

TOWN OF SALISBURY

**FISCAL YEAR 2017
PROPOSED BUDGET**

**Submitted by:
Neil J. Harrington, Town Manager**

May 16, 2016

TOWN OF SALISBURY
PROPOSED GENERAL FUND BUDGET
FISCAL YEAR 2017

GENERAL FUND	FY 2015 AMENDED BUDGET	FY 2015 ACTUAL RESULTS	FY 2016 AMENDED BUDGET	DEPT. HEADS FY 2017 BUDGET	TOWN MANAGER FY 2017 BUDGET	FY 2017 CHANGE	FY 2017 CHANGE
REVENUES:							
Taxes & Excises	18,572,741	18,989,381	19,173,352	20,580,757	20,866,552	1,693,200	8.8%
Fees	484,500	483,686	463,000	470,400	502,000	39,000	8.4%
Licenses & Permits	329,300	619,524	561,000	395,000	330,000	(231,000)	-41.2%
Fines & Forfeits	101,200	68,737	68,000	71,000	77,000	9,000	13.2%
State Aid	1,103,104	1,025,900	1,123,902	1,139,251	1,151,740	27,838	2.5%
Miscellaneous	45,606	22,286	16,000	30,000	31,000	15,000	93.8%
Harbor Commission Transfers	29,265	29,265	30,000	30,000	58,130	28,130	93.8%
Enterprise Fund Transfers	452,497	452,497	510,736	510,736	561,513	50,777	9.9%
Other Sources	40,100	40,100	15,000	35,881	204,090	189,090	1260.6%
TOTAL REVENUES	21,158,313	21,731,376	21,960,990	23,263,025	23,782,025	1,821,035	8.3%
EXPENDITURES:							
Salaries	5,344,712	5,384,087	5,602,392	6,047,827	5,978,458	376,066	6.7%
Services, Supplies & Other Charges/Expenses	1,722,997	1,861,879	1,622,553	2,065,492	1,844,622	222,069	13.7%
Education	10,600,417	10,600,417	10,945,039	11,538,735	11,399,390	454,351	4.2%
Insurance & Benefits	2,591,526	2,584,915	2,569,474	2,749,384	2,811,384	241,910	9.4%
Debt Service	919,124	917,817	1,005,924	1,204,724	1,484,885	478,961	47.6%
Capital Outlay	149,618	114,617	78,450	128,571	128,746	50,296	64.1%
Total Appropriated Expenditures	21,328,394	21,463,732	21,823,832	23,734,733	23,647,485	1,823,653	8.4%
Non-Appropriated Expenditures							
State Assessments	127,484	127,484	128,623	134,540	134,540	5,917	4.6%
Cherry Sheet Offsets	6,344	0	8,535	0	0	(8,535)	-100.0%
Total Non-Appropriated Expenditures	133,828	127,484	137,158	134,540	134,540	(2,618)	-1.9%
Total Expenditures	21,462,222	21,591,216	21,960,990	23,869,273	23,782,025	1,821,035	8.3%
Surplus (Deficit)	(303,909)	140,160	0	(606,248)	0		

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FISCAL YEAR 2017

GENERAL FUND	FY 2015 AMENDED BUDGET	FY 2015 ACTUAL RESULTS	FY 2016 AMENDED BUDGET	DEPT. HEADS FY 2017 BUDGET	TOWN MANAGER FY 2017 BUDGET	FY 2017 CHANGE	FY 2017 CHANGE
BOARD OF SELECTMEN							
Total Salaries	13,785	13,480	13,785	13,785	13,785	0	0.0%
Total Purchase of Services	8,500	8,500	8,500	9,000	10,750	2,250	26.5%
Total Other Charges & Expenses	1,000	900	1,000	26,000	1,000	0	0.0%
TOTAL BOARD OF SELECTMEN	23,285	22,880	23,285	48,785	25,535	2,250	9.7%
TOWN MANAGER							
Total Salaries	215,247	215,247	224,641	234,904	241,404	16,763	7.5%
Total Purchase of Services	172,300	169,655	110,000	130,500	125,500	15,500	14.1%
Total Supplies	924	924	1,000	1,000	1,000	0	0.0%
Total Other Charges & Expenses	7,000	6,347	7,000	7,000	3,000	(4,000)	-57.1%
Total Capital Outlay	0	0	0	0	10,000	10,000	NA
TOTAL TOWN MANAGER	395,471	392,173	342,641	373,404	380,904	38,263	11.2%
CENTRAL SERVICES							
Total Purchase of Services	80,375	80,375	70,500	77,250	82,750	12,250	17.4%
Total Supplies	4,194	4,193	4,000	4,000	4,000	0	0.0%
TOTAL CENTRAL SERVICES	84,569	84,568	74,500	81,250	86,750	12,250	16.4%
FINANCE/ACCOUNTING							
Total Salaries	166,178	166,176	157,698	164,745	166,610	8,912	5.7%
Total Purchase of Services	11,228	11,228	11,500	11,500	11,500	0	0.0%
Total Supplies	522	433	1,000	1,000	1,000	0	0.0%
Total Other Charges & Expenses	1,400	1,284	1,400	1,700	1,700	300	21.4%
TOTAL FINANCE/ACCOUNTING	179,328	179,121	171,598	178,945	180,810	9,212	5.4%

