

TOWN OF SALISBURY

**FISCAL YEAR 2016
PROPOSED BUDGET**

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

May 18, 2015

Town of Salisbury
Proposed General Fund Budget
FY 2016

General Fund	Proposed Budgeted 2015	Proposed Budgeted 2015	Proposed Budgeted 2016	Proposed Budgeted 2016	2016 Change	2016 % Change
Revenues:						
Taxes	18,542,741	18,542,741	19,211,986	19,211,986	669,244	3.6%
Fees	458,300	458,300	490,900	490,900	32,600	7.1%
Licenses & Permits	328,800	328,800	333,600	333,600	4,800	1.5%
Fines & Forfeits	101,200	101,200	97,500	97,500	(3,700)	-3.7%
Local Aid	1,103,104	1,103,104	1,115,179	1,115,179	12,075	1.1%
Other Income	142,406	142,406	158,284	158,284	15,878	11.1%
Harbor Commission Transfers	29,265	29,265	30,000	30,000	735	2.5%
Enterprise Fund Transfers	452,497	452,497	510,736	510,736	58,239	12.9%
Total Revenues	21,158,313	21,158,313	21,948,184	21,948,184	789,871	3.9%
	Dept. Heads Budgeted 2015	Town Mgr Budgeted 2015	Dept. Heads Budgeted 2016	Town Mgr Budgeted 2016	2016 Change	2016 % Change
Expenditures:						
Salaries	5,324,005	5,366,155	6,014,154	5,553,042	186,886	3.5%
Fringe Benefits & Ins	2,519,252	2,387,468	2,596,840	2,559,474	172,006	7.2%
Services & Supplies	1,772,982	1,594,222	1,805,308	1,622,553	28,331	1.8%
Capital Expenditures	103,678	67,818	110,000	63,450	(4,368)	-6.4%
Education	10,655,793	10,563,322	11,141,698	10,945,039	381,717	3.6%
Debt Service	919,124	919,124	913,642	940,505	21,381	2.3%
Transfers Out	25,000	0	25,000	0	0	#DIV/0!
Total General Fund	21,294,834	20,898,109	22,581,642	21,684,063	785,953	3.8%
Non-Appropriated Expenditures						
State Assessments	127,484	127,484	127,484	128,623	1,139	0.9%
Cherry Sheet Offsets	6,344	6,344	6,344	8,535	2,191	34.5%
Overlay	125,000	125,000	125,000	125,000	0	0.0%
Total Non-Appropriated Expenditures	258,828	258,828	258,828	262,158	3,330	1.3%
Total Expenditures	21,553,662	21,156,937	22,840,470	21,946,221	789,283	3.7%
Surplus/(Deficit)	(395,349)	1,376	(892,286)	1,964		

