

**TOWN OF SALISBURY**

**FISCAL YEAR 2023**

**PROPOSED BUDGETS**

**Submitted by:**

**Neil J. Harrington, Town Manager**

**May 16, 2022**



**TOWN OF SALISBURY  
PROPOSED GENERAL FUND BUDGET  
FISCAL YEAR 2023**

DESCRIPTION	FY 2021 AMENDED BUDGET	FY 2021 ACTUAL RESULTS	FY 2022 ORIGINAL BUDGET	FY 2022 AMENDED BUDGET	FY 2023 DEPT. HEAD PROPOSED BUDGET	FY 2023 TOWN MGR. PROPOSED BUDGET	FY 2023 DOLLAR INCREASE (DECREASE)	FY 2023 PERCENT INCREASE (DECREASE)
<b>REVENUES:</b>								
Property taxes	23,402,774	23,992,027	24,300,014	24,299,786	25,411,689	25,411,689	1,111,903	4.6%
Excise taxes	2,348,000	2,675,683	2,543,500	2,702,000	2,694,000	2,709,000	7,000	0.3%
Penalties and interest on taxes and excises	125,000	156,702	145,000	130,000	131,000	134,000	4,000	3.1%
Fees, rentals and departmental revenues	1,255,000	1,548,851	1,300,000	1,083,500	1,024,000	1,026,000	(57,500)	(5.3%)
Licenses and permits	385,000	496,832	416,000	489,500	475,500	475,500	(14,000)	(2.9%)
Fines and forfeits	100,000	127,731	125,500	96,000	96,000	96,000	0	0.0%
State aid	1,251,223	1,256,291	1,298,845	1,323,746	1,364,612	1,364,612	40,866	3.1%
Miscellaneous income	72,703	146,637	73,078	77,177	77,794	76,765	(412)	(0.5%)
Harbor Commission transfers	74,025	74,025	76,785	76,785	78,411	78,411	1,626	2.1%
Enterprise Funds transfers	587,284	587,284	616,278	616,278	878,023	878,023	261,745	42.5%
Other transfers	0	0	65,000	65,000	0	55,000	(10,000)	(15.4%)
Free cash and other sources	0	0	0	115,000	0	0	(115,000)	(100.0%)
<b>TOTAL REVENUES</b>	<b>29,601,009</b>	<b>31,062,063</b>	<b>30,960,000</b>	<b>31,074,772</b>	<b>32,231,029</b>	<b>32,305,000</b>	<b>1,230,228</b>	<b>4.0%</b>
<b>APPROPRIATED COSTS:</b>								
Salaries & wages	7,874,796	7,508,615	8,194,330	8,304,330	8,123,682	8,848,404	544,074	6.6%
Services, supplies and other charges/expenses	2,140,224	1,759,412	2,104,001	2,109,001	2,454,281	2,086,308	(22,693)	(1.1%)
Education	14,137,059	14,116,204	15,006,970	15,006,970	15,566,905	15,517,674	510,704	3.4%
Pension, insurance and other benefits	3,556,637	3,376,344	3,749,855	3,749,855	4,552,904	4,160,225	410,370	10.9%
Debt service	1,398,595	1,386,742	1,424,059	1,424,059	1,360,869	1,325,407	(98,652)	(6.9%)
Capital outlay	197,859	197,857	198,017	198,017	193,017	193,017	(5,000)	(2.5%)
Transfers	12,213	12,213	0	0	0	0	0	N/A
<b>TOTAL APPROPRIATIONS</b>	<b>29,317,383</b>	<b>28,357,387</b>	<b>30,677,232</b>	<b>30,792,232</b>	<b>32,251,658</b>	<b>32,131,035</b>	<b>1,338,803</b>	<b>4.3%</b>
<b>NON-APPROPRIATED COSTS:</b>								
State assessments	154,819	154,819	157,768	157,765	148,951	148,965	(8,800)	(5.6%)
Overlay	128,807	128,807	125,000	124,775	130,000	25,000	(99,775)	(80.0%)
<b>TOTAL NON-APPROPRIATED COSTS</b>	<b>283,626</b>	<b>283,626</b>	<b>282,768</b>	<b>282,540</b>	<b>278,951</b>	<b>173,965</b>	<b>(108,575)</b>	<b>(38.4%)</b>
<b>GRAND TOTAL GENERAL FUND</b>	<b>29,601,009</b>	<b>28,641,013</b>	<b>30,960,000</b>	<b>31,074,772</b>	<b>32,530,609</b>	<b>32,305,000</b>	<b>1,230,228</b>	<b>4.0%</b>
<b>GENERAL FUND SURPLUS (DEFICIT)</b>	<b>0</b>	<b>2,421,050</b>	<b>0</b>	<b>0</b>	<b>(299,580)</b>	<b>0</b>		

