

Town of Carolina Beach

	2022/2023 Recommended Budget	2021/2022 Approved Budget	Amount Difference	% Difference
10. General Fund				
408. Non Departmental				
10-408-068. Election Expenses	0	7,013	7,013	-100.00%
10-408-069. CBP3-Non Profit Loan/Taxes/Inc.	196,849	200,798	3,949	-1.97%
10-408-070. Donation-Non-Profits	40,500	19,500	21,000	107.69%
10-408-071. Donation-Chamber of Commerce	17,500	10,000	7,500	75.00%
10-408-073. Donation - WAVE	11,374	10,551	823	7.80%
408. Non Departmental	266,223	247,862	18,361	7.41%
409. Debt Service				
10-409-015. Debt Service	1,329,080	864,572	464,508	53.73%
10-409-030. Vehicle Lease Payments	96,819	0	96,819	100.00%
409. Debt Service	1,425,899	864,572	561,327	64.93%
410. Legislative				
10-410-002. Wages	37,800	37,800	0	0.00%
10-410-005. FICA Taxes	4,038	4,038	0	0.00%
10-410-006. Medical Insurance	40,080	38,910	1,170	3.01%
10-410-009. Workmans Comp	53	53	0	0.00%
10-410-012. Printing & Publishing	300	300	0	0.00%
10-410-014. Travel & Training	10,000	10,000	0	0.00%
10-410-016. Maintenance & Repair - Equipment	3,000	3,000	0	0.00%
10-410-031. Auto Allowance	15,000	15,000	0	0.00%
10-410-033. Supplies	2,000	2,000	0	0.00%
10-410-039. Miscellaneous	1,000	1,000	0	0.00%
10-410-046. Professional Services	120,000	190,000	70,000	-36.84%
10-410-053. Dues & Subscriptions	19,514	19,277	237	1.23%
10-410-075. Cap.Project Under \$10,000	7,000	0	7,000	
10-410-084. Recognitions & Work Sessions	6,500	6,500	0	0.00%
10-410-090. Contingency	150,000	115,000	35,000	30.43%
410. Legislative	416,285	442,878	26,593	-6.00%
420. Executive				
10-420-002. Wages	534,634	437,538	97,096	22.19%
10-420-003. Overtime Pay	970	1,995	1,025	-51.38%
10-420-004. C.O.L.A./Merit Pay	0	8,794	8,794	-100.00%
10-420-005. FICA Taxes	41,108	34,442	6,666	19.35%
10-420-006. Medical Insurance	46,760	38,910	7,850	20.17%
10-420-007. Retirement	64,537	51,101	13,436	26.29%
10-420-009. Workmans Compensation	3,982	810	3,172	391.60%
10-420-011. Communications-Phone/Cell/Data	63,500	61,000	2,500	4.10%
10-420-014. Travel & Training	3,500	8,500	5,000	-58.82%
10-420-022. Maintenance & Repair - Computers	215,284	190,913	24,371	12.77%
10-420-023. Maintenance & Repair - Software	47,014	47,982	968	-2.02%
10-420-025. 401K Match Program	16,121	13,507	2,614	19.35%
10-420-033. Supplies	12,130	8,500	3,630	42.71%
10-420-045. Contract Service	20,820	20,520	300	1.46%
10-420-051. Liability Insurance	285,000	259,694	25,306	9.74%
10-420-053. Dues & Subscriptions	1,900	1,700	200	11.76%
10-420-059. Longevity Pay Plan	1,750	1,900	150	-7.89%
10-420-061. Tuition Reimbursement	5,000	5,000	0	0.00%
10-420-090. Contingency	25,000	18,283	6,717	36.74%
420. Executive	1,389,010	1,211,089	177,921	14.69%

