

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

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

WHEREAS, preparation of the Mid-Year Financial Report for the 2023 Fiscal Year identified certain existing and projected revenue and expenditure variances from the amounts originally budgeted in the 2023 Annual Municipal Budget; and

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

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

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

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

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

Section Three. That the funds shall be expended in substantially the same manner as presented to the City Council in the details of the 2023 Annual Municipal Budget, as revised by this Ordinance, the original copy, and subsequent amendments, of which are on file this date in the office of the City Clerk, and incorporated herein by this reference.

Section Four. The City Administrator is hereby authorized to expend or authorize the expenditure of funds of the City in the 2023 Annual Municipal Budget, as revised by this Ordinance, or as this Ordinance from time to time may be amended.

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

Section Six. Severability Clause: If any term, condition, or provision of this Ordinance shall, to any extent, be held to be invalid or unenforceable, the remainder hereof shall be valid in all other respects and continue to be effective and each and every remaining provision hereof shall be valid and shall be enforced to the fullest extent permitted by law, it being the intent of the City Council that it would have enacted this Ordinance without the invalid or unenforceable provisions. In the event of a subsequent change in applicable law so that the provision which had been held invalid is no longer invalid, said provision shall thereupon return to full force and effect without further action by the City and shall thereafter be binding.

Section Seven. 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 October, 2023, by the Council of the City of Wildwood after having been read by title or in full two times prior to passage.




Presiding Officer

ATTEST:


City Clerk



James R. Bowlin, Mayor

ATTEST:


City Clerk

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

**AMENDED - Exhibit A
Budget Amendment**

Department/Account Title	Account Number	Original Budget Amount	Amended Budget Amount	Difference
GENERAL FUND REVENUES				
Sales Tax	10-4-01-901-00	\$5,565,000	5,580,000	\$15,000
Public Safety Tax	10-4-01-905-00	\$2,100,000	2,200,000	\$100,000
Utility Tax - Electric	10-4-01-910-00	\$1,465,000	1,500,000	\$35,000
Utility Tax - Gas	10-4-01-912-00	\$550,000	600,000	\$50,000
Utility Tax - (Telephone) Tax Settlement	10-4-01-914-01	\$0	1,010,724	\$1,010,724
Utility Tax - Water	10-4-01-916-00	\$365,000	400,000	\$35,000
Cigarette Tax	10-4-01-917-00	\$63,000	57,000	(\$6,000)
St. Louis County Grants	10-4-04-945-00	\$50,000	-	(\$50,000)
Community Development Block Grant	10-4-04-948-00	\$0	50,000	\$50,000
Fed/State Grant Reimbursement	10-4-04-949-00	\$10,000	16,425	\$6,425
Court Fines	10-4-05-961-00	\$357,000	250,000	(\$107,000)
Officer Training	10-4-05-963-00	\$6,000	4,000	(\$2,000)
Crime Victims Fund	10-4-05-964-00	\$2,000	1,000	(\$1,000)
Interest Income	10-4-06-970-00	\$150,000	615,000	\$465,000
Parks & Recreation Revenue	10-4-07-985-00	\$26,000	30,000	\$4,000
Insurance Claim Revenue	10-4-07-989-00	\$0	4,864	\$4,864
Recycling Rebate	10-4-07-990-00	\$3,000	-	(\$3,000)
Hometown Heros	10-4-07-991-00	\$0	1,500	\$1,500
Credit Card Processing Fee	10-4-07-999-00	(1,000)	(2,000)	(\$1,000)
Operating Transfer	10-4-08-990-00	\$1,500	90,000	\$88,500
Total General Fund Revenues Increase (Decrease)				\$1,696,013
GENERAL FUND EXPENDITURES				
<u>Administration (10)</u>				
Regular Salaries	10-5-10-101-00	\$491,627	435,331	(56,296)
Regular Salaries - Econ Dev	10-5-10-101-14	\$101,175	69,756	(31,419)
Overtime	10-5-10-110-00	\$0	1,000	1,000
FICA & Medicare	10-5-10-120-00	\$38,214	32,943	(5,271)
FICA - Econ Dev	10-5-10-120-14	\$7,740	5,181	(2,559)
Employee Benefits (125)	10-5-10-140-00	\$93,855	88,697	(5,158)
Employee Health Benefits - Econ Dev	10-5-10-140-14	\$17,952	11,507	(6,445)
Pension Expense	10-5-10-144-00	\$34,211	30,050	(4,161)
Pension Expense - Econ Dev	10-5-10-144-14	\$7,082	3,827	(3,255)
Insurance	10-5-10-212-00	\$98,985	107,510	8,525
Maintenance-Building	10-5-10-220-00	\$45,000	65,000	20,000
Maintenance - Grounds	10-5-10-221-00	\$15,000	30,000	15,000
Bank Fees	10-5-10-231-00	\$9,000	7,000	(2,000)
Utilities-Water	10-5-10-284-00	\$6,000	18,000	12,000
Consultant Costs	10-5-10-340-00	\$27,000	31,000	4,000
Consultant Costs - Econ Dev	10-5-10-340-14	\$5,000	300	(4,700)
Total Administration Department				(60,739)
<u>Clerk/Council (20)</u>				
Election Expense	10-5-20-206-00	\$20,000	18,307	(\$1,693)
Total Clerk/Council Department				(\$1,693)
<u>Court (30)</u>				
Regular Salaries	10-5-30-101-00	\$156,469	157,749	\$1,280
Total Court Department				\$1,280

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

**AMENDED - Exhibit A
Budget Amendment**

Department/Account Title	Account Number	Original Budget Amount	Amended Budget Amount	Difference
<u>Parks (40)</u>				
Overtime	10-5-40-110-00	\$7,000	13,056	6,056
Printing	10-5-40-242-00	\$5,000	2,500	(2,500)
Supplies-General	10-5-40-266-00	\$12,000	20,000	8,000
Hometown Hero Expense	10-5-40-267-00	\$0	6,000	6,000
Contractual Services	10-5-40-350-00	\$60,000	50,000	(10,000)
Park Maintenance	10-5-40-350-01	\$300,000	500,000	200,000
Concert Series	10-5-40-351-00	\$40,000	60,000	20,000
Community Garden	10-5-40-739-00	\$10,000	12,000	2,000
Total Parks Department				<u>229,556</u>
<u>Planning (50)</u>				
Regular Salaries	10-5-50-101-00	657,796.00	646,810.00	(10,986)
Employee Benefits (125)	10-5-50-140-00	192,409.00	184,424.00	(7,985)
Pension Expense	10-5-50-144-00	45,389.00	42,444.00	(2,945)
Workers Compensation	10-5-50-180-00	5,913.00	4,521.00	(1,392)
Postage	10-5-50-240-00	15,000.00	25,000.00	10,000
Abatements	10-5-50-263-00	20,000.00	16,000.00	(4,000)
Meetings & Special Events	10-5-50-264-00	4,000.00	8,000.00	4,000
Contractual Services	10-5-50-350-00	75,000.00	65,000.00	(10,000)
Historical Properties Survey	10-5-50-762-00	2,500.00	5,000.00	2,500
Total Planning Department				<u>(20,808)</u>
<u>Police (60)</u>				
Elected/Appointed Officials	10-5-60-102-00	34,000.00	28,343.00	(\$5,657)
Contractual Svs - Police Contract (Prop P)	10-5-60-351-00	1,923,091.00	1,896,591.00	(\$26,500)
Total Police Department				<u>(\$32,157)</u>
<u>Public Works (70)</u>				
Regular Salaries	10-5-70-101-00	622,674.00	596,892.00	(25,782)
FICA & Medicare	10-5-70-120-00	47,941.00	46,689.00	(1,252)
Employee Benefits (125)	10-5-70-140-00	239,861.00	218,633.00	(21,228)
Pension Expense	10-5-70-144-00	43,867.00	42,192.00	(1,675)
Workers Compensation	10-5-70-180-00	13,946.00	15,550.00	1,604
Postage	10-5-70-240-00	7,500.00	13,000.00	5,500
Traffic Signals/Street Lights	10-5-70-276-00	65,000.00	125,000.00	60,000
ROW Roadside Mowing	10-5-70-350-02	100,000.00	170,000.00	70,000
ROW Tree Removal	10-5-70-350-06	100,000.00	175,000.00	75,000
ROW Tree Trimming	10-5-70-350-08	40,000.00	50,000.00	10,000
Snow and Salt Removal	10-5-70-350-31	350,000.00	190,000.00	(160,000)
Total Public Works Department				<u>12,167</u>
Total General Fund Expenditure Increase (Decrease)				<u>127,606</u>

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

**AMENDED - Exhibit A
Budget Amendment**

Department/Account Title	Account Number	Original Budget Amount	Amended Budget Amount	Difference
CAPITAL IMPROVEMENT SALES TAX FUND REVENUES				
1/2 Cent Capital Improvement Sales Tax	17-4-01-903-00	\$2,500,000	2,690,000	\$190,000
Interest	17-4-06-970-00	\$30,000	303,817	\$273,817
Federal & State Grant Revenue	17-4-04-949-00	\$2,344,283	329,283	(\$2,015,000)
Total Capital Improvement Sales Tax Fund Revenue Increase (Decrease)				(\$1,551,183)
CAPITAL IMPROVEMENT SALES TAX FUND EXPENDITURES				
Parks & Trails Development				
Kohn Park Repairs	17-5-40-480-34	25,000.00	20,000.00	(\$5,000)
Pedestrian Brdg @ Manors of Enclaves	17-5-40-480-65	-	4,560.00	\$4,560
Old State Road Shared Use Path Design	17-5-40-480-71	-	4,900.00	\$4,900
Parks & Trails Development Totals				\$4,460
Roadway Improvements				
Small Roadway Improvement Projects	17-5-70-460-07	50,000.00	72,275.00	22,275
Main Street Ext to Eatherton	17-5-70-460-23	-	150,000.00	150,000
Birch Forest Turnaround Construction	17-5-70-460-42	-	28,534.00	28,534
Route 100 J-Turns - Traffic Study	17-5-70-460-49	75,000.00	78,946.00	3,946
Manchester & Taylor Resurfacing & Signal Upgrades	17-5-70-460-51	1,800,000.00	-	(1,800,000)
Rt 109 & BA South Roundabout ROW	17-5-70-460-52	50,000.00	25,000.00	(25,000)
Rt 100 Left Turn Lanes Design	17-5-70-460-54	224,000.00	280,042.00	56,042
Roadway Improvements Totals				(1,564,203)
Bridge Construction				
Bridge 3-107 Replacement - Const & Easement	17-5-70-470-66	850,000.00	50,000.00	(800,000)
Bridge Construction Totals				(800,000)
Total Capital Improvement Sales Tax Fund Expenditure Increase (Decrease)				(\$2,359,743)
ROAD & BRIDGE FUND REVENUES				
Motor Vehicle Sls/Fuel Tax	18-4-04-941-00	\$1,610,000	\$1,700,000	\$90,000
Interest	18-4-06-970-00	\$30,000	\$132,000	\$102,000
Total Road & Bridge Fund Revenue Increase (Decrease)				\$192,000
ROAD & BRIDGE FUND EXPENDITURES				
Capital Maintenance				
Asphalt Pavement Resurfacing	18-5-70-490-01	600,000.00	644,000.00	44,000
Asphalt Patching	18-5-70-490-07	275,000.00	450,000.00	175,000
Capital Maintenance Totals				219,000
Total Road & Bridge Fund Expenditure Increase (Decrease)				219,000
TOWN CENTER SEWER FUND REVENUES				
Interest Income	15-4-06-970-00	\$500	16,500	\$16,000
Total Town Center Sewer Fund Revenue Increase (Decrease)				\$16,000