BOARD OF SELECTMEN

**TOWN OF SALISBURY  
PROPOSED GENERAL FUND BUDGET  
FISCAL YEAR 2023**

DESCRIPTION	FY 2021 AMENDED BUDGET	FY 2021 ACTUAL RESULTS	FY 2022 ORIGINAL BUDGET	FY 2022 AMENDED BUDGET	FY 2023 DEPT. HEAD PROPOSED BUDGET	FY 2023 TOWN MGR. PROPOSED BUDGET	FY 2023 DOLLAR INCREASE (DECREASE)	FY 2023 PERCENT INCREASE (DECREASE)
Total Salaries & Wages	22,701	22,700	22,701	22,701	23,566	23,566	865	3.8%
Total Services, Supplies & Oth Charges/Expenses	26,700	21,084	27,550	27,550	128,550	23,550	(4,000)	(14.5%)
<b>TOTAL BOARD OF SELECTMEN</b>	<b>49,401</b>	<b>43,784</b>	<b>50,251</b>	<b>50,251</b>	<b>152,116</b>	<b>47,116</b>	<b>(3,135)</b>	<b>(6.2%)</b>
<b>TOWN MANAGER</b>								
Total Salaries & Wages	298,780	298,365	309,000	309,000	317,025	317,125	8,125	2.6%
Total Services, Supplies & Oth Charges/Expenses	116,520	102,578	96,400	96,400	122,000	99,900	3,500	3.6%
<b>TOTAL TOWN MANAGER</b>	<b>415,300</b>	<b>400,943</b>	<b>405,400</b>	<b>405,400</b>	<b>439,025</b>	<b>417,025</b>	<b>11,625</b>	<b>2.9%</b>
<b>CENTRAL SERVICES</b>								
Total Salaries & Wages	22,515	13,740	15,000	15,000	15,000	15,000	0	0.0%
Total Services, Supplies & Oth Charges/Expenses	83,900	64,087	79,185	79,185	83,650	89,150	9,965	12.6%
<b>TOTAL CENTRAL SERVICES</b>	<b>106,415</b>	<b>77,827</b>	<b>94,185</b>	<b>94,185</b>	<b>98,650</b>	<b>104,150</b>	<b>9,965</b>	<b>10.6%</b>
<b>FINANCE/ACCOUNTING</b>								
Total Salaries & Wages	205,811	205,810	228,500	228,500	272,100	242,200	13,700	6.0%
Total Services, Supplies & Oth Charges/Expenses	18,035	14,664	18,050	18,050	20,200	19,950	1,900	10.5%
<b>TOTAL FINANCE/ACCOUNTING</b>	<b>223,846</b>	<b>220,474</b>	<b>246,550</b>	<b>246,550</b>	<b>292,300</b>	<b>262,150</b>	<b>15,600</b>	<b>6.3%</b>
<b>ASSESSING</b>								
Total Salaries & Wages	249,520	241,805	241,170	241,170	241,120	241,770	600	0.2%
Total Services, Supplies & Oth Charges/Expenses	41,900	30,340	62,870	62,870	74,370	75,820	12,950	20.6%
<b>TOTAL ASSESSING</b>	<b>291,420</b>	<b>272,145</b>	<b>304,040</b>	<b>304,040</b>	<b>315,490</b>	<b>317,590</b>	<b>13,550</b>	<b>4.5%</b>
<b>TREASURER/COLLECTOR</b>								
Total Salaries & Wages	179,250	176,710	184,450	184,450	223,450	191,050	6,600	3.6%
Total Services, Supplies & Oth Charges/Expenses	77,300	73,658	66,950	66,950	80,450	63,200	(3,750)	(5.6%)
<b>TOTAL TREASURER/COLLECTOR</b>	<b>256,550</b>	<b>250,368</b>	<b>251,400</b>	<b>251,400</b>	<b>303,900</b>	<b>254,250</b>	<b>2,850</b>	<b>1.1%</b>
<b>PLANNING &amp; CONSERVATION</b>								
Total Salaries & Wages	295,265	287,376	324,765	324,765	328,440	326,815	2,050	0.6%
Total Services, Supplies & Oth Charges/Expenses	15,254	12,319	14,161	14,161	14,411	13,818	(343)	(2.4%)
<b>TOTAL PLANNING &amp; CONSERVATION</b>	<b>310,519</b>	<b>299,695</b>	<b>338,926</b>	<b>338,926</b>	<b>342,851</b>	<b>340,633</b>	<b>1,707</b>	<b>0.5%</b>

