

# LINE-ITEM BUDGET DETAIL...

Department Summary for the:  
**Mayor and Town Council**

<u>Account Description</u>	FY 2020-21	FY 2021-22	FY 2022-23	FY22 to FY23
	<u>Actuals</u>	<u>Adopted Budget</u>	<u>Adopted Budget</u>	<u>Percent Change</u>
PART TIME SALARIES	80,530	80,531	82,507	2.45%
FICA	6,137	6,189	6,348	2.57%
INSURANCE	24,515	19,962	40,198	101.37%
TRAINING	60	3,500	3,500	0.00%
LEGAL SERVICES	130,042	200,000	200,000	0.00%
CONFERENCES	300	5,950	5,950	0.00%
POSTAGE	16	50	50	0.00%
TRAVEL	-	7,500	7,500	0.00%
PRINTING	4	-	-	#DIV/0!
OFFICE SUPPLIES	76	500	560	12.00%
DEPARTMENTAL SUPPLIES	187	2,000	2,000	0.00%
CONTRACTUAL SERVICES	16,452	34,000	27,000	-20.59%
TRIANGLE J COG	8,079	9,500	9,500	0.00%
NC LEAGUE OF MUNICIPALITIES	18,099	18,500	18,500	0.00%
COMMUNITY DINNER	-	1,500	1,500	0.00%
METROPOLITAN COALITION	8,089	8,100	8,100	0.00%
CRIMINAL JUSTICE DEBT	-	7,500	7,500	0.00%
ELECTIONS	-	20,000	-	-100.00%
COMMUNITY EVENTS	500	-	-	#DIV/0!
DUES AND SUBSCRIPTION	2,357	6,000	6,000	0.00%
CONTINGENCY	731	10,000	10,000	0.00%
<b>Totals</b>	<b>\$ 296,174</b>	<b>\$ 441,282</b>	<b>\$ 436,713</b>	<b>-1.04%</b>

Department Summary for the:

**Advisory Boards**

<u>Account Description</u>	FY 2020-21	FY 2021-22	FY 2022-23	FY22 to FY23
	<u>Actuals</u>	<u>Adopted Budget</u>	<u>Adopted Budget</u>	<u>Percent Change</u>
TRAINING	-	6,000	6,000	0.00%
CONTRACTUAL SERVICES	3,586	-	-	#DIV/0!
FOOD COUNCIL *	-	10,650	-	-100.00%
APPEARANCE COMMITTEE	-	200	200	0.00%
PLANNING BOARD	-	500	500	0.00%
BOARD OF ADJUSTMENT	-	500	500	0.00%
RECREATION & PARKS COMMISSION	-	2,400	2,400	0.00%
TRANSPORTATION ADVISORY BOARD	-	500	500	0.00%
HUMAN SERVICES COMMISSION	-	500	500	0.00%
NORTHERN AREA TRANSITION ADV	-	200	500	150.00%
APPRECIATION EVENTS	-	4,000	4,000	0.00%
ECONOMIC SUSTAINABILITY COMMIS	-	500	500	0.00%
GREENWAY COMMISSION	-	500	500	0.00%
SAFE ROUTES TO SCHOOL	-	-	500	#DIV/0!
ART COMMITTEE	9,500	21,000	22,000	4.76%
ENVIRONMENTAL ADVISORY BOARD	-	500	500	0.00%
YOUTH ADVISORY BOARD	360	500	500	0.00%
RACE & EQUITY ADVISORY BOARD	-	500	15,500	3000.00%
TRUTH PLAQUE TASK FORCE	-	5,000	5,000	0.00%
CLIMATE ACTION ADVISORY BOARD	-	-	500	#DIV/0!
<b>Totals</b>	<b>\$ 13,446</b>	<b>\$ 53,950</b>	<b>\$ 60,600</b>	<b>12.33%</b>

\* Expense was budgeted in Econ Dev in FY21 and FY23.

Department Summary for the:  
**Town Manager**

<u>Account Description</u>	FY 2020-21	FY 2021-22	FY 2022-23	FY22 to FY23
	<u>Actuals</u>	<u>Adopted Budget</u>	<u>Adopted Budget</u>	<u>Percent Change</u>
SALARIES	247,367	165,089	418,203	153.32%
SERVICE BENEFIT	868	868	868	0.00%
TEMP. SALARY	5,972	7,000	7,000	0.00%
FICA	17,122	11,884	32,504	173.51%
INSURANCE	35,311	15,514	91,170	487.66%
LONG TERM DISABILITY	828	460	1,693	268.04%
RETIREMENT	26,040	18,919	47,695	152.10%
SUPPLMENTAL RETIREMENT	7,638	4,981	12,562	152.20%
CAR ALLOWANCE	6,000	6,000	6,497	8.28%
TRAINING	6,419	2,200	5,000	127.27%
CONFERENCES	404	2,600	7,200	176.92%
POSTAGE	15	50	100	100.00%
GOVT ADVANCED RACIAL EQUITY *	-	-	35,000	#DIV/0!
TELEPHONE	(32)	1,000	-	-100.00%
TRAVEL	3	3,800	14,450	280.26%
PRINTING	53	100	100	0.00%
ADVERTISING	317	100	900	800.00%
OFFICE SUPPLIES	256	600	2,000	233.33%
DEPARTMENTAL SUPPLIES	716	2,000	2,000	0.00%
FURNITURE & EQUIPMENT NON-CAP	-	1,700	18,250	973.53%
CONTRACTUAL SERVICES	6,196	22,500	15,800	-29.78%
INSTITUTE OF GOVERNMENT	2,759	2,825	2,975	5.31%
DUES AND SUBSCRIPTION	3,552	2,500	5,800	132.00%
MISCELLANEOUS	-	20,000	20,000	0.00%
<b>Totals</b>	<b>\$ 367,804</b>	<b>\$ 292,690</b>	<b>\$ 747,767</b>	<b>155.48%</b>

\* Expense was budgeted in Rec, Park, & Cultural Resources in FY21 and FY22.