Town of Salisbury
Proposed General Fund Budget
FY 2016

Current Year Ford Motor	Dept. Heads Proposed 2015 Budget	Town Manager Proposed 2015 Budget	Dept. Heads Proposed 2016 Budget	Town Manager Proposed 2016 Budget	FY 2016 Increase/ (Decrease)	FY 2016 % Increase/ (Decrease)
Board of Selectmen						
Total Salaries	13,785	13,785	13,785	13,785	0	0.0%
Total Purchase of Services	8,500	8,500	8,500	8,500	0	0.0%
Total Other Charges & Expenses	1,000	1,000	1,000	1,000	0	0.0%
Total Board of Selectmen	23,285	23,285	23,285	23,285	0	0.0%
Town Manager						
Total Salaries	217,247	215,247	227,482	224,641	9,394	4.4%
Total Purchase of Services	106,000	116,000	115,000	110,000	(6,000)	-5.2%
Total Supplies	700	700	700	1,000	300	42.9%
Total Other Charges & Expenses	7,000	7,000	7,000	7,000	0	0.0%
Total Town Manager	330,947	338,947	350,182	342,641	3,694	1.1%
Central Services						
Total Purchase of Services	72,500	68,250	74,250	70,500	2,250	3.3%
Total Supplies	5,000	3,000	4,000	4,000	1,000	33.3%
Total Capital Outlay	0	0	0	0	0	#DIV/0!
Total Central Services	77,500	71,250	78,250	74,500	3,250	4.6%
Finance Director						
Total Salaries	165,778	166,178	172,337	157,698	(8,480)	-5.1%
Total Purchase of Services	10,750	10,750	11,500	11,500	750	7.0%
Total Supplies	1,000	1,000	1,000	1,000	0	0.0%
Total Other Charges & Expenses	1,400	1,400	1,900	1,400	0	0.0%
Total Finance Director	178,928	179,328	186,737	171,598	(7,730)	-4.3%
Assessors' Office						
Total Salaries	194,754	197,601	203,548	203,448	5,847	3.0%
Total Purchase of Services	73,665	28,665	29,005	28,700	35	0.1%
Total Supplies	2,450	2,450	2,450	2,450	0	0.0%
Total Other Charges & Expenses	10,175	10,175	10,175	10,175	0	0.0%
Total Assessors' Office	281,044	238,891	245,178	244,773	5,882	2.5%
Treasurer's Office						
Total Salaries	127,937	127,937	131,697	130,697	2,760	2.2%
Total Purchase of Services	56,000	46,000	51,000	42,000	(4,000)	-8.7%
Total Supplies	1,500	1,500	1,500	1,500	0	0.0%
Total Other Charges & Expenses	3,300	3,300	3,300	3,300	0	0.0%
Total Treasurer's Office	188,737	178,737	187,497	177,497	(1,240)	-0.7%

Town of Salisbury
Proposed General Fund Budget
FY 2016

Current Year Ford Motor	Dept. Heads	Town Manager	Dept. Heads	Town Manager	FY 2016 Increase/ (Decrease)	FY 2016 % Increase/ (Decrease)
	Proposed 2015 Budget	Proposed 2015 Budget	Proposed 2016 Budget	Proposed 2016 Budget		
Planning						
Total Salaries	140,442	140,833	145,693	144,693	3,860	2.7%
Total Purchase of Services	6,957	7,557	7,627	7,627	70	0.9%
Total Supplies	800	800	800	800	0	0.0%
Total Other Charges & Expenses	1,500	1,500	1,500	1,500	0	0.0%
Total Planning Dept.	149,699	150,690	155,620	154,620	3,930	2.6%
Town Clerk						
Total Salaries	104,004	107,105	110,512	110,512	3,407	3.2%
Total Purchase of Services	29,300	29,300	26,300	25,300	(4,000)	-13.7%
Total Supplies	1,000	1,000	1,000	1,000	0	0.0%
Total Other Charges & Expenses	2,000	2,000	2,000	2,000	0	0.0%
Total Town Clerk	136,304	139,405	139,812	138,812	(593)	0.4%
License Commission						
Total Salaries	1,800	1,800	1,800	1,800	0	0.0%
Total Purchase of Services	150	150	150	150	0	0.0%
Total Supplies	350	350	350	350	0	0.0%
Total Other Charges & Expenses	0	0	0	0	0	#DIV/0!
Total License Commission	2,300	2,300	2,300	2,300	0	0.0%
Conservation Commission						
Total Salaries	44,017	46,292	60,405	55,405	9,114	19.7%
Total Supplies	600	600	600	600	0	0.0%
Total Other Charges & Expenses	2,170	2,170	2,170	2,170	0	0.0%
Total Conservation Commission	46,787	49,062	63,175	58,175	9,114	18.6%
Police Department						
Total Salaries	2,107,945	2,123,370	2,417,061	2,145,534	22,165	1.0%
Total Purchase of Services	149,400	142,400	164,350	142,400	0	0.0%
Total Supplies	66,500	66,500	66,500	66,500	0	0.0%
Total Other Charges & Expenses	9,460	9,460	10,460	9,460	0	0.0%
Total Capital Items	71,678	57,818	0	53,450	(4,368)	-7.6%
Total Police Department	2,404,983	2,399,548	2,658,371	2,417,344	17,797	0.7%