TOWN CLERK

**TOWN OF SALISBURY  
PROPOSED GENERAL FUND BUDGET  
FISCAL YEAR 2023**

DESCRIPTION	FY 2021 AMENDED BUDGET	FY 2021 ACTUAL RESULTS	FY 2022 ORIGINAL BUDGET	FY 2022 AMENDED BUDGET	FY 2023 DEPT. HEAD PROPOSED BUDGET	FY 2023 TOWN MGR. PROPOSED BUDGET	FY 2023 DOLLAR INCREASE (DECREASE)	FY 2023 PERCENT INCREASE (DECREASE)
Total Salaries & Wages	145,450	143,005	147,650	147,650	151,437	150,050	2,400	1.6%
Total Services, Supplies & Oth Charges/Expenses	40,500	29,536	39,150	39,150	39,600	39,600	450	1.1%
<b>TOTAL TOWN CLERK</b>	<b>185,950</b>	<b>172,541</b>	<b>186,800</b>	<b>186,800</b>	<b>191,037</b>	<b>189,650</b>	<b>2,850</b>	<b>1.5%</b>
<b>PUBLIC BUILDINGS &amp; PROPERTIES</b>								
Total Salaries & Wages	7,800	7,800	7,800	7,800	7,800	7,800	0	0.0%
Total Services, Supplies & Oth Charges/Expenses	31,414	24,059	30,000	30,000	30,000	29,500	(500)	(1.7%)
<b>TOTAL PUBLIC BUILDINGS &amp; PROPERTIES</b>	<b>39,214</b>	<b>31,859</b>	<b>37,800</b>	<b>37,800</b>	<b>37,800</b>	<b>37,300</b>	<b>(500)</b>	<b>(1.3%)</b>
<b>POLICE DEPARTMENT</b>								
Total Salaries & Wages	3,035,625	2,915,277	3,085,000	3,135,000	3,349,885	3,342,300	207,300	6.6%
Total Services, Supplies & Oth Charges/Expenses	326,502	313,025	328,000	333,000	366,462	339,082	6,082	1.8%
Total Capital Outlay	15,332	15,332	34,132	34,132	34,132	34,132	0	0.0%
<b>TOTAL POLICE DEPARTMENT</b>	<b>3,377,459</b>	<b>3,243,634</b>	<b>3,447,132</b>	<b>3,502,132</b>	<b>3,750,479</b>	<b>3,715,514</b>	<b>213,382</b>	<b>6.1%</b>
<b>FIRE DEPARTMENT</b>								
Total Salaries & Wages	1,750,750	1,692,051	1,844,500	1,844,500	1,949,980	2,030,480	185,980	10.1%
Total Services, Supplies & Oth Charges/Expenses	232,000	216,439	208,000	208,000	240,000	209,000	1,000	0.5%
Total Capital Outlay	105,430	105,429	105,430	105,430	105,430	105,430	0	0.0%
<b>TOTAL FIRE DEPARTMENT</b>	<b>2,088,180</b>	<b>2,013,919</b>	<b>2,157,930</b>	<b>2,157,930</b>	<b>2,295,410</b>	<b>2,344,910</b>	<b>186,980</b>	<b>8.7%</b>
<b>EMERGENCY MANAGEMENT</b>								
Total Salaries & Wages	22,700	22,700	26,300	26,300	26,300	26,200	(100)	(0.4%)
Total Services, Supplies & Oth Charges/Expenses	3,604	1,873	7,010	7,010	7,010	7,010	0	0.0%
<b>TOTAL EMERGENCY MANAGEMENT</b>	<b>26,304</b>	<b>24,573</b>	<b>33,310</b>	<b>33,310</b>	<b>33,310</b>	<b>33,210</b>	<b>(100)</b>	<b>(0.3%)</b>
<b>INSPECTIONAL SERVICES</b>								
Total Salaries & Wages	200,920	200,751	207,370	207,370	15,570	213,270	5,900	2.8%
Total Services, Supplies & Oth Charges/Expenses	20,795	19,615	28,050	28,050	29,100	28,050	0	0.0%
<b>TOTAL INSPECTIONAL SERVICES</b>	<b>221,715</b>	<b>220,366</b>	<b>235,420</b>	<b>235,420</b>	<b>44,670</b>	<b>241,320</b>	<b>5,900</b>	<b>2.5%</b>

