

TOWN OF SALISBURY

FISCAL YEAR 2025

PROPOSED BUDGETS

Submitted by:

Neil J. Harrington, Town Manager

May 20, 2024

**TOWN OF SALISBURY
PROPOSED GENERAL FUND BUDGET
FISCAL YEAR 2025**

DESCRIPTION	FY 2023 AMENDED BUDGET	FY 2023 ACTUAL RESULTS	FY 2024 ORIGINAL BUDGET	FY 2024 AMENDED BUDGET	FY 2025 DEPT. HEAD PROPOSED BUDGET	FY 2025 TOWN MGR. PROPOSED BUDGET	FY 2025 DOLLAR INCREASE (DECREASE)	FY 2025 PERCENT INCREASE (DECREASE)
REVENUES:								
Property taxes	25,515,085	25,250,225	26,634,808	26,654,389	27,695,427	27,595,427	941,038	3.5%
Excise taxes	2,558,000	2,594,661	2,548,000	2,531,000	2,547,500	2,637,000	106,000	4.2%
Penalties and interest on taxes and excises	150,000	103,801	111,000	104,000	110,000	115,000	11,000	10.6%
Fees, rentals and departmental revenues	975,000	922,354	1,040,000	819,000	700,000	801,050	-17,950	-2.2%
Licenses and permits	498,925	511,526	508,500	508,500	523,000	545,500	37,000	7.3%
Fines and forfeits	106,000	118,228	110,200	80,200	68,500	70,000	-10,200	-12.7%
Miscellaneous income	86,765	132,985	80,766	109,055	58,778	80,688	-28,367	-26.0%
State aid	1,507,187	1,489,031	1,561,500	1,573,211	1,610,259	1,610,259	37,048	2.4%
Harbor Commission transfers	78,411	78,411	90,759	90,759	94,209	94,309	3,550	3.9%
Revolving funds transfers	55,000	55,000	58,500	58,500	50,000	120,000	61,500	105.1%
Capital projects funds transfers	0	0	0	0	18,327	18,327	18,327	N/A
Enterprise funds transfers	878,023	878,023	890,967	890,967	892,000	1,040,440	149,473	16.8%
Stabilization fund transfers	0	0	0	0	0	295,000	295,000	N/A
Free cash	205,956	205,956	0	212,000	0	0	-212,000	-100.0%
TOTAL REVENUES	32,614,352	32,340,201	33,635,000	33,631,581	34,368,000	35,023,000	1,391,419	4.1%
APPROPRIATED COSTS:								
Salaries & wages	8,983,961	8,562,446	9,236,155	9,206,655	9,857,529	9,522,172	315,517	3.4%
Services, supplies and other charges/expenses	2,132,925	1,956,011	2,001,772	1,975,772	2,316,679	2,033,236	57,464	2.9%
Education	15,538,174	15,537,506	16,232,821	16,255,821	17,154,083	17,010,107	754,286	4.6%
Pension, insurance and other benefits	4,163,507	3,958,287	4,386,122	4,355,622	4,807,741	4,730,460	374,838	8.6%
Debt service	1,325,407	1,325,406	1,502,670	1,502,670	5,154,064	1,437,353	-65,317	-4.3%
Capital outlay	193,017	193,016	0	0	524,395	0	0	N/A
TOTAL APPROPRIATIONS	32,336,991	31,532,672	33,359,540	33,296,540	39,814,491	34,733,328	1,436,788	4.3%
NON-APPROPRIATED COSTS:								
State assessments	148,965	144,585	159,460	159,460	164,672	164,672	5,212	3.3%
Overlay	128,396	128,396	116,000	175,581	150,000	125,000	-50,581	-28.8%
TOTAL NON-APPROPRIATED COSTS	277,361	272,981	275,460	335,041	314,672	289,672	-45,369	-13.5%
GRAND TOTAL GENERAL FUND	32,614,352	31,805,653	33,635,000	33,631,581	40,129,163	35,023,000	1,391,419	4.1%
GENERAL FUND SURPLUS (DEFICIT)	0	534,548	0	0	(5,761,163)	0		