Department Summary for the:  
***Economic Development***

<u>Account Description</u>	FY 2020-21	FY 2021-22	FY 2022-23	FY22 to FY23
	<u>Actuals</u>	<u>Adopted Budget</u>	<u>Adopted Budget</u>	<u>Percent Change</u>
SALARIES	\$ 83,116	\$ 82,000	\$ 84,706	3.30%
TEMP. SALARY	2,822	-	-	#DIV/0!
FICA	6,534	6,279	6,486	3.30%
INSURANCE	12,309	10,030	10,030	0.00%
LONG TERM DISABILITY	377	378	390	3.17%
RETIREMENT	8,516	9,348	9,656	3.29%
SUPPLMENTAL RETIREMENT	2,496	2,462	2,543	3.29%
TRAINING	2,099	3,000	2,000	-33.33%
CONFERENCES	-	1,600	525	-67.19%
POSTAGE	1	100	100	0.00%
TRAVEL	-	3,000	1,475	-50.83%
PRINTING	-	100	600	500.00%
ADVERTISING	394	1,400	1,700	21.43%
OFFICE SUPPLIES	-	200	150	-25.00%
DEPARTMENTAL SUPPLIES	-	500	500	0.00%
CONTRACTUAL SERVICES	18,307	-	100,000	#DIV/0!
LOCAL LIVING ECONOM INITIATIVE	-	1,500	1,500	0.00%
ENTREPRENEURIAL INITIATIVE	-	5,000	1,500	-70.00%
MEMBER SCHOLARSHIPS - CBA	2,500	2,000	2,500	25.00%
ECONOMIC DEVELOPMENT INCENTIVE	-	1,950	2,000	2.56%
CARRBORO TOURISM DEV AUTHORITY ^	83,306	-	155,200	#DIV/0!
DUES AND SUBSCRIPTION	1,399	1,280	1,705	33.20%
FOOD COUNCIL *	8,750	-	10,650	#DIV/0!
<b>Totals</b>	<b>\$ 232,926</b>	<b>\$ 132,127</b>	<b>\$ 395,916</b>	<b>199.65%</b>

\* Expense was budgeted in Advisory Boards in FY22.

^ Expense was eliminated and netted against revenues in FY22

Department Summary for the:  
**Communication & Engagement Department**

<u>Account Description</u>	FY 2020-21	FY 2021-22	FY 2022-23	FY22 to FY23
	<u>Actuals</u>	<u>Adopted Budget</u>	<u>Adopted Budget</u>	<u>Percent Change</u>
SALARIES	\$ -	\$ 88,600	\$ 143,568	62.04%
PART TIME SALARIES	-	20,600	-	-100.00%
FICA	-	8,366	10,995	31.42%
INSURANCE	-	14,260	34,168	139.61%
LONG TERM DISABILITY	-	405	659	62.72%
RETIREMENT	-	12,198	16,298	33.61%
SUPPLMENTAL RETIREMENT	-	2,642	4,293	62.49%
TRAINING	-	950	950	0.00%
CONFERENCES	-	950	660	-30.53%
POSTAGE	-	50	50	0.00%
TRAVEL	-	400	1,300	225.00%
PRINTING	-	5,000	5,000	0.00%
ADVERTISING	-	5,000	5,000	0.00%
OFFICE SUPPLIES	-	150	150	0.00%
DEPARTMENTAL SUPPLIES	-	1,000	1,000	0.00%
CONTRACTUAL SERVICES	-	5,500	5,500	0.00%
COMMUNITY ENGAGEMENT *	-	7,500	7,500	0.00%
DUES AND SUBSCRIPTION	-	3,717	8,717	134.52%
<b>Totals</b>	<b>\$ -</b>	<b>\$ 177,288</b>	<b>\$ 245,808</b>	<b>38.65%</b>

The Communications Department, which was previously part of the Town Manager budget, was created for FY22.

\* Expense was budgeted in Mayor and Council in FY21.

Department Summary for the:  
**Housing & Community Services**

<u>Account Description</u>	FY 2020-21	FY 2021-22	FY 2022-23	FY22 to FY23
	<u>Actuals</u>	<u>Adopted Budget</u>	<u>Adopted Budget</u>	<u>Percent Change</u>
SALARIES	\$ 159,213	\$ 164,366	\$ 171,784	4.51%
SERVICE BENEFIT	-	-	248	#DIV/0!
PART TIME SALARIES	6,243	-	-	#DIV/0!
FICA	11,976	12,592	13,178	4.65%
INSURANCE	44,715	40,897	40,345	-1.35%
LONG TERM DISABILITY	743	755	790	4.64%
RETIREMENT	16,960	18,669	19,544	4.69%
SUPPLMENTAL RETIREMENT	4,786	4,920	5,150	4.67%
TRAINING	1,167	1,650	3,450	109.09%
CONFERENCES	-	2,600	2,850	9.62%
POSTAGE	106	100	3,000	2900.00%
TRAVEL	36	3,800	3,800	0.00%
PRINTING	-	1,000	1,600	60.00%
ADVERTISING	1,224	500	1,000	100.00%
OFFICE SUPPLIES	112	600	800	33.33%
DEPARTMENTAL SUPPLIES	668	1,500	2,320	54.67%
FURNITURE & EQUIPMENT NON-CAP	-	2,000	2,000	0.00%
CONTRACTUAL SERVICES	-	5,000	10,000	100.00%
HUMAN SERVICES GRANTS *	217,475	274,000	274,000	0.00%
COMMUNITY OUTREACH	42,970	42,970	42,970	0.00%
DUES AND SUBSCRIPTION	518	650	800	23.08%
DACA	-	10,000	-	-100.00%
UNC GOOD NEIGHBOR PROGRAM	-	335	500	49.25%
<b>Totals</b>	<b>\$ 508,912</b>	<b>\$ 588,904</b>	<b>\$ 600,129</b>	<b>1.91%</b>

\* The FY21 budget was reduced from \$274K due to early disbursements of various grants in May 2020 due to COVID-19.