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GENERAL FUND	FY 2015 AMENDED BUDGET	FY 2015 ACTUAL RESULTS	FY 2016 AMENDED BUDGET	DEPT. HEADS FY 2017 BUDGET	TOWN MANAGER FY 2017 BUDGET	FY 2017 CHANGE	FY 2017 CHANGE
ASSESSORS' OFFICE							
Total Salaries	197,601	197,600	203,448	213,664	219,614	16,166	7.9%
Total Purchase of Services	28,665	20,946	28,700	31,655	31,655	2,955	10.3%
Total Supplies	2,450	1,854	2,450	2,450	2,450	0	0.0%
Total Other Charges & Expenses	10,175	7,274	10,175	10,135	4,185	(5,990)	-58.9%
TOTAL ASSESSORS' OFFICE	238,891	227,674	244,773	257,904	257,904	13,131	5.4%
TREASURER/COLLECTOR							
Total Salaries	127,937	127,935	130,697	131,697	131,697	1,000	0.8%
Total Purchase of Services	49,442	48,538	42,000	65,000	57,500	15,500	36.9%
Total Supplies	1,500	1,118	1,500	1,500	1,500	0	0.0%
Total Other Charges & Expenses	3,300	957	3,300	3,800	3,300	0	0.0%
TOTAL TREASURER/COLLECTOR	182,179	178,548	177,497	201,997	193,997	16,500	9.3%
PLANNING							
Total Salaries	142,409	142,407	144,693	175,093	189,143	44,450	30.7%
Total Purchase of Services	7,557	7,253	7,627	7,698	7,098	(529)	-6.9%
Total Supplies	800	623	800	800	800	0	0.0%
Total Other Charges & Expenses	1,500	1,015	1,500	1,500	1,500	0	0.0%
TOTAL PLANNING	152,266	151,298	154,620	185,091	198,541	43,921	28.4%
TOWN CLERK							
Total Salaries	107,105	107,105	110,512	111,512	111,512	1,000	0.9%
Total Purchase of Services	24,000	16,330	25,300	27,500	27,500	2,200	8.7%
Total Supplies	1,000	307	1,000	1,000	1,000	0	0.0%
Total Other Charges & Expenses	1,950	1,156	2,000	1,500	1,500	(500)	-25.0%
TOTAL TOWN CLERK	134,055	124,898	138,812	141,512	141,512	2,700	1.9%

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LICENSE COMMISSION							
Total Salaries	1,800	1,800	1,800	1,800	1,800	0	0.0%
Total Purchase of Services	150	0	150	150	150	0	0.0%
Total Supplies	350	203	350	350	350	0	0.0%
TOTAL LICENSE COMMISSION	2,300	2,003	2,300	2,300	2,300	0	0.0%
CONSERVATION COMMISSION							
Total Salaries	46,292	45,915	55,405	54,605	56,775	1,370	2.5%
Total Supplies	650	650	600	600	600	0	0.0%
Total Other Charges & Expenses	2,170	2,170	2,170	2,170	0	(2,170)	-100.0%
CONSERVATION COMMISSION	49,112	48,735	58,175	57,375	57,375	(800)	-1.4%
POLICE DEPARTMENT							
Total Salaries	2,120,369	2,120,366	2,145,534	2,377,941	2,261,141	115,607	5.4%
Total Purchase of Services	133,488	133,459	142,400	159,585	155,935	13,535	9.5%
Total Supplies	59,512	59,512	66,500	67,500	62,500	(4,000)	-6.0%
Total Other Charges & Expenses	9,460	7,482	9,460	11,160	11,160	1,700	18.0%
Total Capital Outlay	92,818	57,817	68,450	59,746	59,746	(8,704)	-12.7%
TOTAL POLICE DEPARTMENT	2,415,647	2,378,636	2,432,344	2,675,932	2,550,482	118,138	4.9%
FIRE DEPARTMENT							
Total Salaries	1,121,579	1,121,576	1,168,118	1,201,415	1,216,113	47,995	4.1%
Total Purchase of Services	119,200	99,491	138,950	151,950	142,700	3,750	2.7%
Total Supplies	20,500	19,307	20,500	21,000	21,000	500	2.4%
Total Other Charges & Expenses	3,000	2,954	3,000	4,000	4,000	1,000	33.3%
Total Capital Outlay	46,800	46,800	0	68,825	59,000	59,000	NA
TOTAL FIRE DEPARTMENT	1,311,079	1,290,128	1,330,568	1,447,190	1,442,813	112,245	8.4%

