

TOWN OF SALISBURY

FISCAL YEAR 2024

AMENDED GENERAL FUND BUDGET

Submitted by:

Neil J. Harrington, Town Manager

October 23, 2023

TOWN OF SALISBURY
PROPOSED GENERAL FUND BUDGET - AMENDED
FISCAL YEAR 2024

DESCRIPTION	FY 2023 ORIGINAL BUDGET	FY 2023 AMENDED BUDGET	FY2023 ACTUAL RESULTS	FY 2024 ORIGINAL BUDGET	FY 2024 PROPOSED AMEND	FY 2024 AMENDED BUDGET	FY 2024 DOLLAR INCREASE (DECREASE)	FY 2024 PERCENT INCREASE (DECREASE)
REVENUES:								
Property taxes	25,411,689	25,515,085	25,250,225	26,634,808	(40,000)	26,594,808	1,079,723	4.2%
Excise taxes	2,709,000	2,558,000	2,594,661	2,548,000	(17,000)	2,531,000	-27,000	-1.1%
Penalties and interest on taxes and excises	134,000	150,000	103,801	111,000	(7,000)	104,000	-46,000	-30.7%
Fees, rentals and departmental revenues	1,026,000	975,000	922,354	1,040,000	(221,000)	819,000	-156,000	-16.0%
Licenses and permits	475,500	498,925	511,526	508,500	0	508,500	9,575	1.9%
Fines and forfeits	96,000	106,000	118,228	110,200	(30,000)	80,200	-25,800	-24.3%
Miscellaneous income	76,765	86,765	132,985	80,766	28,289	109,055	22,290	25.7%
State aid	1,364,612	1,507,187	1,489,031	1,561,500	11,711	1,573,211	66,024	4.4%
Harbor Commission transfers	78,411	78,411	78,411	90,759	0	90,759	12,348	15.7%
Revolving funds transfers	55,000	55,000	55,000	58,500	0	58,500	3,500	6.4%
Enterprise funds transfers	878,023	878,023	878,023	890,967	0	890,967	12,944	1.5%
Free cash	0	205,956	205,956	0	195,000	195,000	-10,956	-5.3%
TOTAL REVENUES	32,305,000	32,614,352	32,340,201	33,635,000	(80,000)	33,555,000	940,648	2.9%
APPROPRIATED COSTS:								
Salaries & wages	8,848,404	8,983,961	8,562,446	9,236,155	(29,500)	9,206,655	222,694	2.5%
Services, supplies and other charges/expenses	2,086,308	2,132,925	1,956,011	2,001,772	(43,000)	1,958,772	-174,153	-8.2%
Education	15,517,674	15,538,174	15,537,506	16,232,821	23,000	16,255,821	717,647	4.6%
Pension, insurance and other benefits	4,160,225	4,163,507	3,958,287	4,386,122	(30,500)	4,355,622	192,115	4.6%
Debt service	1,325,407	1,325,407	1,325,406	1,502,670	0	1,502,670	177,263	13.4%
Capital outlay	193,017	193,017	193,016	0	0	0	-193,017	-100.0%
Transfers	0	0	0	0	0	0	0	N/A
TOTAL APPROPRIATIONS	32,131,035	32,336,991	31,532,672	33,359,540	(80,000)	33,279,540	942,549	2.9%
NON-APPROPRIATED COSTS:								
State assessments	148,965	148,965	144,585	159,460	0	159,460	10,495	7.0%
Overlay	25,000	128,396	128,396	116,000	0	116,000	-12,396	-9.7%
Deficits raised on tax recap	0	0	0	0	0	0	0	N/A
TOTAL NON-APPROPRIATED COSTS	173,965	277,361	272,981	275,460	0	275,460	-1,901	-0.7%
GRAND TOTAL GENERAL FUND	32,305,000	32,614,352	31,805,653	33,635,000	(80,000)	33,555,000	940,648	2.9%
GENERAL FUND SURPLUS (DEFICIT)	0	0	534,548	0		0		

