

TOTAL BUDGET - OPERATING AND CIP

OPERATING & CIP	FY21	FY22	FY22	FY22	FY23	FY23	FY23	Yr/Yr Change
	Actuals	Adopted Budget	Current Budget	Estimated Actual	Dept Request	Manager Proposed	Adopted Budget	Adopted Budget
REVENUES								
GENERAL FUND	14,754,952	12,283,967	25,089,521	24,598,627	13,705,770	13,705,770	13,507,867	10.0%
SPECIAL PARKS & RECREATION FUND	464,924	732,112	1,092,540	1,036,811	1,313,763	1,313,763	1,312,202	79.2%
WATER FUND	3,457,575	5,378,866	4,217,663	4,618,792	4,616,797	4,616,797	4,690,754	-12.8%
WASTEWATER	4,151,773	4,037,525	4,801,562	4,146,166	4,350,351	4,350,351	4,350,351	7.7%
TOTAL REVENUES ALL FUNDS	22,829,224	22,432,470	35,201,286	34,400,397	23,986,681	23,986,681	23,861,174	6.4%
EXPENDITURES								
General Fund Operating	11,616,987	11,100,117	17,325,938	16,494,839	13,556,379	12,789,042	12,591,139	13.4%
General Fund CIP	1,722,619	1,183,850	7,763,583	7,963,583	916,728	916,728	916,728	-22.6%
Special Parks & Recreation Fund Operating	472,506	607,112	623,415	599,480	730,611	727,845	726,284	19.6%
Parks & Recreation Fund CIP	0	125,000	469,125	469,125	585,918	585,918	585,918	368.7%
Water Fund Operating	3,505,214	3,053,866	3,102,808	2,701,463	3,189,259	3,839,259	3,913,216	28.1%
Water Fund CIP	1,099,957	2,325,000	1,114,855	1,114,855	777,538	777,538	777,538	-66.6%
Wastewater Fund Operating	5,010,954	3,887,525	4,008,197	3,467,793	3,786,845	4,085,081	4,085,081	5.1%
Wastewater Fund CIP	814,929	150,000	793,365	793,365	265,270	265,270	265,270	76.8%
GOVERNMENTAL OPERATING	12,089,493	11,707,229	17,949,353	17,094,319	14,286,990	13,516,887	13,317,423	13.8%
UTILITY OPERATING	8,516,169	6,941,391	7,111,005	6,169,257	6,976,104	7,924,340	7,998,297	15.2%
TOTAL OPERATING EXPENDITURES	20,605,661	18,648,620	25,060,358	23,263,575	21,263,093	21,441,227	21,315,720	14.3%
GOVERNMENTAL CIP	1,722,619	1,308,850	8,232,708	8,432,708	1,502,646	1,502,646	1,502,646	14.8%
UTILITY CIP	1,914,886	2,475,000	1,908,220	1,908,220	1,042,808	1,042,808	1,042,808	-57.9%
TOTAL CIP EXPENDITURES	3,637,505	3,783,850	10,140,928	10,340,928	2,545,454	2,545,454	2,545,454	-32.7%
GOVERNMENTAL	13,812,112	13,016,079	26,182,061	25,527,027	15,789,636	15,019,533	14,820,069	13.9%
UTILITY	10,431,055	9,416,391	9,019,225	8,077,477	8,018,912	8,967,148	9,041,105	-4.0%
TOTAL EXPENDITURES	24,243,167	22,432,470	35,201,286	33,604,503	23,808,547	23,986,681	23,861,174	6.4%

Current Budget includes all approved budget amendments and transfers through January 31, 2022.

SUMMARY OF CHANGES TO THE FY 2023 BUDGET
As of April 12, 2022

Operating, CIP, & Total Budget by Fund	FY23 Manager Proposed 3/16/2022	Town Council Recommended as of 4/12/2022	Change \$	Change %
GF OPERATING BUDGET	\$12,789,042	\$12,591,139	(\$197,903)	-1.5%
PR OPERATING BUDGET	\$727,845	\$726,284	(\$1,561)	-0.2%
GOVT OPERATING FUNDS	\$13,516,887	\$13,317,423	(\$199,464)	-1.5%
WF OPERATING BUDGET	\$3,839,259	\$3,913,216	\$73,957	1.9%
WWF OPERATING BUDGET	\$4,085,081	\$4,085,081	\$0	0.0%
UTILITY OPERATING FUNDS	\$7,924,340	\$7,998,297	\$73,957	0.9%
ALL OPERATING FUNDS	\$21,441,227	\$21,315,720	(\$125,507)	-0.6%
GF CIP BUDGET	\$916,728	\$916,728	\$0	0.0%
PR CIP BUDGET	\$585,918	\$585,918	\$0	0.0%
WF CIP BUDGET	\$777,538	\$777,538	\$0	0.0%
WWF CIP BUDGET	\$265,270	\$265,270	\$0	0.0%
ALL CIP FUNDS	\$2,545,454	\$2,545,454	\$0	0.0%
GF TOTAL BUDGET	\$13,705,770	\$13,507,867	(\$197,903)	-1.4%
PR TOTAL BUDGET	\$1,313,763	\$1,312,202	(\$1,561)	-0.1%
WF TOTAL BUDGET	\$4,616,797	\$4,690,754	\$73,957	1.6%
WWF TOTAL BUDGET	\$4,350,351	\$4,350,351	\$0	0.0%
ALL TOTAL FUNDS	\$23,986,681	\$23,861,174	(\$125,507)	-0.5%

Note: Op Budget Transfer to CIP is Cash Funded CIP & is counted in both Op Exp & CIP.