	2022/2023 Recommended Budget	2021/2022 Approved Budget	Amount Difference	% Difference
430. Clerk				
10-430-002. Wages	98,568	81,968	16,600	20.25%
10-430-004. C.O.L.A./Merit Pay	0	1,648	1,648	-100.00%
10-430-005. FICA Taxes	7,579	6,435	1,144	17.78%
10-430-006. Medical Insurance	8,016	7,782	234	3.01%
10-430-007. Retirement	11,987	9,547	2,440	25.56%
10-430-009. Workmans Compensation	177	159	18	11.32%
10-430-012. Printing & Publishing	21,000	21,000	0	0.00%
10-430-014. Travel & Training	3,000	3,000	0	0.00%
10-430-016. Maintenance & Repair - Equipment	500	500	0	0.00%
10-430-023. Maintenance & Repair - Software	8,000	8,000	0	0.00%
10-430-025. 401K Match Program	2,972	2,523	449	17.80%
10-430-033. Supplies	1,800	1,800	0	0.00%
10-430-045. Contract Services	5,000	5,000	0	0.00%
10-430-053. Dues & Subscriptions	255	255	0	0.00%
10-430-054. Maintenance of Town Code	12,000	12,000	0	0.00%
10-430-059. Longevity Pay Plan	500	500	0	0.00%
430. Clerk	181,354	162,117	19,237	11.87%
440. Finance				
10-440-002. Wages	279,965	213,829	66,136	30.93%
10-440-003. Overtime Pay	2,257	1,985	272	13.70%
10-440-004. C.O.L.A./Merit Pay	0	4,297	4,297	-100.00%
10-440-005. FICA Taxes	21,662	16,908	4,754	28.12%
10-440-006. Medical Insurance	28,056	23,346	4,710	20.17%
10-440-007. Retirement	34,009	25,084	8,925	35.58%
10-440-009. Workmans Compensation	440	414	26	6.28%
10-440-012. Printing & Publishing	790	1,025	235	-22.93%
10-440-014. Travel & Training	3,855	2,355	1,500	63.69%
10-440-023. Maintenance & Repair - Software	20	20	0	0.00%
10-440-025. 401K Match Program	8,495	6,630	1,865	28.13%
10-440-033. Supplies	7,061	1,875	5,186	276.59%
10-440-036. Bank Charges	35,000	35,000	0	0.00%
10-440-045. Contracted Services	67,200	57,000	10,200	17.89%
10-440-046. Professional Services	20,000	18,500	1,500	8.11%
10-440-053. Dues & Subscriptions	400	300	100	33.33%
10-440-059. Longevity Pay Plan	950	900	50	5.56%
440. Finance	510,160	409,468	100,692	24.59%
450. HUMAN RESOURCES				
10-450-002. Wages	219,402	169,251	50,151	29.63%
10-450-003. Overtime Pay	3,559	3,139	420	13.38%
10-450-004. C.O.L.A./Merit Pay	0	3,061	3,061	-100.00%
10-450-005. FICA Taxes	17,118	13,480	3,638	26.99%
10-450-006. Medical Insurance	195,230	181,760	13,470	7.41%
10-450-007. Retirement	27,075	18,073	9,002	49.81%
10-450-009. Workmans Compensation	1,964	1,759	205	11.65%
10-450-014. Travel & Training	3,250	8,150	4,900	-60.12%
10-450-023. Maintenance & Repair - Software	14,990	5,000	9,990	199.80%
10-450-025. 401K Match Program	5,283	4,777	506	10.59%
10-450-033. Supplies	6,500	3,000	3,500	116.67%
10-450-034. Pre-Employment Costs	30,000	26,000	4,000	15.38%
10-450-045. Contract Services	52,400	50,400	2,000	3.97%
10-450-051. Liability Insurance	41,000	44,300	3,300	-7.45%
10-450-052. Unemployment	5,000	7,000	2,000	-28.57%

