

**TOWN OF SALISBURY**

**FISCAL YEAR 2018  
PROPOSED BUDGET**

**Submitted by:**

**Neil J. Harrington, Town Manager**

**May 15, 2017**



TOWN OF SALISBURY  
PROPOSED GENERAL FUND BUDGET  
FISCAL YEAR 2018

	FY 2016 FINAL BUDGET	FY 2016 ACTUAL RESULTS	FY 2017 AMENDED BUDGET	DEPT. PROPOSED FY 2018 BUDGET	TOWN MANAGER FY 2018 BUDGET	FY 2018 \$ CHANGE	FY 2018 % CHANGE
<b>GENERAL FUND</b>							
<b>REVENUES:</b>							
Taxes & Excises	19,735,351	20,242,889	20,714,154	22,189,005	22,194,671	1,480,517	7.1%
Fees, Rentals & Departmental Revenue	463,000	614,090	549,900	532,000	534,700	(15,200)	-2.8%
Licenses & Permits	561,000	411,794	365,000	374,600	395,100	30,100	8.2%
Fines & Forfeits	68,000	75,539	76,000	88,000	90,700	14,700	19.3%
State Aid	1,115,179	1,124,571	1,151,219	1,167,956	1,161,499	10,280	0.9%
Miscellaneous	16,000	145,793	109,300	86,144	90,544	(18,756)	-17.2%
Harbor Commission Transfers	30,000	30,000	58,130	60,295	60,295	2,165	3.7%
Enterprise Funds Transfers	510,736	510,736	561,513	562,000	562,314	801	0.1%
Other Sources	407,000	627,400	440,000	283,595	283,595	(156,405)	-35.5%
<b>TOTAL REVENUES</b>	<b>22,906,266</b>	<b>23,782,812</b>	<b>24,025,216</b>	<b>25,343,595</b>	<b>25,373,418</b>	<b>1,348,202</b>	<b>5.6%</b>
<b>EXPENDITURES:</b>							
Salaries	5,546,154	5,416,228	6,008,458	6,593,913	6,501,925	493,467	8.2%
Services, Supplies & Other Charges/Exp	1,727,518	1,620,777	1,865,622	2,057,961	1,975,457	109,835	5.9%
Education	10,945,039	10,939,642	11,399,390	11,947,392	11,850,022	450,632	4.0%
Insurance & Benefits	2,484,097	2,449,373	3,101,384	3,409,455	2,947,738	(153,646)	-5.0%
Debt Service	1,013,574	1,013,571	1,189,885	1,444,410	1,721,694	531,809	44.7%
Capital Outlay	320,450	311,746	128,746	111,940	138,238	9,492	7.4%
Transfers	179,000	178,984	0	0	0	0	NA
<b>Total Appropriated Expenditures</b>	<b>22,215,832</b>	<b>21,930,321</b>	<b>23,693,485</b>	<b>25,565,071</b>	<b>25,135,074</b>	<b>1,441,589</b>	<b>6.1%</b>
<b>Non-Appropriated Expenditures</b>							
State Assessments	128,623	128,623	134,540	138,344	138,344	3,804	2.8%
Overlay	293,039	74,340	171,231	125,000	100,000	(71,231)	-41.6%
Deficits Raised on Recap	268,772	268,772	25,960	0	0	(25,960)	-100.0%
<b>Total Non-Appropriated Expenditures</b>	<b>690,434</b>	<b>471,735</b>	<b>331,731</b>	<b>263,344</b>	<b>238,344</b>	<b>(93,387)</b>	<b>-28.2%</b>
<b>TOTAL EXPENDITURES</b>	<b>22,906,266</b>	<b>22,402,056</b>	<b>24,025,216</b>	<b>25,828,415</b>	<b>25,373,418</b>	<b>1,348,202</b>	<b>5.6%</b>
<b>Surplus (Deficit)</b>	<b>0</b>	<b>1,380,756</b>	<b>0</b>	<b>(484,820)</b>	<b>0</b>		



