

TOWN OF SALISBURY

FISCAL YEAR 2022

PROPOSED BUDGETS

Submitted by:

Neil J. Harrington, Town Manager

May 17, 2021

**TOWN OF SALISBURY
PROPOSED GENERAL FUND BUDGET
FISCAL YEAR 2022**

DESCRIPTION	FY 2020 AMENDED BUDGET	FY 2020 ACTUAL RESULTS	FY 2021 ORIGINAL BUDGET	FY 2021 AMENDED BUDGET	FY 2022 DEPT. HEAD PROPOSED BUDGET	FY 2022 TOWN MGR. PROPOSED BUDGET	FY 2022 DOLLAR INCREASE (DECREASE)	FY 2022 PERCENT INCREASE (DECREASE)
REVENUES:								
Property taxes	22,579,704	22,236,734	23,386,765	23,402,774	24,300,014	24,300,014	897,240	3.8%
Excise taxes	1,969,000	2,476,006	2,422,000	2,348,000	2,478,000	2,543,500	195,500	8.3%
Penalties and interest on taxes and excises	180,000	126,254	165,000	125,000	150,000	145,000	20,000	16.0%
Fees, rentals and departmental revenues	690,000	830,718	1,102,850	1,255,000	1,180,000	1,300,000	45,000	3.6%
Licenses and permits	450,000	408,411	427,125	385,000	407,000	416,000	31,000	8.1%
Fines and forfeits	90,000	86,992	84,000	100,000	120,000	125,500	25,500	25.5%
State aid	1,286,107	1,240,295	1,258,606	1,251,223	1,273,944	1,298,845	47,622	3.8%
Miscellaneous income	170,000	295,476	77,345	72,703	72,657	73,078	375	0.5%
Harbor Commission transfers	72,545	72,545	74,025	74,025	76,385	76,785	2,760	3.7%
Enterprise Funds transfers	565,647	565,647	587,284	587,284	590,000	616,278	28,994	4.9%
Other transfers	34,380	34,442	0	0	0	65,000	65,000	N/A
Free cash and other sources	175,000	175,000	0	0	0	0	0	N/A
TOTAL REVENUES	28,262,383	28,548,520	29,585,000	29,601,009	30,648,000	30,960,000	1,358,991	4.6%
APPROPRIATED COSTS:								
Salaries & wages	7,490,379	7,260,247	7,882,016	7,882,016	8,174,327	8,199,830	317,814	4.0%
Services, supplies and other charges/expenses	2,221,392	1,739,750	2,133,004	2,133,004	2,303,226	2,098,501	(34,503)	(1.6%)
Education	13,293,508	13,293,508	14,137,059	14,137,059	15,234,176	15,006,970	869,911	6.2%
Pension, insurance and other benefits	3,330,426	3,182,927	3,556,637	3,556,637	3,928,915	3,749,855	193,218	5.4%
Debt service	1,500,717	1,500,716	1,398,595	1,398,595	1,423,054	1,424,059	25,464	1.8%
Capital outlay	154,360	144,359	197,859	197,859	193,017	198,017	158	0.1%
TOTAL APPROPRIATIONS	27,990,782	27,121,507	29,305,170	29,305,170	31,256,715	30,677,232	1,372,062	4.7%
NON-APPROPRIATED COSTS:								
State assessments	149,218	147,932	154,830	154,819	157,768	157,768	2,949	1.9%
Overlay	99,394	99,394	125,000	128,807	125,000	125,000	(3,807)	(3.0%)
Deficits raised on tax recap	22,989	22,989	0	12,213	0	0	(12,213)	(100.0%)
TOTAL NON-APPROPRIATED COSTS	271,601	270,315	279,830	295,839	282,768	282,768	(13,071)	(4.4%)
GRAND TOTAL GENERAL FUND	28,262,383	27,391,822	29,585,000	29,601,009	31,539,483	30,960,000	1,358,991	4.6%
GENERAL FUND SURPLUS (DEFICIT)	0	1,156,698	0	0	(891,483)	0		