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

**AMENDED - Exhibit A
Budget Amendment**

Department/Account Title	Account Number	Original Budget Amount	Amended Budget Amount	Difference
East TGA Revenues				
TGA Fees	22-4-02-939-00	\$18,240	\$0	(\$18,240)
Interest	22-4-06-970-00	\$500	25,000	\$24,500
Total ARPA Fund Revenue Increase (Decrease)				\$6,260
West TGA Revenues				
TGA Fees	22-4-02-939-00	\$8,500	\$0	(\$8,500)
Interest	22-4-06-970-00	\$100	3,000	\$2,900
Total West TGA Revenue Increase (Decrease)				(\$5,600)
ARPA FUND REVENUES				
Interest	24-4-06-970-00	\$20,000	240,000	\$220,000
Total ARPA Fund Revenue Increase (Decrease)				\$220,000

**City of Wildwood
Mid-Year 2023**

General Fund Revenue

NOTES TO REVENUES

Object #:	1	Account #:	10-4-01-901-00	Title:	Sales Tax
Due to inflation trends indicate revenue from this source will be higher than estimated when the 2023 Budget was formulated.					
Budget Increase/(Decrease) Requested: \$15,000					

Object #:	2	Account #:	10-4-01-905-00	Title:	Public Safety Sales Tax
Due to inflation trends indicate revenue from this source will be higher than estimated when the 2023 Budget was formulated.					
Budget Increase/(Decrease) Requested: \$100,000					

Object #:	3	Account #:	10-4-01-910-00	Title:	Utility Tax - Electric
The amount received from this source is dependent on Usage and Rates. Trends indicate revenue from this source will be higher than estimated when the 2023 Budget was formulated.					
Budget Increase/(Decrease) Requested: \$35,000					

Object #:	4	Account #:	10-4-01-912-00	Title:	Utility Tax - Gas
The amount received from this source is dependent on Usage and Rates. Trends indicate revenue from this source will be higher than estimated when the 2023 Budget was formulated.					
Budget Increase/(Decrease) Requested: \$50,000					

Object #:	5	Account #:	10-4-01-914-01	Title:	Utility Tax – (Phone) Settlement
Final judgement of class action suit against Charter for failure to remit taxes on voice-over-internet-protocol (VOIP) 3 phone services since 2005. Some of these funds were paid under protest for many years and were held in a liability account. In addition, a large some was deposited in April and was held in the liability account. All can be recorded as revenue now.					
Budget Increase/(Decrease) Requested: \$1,010,724					

Object #:	6	Account #:	10-4-01-916-00	Title:	Utility Tax - Water
The amount received from this source is dependent on Usage and Rates. Trends indicate revenue from this source will be higher than estimated when the 2023 Budget was formulated.					
Budget Increase/(Decrease) Requested: \$35,000					

NOTES TO REVENUES

Object #:	7	Account #:	10-4-01-917-00	Title:	Cigarette Tax
Revenue from this source shows a steady decline.					
Budget Increase/(Decrease) Requested: (\$6,000)					

Object #:	8	Account #:	10-4-04-945-00	Title:	St. Louis County Grants
Funds budgeted here are actually for Community Block Grants and are rebudgeted in that account.					
Budget Increase/(Decrease) Requested: (\$50,000)					

Object #:	9	Account #:	10-4-04-948-00	Title:	Community Dev. Block Grant
Rebudgeted from St. Louis County Grants.					
Budget Increase/(Decrease) Requested: \$50,000					

Object #:	10	Account #:	10-4-04-949-00	Title:	Federal/St Grant Reimb.
Increase attributed to TRIM Grant,					
Budget Increase/(Decrease) Requested: \$6,425					

Object #:	11	Account #:	10-4-05-961-00	Title:	Court Fines
Trends indicate that Court Fine Revenue will be less than originally estimated.					
Budget Increase/(Decrease) Requested: (\$107,000)					

Object #:	12	Account #:	10-4-05-963-00	Title:	Officer Training
Trends indicate that Court Fine Revenue will be less than originally estimated.					
Budget Increase/(Decrease) Requested: (\$2,000)					

**City of Wildwood
Mid-Year 2023**

General Fund Revenue

NOTES TO REVENUES

Object #:	13	Account #:	10-4-05-965-00	Title:	Crime Victims Fund
Trends indicate that Court Fine Revenue will be less than originally estimated.					
Budget Increase/(Decrease) Requested: (\$1,000)					

Object #:	14	Account #:	10-4-06-970-00	Title:	Interest Income
Interest rates have increased from rates near zero when the 2023 Budget was formulated to 4%-5% and higher.					
Budget Increase/(Decrease) Requested: \$465,000					

Object #:	15	Account #:	10-4-07-985-00	Title:	Parks and Recreation Revenue
Trends indicate an increase from the original budget is warranted.					
Budget Increase/(Decrease) Requested: \$4,000					

Object #:	16	Account #:	10-4-07-989-00	Title:	Insurance Claim Revenue
Claim reimbursement received for Green Pines accident.					
Budget Increase/(Decrease) Requested: \$4,864					

Object #:	17	Account #:	10-4-07-990-00	Title:	Recycling Rebate
Rebates on corrugated material have stopped.					
Budget Increase/(Decrease) Requested: (\$3,000)					

Object #:	18	Account #:	10-4-07-991-00	Title:	Hometown Heros
Revenue for Hometown Heros Banners					
Budget Increase/(Decrease) Requested: \$1,500					

NOTES TO REVENUES

Object #:	19	Account #:	10-4-07-999-00	Title:	Credit Card Processing Fees
Increased use of credit card payments resulting in higher fees.					
Budget Increase/(Decrease) Requested: (\$1,000)					

Object #:	20	Account #:	10-4-08-990-00	Title:	Operating Transfers
Increased interest earned in the Escrow Fund budgeted to be transferred to the General Fund.					
Budget Increase/(Decrease) Requested: \$88,500					

NOTES TO EXPENDITURES

Object #:	1	Account #:	10-5-10-101-00	Title:	Regular Salaries
Partial year City Administrator position vacancy and new appointment for remainder of the year.					
Budget Increase/(Decrease) Requested: (\$56,296)					

Object #:	2	Account #:	10-5-10-101-14	Title:	Regular Salaries - Econ Dev
Position vacancy for portion of year.					
Budget Increase/(Decrease) Requested: (\$31,419)					

Object #:	3	Account #:	10-5-10-110-00	Title:	Overtime
Estimated overtime for three (4) positions.					
Budget Increase/(Decrease) Requested: \$1,000					

Object #:	4	Account #:	10-5-10-120-00	Title:	FICA & Medicare
Partial year City Administrator position vacancy and new appointment for remainder of the year.					
Budget Increase/(Decrease) Requested: (\$5,271)					

Object #:	5	Account #:	10-5-10-120-14	Title:	FICA - Econ Dev
Position vacancy for portion of year.					
Budget Increase/(Decrease) Requested: (\$2,559)					

Object #:	6	Account #:	10-5-10-140-00	Title:	Employee Benefits (125)
Partial year City Administrator position vacancy and new appointment for remainder of the year.					
Budget Increase/(Decrease) Requested: (\$5,158)					

NOTES TO EXPENDITURES

Object #:	7	Account #:	10-5-10-140-14	Title:	Employee Health Benefits - Econ Dev
Position vacancy for portion of year.					
Budget Increase/(Decrease) Requested: (\$6,445)					

Object #:	8	Account #:	10-5-10-144-00	Title:	Pension Expense
Partial year City Administrator position vacancy and new appointment for remainder of the year.					
Budget Increase/(Decrease) Requested: (\$4,161)					

Object #:	9	Account #:	10-5-10-144-14	Title:	Pension Expense - Econ Dev
Position vacancy for portion of year.					
Budget Increase/(Decrease) Requested: (3,255)					

Object #:	10	Account #:	10-5-10-212-00	Title:	Insurance
Premium increase.					
Budget Increase/(Decrease) Requested: \$8,525					

Object #:	11	Account #:	10-5-10-220-00	Title:	Maintenance-Building
Elevator Diagnostics, Roof, and backflow repairs.					
Budget Increase/(Decrease) Requested: \$20,000					

Object #:	12	Account #:	10-5-10-221-00	Title:	Maintenance - Grounds
Significant sidewalk repair.					
Budget Increase/(Decrease) Requested: \$15,000					

NOTES TO EXPENDITURES

Object #:	13	Account #:	10-5-10-231-00	Title:	Bank Fees
Higher interest rates offset bank fees.					
Budget Increase/(Decrease) Requested: (\$2,000)					

Object #:	14	Account #:	10-5-10-284-00	Title:	Utilities-Water
Trends indicate an additional amount is needed to fund this expense.					
Budget Increase/(Decrease) Requested: \$12,000					

Object #:	15	Account #:	10-5-10-340-00	Title:	Consultant Costs
Solar Panel Study.					
Budget Increase/(Decrease) Requested: \$4,000					

Object #:	16	Account #:	10-5-10-340-14	Title:	Consultant Costs - Econ Dev
Cancelled CoStar membership.					
Budget Increase/(Decrease) Requested: (\$4,700)					

NOTES TO EXPENDITURES

Object #:	1	Account #:	10-5-20-206-00	Title:	Election Expense
Refund issued for April Election.					
Budget Increase/(Decrease) Requested: (\$1,693)					

City of Wildwood
Mid-Year 2023

(30) Court

NOTES TO EXPENDITURES

Object #:	1	Account #:	10-5-30-101-00	Title:	Regular Salaries
Additional Community Service hours payable to Police Officers.					
Budget Increase/(Decrease) Requested: \$1,280					

NOTES TO EXPENDITURES

Object #:	1	Account #:	10-5-40-110-00	Title:	Overtime
Expanded programming at the Wildwood Farms Community Garden, cross-training on park maintenance components and staffing shortages.					
Budget Increase/(Decrease) Requested: \$6,056					

Object #:	2	Account #:	10-5-40-242-00	Title:	Printing
The Department is utilizing on-line tools to provide documents and lessening the need for printed materials.					
Budget Increase/(Decrease) Requested: (\$2,500)					

Object #:	3	Account #:	10-5-40-266-00	Title:	Supplies - General
An unusual number of repairs have led to the need for supplies to complete them. These locations have been many of the more popular parks. Some of these supplies have been to address vandalism in the parks and along the trails.					
Budget Increase/(Decrease) Requested: \$8,000					

Object #:	4	Account #:	10-5-40-267-00	Title:	Hometown Heroes Expense
New line item in 2023, based upon the program for banners recognizing veterans' services by the community. Cost reimbursed by fees for participation.					
Budget Increase/(Decrease) Requested: \$6,000					

Object #:	5	Account #:	10-5-40-350-00	Title:	Contractual Services
The Department will use in-house resources, as best it can to address several smaller projects under way at this time, i.e., pickleball courts in Town Center.					
Budget Increase/(Decrease) Requested: (\$10,000)					

Object #:	6	Account #:	10-5-40-350-01	Title:	Park Maintenance
The change in contractors in 2023 has led to increased costs associated with their services. This situation has been identified to the Planning and Parks Committee beginning in Quarter One. This identification was intended to ensure this amount would not be surprised.					
Budget Increase/(Decrease) Requested: \$200,000					

NOTES TO EXPENDITURES

Object #:	7	Account #:	10-5-40-351-00	Title:	Concert Series
The amount set at the start of the fiscal year was approximately \$25,000 less than 2022. The amount was not sufficient to cover normal costs for the series of concerts – four (4) in total.					
Budget Increase/(Decrease) Requested: \$20,000					

Object #:	8	Account #:	10-5-40-739-00	Title:	Community Garden
Increase relates to cost escalations due to inflation of materials.					
Budget Increase/(Decrease) Requested: \$2,000					

NOTES TO EXPENDITURES

Object #:	1	Account #:	10-5-50-101-00	Title:	Regular Salaries
Administrative Assistant Position open for first part of year.					
Budget Increase/(Decrease) Requested: (\$10,986)					