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10-450-053. Dues & Subscriptions	1,088	1,270	182	-14.33%
10-450-055. Wellness Program	20,000	14,550	5,450	37.46%
10-450-059. Longevity Pay Plan	800	750	50	6.67%
450. HUMAN RESOURCES	644,659	555,720	88,939	16.00%
491. Planning & Development				
10-491-002. Wages	503,017	443,421	59,596	13.44%
10-491-003. Overtime Pay	1,037	912	125	13.71%
10-491-004. C.O.L.A./Merit Pay	0	8,599	8,599	-100.00%
10-491-005. FICA Taxes	38,655	34,764	3,891	11.19%
10-491-006. Medical Insurance	56,112	54,474	1,638	3.01%
10-491-007. Retirement	59,002	49,807	9,195	18.46%
10-491-009. Workmans Compensation	6,432	2,262	4,170	184.35%
10-491-011. Communications-Phone/Cell/Data	0	3,500	3,500	-100.00%
10-491-012. Printing & Publishing	6,650	6,250	400	6.40%
10-491-014. Travel & Training	12,000	18,600	6,600	-35.48%
10-491-023. Maintenance & Repair - Software	0	10,700	10,700	-100.00%
10-491-024. Uniforms	3,050	3,250	200	-6.15%
10-491-025. 401K Match Program	14,628	13,164	1,464	11.12%
10-491-033. Supplies	3,000	3,000	0	0.00%
10-491-045. Contract Services	94,000	17,000	77,000	452.94%
10-491-053. Dues & Subscriptions	2,000	2,000	0	0.00%
10-491-059. Longevity Pay Plan	1,250	1,500	250	-16.67%
10-491-064. Board of Adjustment	4,150	3,500	650	18.57%
10-491-074. Capital Projects Over \$10,000	0	8,800	8,800	-100.00%
491. Planning & Development	804,983	685,503	119,480	17.43%
510. Police				
10-510-000. Separation Allowance	27,327	21,395	5,932	27.73%
10-510-001. Holiday Pay	72,501	65,318	7,183	11.00%
10-510-002. Wages	1,843,258	1,628,067	215,191	13.22%
10-510-003. Overtime Pay	80,346	45,919	34,427	74.97%
10-510-004. C.O.L.A./Merit Pay	0	32,359	32,359	-100.00%
10-510-005. FICA Taxes	155,230	137,641	17,589	12.78%
10-510-006. Medical Insurance	224,448	217,896	6,552	3.01%
10-510-007. Retirement	254,458	212,190	42,268	19.92%
10-510-009. Workmans Compensation	38,244	40,029	1,785	-4.46%
10-510-010. LEO 401K	92,098	83,117	8,981	10.81%
10-510-011. Communications-Phone/Cell/Data	47,000	44,500	2,500	5.62%
10-510-014. Travel & Training	39,100	39,100	0	0.00%
10-510-016. Maintenance & Repair - Equipment	25,000	20,000	5,000	25.00%
10-510-017. Maintenance & Repair - Vehicles	40,000	40,000	0	0.00%
10-510-021. Maintenance & Repair - Tires	10,000	10,000	0	0.00%
10-510-023. Maintenance & Repair - Software	18,820	18,520	300	1.62%
10-510-024. Uniforms	61,750	41,750	20,000	47.90%
10-510-025. 401K Match Program	58,524	52,793	5,731	10.86%
10-510-033. Supplies	42,000	34,000	8,000	23.53%
10-510-040. Crime Prevention/DARE	55,000	4,500	50,500	1122.22%
10-510-045. Contract Services	108,544	97,402	11,142	11.44%
10-510-048. K-9 Maintenance	5,000	5,000	0	0.00%
10-510-053. Dues & Subscriptions	860	905	45	-4.97%
10-510-058. Informant Monies	4,500	4,500	0	0.00%
10-510-059. Longevity Pay Plan	5,650	6,150	500	-8.13%
10-510-070. Digital Forensic Investigation	20,000	20,000	0	0.00%
10-510-074. Capital Projects Over \$10,000	18,000	10,000	8,000	80.00%

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10-510-078. Licenses/Renewals	250	250	0	0.00%
10-510-083. Ammunition	10,000	8,000	2,000	25.00%
510. Police	3,357,908	2,941,301	416,607	14.16%
520. Lifeguards				
10-520-001. Holiday Pay	1,544	800	744	93.00%
10-520-002. Wages	462,911	368,069	94,842	25.77%
10-520-003. Overtime Pay	6,412	7,549	1,137	-15.06%
10-520-004. C.O.L.A./Merit Pay	0	987	987	-100.00%
10-520-005. FICA Taxes	36,041	28,879	7,162	24.80%
10-520-006. Medical Insurance	8,016	7,782	234	3.01%
10-520-007. Retirement	8,551	6,069	2,482	40.90%
10-520-009. Workmans Compensation	13,284	10,290	2,994	29.10%
10-520-011. Communications-Phone/Cell/Data	3,800	4,000	200	-5.00%
10-520-014. Travel & Training	6,200	6,200	0	0.00%
10-520-016. Maint. & Repair - Equipment	4,500	4,500	0	0.00%
10-520-017. Maint. & Repair - Vehicles	6,000	6,000	0	0.00%
10-520-021. Maint. & Repair - Tires	500	500	0	0.00%
10-520-024. Uniforms	8,500	7,800	700	8.97%
10-520-025. 401K Match Program	2,136	1,604	532	33.17%
10-520-033. Supplies	19,500	14,000	5,500	39.29%
10-520-050. Rental of Property	13,100	11,600	1,500	12.93%
10-520-059. Longevity Pay Plan	250	100	150	150.00%
10-520-074. Capital Projects Over \$10,000	32,500	27,500	5,000	18.18%
520. Lifeguards	633,745	514,229	119,516	23.24%
530. Fire				
10-530-001. Holiday Pay	41,261	30,364	10,897	35.89%
10-530-002. Wages	1,154,779	894,662	260,117	29.07%
10-530-003. Overtime Pay	41,522	33,275	8,247	24.78%
10-530-004. C.O.L.A./Merit Pay	7,940	16,853	8,913	-52.89%
10-530-005. FICA Taxes	96,024	75,298	20,726	27.53%
10-530-006. Medical Insurance	144,288	116,730	27,558	23.61%
10-530-007. Retirement	141,405	104,449	36,956	35.38%
10-530-009. Workmans Comp	34,754	31,164	3,590	11.52%
10-530-011. Communications-Phone/Cell/Data	31,000	38,200	7,200	-18.85%
10-530-014. Travel & Training	21,500	21,500	0	0.00%
10-530-015. Maintenance & Repair-Buildings	14,000	14,000	0	0.00%
10-530-016. Maintenance & Repair - Equipment	30,700	30,700	0	0.00%
10-530-017. Maintenance & Repair - Vehicles	39,200	39,200	0	0.00%
10-530-021. Maintenance & Repair - Tires	0	4,000	4,000	-100.00%
10-530-023. Maintenance & Repair - Software	12,000	7,450	4,550	61.07%
10-530-024. Uniforms	43,000	35,500	7,500	21.13%
10-530-025. 401K Match Program	35,320	27,658	7,662	27.70%
10-530-033. Supplies	25,800	25,800	0	0.00%
10-530-045. Contract Services	14,000	7,000	7,000	100.00%
10-530-050. Rental of Property	3,000	3,000	0	0.00%
10-530-051. Liability Insurance	58,500	56,300	2,200	3.91%
10-530-053. Dues & Subscriptions	4,000	4,000	0	0.00%
10-530-059. Longevity Pay Plan	10,250	9,150	1,100	12.02%
10-530-074. Capital Projects Over \$10,000	35,000	5,000	30,000	600.00%
10-530-075. Capital Projects Under \$10,000	41,000	28,000	13,000	46.43%
530. Fire	2,080,243	1,659,253	420,990	25.37%