**TOWN OF SALISBURY  
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<b>ANIMAL CONTROL</b>								
Total Salaries & Wages	34,800	34,604	36,000	36,000	37,050	37,050	1,050	2.9%
Total Services, Supplies & Oth Charges/Expenses	9,800	2,347	8,750	8,750	10,750	10,750	2,000	22.9%
<b>TOTAL ANIMAL CONTROL</b>	<b>44,600</b>	<b>36,951</b>	<b>44,750</b>	<b>44,750</b>	<b>47,800</b>	<b>47,800</b>	<b>3,050</b>	<b>6.8%</b>
<b>HARBORMASTER</b>								
Total Salaries & Wages	44,000	40,706	46,860	46,860	46,860	46,860	0	0.0%
Total Services, Supplies & Oth Charges/Expenses	30,025	26,598	29,925	29,925	31,425	31,425	1,500	5.0%
<b>TOTAL HARBORMASTER</b>	<b>74,025</b>	<b>67,304</b>	<b>76,785</b>	<b>76,785</b>	<b>78,285</b>	<b>78,285</b>	<b>1,500</b>	<b>2.0%</b>
<b>TOTAL WEST NEWBURY PUMP-OUT BOAT</b>	<b>8,000</b>	<b>7,505</b>	<b>8,000</b>	<b>8,000</b>	<b>0</b>	<b>6,500</b>	<b>(1,500)</b>	<b>(18.8%)</b>
<b>CLAM FLATS</b>								
Total Salaries & Wages	750	0	750	750	750	750	0	0.0%
Total Services, Supplies & Oth Charges/Expenses	520	0	520	520	500	250	(270)	(51.9%)
<b>TOTAL CLAM FLATS</b>	<b>1,270</b>	<b>0</b>	<b>1,270</b>	<b>1,270</b>	<b>1,250</b>	<b>1,000</b>	<b>(270)</b>	<b>(21.3%)</b>
<b>EDUCATION</b>								
Total Triton Operating Assessment	13,560,207	13,560,207	14,348,069	14,348,069	14,790,151	14,763,420	415,351	2.9%
Total Whittier Tech Assessment	536,752	517,149	615,901	615,901	730,754	730,754	114,853	18.6%
Total Essex North Shore Assessment	40,100	38,848	43,000	43,000	46,000	23,500	(19,500)	(45.3%)
<b>TOTAL EDUCATION</b>	<b>14,137,059</b>	<b>14,116,204</b>	<b>15,006,970</b>	<b>15,006,970</b>	<b>15,566,905</b>	<b>15,517,674</b>	<b>510,704</b>	<b>3.4%</b>
<b>PUBLIC WORKS</b>								
Total Salaries & Wages	618,000	533,574	634,400	634,400	190,800	627,000	(7,400)	(1.2%)
Total Services, Supplies & Oth Charges/Expenses	367,455	188,933	341,500	341,500	395,000	294,500	(47,000)	(13.8%)
Total Capital Outlay	77,097	77,096	58,455	58,455	53,455	53,455	(5,000)	(8.6%)
<b>TOTAL PUBLIC WORKS</b>	<b>1,062,552</b>	<b>799,603</b>	<b>1,034,355</b>	<b>1,034,355</b>	<b>639,255</b>	<b>974,955</b>	<b>(59,400)</b>	<b>(5.7%)</b>
<b>SNOW &amp; ICE</b>								
Total Salaries & Wages	35,000	28,736	35,000	35,000	35,000	45,000	10,000	28.6%
Total Services, Supplies & Oth Charges/Expenses	95,000	93,749	95,000	95,000	105,000	85,000	(10,000)	(10.5%)
<b>TOTAL SNOW &amp; ICE</b>	<b>130,000</b>	<b>122,485</b>	<b>130,000</b>	<b>130,000</b>	<b>140,000</b>	<b>130,000</b>	<b>0</b>	<b>0.0%</b>
<b>LANDFILL/RECYCLING CENTER</b>								