Object #:	2	Account #:	10-5-50-140-00	Title:	Employee Benefits (125)
Administrative Assistant Position open for first part of year and benefit estimate less than anticipated.					
Budget Increase/(Decrease) Requested: (\$7,985)					

Object #:	3	Account #:	10-5-50-144-00	Title:	Pension Expense
Administrative Assistant Position open for first part of year.					
Budget Increase/(Decrease) Requested: (\$2,945)					

Object #:	4	Account #:	10-5-50-180-00	Title:	Workers Compensation
Code Enforcement positions moved to different categories per provider.					
Budget Increase/(Decrease) Requested: (\$1,392)					

Object #:	5	Account #:	10-5-50-240-00	Title:	Postage
The series of rezoning requests on Crestview Drive, compounded with the need for multiple meetings and postponements regarding them, has led to an inordinate number of mailings to a radius of 3,000 feet from the sites, which includes hundreds of mailings each time.					
Budget Increase/(Decrease) Requested: \$10,000					

Object #:	6	Account #:	10-5-50-263-00	Title:	Abatements
The Department is not anticipating utilizing the full amount, given an increasing dependence on Municipal Court to obtain restitution for expenditures to addresses nuisances and tall grass complaints.					
Budget Increase/(Decrease) Requested: (\$4,000)					

NOTES TO EXPENDITURES

Object #:	7	Account #:	10-5-50-264-00	Title:	Meetings and Special Events
Increased amount needed for holiday lighting. Last year a larger portion was paid out of the Parks Meetings and Special Events account.					
Budget Increase/(Decrease) Requested: \$4,000					

Object #:	8	Account #:	10-5-50-350-00	Title:	Contractual Services
The Department, despite a number of major zonings, is attempting to complete more reviews in-house of technical materials, defer costs to developers, and/or delay actions in this regard.					
Budget Increase/(Decrease) Requested: (\$10,000)					

Object #:	9	Account #:	10-5-50-762-00	Title:	Historical Properties Survey
The bids for this survey service, which is a requirement of the Historic Preservation and Restoration Code, were higher than anticipated. The Historic Preservation Commission recommended the consultant and the City Council concurred.					
Budget Increase/(Decrease) Requested: \$2,500					

NOTES TO EXPENDITURES

Object #:	1	Account #:	10-5-60-102-00	Title:	Elected/Appointed Officials
Number of Certified Cases less than estimated.					
Budget Increase/(Decrease) Requested: (\$5,657)					

Object #:	2	Account #:	10-5-60-351-00	Title:	Contractual Svs - Police Contract (Prop P)
Staffing changes for the court coverage.					
Budget Increase/(Decrease) Requested: (\$26,500)					

NOTES TO EXPENDITURES

Object #:	1	Account #:	10-5-70-101-00	Title:	Regular Salaries
Position vacancy Arboriculture and Vegetation specialist.					
Budget Increase/(Decrease) Requested: (\$25,782)					

Object #:	2	Account #:	10-5-70-120-00	Title:	FICA & Medicare
Position vacancy Arboriculture and Vegetation specialist.					
Budget Increase/(Decrease) Requested: (\$1,252)					

Object #:	3	Account #:	10-5-70-140-00	Title:	Employee Benefits (125)
Position vacancy Arboriculture and Vegetation specialist.					
Budget Increase/(Decrease) Requested: (\$21,228)					

Object #:	4	Account #:	10-5-70-144-00	Title:	Pension Expense
Position vacancy Arboriculture and Vegetation specialist.					
Budget Increase/(Decrease) Requested: (\$1,675)					

Object #:	5	Account #:	10-5-70-180-00	Title:	Workers Compensation
Custodian category change per carrier.					
Budget Increase/(Decrease) Requested: \$1,604					

Object #:	6	Account #:	10-5-70-240-02	Title:	Postage
The increase reflects additional postage for waste hauler postcards.					
Budget Increase/(Decrease) Requested: \$5,500					

NOTES TO EXPENDITURES

Object #:	7	Account #:	10-5-70-276-00	Title:	Traffic Signals/Street Lights
The increase reflects increased contractor costs and requests for repairs.					
Budget Increase/(Decrease) Requested: \$60,000					

Object #:	8	Account #:	10-5-70-350-02	Title:	ROW Roadside Mowing
Increase reflects increased mowing on Route 100 and increased contractor costs for 2023					
Budget Increase/(Decrease) Requested: \$70,000					

Object #:	9	Account #:	10-5-70-350-06	Title:	ROW Tree Removal
Increase reflects our response to the Emerald Ash Borer and need to remove all ash trees.					
Budget Increase/(Decrease) Requested: \$75,000					

Object #:	10	Account #:	10-5-70-350-08	Title:	ROW Tree Trimming
The increase reflects increased contractor costs and request for trimming.					
Budget Increase/(Decrease) Requested: \$10,000					

Object #:	11	Account #:	10-5-70-350-31	Title:	Snow and Salt Removal
Increase reflects lower number of winter storm events than anticipated.					
Budget Increase/(Decrease) Requested: (\$160,000)					

**City of Wildwood
Mid-Year 2023**

Capital Improvement Sales Tax Fund Revenue

NOTES TO REVENUES

Object #:	1	Account #:	17-4-01-903-00	Title:	Capital Imp. Sales Tax
Due to inflation trends indicate revenue from this source will be higher than estimated when the 2023 Budget was formulated.					
Budget Increase/(Decrease) Requested: \$190,000					

Object #:	2	Account #:	17-4-06-970-00	Title:	Interest Income
Interest rates have increased from rates near zero when the 2023 Budget was formulated to 4%-5% and higher.					
Budget Increase/(Decrease) Requested: \$273,817					

Object #:	3	Account #:	17-4-04-949-00	Title:	Federal & State Grant Revenue
After several attempts grant funding was denied on the Village Green Project (\$575,000) and construction on Manchester Road and Taylor Rd Resurfacing and Signal Upgrades (\$1,440,000) will not begin until 2024.					
Budget Increase/(Decrease) Requested: (\$2,015,000)					

**City of Wildwood
Mid-Year 2023**

(17) Capital Improvement Sales Tax Fund

NOTES TO EXPENDITURES

Object #:	1	Account #:	17-5-40-480-34	Title:	Kohn Park Repairs
The work that was originally planned at this location will not occur to the extent as designed. However, the remaining funds are to be retained in 2023 to address the drainage issue on the south edge of the park site.					
Budget Increase/(Decrease) Requested: (\$5,000)					

Object #:	2	Account #:	17-5-40-480-65	Title:	Pedestrian Brdg @ Manors of Enclaves
With delays, the cost of materials rose, which is reflected in this increase.					
Budget Increase/(Decrease) Requested: \$4,560					

Object #:	3	Account #:	17-5-40-480-71	Title:	Old State Road Shared Use Path Design
The increase reflects the need to complete a cultural resource survey of the project.					
Budget Increase/(Decrease) Requested: \$4,900					

Object #:	4	Account #:	17-5-70-460-07	Title:	Small Roadway Improvement Projects
The increase reflects the installation of new guard rail on Allenton Road.					
Budget Increase/(Decrease) Requested: \$22,275					

Object #:	5	Account #:	17-5-70-460-23	Title:	Main Street Extension to Eatherton Rd.
The increase reflects additional design costs for preliminary engineering and allows new costs for final design. Additionally, this item was budgeted for 2022, however, approval was pushed from December to January by the City Council.					
Budget Increase/(Decrease) Requested: \$150,000					

Object #:	6	Account #:	17-5-70-460-42	Title:	Birch Forest Turnaround Construction
The increase reflects costs for landscaping and the final change order.					
Budget Increase/(Decrease) Requested: \$28,534					

Object #:	7	Account #:	17-5-70-460-49	Title:	Route 100 J-Turns – Traffic Study
The increase reflects additional costs for traffic counting.					
Budget Increase/(Decrease) Requested: \$3,946					

**City of Wildwood
Mid-Year 2023**

(17) Capital Improvement Sales Tax Fund

NOTES TO EXPENDITURES

Object #:	8	Account #:	17-5-70-460-51	Title:	Manchester Road and Taylor Rd Resurfacing and Signal Upgrades
Project Postponed.					
Budget Increase/(Decrease) Requested: (\$1,800,000)					

Object #:	9	Account #:	17-5-70-460-52	Title:	Route 109 and BA Roundabout ROW
Reduction reflects that costs for right of way acquisition are anticipated to be less as only one property is impacted by the improvements.					
Budget Increase/(Decrease) Requested: (\$25,000)					

Object #:	10	Account #:	17-5-70-460-54	Title:	Route 100 Left Turn Lanes Design
Increase reflects actual consultant contract amount, which was higher than estimated.					
Budget Increase/(Decrease) Requested: \$56,042					

Object #:	11	Account #:	17-5-70-470-66	Title:	Bridge 3-107 Construction
Construction will be re-budgeted for 2024. Funds retained are for easement acquisition purposes.					
Budget Increase/(Decrease) Requested: (\$800,000)					

NOTES TO REVENUES

Object #:	1	Account #:	18-4-04-942-00	Title:	Motor Veh Sales/Gas Tax
Trends indicate that the amount to be received is estimated to be higher than originally estimated.					
Budget Increase/(Decrease) Requested: \$90,000					

Object #:	2	Account #:	18-4-06-970-000	Title:	Interest Income
Interest rates have increased from rates near zero when the 2023 Budget was formulated to 4%-5% and higher.					
Budget Increase/(Decrease) Requested: \$102,000					

**City of Wildwood
Mid-Year 2023**

(18) Road & Bridge Fund

NOTES TO EXPENDITURES

Object #:	1	Account #:	18-5-70-490-01	Title:	Asphalt Pavement Resurfacing
The increase represents a higher contractor bid than anticipated.					
Budget Increase/(Decrease) Requested: \$44,000					

Object #:	2	Account #:	18-5-70-490-07	Title:	Asphalt Patching
Increase represents additional patching necessary due to winter weather and reduced concrete street replacement work.					
Budget Increase/(Decrease) Requested: \$175,000					

City of Wildwood

Town Center Sewer Fund

Mid-Year 2023

NOTES TO REVENUES

Object #:	1	Account #:	15-4-06-970-00	Title:	Interest
Interest rates have increased from rates near zero when the 2023 Budget was formulated to 4%-5% and higher.					
Budget Increase/(Decrease) Requested: \$16,000					

NOTES TO REVENUES

Object #:	1	Account #:	22-4-02-939-00	Title:	TGA Assessments
These are assessments charged to developers for developments within the designated area. It appears that there are no planned developments in 2023.					
Budget Increase/(Decrease) Requested: (\$18,240)					

Object #:	2	Account #:	22-4-06-970-000	Title:	Interest Income
Interest rates have increased from rates near zero when the 2023 Budget was formulated to 4%-5% and higher.					
Budget Increase/(Decrease) Requested: \$24,500					

NOTES TO REVENUES

Object #:	1	Account #:	23-4-02-939-00	Title:	TGA Assessments
These are assessments charged to developers for developments within the designated area. It appears that there are no planned developments in 2023.					
Budget Increase/(Decrease) Requested: (\$8,500)					

Object #:	2	Account #:	23-4-06-970-000	Title:	Interest Income
Interest rates have increased from rates near zero when the 2023 Budget was formulated to 4%-5% and higher.					
Budget Increase/(Decrease) Requested: \$2,900					

NOTES TO REVENUES

Object #:	1	Account #:	24-4-06-970-00	Title:	Interest
Interest rates have increased from rates near zero when the 2023 Budget was formulated to 4%-5% and higher. Also, as of mid-year, no payments were made resulting in a higher amount of cash to invest.					
Budget Increase/(Decrease) Requested: \$220,000					