Town of Salisbury
Proposed General Fund Budget
FY 2016

Current Year Ford Motor	Dept. Heads Proposed 2015 Budget	Town Manager Proposed 2015 Budget	Dept. Heads Proposed 2016 Budget	Town Manager Proposed 2016 Budget	FY 2016 Increase/ (Decrease)	FY 2016 % Increase/ (Decrease)
Fire Department						
Total Salaries	1,083,631	1,127,329	1,236,500	1,168,118	40,789	3.6%
Total Purchase of Services	153,900	138,900	188,450	138,950	50	0.0%
Total Supplies	22,000	20,500	21,000	20,500	0	0.0%
Total Other Charges & Expenses	3,000	3,000	3,500	3,000	0	0.0%
Total Capital Outlay	22,000	0	100,000	0	0	#DIV/0!
Total Fire Department	1,284,531	1,289,729	1,549,450	1,330,568	40,839	3.2%
Emergency Management						
Civil Defense Director					0	#DIV/0!
Total Salaries	6,800	4,800	4,800	4,800	0	0.0%
Total Purchase of Services	2,200	2,200	2,200	2,200	0	0.0%
Total Supplies	2,600	2,600	2,600	2,600	0	0.0%
Total Capital	0	0	0	0	0	#DIV/0!
Total Emergency Management	11,600	9,600	9,600	9,600	0	0.0%
Inspectional Services						
Total Salaries	124,631	124,131	133,866	133,866	9,735	7.8%
Total Purchase of Services	4,750	4,750	4,750	4,750	0	0.0%
Total Supplies	1,100	1,100	1,100	1,100	0	0.0%
Total Other Charges & Expenses	4,795	4,795	4,795	4,795	0	0.0%
Total Building Inspector	135,276	134,776	144,511	144,511	9,735	7.2%
Dog/Animal Control Officer						
Total Salaries	36,000	22,500	24,500	24,500	2,000	8.9%
Total Purchase of Services	11,700	11,700	11,700	11,700	0	0.0%
Total Supplies	2,200	1,200	1,200	1,200	0	0.0%
Total Other Charges & Expenses	200	200	200	200	0	0.0%
Total Dog/Animal Control Officer	50,100	35,600	37,600	37,600	2,000	5.6%
Harbormaster						
Total Salaries	33,930	36,930	36,930	36,930	0	0.0%
Total Purchase of Services	8,400	8,400	8,400	8,400	0	0.0%
Total Supplies	6,700	6,700	6,700	6,700	0	0.0%
Total Other Charges & Expenses	700	700	700	700	0	0.0%
Total Capital Outlay	10,000	10,000	10,000	10,000	0	0.0%
Total Harbormaster	59,730	62,730	62,730	62,730	0	0.0%
Clam Flats						
Total Salaries	0	1,000	1,000	1,000	0	0.0%
Total Purchase of Services	0	0	0	0	0	#DIV/0!
Total Supplies	0	0	0	0	0	#DIV/0!
Total Other Charges & Expenses	0	0	0	0	0	#DIV/0!
Total Clam Flats	0	1,000	1,000	1,000	0	0.0%