**TOWN OF SALISBURY  
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FISCAL YEAR 2023**

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Total Salaries & Wages	28,500	26,092	26,500	26,500	26,500	27,000	500	1.9%
Total Services, Supplies & Oth Charges/Expenses	127,350	121,075	144,500	144,500	157,000	140,500	(4,000)	(2.8%)
<b>TOTAL LANDFILL/RECYCLING CENTER</b>	<b>155,850</b>	<b>147,167</b>	<b>171,000</b>	<b>171,000</b>	<b>183,500</b>	<b>167,500</b>	<b>(3,500)</b>	<b>(2.0%)</b>
<b>BEACH SERVICES</b>								
Total Salaries & Wages	81,000	77,542	97,000	157,000	134,000	225,000	68,000	43.3%
Total Services, Supplies & Oth Charges/Expenses	42,875	33,511	45,000	45,000	46,350	42,350	(2,650)	(5.9%)
<b>TOTAL BEACH SERVICES</b>	<b>123,875</b>	<b>111,053</b>	<b>142,000</b>	<b>202,000</b>	<b>180,350</b>	<b>267,350</b>	<b>65,350</b>	<b>32.4%</b>
<b>CEMETERIES</b>								
Total Services, Supplies & Oth Charges/Expenses	13,000	8,956	13,000	13,000	25,000	11,000	(2,000)	(15.4%)
<b>TOTAL CEMETERIES</b>	<b>13,000</b>	<b>8,956</b>	<b>13,000</b>	<b>13,000</b>	<b>25,000</b>	<b>11,000</b>	<b>(2,000)</b>	<b>(15.4%)</b>
<b>BOARD OF HEALTH</b>								
Total Salaries & Wages	32,500	26,156	38,000	38,000	42,500	42,000	4,000	10.5%
Total Services, Supplies & Oth Charges/Expenses	16,825	7,110	17,680	17,680	18,108	18,108	428	2.4%
<b>TOTAL BOARD OF HEALTH</b>	<b>49,325</b>	<b>33,266</b>	<b>55,680</b>	<b>55,680</b>	<b>60,608</b>	<b>60,108</b>	<b>4,428</b>	<b>8.0%</b>
<b>COUNCIL ON AGING</b>								
Total Salaries & Wages	190,150	176,352	208,450	208,450	212,991	216,260	7,810	3.7%
Total Services, Supplies & Oth Charges/Expenses	34,650	22,576	35,250	35,250	34,050	36,650	1,400	4.0%
<b>TOTAL COUNCIL ON AGING</b>	<b>224,800</b>	<b>198,928</b>	<b>243,700</b>	<b>243,700</b>	<b>247,041</b>	<b>252,910</b>	<b>9,210</b>	<b>3.8%</b>
<b>VETERANS' SERVICES</b>								
Total Salaries & Wages	28,645	28,644	29,644	29,644	33,038	33,038	3,394	11.4%
Total Services, Supplies & Oth Charges/Expenses	181,000	179,198	181,000	181,000	181,000	181,000	0	0.0%
<b>TOTAL VETERANS' SERVICES</b>	<b>209,645</b>	<b>207,842</b>	<b>210,644</b>	<b>210,644</b>	<b>214,038</b>	<b>214,038</b>	<b>3,394</b>	<b>1.6%</b>
<b>PUBLIC LIBRARY</b>								
Total Salaries & Wages	342,595	308,119	348,520	348,520	348,520	350,320	1,800	0.5%
Total Services, Supplies & Oth Charges/Expenses	179,300	144,577	178,500	178,500	184,000	176,700	(1,800)	(1.0%)
<b>TOTAL PUBLIC LIBRARY</b>	<b>521,895</b>	<b>452,696</b>	<b>527,020</b>	<b>527,020</b>	<b>532,520</b>	<b>527,020</b>	<b>0</b>	<b>0.0%</b>
<b>RECREATION</b>								
Total Salaries & Wages	0	0	24,000	24,000	44,000	45,500	21,500	89.6%