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<b>GENERAL FUND</b>							
<b>BOARD OF SELECTMEN</b>							
Total Salaries	13,785	13,785	13,785	13,785	13,785	0	0.0%
Total Purchase of Services	12,800	12,800	10,750	14,000	14,000	3,250	30.2%
Total Other Charges & Expenses	1,000	820	1,000	1,000	1,000	0	0.0%
<b>TOTAL BOARD OF SELECTMEN</b>	<b>27,585</b>	<b>27,405</b>	<b>25,535</b>	<b>28,785</b>	<b>28,785</b>	<b>3,250</b>	<b>12.7%</b>
<b>TOWN MANAGER</b>							
Total Salaries	229,316	229,312	241,404	243,669	247,710	6,306	2.6%
Total Purchase of Services	121,003	108,894	135,500	121,500	111,500	(24,000)	-17.7%
Total Supplies	1,000	862	1,000	1,000	1,000	0	0.0%
Total Other Charges & Expenses	6,542	6,506	3,000	3,100	3,100	100	3.3%
Total Capital Outlay	0	0	10,000	10,000	10,000	0	0.0%
<b>TOTAL TOWN MANAGER</b>	<b>357,861</b>	<b>345,574</b>	<b>390,904</b>	<b>379,269</b>	<b>373,310</b>	<b>(17,594)</b>	<b>-4.5%</b>
<b>CENTRAL SERVICES</b>							
Total Purchase of Services	88,190	88,060	82,750	83,100	91,500	8,750	10.6%
Total Supplies	4,365	4,365	4,000	4,000	5,000	1,000	25.0%
Other Charges & Expenses	0	0	0	400	400	400	NA
Total Capital Outlay	70,000	70,000	0	0	0	0	NA
<b>TOTAL CENTRAL SERVICES</b>	<b>162,555</b>	<b>162,425</b>	<b>86,750</b>	<b>87,500</b>	<b>96,900</b>	<b>10,150</b>	<b>11.7%</b>
<b>FINANCE/ACCOUNTING</b>							
Total Salaries	138,773	135,356	166,610	176,693	176,693	10,083	6.1%
Total Purchase of Services	11,500	11,021	11,500	12,400	12,550	1,050	9.1%
Total Supplies	1,000	840	1,000	1,000	1,000	0	0.0%
Total Other Charges & Expenses	1,400	389	1,700	1,700	1,700	0	0.0%
<b>TOTAL FINANCE/ACCOUNTING</b>	<b>152,673</b>	<b>147,606</b>	<b>180,810</b>	<b>191,793</b>	<b>191,943</b>	<b>11,133</b>	<b>6.2%</b>



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<b>GENERAL FUND</b>							
<b>ASSESSORS' OFFICE</b>							
Total Salaries	207,053	207,053	219,614	243,965	242,465	22,851	10.4%
Total Purchase of Services	27,800	22,569	31,655	32,290	27,890	(3,765)	-11.9%
Total Supplies	2,450	2,016	2,450	2,650	2,650	200	8.2%
Total Other Charges & Expenses	8,870	7,884	4,185	4,185	4,185	0	0.0%
<b>TOTAL ASSESSORS' OFFICE</b>	<b>246,173</b>	<b>239,522</b>	<b>257,904</b>	<b>283,090</b>	<b>277,190</b>	<b>19,286</b>	<b>7.5%</b>
<b>TREASURER/COLLECTOR</b>							
Total Salaries	131,657	131,564	131,697	150,825	147,705	16,008	12.2%
Total Purchase of Services	65,000	63,379	57,500	61,000	58,500	1,000	1.7%
Total Supplies	1,500	1,468	1,500	1,500	1,500	0	0.0%
Total Other Charges & Expenses	2,340	1,415	3,300	4,800	4,800	1,500	45.5%
<b>TOTAL TREASURER/COLLECTOR</b>	<b>200,497</b>	<b>197,826</b>	<b>193,997</b>	<b>218,125</b>	<b>212,505</b>	<b>18,508</b>	<b>9.5%</b>
<b>PLANNING</b>							
Total Salaries	145,570	145,568	189,143	203,021	308,412	119,269	63.1%
Total Purchase of Services	3,477	3,477	7,098	8,098	8,172	1,074	15.1%
Total Supplies	800	800	800	1,200	1,200	400	50.0%
Total Other Charges & Expenses	1,500	1,496	1,500	2,000	2,000	500	33.3%
<b>TOTAL PLANNING</b>	<b>151,347</b>	<b>151,341</b>	<b>198,541</b>	<b>214,319</b>	<b>319,784</b>	<b>121,243</b>	<b>61.1%</b>
<b>TOWN CLERK</b>							
Total Salaries	110,512	108,665	111,512	120,446	120,646	9,134	8.2%
Total Purchase of Services	21,800	18,538	27,500	27,200	27,200	(300)	-1.1%
Total Supplies	1,000	903	1,000	1,000	1,200	200	20.0%
Total Other Charges & Expenses	2,000	1,032	1,500	1,500	1,500	0	0.0%
<b>TOTAL TOWN CLERK</b>	<b>135,312</b>	<b>129,138</b>	<b>141,512</b>	<b>150,146</b>	<b>150,546</b>	<b>9,034</b>	<b>6.4%</b>