Department Summary for the:  
**Town Clerk**

<u>Account Description</u>	<u>FY 2020-21</u> <u>Actuals</u>	<u>FY 2021-22</u> <u>Adopted</u> <u>Budget</u>	<u>FY 2022-23</u> <u>Adopted</u> <u>Budget</u>	<u>FY22 to FY23</u> <u>Percent</u> <u>Change</u>
SALARIES	\$ 71,924	\$ 70,224	\$ 68,000	-3.17%
SERVICE BENEFIT	456	456	-	-100.00%
PART TIME SALARIES	16,293	27,200	26,858	-1.26%
FICA	6,180	7,500	7,268	-3.09%
INSURANCE	16,466	14,260	10,030	-29.66%
LONG TERM DISABILITY	320	321	313	-2.49%
RETIREMENT	9,093	10,839	10,814	-0.23%
SUPPLMENTAL RETIREMENT	2,160	2,105	2,042	-2.99%
TRAINING	163	1,200	1,200	0.00%
CONFERENCES	175	1,300	1,300	0.00%
POSTAGE	1	-	25	#DIV/0!
TRAVEL	-	500	750	50.00%
ADVERTISING	4,745	10,000	10,000	0.00%
OFFICE SUPPLIES	64	1,200	750	-37.50%
DEPARTMENTAL SUPPLIES	67	1,275	1,500	17.65%
CONTRACTUAL SERVICES	1,250	3,120	3,600	15.38%
DUES AND SUBSCRIPTION	455	750	590	-21.33%
CARRBORO CITIZENS ACADEMY	-	2,200	2,200	0.00%
<b>Totals</b>	<b>\$ 129,812</b>	<b>\$ 154,450</b>	<b>\$ 147,240</b>	<b>-4.67%</b>

Department Summary for the:  
**Finance Department**

<u>Account Description</u>	FY 2020-21	FY 2021-22	FY 2022-23	FY22 to FY23
	<u>Actuals</u>	<u>Adopted Budget</u>	<u>Adopted Budget</u>	<u>Percent Change</u>
SALARIES	\$ 515,223	\$ 484,004	\$ 506,354	4.62%
SERVICE BENEFIT	1,611	1,611	1,363	-15.39%
TEMP. SALARY	-	1,800	1,800	0.00%
FICA	36,675	37,782	39,472	4.47%
INSURANCE	120,634	96,215	85,539	-11.10%
LONG TERM DISABILITY	2,162	2,096	2,178	3.91%
RETIREMENT	53,541	55,359	57,880	4.55%
SUPPLMENTAL RETIREMENT	15,724	14,583	15,245	4.54%
CAR ALLOWANCE	6,000	6,000	6,000	0.00%
TRAINING	50	720	800	11.11%
CONFERENCES	1,013	3,320	3,455	4.07%
POSTAGE	1,597	1,600	1,680	5.00%
RISK MANAGEMENT/SAFETY	1,000	-	1,000	#DIV/0!
TRAVEL	181	8,300	8,900	7.23%
M & R EQUIPMENT	-	-	800	#DIV/0!
RENT	16,047	16,196	15,600	-3.68%
PRINTING	5,754	5,340	5,350	0.19%
ADVERTISING	100	-	-	#DIV/0!
OFFICE SUPPLIES	2,778	4,800	4,194	-12.63%
DEPARTMENTAL SUPPLIES	2,130	-	-	#DIV/0!
FURNITURE & EQUIPMENT NON-CAP	119	700	-	-100.00%
CONTRACTUAL SERVICES	135,378	146,150	166,350	13.82%
BANK SERVICE CHARGES	4,667	4,500	9,900	120.00%
DUES AND SUBSCRIPTION	1,720	2,049	2,095	2.24%
MISCELLANEOUS	8,175	-	-	#DIV/0!
GENERAL INSURANCE	280,118	350,000	350,000	0.00%
PUBLIC OFFICIALS LIABILITY INS	11,507	12,500	13,125	5.00%
<b>Totals</b>	<b>\$ 1,223,904</b>	<b>\$ 1,255,625</b>	<b>\$ 1,299,080</b>	<b>3.46%</b>

Department Summary for the:

**Human Resources Department**

<u>Account Description</u>	FY 2020-21	FY 2021-22	FY 2022-23	FY22 to FY23
	<u>Actuals</u>	<u>Adopted Budget</u>	<u>Adopted Budget</u>	<u>Percent Change</u>
SALARIES	\$ 146,575	\$ 197,520	\$ 196,171	-0.68%
SERVICE BENEFIT	248	248	496	100.00%
TEMP. SALARY	-	2,000	2,000	0.00%
FICA	9,959	15,300	15,215	-0.56%
INSURANCE	42,060	55,934	45,419	-18.80%
RETIREE INSURANCE	346,390	330,000	320,000	-3.03%
RETIREE INSURANCE STIPEND	4,236	4,236	4,236	0.00%
LONG TERM DISABILITY	646	908	898	-1.10%
RETIREMENT	15,042	22,478	22,283	-0.87%
SUPPLMENTAL RETIREMENT	4,414	5,921	5,871	-0.84%
TRAINING	1,769	2,000	3,000	50.00%
EMPLOYEE TUITION ASSISTANCE	1,032	3,000	3,000	0.00%
ORGANIZATIONAL DEVELOPMENT	-	10,000	10,000	0.00%
CONFERENCES	-	2,500	3,025	21.00%
POSTAGE	70	300	300	0.00%
RISK MANAGEMENT/SAFETY	-	10,000	15,000	50.00%
TRAVEL	500	1,000	750	-25.00%
PRINTING	-	300	300	0.00%
ADVERTISING	230	1,000	1,000	0.00%
OFFICE SUPPLIES	313	500	500	0.00%
DEPARTMENTAL SUPPLIES	1,096	1,500	1,500	0.00%
CONTRACTUAL SERVICES	36,457	17,000	18,500	8.82%
GO PASSES - TRIANGLE TRANSIT	-	250	500	100.00%
DUES AND SUBSCRIPTION	1,056	620	1,130	82.26%
EMPLOYEE WELLNESS PROGRAM	326	24,750	25,000	1.01%
APPRECIATION EVENTS	9,946	15,000	16,000	6.67%
<b>Totals</b>	<b>\$ 622,365</b>	<b>\$ 724,265</b>	<b>\$ 712,094</b>	<b>-1.68%</b>

Department Summary for the:  
**Information Technology Department**

<u>Account Description</u>	FY 2020-21	FY 2021-22	FY 2022-23	FY22 to FY23
	<u>Actuals</u>	<u>Adopted Budget</u>	<u>Adopted Budget</u>	<u>Percent Change</u>
SALARIES	\$ 255,053	\$ 304,181	\$ 318,521	4.71%
SERVICE BENEFIT	2,192	2,192	2,192	0.00%
FICA	18,667	23,460	24,558	4.68%
INSURANCE	46,565	60,641	49,047	-19.12%
LONG TERM DISABILITY	1,052	1,342	1,392	3.73%
RETIREMENT	26,355	34,927	36,561	4.68%
SUPPLMENTAL RETIREMENT	7,733	9,200	9,630	4.67%
TRAINING	-	7,500	7,500	0.00%
PROFESSIONAL SERVICES	-	25,700	26,905	4.69%
CONFERENCES	-	2,800	2,800	0.00%
TELEPHONE	79,861	88,800	106,952	20.44%
TRAVEL	-	1,000	1,000	0.00%
M & R EQUIPMENT	54,613	50,500	55,000	8.91%
MOTOR VEHICLE REPAIR	198	350	350	0.00%
FUEL	107	400	400	0.00%
OFFICE SUPPLIES	1,303	1,500	1,500	0.00%
DEPARTMENTAL SUPPLIES	28,624	30,000	35,000	16.67%
COMPUTER & PERIPHERALS	181,175	300,000	338,785	12.93%
FURNITURE & EQUIPMENT NON-CAP	7,312	-	-	#DIV/0!
CONTRACTUAL SERVICES	859,419	-	-	#DIV/0!
THE PEOPLES CHANNEL	33,307	27,200	26,500	-2.57%
HARDWARE SUPPORT	-	194,900	211,200	8.36%
SOFTWARE SUPPORT	-	429,400	435,100	1.33%
HOSTED SERVICES	-	141,200	176,700	25.14%
NETWORK CONNECTIVITY	-	118,500	79,189	-33.17%
FIBER INSTALL / REPAIR	-	28,200	28,200	0.00%
DUES AND SUBSCRIPTION	-	4,100	4,100	0.00%
EQUIPMENT	68,962	30,000	174,000	480.00%
<b>Totals</b>	<b>\$ 1,672,498</b>	<b>\$ 1,917,993</b>	<b>\$ 2,153,082</b>	<b>12.26%</b>

FY23 Equipment includes 1 Dell Server (\$14,000) and 1 CC SAN unit (\$160,000).

Department Summary for the:  
**Police Department**

<u>Account Description</u>	FY 2020-21	FY 2021-22	FY 2022-23	FY22 to FY23
	<u>Actuals</u>	<u>Adopted Budget</u>	<u>Adopted Budget</u>	<u>Percent Change</u>
SALARIES	2,292,017	2,239,861	2,485,327	10.96%
OVERTIME	44,131	69,000	69,000	0.00%
SERVICE BENEFIT	12,354	14,259	13,514	-5.22%
WORKERS COMPENSATION	1,424	6,000	6,000	0.00%
POLICE OFFICERS AGLITY TEST	10,500	11,500	13,000	13.04%
TEMP. SALARY	1,575	-	-	#DIV/0!
FICA	183,977	186,685	207,855	11.34%
INSURANCE	521,902	493,809	565,888	14.60%
LONG TERM DISABILITY	9,417	10,314	11,408	10.61%
RETIREMENT	256,018	277,710	307,922	10.88%
SUPLMENTAL RETIREMENT	115,497	115,814	125,626	8.47%
EARLY SEPARATION ALLOWANCE	142,446	103,142	126,799	22.94%
TRAINING	24,059	30,000	30,000	0.00%
CONFERENCES	-	3,400	3,400	0.00%
POSTAGE	152	650	650	0.00%
TELEPHONE	11,089	17,120	17,120	0.00%
TRAVEL	1,122	-	1,500	#DIV/0!
M & R EQUIPMENT	5,323	13,940	13,940	0.00%
MOTOR VEHICLE REPAIR	26,543	54,885	54,885	0.00%
RENT	7,716	10,000	10,000	0.00%
PRINTING	-	1,140	1,140	0.00%
FUEL	52,892	59,298	63,448	7.00%
OFFICE SUPPLIES	2,944	4,850	4,850	0.00%
CANINE SUPPLIES	1,921	3,000	3,000	0.00%
DEPARTMENTAL SUPPLIES	26,379	39,461	39,461	0.00%
VEHICLE SUPPLIES	8,040	8,477	8,477	0.00%
FURNITURE & EQUIPMENT NON-CAP	3,343	7,000	7,000	0.00%
UNIFORMS	46,687	53,500	53,500	0.00%
STATE SEIZURE EXPENSES	4,515	5,000	5,000	0.00%
COFFEE WITH A COP	1,289	3,000	3,000	0.00%
CONTRACTUAL SERVICES	119,254	153,043	208,449	36.20%
DUES AND SUBSCRIPTION	4,344	4,816	4,816	0.00%
PRECIOUS METAL BUSSINESS	-	200	200	0.00%
MISCELLANEOUS	-	5,500	5,500	0.00%
EQUIPMENT	15,851	-	12,000	#DIV/0!
OTHER CAPITAL ASSETS	-	-	15,000	#DIV/0!
<b>Totals</b>	<b>\$ 3,954,721</b>	<b>\$ 4,006,374</b>	<b>\$ 4,498,675</b>	<b>12.29%</b>