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EMERGENCY MANAGEMENT							
Total Salaries	4,800	4,800	4,800	4,800	4,800	0	0.0%
Total Purchase of Services	2,200	1,188	2,200	2,204	2,204	4	0.2%
Total Supplies	2,600	0	2,600	2,600	2,600	0	0.0%
TOTAL EMERGENCY MANAGEMENT	9,600	5,988	9,600	9,604	9,604	4	0.0%
INSPECTIONAL SERVICES							
Total Salaries	124,131	123,263	133,866	134,366	138,796	4,930	3.7%
Total Purchase of Services	4,750	3,812	4,750	4,750	4,150	(600)	-12.6%
Total Supplies	1,100	1,083	1,100	2,000	2,000	900	81.8%
Total Other Charges & Expenses	4,795	3,857	4,795	5,130	1,500	(3,295)	-68.7%
TOTAL INSPECTIONAL SERVICES	134,776	132,015	144,511	146,246	146,446	1,935	1.3%
ANIMAL CONTROL							
Total Salaries	22,500	22,500	24,500	26,500	25,500	1,000	4.1%
Total Purchase of Services	11,700	11,586	11,700	11,700	11,700	0	0.0%
Total Supplies	1,382	1,382	1,200	2,100	2,100	900	75.0%
Total Other Charges & Expenses	475	475	200	200	200	0	0.0%
TOTAL ANIMAL CONTROL	36,057	35,943	37,600	40,500	39,500	1,900	5.1%
HARBORMASTER							
Total Salaries	36,930	36,930	36,930	39,730	39,730	2,800	7.6%
Total Purchase of Services	8,400	8,332	8,400	10,000	10,000	1,600	19.0%
Total Supplies	7,343	7,342	6,700	7,700	7,700	1,000	14.9%
Total Other Charges & Expenses	700	71	700	700	700	0	0.0%
Total Capital Outlay	10,000	10,000	10,000	0	0	(10,000)	-100.0%
TOTAL HARBORMASTER	63,373	62,675	62,730	58,130	58,130	(4,600)	-7.3%

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CLAM FLATS							
Total Salaries	1,000	217	1,000	1,500	1,500	500	50.0%
Total Other Charges & Expenses	0	0	0	500	500	500	NA
TOTAL CLAM FLATS	1,000	217	1,000	2,000	2,000	1,000	100.0%
EDUCATION							
Total Triton Assessment	9,716,786	9,716,786	10,098,977	10,606,336	10,510,569	411,592	4.1%
Total Whittier Assessment	755,066	755,066	742,707	822,707	813,821	71,114	9.6%
Total Essex North Shore Assessment	128,565	128,565	103,355	109,692	75,000	(28,355)	-27.4%
TOTAL EDUCATION	10,600,417	10,600,417	10,945,039	11,538,735	11,399,390	454,351	4.2%
PUBLIC WORKS DEPARTMENT							
Total Salaries	513,854	555,577	526,729	576,265	576,265	49,536	9.4%
Total Purchase of Services	334,500	415,183	249,000	384,750	298,200	49,200	19.8%
Total Supplies	126,350	195,750	126,500	165,120	149,000	22,500	17.8%
Total Other Charges & Expenses	1,000	997	850	1,400	1,400	550	64.7%
TOTAL PUBLIC WORKS DEPARTMENT	975,704	1,167,507	903,079	1,127,535	1,024,865	121,786	13.5%
TOWN LANDFILL							
Total Salaries	21,284	21,283	19,148	20,700	20,700	1,552	8.1%
Total Purchase of Services	65,080	65,080	66,700	84,700	76,700	10,000	15.0%
TOTAL TOWN LANDFILL	86,364	86,363	85,848	105,400	97,400	11,552	13.5%
BEACH SERVICES							
Total Salaries	55,000	55,000	55,000	70,000	68,000	13,000	23.6%
Total Purchase of Services	24,600	24,366	20,300	29,500	20,300	0	0.0%
Total Supplies	16,500	15,716	16,500	16,500	16,500	0	0.0%
TOTAL BEACH SERVICES	96,100	95,082	91,800	116,000	104,800	13,000	14.2%