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BOARD OF SELECTMEN								
Total Salaries & Wages	23,566	23,566	23,566	22,701	0	22,701	-865	-3.7%
Total Services, Supplies & Oth Charges/Expenses	23,550	23,870	23,870	24,550	0	24,550	680	2.8%
TOTAL BOARD OF SELECTMEN	47,116	47,436	47,436	47,251	0	47,251	-185	-0.4%
TOWN MANAGER								
Total Salaries & Wages	317,125	317,125	313,811	325,400	0	325,400	8,275	2.6%
Total Services, Supplies & Oth Charges/Expenses	99,900	99,900	87,849	90,100	0	90,100	-9,800	-9.8%
TOTAL TOWN MANAGER	417,025	417,025	401,660	415,500	0	415,500	-1,525	-0.4%
CENTRAL SERVICES								
Total Salaries & Wages	15,000	15,000	13,661	15,000	0	15,000	0	0.0%
Total Services, Supplies & Oth Charges/Expenses	89,150	91,650	85,514	86,445	(5,000)	81,445	-10,205	-11.1%
TOTAL CENTRAL SERVICES	104,150	106,650	99,175	101,445	(5,000)	96,445	-10,205	-9.6%
FINANCE/ACCOUNTING								
Total Salaries & Wages	242,200	277,050	272,253	299,500	0	299,500	22,450	8.1%
Total Services, Supplies & Oth Charges/Expenses	19,950	19,950	16,147	19,000	0	19,000	-950	-4.8%
TOTAL FINANCE/ACCOUNTING	262,150	297,000	288,400	318,500	0	318,500	21,500	7.2%
ASSESSING								
Total Salaries & Wages	241,770	248,820	232,854	252,460	0	252,460	3,640	1.5%
Total Services, Supplies & Oth Charges/Expenses	75,820	75,820	63,544	59,730	0	59,730	-16,090	-21.2%
TOTAL ASSESSING	317,590	324,640	296,398	312,190	0	312,190	-12,450	-3.8%
TREASURER/COLLECTOR								
Total Salaries & Wages	191,050	194,100	191,269	205,650	0	205,650	11,550	6.0%
Total Services, Supplies & Oth Charges/Expenses	63,200	70,105	65,158	56,150	0	56,150	-13,955	-19.9%
TOTAL TREASURER/COLLECTOR	254,250	264,205	256,427	261,800	0	261,800	-2,405	-0.9%

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PLANNING & CONSERVATION								
Total Salaries & Wages	326,815	331,006	324,595	336,840	(23,000)	313,840	-17,166	-5.2%
Total Services, Supplies & Oth Charges/Expenses	13,818	13,818	8,768	9,875	0	9,875	-3,943	-28.5%
TOTAL PLANNING & CONSERVATION	340,633	344,824	333,363	346,715	(23,000)	323,715	-21,109	-6.1%
TOWN CLERK								
Total Salaries & Wages	150,050	155,500	152,905	160,450	0	160,450	4,950	3.2%
Total Services, Supplies & Oth Charges/Expenses	39,600	39,600	35,263	43,325	0	43,325	3,725	9.4%
TOTAL TOWN CLERK	189,650	195,100	188,168	203,775	0	203,775	8,675	4.4%
PUBLIC BUILDINGS & PROPERTIES								
Total Salaries & Wages	7,800	7,800	7,800	7,800	0	7,800	0	0.0%
Total Services, Supplies & Oth Charges/Expenses	29,500	31,110	31,106	28,800	0	28,800	-2,310	-7.4%
TOTAL PUBLIC BUILDINGS & PROPERTIES	37,300	38,910	38,906	36,600	0	36,600	-2,310	-5.9%
POLICE DEPARTMENT								
Total Salaries & Wages	3,342,300	3,378,982	3,304,867	3,589,057	0	3,589,057	210,075	6.2%
Total Services, Supplies & Oth Charges/Expenses	339,082	347,283	339,786	320,000	(15,000)	305,000	-42,283	-12.2%
Total Capital Outlay	34,132	34,132	34,132	0	0	0	-34,132	-100.0%
TOTAL POLICE DEPARTMENT	3,715,514	3,760,397	3,678,785	3,909,057	(15,000)	3,894,057	133,660	3.6%
FIRE DEPARTMENT								
Total Salaries & Wages	2,030,480	2,044,480	1,862,923	2,020,485	0	2,020,485	-23,995	-1.2%
Total Services, Supplies & Oth Charges/Expenses	209,000	216,000	213,168	221,200	(10,000)	211,200	-4,800	-2.2%
Total Capital Outlay	105,430	105,430	105,429	0	0	0	-105,430	-100.0%
TOTAL FIRE DEPARTMENT	2,344,910	2,365,910	2,181,520	2,241,685	(10,000)	2,231,685	-134,225	-5.7%
EMERGENCY MANAGEMENT								
Total Salaries & Wages	26,200	11,200	7,900	7,700	0	7,700	-3,500	-31.3%
Total Services, Supplies & Oth Charges/Expenses	7,010	7,010	7,010	7,600	0	7,600	590	8.4%
TOTAL EMERGENCY MANAGEMENT	33,210	18,210	14,910	15,300	0	15,300	-2,910	-16.0%