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<b>LICENSE COMMISSION</b>							
Total Salaries	1,800	595	1,800	1,500	1,500	(300)	-16.7%
Total Purchase of Services	150	0	150	150	150	0	0.0%
Total Supplies	344	88	350	350	350	0	0.0%
Total Other Charges & Expenses	0	0	0	0	0	0	NA
<b>TOTAL LICENSE COMMISSION</b>	<b>2,294</b>	<b>683</b>	<b>2,300</b>	<b>2,000</b>	<b>2,000</b>	<b>(300)</b>	<b>-13.0%</b>
<b>CONSERVATION COMMISSION</b>							
Total Salaries	59,055	59,047	56,775	65,988	66,188	9,413	16.6%
Total Supplies	606	605	600	800	800	200	33.3%
Total Other Charges & Expenses	2,170	2,170	0	500	500	500	NA
<b>TOTAL CONSERVATION COMMISSION</b>	<b>61,831</b>	<b>61,822</b>	<b>57,375</b>	<b>67,288</b>	<b>67,488</b>	<b>10,113</b>	<b>17.6%</b>
<b>POLICE DEPARTMENT</b>							
Total Salaries	2,155,454	2,155,453	2,301,141	2,652,597	2,529,487	228,346	9.9%
Total Purchase of Services	132,480	125,588	155,935	196,635	188,822	32,887	21.1%
Total Supplies	51,500	46,105	62,500	62,500	60,000	(2,500)	-4.0%
Total Other Charges & Expenses	9,460	7,981	11,160	11,160	10,500	(660)	-5.9%
Total Capital Outlay	68,450	59,746	59,746	31,940	31,940	(27,806)	-46.5%
<b>TOTAL POLICE DEPARTMENT</b>	<b>2,417,344</b>	<b>2,394,873</b>	<b>2,590,482</b>	<b>2,954,832</b>	<b>2,820,749</b>	<b>230,267</b>	<b>8.9%</b>
<b>FIRE DEPARTMENT</b>							
Total Salaries	1,133,118	1,104,370	1,206,113	1,259,373	1,219,400	13,287	1.1%
Total Purchase of Services	138,950	110,987	153,700	183,700	164,500	10,800	7.0%
Total Supplies	20,500	17,482	21,000	28,000	24,000	3,000	14.3%
Total Other Charges & Expenses	3,000	2,339	4,000	8,000	7,000	3,000	75.0%
Total Capital Outlay	25,000	25,000	59,000	70,000	57,368	(1,632)	-2.8%
<b>TOTAL FIRE DEPARTMENT</b>	<b>1,320,568</b>	<b>1,260,178</b>	<b>1,443,813</b>	<b>1,549,073</b>	<b>1,472,268</b>	<b>28,455</b>	<b>2.0%</b>