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550. Marina				
10-550-002. Wages	51,917	45,365	6,552	14.44%
10-550-003. Overtime Pay	3,182	654	2,528	386.54%
10-550-004. C.O.L.A./Merit Pay	0	912	912	-100.00%
10-550-005. FICA Taxes	4,219	3,594	625	17.39%
10-550-006. Medical Insurance	8,016	7,782	234	3.01%
10-550-007. Retirement	6,623	5,332	1,291	24.21%
10-550-009. Workmans Compensation	1,500	896	604	67.41%
10-550-011. Communications-Phone/Cell/Data	0	600	600	-100.00%
10-550-013. Electric	15,000	15,000	0	0.00%
10-550-016. Maintenance & Repair - Equipment	5,400	4,900	500	10.20%
10-550-023. Maintenance & Repair - Software	0	2,800	2,800	-100.00%
10-550-025. 401K Match Program	1,654	1,409	245	17.39%
10-550-033. Supplies	1,915	1,200	715	59.58%
10-550-039. Miscellaneous	2,000	2,000	0	0.00%
10-550-046. Professional Services	8,000	8,000	0	0.00%
10-550-059. Longevity Pay Plan	50	50	0	0.00%
10-550-075. Capital Projects Under \$10,000	4,000	14,000	10,000	-71.43%
550. Marina	113,476	114,494	1,018	-0.89%
561. Powell Bill				
10-561-019. Maintenance & Repair - Streets	783,420	100,000	683,420	683.42%
10-561-033. Supplies	30,000	35,000	5,000	-14.29%
10-561-038. Street Maintenance	50,000	50,000	0	0.00%
561. Powell Bill	863,420	185,000	678,420	366.71%
565. G/F Fleet Maintenance				
10-565-016. Maintenance & Repair - Equipment	46,000	42,000	4,000	9.52%
10-565-017. Maintenance & Repair - Vehicles	69,750	69,750	0	0.00%
10-565-021. Maintenance & Repair - Tires	19,500	19,500	0	0.00%
10-565-030. Gas & Diesel Fuel	200,000	140,000	60,000	42.86%
565. G/F Fleet Maintenance	335,250	271,250	64,000	23.59%
570. Parking				
10-570-012. Printing & Publishing	3,800	7,650	3,850	-50.33%
10-570-013. Electric	14,000	14,000	0	0.00%
10-570-045. Contract Services	6,000	0	6,000	
10-570-046. Professional Services	669,886	335,330	334,556	99.77%
10-570-074. Capital Projects Over \$10,000	180,000	0	180,000	
570. Parking	873,686	356,980	516,706	144.74%
580. ENVIRONMENTAL				
10-580-002. Wages	638,271	558,046	80,225	14.38%
10-580-003. Overtime Pay	23,970	21,144	2,826	13.37%
10-580-004. C.O.L.A./Merit Pay	0	11,216	11,216	-100.00%
10-580-005. FICA Taxes	50,913	45,397	5,516	12.15%
10-580-006. Medical Insurance	108,216	108,948	732	-0.67%
10-580-007. Retirement	79,930	67,352	12,578	18.68%
10-580-009. Workmans Compensation	23,411	24,814	1,403	-5.65%
10-580-011. Communications-Phone/Cell/Data	7,000	7,000	0	0.00%
10-580-012. Printing & Publishing	400	500	100	-20.00%
10-580-013. Electric	256,600	247,600	9,000	3.63%
10-580-014. Travel & Training	6,500	5,500	1,000	18.18%
10-580-015. Maintenance & Repair- Buildings	63,600	58,000	5,600	9.66%
10-580-016. Maintenance & Repair - Equipment	20,000	20,000	0	0.00%
10-580-018. Maintenance & Repair - Grounds	41,000	69,000	28,000	-40.58%

