Local	15,000	15,000	15,000	15,000	15,000
70-460-15	Manchester Road Bike Lanes	Local/Grant		1,200,000			
	Waterfront Way Extension - Construction	Local/Escrow			125,000		
Sub Total - Roadway Improvements			40,000	1,240,000	165,000	40,000	40,000
Bridge Reconstruction							
70-470-51	Wild Horse Creek Bridge #386 - Construction	Local			525,000		
70-470-57	Ossenfort Bridge #385 - Construction	Local			325,000		
70-470-61	Woods Road Bridge #348 Replacement - Design	Local/Grant					
	Woods Road Bridge #348 Replacement - Construction	Local/Grant		700,000			
70-470-60	Fox Creek Road Bridge #336 Replacement - Design	Local/Grant					
	Fox Creek Road Bridge #336 Replacement - Construction	Local/Grant		610,000			
	Wild Horse Creek Bridge #392 - Design	Local/Grant		100,000			
	Wild Horse Creek Bridge #392 - Right-of-way	Local/Grant			20,000		
	Wild Horse Creek Bridge #392 - Construction	Local/Grant				880,000	
	Bouquet Road Bridge #353 - Design	Local/Grant		80,000			
	Bouquet Road Bridge #353 - Construction	Local/Grant				720,000	
Sub Total - Bridge Reconstruction			-	1,490,000	870,000	1,600,000	-
Capital Maintenance							
70-490-01	Asphalt Pavement Resurfacing	Local	950,000	500,000	500,000	500,000	500,000
70-490-02	Concrete Pavement Replacement	Local	900,000	900,000	900,000	900,000	900,000
70-490-05	Storm Drainage Structure Replacement	Local	50,000	50,000	50,000	50,000	50,000
70-490-06	Sidewalk Replacement	Local	150,000	150,000	150,000	150,000	150,000
Sub Total - Capital Maintenance			2,050,000	1,600,000	1,600,000	1,600,000	1,600,000
Other Capital Investment							
70-480-09	Manchester Rd. Streetscape Construction Phase 2 (East Ave to 109)	Local					
70-480-11	Salt Storage Facility	Local					
70-480-21	Other Engineering Services	Local	25,000	25,000	25,000	25,000	25,000
70-480-12	Ossenfort / Route T Interactive Warning Beacons	Local	30,000	-	-	-	-
70-480-37	Municipal Building Driveway and Parking Lot - Mill and Overlay	Local	40,000				
70-480-27	Manchester Road Streetscape Phase 3 Design	Local	300,000				
	Manchester Road Streetscape Phase 3 Construction	Local			TBD		
70-480-28	Manchester Road Streetscape, Schnucks Area, Construction	Local	200,000				
Sub Total - Other Capital Investment			595,000	25,000	25,000	25,000	25,000
Total Expenditures			2,685,000	4,355,000	2,660,000	3,265,000	1,665,000

**City of Wildwood
Fiscal 2014
Budget**

Personnel Summary

Department	Position Title	Actual 2009	Actual 2010	Actual 2011	Budget 2012	Budget 2013	Budget 2014
Administration	City Administrator	1.00	1.00	1.00	1.00	1.00	1.00
	Administrative Asst.	1.00	1.00	1.00	1.00	1.00	1.00
	Finance Officer	1.00	1.00	1.00	1.00	1.00	1.00
	Receptionist/Office Asst.	1.00	1.00	1.00	1.00	1.00	1.00
	Account Clerk	-	-	-	-	-	-
	Office Assistant	0.50	0.50	0.50	0.50	0.50	0.50
			<u>4.50</u>	<u>4.50</u>	<u>4.50</u>	<u>4.50</u>	<u>4.50</u>
Clerk/Council	Deputy Admin./City Clerk	1.00	1.00	1.00	1.00	1.00	1.00
	Admin. Asst./Dep. Clerk	0.50	0.50	0.50	0.50	0.50	0.50
		<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>
Municipal Court	Court Administrator	1.00	1.00	1.00	1.00	1.00	1.00
	Asst. Clerk/Admin. Asst.	0.50	0.50	0.50	0.50	0.50	0.50
		<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>
Parks	Parks & Recreation Superintendent	1.00	1.00	1.00	1.00	1.00	1.00
	Recreation Specialist	-	-	-	-	-	-
		<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Planning	Director	1.00	1.00	1.00	1.00	1.00	1.00
	Sr. Planner	1.00	1.00	1.00	1.00	1.00	1.00
	Planner	2.00	2.00	2.00	2.00	2.00	2.00
	Code Enforcement Officer	1.00	1.00	1.00	1.00	1.00	1.00
	Code Inspector	0.50	0.50	0.50	0.50	0.50	0.50
	Planning Technician	1.00	1.00	1.00	1.00	1.00	1.00
	Administrative Asst.	0.50	0.50	0.50	0.50	0.50	0.50
			<u>7.00</u>	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>
Public Works	Director/City Engineer	1.00	1.00	1.00	1.00	1.00	1.00
	Asst. City Engineer	1.00	1.00	1.00	1.00	1.00	1.00
	Street Superintendent	1.00	1.00	1.00	1.00	1.00	1.00
	Street Inspector	1.00	1.00	0.00	0.00	0.00	0.00
	Code Inspector	0.50	0.50	0.50	0.50	0.50	0.50
	Administrative Asst.	0.50	0.50	0.50	0.50	0.50	0.50
			<u>5.00</u>	<u>5.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>
Total Personnel	Full-Time	20.00	20.00	19.00	19.00	19.00	19.00
	FTE	20.50	20.50	19.50	19.50	19.50	19.50