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

	Original Budget 2023	Mid-Year Actual	Estimated Year-End	Proposed Amend Budget
Beginning Fund Balance	Estimated	Audited	Audited	Audited
	30,513,476	33,566,828	33,566,828	33,566,828
Revenues				
Sales Taxes	8,215,000	4,063,360	8,420,000	8,420,000
Public Safety Tax	2,100,000	1,111,001	2,200,000	2,200,000
Utility Taxes	2,600,000	1,356,681	3,730,724	3,730,724
Motor Fuel/Gas Tax	1,610,000	864,530	1,700,000	1,700,000
Road & Bridge Tax	1,050,000	371,179	1,050,000	1,050,000
Other Taxes	405,000	209,971	399,000	399,000
Licenses and Permits	130,000	71,712	130,000	130,000
Charges for Services	1,000	-	1,000	1,000
Other Intergovernmental Income	6,810,000	16,425	6,816,425	6,816,425
Fines and Forfeitures	400,000	142,376	290,000	290,000
Interest Income	231,100	712,198	1,335,317	1,335,317
Other Income	100,000	50,864	106,364	106,364
Capital Project Grants	2,344,283	528,155	329,283	329,283
TGA Revenues	26,740	-	-	-
Special Assessments	124,755	1,757	124,755	124,755
Interest Payments	73,905	-	73,905	73,905
Other Financing Sources	1,500	-	90,000	90,000
ARPA Funds	6,750,000	-	6,750,000	6,750,000
Total Revenue	26,223,283	9,500,209	26,796,773	26,796,773
Expenditures				
Administration	1,596,381	813,732	1,535,642	1,535,642
Clerk and Council	329,227	170,527	327,534	327,534
Municipal Court	295,159	145,863	296,439	296,439
Parks and Recreation	982,521	726,880	1,212,077	1,212,077
Planning	1,184,267	543,806	1,163,459	1,163,459
Police Services	5,235,237	5,146,722	5,203,080	5,203,080
Public Works	1,997,087	1,647,962	2,009,254	2,009,254
Subtotal	11,619,879	9,195,492	11,747,485	11,747,485
ARPA Internet Expansion/Improvement	6,750,000	-	6,750,000	6,750,000
TGA Expenditures	-	-	-	-
Capital Improvements	11,655,070	3,675,549	9,514,327	9,514,327
Total Expenditures	30,024,949	12,871,041	28,011,812	28,011,812
Current Year Encumbrances	-	7,091,573	-	-
Prior Year Encumbrances	-	(1,211,082)	(1,211,082)	(1,211,082)
Ending Fund Balance	26,711,811	36,076,487	31,140,707	31,140,707
Dedicated Reserves				
Operating Contingency*	2,904,970	2,298,873	2,936,871	2,936,871
Bond Payment Reserve	164,113	164,113	164,113	164,113
Public Safety Tax Reserve	961,103	1,419,692	1,358,907	1,358,907
Unreserved Fund Balance	22,681,624	32,193,809	26,680,816	26,680,816

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

	Original/Current Budget 2023	Mid-Year Actual	Estimated Year-End	Proposed Amended Budget 2023
Beginning Fund Balance				
	Estimated	Audited	Audited	Audited
Beginning Fund Balance Less Prop P Public Safety Funds	16,180,439	17,049,786	17,049,786	17,049,786
Beginning Fund Balance Prop P Public Safety Funds	1,193,493	1,472,042	1,472,042	1,472,042
Revenues				
Sales Taxes	5,715,000	2,667,925	5,730,000	5,730,000
Prop P Public Safety Tax	2,100,000	1,111,001	2,200,000	2,200,000
Utility Taxes	2,600,000	1,356,681	3,730,724	3,730,724
Other Taxes	405,000	209,971	399,000	399,000
Licenses and Permits	130,000	71,712	130,000	130,000
Charges for Service	1,000	-	1,000	1,000
Other Intergovernmental Income	60,000	16,425	66,425	66,425
Fines and Forfeitures	400,000	142,376	290,000	290,000
Interest Income	150,000	330,803	615,000	615,000
Other Income	100,000	50,864	106,364	106,364
Other Financing Sources	1,500	-	90,000	90,000
Total Revenues	11,662,500	5,957,758	13,358,513	13,358,513
Operating Expenditures				
Administration	1,596,381	813,732	1,535,642	1,535,642
Clerk and Council	329,227	170,527	327,534	327,534
Municipal Court	295,159	145,863	296,439	296,439
Parks and Recreation	982,521	726,880	1,212,077	1,212,077
Planning	1,184,267	543,806	1,163,459	1,163,459
Police Services	5,235,237	5,146,722	5,203,080	5,203,080
Public Works	1,997,087	1,647,962	2,009,254	2,009,254
Total Operating	11,619,879	9,195,492	11,747,485	11,747,485
Revenue Over (Under) Expenditures				
	42,621	(3,237,733)	1,611,028	1,611,028
Transfers In/(Out)				
	-	-	-	-
Encumbrance				
Current Year Encumbrance	-	3,519,593		
Prior Year Encumbrance	-	(100,009)	(100,009)	(100,009)
Ending Fund Balance				
	17,416,553	18,703,679	20,032,847	20,032,847
Dedicated Reserves				
Operating Contingency*	2,904,970	2,298,873	2,936,871	2,936,871
Public Safety Tax Reserve	961,103	1,419,692	1,358,907	1,358,907
Unreserved Fund Balance				
	13,550,480	14,985,114	15,737,069	15,737,069
Public Safety Reserve Detail				
Beginning Public Safety Reserve Balance	1,200,737	1,472,042	1,472,042	1,472,042
Current Year Public Safety Tax Revenue	2,100,000	1,111,001	2,200,000	2,200,000
Current Year Public Safety Tax Expenditures	(1,981,530)	(984,299)	(1,955,031)	(1,955,031)
Application of Prop P Public Safety Funds	(358,104)	(179,052)	(358,104)	(358,104)
Ending Public Safety Reserve Balance	961,103	1,419,692	1,358,907	1,358,907

**City of Wildwood
Mid Year 2023**

Revenue Summary

General Fund (10)	Budget 2023	6 mos. Actual	Projected year-end	Projected Over (Under) Budget	Recomm. Amend.	2023 Budget After Amend.
(01) Tax Income						
901 State Sales Tax	5,565,000	2,593,573	5,580,000	15,000	15,000	5,580,000
902 Local option Tax	150,000	74,352	150,000	-	-	150,000
Subtotal Sales Tax	5,715,000	2,667,925	5,730,000	15,000	15,000	5,730,000
905 Public Safety Tax	2,100,000	1,111,001	2,200,000	100,000	100,000	2,200,000
Subtotal Public Safety Tax	2,100,000	1,111,001	2,200,000	100,000	100,000	2,200,000
910 Utility Tax - Electric	1,465,000	616,200	1,500,000	35,000	35,000	1,500,000
912 Utility Tax - Gas	550,000	485,841	600,000	50,000	50,000	600,000
914 Utility Tax - Telephone	220,000	114,457	220,000	-	-	220,000
914-01 Utility (Phone) Tax Settlement	-	-	1,010,724	1,010,724	1,010,724	1,010,724
916 Utility Tax - Water	365,000	140,183	400,000	35,000	35,000	400,000
Subtotal Utility Tax	2,600,000	1,356,681	3,730,724	1,130,724	1,130,724	3,730,724
917 Cigarette Tax	63,000	27,975	57,000	(6,000)	(6,000)	57,000
918 Cable Franchise	342,000	181,996	342,000	-	-	342,000
Subtotal Other Taxes	405,000	209,971	399,000	(6,000)	(6,000)	399,000
Total Taxes	10,820,000	5,345,578	12,059,724	1,239,724	1,239,724	12,059,724
(02) Licenses & Permits						
930 Merchant Licenses	55,000	36,757	55,000	-	-	55,000
931 Liquor Licenses	18,000	11,025	18,000	-	-	18,000
932 Vending Machine Licenses	1,000	725	1,000	-	-	1,000
935 Permit Fees	22,000	8,880	22,000	-	-	22,000
936 P&Z Permits/Fees	27,000	7,800	27,000	-	-	27,000
937 Internet Pole License Fee	7,000	6,525	7,000	-	-	7,000
Total	130,000	71,712	130,000	-	-	130,000
(03) Charges for Services						
954 False Alarm Fees	1,000	-	1,000	-	-	1,000
956 Subdivision Inspections	-	-	-	-	-	-
Total	1,000	-	1,000	-	-	1,000
(04) Intergovernmental Income						
945 St. Louis County Grants	50,000	-	-	(50,000)	(50,000)	-
948 Community Dev Block Grant	-	-	50,000	50,000	50,000	50,000
949 Federal/St Grant Reimb.	10,000	16,425	16,425	6,425	6,425	16,425
950 CARES - Coronavirus Aid Relief	-	-	-	-	-	-
Total	60,000	16,425	66,425	6,425	6,425	66,425
(05) Fine & Forfeiture Income						
961 Court Fines	357,000	123,542	250,000	(107,000)	(107,000)	250,000
962 Court Costs	25,000	12,050	25,000	-	-	25,000
963 Officer Training	6,000	2,007	4,000	(2,000)	(2,000)	4,000
964 Crime Victims Fund	2,000	372	1,000	(1,000)	(1,000)	1,000
965 Bond Forfeitures	6,000	2,400	6,000	-	-	6,000
966 POST Commission Fund	-	-	-	-	-	-
967 Alt. Cmty. Service	-	30	-	-	-	-
968 Inmate Security Surcharge	4,000	1,976	4,000	-	-	4,000
Total	400,000	142,376	290,000	(110,000)	(110,000)	290,000
(06) Interest Income						
970 Interest Income	150,000	330,803	615,000	465,000	465,000	615,000

**City of Wildwood
Mid Year 2023**

Revenue Summary

General Fund (10)	Budget 2023	6 mos. Actual	Projected year-end	Projected Over (Under) Budget	Recomm. Amend.	2023 Budget After Amend.
Total	150,000	330,803	615,000	465,000	465,000	615,000
(07) Other Income						
980 Other Income	10,000	712	10,000	-	-	10,000
982 NID Administration Fee	6,500	-	6,500	-	-	6,500
984 Community Garden Revenue	7,000	6,550	7,000	-	-	7,000
985 Parks & Recreation Revenue	26,000	25,188	30,000	4,000	4,000	30,000
986 Wildwood Celebration Revenue	30,000	9,963	30,000	-	-	30,000
987 CID Administration Fee	11,500	-	11,500	-	-	11,500
988 Dog Park Fees	7,000	3,850	7,000	-	-	7,000
989 Insurance Claim Revenue	-	4,864	4,864	4,864	4,864	4,864
990 Recycling Rebate	3,000	-	-	(3,000)	(3,000)	-
991 Hometown Heros	-	1,050	1,500	1,500	1,500	1,500
999 Credit Card Processing Fees	(1,000)	(1,314)	(2,000)	(1,000)	(1,000)	(2,000)
Total	100,000	50,864	106,364	6,364	6,364	106,364
(08) Other Financing Sources						
990 Operating Transfer	1,500	-	90,000	88,500	88,500	90,000
Total	1,500	-	90,000	88,500	88,500	90,000
Total General Fund	11,662,500	5,957,758	13,358,513	1,696,013	1,696,013	13,358,513