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Total Services, Supplies & Oth Charges/Expenses	0	0	0	0	30,295	13,945	13,945	N/A
<b>TOTAL RECREATION</b>	<b>0</b>	<b>0</b>	<b>24,000</b>	<b>24,000</b>	<b>74,295</b>	<b>59,445</b>	<b>35,445</b>	<b>147.7%</b>
<b>DEBT SERVICE</b>								
Total School Debt Principal & Interest	145,610	145,610	107,143	107,143	104,253	68,791	(38,352)	(35.8%)
Total Town Debt Principal & Interest	1,252,985	1,241,132	1,316,916	1,316,916	1,256,616	1,256,616	(60,300)	(4.6%)
<b>TOTAL DEBT SERVICE</b>	<b>1,398,595</b>	<b>1,386,742</b>	<b>1,424,059</b>	<b>1,424,059</b>	<b>1,360,869</b>	<b>1,325,407</b>	<b>(98,652)</b>	<b>(6.9%)</b>
<b>PENSION, INSURANCE &amp; OTHER BENEFITS</b>								
Essex County Retirement	1,716,137	1,716,137	1,845,915	1,845,915	2,018,404	2,018,404	172,489	9.3%
FICA/Medicare	117,000	113,934	120,940	120,940	135,000	131,321	10,381	8.6%
Workmens' Compensation	45,000	37,612	48,000	49,808	62,000	51,500	1,692	3.4%
Health Insurance	1,200,000	1,061,640	1,214,000	1,214,000	1,700,000	1,425,000	211,000	17.4%
Retiree Health Insurance	270,000	253,888	285,000	285,000	350,000	269,000	(16,000)	(5.6%)
OPEB Trust Contribution	0	0	0	0	0	0	0	N/A
Injured on Duty Insurance (Police/Fire)	60,000	49,798	66,000	66,000	80,000	75,000	9,000	13.6%
General Liability Insurance	148,500	143,335	170,000	168,192	207,500	190,000	21,808	13.0%
<b>TOTAL PENSION, INSURANCE &amp; OTHER BENEFITS</b>	<b>3,556,637</b>	<b>3,376,344</b>	<b>3,749,855</b>	<b>3,749,855</b>	<b>4,552,904</b>	<b>4,160,225</b>	<b>410,370</b>	<b>10.9%</b>
<b>TOTAL SALARY RESERVE</b>	<b>1,769</b>	<b>0</b>	<b>25,000</b>	<b>25,000</b>	<b>50,000</b>	<b>25,000</b>	<b>0</b>	<b>0.0%</b>
<b>TRANSFERS</b>								
<b>TOTAL TRANSFERS</b>	<b>12,213</b>	<b>12,213</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N/A</b>
<b>TOTAL TOWN APPROPRIATED COSTS</b>	<b>29,317,383</b>	<b>28,357,387</b>	<b>30,677,232</b>	<b>30,792,232</b>	<b>32,251,658</b>	<b>32,131,035</b>	<b>1,338,803</b>	<b>4.3%</b>



**TOWN OF SALISBURY  
PROPOSED GENERAL FUND BUDGET  
FISCAL YEAR 2023**

DESCRIPTION	FY 2021 AMENDED BUDGET	FY 2021 ACTUAL RESULTS	FY 2022 ORIGINAL BUDGET	FY 2022 AMENDED BUDGET	FY 2023 DEPT. HEAD PROPOSED BUDGET	FY 2023 TOWN MGR. PROPOSED BUDGET	FY 2023 DOLLAR INCREASE (DECREASE)	FY 2023 PERCENT INCREASE (DECREASE)
<b>NON-APPROPRIATED COSTS</b>								
State assessments	154,819	154,819	157,768	157,765	148,951	148,965	(8,800)	(5.6%)
Overlay	128,807	128,807	125,000	124,775	130,000	25,000	(99,775)	(80.0%)
Deficits raised on recap	0	0	0	0	0	0	0	N/A
<b>TOTAL TOWN NON-APPROPRIATED COSTS</b>	<b>283,626</b>	<b>283,626</b>	<b>282,768</b>	<b>282,540</b>	<b>278,951</b>	<b>173,965</b>	<b>(108,575)</b>	<b>(38.4%)</b>
<b>GRAND TOTAL GENERAL FUND</b>	<b>29,601,009</b>	<b>28,641,013</b>	<b>30,960,000</b>	<b>31,074,772</b>	<b>32,530,609</b>	<b>32,305,000</b>	<b>1,230,228</b>	<b>4.0%</b>