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10-580-020. Maintenance & Repair - Street Lights	15,000	7,000	8,000	114.29%
10-580-024. Uniforms	8,150	8,300	150	-1.81%
10-580-025. 401K Match Program	19,967	17,801	2,166	12.17%
10-580-032. Chemical & Lab Fees	2,000	2,500	500	-20.00%
10-580-033. Supplies	47,000	44,000	3,000	6.82%
10-580-035. Small Tools & Equipment	6,500	6,000	500	8.33%
10-580-044. Temps	0	60,000	60,000	-100.00%
10-580-045. Contract Services	2,334,421	2,230,926	103,495	4.64%
10-580-046. Professional Services	6,000	8,000	2,000	-25.00%
10-580-053. Dues & Subscriptions	100	100	0	0.00%
10-580-059. Longevity Pay Plan	3,300	3,000	300	10.00%
10-580-074. Capital Projects Over \$10,000	78,000	63,250	14,750	23.32%
10-580-080. PPE & Safety Equipment	3,500	4,000	500	-12.50%
580. ENVIRONMENTAL	3,843,749	3,699,394	144,355	3.90%
620. Parks & Recreation				
10-620-002. Wages	455,770	403,219	52,551	13.03%
10-620-003. Overtime Pay	4,680	5,192	512	-9.86%
10-620-004. C.O.L.A./Merit Pay	0	6,922	6,922	-100.00%
10-620-005. FICA Taxes	35,394	31,943	3,451	10.80%
10-620-006. Medical Insurance	48,096	46,692	1,404	3.01%
10-620-007. Retirement	48,154	40,694	7,460	18.33%
10-620-009. Workmans Compensation	13,147	11,310	1,837	16.24%
10-620-011. Communications-Phone/Cell/Data	4,040	4,520	480	-10.62%
10-620-013. Electric	34,975	34,975	0	0.00%
10-620-014. Travel & Training	6,500	6,500	0	0.00%
10-620-015. Maintenance & Repair- Buildings	18,000	15,500	2,500	16.13%
10-620-016. Maintenance & Repair - Equipment	18,500	21,000	2,500	-11.90%
10-620-018. Maintenance & Repair - Grounds	57,500	53,000	4,500	8.49%
10-620-023. Maintenance & Repair - Software	2,800	2,750	50	1.82%
10-620-024. Uniforms	2,000	1,750	250	14.29%
10-620-025. 401K Match Program	12,028	10,757	1,271	11.82%
10-620-033. Supplies	10,500	10,500	0	0.00%
10-620-041. Arts & Activities	181,000	161,575	19,425	12.02%
10-620-042. Carolina Beach Market	10,000	10,000	0	0.00%
10-620-045. Contract Services	93,600	74,800	18,800	25.13%
10-620-046. Professional Services	25,000	15,000	10,000	66.67%
10-620-059. Longevity Pay Plan	2,250	2,250	0	0.00%
10-620-066. Athletic Programs	29,200	27,000	2,200	8.15%
10-620-074. Capital Projects Over \$10,000	49,000	183,800	134,800	-73.34%
10-620-082. Festivals & Special Event	40,000	36,000	4,000	11.11%
620. Parks & Recreation	1,202,134	1,217,649	15,515	-1.27%
630. Beach Maintenance				
10-630-001. Holiday Pay	10,363	9,329	1,034	11.08%
10-630-002. Wages	209,577	188,654	20,923	11.09%
10-630-003. Overtime Pay	8,637	7,774	863	11.10%
10-630-004. C.O.L.A./Merit Pay	0	3,793	3,793	-100.00%
10-630-005. FICA Taxes	17,513	16,058	1,455	9.06%
10-630-006. Medical Insurance	32,064	31,128	936	3.01%
10-630-007. Retirement	29,990	25,398	4,592	18.08%
10-630-009. Workmans Comp	5,109	4,904	205	4.18%
10-630-010. LEO 401K	11,446	10,495	951	9.06%
10-630-016. Maintenance & Repair-Fish Tiles	9,500	5,000	4,500	90.00%
10-630-018. T/F to Storm Damage Prevention	0	350,000	350,000	-100.00%