**TOWN OF SALISBURY
PROPOSED GENERAL FUND BUDGET
FISCAL YEAR 2025**

DESCRIPTION	FY 2023 AMENDED BUDGET	FY 2023 ACTUAL RESULTS	FY 2024 ORIGINAL BUDGET	FY 2024 AMENDED BUDGET	FY 2025 DEPT. HEAD PROPOSED BUDGET	FY 2025 TOWN MGR. PROPOSED BUDGET	FY 2025 DOLLAR INCREASE (DECREASE)	FY 2025 PERCENT INCREASE (DECREASE)
BOARD OF SELECTMEN								
Total Salaries & Wages	23,566	23,566	22,701	22,701	22,701	22,701	0	0.0%
Total Services, Supplies & Oth Charges/Expenses	23,870	23,870	24,550	24,550	86,000	35,700	11,150	45.4%
TOTAL BOARD OF SELECTMEN	47,436	47,436	47,251	47,251	108,701	58,401	11,150	23.6%
TOWN MANAGER								
Total Salaries & Wages	317,125	313,811	325,400	325,400	364,800	364,800	39,400	12.1%
Total Services, Supplies & Oth Charges/Expenses	99,900	87,849	90,100	90,100	105,875	87,825	-2,275	-2.5%
TOTAL TOWN MANAGER	417,025	401,660	415,500	415,500	470,675	452,625	37,125	8.9%
CENTRAL SERVICES								
Total Salaries & Wages	15,000	13,661	15,000	15,000	15,000	12,000	-3,000	-20.0%
Total Services, Supplies & Oth Charges/Expenses	91,650	85,514	86,445	81,445	85,613	88,300	6,855	8.4%
TOTAL CENTRAL SERVICES	106,650	99,175	101,445	96,445	100,613	100,300	3,855	4.0%
FINANCE/ACCOUNTING								
Total Salaries & Wages	277,050	272,253	299,500	299,500	309,400	309,400	9,900	3.3%
Total Services, Supplies & Oth Charges/Expenses	19,950	16,147	19,000	19,000	19,150	19,150	150	0.8%
TOTAL FINANCE/ACCOUNTING	297,000	288,400	318,500	318,500	328,550	328,550	10,050	3.2%
ASSESSING								
Total Salaries & Wages	248,820	232,854	252,460	252,460	259,326	260,870	8,410	3.3%
Total Services, Supplies & Oth Charges/Expenses	75,820	63,544	59,730	59,730	122,300	72,850	13,120	22.0%
TOTAL ASSESSING	324,640	296,398	312,190	312,190	381,626	333,720	21,530	6.9%
TREASURER/COLLECTOR								
Total Salaries & Wages	194,100	191,269	205,650	205,650	210,567	217,700	12,050	5.9%
Total Services, Supplies & Oth Charges/Expenses	70,105	65,158	56,150	56,150	81,650	61,700	5,550	9.9%
TOTAL TREASURER/COLLECTOR	264,205	256,427	261,800	261,800	292,217	279,400	17,600	6.7%