FY23 Equipment includes a Firearms Training System (\$12,000).

FY23 Other Capital Assets include one K-9 Police Dog (\$15,000).

Department Summary for the:

**Fire and Rescue Department**

<u>Account Description</u>	FY 2020-21	FY 2021-22	FY 2022-23	FY22 to FY23
	<u>Actuals</u>	<u>Adopted Budget</u>	<u>Adopted Budget</u>	<u>Percent Change</u>
SALARIES	\$ 1,904,122	\$ 1,816,238	\$ 1,855,474	2.16%
OVERTIME	61,774	40,000	109,614	174.04%
SERVICE BENEFIT	11,819	12,485	11,786	-5.60%
WORKERS COMPENSATION	1,625	1,500	1,500	0.00%
SHIFT WAGES - FIRE DEPT	84,080	110,000	55,000	-50.00%
FICA	148,680	151,578	155,643	2.68%
INSURANCE	508,597	445,871	460,581	3.30%
UNEMPLOYMENT INSURANCE	350	-	-	#DIV/0!
LONG TERM DISABILITY	8,086	8,371	8,553	2.17%
RETIREMENT	211,230	225,574	231,630	2.68%
SUPPLMENTAL RETIREMENT	61,963	59,442	61,036	2.68%
FIREFIGHTERS PENSION	3,084	3,240	3,480	7.41%
TRAINING	3,210	15,000	15,000	0.00%
CONFERENCES	1,310	3,500	3,500	0.00%
POSTAGE	121	200	200	0.00%
TELEPHONE	5,203	5,054	5,054	0.00%
M & R EQUIPMENT	41,220	35,000	35,000	0.00%
MOTOR VEHICLE REPAIR	34,345	36,500	36,500	0.00%
FUEL	15,759	20,910	22,380	7.03%
OFFICE SUPPLIES	1,383	1,500	1,500	0.00%
DEPARTMENTAL SUPPLIES	52,470	40,000	40,000	0.00%
VEHICLE SUPPLIES	212	-	-	#DIV/0!
FURNITURE & EQUIPMENT NON-CAP	13,385	13,200	8,600	-34.85%
MEDICAL SUPPLIES	10,052	10,000	10,000	0.00%
UNIFORMS	46,195	46,260	54,121	16.99%
CONTRACTUAL SERVICES	21,266	26,626	31,626	18.78%
DUES AND SUBSCRIPTION	5,226	3,620	5,420	49.72%
MEDICAL EXAMS	-	10,000	20,000	100.00%
PROGRAM INSURANCE	4,220	3,044	3,000	-1.45%
EQUIPMENT	28,042	56,800	-	-100.00%
<b>Totals</b>	<b>\$ 3,289,029</b>	<b>\$ 3,201,513</b>	<b>\$ 3,246,198</b>	<b>1.40%</b>

Department Summary for the:  
**Planning Department**

<u>Account Description</u>	<u>FY 2020-21</u> <u>Actuals</u>	<u>FY 2021-22</u> <u>Adopted</u> <u>Budget</u>	<u>FY 2022-23</u> <u>Adopted</u> <u>Budget</u>	<u>FY22 to FY23</u> <u>Percent</u> <u>Change</u>
SALARIES	\$ 833,388	\$ 949,930	\$ 964,656	1.55%
SERVICE BENEFIT	4,627	4,836	5,292	9.43%
PART TIME SALARIES	3,821	-	-	#DIV/0!
TEMP. SALARY	5,007	4,500	4,500	0.00%
FICA	61,389	73,461	74,613	1.57%
INSURANCE	177,396	202,463	200,205	-1.12%
LONG TERM DISABILITY	3,713	4,323	4,373	1.16%
RETIREMENT	86,238	108,844	110,575	1.59%
SUPPLMENTAL RETIREMENT	25,186	28,672	29,125	1.58%
PERSONNEL COST - OTHER DEPTS	(9,287)	(9,000)	(7,000)	-22.22%
TRAINING	4,440	11,200	10,300	-8.04%
CONFERENCES	310	5,800	5,800	0.00%
POSTAGE	1,727	2,100	2,200	4.76%
TELEPHONE	1,887	1,800	1,900	5.56%
TRAVEL	-	475	723	52.21%
M & R EQUIPMENT	-	400	500	25.00%
MOTOR VEHICLE REPAIR	737	950	950	0.00%
PRINTING	320	2,700	2,700	0.00%
ADVERTISING	2,516	2,600	2,600	0.00%
FUEL	1,283	1,995	1,995	0.00%
OFFICE SUPPLIES	1,521	1,550	1,550	0.00%
DEPARTMENTAL SUPPLIES	2,339	4,150	3,800	-8.43%
FURNITURE & EQUIPMENT NON-CAP	624	-	3,300	#DIV/0!
UNIFORMS	452	1,100	1,100	0.00%
CONTRACTUAL SERVICES	29,706	79,550	46,943	-40.99%
ENGINEERING SERVICES	69,680	76,500	90,000	17.65%
BICYCLE FRIENDLY COMMUNITY	38	36,000	10,000	-72.22%
ROGERS ROAD INTERLOCAL	66,728	66,728	66,728	0.00%
DUES AND SUBSCRIPTION	2,775	4,715	4,470	-5.20%
BICYCLE & PED MINOR IMPV PROJ	-	-	2,500	#DIV/0!
GRASSROOTS PARTNERSHIP S INIT	1,408	-	-	#DIV/0!
<b>Totals</b>	<b>\$ 1,379,969</b>	<b>\$ 1,668,342</b>	<b>\$ 1,646,398</b>	<b>-1.32%</b>