**TOWN OF SALISBURY
PROPOSED GENERAL FUND BUDGET
FISCAL YEAR 2022**

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BOARD OF SELECTMEN								
Total Salaries & Wages	13,785	13,785	22,701	22,701	22,701	22,701	0	0.0%
Total Services, Supplies & Oth Charges/Expenses	26,400	25,700	26,700	26,700	27,550	27,550	850	3.2%
TOTAL BOARD OF SELECTMEN	40,185	39,485	49,401	49,401	50,251	50,251	850	1.7%
TOWN MANAGER								
Total Salaries & Wages	278,195	278,190	296,500	296,500	309,000	309,000	12,500	4.2%
Total Services, Supplies & Oth Charges/Expenses	131,650	130,633	126,100	126,100	96,600	96,400	(29,700)	(23.6%)
Total Capital Outlay	10,000	0	0	0	0	0	0	N/A
TOTAL TOWN MANAGER	419,845	408,823	422,600	422,600	405,600	405,400	(17,200)	(4.1%)
CENTRAL SERVICES								
Total Salaries & Wages	27,893	19,493	22,515	22,515	20,000	15,000	(7,515)	(33.4%)
Total Services, Supplies & Oth Charges/Expenses	79,100	73,408	83,900	83,900	79,185	79,185	(4,715)	(5.6%)
TOTAL CENTRAL SERVICES	106,993	92,901	106,415	106,415	99,185	94,185	(12,230)	(11.5%)
FINANCE/ACCOUNTING								
Total Salaries & Wages	196,201	196,199	196,800	196,800	228,500	228,500	31,700	16.1%
Total Services, Supplies & Oth Charges/Expenses	15,899	13,529	18,035	18,035	18,300	18,050	15	0.1%
TOTAL FINANCE/ACCOUNTING	212,100	209,728	214,835	214,835	246,800	246,550	31,715	14.8%
ASSESSING								
Total Salaries & Wages	256,000	241,415	253,520	253,520	290,937	241,170	(12,350)	(4.9%)
Total Services, Supplies & Oth Charges/Expenses	35,625	30,265	37,900	37,900	38,755	62,870	24,970	65.9%
TOTAL ASSESSING	291,625	271,680	291,420	291,420	329,692	304,040	12,620	4.3%
TREASURER/COLLECTOR								
Total Salaries & Wages	168,513	168,499	179,250	179,250	183,644	184,450	5,200	2.9%
Total Services, Supplies & Oth Charges/Expenses	73,750	56,402	70,000	70,000	85,200	66,950	(3,050)	(4.4%)
TOTAL TREASURER/COLLECTOR	242,263	224,901	249,250	249,250	268,844	251,400	2,150	0.9%

