

TOWN OF SALISBURY

FISCAL YEAR 2021

PROPOSED BUDGETS

Submitted by:

Neil J. Harrington, Town Manager

June 22, 2020

**TOWN OF SALISBURY
PROPOSED GENERAL FUND BUDGET
FISCAL YEAR 2021**

DESCRIPTION	FY 2019 AMENDED BUDGET	FY 2019 ACTUAL RESULTS	FY 2020 ORIGINAL BUDGET	FY 2020 AMENDED BUDGET	FY 2021 DEPT. HEAD PROPOSED BUDGET	FY 2021 TOWN MGR. PROPOSED BUDGET	FY 2021 DOLLAR INCREASE (DECREASE)	FY 2021 PERCENT INCREASE (DECREASE)
REVENUES:								
Property taxes	21,647,874	21,808,567	22,531,503	22,579,704	23,386,765	23,386,765	807,061	3.6%
Excise taxes	1,852,500	1,897,242	2,170,000	1,969,000	2,375,000	2,422,000	453,000	23.0%
Penalties and interest on taxes and excises	158,000	190,126	163,000	180,000	185,000	165,000	(15,000)	(8.3%)
Fees, rentals and departmental revenues	530,000	686,853	572,850	690,000	975,000	1,102,850	412,850	59.8%
Licenses and permits	442,500	451,466	465,000	450,000	435,000	427,125	(22,875)	(5.1%)
Fines and forfeits	86,400	109,006	87,258	90,000	86,000	84,000	(6,000)	(6.7%)
State aid	1,177,348	1,188,111	1,265,725	1,286,107	1,258,606	1,258,606	(27,501)	(2.1%)
Miscellaneous income	89,200	124,275	87,002	170,000	82,089	77,345	(92,655)	(54.5%)
Harbor Commission transfers	60,545	60,545	72,545	72,545	73,865	74,025	1,480	2.0%
Enterprise Funds transfers	565,012	565,012	565,737	565,647	566,000	587,284	21,637	3.8%
Other transfers	213,041	213,052	34,380	34,380	0	0	(34,380)	(100.0%)
Free cash and other sources	340,827	340,827	0	175,000	0	0	(175,000)	(100.0%)
TOTAL REVENUES	27,163,247	27,635,082	28,015,000	28,262,383	29,423,325	29,585,000	1,322,617	4.7%
APPROPRIATED COSTS:								
Salaries & wages	7,134,478	7,002,726	7,315,379	7,490,379	8,264,104	7,882,016	391,637	5.2%
Services, supplies and other charges/expenses	2,164,076	1,917,550	2,221,392	2,221,392	2,402,204	2,133,004	(88,388)	(4.0%)
Education	12,206,594	12,204,538	13,277,142	13,277,142	14,193,222	14,137,059	859,917	6.5%
Pension, insurance and other benefits	3,197,009	3,073,640	3,346,792	3,346,792	3,609,137	3,556,637	209,845	6.3%
Debt service	1,988,047	1,987,829	1,500,717	1,500,717	1,395,035	1,398,595	(102,122)	(6.8%)
Capital outlay	96,298	96,298	154,360	154,360	207,859	197,859	43,499	28.2%
TOTAL APPROPRIATIONS	26,786,502	26,282,581	27,815,782	27,990,782	30,071,561	29,305,170	1,314,388	4.7%
NON-APPROPRIATED COSTS:								
State assessments	146,264	146,264	149,218	149,218	154,830	154,830	5,612	3.8%
Overlay	203,674	203,674	150,000	99,394	150,000	125,000	25,606	25.8%
Deficits raised on tax recap	26,807	26,807	0	22,989	0	0	(22,989)	(100.0%)
TOTAL NON-APPROPRIATED COSTS	376,745	376,745	299,218	271,601	304,830	279,830	8,229	3.0%
GRAND TOTAL GENERAL FUND	27,163,247	26,659,326	28,115,000	28,262,383	30,376,391	29,585,000	1,322,617	4.7%
GENERAL FUND SURPLUS (DEFICIT)	0	975,756	(100,000)	0	(953,066)	0		