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INSPECTIONAL SERVICES								
Total Salaries & Wages	213,270	213,270	207,424	216,370	0	216,370	3,100	1.5%
Total Services, Supplies & Oth Charges/Expenses	28,050	32,981	26,437	31,831	0	31,831	-1,150	-3.5%
TOTAL INSPECTIONAL SERVICES	241,320	246,251	233,861	248,201	0	248,201	1,950	0.8%
ANIMAL CONTROL								
Total Salaries & Wages	37,050	37,050	36,650	37,700	0	37,700	650	1.8%
Total Services, Supplies & Oth Charges/Expenses	10,750	10,750	3,353	7,150	0	7,150	-3,600	-33.5%
TOTAL ANIMAL CONTROL	47,800	47,800	40,003	44,850	0	44,850	-2,950	-6.2%
HARBORMASTER								
Total Salaries & Wages	46,860	46,860	46,080	53,734	0	53,734	6,874	14.7%
Total Services, Supplies & Oth Charges/Expenses	31,425	31,425	30,760	37,025	0	37,025	5,600	17.8%
TOTAL HARBORMASTER	78,285	78,285	76,840	90,759	0	90,759	12,474	15.9%
WEST NEWBURY PUMP-OUT BOAT								
TOTAL WEST NEWBURY PUMP-OUT BOAT	6,500	6,500	5,912	6,500	0	6,500	0	0.0%
CLAM FLATS								
Total Salaries & Wages	750	750	750	750	0	750	0	0.0%
Total Services, Supplies & Oth Charges/Expenses	250	250	0	250	0	250	0	0.0%
TOTAL CLAM FLATS	1,000	1,000	750	1,000	0	1,000	0	0.0%
EDUCATION								
Total Triton Operating Assessment	14,763,420	14,763,420	14,763,420	15,275,658	0	15,275,658	512,238	3.5%
Total Whittier Tech Assessment	730,754	730,754	730,754	909,163	0	909,163	178,409	24.4%
Total Essex North Shore Assessment	23,500	44,000	43,332	48,000	23,000	71,000	27,000	61.4%
TOTAL EDUCATION	15,517,674	15,538,174	15,537,506	16,232,821	23,000	16,255,821	717,647	4.6%
PUBLIC WORKS								
Total Salaries & Wages	627,000	665,750	646,196	682,450	0	682,450	16,700	2.5%
Total Services, Supplies & Oth Charges/Expenses	294,500	283,600	253,855	259,700	(6,000)	253,700	-29,900	-10.5%
Total Capital Outlay	53,455	53,455	53,455	0	0	0	-53,455	-100.0%
TOTAL PUBLIC WORKS	974,955	1,002,805	953,506	942,150	(6,000)	936,150	-66,655	-6.6%