**TOWN OF SALISBURY**  
**PROPOSED SEWER ENTERPRISE FUND BUDGET**  
**FISCAL YEAR 2023**

	FY 2021 AMENDED BUDGET	FY 2021 ACTUAL RESULTS	FY 2022 ORIGINAL BUDGET	FY 2022 AMENDED BUDGET	FY 2023 DEPT. HEAD PROPOSED BUDGET	FY 2023 TOWN MGR. PROPOSED BUDGET	FY 2023 DOLLAR INCREASE (DECREASE)	FY 2023 PERCENT INCREASE (DECREASE)
<b>SEWER FUND REVENUES:</b>								
User fees	2,020,000	2,136,841	2,025,000	2,025,000	2,100,000	2,100,000	75,000	3.7%
Access fees	50,000	77,474	50,000	55,500	70,000	175,000	119,500	215.3%
Betterment principal	230,000	408,321	155,000	155,000	95,000	95,000	(60,000)	(38.7%)
User fees liens, deferrals and tax titles	80,000	120,625	80,000	80,000	60,000	60,000	(20,000)	(25.0%)
Betterment interest	35,000	76,718	52,000	52,000	40,000	40,000	(12,000)	(23.1%)
User fees interest	10,000	22,377	10,000	10,000	15,000	15,000	5,000	50.0%
Miscellaneous income	0	6,331	0	0	0	0	0	N/A
Interest income	52,000	76,784	50,500	45,000	45,000	45,277	277	0.6%
Transfers in	0	160,000	0	0	0	0	0	N/A
<b>SUBTOTAL</b>	<b>2,477,000</b>	<b>3,085,471</b>	<b>2,422,500</b>	<b>2,422,500</b>	<b>2,425,000</b>	<b>2,530,277</b>	<b>107,777</b>	<b>4.4%</b>
Retained earnings	553,675	553,675	577,500	577,500	609,723	609,723	32,223	5.6%
<b>TOTAL SEWER FUND REVENUES</b>	<b>3,030,675</b>	<b>3,639,146</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,034,723</b>	<b>3,140,000</b>	<b>140,000</b>	<b>4.7%</b>
<b>SEWER FUND EXPENSES:</b>								
Salaries & wages	390,000	374,066	400,000	400,000	0	430,000	30,000	7.5%
Services, supplies and other charges/exp	973,481	541,978	978,480	978,480	1,055,500	1,060,241	81,761	8.4%
Debt service	978,400	942,502	950,850	950,850	0	970,823	19,973	2.1%
Capital outlay	270,000	86,522	250,000	250,000	375,000	245,000	(5,000)	(2.0%)
Surplus reserve	0	0	0	0	0	0	0	N/A
Transfer to General Fund - Indirect costs	418,794	418,794	420,670	420,670	0	433,936	13,266	3.2%
<b>TOTAL SEWER FUND EXPENSES</b>	<b>3,030,675</b>	<b>2,363,862</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>1,430,500</b>	<b>3,140,000</b>	<b>140,000</b>	<b>4.7%</b>
<b>SURPLUS (DEFICIT)</b>	<b>0</b>	<b>1,275,284</b>	<b>0</b>	<b>0</b>	<b>1,604,223</b>	<b>0</b>		
<b>Total Salaries &amp; Wages</b>	<b>390,000</b>	<b>374,066</b>	<b>400,000</b>	<b>400,000</b>	<b>0</b>	<b>430,000</b>	<b>30,000</b>	<b>7.5%</b>
<b>Total Purchase of Services</b>	<b>880,981</b>	<b>502,444</b>	<b>903,980</b>	<b>927,980</b>	<b>978,500</b>	<b>983,241</b>	<b>55,261</b>	<b>6.0%</b>
<b>Total Supplies</b>	<b>82,500</b>	<b>37,986</b>	<b>67,500</b>	<b>43,500</b>	<b>67,500</b>	<b>67,500</b>	<b>24,000</b>	<b>55.2%</b>
<b>Total Other Charges &amp; Expenses</b>	<b>10,000</b>	<b>1,548</b>	<b>7,000</b>	<b>7,000</b>	<b>9,500</b>	<b>9,500</b>	<b>2,500</b>	<b>35.7%</b>
<b>Debt Service</b>	<b>978,400</b>	<b>942,502</b>	<b>950,850</b>	<b>950,850</b>	<b>0</b>	<b>970,823</b>	<b>19,973</b>	<b>2.1%</b>
<b>Capital Outlay</b>	<b>270,000</b>	<b>86,522</b>	<b>250,000</b>	<b>250,000</b>	<b>375,000</b>	<b>245,000</b>	<b>(5,000)</b>	<b>(2.0%)</b>
<b>Transfers</b>	<b>418,794</b>	<b>418,794</b>	<b>420,670</b>	<b>420,670</b>	<b>0</b>	<b>433,936</b>	<b>13,266</b>	<b>3.2%</b>
<b>TOTAL SEWER ENTERPRISE FUND</b>	<b>3,030,675</b>	<b>2,363,862</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>1,430,500</b>	<b>3,140,000</b>	<b>140,000</b>	<b>4.7%</b>