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PLANNING & CONSERVATION								
Total Salaries & Wages	226,490	215,267	295,265	295,265	324,910	324,765	29,500	10.0%
Total Services, Supplies & Oth Charges/Expenses	11,875	10,341	15,254	15,254	16,178	14,161	(1,093)	(7.2%)
TOTAL PLANNING & CONSERVATION	238,365	225,608	310,519	310,519	341,088	338,926	28,407	9.1%
TOWN CLERK								
Total Salaries & Wages	137,545	137,068	145,450	145,450	146,988	147,650	2,200	1.5%
Total Services, Supplies & Oth Charges/Expenses	29,500	23,062	40,500	40,500	39,400	39,150	(1,350)	(3.3%)
TOTAL TOWN CLERK	167,045	160,130	185,950	185,950	186,388	186,800	850	0.5%
CONSERVATION COMMISSION								
Total Salaries & Wages	68,575	49,749	0	0	0	0	0	N/A
Total Services, Supplies & Oth Charges/Expenses	1,500	1,415	0	0	0	0	0	N/A
TOTAL CONSERVATION COMMISSION	70,075	51,164	0	0	0	0	0	N/A
PUBLIC BUILDINGS & PROPERTIES								
Total Salaries & Wages	7,800	7,800	7,800	7,800	97,800	7,800	0	0.0%
Total Services, Supplies & Oth Charges/Expenses	34,500	25,609	31,414	31,414	31,500	30,000	(1,414)	(4.5%)
TOTAL PUBLIC BUILDINGS & PROPERTIES	42,300	33,409	39,214	39,214	129,300	37,800	(1,414)	(3.6%)
POLICE DEPARTMENT								
Total Salaries & Wages	2,852,600	2,837,935	3,035,625	3,035,625	3,350,557	3,085,000	49,375	1.6%
Total Services, Supplies & Oth Charges/Expenses	302,150	280,004	326,502	326,502	356,437	328,000	1,498	0.5%
Total Capital Outlay	0	0	15,332	15,332	34,132	34,132	18,800	122.6%
TOTAL POLICE DEPARTMENT	3,154,750	3,117,939	3,377,459	3,377,459	3,741,126	3,447,132	69,673	2.1%
FIRE DEPARTMENT								
Total Salaries & Wages	1,602,143	1,601,716	1,750,750	1,750,750	1,856,938	1,844,500	93,750	5.4%
Total Services, Supplies & Oth Charges/Expenses	230,300	158,638	232,000	232,000	232,500	208,000	(24,000)	(10.3%)
Total Capital Outlay	105,430	105,429	105,430	105,430	105,430	105,430	0	0.0%
TOTAL FIRE DEPARTMENT	1,937,873	1,865,783	2,088,180	2,088,180	2,194,868	2,157,930	69,750	3.3%

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EMERGENCY MANAGEMENT								
Total Salaries & Wages	10,900	9,900	17,700	17,700	26,300	26,300	8,600	48.6%
Total Services, Supplies & Oth Charges/Expenses	5,204	2,129	3,604	3,604	7,010	7,010	3,406	94.5%
TOTAL EMERGENCY MANAGEMENT	16,104	12,029	21,304	21,304	33,310	33,310	12,006	56.4%
INSPECTIONAL SERVICES								
Total Salaries & Wages	197,115	197,107	186,770	186,770	181,852	207,370	20,600	11.0%
Total Services, Supplies & Oth Charges/Expenses	17,750	15,674	20,795	20,795	30,395	28,050	7,255	34.9%
TOTAL INSPECTIONAL SERVICES	214,865	212,781	207,565	207,565	212,247	235,420	27,855	13.4%
ANIMAL CONTROL								
Total Salaries & Wages	33,750	33,750	34,800	34,800	35,814	36,000	1,200	3.4%
Total Services, Supplies & Oth Charges/Expenses	10,300	5,246	9,800	9,800	10,800	8,750	(1,050)	(10.7%)
TOTAL ANIMAL CONTROL	44,050	38,996	44,600	44,600	46,614	44,750	150	0.3%
HARBORMASTER								
Total Salaries & Wages	39,730	39,701	44,000	44,000	46,860	46,860	2,860	6.5%
Total Services, Supplies & Oth Charges/Expenses	32,815	26,737	30,025	30,025	30,775	29,925	(100)	(0.3%)
TOTAL HARBORMASTER	72,545	66,438	74,025	74,025	77,635	76,785	2,760	3.7%
WEST NEWBURY PUMP-OUT BOAT								
TOTAL WEST NEWBURY PUMP-OUT BOAT	8,000	5,431	8,000	8,000	8,000	8,000	0	0.0%
CLAM FLATS								
Total Salaries & Wages	750	60	750	750	750	750	0	0.0%
Total Services, Supplies & Oth Charges/Expenses	520	0	520	520	520	520	0	0.0%
TOTAL CLAM FLATS	1,270	60	1,270	1,270	1,270	1,270	0	0.0%
EDUCATION								
Total Triton Operating Assessment	12,648,939	12,648,939	13,560,207	13,560,207	14,534,176	14,348,069	787,862	5.8%
Total Whittier Tech Assessment	609,703	609,703	536,752	536,752	620,000	615,901	79,149	14.7%
Total Essex North Shore Assessment	34,866	34,866	40,100	40,100	80,000	43,000	2,900	7.2%
TOTAL EDUCATION	13,293,508	13,293,508	14,137,059	14,137,059	15,234,176	15,006,970	869,911	6.2%