**City of Wildwood
Mid-Year 2023**

Expenditure Summary

General Fund (10)	Original Budget 2023	6 mos. Actual Inc. Encumb.	Projected year-end	Proposed Amend Budget
(10) Administration				
Personnel	804,148	361,980	690,584	690,584
Operating	398,583	230,488	452,108	452,108
Contractual	388,650	221,263	387,950	387,950
Capital	5,000	-	5,000	5,000
Total	1,596,381	813,732	1,535,642	1,535,642
(20) City Clerk/Council				
Personnel	257,283	127,578	257,283	257,283
Operating	68,444	41,754	66,751	66,751
Contractual	3,500	1,195	3,500	3,500
Total	329,227	170,527	327,534	327,534
(30) Municipal Court				
Personnel	255,979	125,461	257,259	257,259
Operating	37,405	20,113	37,405	37,405
Contractual	1,775	289	1,775	1,775
Total	295,159	145,863	296,439	296,439
(40) Parks				
Personnel	224,121	116,464	230,177	230,177
Operating	203,400	112,719	214,900	214,900
Contractual	410,000	402,367	620,000	620,000
Special Projects	145,000	95,330	147,000	147,000
Total	982,521	726,880	1,212,077	1,212,077
(50) Planning				
Personnel	960,667	463,239	937,359	937,359
Operating	133,600	54,947	143,600	143,600
Contractual	85,000	25,370	75,000	75,000
Special Projects	5,000	249	7,500	7,500
Total	1,184,267	543,806	1,163,459	1,163,459
(60) Police Services				
Personnel	61,040	25,818	55,383	55,383
Operating	8,525	2,158	8,525	8,525
Contractual	5,144,472	5,111,780	5,117,972	5,117,972
Capital	21,200	6,965	21,200	21,200
Total	5,235,237	5,146,722	5,203,080	5,203,080

**City of Wildwood
Mid-Year 2023**

Expenditure Summary

General Fund (10)	Original Budget 2023	6 mos. Actual Inc. Encumb.	Projected year-end	Proposed Amend Budget
(70) Public Works				
Personnel	977,879	441,718	929,546	929,546
Operating	125,708	151,714	191,208	191,208
Contractual	893,500	1,054,530	888,500	888,500
Capital	-	-	-	-
Special Projects	-	-	-	-
Total	1,997,087	1,647,962	2,009,254	2,009,254
Total Expenditures	11,619,879	9,195,492	11,747,485	11,747,485

2023 YEAR-END BUDGET ESTIMATES

(10) Administration

Account	Name	Current Budget	Year-End Estimate	Estimate Over(Under) Budget	Budget Amendment Increase (Decrease)
<u>10-5-10-101-00</u>	Regular Salaries	491,627.00	435,331.00	(56,296.00)	(56,296.00)
<u>10-5-10-101-14</u>	Regular Salaries - Econ Dev	101,175.00	69,756.00	(31,419.00)	(31,419.00)
<u>10-5-10-102-00</u>	Elected & Appointed Officials	6,800.00	6,800.00	-	-
<u>10-5-10-110-00</u>	Overtime	-	1,000.00	1,000.00	1,000.00
<u>10-5-10-120-00</u>	FICA & Medicare	38,214.00	32,943.00	(5,271.00)	(5,271.00)
<u>10-5-10-120-14</u>	FICA - Econ Dev	7,740.00	5,181.00	(2,559.00)	(2,559.00)
<u>10-5-10-140-00</u>	Employee Benefits (125)	93,855.00	88,697.00	(5,158.00)	(5,158.00)
<u>10-5-10-140-14</u>	Employee Health Benefits - Econ Dev	17,952.00	11,507.00	(6,445.00)	(6,445.00)
<u>10-5-10-142-00</u>	Insurance (Life & Disability)	3,401.00	3,401.00	-	-
<u>10-5-10-142-14</u>	Insurance (Life & Disability) - Econ Dev	829.00	829.00	-	-
<u>10-5-10-144-00</u>	Pension Expense	34,211.00	30,050.00	(4,161.00)	(4,161.00)
<u>10-5-10-144-14</u>	Pension Expense - Econ Dev	7,082.00	3,827.00	(3,255.00)	(3,255.00)
<u>10-5-10-180-00</u>	Workers Compensation	1,049.00	1,049.00	-	-
<u>10-5-10-180-14</u>	Worker's Comp - Econ Dev	213.00	213.00	-	-
Exp_Category: 10 - Personnel Expenditures Total:		804,148.00	690,584.00	(113,564.00)	(113,564.00)
<u>10-5-10-201-00</u>	Community Relations	1,500.00	1,500.00	-	-
<u>10-5-10-201-14</u>	Community Relations - Econ Dev	18,000.00	18,000.00	-	-
<u>10-5-10-204-00</u>	Dues/Memberships	6,845.00	6,845.00	-	-
<u>10-5-10-204-14</u>	Dues/Memberships - Econ Dev	1,740.00	1,740.00	-	-
<u>10-5-10-208-00</u>	Equipment Leasing	13,065.00	13,065.00	-	-
<u>10-5-10-211-00</u>	Records Storage	2,200.00	2,200.00	-	-
<u>10-5-10-212-00</u>	Insurance	98,985.00	107,510.00	8,525.00	8,525.00
<u>10-5-10-220-00</u>	Maintenance-Building	45,000.00	65,000.00	20,000.00	20,000.00
<u>10-5-10-221-00</u>	Maintenance - Grounds	15,000.00	30,000.00	15,000.00	15,000.00
<u>10-5-10-224-00</u>	Maintenance-Vehicles	1,000.00	1,000.00	-	-
<u>10-5-10-224-14</u>	Maintenance-Vehicles Econ Dev	500.00	500.00	-	-
<u>10-5-10-230-00</u>	Miscellaneous	4,580.00	4,580.00	-	-
<u>10-5-10-231-00</u>	Bank Fees	9,000.00	7,000.00	(2,000.00)	(2,000.00)
<u>10-5-10-240-00</u>	Postage	7,000.00	7,000.00	-	-
<u>10-5-10-242-00</u>	Printing Expense	3,000.00	3,000.00	-	-
<u>10-5-10-244-00</u>	Public Notices	2,000.00	2,000.00	-	-
<u>10-5-10-246-00</u>	Publications	-	-	-	-
<u>10-5-10-250-00</u>	Internet Connection	7,428.00	7,428.00	-	-
<u>10-5-10-262-00</u>	Service Contracts/Rental	51,795.00	51,795.00	-	-
<u>10-5-10-264-00</u>	Meetings & Special Events	3,000.00	3,000.00	-	-
<u>10-5-10-266-00</u>	Supplies-General	14,000.00	14,000.00	-	-
<u>10-5-10-268-00</u>	Supplies-Office	12,000.00	12,000.00	-	-
<u>10-5-10-268-14</u>	Office Supplies - Econ Dev	500.00	500.00	-	-
<u>10-5-10-270-00</u>	Training	1,655.00	1,655.00	-	-
<u>10-5-10-270-14</u>	Training - Econ Dev	1,000.00	1,000.00	-	-
<u>10-5-10-274-00</u>	Travel	1,850.00	1,850.00	-	-
<u>10-5-10-274-14</u>	Travel - Econ Dev	500.00	500.00	-	-
<u>10-5-10-280-00</u>	Utilities-Electric	37,000.00	37,000.00	-	-
<u>10-5-10-281-00</u>	Utilities - Gas	15,000.00	15,000.00	-	-
<u>10-5-10-282-00</u>	Utilities-Telephone	4,000.00	4,000.00	-	-
<u>10-5-10-282-14</u>	Utilities - Telephone	950.00	950.00	-	-
<u>10-5-10-284-00</u>	Utilities-Water	6,000.00	18,000.00	12,000.00	12,000.00
<u>10-5-10-291-00</u>	Machinery/Equipment Under \$5K	2,000.00	2,000.00	-	-
<u>10-5-10-292-00</u>	Furniture/Fixtures Under \$5K	1,500.00	1,500.00	-	-
<u>10-5-10-293-00</u>	Computer System Under \$5K	7,090.00	7,090.00	-	-

2023 YEAR-END BUDGET ESTIMATES

(10) Administration

Account	Name	Current Budget	Year-End Estimate	Estimate Over(Under) Budget	Budget Amendment Increase (Decrease)
<u>10-5-10-293-14</u>	Computer System Under \$5K	1,900.00	1,900.00	-	-
Exp_Category: 20 - Operating Expenditures Total:		398,583.00	452,108.00	53,525.00	53,525.00
<u>10-5-10-310-00</u>	Attorney Fees	140,000.00	140,000.00	-	-
<u>10-5-10-315-00</u>	Litigation Contingencies	25,000.00	25,000.00	-	-
<u>10-5-10-320-00</u>	Audit Costs	48,000.00	48,000.00	-	-
<u>10-5-10-340-00</u>	Consultant Costs	27,000.00	31,000.00	4,000.00	4,000.00
<u>10-5-10-340-14</u>	Consultant Costs - Econ Dev	5,000.00	300.00	(4,700.00)	(4,700.00)
<u>10-5-10-345-00</u>	City Newsletter	46,500.00	46,500.00	-	-
<u>10-5-10-350-00</u>	Contractual Services	97,150.00	97,150.00	-	-
Exp_Category: 30 - Contractual Expenditures Total:		388,650.00	387,950.00	(700.00)	(700.00)
<u>10-5-10-440-00</u>	Computer System	5,000.00	5,000.00	-	-
Exp_Category: 40 - Capital Expenditures Total:		5,000.00	5,000.00	-	-
Department: 10 - Administration Total:		1,596,381.00	1,535,642.00	(60,739.00)	(60,739.00)

2023 YEAR-END BUDGET ESTIMATES

(20) CITY CLERK

Account	Name	Current Budget	Year-End Estimate	Estimate Over(Under) Budget	Budget Amendment Increase (Decrease)
<u>10-5-20-101-00</u>	Regular Salaries	131,030.00	131,030.00	-	-
<u>10-5-20-102-00</u>	Elected & Appointed Officials	86,800.00	86,800.00	-	-
<u>10-5-20-110-00</u>	Overtime	500.00	500.00	-	-
<u>10-5-20-120-00</u>	FICA & Medicare	16,702.00	16,702.00	-	-
<u>10-5-20-140-00</u>	Employee Benefits (125)	11,356.00	11,356.00	-	-
<u>10-5-20-142-00</u>	Insurance (Life & Disability)	1,370.00	1,370.00	-	-
<u>10-5-20-144-00</u>	Pension Expense	9,067.00	9,067.00	-	-
<u>10-5-20-180-00</u>	Workers Compensation	458.00	458.00	-	-
Exp_Category: 10 - Personnel Expenditures Total:		257,283.00	257,283.00	-	-
<u>10-5-20-204-00</u>	Dues/Memberships	13,469.00	13,469.00	-	-
<u>10-5-20-206-00</u>	Election Expense	20,000.00	18,307.00	(1,693.00)	(1,693.00)
<u>10-5-20-230-00</u>	Miscellaneous	1,500.00	1,500.00	-	-
<u>10-5-20-240-00</u>	Postage	3,000.00	3,000.00	-	-
<u>10-5-20-242-00</u>	Printing Expense	1,500.00	1,500.00	-	-
<u>10-5-20-244-00</u>	Public Notices	1,500.00	1,500.00	-	-
<u>10-5-20-246-00</u>	Publications	500.00	500.00	-	-
<u>10-5-20-264-00</u>	Meetings & Special Events	2,000.00	2,000.00	-	-
<u>10-5-20-266-00</u>	Supplies-General	1,000.00	1,000.00	-	-
<u>10-5-20-268-00</u>	Supplies-Office	1,000.00	1,000.00	-	-
<u>10-5-20-270-00</u>	Training	4,005.00	4,005.00	-	-
<u>10-5-20-274-00</u>	Travel	3,970.00	3,970.00	-	-
<u>10-5-20-282-00</u>	Utilities-Telephone	1,500.00	1,500.00	-	-
<u>10-5-20-293-00</u>	Computer System Under \$5K	13,500.00	13,500.00	-	-
Exp_Category: 20 - Operating Expenditures Total:		68,444.00	66,751.00	(1,693.00)	(1,693.00)
<u>10-5-20-330-00</u>	Codification Costs	3,500.00	3,500.00	-	-
Exp_Category: 30 - Contractual Expenditures Total:		3,500.00	3,500.00	-	-
Department: 20 - Clerk/Council Total:		329,227.00	327,534.00	(1,693.00)	(1,693.00)