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<b>EMERGENCY MANAGEMENT</b>							
Total Salaries	4,800	1,800	4,800	4,800	4,800	0	0.0%
Total Purchase of Services	2,200	1,604	2,204	2,204	2,204	0	0.0%
Total Supplies	2,600	163	2,600	2,600	2,600	0	0.0%
<b>TOTAL EMERGENCY MANAGEMENT</b>	<b>9,600</b>	<b>3,567</b>	<b>9,604</b>	<b>9,604</b>	<b>9,604</b>	<b>0</b>	<b>0.0%</b>
<b>INSPECTIONAL SERVICES</b>							
Total Salaries	133,866	133,534	138,796	145,450	145,450	6,654	4.8%
Total Purchase of Services	4,750	4,235	4,150	16,450	10,950	6,800	163.9%
Total Supplies	1,100	1,095	2,000	3,000	3,000	1,000	50.0%
Total Other Charges & Expenses	4,795	4,054	1,500	2,500	2,500	1,000	66.7%
<b>TOTAL INSPECTIONAL SERVICES</b>	<b>144,511</b>	<b>142,918</b>	<b>146,446</b>	<b>167,400</b>	<b>161,900</b>	<b>15,454</b>	<b>10.6%</b>
<b>ANIMAL CONTROL</b>							
Total Salaries	24,500	24,500	25,500	27,500	27,500	2,000	7.8%
Total Purchase of Services	11,343	10,113	11,700	11,691	11,691	(9)	-0.1%
Total Supplies	1,557	1,556	2,100	2,100	2,100	0	0.0%
Total Other Charges & Expenses	200	48	200	200	200	0	0.0%
<b>TOTAL ANIMAL CONTROL</b>	<b>37,600</b>	<b>36,217</b>	<b>39,500</b>	<b>41,491</b>	<b>41,491</b>	<b>1,991</b>	<b>5.0%</b>
<b>HARBORMASTER</b>							
Total Salaries	36,930	36,930	39,730	39,730	39,730	0	0.0%
Total Purchase of Services	8,400	8,396	10,000	11,665	11,665	1,665	16.7%
Total Supplies	6,593	5,568	7,700	7,700	7,700	0	0.0%
Total Other Charges & Expenses	807	806	700	1,200	1,200	500	71.4%
Total Capital Outlay	10,000	10,000	0	0	0	0	NA
<b>TOTAL HARBORMASTER</b>	<b>62,730</b>	<b>61,700</b>	<b>58,130</b>	<b>60,295</b>	<b>60,295</b>	<b>2,165</b>	<b>3.7%</b>



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<b>CLAM FLATS</b>							
Total Salaries	1,000	758	1,500	1,500	1,500	0	0.0%
Total Purchase of Services	0	0	0	0	0	0	NA
Total Supplies	0	0	0	0	0	0	NA
Total Other Charges & Expenses	0	0	500	500	500	0	0.0%
<b>TOTAL CLAM FLATS</b>	<b>1,000</b>	<b>758</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>	<b>0.0%</b>
<b>EDUCATION</b>							
Total Triton Assessment	10,098,977	10,098,977	10,510,569	11,088,667	11,050,927	540,358	5.1%
Total Whittier Assessment	742,707	742,707	813,821	730,100	725,595	(88,226)	-10.8%
Total Essex North Shore Assessment	103,355	97,958	75,000	128,625	73,500	(1,500)	-2.0%
<b>TOTAL EDUCATION</b>	<b>10,945,039</b>	<b>10,939,642</b>	<b>11,399,390</b>	<b>11,947,392</b>	<b>11,850,022</b>	<b>450,632</b>	<b>4.0%</b>
<b>PUBLIC WORKS DEPARTMENT</b>							
Total Salaries	518,729	482,039	576,265	603,544	591,359	15,094	2.6%
Total Purchase of Services	249,000	267,246	298,200	340,200	339,500	41,300	13.8%
Total Supplies	126,500	116,825	149,000	169,000	155,500	6,500	4.4%
Total Other Charges & Expenses	850	799	1,400	1,400	1,500	100	7.1%
Total Capital Outlay	147,000	147,000	0	0	38,930	38,930	NA
<b>TOTAL PUBLIC WORKS DEPARTMENT</b>	<b>1,042,079</b>	<b>1,013,909</b>	<b>1,024,865</b>	<b>1,114,144</b>	<b>1,126,789</b>	<b>101,924</b>	<b>9.9%</b>
<b>TOWN LANDFILL</b>							
Total Salaries	19,148	16,231	20,700	21,500	20,500	(200)	-1.0%
Total Purchase of Services	81,700	78,631	76,700	87,900	86,900	10,200	13.3%
<b>TOTAL TOWN LANDFILL</b>	<b>100,848</b>	<b>94,862</b>	<b>97,400</b>	<b>109,400</b>	<b>107,400</b>	<b>10,000</b>	<b>10.3%</b>