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BOARD OF HEALTH							
Total Salaries	34,793	34,793	35,190	36,525	36,525	1,335	3.8%
Total Purchase of Services	10,310	8,436	11,646	11,848	11,848	202	1.7%
Total Supplies	1,000	206	1,000	1,000	1,000	0	0.0%
Total Other Charges & Expenses	3,740	3,630	3,980	3,980	3,980	0	0.0%
TOTAL BOARD OF HEALTH	49,843	47,065	51,816	53,353	53,353	1,537	3.0%
COUNCIL ON AGING							
Total Salaries	104,414	104,414	121,033	145,484	146,484	25,451	21.0%
Total Purchase of Services	21,716	21,716	18,500	20,000	21,500	3,000	16.2%
Total Supplies	4,500	3,920	4,500	4,500	4,500	0	0.0%
Total Other Charges & Expenses	1,556	1,555	1,500	1,500	1,500	0	0.0%
TOTAL COUNCIL ON AGING	132,186	131,605	145,533	171,484	173,984	28,451	19.5%
VETERANS' SERVICES							
Total Salaries	14,160	14,160	23,700	23,700	24,400	700	3.0%
Total Supplies	2,200	2,198	1,000	1,000	1,000	0	0.0%
Total Other Charges & Expenses	230,138	285,097	230,000	280,000	265,000	35,000	15.2%
TOTAL VETERANS' SERVICES	246,498	301,455	254,700	304,700	290,400	35,700	14.0%
PUBLIC LIBRARY							
Total Salaries	151,544	151,543	264,165	287,096	286,164	21,999	8.3%
Total Purchases of Services	63,200	60,773	95,500	163,757	142,857	47,357	49.6%
Total Supplies	2,500	1,564	4,000	4,000	3,000	(1,000)	-25.0%
Total Other Charges & Expenses	400	126	400	400	400	0	0.0%
TOTAL PUBLIC LIBRARY	217,644	214,006	364,065	455,253	432,421	68,356	18.8%

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TOTAL DEBT SERVICE	919,124	917,817	1,005,924	1,204,724	1,484,885	478,961	47.6%
TOTAL INSURANCE & BENEFITS	2,591,526	2,584,915	2,569,474	2,749,384	2,811,384	241,910	9.4%
TOTAL GENERAL FUND APPROPRIATIONS	21,328,394	21,463,732	21,823,832	23,734,733	23,647,485	1,823,653	8.4%
TOTAL NON-APPROPRIATED EXPENDITURES	133,828	127,484	137,158	134,540	134,540	(2,618)	-1.9%
TOTAL GENERAL FUND EXPENDITURES	21,462,222	21,591,216	21,960,990	23,869,273	23,782,025	1,821,035	8.3%

TOWN OF SALISBURY
 PROPOSED ENTERPRISE FUNDS BUDGETS
 FISCAL YEAR 2017

	FY 2015 AMENDED BUDGET	FY 2015 ACTUAL RESULTS	FY 2016 AMENDED BUDGET	DEPT. HEADS FY 2017 BUDGET	TOWN MANAGER FY 2017 BUDGET	FY 2017 CHANGE	FY 2017 CHANGE
SEWER ENTERPRISE FUND							
Revenues:							
User Fees	1,366,200	1,535,558	1,425,600	1,500,000	1,626,000	200,400	14.1%
Betterment Principal	247,950	258,532	247,980	245,000	245,000	(2,980)	-1.2%
Betterment Interest	173,792	170,239	160,703	142,000	142,000	(18,703)	-11.6%
Access Fees	138,600	283,360	179,100	165,000	165,000	(14,100)	-7.9%
Liens/Tax Title	0	56,188	0	0	0	0	NA
Miscellaneous	30,125	31,368	28,108	28,175	28,175	67	0.2%
Total Revenues	1,956,667	2,335,245	2,041,491	2,080,175	2,206,175	164,684	8.1%
Expenditures:							
Salaries	346,976	316,361	350,386	347,486	352,859	2,473	0.7%
Services, Supplies & Other Charges/Expenses	837,864	390,743	542,326	863,126	521,875	(20,451)	-3.8%
Access Fees	20,000	0	50,000	50,000	50,000	0	0.0%
Reserve Fund	30,000	0	30,000	30,000	30,000	0	0.0%
Debt Service	721,875	721,874	575,103	521,894	521,894	(53,209)	-9.3%
Capital Outlay	50,000	50,000	125,000	525,000	325,000	200,000	160.0%
Transfer to General Fund - Indirect Costs	324,952	324,952	368,676	404,547	404,547	35,871	9.7%
Total Expenditures	2,331,667	1,803,930	2,041,491	2,742,053	2,206,175	164,684	8.1%
Surplus (Deficit)	(375,000)	531,315	0	(661,878)	0		