**TOWN OF SALISBURY
PROPOSED GENERAL FUND BUDGET
FISCAL YEAR 2025**

DESCRIPTION	FY 2023 AMENDED BUDGET	FY 2023 ACTUAL RESULTS	FY 2024 ORIGINAL BUDGET	FY 2024 AMENDED BUDGET	FY 2025 DEPT. HEAD PROPOSED BUDGET	FY 2025 TOWN MGR. PROPOSED BUDGET	FY 2025 DOLLAR INCREASE (DECREASE)	FY 2025 PERCENT INCREASE (DECREASE)
PLANNING & CONSERVATION								
Total Salaries & Wages	331,006	324,595	336,840	313,840	353,833	328,940	15,100	4.8%
Total Services, Supplies & Oth Charges/Expenses	13,818	8,768	9,875	9,875	11,100	9,465	-410	-4.2%
TOTAL PLANNING & CONSERVATION	344,824	333,363	346,715	323,715	364,933	338,405	14,690	4.5%
TOWN CLERK								
Total Salaries & Wages	155,500	152,905	160,450	160,450	164,854	165,700	5,250	3.3%
Total Services, Supplies & Oth Charges/Expenses	39,600	35,263	43,325	43,325	45,770	42,650	-675	-1.6%
TOTAL TOWN CLERK	195,100	188,168	203,775	203,775	210,624	208,350	4,575	2.2%
PUBLIC BUILDINGS & PROPERTIES								
Total Salaries & Wages	7,800	7,800	7,800	7,800	7,800	7,800	0	0.0%
Total Services, Supplies & Oth Charges/Expenses	31,110	31,106	28,800	222,750	36,500	211,500	-11,250	-5.1%
TOTAL PUBLIC BUILDINGS & PROPERTIES	38,910	38,906	36,600	230,550	44,300	219,300	-11,250	-4.9%
POLICE DEPARTMENT								
Total Salaries & Wages	3,378,982	3,304,867	3,589,057	3,589,057	3,910,611	3,693,365	104,308	2.9%
Total Services, Supplies & Oth Charges/Expenses	347,283	339,786	320,000	247,500	329,120	262,890	15,390	6.2%
Total Capital Outlay	34,132	34,132	0	0	0	0	0	N/A
TOTAL POLICE DEPARTMENT	3,760,397	3,678,785	3,909,057	3,836,557	4,239,731	3,956,255	119,698	3.1%
FIRE DEPARTMENT								
Total Salaries & Wages	2,044,480	1,862,923	2,020,485	2,020,485	2,066,315	2,058,315	37,830	1.9%
Total Services, Supplies & Oth Charges/Expenses	216,000	213,168	221,200	193,000	218,300	193,600	600	0.3%
Total Capital Outlay	105,430	105,429	0	0	57,368	0	0	N/A
TOTAL FIRE DEPARTMENT	2,365,910	2,181,520	2,241,685	2,213,485	2,341,983	2,251,915	38,430	1.7%
EMERGENCY MANAGEMENT								
Total Salaries & Wages	11,200	7,900	7,700	7,700	7,700	7,700	0	0.0%
Total Services, Supplies & Oth Charges/Expenses	7,010	7,010	7,600	7,600	7,600	7,600	0	0.0%
TOTAL EMERGENCY MANAGEMENT	18,210	14,910	15,300	15,300	15,300	15,300	0	0.0%