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<b>BEACH SERVICES</b>							
Total Salaries	58,000	57,992	68,000	88,000	72,500	4,500	6.6%
Total Purchase of Services	20,300	15,695	20,300	26,350	23,800	3,500	17.2%
Total Supplies	16,500	15,795	16,500	19,500	19,500	3,000	18.2%
<b>TOTAL BEACH SERVICES</b>	<b>94,800</b>	<b>89,482</b>	<b>104,800</b>	<b>133,850</b>	<b>115,800</b>	<b>11,000</b>	<b>10.5%</b>
<b>BOARD OF HEALTH</b>							
Total Salaries	35,190	34,132	36,525	37,229	37,229	704	1.9%
Total Purchase of Services	10,446	8,748	11,848	11,848	11,403	(445)	-3.8%
Total Supplies	1,000	929	1,000	1,000	1,000	0	0.0%
Total Other Charges & Expenses	3,980	3,690	3,980	4,130	4,130	150	3.8%
<b>TOTAL BOARD OF HEALTH</b>	<b>50,616</b>	<b>47,499</b>	<b>53,353</b>	<b>54,207</b>	<b>53,762</b>	<b>409</b>	<b>0.8%</b>
<b>COUNCIL ON AGING</b>							
Total Salaries	121,033	98,555	146,484	161,547	156,115	9,631	6.6%
Total Purchase of Services	18,500	17,496	21,500	26,200	23,800	2,300	10.7%
Total Supplies	4,500	2,694	4,500	4,200	4,200	(300)	-6.7%
Total Other Charges & Expenses	1,500	1,153	1,500	1,500	1,500	0	0.0%
<b>TOTAL COUNCIL ON AGING</b>	<b>145,533</b>	<b>119,898</b>	<b>173,984</b>	<b>193,447</b>	<b>185,615</b>	<b>11,631</b>	<b>6.7%</b>
<b>VETERANS' SERVICES</b>							
Total Salaries	23,700	23,687	24,400	25,406	25,406	1,006	4.1%
Total Supplies	1,000	705	1,000	1,000	1,000	0	0.0%
Total Other Charges & Expenses	280,000	277,621	265,000	260,000	245,000	(20,000)	-7.5%
<b>TOTAL VETERANS' SERVICES</b>	<b>304,700</b>	<b>302,013</b>	<b>290,400</b>	<b>286,406</b>	<b>271,406</b>	<b>(18,994)</b>	<b>-6.5%</b>





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<b>PUBLIC LIBRARY</b>							
Total Salaries	243,165	215,302	286,164	305,845	305,845	19,681	6.9%
Total Purchases of Services	116,500	99,377	142,857	155,405	156,145	13,288	9.3%
Total Supplies	4,000	2,732	3,000	3,500	3,500	500	16.7%
Total Other Charges & Expenses	400	124	400	600	600	200	50.0%
<b>TOTAL PUBLIC LIBRARY</b>	<b>364,065</b>	<b>317,535</b>	<b>432,421</b>	<b>465,350</b>	<b>466,090</b>	<b>33,669</b>	<b>7.8%</b>
<b>DEBT SERVICE</b>							
Total School Debt Principal & Interest	774,806	774,806	714,718	737,775	737,775	23,057	3.2%
Total Town Debt Principal & Interest	238,768	238,765	475,167	706,635	983,919	508,752	107.1%
<b>TOTAL DEBT SERVICE</b>	<b>1,013,574</b>	<b>1,013,571</b>	<b>1,189,885</b>	<b>1,444,410</b>	<b>1,721,694</b>	<b>531,809</b>	<b>44.7%</b>
<b>TOTAL INSURANCE &amp; BENEFITS</b>	<b>2,484,097</b>	<b>2,449,373</b>	<b>3,101,384</b>	<b>3,409,455</b>	<b>2,947,738</b>	<b>(153,646)</b>	<b>-5.0%</b>
<b>TOTAL TRANSFERS</b>	<b>179,000</b>	<b>178,984</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>NA</b>
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>	<b>22,215,832</b>	<b>21,930,321</b>	<b>23,693,485</b>	<b>25,565,071</b>	<b>25,135,074</b>	<b>1,441,589</b>	<b>6.1%</b>
<b>TOTAL NON-APPROPRIATED COSTS</b>	<b>690,434</b>	<b>471,735</b>	<b>331,731</b>	<b>263,344</b>	<b>238,344</b>	<b>(93,387)</b>	<b>-28.2%</b>
<b>TOTAL GENERAL FUND BUDGET</b>	<b>22,906,266</b>	<b>22,402,056</b>	<b>24,025,216</b>	<b>25,828,415</b>	<b>25,373,418</b>	<b>1,348,202</b>	<b>5.6%</b>