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 PROPOSED ENTERPRISE FUNDS BUDGETS
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	FY 2015 AMENDED BUDGET	FY 2015 ACTUAL RESULTS	FY 2016 AMENDED BUDGET	DEPT. HEADS FY 2017 BUDGET	TOWN MANAGER FY 2017 BUDGET	FY 2017 CHANGE	FY 2017 CHANGE
WATER ENTERPRISE FUND							
Revenues:							
User Fees	2,081,600	2,022,208	2,395,000	2,100,000	2,311,000	(84,000)	-3.5%
Access Fees	207,360	451,584	380,200	250,000	250,000	(130,200)	-34.2%
Liens/Tax Title	0	35,468	0	0	0	0	NA
Miscellaneous	36,578	88,926	41,780	43,314	43,000	1,220	2.9%
Other Sources	0	0	0	0	0	0	NA
Total Revenues	2,325,538	2,598,186	2,816,980	2,393,314	2,604,000	(212,980)	-7.6%
Expenditures:							
Salaries	7,500	0	7,500	5,000	5,000	(2,500)	-33.3%
Services, Supplies & Other Charges/Expenses	1,044,738	1,104,106	1,219,659	1,269,678	1,232,845	13,186	1.1%
Access Fees	0	0	100,000	100,000	0	(100,000)	-100.0%
Reserve Fund	30,000	0	0	0	0	0	NA
Debt Service	940,755	924,754	942,761	1,024,118	984,189	41,428	4.4%
Capital Outlay	175,000	273,952	405,000	275,000	225,000	(180,000)	-44.4%
Transfer to General Fund - Indirect Costs	127,545	127,545	142,060	156,966	156,966	14,906	10.5%
Total Expenditures	2,325,538	2,430,357	2,816,980	2,830,762	2,604,000	(212,980)	-7.6%
Surplus (Deficit)	0	167,829	0	(437,448)	0		

TOWN OF SALISBURY
 PROPOSED ENTERPRISE FUNDS BUDGETS
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ENTERPRISE FUNDS	FY 2015 AMENDED BUDGET	FY 2015 ACTUAL RESULTS	FY 2016 AMENDED BUDGET	DEPT. PROPOSED FY 2017 BUDGET	TOWN MANAGER FY 2017 BUDGET	FY 2017 CHANGE	FY 2017 CHANGE
SEWER ENTERPRISE FUND:							
Total Salaries	346,976	316,361	350,386	347,486	352,859	2,473	0.7%
Total Purchase of Services	754,500	336,478	453,900	771,700	441,875	(12,025)	-2.6%
Total Supplies	70,364	53,139	74,426	77,426	77,500	3,074	4.1%
Total Other Charges & Expenses	63,000	1,126	94,000	94,000	82,500	(11,500)	-12.2%
Total Debt Service	721,875	721,874	575,103	521,894	521,894	(53,209)	-9.3%
Total Capital Outlay	50,000	50,000	125,000	525,000	325,000	200,000	160.0%
Transfer to General Fund - Indirect Costs	324,952	324,952	368,676	404,547	404,547	35,871	9.7%
TOTAL SEWER ENTERPRISE FUND	2,331,667	1,803,930	2,041,491	2,742,053	2,206,175	164,684	8.1%
WATER ENTERPRISE FUND:							
Total Salaries	7,500	0	7,500	5,000	5,000	(2,500)	-33.3%
Total Purchase of Services	843,938	908,697	999,692	1,032,678	1,022,295	22,603	2.3%
Total Supplies	188,850	184,442	207,367	223,900	197,450	(9,917)	-4.8%
Total Other Charges & Expenses	41,950	10,967	112,600	113,100	13,100	(99,500)	-88.4%
Total Debt Service	940,755	924,754	942,761	1,024,118	984,189	41,428	4.4%
Total Capital Outlay	175,000	273,952	405,000	275,000	225,000	(180,000)	-44.4%
Transfer to General Fund - Indirect Costs	127,545	127,545	142,060	156,966	156,966	14,906	10.5%
TOTAL WATER ENTERPRISE FUND	2,325,538	2,430,357	2,816,980	2,830,762	2,604,000	(212,980)	-7.6%