**TOWN OF SALISBURY
PROPOSED GENERAL FUND BUDGET
FISCAL YEAR 2021**

DESCRIPTION	FY 2019 AMENDED BUDGET	FY 2019 ACTUAL RESULTS	FY 2020 ORIGINAL BUDGET	FY 2020 AMENDED BUDGET	FY 2021 DEPT. HEAD PROPOSED BUDGET	FY 2021 TOWN MGR. PROPOSED BUDGET	FY 2021 DOLLAR INCREASE (DECREASE)	FY 2021 PERCENT INCREASE (DECREASE)
BOARD OF SELECTMEN								
Total Salaries & Wages	13,785	13,785	13,785	13,785	13,785	22,701	8,916	64.7%
Total Services, Supplies & Oth Charges/Expenses	22,900	22,727	26,400	26,400	27,000	26,700	300	1.1%
TOTAL BOARD OF SELECTMEN	36,685	36,512	40,185	40,185	40,785	49,401	9,216	22.9%
TOWN MANAGER								
Total Salaries & Wages	265,294	264,922	275,945	275,945	296,500	296,500	20,555	7.4%
Total Services, Supplies & Oth Charges/Expenses	192,740	184,971	131,650	131,650	160,400	126,100	(5,550)	(4.2%)
Total Capital Outlay	0	0	10,000	10,000	10,000	0	(10,000)	(100.0%)
TOTAL TOWN MANAGER	458,034	449,893	417,595	417,595	466,900	422,600	5,005	1.2%
CENTRAL SERVICES								
Total Salaries & Wages	2,893	2,892	27,893	27,893	27,893	22,515	(5,378)	(19.3%)
Total Services, Supplies & Oth Charges/Expenses	89,350	64,432	79,100	79,100	88,400	83,900	4,800	6.1%
TOTAL CENTRAL SERVICES	92,243	67,324	106,993	106,993	116,293	106,415	(578)	(0.5%)
FINANCE/ACCOUNTING								
Total Salaries & Wages	187,345	187,344	192,075	192,075	207,600	196,800	4,725	2.5%
Total Services, Supplies & Oth Charges/Expenses	14,750	13,354	15,899	15,899	16,800	18,035	2,136	13.4%
TOTAL FINANCE/ACCOUNTING	202,095	200,698	207,974	207,974	224,400	214,835	6,861	3.3%
ASSESSING								
Total Salaries & Wages	249,491	246,901	256,000	256,000	255,175	253,520	(2,480)	(1.0%)
Total Services, Supplies & Oth Charges/Expenses	35,335	30,630	35,625	35,625	36,775	37,900	2,275	6.4%
TOTAL ASSESSING	284,826	277,531	291,625	291,625	291,950	291,420	(205)	(0.1%)
TREASURER/COLLECTOR								
Total Salaries & Wages	156,917	156,897	166,645	166,645	166,645	179,250	12,605	7.6%
Total Services, Supplies & Oth Charges/Expenses	68,752	59,583	73,750	73,750	80,250	70,000	(3,750)	(5.1%)
TOTAL TREASURER/COLLECTOR	225,669	216,480	240,395	240,395	246,895	249,250	8,855	3.7%