**TOWN OF SALISBURY
PROPOSED GENERAL FUND BUDGET
FISCAL YEAR 2025**

DESCRIPTION	FY 2023 AMENDED BUDGET	FY 2023 ACTUAL RESULTS	FY 2024 ORIGINAL BUDGET	FY 2024 AMENDED BUDGET	FY 2025 DEPT. HEAD PROPOSED BUDGET	FY 2025 TOWN MGR. PROPOSED BUDGET	FY 2025 DOLLAR INCREASE (DECREASE)	FY 2025 PERCENT INCREASE (DECREASE)
INSPECTIONAL SERVICES								
Total Salaries & Wages	213,270	207,424	216,370	216,370	223,020	204,020	-12,350	-5.7%
Total Services, Supplies & Oth Charges/Expenses	32,981	26,437	31,831	31,831	31,831	38,631	6,800	21.4%
TOTAL INSPECTIONAL SERVICES	246,251	233,861	248,201	248,201	254,851	242,651	-5,550	-2.2%
ANIMAL CONTROL								
Total Salaries & Wages	37,050	36,650	37,700	37,700	39,831	40,167	2,467	6.5%
Total Services, Supplies & Oth Charges/Expenses	10,750	3,353	7,150	7,150	7,950	7,950	800	11.2%
TOTAL ANIMAL CONTROL	47,800	40,003	44,850	44,850	47,781	48,117	3,267	7.3%
HARBORMASTER								
Total Salaries & Wages	46,860	46,080	53,734	53,734	56,234	56,234	2,500	4.7%
Total Services, Supplies & Oth Charges/Expenses	31,425	30,760	37,025	37,025	37,075	38,075	1,050	2.8%
TOTAL HARBORMASTER	78,285	76,840	90,759	90,759	93,309	94,309	3,550	3.9%
WEST NEWBURY PUMP-OUT BOAT								
TOTAL WEST NEWBURY PUMP-OUT BOAT	6,500	5,912	6,500	6,500	6,500	7,000	500	7.7%
CLAM FLATS								
Total Salaries & Wages	750	750	750	750	750	750	0	0.0%
Total Services, Supplies & Oth Charges/Expenses	250	0	250	250	250	250	0	0.0%
TOTAL CLAM FLATS	1,000	750	1,000	1,000	1,000	1,000	0	0.0%
EDUCATION								
Total Triton Operating Assessment	14,763,420	14,763,420	15,275,658	15,275,658	16,025,557	15,915,031	639,373	4.2%
Total Whittier Tech Assessment	730,754	730,754	909,163	909,163	1,027,276	1,020,076	110,913	12.2%
Total Essex North Shore Assessment	44,000	43,332	48,000	71,000	101,250	75,000	4,000	5.6%
TOTAL EDUCATION	15,538,174	15,537,506	16,232,821	16,255,821	17,154,083	17,010,107	754,286	4.6%
PUBLIC WORKS								
Total Salaries & Wages	665,750	646,196	682,450	682,450	720,393	698,845	16,395	2.4%
Total Services, Supplies & Oth Charges/Expenses	283,600	253,855	259,700	207,700	340,500	219,200	11,500	5.5%
Total Capital Outlay	53,455	53,455	0	0	467,027	0	0	N/A
TOTAL PUBLIC WORKS	1,002,805	953,506	942,150	890,150	1,527,920	918,045	27,895	3.1%

**TOWN OF SALISBURY
PROPOSED GENERAL FUND BUDGET
FISCAL YEAR 2025**

DESCRIPTION	FY 2023 AMENDED BUDGET	FY 2023 ACTUAL RESULTS	FY 2024 ORIGINAL BUDGET	FY 2024 AMENDED BUDGET	FY 2025 DEPT. HEAD PROPOSED BUDGET	FY 2025 TOWN MGR. PROPOSED BUDGET	FY 2025 DOLLAR INCREASE (DECREASE)	FY 2025 PERCENT INCREASE (DECREASE)
SNOW & ICE								
Total Salaries & Wages	45,000	35,052	45,000	45,000	45,000	45,000	0	0.0%
Total Services, Supplies & Oth Charges/Expenses	85,000	58,550	85,000	85,000	92,500	85,000	0	0.0%
TOTAL SNOW & ICE	130,000	93,602	130,000	130,000	137,500	130,000	0	0.0%
LANDFILL/RECYCLING CENTER								
Total Salaries & Wages	27,000	25,739	22,000	22,000	22,110	22,200	200	0.9%
Total Services, Supplies & Oth Charges/Expenses	140,500	122,866	131,010	148,010	151,700	141,700	-6,310	-4.3%
TOTAL LANDFILL/RECYCLING CENTER	167,500	148,605	153,010	170,010	173,810	163,900	-6,110	-3.6%
BEACH SERVICES								
Total Salaries & Wages	236,175	231,303	212,525	212,525	240,076	218,950	6,425	3.0%
Total Services, Supplies & Oth Charges/Expenses	58,250	57,731	48,500	28,300	66,180	37,930	9,630	34.0%
TOTAL BEACH SERVICES	294,425	289,034	261,025	240,825	306,256	256,880	16,055	6.7%
CEMETERIES								
Total Services, Supplies & Oth Charges/Expenses	11,000	533	7,000	5,000	5,000	5,000	0	0.0%
TOTAL CEMETERIES	11,000	533	7,000	5,000	5,000	5,000	0	0.0%
BOARD OF HEALTH								
Total Salaries & Wages	42,000	42,000	46,000	46,000	95,000	95,000	49,000	106.5%
Total Services, Supplies & Oth Charges/Expenses	18,108	16,432	18,006	18,006	19,770	17,770	-236	-1.3%
TOTAL BOARD OF HEALTH	60,108	58,432	64,006	64,006	114,770	112,770	48,764	76.2%
COUNCIL ON AGING								
Total Salaries & Wages	219,960	182,548	205,700	205,700	210,840	224,400	18,700	9.1%
Total Services, Supplies & Oth Charges/Expenses	36,650	31,158	37,650	22,600	38,520	22,050	-550	-2.4%
TOTAL COUNCIL ON AGING	256,610	213,706	243,350	228,300	249,360	246,450	18,150	8.0%
VETERANS' SERVICES								
Total Salaries & Wages	33,038	33,038	33,713	33,713	33,120	33,120	-593	-1.8%
Total Services, Supplies & Oth Charges/Expenses	181,000	173,015	175,000	170,000	161,000	161,000	-9,000	-5.3%
TOTAL VETERANS' SERVICES	214,038	206,053	208,713	203,713	194,120	194,120	-9,593	-4.7%