Division Summary for:  
**Climate Action**

<u>Account Description</u>	FY 2020-21	FY 2021-22	FY 2022-23	FY22 to FY23
	<u>Actuals</u>	<u>Adopted Budget</u>	<u>Adopted Budget</u>	<u>Percent Change</u>
SALARIES	\$ 50,556	\$ 103,394	\$ 103,222	-0.17%
TEMP. SALARY	-	6,000	9,978	66.30%
FICA	3,235	8,232	8,671	5.33%
INSURANCE	19,576	36,351	40,570	11.61%
LONG TERM DISABILITY	246	468	476	1.71%
RETIREMENT	5,185	11,566	11,767	1.74%
SUPPLMENTAL RETIREMENT	1,520	3,048	3,101	1.74%
POSTAGE	-	1,600	1,500	-6.25%
TELEPHONE	-	1,200	-	-100.00%
PRINTING	50	500	500	0.00%
ADVERTISING	-	600	600	0.00%
UTILITIES	-	3,200	3,000	-6.25%
OFFICE SUPPLIES	-	350	250	-28.57%
DEPARTMENTAL SUPPLIES	2,511	900	1,500	66.67%
CONTRACTUAL SERVICES	750	104,800	-	-100.00%
DUES AND SUBSCRIPTION	1,140	1,040	2,211	112.60%
GRASSROOTS PARTNERSHIPS INIT	4,800	25,000	30,500	22.00%
<b>Totals</b>	<b>\$ 89,569</b>	<b>\$ 308,249</b>	<b>\$ 217,846</b>	<b>-29.33%</b>

Department Summary for the:  
**Transportation**

<u>Account Description</u>	<u>FY 2020-21 Actuals</u>	<u>FY 2021-22 Adopted Budget</u>	<u>FY 2022-23 Adopted Budget</u>	<u>FY22 to FY23 Percent Change</u>
CONTRACTUAL SERVICES	\$ 1,872,010	\$ 1,928,168	\$ 2,024,580	5.00%
VEHICLES	-	83,600	83,600	0.00%
<b>Totals</b>	<b>\$ 1,872,010</b>	<b>\$ 2,011,768</b>	<b>\$ 2,108,180</b>	<b>4.79%</b>

Department Summary for the:  
**Public Works Department**

<u>Account Description</u>	FY 2020-21	FY 2021-22	FY 2022-23	FY22 to FY23
	<u>Actuals</u>	<u>Adopted Budget</u>	<u>Adopted Budget</u>	<u>Percent Change</u>
SALARIES	\$ 1,609,904	\$ 1,626,220	\$ 1,642,137	0.98%
OVER TIME	780	20,750	18,750	-9.64%
SERVICE BENEFIT	8,478	9,589	8,969	-6.47%
WORKERS COMPENSATION	125	3,000	3,000	0.00%
FICA	117,060	127,247	128,251	0.79%
INSURANCE	455,760	416,433	448,109	7.61%
UNEMPLOYMENT INSURANCE	630	-	-	#DIV/0!
LONG TERM DISABILITY	6,980	7,367	7,548	2.46%
RETIREMENT	166,271	188,232	189,747	0.80%
SUPPLMENTAL RETIREMENT	48,773	49,604	49,997	0.79%
PERSONNEL COST - OTHER DEPTS	(9,590)	(10,200)	(42,000)	311.76%
TRAINING	410	8,340	6,865	-17.69%
COMMERCIAL DRIVERS LICENSE	1,000	1,275	1,645	29.02%
PROFESSIONAL SERVICES	40,610	7,400	10,000	35.14%
CONFERENCES	-	4,250	1,900	-55.29%
POSTAGE	53	200	200	0.00%
TELEPHONE	1,934	2,500	2,500	0.00%
RISK MANAGEMENT/SAFETY	3,000	-	-	#DIV/0!
TRAVEL	-	300	600	100.00%
M & R EQUIPMENT	25,516	29,800	25,300	-15.10%
M AND R BUILDINGS	124,987	105,000	120,000	14.29%
M & R PARKS	18,137	15,000	12,500	-16.67%
M & R GROUNDS	995	1,000	1,000	0.00%
MOTOR VEHICLE REPAIR	122,995	138,200	140,500	1.66%
RENT	1,543	1,500	1,500	0.00%
PRINTING	42	750	7,750	933.33%
ADVERTISING	-	3,500	500	-85.71%
UTILITIES	296,307	297,000	318,500	7.24%
PARK UTILITIES	31,310	34,000	36,500	7.35%
FUEL	61,845	87,950	104,000	18.25%
OFFICE SUPPLIES	610	4,000	4,000	0.00%
DEPARTMENTAL SUPPLIES	111,055	147,250	124,750	-15.28%
PARK SUPPLIES	26,633	25,000	25,000	0.00%
PURCHASE FOR RESALE	8,859	9,620	12,500	29.94%
TRAFFIC CALMING DEVICES	8,554	20,000	20,000	0.00%
YARD WASTE CARTS	5,034	5,200	9,000	73.08%
VEHICLE SUPPLIES	1,215	2,500	3,500	40.00%
FURNITURE & EQUIPMENT NON-CAP	2,090	6,000	6,500	8.33%
UNIFORMS	12,751	17,050	18,100	6.16%
CONTRACTUAL SERVICES	173,210	234,179	245,989	5.04%
LANDFILL FEES	334,228	360,000	335,000	-6.94%
DUES AND SUBSCRIPTION	1,593	2,550	2,835	11.18%
OWASA SEWER FEE REIMBURSEMENT	11,632	-	-	#DIV/0!
EQUIPMENT	33,045	19,000	35,000	84.21%
OPER EXP ALLOCATIONS-ST/W FND	-	-	(29,000)	#DIV/0!
OPER EXP ALLOCATIONS PRKG FUND	(799)	(1,800)	(2,500)	38.89%
<b>Totals</b>	<b>\$ 3,865,565</b>	<b>\$ 4,026,756</b>	<b>\$ 4,056,942</b>	<b>0.75%</b>