	2022/2023 Recommended Budget	2021/2022 Approved Budget	Amount Difference	% Difference
10-630-025. 401K Match Program	6,868	6,297	571	9.07%
10-630-033. Supplies	7,500	7,500	0	0.00%
10-630-046. Professional Services	165,154	163,745	1,409	0.86%
10-630-056. Beach Maintenance	242,000	64,000	178,000	278.13%
10-630-059. Longevity Pay Plan	350	350	0	0.00%
10-630-074. Capital Projects Over \$10,000	7,500	25,000	17,500	-70.00%
10-630-081. Inlet Dredging	23,587	35,000	11,413	-32.61%
630. Beach Maintenance	787,158	954,425	167,267	-17.53%
650. Boardwalk				
10-650-020. Maint. & Repair - Street Lights	5,000	5,000	0	0.00%
10-650-033. Supplies	2,000	2,000	0	0.00%
10-650-044. Temps	35,000	30,000	5,000	16.67%
10-650-045. Contract Services	7,500	24,000	16,500	-68.75%
650. Boardwalk	49,500	61,000	11,500	-18.85%
10. General Fund	19,778,842	16,554,184	3,224,658	19.48%

30. Utilities Fund

409. Debt Service

30-409-015. Debt Service	2,515,328	2,525,699	10,371	-0.41%
30-409-030. Vehicle Lease Payments	24,319	0	24,319	
409. Debt Service	2,539,647	2,525,699	13,948	0.55%

800. W&S Administrative

30-800-002. Wages	345,746	306,414	39,332	12.84%
30-800-003. Overtime Pay	10,436	9,616	820	8.53%
30-800-004. C.O.L.A./Merit	0	6,160	6,160	-100.00%
30-800-005. FICA Taxes	27,317	24,732	2,585	10.45%
30-800-006. Medical Insurance	48,096	46,692	1,404	3.01%
30-800-007. Retirement	42,885	36,694	6,191	16.87%
30-800-009. Workmans Compensation	3,151	2,950	201	6.81%
30-800-011. Communications-Phone/Cell/Data	3,000	3,000	0	0.00%
30-800-012. Printing & Publishing	3,500	2,500	1,000	40.00%
30-800-014. Travel & Training	6,500	9,000	2,500	-27.78%
30-800-016. Maintenance & Repair - Equipment	5,000	5,000	0	0.00%
30-800-023. Maintenance & Repair - Software	1,900	1,900	0	0.00%
30-800-024. Uniforms	4,250	4,250	0	0.00%
30-800-025. 401K Match Program	10,713	9,699	1,014	10.45%
30-800-033. Supplies	12,000	12,000	0	0.00%
30-800-037. On-Line Credit Check	2,500	2,500	0	0.00%
30-800-045. Contract Services	34,300	23,220	11,080	47.72%
30-800-046. Professional Services	41,000	14,500	26,500	182.76%
30-800-049. Postage	49,500	43,250	6,250	14.45%
30-800-053. Dues & Subscriptions	650	650	0	0.00%
30-800-057. Miscellaneous	0	300,000	300,000	-100.00%
30-800-059. Longevity Pay Plan	900	1,100	200	-18.18%
30-800-080. Reimbursement to General Fund	750,000	400,000	350,000	87.50%
800. W&S Administrative	1,403,344	1,265,827	137,517	10.86%

810. Wastewater Treatment

30-810-002. Wages	295,538	272,020	23,518	8.65%
30-810-003. Overtime Pay	4,902	4,566	336	7.36%
30-810-004. C.O.L.A./ Merit	0	5,468	5,468	-100.00%