**TOWN OF SALISBURY
PROPOSED GENERAL FUND BUDGET
FISCAL YEAR 2021**

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PLANNING & CONSERVATION								
Total Salaries & Wages	228,601	228,463	226,490	226,490	312,740	295,265	68,775	30.4%
Total Services, Supplies & Oth Charges/Expenses	11,227	8,967	11,875	11,875	16,504	15,254	3,379	28.5%
TOTAL PLANNING & CONSERVATION	239,828	237,430	238,365	238,365	329,244	310,519	72,154	30.3%
TOWN CLERK								
Total Salaries & Wages	134,903	132,928	137,545	137,545	138,445	145,450	7,905	5.7%
Total Services, Supplies & Oth Charges/Expenses	29,893	24,819	29,500	29,500	31,400	40,500	11,000	37.3%
TOTAL TOWN CLERK	164,796	157,747	167,045	167,045	169,845	185,950	18,905	11.3%
LICENSE COMMISSION								
Total Services, Supplies & Oth Charges/Expenses	500	51	0	0	0	0	0	N/A
TOTAL LICENSE COMMISSION	500	51	0	0	0	0	0	N/A
CONSERVATION COMMISSION								
Total Salaries & Wages	68,095	68,095	68,575	68,575	0	0	(68,575)	(100.0%)
Total Services, Supplies & Oth Charges/Expenses	1,400	1,392	1,500	1,500	0	0	(1,500)	(100.0%)
TOTAL CONSERVATION COMMISSION	69,495	69,487	70,075	70,075	0	0	(70,075)	(100.0%)
PUBLIC BUILDINGS & PROPERTIES								
Total Salaries & Wages	0	0	0	0	85,000	7,800	7,800	N/A
Total Services, Supplies & Oth Charges/Expenses	31,700	30,516	34,500	34,500	39,000	31,414	(3,086)	(8.9%)
TOTAL PUBLIC BUILDINGS & PROPERTIES	31,700	30,516	34,500	34,500	124,000	39,214	4,714	13.7%
POLICE DEPARTMENT								
Total Salaries & Wages	2,786,560	2,740,487	2,852,600	2,852,600	3,236,259	3,035,625	183,025	6.4%
Total Services, Supplies & Oth Charges/Expenses	288,782	272,471	302,150	302,150	355,992	326,502	24,352	8.1%
Total Capital Outlay	0	0	0	0	15,332	15,332	15,332	N/A
TOTAL POLICE DEPARTMENT	3,075,342	3,012,958	3,154,750	3,154,750	3,607,583	3,377,459	222,709	7.1%

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FIRE DEPARTMENT								
Total Salaries & Wages	1,534,632	1,533,481	1,541,300	1,576,300	1,660,925	1,750,750	174,450	11.1%
Total Services, Supplies & Oth Charges/Expenses	180,860	176,913	230,300	230,300	233,500	232,000	1,700	0.7%
Total Capital Outlay	57,368	57,368	105,430	105,430	105,430	105,430	0	0.0%
TOTAL FIRE DEPARTMENT	1,772,860	1,767,762	1,877,030	1,912,030	1,999,855	2,088,180	176,150	9.2%
EMERGENCY MANAGEMENT								
Total Salaries & Wages	10,000	9,500	10,900	10,900	10,900	17,700	6,800	62.4%
Total Services, Supplies & Oth Charges/Expenses	5,254	2,449	5,204	5,204	5,204	3,604	(1,600)	(30.7%)
TOTAL EMERGENCY MANAGEMENT	15,254	11,949	16,104	16,104	16,104	21,304	5,200	32.3%
INSPECTIONAL SERVICES								
Total Salaries & Wages	157,493	156,993	160,315	190,315	189,815	186,770	(3,545)	(1.9%)
Total Services, Supplies & Oth Charges/Expenses	18,250	16,238	17,750	17,750	30,150	20,795	3,045	17.2%
TOTAL INSPECTIONAL SERVICES	175,743	173,231	178,065	208,065	219,965	207,565	(500)	(0.2%)
ANIMAL CONTROL								
Total Salaries & Wages	29,500	29,500	31,500	31,500	34,475	34,800	3,300	10.5%
Total Services, Supplies & Oth Charges/Expenses	13,991	5,879	10,300	10,300	10,300	9,800	(500)	(4.9%)
TOTAL ANIMAL CONTROL	43,491	35,379	41,800	41,800	44,775	44,600	2,800	6.7%
HARBORMASTER								
Total Salaries & Wages	39,730	39,310	39,730	39,730	40,500	44,000	4,270	10.7%
Total Services, Supplies & Oth Charges/Expenses	20,815	17,425	32,815	32,815	33,365	30,025	(2,790)	(8.5%)
TOTAL HARBORMASTER	60,545	56,735	72,545	72,545	73,865	74,025	1,480	2.0%
WEST NEWBURY PUMP-OUT BOAT								
West Newbury Pump Out Wages	3,000	3,666	4,000	4,000	5,500	5,500	1,500	37.5%
West Newbury Pump Out Expenses	3,000	2,334	4,000	4,000	2,500	2,500	(1,500)	(37.5%)
TOTAL WEST NEWBURY PUMP-OUT BOAT	6,000	6,000	8,000	8,000	8,000	8,000	0	0.0%