FY23 Equipment includes 2 mowers (\$29,000) and a snowplow attachment (\$6,000).

Department Summary for the:

**Recreation, Parks, & Cultural Resources Department**

<u>Account Description</u>	FY 2020-21	FY 2021-22	FY 2022-23	FY22 to FY23
	<u>Actuals</u>	<u>Adopted Budget</u>	<u>Adopted Budget</u>	<u>Percent Change</u>
SALARIES	\$ 686,908	\$ 713,667	\$ 735,667	3.08%
SERVICE BENEFIT	5,324	5,533	7,060	27.60%
PART TIME SALARIES	35,083	34,123	35,249	3.30%
TEMP. SALARY	105,818	250,250	261,867	4.64%
FICA	60,961	76,830	79,599	3.60%
INSURANCE	176,339	170,655	189,039	10.77%
UNEMPLOYMENT INSURANCE	339	-	-	#DIV/0!
LONG TERM DISABILITY	2,991	3,379	3,468	2.63%
RETIREMENT	76,014	85,810	88,621	3.28%
SUPPLMENTAL RETIREMENT	21,579	22,603	23,340	3.26%
TRAINING	744	2,800	2,800	0.00%
PROFESSIONAL SERVICES	4,250	1,500	1,500	0.00%
CONFERENCES	620	9,500	9,500	0.00%
POSTAGE	5,107	7,265	7,265	0.00%
GOVT ADVANCED RACIAL EQUITY ^	1,304	20,000	-	-100.00%
TELEPHONE	362	810	810	0.00%
M & R EQUIPMENT	1,352	1,622	3,132	93.09%
M AND R BUILDINGS	44,856	51,400	70,600	37.35%
M & R PARKS	700	3,920	3,920	0.00%
MOTOR VEHICLE REPAIR	443	1,050	1,050	0.00%
RENT	1,681	41,870	41,870	0.00%
PRINTING	12,356	14,000	15,050	7.50%
ADVERTISING	999	3,410	3,410	0.00%
FUEL	432	1,000	1,000	0.00%
OFFICE SUPPLIES	550	3,134	3,300	5.30%
DEPARTMENTAL SUPPLIES	12,115	36,437	40,448	11.01%
PARK SUPPLIES	550	3,500	1,005	-71.29%
FURNITURE & EQUIPMENT NON-CAP	-	14,700	25,313	72.20%
UNIFORMS	7,121	20,000	22,000	10.00%
CONTRACTUAL SERVICES	41,857	141,200	106,000	-24.93%
ART CENTER	20,000	20,000	20,000	0.00%
HOLIDAY EVENT *	-	1,500	1,500	0.00%
LIBRARY PROJECT	4,000	4,000	4,000	0.00%
CD & MEMORABILIA SHOW	-	2,800	2,800	0.00%
COMMUNITY EVENTS	75,944	134,400	159,400	18.60%
ACTIVE LIFE PROGRAMS	1,338	-	5,000	#DIV/0!
DUES AND SUBSCRIPTION	2,910	3,900	4,100	5.13%
<b>Totals</b>	<b>\$ 1,412,947</b>	<b>\$ 1,908,568</b>	<b>\$ 1,980,683</b>	<b>3.78%</b>

\* Expense was moved from Econ Dev in FY22

^ Expense was moved to the Town Manager budget for FY23.

Department Summary for the:

**General Non-Departmental**

<u>Account Description</u>	FY 2020-21	FY 2021-22	FY 2022-23	FY22 to FY23
	<u>Actuals</u>	<u>Adopted Budget</u>	<u>Adopted Budget</u>	<u>Percent Change</u>
SALARIES	\$ -	\$ 346,939	\$ 931,891	168.60%
DEPENDENT HEALTH INSURANCE	-	336,428	387,863	15.29%
UNEMPLOYMENT INS RESERVE	-	10,000	10,000	0.00%
RISK MANAGEMENT/SAFETY	-	90,000	85,000	-5.56%
CONTRACTUAL SERVICES	-	142,000	-	-100.00%
<b>Totals</b>	<b>\$ -</b>	<b>\$ 925,367</b>	<b>\$ 1,414,754</b>	<b>52.89%</b>

Department Summary for the:

**Transfers**

<u>Account Description</u>	FY 2020-21	FY 2021-22	FY 2022-23	FY22 to FY23
	<u>Actuals</u>	<u>Adopted Budget</u>	<u>Adopted Budget</u>	<u>Percent Change</u>
TR TO AFFORDABLE HOUSING	\$ 112,500	\$ -	\$ 188,193	#DIV/0!
TR TO GRANT FUND	18,744	-	-	#DIV/0!
TR TO CAPITAL PROJECTS	333,131	385,200	-	-100.00%
TR TO PARKING FUND	171,775	290,300	143,160	-50.69%
<b>Totals</b>	<b>\$ 636,150</b>	<b>\$ 675,500</b>	<b>\$ 331,353</b>	<b>-50.95%</b>

Department Summary for the:

**Debt Service**

<u>Account Description</u>	FY 2020-21	FY 2021-22	FY 2022-23	FY22 to FY23
	<u>Actuals</u>	<u>Adopted Budget</u>	<u>Adopted Budget</u>	<u>Percent Change</u>
LEASE PAYMENT PRINCIPAL	\$ 121,647	\$ 308,565	\$ 499,922	62.02%
LEASE PAYMENT INTEREST	4,085	20,820	44,785	115.11%
GO BOND-SIDEWALKS-PRINCIPAL	250,000	250,000	250,000	0.00%
FIRE SUBSTATION PRINCIPAL	216,667	216,667	216,667	0.00%
GO BOND-SIDEWALKS-INTEREST	67,500	62,500	57,500	-8.00%
FIRE SUBSTATION INTEREST	23,850	18,238	12,627	-30.77%
PROJECT 203 INTEREST	-	-	286,716	#DIV/0!
<b>Totals</b>	<b>\$ 683,749</b>	<b>\$ 876,790</b>	<b>\$ 1,368,217</b>	<b>56.05%</b>

Department Summary for the:

**Storm Water Utility Operations Department**

<u>Account Description</u>	FY 2020-21	FY 2021-22	FY 2022-23	FY22 to FY23
	<u>Actuals</u>	<u>Adopted Budget</u>	<u>Adopted Budget</u>	<u>Percent Change</u>
SALARIES	\$ 200,896	\$ 202,679	\$ 209,328	3.28%
SERVICE BENEFIT	456	456	659	44.52%
TEMP. SALARY	-	5,000	5,000	0.00%
FICA	14,420	15,937	16,458	3.27%
INSURANCE	40,152	39,336	38,959	-0.96%
LONG TERM DISABILITY	942	929	959	3.23%
RETIREMENT	2,555	23,021	23,802	3.39%
SUPLMENTAL RETIREMENT	5,717	6,064	6,268	3.36%
PERSONNEL COST - OTHER DEPTS	17,027	17,200	47,000	173.26%
LGERS PENSION EXPENSE	26,913	-	-	#DIV/0!
OPEB EXPENSE	2,097	-	-	#DIV/0!
TRAINING	960	1,495	1,000	-33.11%
LEGAL SERVICES	665	1,000	1,000	0.00%
CONFERENCES	184	2,900	3,800	31.03%
POSTAGE	15	500	500	0.00%
TELEPHONE	550	1,000	1,000	0.00%
RISK MANAGEMENT/SAFETY	-	250	250	0.00%
M & R STORMWATER	-	-	20,000	#DIV/0!
MOTOR VEHICLE REPAIR	10,879	21,000	21,000	0.00%
PRINTING	-	750	1,000	33.33%
ADVERTISING	-	1,000	1,000	0.00%
FUEL	3,510	3,000	2,000	-33.33%
OFFICE SUPPLIES	21	500	500	0.00%
DEPARTMENTAL SUPPLIES	9,409	10,000	10,000	0.00%
UNIFORMS	387	500	700	40.00%
CONTRACTUAL SERVICES	54,387	95,500	185,500	94.24%
ENGINEERING SERVICES	31,022	30,000	50,000	66.67%
DUES AND SUBSCRIPTION	4,299	6,000	5,000	-16.67%
MISCELLANEOUS	36	-	-	#DIV/0!
STORMWATER ADVISORY COMMISSI	-	500	500	0.00%
EQUIPMENT	-	15,000	-	-100.00%
DEPR EXP-STORMWATER ASSETS	41,275	51,025	54,418	6.65%
OPER EXP ALLOCATIONS-GEN FND	-	-	29,000	#DIV/0!
UNEXPENDED RESERVES	-	118,712	-	-100.00%
TR TO CAPITAL PROJECTS	50,000	15,000	-	-100.00%
TR TO SWUE PROJECTS FUND	155,000	285,000	345,000	21.05%
<b>Totals</b>	<b>\$ 673,774</b>	<b>\$ 971,254</b>	<b>\$ 1,081,601</b>	<b>11.36%</b>

Department Summary for the:

***Parking Enterprise Operations Department***

<u>Account Description</u>	FY 2020-21	FY 2021-22	FY 2022-23	FY22 to FY23
	<u>Actuals</u>	<u>Adopted Budget</u>	<u>Adopted Budget</u>	<u>Percent Change</u>
PERSONNEL COST - OTHER DEPTS	\$ 1,849	\$ 2,000	\$ 2,000	0.00%
300 E MAIN PARKING	45,000	45,000	45,000	0.00%
PARKING LEASE PAYMENTS	38,673	81,700	73,690	-9.80%
PARKING DESIGN & UP-FIT	-	160,000	20,000	-87.50%
OPER EXP ALLOCATIONS-GEN FND	799	1,800	2,500	38.89%
<b>Totals</b>	<b>\$ 86,321</b>	<b>\$ 290,500</b>	<b>\$ 143,190</b>	<b>-50.71%</b>