* Mid-year change

Police Services

Provided Under Contract with St. Louis County Police Department	Actual 2009	Actual 2010	Actual 2011	Budget 2012	Budget 2013	Budget 2014
Personnel Assigned to Wildwood Precinct						
Captain	1.00	1.00	1.00	1.00	1.00	1.00
Lieutenant	1.00	1.00	1.00	1.00	1.00	1.00
Sergeant	4.00	4.00	4.00	4.00	4.00	4.00
Officers	27.00	27.00	27.00	27.00	27.00	27.00
Office Admin.	1.00	1.00	1.00	1.00	1.00	1.00
	<u>34.00</u>	<u>34.00</u>	<u>34.00</u>	<u>34.00</u>	<u>34.00</u>	<u>34.00</u>



WILDWOOD

This page intentionally left blank.

**City of Wildwood
Fiscal Year 2014 Budget**

Personnel Summary

Personnel costs of salaries and benefits for all full-time and regular part-time employees for 2014 is budgeted to total \$2,193,350 representing 27.4% of the total General Fund Operating expenditures for 2014. The net 2014 budgeted amount for personnel costs is actually a \$3,335 decrease compared to original Budget 2013.

Authorized Positions

The 2014 Budget includes funding for 19.50 full-time and regular part-time City employees, the same number of employees as authorized for 2013. A copy of the authorized 2014 employee positions accompanies this document.

Salary Pay Plan

The 2014 Salary Pay Plan includes some minor adjustments to selected employee position pay ranges. The salary of each employee by position is within the respective salary range. A copy of the 2014 Salary Pay Plan accompanies this document.

Employee Salary Adjustments for 2014

The 2014 Municipal Budget includes funding of a three percent (3.0%) general salary increase for all full-time employees receiving a satisfactory overall rating on their annual performance evaluation. This budgeted increase is expected to cost a total of \$42,820.

Employee Benefit Plan

The employee health insurance plan authorized for 2014 is United Healthcare Plan Gold D1-9/GX. The new plan premiums actually represent a 13.3% decrease (-\$46,790) compared to the 2013 premium rate. The 2014 plan includes modifications to the HRA Health Reimbursement Account (HRA) deductible arrangement (deductibles shared between City and Employee on a \$200/\$400 Employee; \$1,300/\$2,600 City) including minor changes to the HRA to absorb certain co-pay increases for urgent care and emergency room visits. The dental insurance policy with Delta Dental is renewed for 2014 at an increase of 4.4% (\$1,200) annual premium cost) compared to the 2013 rate. Employee Life and Disability insurance is budgeted to increase by a total of \$740 for 2014, and the policy rate is guaranteed for two years. All other employee benefits remain unchanged from 2013.



WILDWOOD

This page intentionally left blank.



