

City of Salisbury, Maryland

Municipal Budget FY 2026





Distinguished Budget Presentation



Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Salisbury, Maryland, for its Annual Budget for the fiscal year beginning July 01, 2024. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Your Municipal Government



Incorporated in 1854, the municipal government of the City of Salisbury, Maryland is a “strong-mayor” organization. In this form of government, Executive responsibility is vested in a popularly elected Mayor, and Legislative responsibility resides within a unicameral, popularly elected city council. The Mayor is the Chief Executive Officer and the head of the administrative branch of city government. In that role, he is responsible for overseeing the various departments in the city, ensuring that the ordinances of the city are executed; providing an annual report on the financial condition and accomplishments of the city; appointing the heads of all departments and members of committees and commissions; preparation of an annual budget; preparation of a 5-year capital improvement plan; and supervision of the City Administrator who manages day-to-day functions.

The City Administrator is the supervisor of all department heads, except the City Clerk and City Attorney. The City Administrator may also perform all other tasks delegated by the Mayor. Legislative and oversight functions are the purview of the elected council. The council members represent the City’s five districts and are elected to four-year terms. City elections are non-partisan. The council meets in regular session the second and fourth Monday of each month in Council Chambers. Council work sessions are held the first and third Monday of each month. The council also holds the ability to fill vacancies in the council or appoint an acting mayor when a vacancy occurs.

Your Municipal Government

Mayor's Office



Randolph J. Taylor
Mayor



Andy Kitzrow
City Administrator



Tom Stevenson
Assistant City Administrator

City Council



D'Shawn Doughty
President
(District 2)



Angela Blake
Vice President
(District 5)



April Jackson
Councilperson
(District 1)



Sharon Dashiell
Councilperson
(District 3)



Michele Gregory
Councilperson
(District 4)

Mayor's Budget Message

The Salisbury City's budget is a very powerful tool. It helps our community shape its path for the coming year. It also serves to make intentional and fiscally responsible choices for the years to come. The budget puts scarce resources to work where they can do the most good. It points the way to our future. With it, we can see where we're going and how we will get there.

It offers me an additional opportunity to direct resources towards the assets and operations of Salisbury that I believe serve our taxpayers' interests and improve quality of life for residents.

For me, as a banker/businessman turned first-time elected official, I had to learn to speak the language of governance. Fortunately, it has come quickly through total immersion. I have now had almost 16 months to evaluate the challenges the city is facing going forward. Becoming conversant with the City's operations and financial position have been an essential part of preparing a 2026 budget as we attempt to chart a new course.

In preparing the 2026 budget, I have worked to articulate a plan that I believe will match the City of Salisbury's values with its resources. This effort is informed by the input I have received from other elected officials, professionals in numerous fields, trusted advisors and – most importantly – Salisbury's citizens themselves.

Before I launch into the new proposals and challenges of the 2026 budget, let's look back at some 2025 successes:

- My administration has held the property tax rate flat at 1.0332 for the 2nd year now.
- Under my leadership, the city has resolved two major flooding spots on Rt.13 and Fitzwater Street after years of neglect, which had plagued this community for far longer than it should have without addressing. As an aside, there is more to do on that front– plan unfolding.
- This administration proactively evaluated the bike lane “plan” and felt the current plan (in its full form) was not in the city's best interest. In that effort, it eliminated the future demand of \$1.5M in matching funds, including funds for the elaborate debacle of Carroll Street.
- As an extension of the above, we are now executing the redo of Carroll to match its former look much to the relief of many users.
- The Salisbury PD is as close to fully staffed as it has been for more than a decade and our crime rate across almost all metrics is lower than has been in 10 years.

Mayor's Budget Message

My proposed FY2026 Budget avoids a tax increase by holding the line on proposed expenditures but still investing in critical needs of the city. Many of which have been sorely overlooked.

My vision for Salisbury unfolds on a multitude of fronts. Much of that involves the restoration of rudimentary but deeply needed City infrastructure. Some required the redirection of resources due to fiscal constraints. Even so, we were able to accomplish a great deal. Here are some highlighted investments for the coming year:

- **\$900,000** an increased commitment – toward street resurfacing
- **\$400,000** another increase for sidewalk replacement to invest in our pedestrian safety footprint
- **\$1,000,000** additional bonding I proposed as a NEW commitment for street repair and infrastructure to catch up on infrastructure needs that had been deferred or fallen by the wayside
- **\$350,000** for a new West Salisbury Community Center intended to not only serve after school students but also assist with adult employment and related issues
- **\$500,000** to renovate the education center at the Salisbury Zoo and combine it with not only a more dynamic education center but a Children's museum and interactive center to entertain and educate children for generations to come

We will continue making similar worthwhile and much-needed investments that improve our infrastructure and prepare our community, particularly our youth, for success.