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CLAM FLATS								
Total Salaries & Wages	750	187	750	750	750	750	0	0.0%
Total Services, Supplies & Oth Charges/Expenses	250	84	520	520	520	520	0	0.0%
TOTAL CLAM FLATS	1,000	271	1,270	1,270	1,270	1,270	0	0.0%
EDUCATION								
Total Triton Operating Assessment	11,678,611	11,678,611	12,648,939	12,648,939	13,589,222	13,560,207	911,268	7.2%
Total Whittier Tech Assessment	507,983	507,983	609,703	609,703	550,000	536,752	(72,951)	(12.0%)
Total Essex North Shore Assessment	20,000	17,944	18,500	18,500	54,000	40,100	21,600	116.8%
TOTAL EDUCATION	12,206,594	12,204,538	13,277,142	13,277,142	14,193,222	14,137,059	859,917	6.5%
PUBLIC WORKS								
Total Salaries & Wages	567,208	526,398	585,435	585,435	640,422	618,000	32,565	5.6%
Total Services, Supplies & Oth Charges/Expenses	440,560	342,091	459,150	459,150	427,000	367,455	(91,695)	(20.0%)
Total Capital Outlay	38,930	38,930	38,930	38,930	77,097	77,097	38,167	98.0%
TOTAL PUBLIC WORKS	1,046,698	907,419	1,083,515	1,083,515	1,144,519	1,062,552	(20,963)	(1.9%)
SNOW & ICE								
Total Salaries & Wages	35,000	42,463	35,000	35,000	35,000	35,000	0	0.0%
Total Services, Supplies & Oth Charges/Expenses	95,000	110,527	95,000	95,000	95,000	95,000	0	0.0%
TOTAL SNOW & ICE	130,000	152,990	130,000	130,000	130,000	130,000	0	0.0%
LANDFILL/RECYCLING CENTER								
Total Salaries & Wages	20,800	20,782	27,500	27,500	38,025	28,500	1,000	3.6%
Total Services, Supplies & Oth Charges/Expenses	102,300	97,963	109,030	109,030	204,850	127,350	18,320	16.8%
TOTAL LANDFILL/RECYCLING CENTER	123,100	118,745	136,530	136,530	242,875	155,850	19,320	14.2%
BEACH SERVICES								
Total Salaries & Wages	73,000	68,754	77,500	77,500	80,625	81,000	3,500	4.5%
Total Services, Supplies & Oth Charges/Expenses	47,600	34,423	46,500	46,500	50,000	42,875	(3,625)	(7.8%)
TOTAL BEACH SERVICES	120,600	103,177	124,000	124,000	130,625	123,875	(125)	(0.1%)

**TOWN OF SALISBURY
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FISCAL YEAR 2021**

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CEMETERIES								
Total Services, Supplies & Oth Charges/Expenses	0	0	0	0	15,000	13,000	13,000	N/A
TOTAL CEMETERIES	0	0	0	0	15,000	13,000	13,000	N/A
BOARD OF HEALTH								
Total Salaries & Wages	37,273	36,872	39,191	39,191	33,000	32,500	(6,691)	(17.1%)
Total Services, Supplies & Oth Charges/Expenses	17,367	14,786	15,905	15,905	16,825	16,825	920	5.8%
TOTAL BOARD OF HEALTH	54,640	51,658	55,096	55,096	49,825	49,325	(5,771)	(10.5%)
COUNCIL ON AGING								
Total Salaries & Wages	169,294	152,679	170,190	170,190	227,360	190,150	19,960	11.7%
Total Services, Supplies & Oth Charges/Expenses	30,900	29,834	34,250	34,250	38,550	34,650	400	1.2%
TOTAL COUNCIL ON AGING	200,194	182,513	204,440	204,440	265,910	224,800	20,360	10.0%
VETERANS' SERVICES								
Total Salaries & Wages	25,406	25,406	27,540	27,540	28,575	28,575	1,035	3.8%
Total Services, Supplies & Oth Charges/Expenses	251,000	222,963	246,000	246,000	211,000	181,000	(65,000)	(26.4%)
TOTAL VETERANS' SERVICES	276,406	248,369	273,540	273,540	239,575	209,575	(63,965)	(23.4%)
PUBLIC LIBRARY								
Total Salaries & Wages	314,287	314,021	316,975	316,975	348,190	342,595	25,620	8.1%
Total Services, Supplies & Oth Charges/Expenses	149,600	129,728	172,719	172,719	175,919	179,300	6,581	3.8%
TOTAL PUBLIC LIBRARY	463,887	443,749	489,694	489,694	524,109	521,895	32,201	6.6%
DEBT SERVICE								
Total School Debt Principal & Interest	608,817	608,817	170,266	170,266	145,610	145,610	(24,656)	(14.5%)
Total Town Debt Principal & Interest	1,379,230	1,379,012	1,330,451	1,330,451	1,249,425	1,252,985	(77,466)	(5.8%)
TOTAL DEBT SERVICE	1,988,047	1,987,829	1,500,717	1,500,717	1,395,035	1,398,595	(102,122)	(6.8%)
PENSION, INSURANCE & OTHER BENEFITS								
TOTAL PENSION, INSURANCE & OTHER BENEFITS	3,197,009	3,073,640	3,346,792	3,346,792	3,609,137	3,556,637	209,845	6.3%