**TOWN OF SALISBURY
PROPOSED GENERAL FUND BUDGET
FISCAL YEAR 2025**

DESCRIPTION	FY 2023 AMENDED BUDGET	FY 2023 ACTUAL RESULTS	FY 2024 ORIGINAL BUDGET	FY 2024 AMENDED BUDGET	FY 2025 DEPT. HEAD PROPOSED BUDGET	FY 2025 TOWN MGR. PROPOSED BUDGET	FY 2025 DOLLAR INCREASE (DECREASE)	FY 2025 PERCENT INCREASE (DECREASE)
PUBLIC LIBRARY								
Total Salaries & Wages	346,170	323,761	365,670	365,670	371,570	360,145	-5,525	-1.5%
Total Services, Supplies & Oth Charges/Expenses	186,850	186,708	175,250	138,250	181,250	142,775	4,525	3.3%
TOTAL PUBLIC LIBRARY	533,020	510,469	540,920	503,920	552,820	502,920	-1,000	-0.2%
RECREATION								
Total Salaries & Wages	45,500	43,501	46,500	40,000	81,678	49,050	9,050	22.6%
Total Services, Supplies & Oth Charges/Expenses	13,945	11,518	15,125	15,125	27,675	15,675	550	3.6%
TOTAL RECREATION	59,445	55,019	61,625	55,125	109,353	64,725	9,600	17.4%
DEBT SERVICE								
Total School Debt Principal & Interest	68,791	68,791	68,605	68,605	66,794	66,794	-1,811	-2.6%
Total Town Debt Principal & Interest	1,256,616	1,256,615	1,434,065	1,434,065	5,087,270	1,370,559	-63,506	-4.4%
TOTAL DEBT SERVICE	1,325,407	1,325,406	1,502,670	1,502,670	5,154,064	1,437,353	-65,317	-4.3%
PENSION, INSURANCE & OTHER BENEFITS								
TOTAL PENSION, INSURANCE & OTHER BENEFITS	4,163,507	3,958,287	4,386,122	4,355,622	4,807,741	4,730,460	374,838	8.6%
TOTAL SALARY RESERVE	20,809	0	25,000	25,000	25,000	25,000	0	0.0%
TOTAL TOWN APPROPRIATED COSTS	32,336,991	31,532,672	33,359,540	33,296,540	39,814,491	34,733,328	1,436,788	4.3%
NON-APPROPRIATED COSTS								
State assessments	148,965	144,585	159,460	159,460	164,672	164,672	5,212	3.3%
Overlay	128,396	128,396	116,000	175,581	150,000	125,000	-50,581	-28.8%
TOTAL TOWN NON-APPROPRIATED COSTS	277,361	272,981	275,460	335,041	314,672	289,672	-45,369	-13.5%
GRAND TOTAL GENERAL FUND	32,614,352	31,805,653	33,635,000	33,631,581	40,129,163	35,023,000	1,391,419	4.1%