2023 YEAR-END BUDGET ESTIMATES

(30) COURT

<u>Account</u>	<u>Name</u>	<u>Current Budget</u>	<u>Year-End Estimate</u>	<u>Estimate Over(Under) Budget</u>	<u>Budget Amendment Increase (Decrease)</u>
<u>10-5-30-101-00</u>	Regular Salaries	156,469.00	157,749.00	1,280.00	1,280.00
<u>10-5-30-102-00</u>	Elected & Appointed Officials	22,500.00	22,500.00	-	-
<u>10-5-30-110-00</u>	Overtime	1,500.00	1,500.00	-	-
<u>10-5-30-120-00</u>	FICA & Medicare	13,806.00	13,806.00	-	-
<u>10-5-30-140-00</u>	Employee Benefits (125)	49,143.00	49,143.00	-	-
<u>10-5-30-142-00</u>	Insurance (Life & Disability)	1,506.00	1,506.00	-	-
<u>10-5-30-144-00</u>	Pension Expense	10,008.00	10,008.00	-	-
<u>10-5-30-180-00</u>	Workers Compensation	1,047.00	1,047.00	-	-
Exp_Category: 10 - Personnel Expenditures Total:		255,979.00	257,259.00	1,280.00	1,280.00
<u>10-5-30-204-00</u>	Dues/Memberships	585.00	585.00	-	-
<u>10-5-30-230-00</u>	Miscellaneous	50.00	50.00	-	-
<u>10-5-30-240-00</u>	Postage	2,600.00	2,600.00	-	-
<u>10-5-30-242-00</u>	Printing Expense	4,755.00	4,755.00	-	-
<u>10-5-30-243-00</u>	Prisoner Expense	2,000.00	2,000.00	-	-
<u>10-5-30-246-00</u>	Publications	125.00	125.00	-	-
<u>10-5-30-250-00</u>	Internet Connection	2,620.00	2,620.00	-	-
<u>10-5-30-262-00</u>	Service Contracts/Rental	11,080.00	11,080.00	-	-
<u>10-5-30-266-00</u>	Supplies-General	500.00	500.00	-	-
<u>10-5-30-268-00</u>	Supplies-Office	800.00	800.00	-	-
<u>10-5-30-270-00</u>	Training	1,100.00	1,100.00	-	-
<u>10-5-30-274-00</u>	Travel	2,090.00	2,090.00	-	-
<u>10-5-30-282-00</u>	Utilities-Telephone	1,900.00	1,900.00	-	-
<u>10-5-30-293-00</u>	Computer System Under \$5K	5,200.00	5,200.00	-	-
<u>10-5-30-294-00</u>	Mental Health Court	1,500.00	1,500.00	-	-
<u>10-5-30-296-00</u>	Alternate Community Service	500.00	500.00	-	-
Exp_Category: 20 - Operating Expenditures Total:		37,405.00	37,405.00	-	-
<u>10-5-30-350-00</u>	Contractual Services	1,775.00	1,775.00	-	-
Exp_Category: 30 - Contractual Expenditures Total		1,775.00	1,775.00	-	-
Department: 30 - Municipal Court Total:		295,159.00	296,439.00	1,280.00	1,280.00

2023 YEAR-END BUDGET ESTIMATES

(40) PARKS

Account	Name	Current Budget	Year-End Estimate	Estimate Over(Under) Budget	Budget Amendment Increase (Decrease)
<u>10-5-40-101-00</u>	Regular Salaries	119,442.00	119,442.00	-	-
<u>10-5-40-110-00</u>	Overtime	7,000.00	13,056.00	6,056.00	6,056.00
<u>10-5-40-120-00</u>	FICA & Medicare	9,673.00	9,673.00	-	-
<u>10-5-40-140-00</u>	Employee Benefits (125)	72,871.00	72,871.00	-	-
<u>10-5-40-142-00</u>	Insurance (Life & Disability)	1,429.00	1,429.00	-	-
<u>10-5-40-144-00</u>	Pension Expense	8,851.00	8,851.00	-	-
<u>10-5-40-180-00</u>	Workers Compensation	4,855.00	4,855.00	-	-
Exp_Category: 10 - Personnel Expenditures Total:		224,121.00	230,177.00	6,056.00	6,056.00
<u>10-5-40-204-00</u>	Dues/Memberships	600.00	600.00	-	-
<u>10-5-40-208-00</u>	Equipment Leasing	7,500.00	7,500.00	-	-
<u>10-5-40-220-00</u>	Maintenance - Building	3,000.00	3,000.00	-	-
<u>10-5-40-224-00</u>	Maintenance-Vehicles	1,500.00	1,500.00	-	-
<u>10-5-40-230-00</u>	Miscellaneous	2,000.00	2,000.00	-	-
<u>10-5-40-240-00</u>	Postage	3,500.00	3,500.00	-	-
<u>10-5-40-242-00</u>	Printing	5,000.00	2,500.00	(2,500.00)	(2,500.00)
<u>10-5-40-262-00</u>	Service Contracts	66,000.00	66,000.00	-	-
<u>10-5-40-264-00</u>	Meetings & Special Events	15,000.00	15,000.00	-	-
<u>10-5-40-266-00</u>	Supplies-General	12,000.00	20,000.00	8,000.00	8,000.00
<u>10-5-40-267-00</u>	Hometown Hero Expense	-	6,000.00	6,000.00	6,000.00
<u>10-5-40-268-00</u>	Supplies - Office	1,000.00	1,000.00	-	-
<u>10-5-40-269-00</u>	Supplies - Recreation	50,000.00	50,000.00	-	-
<u>10-5-40-270-00</u>	Training	1,100.00	1,100.00	-	-
<u>10-5-40-280-00</u>	Utilities-Electric	9,500.00	9,500.00	-	-
<u>10-5-40-282-00</u>	Utilities-Telephone	3,000.00	3,000.00	-	-
<u>10-5-40-284-00</u>	Utilities-Water	15,000.00	15,000.00	-	-
<u>10-5-40-291-00</u>	Machinery/Equipment Under \$5K	500.00	500.00	-	-
<u>10-5-40-292-00</u>	Furniture/Fixtures Under \$5K	500.00	500.00	-	-
<u>10-5-40-293-00</u>	Computer System Under \$5K	6,700.00	6,700.00	-	-
Exp_Category: 20 - Operating Expenditures Total:		203,400.00	214,900.00	11,500.00	11,500.00
<u>10-5-40-340-00</u>	Consultant Costs	10,000.00	10,000.00	-	-
<u>10-5-40-350-00</u>	Contractual Services	60,000.00	50,000.00	(10,000.00)	(10,000.00)
<u>10-5-40-350-01</u>	Park Maintenance	300,000.00	500,000.00	200,000.00	200,000.00
<u>10-5-40-351-00</u>	Concert Series	40,000.00	60,000.00	20,000.00	20,000.00
Exp_Category: 30 - Contractual Expenditures Total:		410,000.00	620,000.00	210,000.00	210,000.00
<u>10-5-40-714-00</u>	Senior Program	20,000.00	20,000.00	-	-
<u>10-5-40-715-00</u>	Celebrate Wildwood	90,000.00	90,000.00	-	-
<u>10-5-40-736-00</u>	Farmers Market	20,000.00	20,000.00	-	-
<u>10-5-40-739-00</u>	Community Garden	10,000.00	12,000.00	2,000.00	2,000.00
<u>10-5-40-740-00</u>	Pond Athletic Assoc Donation	5,000.00	5,000.00	-	-
Exp_Category: 70 - Special Projects Total:		145,000.00	147,000.00	2,000.00	2,000.00
Department: 40 - Parks Total:		982,521.00	1,212,077.00	229,556.00	229,556.00

2023 YEAR-END BUDGET ESTIMATES

(50) PLANNING

Account	Name	Current Budget	Year-End Estimate	Estimate Over(Under) Budget	Budget Amendment Increase (Decrease)
<u>10-5-50-101-00</u>	Regular Salaries	657,796.00	646,810.00	(10,986.00)	(10,986.00)
<u>10-5-50-110-00</u>	Overtime	3,000.00	3,000.00	-	-
<u>10-5-50-120-00</u>	FICA & Medicare	50,551.00	50,551.00	-	-
<u>10-5-50-140-00</u>	Employee Benefits (125)	192,409.00	184,424.00	(7,985.00)	(7,985.00)
<u>10-5-50-142-00</u>	Insurance (Life & Disability)	5,609.00	5,609.00	-	-
<u>10-5-50-144-00</u>	Pension Expense	45,389.00	42,444.00	(2,945.00)	(2,945.00)
<u>10-5-50-180-00</u>	Workers Compensation	5,913.00	4,521.00	(1,392.00)	(1,392.00)
Exp_Category: 10 - Personnel Expenditures Total:		960,667.00	937,359.00	(23,308.00)	(23,308.00)
<u>10-5-50-202-00</u>	Computer Supplies	2,500.00	2,500.00	-	-
<u>10-5-50-204-00</u>	Dues/Memberships	3,000.00	3,000.00	-	-
<u>10-5-50-208-00</u>	Equipment Leasing	24,900.00	24,900.00	-	-
<u>10-5-50-224-00</u>	Maintenance-Vehicles	7,500.00	7,500.00	-	-
<u>10-5-50-230-00</u>	Miscellaneous	5,000.00	5,000.00	-	-
<u>10-5-50-240-00</u>	Postage	15,000.00	25,000.00	10,000.00	10,000.00
<u>10-5-50-242-00</u>	Printing Expense	9,500.00	9,500.00	-	-
<u>10-5-50-244-00</u>	Public Notices	7,000.00	7,000.00	-	-
<u>10-5-50-246-00</u>	Publications	750.00	750.00	-	-
<u>10-5-50-250-00</u>	Internet Connection	1,400.00	1,400.00	-	-
<u>10-5-50-262-00</u>	Service Contracts/Rental	2,050.00	2,050.00	-	-
<u>10-5-50-263-00</u>	Abatements	20,000.00	16,000.00	(4,000.00)	(4,000.00)
<u>10-5-50-264-00</u>	Meetings & Special Events	4,000.00	8,000.00	4,000.00	4,000.00
<u>10-5-50-266-00</u>	Supplies-General	5,000.00	5,000.00	-	-
<u>10-5-50-268-00</u>	Supplies-Office	2,000.00	2,000.00	-	-
<u>10-5-50-270-00</u>	Training	2,500.00	2,500.00	-	-
<u>10-5-50-274-00</u>	Travel	1,000.00	1,000.00	-	-
<u>10-5-50-282-00</u>	Utilities-Telephone	10,000.00	10,000.00	-	-
<u>10-5-50-291-00</u>	Machinery/Equipment Under \$5K	1,000.00	1,000.00	-	-
<u>10-5-50-292-00</u>	Furniture/Fixtures Under \$5K	1,000.00	1,000.00	-	-
<u>10-5-50-293-00</u>	Computer System Under \$5K	8,500.00	8,500.00	-	-
Exp_Category: 20 - Operating Expenditures Total:		133,600.00	143,600.00	10,000.00	10,000.00
<u>10-5-50-340-00</u>	Consultant Costs	10,000.00	10,000.00	-	-
<u>10-5-50-350-00</u>	Contractual Services	75,000.00	65,000.00	(10,000.00)	(10,000.00)
Exp_Category: 30 - Contractual Expenditures Total:		85,000.00	75,000.00	(10,000.00)	(10,000.00)
<u>10-5-50-740-00</u>	Planning Commission	2,500.00	2,500.00	-	-
<u>10-5-50-762-00</u>	Historical Properties Survey	2,500.00	5,000.00	2,500.00	2,500.00
Exp_Category: 70 - Special Projects Total:		5,000.00	7,500.00	2,500.00	2,500.00
Department: 50 - Planning Total:		1,184,267.00	1,163,459.00	(20,808.00)	(20,808.00)