WILDWOOD

**CITY OF WILDWOOD, MISSOURI
2014 SALARY PLAN**

Position	Salary Min	Salary Midpoint	Salary Max
City Administrator	\$128,000	\$141,750	\$155,500
Director of Planning and Parks	\$85,100	\$110,300	\$135,500
Director of Public Works / Engineer	\$81,040	\$99,020	\$117,000
Dep. City Admin. / City Clerk	\$81,040	\$99,020	\$117,000
Finance Officer	\$58,000	\$73,000	\$88,000
Assistant City Engineer	\$58,000	\$73,000	\$88,000
Parks & Recreation Superintendent	\$50,365	\$61,685	\$77,500
Street Superintendent	\$50,365	\$61,685	\$77,500
Senior Planner	\$48,570	\$59,390	\$68,750
Planner	\$39,030	\$50,475	\$60,750
Court Administrator	\$39,030	\$50,475	\$60,750
Code Enforcement Officer	\$37,600	\$46,300	\$55,000
Account Clerk/ HR Assistant	\$37,600	\$45,120	\$53,000
Dep. City Clerk/ Asst. Court Clerk	\$34,230	\$42,115	\$52,000
Code Inspector	\$34,230	\$42,115	\$52,000
Planning Technician	\$34,230	\$42,115	\$52,000
Administrative Assistant	\$34,230	\$42,115	\$52,000
Office Assistant / Receptionist	\$31,785	\$40,645	\$49,500



WILDWOOD

This page intentionally left blank.

BUDGET GLOSSARY

ACCOUNT NUMBER - A system of numbering that quickly reveals certain required information.

ACCRUAL ACCOUNTING - A basis of accounting in which revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the accounting period in which they are incurred.

ACTIVITY - Departmental efforts that contribute to the achievement of a specific set of program objectives; the smallest unit of the program budget.

AD HOC - For or concerned with one specific purpose.

ADOPTED BUDGET – The budget approved by the City Council and enacted by ordinance on or before December 31 of each year.

ANNUALIZE - Budget technique whereby expenditures for part of a year are projected forward for a full year for the purpose of preparing an annual budget.

APPROPRIATION - An authorization made by the City Council that permits the City to incur obligations and to make expenditures of resources.

ASSESSED VALUE - The value of property for tax levy purposes. The assessed value is set by the St. Louis County Assessor, who is charged with determining the taxable value of property according to a formula set by the State of Missouri.

ASSESSMENT RATIO - The ratio at which the tax rate is applied to the tax base.

ASSET - Resources held or owned by the City that benefit more than one accounting period.

AUTHORIZED POSITIONS - The number of employee positions authorized in the budget, some of which may be filled during the course of the budget year.

AVAILABLE (UNDESIGNATED) FUND BALANCES - The funds remaining from prior year's activity that are available for appropriation in the current budget year.

BOND - A written promise to pay a specified sum of money (the face or principal value of the bond), at a specified date or dates in the future (the maturity date), along with interest at a specified rate.

BONDED DEBT - That portion of City debt represented by outstanding bonds.

BOND REFINANCING - The payoff of old bonds and the re-issuance of new bonds in order to obtain better interest rates and/or better bond conditions.

BUDGET - A financial plan comprised of an estimate of proposed expenditures for a fiscal year and the proposed means of financing those expenditures

BUDGET CALENDAR - The schedule of key dates that the City follows in the preparation and adoption of the budget.

BUDGETARY CONTROL - The control or management of the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

BUDGET DOCUMENT - The written instrument used by City to present a comprehensive financial plan.

BUDGET MESSAGE - The opening section of the budget presented by the City Administrator, which presents the City Council and the Citizens of Wildwood with highlights of the most important aspects of the budget.

BUDGET ORDINANCE - The official enactment by the City Council to approve the budget as presented, authorizing staff to obligate and spend revenues.

CAFR - Comprehensive Annual Financial Report.

CAPITAL ASSETS - Assets of significant value and having a useful life of several years. Capital Assets are also called fixed assets.

CAPITAL BUDGET - The appropriation of resources for capital assets.

CAPITAL IMPROVEMENTS - Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; also referred to as infrastructure.

CAPITAL IMPROVEMENTS PROGRAM - A plan for capital improvements to be incurred each year over a set number of years to meet long-term capital needs.

CAPITAL IMPROVEMENT FUND - A fund created to account for the financial resources to be used for the acquisition, construction, or improvements of capital facilities, infrastructure, or equipment.

CAPITAL IMPROVEMENT SALES TAX FUND - A fund created to account for the financial resources from the City's ½ cent Capital Improvement Sales tax to be used for funding general capital improvements.

CASH BASIS - A basis of accounting in which transactions are recognized when cash is received or spent.

CCPP – See Citizens Committee for Park Progress.

CERTIFICATE OF PARTICIPATION (COP) – An instrument evidencing a pro rata share in a specific pledged revenue stream, usually lease payments by the issuer that are subject to annual appropriation. The certificate generally entitles the holder to receive a share, or participation, in the lease payments from a particular project. The lease payments are passed through the lessor to the certificate holders. The lessor typically

assigns the lease and lease payments to a trustee, which then distributes the lease payments to the certificate holders.