TOWN OF SALISBURY
PROPOSED SEWER ENTERPRISE FUND BUDGET
FISCAL YEAR 2025

	FY 2023 AMENDED BUDGET	FY 2023 ACTUAL RESULTS	FY 2024 ORIGINAL BUDGET	FY 2024 AMENDED BUDGET	FY 2025 DEPT. HEAD PROPOSED BUDGET	FY 2025 TOWN MGR. PROPOSED BUDGET	FY 2025 DOLLAR INCREASE (DECREASE)	FY 2025 PERCENT INCREASE (DECREASE)
SEWER FUND REVENUES:								
User fees	2,125,000	2,157,477	2,132,500	2,132,500	2,150,000	2,135,000	2,500	0.1%
Access fees	150,000	47,499	35,000	35,000	40,000	50,000	15,000	42.9%
Betterment principal	95,000	110,670	95,000	95,000	90,000	90,000	-5,000	-5.3%
User fees liens, deferrals and tax titles	60,000	96,837	90,000	90,000	90,000	85,000	-5,000	-5.6%
Betterment interest	40,000	40,944	35,000	35,000	29,000	29,000	-6,000	-17.1%
User fees interest/demand fees	15,000	26,911	10,000	10,000	15,000	15,000	5,000	50.0%
Miscellaneous income	0	3,236	0	0	0	0	0	N/A
Interest income	45,277	106,379	55,000	55,000	60,333	76,000	21,000	38.2%
SUBTOTAL	2,530,277	2,589,953	2,452,500	2,452,500	2,474,333	2,480,000	27,500	1.1%
Retained earnings	609,723	609,723	862,500	862,500	1,100,667	1,100,667	238,167	27.6%
TOTAL SEWER FUND REVENUES	3,140,000	3,199,676	3,315,000	3,315,000	3,575,000	3,580,667	265,667	8.0%
SEWER FUND EXPENSES:								
Salaries & wages	446,250	446,215	464,650	464,650	524,058	515,655	51,005	11.0%
Services, supplies and other charges/exp	1,043,991	515,219	967,317	967,317	1,049,000	697,600	-269,717	-27.9%
Debt service	970,823	970,822	1,216,350	1,216,350	9,258,017	1,437,017	220,667	18.1%
Capital outlay	245,000	82,113	210,000	210,000	1,070,000	385,000	175,000	83.3%
Transfer to General Fund - Indirect costs	433,936	433,936	456,683	456,683	0	545,395	88,712	19.4%
TOTAL SEWER FUND EXPENSES	3,140,000	2,448,305	3,315,000	3,315,000	11,901,075	3,580,667	265,667	8.0%
SURPLUS (DEFICIT)	0	751,371	0	0	(8,326,075)	0		
<hr/>								
Total Salaries & Wages	446,250	446,215	464,650	464,650	524,058	515,655	51,005	11.0%
Total Purchase of Services	966,991	490,545	910,317	910,817	992,500	641,100	-269,717	-29.6%
Total Supplies	67,500	23,963	52,500	52,000	52,000	52,000	0	0.0%
Total Other Charges & Expenses	9,500	711	4,500	4,500	4,500	4,500	0	0.0%
Debt Service	970,823	970,822	1,216,350	1,216,350	9,258,017	1,437,017	220,667	18.1%
Capital Outlay	245,000	82,113	210,000	210,000	1,070,000	385,000	175,000	83.3%
Transfers	433,936	433,936	456,683	456,683	0	545,395	88,712	19.4%
TOTAL SEWER ENTERPRISE FUND	3,140,000	2,448,305	3,315,000	3,315,000	11,901,075	3,580,667	265,667	8.0%