2023 YEAR-END BUDGET ESTIMATES

(60) POLICE

Account	Name	Current Budget	Year-End Estimate	Estimate Over(Under) Budget	Budget Amendment Increase (Decrease)
10-5-60-102-00	Elected/Appointed Officials	34,000.00	28,343.00	(5,657.00)	(5,657.00)
10-5-60-106-00	Part-Time (Prop P)	23,260.00	23,260.00	-	-
10-5-60-120-00	FICA	3,691.00	3,691.00	-	-
10-5-60-180-00	Workers Compensation	89.00	89.00	-	-
Exp_Category: 10 - Personnel Expenditures Total:		61,040.00	55,383.00	(5,657.00)	(5,657.00)
10-5-60-222-00	Maintenance-Equipment	1,000.00	1,000.00	-	-
10-5-60-230-00	Miscellaneous	2,250.00	2,250.00	-	-
10-5-60-270-00	Training	375.00	375.00	-	-
10-5-60-274-00	Travel	600.00	600.00	-	-
10-5-60-285-00	Utilities - Cable TV	1,200.00	1,200.00	-	-
10-5-60-293-00	Computer System Under \$5K	3,100.00	3,100.00	-	-
Exp_Category: 20 - Operating Expenditures Total:		8,525.00	8,525.00	-	-
10-5-60-350-00	Contractual Services-Police Contract	3,179,181.00	3,179,181.00	-	-
10-5-60-350-01	City Event Overtime	30,000.00	30,000.00	-	-
10-5-60-350-02	Contractual - Other Services (Prop P)	2,200.00	2,200.00	-	-
10-5-60-351-00	Contractual Svs - Police Contract (Prop P)	1,923,091.00	1,896,591.00	(26,500.00)	(26,500.00)
10-5-60-351-02	City Event OT (Prop P)	10,000.00	10,000.00	-	-
Exp_Category: 30 - Contractual Expenditures Total:		5,144,472.00	5,117,972.00	(26,500.00)	(26,500.00)
10-5-60-425-00	Machinery & Equipment (Prop P)	21,200.00	21,200.00	-	-
Exp_Category: 40 - Capital Expenditures Total:		21,200.00	21,200.00	-	-
Department: 60 - Police Total:		5,235,237.00	5,203,080.00	(32,157.00)	(32,157.00)

2023 YEAR-END BUDGET ESTIMATES

(70) PUBLIC WORKS

Account	Name	Current Budget	Year-End Estimate	Estimate Over(Under) Budget	Budget Amendment Increase (Decrease)
<u>10-5-70-101-00</u>	Regular Salaries	622,674.00	596,892.00	(25,782.00)	(25,782.00)
<u>10-5-70-110-00</u>	Overtime	4,000.00	4,000.00	-	-
<u>10-5-70-120-00</u>	FICA & Medicare	47,941.00	46,689.00	(1,252.00)	(1,252.00)
<u>10-5-70-140-00</u>	Employee Benefits (125)	239,861.00	218,633.00	(21,228.00)	(21,228.00)
<u>10-5-70-142-00</u>	Insurance (Life & Disability)	5,590.00	5,590.00	-	-
<u>10-5-70-144-00</u>	Pension Expense	43,867.00	42,192.00	(1,675.00)	(1,675.00)
<u>10-5-70-180-00</u>	Workers Compensation	13,946.00	15,550.00	1,604.00	1,604.00
Exp_Category: 10 - Personnel Expenditures Total:		977,879.00	929,546.00	(48,333.00)	(48,333.00)
<u>10-5-70-202-00</u>	Computer Supplies	4,000.00	4,000.00	-	-
<u>10-5-70-204-00</u>	Dues/Memberships	1,500.00	1,500.00	-	-
<u>10-5-70-208-00</u>	Equipment Leasing	15,742.00	15,742.00	-	-
<u>10-5-70-224-00</u>	Maintenance-Vehicles	12,000.00	12,000.00	-	-
<u>10-5-70-230-00</u>	Miscellaneous	500.00	500.00	-	-
<u>10-5-70-240-00</u>	Postage	7,500.00	13,000.00	5,500.00	5,500.00
<u>10-5-70-242-00</u>	Printing Expense	500.00	500.00	-	-
<u>10-5-70-244-00</u>	Public Notices	500.00	500.00	-	-
<u>10-5-70-246-00</u>	Publications	500.00	500.00	-	-
<u>10-5-70-266-00</u>	Supplies-General	1,000.00	1,000.00	-	-
<u>10-5-70-268-00</u>	Supplies-Office	1,000.00	1,000.00	-	-
<u>10-5-70-270-00</u>	Training	1,000.00	1,000.00	-	-
<u>10-5-70-272-00</u>	Tools	500.00	500.00	-	-
<u>10-5-70-274-00</u>	Travel	500.00	500.00	-	-
<u>10-5-70-276-00</u>	Traffic Signals/Street Lights	65,000.00	125,000.00	60,000.00	60,000.00
<u>10-5-70-282-00</u>	Utilities-Telephone	6,000.00	6,000.00	-	-
<u>10-5-70-291-00</u>	Machinery/Equipment Under \$5K	1,200.00	1,200.00	-	-
<u>10-5-70-292-00</u>	Furniture/Fixtures Under \$5K	1,000.00	1,000.00	-	-
<u>10-5-70-293-00</u>	Computer System Under \$5K	5,766.00	5,766.00	-	-
Exp_Category: 20 - Operating Expenditures Total:		125,708.00	191,208.00	65,500.00	65,500.00
<u>10-5-70-350-01</u>	ROW Animal Removal	15,000.00	15,000.00	-	-
<u>10-5-70-350-02</u>	ROW Roadside Mowing	100,000.00	170,000.00	70,000.00	70,000.00
<u>10-5-70-350-05</u>	ROW Landscaping	100,000.00	100,000.00	-	-
<u>10-5-70-350-06</u>	ROW Tree Removal	100,000.00	175,000.00	75,000.00	75,000.00
<u>10-5-70-350-08</u>	ROW Tree Trimming	40,000.00	50,000.00	10,000.00	10,000.00
<u>10-5-70-350-09</u>	Miscellaneous ROW	15,000.00	15,000.00	-	-
<u>10-5-70-350-22</u>	Street Sweeping	10,000.00	10,000.00	-	-
<u>10-5-70-350-31</u>	Snow and Salt Removal	350,000.00	190,000.00	(160,000.00)	(160,000.00)
<u>10-5-70-350-33</u>	Snow-Salt	125,000.00	125,000.00	-	-
<u>10-5-70-350-42</u>	Storm Water-Culvert Cleaning	5,000.00	5,000.00	-	-
<u>10-5-70-350-44</u>	Storm Water-Ditching	10,000.00	10,000.00	-	-
<u>10-5-70-350-51</u>	TC Barricade Rental	1,000.00	1,000.00	-	-
<u>10-5-70-350-65</u>	Emergency Road/ROW Repairs	15,000.00	15,000.00	-	-
<u>10-5-70-350-68</u>	Mosquito Control	7,500.00	7,500.00	-	-
Exp_Category: 30 - Contractual Expenditures Total:		893,500.00	888,500.00	(5,000.00)	(5,000.00)
<u>10-5-70-480-21</u>	Other Engineering Services	-	-	-	-
Exp_Category: 40 - Capital Expenditures Total:		-	-	-	-
<u>10-5-70-761-00</u>	Special Projects	-	-	-	-
Exp_Category: 70 - Special Projects Total:		-	-	-	-
Department: 70 - Public Works Total:		1,997,087.00	2,009,254.00	12,167.00	12,167.00

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

	Current Budget 2023	Mid-Year Actual	Estimated Year-End	Proposed Amended Budget 2023
Beginning Fund Balances	Estimated 7,998,937	Audited 9,414,348	Audited 9,414,348	Audited 9,414,348
Revenues				
1/2 cent Capital Improvement Sales Tax	2,500,000	1,395,435	2,690,000	2,690,000
Interest	30,000	159,685	303,817	303,817
Subtotal	2,530,000	1,555,121	2,993,817	2,993,817
Federal/State Grants	2,344,283	528,155	329,283	329,283
Other Income	-	-	-	-
Total Revenue	4,874,283	2,083,276	3,323,100	3,323,100
Other Financing Sources				
Interfund Transfers In TGA	-	-	-	-
Interfund Transfers In Road & Bridge Fund	-	-	-	-
Interfund Transfers General Fund	-	-	-	-
Other Sources (Escrow)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Total Revenue and Other Financing Sources	4,874,283	2,083,276	3,323,100	3,323,100
Expenditures				
Park Development	2,540,000	50,437	2,544,460	2,544,460
Roadway Improvements	3,321,000	527,772	1,756,797	1,756,797
Bridge Reonstruction	1,675,000	-	875,000	875,000
Other Capital Investment	1,080,000	28,191	1,080,000	1,080,000
Total Expenditures	8,616,000	606,400	6,256,257	6,256,257
Total Revenues and Other Financing Sources Over (Under) Expenditures	(3,741,717)	1,476,876	(2,933,157)	(2,933,157)
Prior Year Encumbrance	-	(906,541)	(906,541)	(906,541)
Current Year Encumbrance	-	962,521	-	-
Total Encumbrance Adjustment	-	55,981	(906,541)	(906,541)
Ending Fund Balances	4,257,220	10,947,205	5,574,650	5,574,650