Looking further at the FY2026 budget, I believe it contains some truly good things that will propel our City into a better tomorrow.

These investments will need to be against the backdrop of fiscal reform. We have some meaningful work to do on the City's finances, as will be evident in the coming months. Prior administrations have strained the ligaments of fiscal discipline which has cast a heavy paw. Although it may take a bit longer than I would like to completely resolve this situation, equating the City's revenue with its expenditures will have to take on a central role as we move forward.

In closing, I want to thank the voters for the honor to be your 29th Mayor of the City of Salisbury. I am committed to a prosperous and healthy Salisbury in the years ahead. Please know the Mayor's office is always open to all who want to share their thoughts. I would love to hear from you. I am very optimistic about the future of Salisbury and the work that we, together, can accomplish.

Best Regards,



Randolph J. Taylor

Accountability

We accept responsibility for our personal and organizational decisions and actions.

Respect

We treat our coworkers and the public with courtesy and dignity.

Integrity

We are honest and transparent in our words and actions.

**Continuous Improvement**

We provide the highest quality service with the resources available by promoting innovation and flexibility to meet the changing needs in the community.

Safety

We use education, prevention, and enforcement methods to protect life and property in our business and residential neighborhoods, and maintain our infrastructure and facilities to provide a safe environment in which to live, work, shop and play.

Diversity

We embrace differences and variety in our workforce and community.

Environment

We are concerned about our natural, historic, economic and aesthetic resources and endeavor to enhance the sustainability for future generations.

**Teamwork**

We work together to plan, develop recommendations, deliver services and openly communicate with the public and each other by soliciting feedback and sharing information to achieve our goals.

Trust

We realize the perception of our organization is dependent upon the public's confidence in our commitment in our core values and to meeting the goals set collectively by the Mayor and City Council.

Ethics

We set high standards for our personal, professional and organizational conduct and act with integrity as we strive to our mission.



Demographic & Statistical Profile

EXPANDING ECONOMIC BASE

- Regional hub for commerce, transportation, health-care, employment and much more
- Diverse industrial and commercial base
- Higher education and health care provide a strong foundation and prospects for growth
- Solid base in agriculture and poultry

FINANCIAL STRENGTH

- Fund balance reserves are strong
- Excellent long-range planning practices, including multi-year capital forecasting
- Demonstrated conservatism in budgeting practices, with consistently positive revenue and expenditure variances
- Untapped sources of revenue available

FAVORABLE DEBT PROFILE

- Moderate debt burden in relation to assessable base
- Extremely rapid tax-supported payout ratio
- Conservative charter provisions provide prudent limitations on tax-supported debt
- Significant pay-as-you-go capital funding across all funds

PROACTIVE GOVERNANCE

- Well-established financial and debt policies
- Excellent management team with experienced elected leadership focused on downtown revitalization





Economic Strengths

Regional Center for Economic Activity

With its strategic location along the east coast and situated at the crossroads of Maryland's Eastern Shore, Salisbury serves as a hub for transportation and commerce.

Diverse Economic Base

Salisbury's diverse economic base mitigates effects of economic downturns and allows for capitalization of opportunities during more expansive economic cycles.

Institutional Presence

The presence of institutional entities in Salisbury and region allow for economic stability and growth throughout various economic cycles.

Community Investment & Reinvestment

Strong investments in public safety, place-making initiatives, youth and economic development create an environment where people want to live and businesses want to locate.

Salisbury is the County Seat of Wicomico County and is Maryland's Eastern Shore's largest city.

- Salisbury Population: 33,209
- Wicomico Population: 104,664

Economic Strengths



Development

Building Permit Sales

- 5-Year Average \$83 million in permits
- FY24 Projection \$91 million

Transportation Network

- Maryland's second largest Port
- Rail Service by Norfolk-Southern
- Maryland's second Largest Airport
- Two intersecting highways in Salisbury make for a strong distribution sector (UPS, Fed-Ex, Pepsi, Coca-Cola)



Council Changes to Mayor's Proposed Budget

Revenues	+ / (-)
Lease Proceeds (PD Vehicles, Sanitation Truck)	910,000
Personnel Expenses	
Downtown Ambassador Program (20 hrs/wk)	23,500
(Evening) Playground Program (20 hrs/wk)	12,500
Operating Expenses	
Tipping Fees Financial Adjustment	58,600
Energy Contract Renewal (reduction from .10580 to .08129)	(235,399)
Wellness Program	2,500
Funding for Committees (YDAC, DAC, HRAC, P&R, Truth)	500
ZenCity & Rep'd (contracted obligation to end of calendar year)	(23,750)
Cell Phones and Software for Council	2,000
Fire Radios (Bond Debt Service)	14,973
PD Vehicles (\$80k per - includes upfit) capital outlay	560,000
Sanitation Truck (slightly used) capital outlay	350,000
PD Vehicles (\$80k per - includes upfit) lease payment	125,791
Sanitation Truck (slightly used) lease payment	58,313
GOB - lease payment	(17,052)
Parking Fund	
Energy Contract Renewal (reduction from .10580 to .08129)	5,393
Water Sewer Fund	
Energy Contract Actuals (reduction from .10 to .08129)	(202,509)
Marina Fund	
Energy Contract Renewal (reduction from .10580 to .08129)	(2,317)