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PUBLIC WORKS								
Total Salaries & Wages	585,435	540,304	618,000	618,000	83,100	634,400	16,400	2.7%
Total Services, Supplies & Oth Charges/Expenses	459,150	283,696	367,455	367,455	430,300	341,500	(25,955)	(7.1%)
Total Capital Outlay	38,930	38,930	77,097	77,097	53,455	58,455	(18,642)	(24.2%)
TOTAL PUBLIC WORKS	1,083,515	862,930	1,062,552	1,062,552	566,855	1,034,355	(28,197)	(2.7%)
SNOW & ICE								
Total Salaries & Wages	35,000	26,017	35,000	35,000	35,000	35,000	0	0.0%
Total Services, Supplies & Oth Charges/Expenses	95,000	54,105	95,000	95,000	95,000	95,000	0	0.0%
TOTAL SNOW & ICE	130,000	80,122	130,000	130,000	130,000	130,000	0	0.0%
LANDFILL/RECYCLING CENTER								
Total Salaries & Wages	27,500	23,639	28,500	28,500	28,500	26,500	(2,000)	(7.0%)
Total Services, Supplies & Oth Charges/Expenses	109,030	103,698	127,350	127,350	160,000	144,500	17,150	13.5%
TOTAL LANDFILL/RECYCLING CENTER	136,530	127,337	155,850	155,850	188,500	171,000	15,150	9.7%
BEACH SERVICES								
Total Salaries & Wages	77,500	75,154	81,000	81,000	225,000	97,000	16,000	19.8%
Total Services, Supplies & Oth Charges/Expenses	46,500	38,128	42,875	42,875	63,250	45,000	2,125	5.0%
TOTAL BEACH SERVICES	124,000	113,282	123,875	123,875	288,250	142,000	18,125	14.6%
CEMETERIES								
Total Services, Supplies & Oth Charges/Expenses	0	0	13,000	13,000	13,000	13,000	0	0.0%
TOTAL CEMETERIES	0	0	13,000	13,000	13,000	13,000	0	0.0%
BOARD OF HEALTH								
Total Salaries & Wages	39,191	37,703	32,500	32,500	38,500	38,000	5,500	16.9%
Total Services, Supplies & Oth Charges/Expenses	15,905	15,020	16,825	16,825	18,895	17,680	855	5.1%
TOTAL BOARD OF HEALTH	55,096	52,723	49,325	49,325	57,395	55,680	6,355	12.9%

**TOWN OF SALISBURY
PROPOSED GENERAL FUND BUDGET
FISCAL YEAR 2022**

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COUNCIL ON AGING								
Total Salaries & Wages	170,190	164,104	190,150	190,150	207,200	208,450	18,300	9.6%
Total Services, Supplies & Oth Charges/Expenses	34,250	30,894	34,650	34,650	35,850	35,250	600	1.7%
TOTAL COUNCIL ON AGING	204,440	194,998	224,800	224,800	243,050	243,700	18,900	8.4%
VETERANS' SERVICES								
Total Salaries & Wages	28,125	28,123	28,575	28,575	29,644	29,644	1,069	3.7%
Total Services, Supplies & Oth Charges/Expenses	246,000	185,976	181,000	181,000	201,000	181,000	0	0.0%
TOTAL VETERANS' SERVICES	274,125	214,099	209,575	209,575	230,644	210,644	1,069	0.5%
PUBLIC LIBRARY								
Total Salaries & Wages	316,975	314,047	342,595	342,595	348,332	348,520	5,925	1.7%
Total Services, Supplies & Oth Charges/Expenses	172,719	147,532	179,300	179,300	182,326	178,500	(800)	(0.4%)
TOTAL PUBLIC LIBRARY	489,694	461,579	521,895	521,895	530,658	527,020	5,125	1.0%
RECREATION								
Total Salaries & Wages	0	0	0	0	0	24,000	24,000	N/A
TOTAL RECREATION	0	0	0	0	0	24,000	24,000	N/A
DEBT SERVICE								
Total School Debt Principal & Interest	170,266	170,266	145,610	145,610	107,144	107,143	(38,467)	(26.4%)
Total Town Debt Principal & Interest	1,330,451	1,330,450	1,252,985	1,252,985	1,315,910	1,316,916	63,931	5.1%
TOTAL DEBT SERVICE	1,500,717	1,500,716	1,398,595	1,398,595	1,423,054	1,424,059	25,464	1.8%
PENSION, INSURANCE & OTHER BENEFITS								
TOTAL PENSION, INSURANCE & OTHER BENEFITS	3,330,426	3,182,927	3,556,637	3,556,637	3,928,915	3,749,855	193,218	5.4%
TOTAL SALARY RESERVE	88,478	0	30,000	30,000	50,000	25,000	(5,000)	(16.7%)
TOTAL TOWN APPROPRIATED COSTS	27,990,782	27,121,507	29,305,170	29,305,170	31,256,715	30,677,232	1,372,062	4.7%