TOWN OF SALISBURY  
PROPOSED ENTERPRISE FUNDS BUDGETS  
FISCAL YEAR 2018

	FY 2016 AMENDED BUDGET	FY 2016 ACTUAL RESULTS	FY 2017 AMENDED BUDGET	DEPT. PROPOSED FY 2018 BUDGET	TOWN MANAGER FY 2018 BUDGET	FY 2018 \$ CHANGE	FY 2018 % CHANGE
<b>SEWER ENTERPRISE FUND</b>							
<b>REVENUES:</b>							
User Fees	1,425,600	2,006,060	1,626,000	2,000,000	1,948,050	322,050	19.8%
User Fee Liens/Tax Title	0	94,782	0	0	0	0	NA
Betterment Principal	247,980	379,945	245,000	234,000	234,000	(11,000)	-4.5%
Betterment Interest	160,703	153,263	142,000	122,000	122,000	(20,000)	-14.1%
Access Fees	179,100	559,040	165,000	125,000	120,120	(44,880)	-27.2%
Interest Income	11,000	18,442	12,000	15,000	13,500	1,500	12.5%
Miscellaneous	17,108	18,623	16,175	14,700	14,700	(1,475)	-9.1%
Retained Earnings	0	0	38,000	0	0	(38,000)	-100.0%
<b>TOTAL REVENUES</b>	<b>2,041,491</b>	<b>3,230,155</b>	<b>2,244,175</b>	<b>2,510,700</b>	<b>2,452,370</b>	<b>208,195</b>	<b>9.3%</b>
<b>EXPENSES:</b>							
Salaries	350,386	315,507	352,859	364,886	364,871	12,012	3.4%
Services, Supplies & Other Charges/Expenses	542,326	375,486	521,875	587,375	725,390	203,515	39.0%
Capital Outlay	125,000	124,815	363,000	125,000	215,000	(148,000)	-40.8%
Debt Service	575,103	575,103	521,894	521,894	517,680	(4,214)	-0.8%
Access Fees	50,000	0	50,000	50,000	50,000	0	0.0%
Reserve Fund	20,000	0	30,000	30,000	30,000	0	0.0%
Transfer to General Fund - Indirect Costs	368,676	368,676	404,547	404,547	404,429	(118)	0.0%
Transfer to OPEB Trust	10,000	10,000	0	0	0	0	NA
<b>TOTAL EXPENSES</b>	<b>2,041,491</b>	<b>1,769,587</b>	<b>2,244,175</b>	<b>2,083,702</b>	<b>2,307,370</b>	<b>63,195</b>	<b>2.8%</b>
<b>SURPLUS (DEFICIT)</b>	<b>0</b>	<b>1,460,568</b>	<b>0</b>	<b>426,998</b>	<b>145,000</b>		