	2022/2023 Recommended Budget	2021/2022 Approved Budget	Amount Difference	% Difference
30-810-005. FICA Taxes	23,091	21,718	1,373	6.32%
30-810-006. Medical Insurance	40,080	38,910	1,170	3.01%
30-810-007. Retirement	36,251	32,223	4,028	12.50%
30-810-009. Workmans Comp	6,254	6,727	473	-7.03%
30-810-011. Communications -	2,300	2,800	500	-17.86%
30-810-013. Electric	140,000	131,000	9,000	6.87%
30-810-014. Travel & Training	3,000	3,000	0	0.00%
30-810-015. Maintenance & Repair- Buildings	9,000	8,000	1,000	12.50%
30-810-016. Maintenance & Repair - Equipment	23,500	23,500	0	0.00%
30-810-018. Maintenance & Repair - Grounds	8,000	10,000	2,000	-20.00%
30-810-024. Uniforms	4,000	4,000	0	0.00%
30-810-025. 401K Match Program	7,618	7,237	381	5.26%
30-810-032. Chemical & Lab Fees	98,000	76,950	21,050	27.36%
30-810-033. Supplies	4,000	4,000	0	0.00%
30-810-035. Small Tools & Equipment	1,500	1,200	300	25.00%
30-810-045. Contract Services	187,000	158,000	29,000	18.35%
30-810-046. Professional Services	51,500	51,000	500	0.98%
30-810-047. WWT Plant Renovation	0	150,000	150,000	-100.00%
30-810-050. Rental of Property	37,000	36,250	750	2.07%
30-810-053. Dues & Subscriptions	400	400	0	0.00%
30-810-059. Longevity Pay Plan	1,400	1,850	450	-24.32%
30-810-078. Permits & Fees	20,250	20,250	0	0.00%
30-810-080. PPE & Safety Equipment	4,525	4,525	0	0.00%
810. Wastewater Treatment	1,009,109	1,075,594	66,485	-6.18%

811. Wastewater Collection

30-811-002. Wages	525,968	503,320	22,648	4.50%
30-811-003. Overtime Pay	37,930	36,300	1,630	4.49%
30-811-004. C.O.L.A./Merit	0	10,117	10,117	-100.00%
30-811-005. FICA Taxes	43,436	42,355	1,081	2.55%
30-811-006. Medical Insurance	80,160	85,602	5,442	-6.36%
30-811-007. Retirement	68,193	62,843	5,350	8.51%
30-811-009. Workmans Comp	11,139	11,915	776	-6.51%
30-811-011. Communications -	13,300	13,300	0	0.00%
30-811-013. Electric	104,000	99,000	5,000	5.05%
30-811-014. Travel & Training	15,000	15,000	0	0.00%
30-811-015. Maintenance & Repair- Buildings	21,000	21,000	0	0.00%
30-811-016. Maintenance & Repair - Equipment	86,000	81,000	5,000	6.17%
30-811-019. Maintenance & Repair - Streets	145,000	125,000	20,000	16.00%
30-811-020. Maintenance & Repair - Infrastructure	164,000	107,500	56,500	52.56%
30-811-024. Uniforms	9,000	9,000	0	0.00%
30-811-025. 401K Match Program	17,034	16,611	423	2.55%
30-811-026. Maintenance & Repair - Material	57,000	55,500	1,500	2.70%
30-811-033. Supplies	8,000	8,000	0	0.00%
30-811-035. Small Tools & Equipment	12,200	12,100	100	0.83%
30-811-044. Temps	5,000	5,000	0	0.00%
30-811-045. Contract Services	225,000	210,000	15,000	7.14%
30-811-046. Professional Services	70,000	65,000	5,000	7.69%
30-811-059. Longevity Pay Plan	3,900	3,950	50	-1.27%
30-811-060. I&I Removal Program	15,000	15,000	0	0.00%
30-811-074. Capital Projects Over \$10,000	20,000	65,000	45,000	-69.23%
30-811-075. Capital Projects Under \$10,000	3,500	3,000	500	16.67%
30-811-078. Permits & Fees	7,500	7,500	0	0.00%
30-811-080. PPE & Safety Equipment	8,500	8,500	0	0.00%
811. Wastewater Collection	1,776,760	1,698,413	78,347	4.61%