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NON-APPROPRIATED COSTS								
State assessments	149,218	147,932	154,830	154,819	157,768	157,768	2,949	1.9%
Overlay	99,394	99,394	125,000	128,807	125,000	125,000	(3,807)	(3.0%)
Deficits raised on recap	22,989	22,989	0	12,213	0	0	(12,213)	(100.0%)
TOTAL TOWN NON-APPROPRIATED COSTS	271,601	270,315	279,830	295,839	282,768	282,768	(13,071)	(4.4%)
GRAND TOTAL GENERAL FUND	28,262,383	27,391,822	29,585,000	29,601,009	31,539,483	30,960,000	1,358,991	4.6%

TOWN OF SALISBURY
PROPOSED SEWER ENTERPRISE FUND BUDGET
FISCAL YEAR 2022

	FY 2020 AMENDED BUDGET	FY 2020 ACTUAL RESULTS	FY 2021 ORIGINAL BUDGET	FY 2021 AMENDED BUDGET	FY 2022 DEPT. HEAD PROPOSED BUDGET	FY 2022 TOWN MGR. PROPOSED BUDGET	FY 2022 DOLLAR INCREASE (DECREASE)	FY 2022 PERCENT INCREASE (DECREASE)
SEWER FUND REVENUES:								
User fees	2,035,000	2,040,388	2,050,000	2,020,000	2,025,000	2,025,000	5,000	0.2%
Access fees	50,000	53,250	20,000	50,000	50,000	50,000	0	0.0%
Betterment principal	203,000	281,288	193,000	230,000	155,000	155,000	(75,000)	(32.6%)
User fees liens, deferrals and tax titles	75,000	118,552	80,000	80,000	80,000	80,000	0	0.0%
Betterment interest	87,000	83,151	72,000	35,000	52,000	52,000	17,000	48.6%
User fees interest	15,000	9,757	10,000	10,000	10,000	10,000	0	0.0%
Interest income	60,000	123,237	52,000	52,000	50,500	50,500	(1,500)	(2.9%)
Retained earnings	0	0	0	553,675	577,500	577,500	23,825	4.3%
TOTAL SEWER FUND REVENUES	2,525,000	2,709,623	2,477,000	3,030,675	3,000,000	3,000,000	(30,675)	(1.0%)
SEWER FUND EXPENSES:								
Salaries & wages	375,000	359,708	390,000	390,000	387,000	400,000	10,000	2.6%
Services, supplies and other charges/exp	806,220	479,238	973,481	973,481	961,500	978,480	4,999	0.5%
Debt service	717,028	517,027	424,725	978,400	0	950,850	(27,550)	(2.8%)
Capital outlay	220,000	31,405	270,000	270,000	200,000	250,000	(20,000)	(7.4%)
Transfer to General Fund - Indirect costs	406,752	406,752	418,794	418,794	0	420,670	1,876	0.4%
TOTAL SEWER FUND EXPENSES	2,525,000	1,794,130	2,477,000	3,030,675	1,548,500	3,000,000	(30,675)	(1.0%)
SURPLUS (DEFICIT)	0	915,493	0	0	1,451,500	0		
Total Salaries & Wages	375,000	359,708	390,000	390,000	387,000	400,000	10,000	2.6%
Total Purchase of Services	714,720	434,610	880,981	880,981	872,500	903,980	22,999	2.6%
Total Supplies	81,500	39,657	82,500	82,500	79,000	67,500	(15,000)	(18.2%)
Total Other Charges & Expenses	10,000	4,971	10,000	10,000	10,000	7,000	(3,000)	(30.0%)
Debt Service	717,028	517,027	424,725	978,400	0	950,850	(27,550)	(2.8%)
Capital Outlay	220,000	31,405	270,000	270,000	200,000	250,000	(20,000)	(7.4%)
Transfers	406,752	406,752	418,794	418,794	0	420,670	1,876	0.4%
TOTAL SEWER ENTERPRISE FUND	2,525,000	1,794,130	2,477,000	3,030,675	1,548,500	3,000,000	(30,675)	(1.0%)