TOWN OF SALISBURY  
PROPOSED ENTERPRISE FUNDS BUDGETS  
FISCAL YEAR 2018

	FY 2016 AMENDED BUDGET	FY 2016 ACTUAL RESULTS	FY 2017 AMENDED BUDGET	DEPT. PROPOSED FY 2018 BUDGET	TOWN MANAGER FY 2018 BUDGET	FY 2018 \$ CHANGE	FY 2018 % CHANGE
<b>WATER ENTERPRISE FUND</b>							
<b>REVENUES:</b>							
User Fees	2,395,000	2,489,387	2,311,000	2,400,000	2,350,000	39,000	1.7%
User Fee Liens/Tax Title	0	40,043	0	0	0	0	NA
Access Fees	380,200	856,719	250,000	150,000	184,320	(65,680)	-26.3%
Interest Income	6,000	12,046	7,000	10,000	10,000	3,000	42.9%
Miscellaneous	35,780	51,640	36,000	40,000	42,000	6,000	16.7%
Retained Earnings	200,000	200,000	0	0	0	0	NA
<b>TOTAL REVENUES</b>	<b>3,016,980</b>	<b>3,649,835</b>	<b>2,604,000</b>	<b>2,600,000</b>	<b>2,586,320</b>	<b>(17,680)</b>	<b>-0.7%</b>
<b>EXPENSES:</b>							
Salaries	7,500	2,500	5,000	0	0	(5,000)	-100.0%
Services, Supplies & Other Charges/Expenses	1,319,659	1,217,936	1,232,845	1,294,381	1,245,730	12,885	1.0%
Capital Outlay	505,000	366,196	225,000	228,000	218,000	(7,000)	-3.1%
Debt Service	942,761	942,761	984,189	984,189	944,705	(39,484)	-4.0%
Access Fees	100,000	80,625	0	40,000	0	0	NA
Reserve Fund	0	0	0	20,000	20,000	20,000	NA
Transfer to General Fund - Indirect Costs	142,060	142,060	156,966	156,966	157,885	919	0.6%
<b>TOTAL EXPENSES</b>	<b>3,016,980</b>	<b>2,752,078</b>	<b>2,604,000</b>	<b>2,723,536</b>	<b>2,586,320</b>	<b>(17,680)</b>	<b>-0.7%</b>
<b>Surplus (Deficit)</b>	<b>0</b>	<b>897,757</b>	<b>0</b>	<b>(123,536)</b>	<b>0</b>		



TOWN OF SALISBURY  
PROPOSED ENTERPRISE FUNDS BUDGETS  
FISCAL YEAR 2018

	FY 2016 AMENDED BUDGET	FY 2016 ACTUAL RESULTS	FY 2017 AMENDED BUDGET	DEPT. PROPOSED FY 2018 BUDGET	TOWN MANAGER FY 2018 BUDGET	FY 2018 \$ CHANGE	FY 2018 % CHANGE
<b>ENTERPRISE FUNDS - ALL</b>							
<b>SEWER ENTERPRISE FUND:</b>							
Total Salaries	350,386	315,507	352,859	364,886	364,871	12,012	3.4%
Total Purchase of Services	453,900	323,389	441,875	481,375	618,390	176,515	39.9%
Total Supplies	74,426	50,743	77,500	102,500	102,500	25,000	32.3%
Total Other Charges & Expenses	84,000	1,354	82,500	83,500	84,500	2,000	2.4%
Total Debt Service	575,103	575,103	521,894	521,894	517,680	(4,214)	-0.8%
Total Capital Outlay	125,000	124,815	363,000	125,000	215,000	(148,000)	-40.8%
Transfer to General Fund - Indirect Costs	368,676	368,676	404,547	404,547	404,429	(118)	0.0%
Transfer to OPEB Trust	10,000	10,000	0	0	0	0	NA
<b>TOTAL SEWER ENTERPRISE FUND</b>	<b>2,041,491</b>	<b>1,769,587</b>	<b>2,244,175</b>	<b>2,083,702</b>	<b>2,307,370</b>	<b>63,195</b>	<b>2.8%</b>
<b>WATER ENTERPRISE FUND:</b>							
Total Salaries	7,500	2,500	5,000	0	0	(5,000)	-100.0%
Total Purchase of Services	1,099,692	1,062,817	1,022,295	1,086,331	1,064,280	41,985	4.1%
Total Supplies	207,367	144,976	197,450	194,950	169,950	(27,500)	-13.9%
Total Other Charges & Expenses	112,600	90,768	13,100	73,100	31,500	18,400	140.5%
Total Debt Service	942,761	942,761	984,189	984,189	944,705	(39,484)	-4.0%
Total Capital Outlay	505,000	366,196	225,000	228,000	218,000	(7,000)	-3.1%
Transfer to General Fund - Indirect Costs	142,060	142,060	156,966	156,966	157,885	919	0.6%
<b>TOTAL WATER ENTERPRISE FUND</b>	<b>3,016,980</b>	<b>2,752,078</b>	<b>2,604,000</b>	<b>2,723,536</b>	<b>2,586,320</b>	<b>(17,680)</b>	<b>-0.7%</b>