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SNOW & ICE								
Total Salaries & Wages	45,000	45,000	35,052	45,000	0	45,000	0	0.0%
Total Services, Supplies & Oth Charges/Expenses	85,000	85,000	58,550	85,000	0	85,000	0	0.0%
TOTAL SNOW & ICE	130,000	130,000	93,602	130,000	0	130,000	0	0.0%
LANDFILL/RECYCLING CENTER								
Total Salaries & Wages	27,000	27,000	25,739	22,000	0	22,000	-5,000	-18.5%
Total Services, Supplies & Oth Charges/Expenses	140,500	140,500	122,866	131,010	0	131,010	-9,490	-6.8%
TOTAL LANDFILL/RECYCLING CENTER	167,500	167,500	148,605	153,010	0	153,010	-14,490	-8.7%
BEACH SERVICES								
Total Salaries & Wages	225,000	236,175	231,303	212,525	0	212,525	-23,650	-10.0%
Total Services, Supplies & Oth Charges/Expenses	42,350	58,250	57,731	48,500	0	48,500	-9,750	-16.7%
TOTAL BEACH SERVICES	267,350	294,425	289,034	261,025	0	261,025	-33,400	-11.3%
CEMETERIES								
Total Services, Supplies & Oth Charges/Expenses	11,000	11,000	533	7,000	(2,000)	5,000	-6,000	-54.5%
TOTAL CEMETERIES	11,000	11,000	533	7,000	(2,000)	5,000	-6,000	-54.5%
BOARD OF HEALTH								
Total Salaries & Wages	42,000	42,000	42,000	46,000	0	46,000	4,000	9.5%
Total Services, Supplies & Oth Charges/Expenses	18,108	18,108	16,432	18,006	0	18,006	-102	-0.6%
TOTAL BOARD OF HEALTH	60,108	60,108	58,432	64,006	0	64,006	3,898	6.5%
COUNCIL ON AGING								
Total Salaries & Wages	216,260	219,960	182,548	205,700	0	205,700	-14,260	-6.5%
Total Services, Supplies & Oth Charges/Expenses	36,650	36,650	31,158	37,650	0	37,650	1,000	2.7%
TOTAL COUNCIL ON AGING	252,910	256,610	213,706	243,350	0	243,350	-13,260	-5.2%
VETERANS' SERVICES								
Total Salaries & Wages	33,038	33,038	33,038	33,713	0	33,713	675	2.0%
Total Services, Supplies & Oth Charges/Expenses	181,000	181,000	173,015	175,000	(5,000)	170,000	-11,000	-6.1%
TOTAL VETERANS' SERVICES	214,038	214,038	206,053	208,713	(5,000)	203,713	-10,325	-4.8%

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PUBLIC LIBRARY								
Total Salaries & Wages	350,320	346,170	323,761	365,670	0	365,670	19,500	5.6%
Total Services, Supplies & Oth Charges/Expenses	176,700	186,850	186,708	175,250	0	175,250	-11,600	-6.2%
TOTAL PUBLIC LIBRARY	527,020	533,020	510,469	540,920	0	540,920	7,900	1.5%
RECREATION								
Total Salaries & Wages	45,500	45,500	43,501	46,500	(6,500)	40,000	-5,500	-12.1%
Total Services, Supplies & Oth Charges/Expenses	13,945	13,945	11,518	15,125	0	15,125	1,180	8.5%
TOTAL RECREATION	59,445	59,445	55,019	61,625	(6,500)	55,125	-4,320	-7.3%
DEBT SERVICE								
Total School Debt Principal & Interest	68,791	68,791	68,791	68,605	0	68,605	-186	-0.3%
Total Town Debt Principal & Interest	1,256,616	1,256,616	1,256,615	1,434,065	0	1,434,065	177,449	14.1%
TOTAL DEBT SERVICE	1,325,407	1,325,407	1,325,406	1,502,670	0	1,502,670	177,263	13.4%
PENSION, INSURANCE & OTHER BENEFITS								
TOTAL PENSION, INSURANCE & OTHER BENEFITS	4,160,225	4,163,507	3,958,287	4,386,122	(30,500)	4,355,622	192,115	4.6%
TOTAL SALARY RESERVE								
TOTAL SALARY RESERVE	25,000	20,809	0	25,000	0	25,000	4,191	20.1%
TOTAL TOWN APPROPRIATED COSTS								
TOTAL TOWN APPROPRIATED COSTS	32,131,035	32,336,991	31,532,672	33,359,540	(80,000)	33,279,540	942,549	2.9%
NON-APPROPRIATED COSTS								
State assessments	148,965	148,965	144,585	159,460	0	159,460	10,495	7.0%
Overlay	25,000	128,396	128,396	116,000	0	116,000	-12,396	-9.7%
TOTAL TOWN NON-APPROPRIATED COSTS	173,965	277,361	272,981	275,460	0	275,460	-1,901	-0.7%
GRAND TOTAL GENERAL FUND								
GRAND TOTAL GENERAL FUND	32,305,000	32,614,352	31,805,653	33,635,000	(80,000)	33,555,000	940,648	2.9%