TOWN OF SALISBURY
PROPOSED WATER ENTERPRISE FUND BUDGET
FISCAL YEAR 2025

	FY 2023 AMENDED BUDGET	FY 2023 ACTUAL RESULTS	FY 2024 ORIGINAL BUDGET	FY 2024 AMENDED BUDGET	FY 2025 DEPT. HEAD PROPOSED BUDGET	FY 2025 TOWN MGR. PROPOSED BUDGET	FY 2025 DOLLAR INCREASE (DECREASE)	FY 2025 PERCENT INCREASE (DECREASE)
WATER ENTERPRISE FUND								
WATER FUND REVENUES:								
User fees	2,500,000	2,436,649	2,500,000	2,500,000	2,500,000	2,450,000	-50,000	-2.0%
Access fees	105,000	96,768	35,000	35,000	60,000	75,000	40,000	114.3%
User fees liens, deferrals and tax titles	35,000	99,470	85,000	85,000	100,000	115,000	30,000	35.3%
User fees demand fees	0	0	0	0	5,000	5,000	5,000	N/A
Miscellaneous income	39,000	113,088	78,000	78,000	80,000	80,000	2,000	2.6%
Interest income	11,055	23,471	15,000	15,000	30,000	35,000	20,000	133.3%
SUBTOTAL	2,690,055	2,769,446	2,713,000	2,713,000	2,775,000	2,760,000	47,000	1.7%
Transfers in	169,945	169,945	222,000	222,000	100,000	100,000	-122,000	-55.0%
Retained earnings	85,000	85,000	0	0	0	0	0	N/A
TOTAL WATER FUND REVENUES	2,945,000	3,024,391	2,935,000	2,935,000	2,875,000	2,860,000	-75,000	-2.6%
WATER FUND EXPENSES:								
Salaries	467,500	436,792	469,796	469,796	499,877	477,000	7,204	1.5%
Services, supplies and other charges/exp	780,636	732,515	810,066	810,066	850,457	640,134	-169,932	-21.0%
Debt service	1,097,143	1,097,142	1,170,220	1,170,220	3,039,212	1,197,187	26,967	2.3%
Capital outlay	155,634	152,485	50,634	50,634	4,259,014	50,634	0	0.0%
Transfer to General Fund - Indirect costs	444,087	444,087	434,284	434,284	0	495,045	60,761	14.0%
TOTAL WATER FUND EXPENSES	2,945,000	2,863,021	2,935,000	2,935,000	8,648,560	2,860,000	-75,000	-2.6%
SURPLUS (DEFICIT)	0	161,370	0	0	(5,773,560)	0		
<hr/>								
Total Salaries	467,500	436,792	469,796	469,796	499,877	477,000	7,204	1.5%
Total Purchase of Services	615,186	589,635	607,066	607,066	648,457	461,284	-145,782	-24.0%
Total Supplies	146,700	128,130	178,500	178,500	175,500	157,000	-21,500	-12.0%
Total Other Charges & Expenses	18,750	14,750	24,500	24,500	26,500	21,850	-2,650	-10.8%
Debt Service	1,097,143	1,097,142	1,170,220	1,170,220	3,039,212	1,197,187	26,967	2.3%
Capital Outlay	155,634	152,485	50,634	50,634	4,259,014	50,634	0	0.0%
Transfers	444,087	444,087	434,284	434,284	0	495,045	60,761	14.0%
TOTAL WATER ENTERPRISE FUND	2,945,000	2,863,021	2,935,000	2,935,000	8,648,560	2,860,000	-75,000	-2.6%