	2022/2023 Recommended Budget	2021/2022 Approved Budget	Amount Difference	% Difference
812. Water				
30-812-002. Wages	104,166	91,437	12,729	13.92%
30-812-003. Overtime Pay	12,019	10,550	1,469	13.92%
30-812-004. C.O.L.A./Merit	0	1,838	1,838	-100.00%
30-812-005. FICA Taxes	8,926	7,970	956	11.99%
30-812-006. Medical Insurance	16,032	15,564	468	3.01%
30-812-007. Retirement	14,014	11,823	2,191	18.53%
30-812-009. Workmans Comp	2,218	2,468	250	-10.13%
30-812-011. Communications -	4,600	4,600	0	0.00%
30-812-012. Printing & Publishing	1,500	1,500	0	0.00%
30-812-013. Electric	75,000	72,000	3,000	4.17%
30-812-014. Travel & Training	3,000	6,000	3,000	-50.00%
30-812-015. Maintenance & Repair- Buildings	60,000	60,000	0	0.00%
30-812-016. Maintenance & Repair - Equipment	60,000	60,000	0	0.00%
30-812-019. Maintenance & Repair - Streets	78,500	90,000	11,500	-12.78%
30-812-020. Maintenance & Repair - Infrastructure	130,000	130,000	0	0.00%
30-812-024. Uniforms	3,000	3,000	0	0.00%
30-812-025. 401K Match Program	3,501	3,125	376	12.03%
30-812-026. Maintenance & Repair - Material	81,000	64,000	17,000	26.56%
30-812-032. Chemical & Lab Fees	180,000	163,500	16,500	10.09%
30-812-033. Supplies	5,000	5,000	0	0.00%
30-812-035. Small Tools & Equipment	6,000	6,000	0	0.00%
30-812-044. Temps	3,000	3,000	0	0.00%
30-812-045. Contract Services	406,500	370,783	35,717	9.63%
30-812-046. Professional Services	62,500	55,000	7,500	13.64%
30-812-049. Postage	3,150	3,050	100	3.28%
30-812-050. Rental of Property	35,000	30,500	4,500	14.75%
30-812-053. Dues & Subscriptions	2,170	2,170	0	0.00%
30-812-059. Longevity Pay Plan	500	350	150	42.86%
30-812-067. Well Upgrades	60,000	37,000	23,000	62.16%
30-812-074. Capital Projects Over \$10,000	250,000	0	250,000	
30-812-078. Permits & Fees	4,100	4,000	100	2.50%
30-812-080. PPE & Safety Equipment	5,750	5,700	50	0.88%
812. Water	1,681,146	1,321,928	359,218	27.17%
813. W&S FLEET MAINT				
30-813-016. Maintenance & Repair - Equipment	76,000	72,000	4,000	5.56%
30-813-017. Maintenance & Repair - Vehicles	71,000	48,700	22,300	45.79%
30-813-021. Maintenance & Repair - Tires	26,000	22,000	4,000	18.18%
30-813-030. Gas & Diesel Fuel	130,000	80,000	50,000	62.50%
813. W&S FLEET MAINT	303,000	222,700	80,300	36.06%
900. Stormwater Drainage				
30-900-002. Wages	460,289	408,182	52,107	12.77%
30-900-003. Overtime Pay	21,685	19,425	2,260	11.63%
30-900-004. C.O.L.A./Merit	0	8,205	8,205	-100.00%
30-900-005. FICA Taxes	37,103	33,550	3,553	10.59%
30-900-006. Medical Insurance	68,136	66,147	1,989	3.01%
30-900-007. Retirement	58,252	49,776	8,476	17.03%
30-900-009. Workers Comp	10,583	12,224	1,641	-13.42%
30-900-011.	7,000	7,000	0	0.00%
30-900-012. Printing & Publishing	1,000	1,500	500	-33.33%
30-900-013. Electric	13,000	13,000	0	0.00%
30-900-014. Travel & Training	7,000	6,500	500	7.69%

	2022/2023 Recommended Budget	2021/2022 Approved Budget	Amount Difference	% Difference
30-900-015. Maintenance & Repair - Buildings	4,000	8,000	4,000	-50.00%
30-900-016. Maintenance & Repair - Equipment	47,000	40,700	6,300	15.48%
30-900-019. Maintenance & Repair - Streets	60,000	58,000	2,000	3.45%
30-900-020. Maintenance & Repair - Infrastructure	293,000	163,000	130,000	79.75%
30-900-024. Uniforms	6,000	6,500	500	-7.69%
30-900-025. 401K Match Program	14,551	13,155	1,396	10.61%
30-900-026. Maintenance & Repair - Material	20,000	20,000	0	0.00%
30-900-032. Chemical & Lab Fees	4,000	5,500	1,500	-27.27%
30-900-033. Supplies	5,000	5,000	0	0.00%
30-900-035. Small Tools & Equipment	2,000	2,000	0	0.00%
30-900-044. Temps	45,000	40,000	5,000	12.50%
30-900-045. Contract Services	116,000	117,000	1,000	-0.85%
30-900-046. Professional Services	84,000	83,500	500	0.60%
30-900-059. Longevity Pay Plan	3,050	2,750	300	10.91%
30-900-074. Capital Projects Over \$10,000	52,000	22,000	30,000	136.36%
30-900-078. Permits & Fees	1,000	1,000	0	0.00%
30-900-080. PPE & Safety Equipment	5,500	4,600	900	19.57%
900. Stormwater Drainage	1,446,149	1,218,214	227,935	18.71%
30. Utilities Fund	10,159,155	9,328,375	830,780	8.91%