CHARGES FOR SERVICES - Revenue derived by charging a fee to the specific user of the service.

CID – See Community Improvement District.

CITY HALL PROJECT FUND - A fund created to account for the financial resources and expenditures associated with the construction of the City of Wildwood New City Hall. This fund shall also be used to record the repayment of the Certificates of Participation used to fund a portion of the project.

CITIZENS COMMITTEE FOR PARK PROGRESS – Committee formed to research and advise Council on planning for acquisition of additional park and open space land as well as such other recreational facilities deemed desirable.

COMMUNITY IMPROVEMENT DISTRICT - Either a political subdivision, with the power to impose special assessments and real property taxes, or a nonprofit corporation, with the power to impose special assessments, to pay for public improvements.

CITY COUNCIL – The governing body elected by the Citizens of Wildwood to provide policy direction for the operations of the City. Wildwood’s City Council consists of a Mayor who is elected for a four-year term and 16 Council Members who are elected from eight wards as established by the Charter (two Council Members per ward). Council Members are elected for two-year terms.

CONSUMER PRICE INDEX (CPI) - A statistical description of price levels provided by the U.S. Department of Labor. This index is used as a measure of the increase in the cost of living (economic inflation).

CURRENT TAXES - Taxes levied and due within a one-year period.

DEBT SERVICE FUND - A fund established to account for the accumulation of resources for, and the payment of long term debt principal and interest.

DELINQUENT TAXES - Taxes that remain unpaid after the due date and which have penalty and interest attached. In Missouri, tax statements are mailed in November and are due by December 31.

DEPRECIATION - The process of recognizing the physical deterioration of capital assets over a period of time.

DEVELOPMENT FEES - Those fees generated by building, development and growth in a community. Included are building permits, site plan review fees, zoning, planning, and subdivision fees.

DISBURSEMENT - The expenditures of money from an account.

EMPLOYEE (OR FRINGE) BENEFITS - Contributions made by a government to meet commitments or obligations for employee benefits. Included is the government's share of Social Security and various pension, life, and medical plans.

ENCUMBRANCE - The commitment of funds to pay for future cash expenditures.

EXPENDITURES - A decrease in the net financial resources of the City due to the acquisition of goods or services.

EXPENSE - Charges incurred for operations, maintenance, interest and other charges.

FICA – Mandatory Social Security contribution and mandatory Medicare contribution each based on a calculation of percentage on wages and salaries paid by the City to the Federal Government.

FINAL BUDGET – Most recently amended budget approved by City Council.

FINES & FORFEITURES - Revenues generated from fines and penalties levied for commission of statutory offenses and violations of City Ordinances.

FISCAL POLICY - A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investments. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

FISCAL YEAR - A 12-month period to which the annual operating budget applies. The City of Wildwood operates on a calendar year basis of January 1 to December 31.

FRANCHISE FEE - A fee paid by public service utilities for use of public right-of-way to deliver their services. The City currently has franchise agreements in place for Cable services.

FULL FAITH AND CREDIT - A pledge of a government's taxing power to repay debt obligations.

FULL-TIME EQUIVALENT POSITION (FTE) - A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours of work per year. For example, a part-time clerk working 20 hours per week would be the equivalent to .5 of a full time position.

FUND - An accounting entity with a self-balancing set of accounts that record financial transactions for specific activities or government functions.

FUND BALANCES - The difference between assets and liabilities.

GAAP – See Generally Accepted Accounting Principles.

GASB – See Government Accounting Standards Board.

GENERALLY ACCEPTED ACCOUNTING PRINCIPALS - Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GENERAL FUND - The fund used to account for all financial resources of the City except those required to be accounted for in a separate fund.

GENERAL OBLIGATION BOND – Debt obligation reflecting the City’s written promise to repay sums of money on specified dates with specified interest, backed by the full faith, credit, and taxing power of the City.

GFOA - Government Finance Officers Association

GOVERNMENT ACCOUNTING STANDARDS BOARD - The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

GOVERNMENTAL FUNDS – Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

GRANT - A contribution by a government or other organization to support a specific function or operation.

INFRASTRUCTURE – The basic framework or foundation of the City, including buildings, roads, bridges, sidewalks, and water and sewer systems.

INTERFUND TRANSFERS - Transfer of resources between two funds of the same governmental unit.