SUMMARY OF CHANGES TO THE FY 2023 BUDGET - EXPENDITURES

As of April 12, 2022

by Fund	FY23 Manager Proposed 3/16/2022	Town Council Recommended as of 4/12/2022	Change \$	Change %
GF Operating Expenditures Budget	\$6,542,575	\$6,344,672	(\$197,903)	-3%
P&R Operating Expenditures Budget	\$173,170	\$171,609	(\$1,561)	-1%
WF Operating Expenditures Budget	\$1,253,024	\$1,326,981	\$73,957	6%
WWF Operating Expenditures Budget	\$1,522,505	\$1,522,505	\$0	0%
TOTAL	\$9,491,274	\$9,365,767	(\$125,507)	-1%

by Item	Account Title	FY23 Manager Proposed 3/16/2022	Town Council Recommended as of 4/12/2022	TOTAL	Change %	General	P&R	Water	Wastewater
One-time Pay for Performance -1%	Salary + SS Tax	\$8,119,691	\$8,053,416	(\$66,275)	-1%	(\$51,569)	(\$1,561)	(\$7,043)	(\$6,102)
Vacancy Lapse	Salary	\$0	(\$150,000)	(\$150,000)		(\$150,000)	\$0	\$0	\$0
Revised Indirect Allocation split	Utility Chargeback	\$905,000	\$905,000	\$0	0%	\$0	\$0	\$81,000	(\$81,000)
Vehicles moved from Admin to EP&D	Leased Veh-	\$13,200	\$13,200	\$0	0%	\$0	\$0	\$0	\$0
Changed vehicle #	Leased Veh-Police	\$89,134	\$92,300	\$3,166	4%	\$3,166	\$0	\$0	\$0
CPAC new in FY23 per 3/9/22 email	General Expenses	\$0	\$500	\$500		\$500	\$0	\$0	\$0
WW Lab HVAC BA 22-026 (Mar)	Facility/Equipment	\$65,000	\$15,000	(\$50,000)	-77%	\$0	\$0	\$0	(\$50,000)
Surplus for balancing	Budgetary Surplus	\$297,249	\$434,351	\$137,102	46%	\$0	\$0	\$0	\$137,102
Pace Training Days	Software Maintenance Services	\$2,000	\$2,000	\$0	0%	\$0	\$0	\$0	\$0
Total Change	TOTAL	\$9,491,274	\$9,365,767	(\$125,507)	-1%	(\$197,903)	(\$1,561)	\$73,957	\$0

SUMMARY OF CHANGES TO THE FY 2023 BUDGET - REVENUE BY ACCOUNT
As of April 12, 2022

Fund	Account #	Account Title	FY23 Manager Proposed 3/16/2022	Town Council Recommended as of 4/12/2022	Change \$	Change %	Notes
General	10300000 311101	Real Estate Tax	\$3,836,814	\$3,662,814	(\$174,000)	-5%	one-cent reduction
General	10300000 398100	Reserves	\$619,518	\$595,615	(\$23,903)	-4%	to balance budget
GF Operating Revenue Budget		Total	\$4,456,332	\$4,258,429	(\$197,903)	-4%	
Parks & Rec	20310000 398200	Reserves	\$42,974	\$41,413	(\$1,561)	-4%	to balance budget
P&R Operating Revenue Budget		Total	\$42,974	\$41,413	(\$1,561)	-4%	
Water	51350000 398501	Reserves	\$35,834	\$109,791	\$73,957	206%	to balance budget
WF Operating Revenue Budget		Total	\$35,834	\$109,791	\$73,957	206%	
Wastewater	52360000 398502	Reserves	\$0	\$0	\$0		No change.
TOTAL			\$4,535,140	\$4,409,633	(\$125,507)	-3%	