2023 YEAR-END BUDGET ESTIMATES

CAPITAL IMPROVEMENT SALES TAX FUND

Account	Name	Current Budget	Year-End Estimate	Estimate Over(Under) Budget	Budget Amendment Increase (Decrease)
Parks & Trails Development					
17-5-40-480-34	Kohn Park Repairs	25,000.00	20,000.00	(5,000.00)	(5,000.00)
17-5-40-480-35	Old Pond School Repairs	35,000.00	35,000.00	-	-
17-5-40-480-38	Cap Equip/Facilities - Purchase/Rep	45,000.00	45,000.00	-	-
17-5-40-480-46	Bellevue Farms	50,000.00	50,000.00	-	-
17-5-40-480-62	Essen Loq Cabin	140,000.00	140,000.00	-	-
17-5-40-480-63	Bluffview Park Improvements	-	-	-	-
17-5-40-480-65	Pedestrian Brdg @ Manors of Enclaves	-	4,560.00	4,560.00	4,560.00
17-5-40-480-67	Village Green - Construction	1,600,000.00	1,600,000.00	-	-
17-5-40-480-69	Route 66 Roadside park - Planning & Design	75,000.00	75,000.00	-	-
17-5-40-480-70	Hard Court Playing Area	400,000.00	400,000.00	-	-
17-5-40-480-71	Old State Road Shared Use Path Design	-	4,900.00	4,900.00	4,900.00
17-5-40-480-72	Poertner Park - Hencken Rd - Engineering	50,000.00	50,000.00	-	-
17-5-40-480-73	Old State Rd Shared Use Path ROW	100,000.00	100,000.00	-	-
17-5-40-480-74	Disc Golf Course - Glencoe Area	20,000.00	20,000.00	-	-
Parks & Trails Development Totals		2,540,000.00	2,544,460.00	4,460.00	4,460.00
Roadway Improvements					
17-5-70-460-07	Small Roadway Improvement Projects	50,000.00	72,275.00	22,275.00	22,275.00
17-5-70-460-23	Main Street Ext to Eatherton	-	150,000.00	150,000.00	150,000.00
17-5-70-460-28	Manch Rd Resurf & Traffic Signal Upgrades - Design	-	-	-	-
17-5-70-460-29	East & Center Ave Reconstruction	300,000.00	300,000.00	-	-
17-5-70-460-40	Strecker Road Sidewalk-Segment C ROW/Construction	235,000.00	235,000.00	-	-
17-5-70-460-42	Birch Forest Turnaround Construction	-	28,534.00	28,534.00	28,534.00
17-5-70-460-43	Rt 109 and BA Southbound Roundabout - Design	-	-	-	-
17-5-70-460-44	Strecker Road Sidewalks - Segment E/F Design	25,000.00	25,000.00	-	-
17-5-70-460-45	Route 100 Safety Improvements - Design	-	-	-	-
17-5-70-460-46	Route 109 Sidewalk - Manchester to Viola Gill Lane	150,000.00	150,000.00	-	-
17-5-70-460-49	Route 100 J-Turns - Traffic Study	75,000.00	78,946.00	3,946.00	3,946.00
17-5-70-460-50	Strecker Rd Sidewalks - Segment E/F - ROW	50,000.00	50,000.00	-	-
17-5-70-460-51	Manchester & Taylor Resurfacing & Signal Upgrades	1,800,000.00	-	(1,800,000.00)	(1,800,000.00)
17-5-70-460-52	Rt 109 & BA South Roundabout ROW	50,000.00	25,000.00	(25,000.00)	(25,000.00)
17-5-70-460-53	Rt 100 J-Turns - Design	312,000.00	312,000.00	-	-
17-5-70-460-54	Rt 100 Left Turn Lanes Design	224,000.00	280,042.00	56,042.00	56,042.00
17-5-70-460-55	Main Street Extension ROW	50,000.00	50,000.00	-	-
Roadway Improvements Totals		3,321,000.00	1,756,797.00	(1,564,203.00)	(1,564,203.00)
Bridge Construction					
17-5-70-470-09	Bouquet Rd Culverts #340 & #352 Const	825,000.00	825,000.00	-	-
17-5-70-470-12	Bridge #387 (Wild Horse Creek Rd) - Final Design	-	-	-	-
17-5-70-470-66	Bridge 3-107 Replacement - Const & Easement	850,000.00	50,000.00	(800,000.00)	(800,000.00)
Bridge Construction Totals		1,675,000.00	875,000.00	(800,000.00)	(800,000.00)
Other Capital Investment					
17-5-10-500-03	City Hall Capital Investment	20,000.00	20,000.00	-	-
17-5-70-490-07	Vehicle Replacement	35,000.00	35,000.00	-	-
17-5-70-490-08	Roadside Beautification	100,000.00	100,000.00	-	-
17-5-70-490-12	Misc Sidewalk Improvements	25,000.00	25,000.00	-	-
17-5-70-490-14	Emerald Ash Borer/Ash Tree Program	100,000.00	100,000.00	-	-
17-5-70-490-16	Electric Vehicle Charging Station	50,000.00	50,000.00	-	-
17-5-40-490-15	Watershed Erosion Task Force Projects	750,000.00	750,000.00	-	-
Other Capital Investment Totals		1,080,000.00	1,080,000.00	-	-
		8,616,000.00	6,256,257.00	(2,359,743.00)	(2,359,743.00)

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

	Original/Current Budget 2023	Mid-Year Actual	Estimated Year-End	Proposed Amended Budget 2023
Beginning Fund Balances				
	Estimated	Audited	Audited	Audited
	3,621,863	4,082,505	4,082,505	4,082,505
Revenues				
Motor Fuel/Gas Tax	1,610,000	864,530	1,700,000	1,700,000
Road & Bridge Tax	1,050,000	371,179	1,050,000	1,050,000
Interest	30,000	71,595	132,000	132,000
Subtotal	<u>2,690,000</u>	<u>1,307,304</u>	<u>2,882,000</u>	<u>2,882,000</u>
Federal/State Grants	-	-	-	-
Other Income	-	-	-	-
Total Revenue	<u>2,690,000</u>	<u>1,307,304</u>	<u>2,882,000</u>	<u>2,882,000</u>
Other Financing Sources				
Interfund Transfers In (Out) Capital Imp Sales Tax Fund	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue and Other Financing Sources				
	2,690,000	1,307,304	2,882,000	2,882,000
Expenditures				
Roadway Improvements	60,000	30,000	60,000	60,000
Bridge Reconstruction	-	-	-	-
Other Capital Investment	60,000	29,603	60,000	60,000
Capital Maintenance	2,745,000	2,850,477	2,964,000	2,964,000
Total Expenditures	<u>2,865,000</u>	<u>2,910,080</u>	<u>3,084,000</u>	<u>3,084,000</u>
Total Revenues and Other Financing Sources Over (Under) Expenditures				
	(175,000)	(1,602,776)	(202,000)	(202,000)
Prior Year Encumbrance	-	(204,532)	(204,532)	(204,532)
Current Year Encumbrance	-	2,609,459	-	-
Total Encumbrance Adjustment	<u>-</u>	<u>2,404,927</u>	<u>(204,532)</u>	<u>(204,532)</u>
Ending Fund Balances				
	3,446,863	4,884,656	3,675,973	3,675,973

2023 YEAR-END BUDGET ESTIMATES

ROAD & BRIDGE FUND

Account	Name	Current Budget	Year-End Estimate	Estimate Over(Under) Budget	Budget Amendment Increase (Decrease)
Roadway Improvements					
<u>18-5-70-460-14</u>	Traffic Safety Improvements	30,000.00	30,000.00	-	-
<u>18-5-70-460-37</u>	Roadway Stormwater Drainage	30,000.00	30,000.00	-	-
Roadway Improvements Totals		60,000.00	60,000.00	-	-
Bridge Reconstruction					
<u>18-5-70-470-74</u>	Wildhorse Creek Bridge 386 - Final Design	-	-	-	-
<u>18-5-70-470-75</u>	Structure 3-107 Replacement Design	-	-	-	-
Bridge Reconstruction Totals		-	-	-	-
Other Capital Investment					
<u>18-5-70-480-21</u>	Other Engineering Services	60,000.00	60,000.00	-	-
Other Capital Investment Totals		60,000.00	60,000.00	-	-
Capital Maintenance					
<u>18-5-70-490-01</u>	Asphalt Pavement Resurfacing	600,000.00	644,000.00	44,000.00	44,000.00
<u>18-5-70-490-02</u>	Concrete Pavement Replacement	1,250,000.00	1,250,000.00	-	-
<u>18-5-70-490-05</u>	Storm Drainage Structure Replacement	25,000.00	25,000.00	-	-
<u>18-5-70-490-06</u>	Sidewalk and Trail Maintenance/Replacement	150,000.00	150,000.00	-	-
<u>18-5-70-490-07</u>	Asphalt Patching	275,000.00	450,000.00	175,000.00	175,000.00
<u>18-5-70-490-08</u>	Joint & Crack Sealing	125,000.00	125,000.00	-	-
<u>18-5-70-490-09</u>	Pavement Markings	150,000.00	150,000.00	-	-
<u>18-5-70-490-10</u>	Guard Rail Repairs	20,000.00	20,000.00	-	-
<u>18-5-70-490-11</u>	Traffic Control Signs	50,000.00	50,000.00	-	-
<u>18-5-70-490-12</u>	Bridge Maintenance and Deck Sealing	50,000.00	50,000.00	-	-
<u>18-5-70-490-13</u>	Stormwater BMP Maintenance & Repair	50,000.00	50,000.00	-	-
Capital Maintenance Totals		2,745,000.00	2,964,000.00	219,000.00	219,000.00
Expense Total:		2,865,000.00	3,084,000.00	219,000.00	219,000.00

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

	Budget 2023	Mid-Year Actual	Estimated Year-End	Proposed Amended Budget 2023
Beginning Fund Balance	Estimated 643,137	Audited 647,798	Audited 647,798	Audited 647,798
Revenues				
Interest Income	500	8,596	16,500	16,500
Special Assessments	124,755	1,757	124,755	124,755
Interest Payments	73,905	-	73,905	73,905
Other	-	-	-	-
Total Revenues	199,160	10,353	215,160	215,160
Expenditures				
Administrative & Legal	12,250	-	12,250	12,250
Principal	155,000	155,000	155,000	155,000
Interest Expense	6,820	4,069	6,820	6,820
Total Expenditures	174,070	159,069	174,070	174,070
Revenue Over (Under) Expenditures	25,090	(148,716)	41,090	41,090
Prior Year Encumbrance	-	-	-	-
Current Year Encumbrance	-	-	-	-
Total Encumbrance Adjustment	-	-	-	-
Fund Balance	668,227	499,082	688,888	688,888
Bond Payment Reserve	164,113	164,113	164,113	164,113
Unreserved Fund Balance	504,113	334,969	524,775	524,775

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

	Current Budget 2023	Mid-Year Actual	Estimated Year-End	Proposed Amended Budget 2023
Beginning Fund Balance	Estimate 761,665	Audited 729,444	Audited 729,444	Audited 729,444
Revenues				
TGA Revenues	18,240	-	-	-
Interest	500	13,060	25,000	25,000
Total Revenue	18,740	13,060	25,000	25,000
Expenditures				
Capital Oultay Expense Reimbursement	-	-	-	-
Total Expenditures	-	-	-	-
Revenue Over (Under) Expenditures	18,740	13,060	25,000	25,000
Other Financing Sources				
Interfund Transfers Out	-	-	-	-
Sub Total	-	-	-	-
Total Revenues and Other Financing Sources Over (Under) Expenditures	18,740	13,060	25,000	25,000
Ending Fund Balance	780,405	742,505	754,444	754,444

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

	Original Budget 2023	Mid-Year Actual	Estimated Year-End	Proposed Amended Budget 2023
Beginning Fund Balance	Estimate 93,438	Audited 89,437	Audited 89,437	Audited 89,437
Revenues				
TGA Revenues	8,500	-	-	-
Interest	100	1,533	3,000	3,000
Total Revenue	8,600	1,533	3,000	3,000
Expenditures				
	-	-	-	-
Total Expenditures	-	-	-	-
Revenue Over (Under) Expenditures				
	8,600	1,533	3,000	3,000
Other Financing Sources				
Interfund Transfers In (Out)	-	-	-	-
Sub Total	-	-	-	-
Total Revenues and Other Financing Sources Over (Under) Expenditures				
	8,600	1,533	3,000	3,000
Ending Fund Balance	102,038	90,970	92,437	92,437

**City of Wildwood
Fiscal 2023
Budget
Mid-Year
ARPA Fund
Combined Statement of Revenues, Expenditures, and Changes in Fund Balance**

	Original/Current Budget 2023	Mid-Year Actual	Estimated Year-End	Proposed Amended Budget 2023
Beginning Fund Balances	Estimated 20,504	Audited 81,468	Audited 81,468	Audited 81,468
Revenues				
ARPA Funding	6,750,000	-	6,750,000	6,750,000
Interest	20,000	126,926	240,000	240,000
Subtotal	6,770,000	126,926	6,990,000	6,990,000
Total Revenue	6,770,000	126,926	6,990,000	6,990,000
Other Financing Sources				
Interfund Transfers In (Out) <small>General Fund</small>	-	-	-	-
Total Other Financing Sources	-	-	-	-
Total Revenue and Other Financing Sources	6,770,000	126,926	6,990,000	6,990,000
Expenditures				
Internet Service Expansion/Improvement	6,750,000	-	6,750,000	6,750,000
Total Expenditures	6,750,000	-	6,750,000	6,750,000
Total Revenues and Other Financing Sources Over (Under) Expenditures	20,000	126,926	240,000	240,000
Prior Year Encumbrance	-	-	-	-
Current Year Encumbrance	-	-	-	-
Total Encumbrance Adjustment	-	-	-	-
Ending Fund Balances	40,504	208,394	321,468	321,468