**Town of Salisbury
Proposed General Fund Budget
FY 2016**

Current Year Ford Motor	Dept. Heads Proposed 2015 Budget	Town Manager Proposed 2015 Budget	Dept. Heads Proposed 2016 Budget	Town Manager Proposed 2016 Budget	FY 2016 Increase/ (Decrease)	FY 2016 % Increase/ (Decrease)
Education						
Triton Assessment	9,843,293	9,716,786	10,270,426	10,098,977	382,191	3.9%
Whittier Assessment	760,000	755,066	742,707	742,707	(12,359)	-1.6%
Essex North Shore Reg.	52,500	91,470	128,565	103,355	11,885	13.0%
Total Education	10,655,793	10,563,322	11,141,698	10,945,039	381,717	3.6%
Dept of Public Works						
Total Salaries	543,961	532,259	555,045	526,729	(5,530)	-1.0%
Total Purchase of Services	286,000	249,000	310,000	249,000	0	0.0%
Total Supplies	148,500	126,500	145,500	126,500	0	0.0%
Total Other Charges & Expenses	1,000	850	1,500	850	0	0.0%
Total Capital Outlay	0	0	0	0	0	#DIV/0!
Total Public Works	979,461	908,609	1,012,045	903,079	(5,530)	-0.6%
Town Landfill						
Total Salaries	18,200	17,148	19,148	19,148	2,000	11.7%
Total Engineering	68,900	65,000	66,700	66,700	1,700	2.6%
Total Town Landfill	87,100	82,148	85,848	85,848	3,700	4.5%
Beach Services						
Total Salaries	58,920	55,000	55,000	55,000	0	0.0%
Total Purchase of Services	27,300	20,300	25,400	20,300	0	0.0%
Total Supplies	24,500	16,500	19,500	16,500	0	0.0%
Total Beach Services	110,720	91,800	99,900	91,800	0	0.0%
Board of Health						
Total Salaries	34,793	34,793	35,790	35,190	397	1.1%
Total Purchase of Services	12,630	10,310	11,646	11,646	1,336	13.0%
Total Supplies	1,000	1,000	1,000	1,000	0	0.0%
Total Other Charges & Expenses	3,980	3,740	3,980	3,980	240	6.4%
Total Board of Health	52,403	49,843	52,416	51,816	1,973	4.0%
Council On Aging						
Total Salaries	110,226	104,414	125,202	106,033	1,619	1.6%
Total Purchase of Services	20,500	18,500	19,200	18,500	0	0.0%
Total Supplies	4,500	4,500	4,500	4,500	0	0.0%
Total Other Charges & Expenses	1,500	1,500	1,500	1,500	0	0.0%
Capital Outlay	0	0	0	0	0	#DIV/0!
Total Council on Aging	136,726	128,914	150,402	130,533	1,619	1.3%

Town of Salisbury
Proposed General Fund Budget
FY 2016

Current Year Ford Motor	Dept. Heads Proposed 2015 Budget	Town Manager Proposed 2015 Budget	Dept. Heads Proposed 2016 Budget	Town Manager Proposed 2016 Budget	FY 2016 Increase/ (Decrease)	FY 2016 % Increase/ (Decrease)
Veteran's Services						
Total Salaries	14,160	14,160	23,700	23,700	9,540	67.4%
Total Supplies	200	200	1,000	1,000	800	400.0%
Total Other Charges & Expenses	251,000	230,000	230,000	230,000	0	0.0%
Total Veteran's Services	265,360	244,360	254,700	254,700	10,340	4.2%
Public Library						
Total Salaries	141,044	151,544	278,353	229,815	78,271	51.6%
Total Purchases of Services	63,200	63,200	94,400	95,500	32,300	51.1%
Total Supplies	2,500	2,500	5,000	4,000	1,500	60.0%
Total Other Charges & Expenses	400	400	1,100	400	0	0.0%
Total Public Library	207,144	217,644	378,853	329,715	112,071	51.5%
Total Debt Service	919,124	919,124	913,642	940,505	21,381	2.3%
Insurance & Benefits						
Total Insurance & Benefits	2,519,252	2,387,468	2,596,840	2,559,474	172,006	7.2%
Total General Fund	21,294,834	20,898,109	22,581,642	21,684,063	785,953	3.8%
Non-Appropriated Expenditures						
Total Non-Appropriated Expenditures	258,828	258,828	258,828	262,158	3,330	1.3%
Total Expenditures	21,553,662	21,156,937	22,840,470	21,946,221	789,283	3.7%

**Town of Salisbury
Proposed Enterprise Fund Budgets
FY 2016**

Sewer Enterprise Fund	Proposed	Proposed	Proposed	Proposed	2016	2016
	Budgeted	Budgeted	Budgeted	Budgeted	Change	% Change
Revenues:	2015	2015	2016	2016		
User Fees	1,366,200	1,366,200	1,380,600	1,380,600	16,200	1.2%
Revenue-Betterment Charge	247,989	247,989	247,989	247,989	(139,296)	-36.0%
Revenue-Betterment Interest	173,792	173,792	160,703	160,703	(58,206)	-25.1%
Access Fees	138,600	138,600	179,100	179,100	77,000	125.0%
Bond Subsidy	18,125	18,125	17,108	17,108	(1,761)	-8.9%
Other Income	12,000	12,000	11,000	11,000	0	0.0%
Total Revenues	1,956,706	1,956,706	1,996,500	1,996,500	(106,063)	-5.1%
Expenditures:						
Salaries	331,976	331,976	342,864	350,386	26,786	8.8%
Services & Supplies	516,164	477,864	541,176	542,326	36,589	8.3%
Access Fees	40,000	20,000	50,000	50,000	(10,000)	-33.3%
Capital Expenditures	86,000	50,000	80,000	80,000	(30,000)	-37.5%
Stabilization	50,000	30,000	30,000	30,000	(20,000)	-40.0%
Debt Service	721,875	721,875	721,875	575,103	(118,563)	-14.1%
Indirects - Transfer Out	324,952	324,952	324,952	368,676	12,235	3.9%
Total Expenditures	2,070,967	1,956,667	2,090,867	1,996,491	(102,953)	-5.0%
Surplus/(Deficit)	(114,261)	39	(94,367)	9		