TOWN OF SALISBURY
PROPOSED WATER ENTERPRISE FUND BUDGET
FISCAL YEAR 2022

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WATER ENTERPRISE FUND								
WATER FUND REVENUES:								
User fees	2,421,000	2,402,143	2,447,694	2,406,000	2,500,000	2,500,000	94,000	3.9%
Access fees	70,000	147,456	40,000	85,000	85,000	85,000	0	0.0%
User fees liens, deferrals and tax titles	14,000	9,388	10,000	8,000	10,000	10,000	2,000	25.0%
Miscellaneous income	41,000	51,329	42,000	42,000	43,000	43,000	1,000	2.4%
Interest income	19,000	43,341	29,306	28,000	28,000	32,000	4,000	14.3%
Transfers in and other sources	0	0	0	130,139	180,000	180,000	49,861	38.3%
Retained earnings	0	0	0	29,680	0	0	(29,680)	(100.0%)
TOTAL WATER FUND REVENUES	2,565,000	2,653,657	2,569,000	2,728,819	2,846,000	2,850,000	121,181	4.4%
WATER FUND EXPENSES:								
Salaries	0	0	0	0	105,000	0	0	N/A
Services, supplies and other charges/exp	1,432,723	1,210,618	1,376,116	1,405,796	675,550	1,488,283	82,487	5.9%
Debt service	927,882	927,881	973,760	1,103,899	0	1,115,475	11,576	1.0%
Capital outlay	45,500	22,565	50,634	50,634	53,634	50,634	0	0.0%
Transfer to General Fund - Indirect costs	158,895	158,895	168,490	168,490	0	195,608	27,118	16.1%
TOTAL WATER FUND EXPENSES	2,565,000	2,319,959	2,569,000	2,728,819	834,184	2,850,000	121,181	4.4%
SURPLUS (DEFICIT)	0	333,698	0	0	2,011,816	0		
Total Salaries	0	0	0	0	105,000	0	0	N/A
Total Purchase of Services	1,266,973	1,127,454	1,221,130	1,250,810	500,000	1,329,083	78,273	6.3%
Total Supplies	145,950	69,600	137,950	137,950	160,200	143,000	5,050	3.7%
Total Other Charges & Expenses	19,800	13,564	17,036	17,036	15,350	16,200	(836)	(4.9%)
Debt Service	927,882	927,881	973,760	1,103,899	0	1,115,475	11,576	1.0%
Capital Outlay	45,500	22,565	50,634	50,634	53,634	50,634	0	0.0%
Transfers	158,895	158,895	168,490	168,490	0	195,608	27,118	16.1%
TOTAL WATER ENTERPRISE FUND	2,565,000	2,319,959	2,569,000	2,728,819	834,184	2,850,000	121,181	4.4%