SUMMARY OF CHANGES TO THE FY 2023 BUDGET - EXPENDITURE BY ACCOUNT

As of April 12, 2022

Fund	Account #	Account Title	FY23 Manager	Town Council	Change \$	Change %	Notes
			Proposed 3/16/2022	Recommended as of 4/12/2022			
General	18310000 405820	General Expenses	\$0	\$500	\$500		CPAC new in FY23 per 3/9/22 email
General	19400040 405415	Leased Veh-Police	\$89,134	\$92,300	\$3,166		4% Changed Vehicle #
General	11211000 406180	Vehicle Maint	\$500	\$0	(\$500)	-100%	Vehicles moved from Admin to EP&D
General	11211000 406185	Vehicle Fuel	\$200	\$0	(\$200)	-100%	Vehicles moved from Admin to EP&D
General	18105000 406180	Vehicle Maint	\$1,500	\$2,000	\$500	33%	Vehicles moved from Admin to EP&D
General	18105000 406185	Vehicle Fuel	\$1,600	\$1,800	\$200	13%	Vehicles moved from Admin to EP&D
General	19400020 405415	Leased Veh-Admin	\$4,800	\$0	(\$4,800)	-100%	Vehicles moved from Admin to EP&D
General	19400052 405415	Leased Veh-Eng Pl & Dev	\$4,600	\$9,400	\$4,800	104%	Vehicles moved from Admin to EP&D
General	13110000 401100	Police Salary		(\$150,000)	(\$150,000)		Vacancy Lapse
General	13110000 401100	Police Salary	\$1,831,586	\$1,817,612	(\$13,974)	-1%	One-time Pay for Performance -1%
General	13110000 402100	Social Security Tax	\$138,801	\$137,898	(\$903)	-1%	One-time Pay for Performance -1%
General	11210000 401100	Admin Salary	\$1,038,341	\$1,029,344	(\$8,997)	-1%	One-time Pay for Performance -1%
General	11210000 402100	Social Security Tax	\$72,662	\$72,343	(\$319)	0%	One-time Pay for Performance -1%
General	11241000 401100	Finance Salary	\$875,692	\$868,017	(\$7,675)	-1%	One-time Pay for Performance -1%
General	11241000 402100	Social Security Tax	\$65,614	\$65,116	(\$498)	-1%	One-time Pay for Performance -1%
General	11251000 401100	IT Salary	\$422,975	\$420,282	(\$2,693)	-1%	One-time Pay for Performance -1%
General	11251000 402100	Social Security Tax	\$32,090	\$31,964	(\$126)	0%	One-time Pay for Performance -1%
General	14105000 401100	Public Works Salary	\$867,232	\$859,899	(\$7,333)	-1%	One-time Pay for Performance -1%
General	14105000 402100	Social Security Tax	\$66,076	\$65,594	(\$482)	-1%	One-time Pay for Performance -1%
General	18100000 401100	Eng Plan & Dev Salary	\$955,758	\$947,641	(\$8,117)	-1%	One-time Pay for Performance -1%
General	18100000 402100	Social Security Tax	\$71,414	\$70,962	(\$452)	-1%	One-time Pay for Performance -1%
General	11210000 403450	Software Maintenance Services	\$2,000	\$0	(\$2,000)	-100%	Pace Training Days
General	11213000 403450	Software Maintenance Services	\$0	\$2,000	\$2,000		Pace Training Days
GF Operating Expenditures Budget		Total	\$6,542,575	\$6,344,672	(\$197,903)	-3%	
Parks & Rec	27110000 401100	Parks & Rec Salary	\$160,864	\$159,414	(\$1,450)	-1%	One-time Pay for Performance -1%
Parks & Rec	27110000 402100	Social Security Tax	\$12,306	\$12,195	(\$111)	-1%	One-time Pay for Performance -1%
P&R Operating Expenditures Budget		Total	\$173,170	\$171,609	(\$1,561)	-1%	
Water	51510000 401100	Water Salary	\$743,636	\$737,093	(\$6,543)	-1%	One-time Pay for Performance -1%
Water	51510000 402100	Social Security Tax	\$56,888	\$56,388	(\$500)	-1%	One-time Pay for Performance -1%
Water	51510000 402900	Utility Chargeback	\$452,500	\$533,500	\$81,000	18%	Revised Indirect Allocation split
WF Operating Expenditures Budget		Total	\$1,253,024	\$1,326,981	\$73,957	6%	
Wastewater	52610000 401100	Wastewater Salary	\$657,460	\$651,792	(\$5,668)	-1%	One-time Pay for Performance -1%
Wastewater	52610000 402100	Social Security Tax	\$50,296	\$49,862	(\$434)	-1%	One-time Pay for Performance -1%
Wastewater	52610000 402900	Utility Chargeback	\$452,500	\$371,500	(\$81,000)	-18%	Revised Indirect Allocation split
Wastewater	52940000 408010	Facility/Equipment	\$65,000	\$15,000	(\$50,000)	-77%	WW Lab HVAC BA 22-026 (Mar)
Wastewater	52990000 491502	Budgetary Surplus	\$297,249	\$434,351	\$137,102	46%	Surplus for balancing
WWF Operating Expenditures Budget		Total	\$1,522,505	\$1,522,505	\$0	0%	
TOTAL			\$9,491,274	\$9,365,767	(\$125,507)	-1%	