Water Enterprise Fund	Proposed	Proposed	Proposed	Proposed	2016	2016
	Budgeted	Budgeted	Budgeted	Budgeted	Change	% Change
Revenues:	2015	2015	2016	2016		
User Fees	2,081,600	2,081,600	2,300,000	2,300,000	21,600	1.0%
Access Fees	207,360	207,360	380,200	380,200	132,360	176.5%
Other Income	41,402	41,402	42,314	42,314	32,402	360.0%
Total Revenues	2,330,362	2,330,362	2,722,514	2,722,514	186,362	8.7%
Expenditures:						
Salaries	7,500	7,500	0	7,500	7,500	#DIV/0!
Services & Supplies	1,044,738	1,044,738	1,154,559	1,169,659	68,795	7.0%
Access Fees	0	0	0	100,000	(25,000)	-100.0%
Capital Expenditures	175,000	175,000	350,000	360,000	83,000	90.2%
Stabilization	30,000	30,000	30,000	0	30,000	#DIV/0!
Debt Service	940,755	940,755	924,063	942,761	16,365	1.8%
Indirects - Transfer Out	127,545	127,545	127,545	142,060	2,309	1.8%
Total Expenditures	2,325,538	2,325,538	2,586,167	2,721,980	182,969	8.5%
Surplus/(Deficit)	4,824	4,824	136,347	534		

Town of Salisbury
Proposed Enterprise Fund Budgets
FY 2016

Current Year Budgeted	Dept. Heads	Town Manager	Dept. Heads	Town Manager	FY 2016 Increase/ (Decrease)	FY 2016 % Increase/ (Decrease)
	Proposed 2015 Budget	Proposed 2015 Budget	Proposed 2016 Budget	Proposed 2016 Budget		
Sewer Enterprise Fund						
Total Purchases of Services	431,500	394,500	453,900	453,900	59,400	15.1%
Total Supplies	70,664	70,364	73,276	74,426	4,062	5.8%
Total Other Charges & Expenses	825,875	784,875	815,875	669,103	(115,772)	-14.8%
Total Capital Outlay	86,000	50,000	80,000	80,000	30,000	60.0%
Transfer Out to Gen Fund	324,952	324,952	324,952	368,676	43,724	13.5%
Total Sewer Enterprise Fund	2,070,967	1,956,667	2,090,867	1,996,491	39,824	2.0%

Current Year Budgeted	Dept. Heads	Town Manager	Dept. Heads	Town Manager	FY 2016 Increase/ (Decrease)	FY 2016 % Increase/ (Decrease)
	Proposed 2015 Budget	Proposed 2015 Budget	Proposed 2016 Budget	Proposed 2016 Budget		
Water Enterprise						
Total Salaries	7,500	7,500	0	7,500	0	0.0%
Total Purchase of Services	843,938	843,938	934,592	949,692	105,754	12.5%
Total Supplies	188,850	188,850	207,367	207,367	18,517	9.8%
Total Other Charges & Expenses	982,705	982,705	966,663	1,055,361	72,656	7.4%
Total Capital Outlay	175,000	175,000	350,000	360,000	185,000	105.7%
Transfer Out to Gen Fund	127,545	127,545	127,545	142,060	14,515	11.4%
Total Water Enterprise Fund	2,325,538	2,325,538	2,586,167	2,721,980	396,442	17.0%