INTEREST EARNINGS - Revenue derived from the investment of cash in securities as specified by the City investment policy.

INTERGOVERNMENTAL REVENUE - Revenue received from Federal, State or local government bodies.

LAPSING APPROPRIATION - An appropriation that expires after a set period of time, generally for the term of the budget year. At the end of the specified period, any unencumbered or unexpended balance lapses.

LEVY - The process of imposing taxes for the support of government activities.

LIABILITY – Obligation or debt that must be paid, renewed or refunded at some time in the future.

LICENSES, PERMITS, & FEES - Revenues collected by the City from individuals or business concerns for rights or privileges granted by the City.

LONG TERM DEBT - Debt that is repaid over a period of time longer than one year.

MAINTENANCE - All materials or contract expenditures used for repair and upkeep of City buildings, equipment, systems, or land.

MATERIALS & SUPPLIES - Expendable operating supplies necessary to conduct daily departmental activity.

MODIFIED ACCRUAL ACCOUNTING - A basis of accounting in which revenues are recognized in the period in which they become both available and measurable. Expenditures are recognized in the period in which a liability is incurred. The City of Wildwood uses the modified accrual basis for accounting and budgeting.

MSD – Metropolitan Sewer District

NID – See Neighborhood Improvement District

NEIGHBORHOOD IMPROVEMENT DISTRICT - a geographically bounded area within which certain public improvements are financed by the local government through the issuance of notes or general obligation bonds, which are in turn retired by assessing the property owners in the district on some equitable basis.

OPERATING BUDGET - That portion of the annual budget that provides a financial plan for the daily operations of government. Excluded from the operating budget are capital project expenditures that are accounted for in the Capital Projects Budget portion of the annual budget.

OPERATING EXPENSES - The cost for personnel, materials and equipment required for a department to function,

OPERATING TRANSFER - A transfer of resources from one fund to another.

ORDINANCE - A formal legislative enactment by City Council. An ordinance has full force and effect of law within the boundaries of the municipality, unless it conflicts with any higher form of law.

ORIGINAL BUDGET – Initial approved budget approved by City Council.

PAY-AS-YOU-GO BASIS - A financial policy whereby capital outlays are funded from currently available resources rather than from debt.

PRIOR YEAR ENCUMBRANCES - Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriations is reserved. They cease to be encumbrances when the obligations are paid or are otherwise terminated.

PROGRAM - An activity or set of activities that provides a particular service to the Citizens.

PROPERTY TAXES - Revenues derived from the levying of taxes on real and personal property. Property taxes are levied according to the properties assessed value.

PUBLIC HEARING - The segment of City Council meetings at which time Citizens are given the opportunity to discuss issues.

RESERVE - An account used to indicate the portion of a fund balance restricted for a specific purpose.

RESOLUTION - Official action of the City Council directing a specific action be taken. Resolutions are less formal than an Ordinance and have less weight of law.

RESOURCES - Total amounts available for appropriations including estimated revenues, fund transfers, and beginning fund balances.

REVENUE - Funds received or collected by the City.

REVENUE BONDS - Bonds whose principal and interest are payable solely from the revenues raised by a specific function or activity.

RISK MANAGEMENT – The coordinated and continuous effort to minimize potential losses of City assets due to accidents, worker’s compensation, liability and property exposure.

ROAD & BRIDGE FUND – A fund created to account for the financial resources from the Motor Fuel/Gas Tax received from the State of Missouri, and Road & Bridge Tax received from St. Louis County, which is to be used for funding roadway and bridge acquisition, maintenance, and construction purposes.

SERIES 2010 CERTIFICATES OF PARTICIPATION – The \$3,000,000 aggregate principal amount of Certificates of Participation (City of Wildwood, Missouri, Lessee), Series 2010, evidencing a proportionate interest in Basic Rent Payment to be made by the City pursuant to the Lease, executed and delivered pursuant to the Declaration of Trust.

SOURCE OF REVENUE - Classification system whereby revenues are recorded according to the source they came from - that is, taxes, permits, interest, or other.

STP – Surface Transportation Program

SUPPLEMENTAL APPROPRIATION - An appropriation of resources made by the City Council after the budget has been formally adopted.

TAXES - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of all the people.

UNRESERVED FUND BALANCES – The portion of a fund’s balance that is not restricted to be used for a specific purpose and is available for appropriation.

USER FEES - The payment of a charge or fee for direct receipt of a service by the party benefiting from the service.