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TOTAL SALARY RESERVE	23,221	0	30,000	140,000	150,000	30,000	(110,000)	(78.6%)
TOTAL TOWN APPROPRIATED COSTS	26,786,502	26,282,581	27,815,782	27,990,782	30,071,561	29,305,170	1,314,388	4.7%
NON-APPROPRIATED COSTS								
TOTAL TOWN NON-APPROPRIATED COSTS	376,745	376,745	299,218	271,601	304,830	279,830	8,229	3.0%
GRAND TOTAL GENERAL FUND	27,163,247	26,659,326	28,115,000	28,262,383	30,376,391	29,585,000	1,322,617	4.7%

TOWN OF SALISBURY
PROPOSED SEWER ENTERPRISE FUND BUDGET
FISCAL YEAR 2021

	FY 2019 AMENDED BUDGET	FY 2019 ACTUAL RESULTS	FY 2020 ORIGINAL BUDGET	FY 2020 AMENDED BUDGET	FY 2021 DEPT. HEAD PROPOSED BUDGET	FY 2021 TOWN MGR. PROPOSED BUDGET	FY 2021 DOLLAR INCREASE (DECREASE)	FY 2021 PERCENT INCREASE (DECREASE)
SEWER FUND REVENUES:								
User fees	2,034,611	2,035,526	2,050,000	2,050,000	2,025,000	2,050,000	0	0.0%
Access fees	65,000	194,430	50,000	50,000	25,000	20,000	(30,000)	(60.0%)
Betterment principal	230,000	324,707	203,000	203,000	193,000	193,000	(10,000)	(4.9%)
User fees liens, deferrals and tax titles	0	161,226	75,000	75,000	80,000	80,000	5,000	6.7%
Betterment interest	95,000	98,827	87,000	87,000	72,000	72,000	(15,000)	(17.2%)
User fees interest	0	24,166	15,000	15,000	10,000	10,000	(5,000)	(33.3%)
Miscellaneous income	13,500	14,644	0	0	0	0	0	N/A
Interest income	23,000	80,476	45,000	45,000	45,000	52,000	7,000	15.6%
TOTAL SEWER FUND REVENUES	2,461,111	2,934,002	2,525,000	2,525,000	2,450,000	2,477,000	(48,000)	(1.9%)
SEWER FUND EXPENSES:								
Salaries & wages	375,000	333,617	375,000	375,000	372,569	390,000	15,000	4.0%
Services, supplies and other charges/exp	777,550	500,803	806,220	806,220	861,650	973,481	167,261	20.7%
Debt service	537,245	537,244	717,028	717,028	399,306	424,725	(292,303)	(40.8%)
Capital outlay	265,000	90,808	220,000	220,000	230,000	270,000	50,000	22.7%
Surplus reserve	100,000	0	0	0	0	0	0	N/A
Transfer to General Fund - Indirect costs	406,316	406,316	406,752	406,752	0	418,794	12,042	3.0%
TOTAL SEWER FUND EXPENSES	2,461,111	1,868,788	2,525,000	2,525,000	1,863,525	2,477,000	(48,000)	(1.9%)
SURPLUS (DEFICIT)	0	1,065,214	0	0	586,475	0		
Total Salaries & Wages	375,000	333,617	375,000	375,000	372,569	390,000	15,000	4.0%
Total Purchase of Services	667,550	452,722	714,720	714,720	768,650	880,981	166,261	23.3%
Total Supplies	102,500	46,689	81,500	81,500	82,500	82,500	1,000	1.2%
Total Other Charges & Expenses	7,500	1,392	10,000	10,000	10,500	10,000	0	0.0%
Debt Service	537,245	537,244	717,028	717,028	399,306	424,725	(292,303)	(40.8%)
Capital Outlay	265,000	90,808	220,000	220,000	230,000	270,000	50,000	22.7%
Transfers	406,316	406,316	406,752	406,752	0	418,794	12,042	3.0%
Budgeted Surplus	100,000	0	0	0	0	0	0	N/A
TOTAL SEWER ENTERPRISE FUND	2,461,111	1,868,788	2,525,000	2,525,000	1,863,525	2,477,000	(48,000)	(1.9%)