**TOWN OF SALISBURY**  
**PROPOSED WATER ENTERPRISE FUND BUDGET**  
**FISCAL YEAR 2023**

	FY 2021 AMENDED BUDGET	FY 2021 ACTUAL RESULTS	FY 2022 ORIGINAL BUDGET	FY 2022 AMENDED BUDGET	FY 2023 DEPT. HEAD PROPOSED BUDGET	FY 2023 TOWN MGR. PROPOSED BUDGET	FY 2023 DOLLAR INCREASE (DECREASE)	FY 2023 PERCENT INCREASE (DECREASE)
<b>WATER ENTERPRISE FUND</b>								
<b>WATER FUND REVENUES:</b>								
User fees	2,406,000	2,532,915	2,500,000	2,500,000	2,500,000	2,500,000	0	0.0%
Access fees	85,000	115,200	85,000	102,000	102,000	105,000	3,000	2.9%
User fees liens, deferrals and tax titles	8,000	45,123	10,000	10,000	25,000	26,000	16,000	160.0%
Miscellaneous income	42,000	41,956	43,000	43,000	43,500	44,000	1,000	2.3%
Interest income	28,000	29,109	32,000	15,000	12,500	15,055	55	0.4%
<b>SUBTOTAL</b>	<b>2,569,000</b>	<b>2,764,303</b>	<b>2,670,000</b>	<b>2,670,000</b>	<b>2,683,000</b>	<b>2,690,055</b>	<b>20,055</b>	<b>0.8%</b>
Transfers in and other sources	130,139	130,139	180,000	180,000	169,945	169,945	(10,055)	(5.6%)
Retained earnings	29,680	29,680	0	225,000	0	0	(225,000)	(100.0%)
<b>TOTAL WATER FUND REVENUES</b>	<b>2,728,819</b>	<b>2,924,122</b>	<b>2,850,000</b>	<b>3,075,000</b>	<b>2,852,945</b>	<b>2,860,000</b>	<b>(215,000)</b>	<b>(7.0%)</b>
<b>WATER FUND EXPENSES:</b>								
Salaries	0	0	0	225,000	477,800	467,500	242,500	107.8%
Services, supplies and other charges/exp	1,441,046	1,436,214	1,488,283	1,488,283	737,000	750,636	(737,647)	(49.6%)
Debt service	1,068,649	1,067,485	1,115,475	1,115,475	0	1,097,143	(18,332)	(1.6%)
Capital outlay	50,634	50,634	50,634	50,634	365,634	100,634	50,000	98.7%
Transfer to General Fund - Indirect costs	168,490	168,490	195,608	195,608	0	444,087	248,479	127.0%
<b>TOTAL WATER FUND EXPENSES</b>	<b>2,728,819</b>	<b>2,722,823</b>	<b>2,850,000</b>	<b>3,075,000</b>	<b>1,580,434</b>	<b>2,860,000</b>	<b>(215,000)</b>	<b>(7.0%)</b>
<b>SURPLUS (DEFICIT)</b>	<b>0</b>	<b>201,299</b>	<b>0</b>	<b>0</b>	<b>1,272,511</b>	<b>0</b>		
<b>Total Salaries</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>225,000</b>	<b>477,800</b>	<b>467,500</b>	<b>242,500</b>	<b>107.8%</b>
<b>Total Purchase of Services</b>	<b>1,347,530</b>	<b>1,347,527</b>	<b>1,329,083</b>	<b>1,329,083</b>	<b>567,000</b>	<b>568,386</b>	<b>(760,697)</b>	<b>(57.2%)</b>
<b>Total Supplies</b>	<b>76,480</b>	<b>76,473</b>	<b>143,000</b>	<b>143,000</b>	<b>158,000</b>	<b>158,000</b>	<b>15,000</b>	<b>10.5%</b>
<b>Total Other Charges &amp; Expenses</b>	<b>17,036</b>	<b>12,214</b>	<b>16,200</b>	<b>16,200</b>	<b>12,000</b>	<b>24,250</b>	<b>8,050</b>	<b>49.7%</b>
<b>Debt Service</b>	<b>1,068,649</b>	<b>1,067,485</b>	<b>1,115,475</b>	<b>1,115,475</b>	<b>0</b>	<b>1,097,143</b>	<b>(18,332)</b>	<b>(1.6%)</b>
<b>Capital Outlay</b>	<b>50,634</b>	<b>50,634</b>	<b>50,634</b>	<b>50,634</b>	<b>365,634</b>	<b>100,634</b>	<b>50,000</b>	<b>98.7%</b>
<b>Transfers</b>	<b>168,490</b>	<b>168,490</b>	<b>195,608</b>	<b>195,608</b>	<b>0</b>	<b>444,087</b>	<b>248,479</b>	<b>127.0%</b>
<b>TOTAL WATER ENTERPRISE FUND</b>	<b>2,728,819</b>	<b>2,722,823</b>	<b>2,850,000</b>	<b>3,075,000</b>	<b>1,580,434</b>	<b>2,860,000</b>	<b>(215,000)</b>	<b>(7.0%)</b>