TOWN OF SALISBURY
PROPOSED WATER ENTERPRISE FUND BUDGET
FISCAL YEAR 2020

	FY 2019 AMENDED BUDGET	FY 2019 ACTUAL RESULTS	FY 2020 ORIGINAL BUDGET	FY 2020 AMENDED BUDGET	FY 2021 DEPT. HEAD PROPOSED BUDGET	FY 2021 TOWN MGR. PROPOSED BUDGET	FY 2021 DOLLAR INCREASE (DECREASE)	FY 2021 PERCENT INCREASE (DECREASE)
WATER ENTERPRISE FUND								
WATER FUND REVENUES:								
User fees	2,411,591	2,506,446	2,420,000	2,420,000	2,385,000	2,447,694	27,694	1.1%
Access fees	150,000	313,344	70,000	70,000	40,000	40,000	(30,000)	(42.9%)
User fees liens, deferrals and tax titles	0	15,106	15,000	15,000	10,000	10,000	(5,000)	(33.3%)
Miscellaneous income	44,000	51,713	41,000	41,000	42,000	42,000	1,000	2.4%
Interest income	9,000	28,153	19,000	19,000	23,000	29,306	10,306	54.2%
TOTAL WATER FUND REVENUES	2,614,591	2,914,762	2,565,000	2,565,000	2,500,000	2,569,000	4,000	0.2%
WATER FUND EXPENSES:								
Salaries	0	0	0	0	0	0	0	N/A
Services, supplies and other charges/exp	1,365,850	1,225,014	1,432,723	1,432,723	1,431,090	1,376,116	(56,607)	(4.0%)
Debt service	890,045	890,045	927,882	927,882	901,330	973,760	45,878	4.9%
Capital outlay	200,000	68,550	45,500	45,500	45,500	50,634	5,134	11.3%
Surplus reserve	0	0	0	0	0	0	0	N/A
Transfer to General Fund - Indirect costs	158,696	158,696	158,895	158,895	0	168,490	9,595	6.0%
TOTAL WATER FUND EXPENSES	2,614,591	2,342,305	2,565,000	2,565,000	2,377,920	2,569,000	4,000	0.2%
SURPLUS (DEFICIT)	0	572,457	0	0	122,080	0		
Total Salaries	0	0	0	0	0	0	0	N/A
Total Purchase of Services	1,177,100	1,074,756	1,266,973	1,266,973	1,275,440	1,221,130	(45,843)	(3.6%)
Total Supplies	169,450	137,599	145,950	145,950	137,950	137,950	(8,000)	(5.5%)
Total Other Charges & Expenses	19,300	12,659	19,800	19,800	17,700	17,036	(2,764)	(14.0%)
Debt Service	890,045	890,045	927,882	927,882	901,330	973,760	45,878	4.9%
Capital Outlay	200,000	68,550	45,500	45,500	45,500	50,634	5,134	11.3%
Transfers	158,696	158,696	158,895	158,895	0	168,490	9,595	6.0%
TOTAL WATER ENTERPRISE FUND	2,614,591	2,342,305	2,565,000	2,565,000	2,377,920	2,569,000	4,000	0.2%