Reclassified Funds	Org	Object	+ / (-)
Wellness	12000	502021	(12,500)
Wellness	18500	502021	12,500
City Attorney	17000	513301	(20,000)
Other Attorney	17000	513302	20,000
Assistant City Administrator	12000	501001	31,300
DID Deputy Director	31000	501002	(31,300)



Authorized Position Summary

Department	Division	FY22	FY23	FY24	FY25	FY26
City Clerk		2	2	2	2	2
Mayor's Office		5	5	4	4	5
	Public Information Officer	2	2	2	2	3
Human Resources		5	5	5	5	5
Arts, Business & Culture	Business Development	3	4	6	6	5
	Zoo	15	15	15	16	16
	Parks and Rec	0	2	3	3	3
Finance	Accounting	11	11	12	11	11
	Water Billing	2	2	2	2	2
	Sewer Billing	4	4	4	4	4
Procurement		4	4	4	4	4
Information Services	Information Technology	6	7	7	7	7
	GIS	2	2	3	3	0
Police	Sworn	103	103	103	103	103
	Non-Sworn	17	17	16	16	16
	Public Safety Communications	13	13	13	13	13
	Animal Control	2	2	2	2	2
Fire	Sworn	85	85	86	98	99
	Non-Sworn	3	4	4	4	3
	Volunteer	1	1	0	0	0
Housing & Community Development		13	13	14	14	14

Authorized Position Summary

Department	Division	FY22	FY23	FY24	FY25	FY26
Infrastructure & Development	Transportation	0	0	1	1	0
	Engineering	23	24	25	24	23
	Planning & Development	1	1	1	1	1
	Plan Review/Inspections	4	4	4	3	3
Field Operations	Field Ops Administration	5	5	4	4	4
	Streets	10	10	10	10	10
	Traffic	6	6	4	4	5
	Parking	4	4	2	2	2
	Street Cleaning	3	3	3	3	3
	Waste Collection/Disposal	10	10	10	10	10
	Recycling	2	2	2	2	2
	Fleet Management	6	6	6	6	6
	Carpenter	2	2	3	4	4
	Parks	8	8	8	8	8
Water Works	Water Administration	2	2	2	2	2
	Water Treatment	14	14	14	14	14
	Water Utilities	11	11	12	12	12
	Wastewater Treatment	31	31	31	31	33
	Sewer Utilities	12	12	12	12	12
	Pretreatment Monitoring	3	3	3	3	3
Totals		455	461	464	475	477

1.0

Authorized Position Detail

Position Title	Division	Org	FY26 Grade	FY22	FY23	FY24	FY25	FY26
City Clerk 11100								
City Clerk	11100	11100	M8	1	1	1	1	1
Assistant City Clerk I/II/III	11100	11100	7/8/9	1	1	1	1	0
Deputy City Clerk I/II/III/SR	11100	11100	8/9/10/11	0	0	0	0	1
Total City Clerk				2	2	2	2	2
Arts, Business & Culture 11600								
Arts, Business and Culture Director (ABC Director)	ABC	11600	M11	1	1	1	1	1
Director of Business Development	ABC	11600	M4	1	1	1	0	0
Culture & Events Manager	ABC	11600	M3	0	1	1	1	0
Events & Culture Manager	ABC	11600	M3	0	0	0	0	1
Event Coordinator I/II/III/SR	ABC	11600	5/6/7/8	0	0	1	1	1
Administrative Assistant I/II/III/SR	ABC	11600	2/3/4/5	1	1	1	0	0
Office Administrator I/II/III/SR	ABC	11600	3/4/5/6	0	0	0	1	1
Economic Development Manager	ABC	11600	M4	0	0	0	1	1
Assistant Director ABC	ABC	11600	M6	0	0	0	0	1
Events Technical Specialist I/II/III/SR	ABC	11600	5/6/7/8	0	0	0	0	1
Downtown Ambassador I/II/III/SR	ABC	11600	2/3/4/5	0	0	0	0	1
General Maintenance Technician I/II/III/SR	ABC	11600	2/3/4/5	0	0	1	1	0
Total Arts, Business & Culture				3	4	6	6	8

Authorized Position Detail

Position Title	Division	Org	FY26 Grade	FY22	FY23	FY24	FY25	FY26
Mayor's Office 12000								
City Administrator	12000	12000	M16	1	1	1	1	1
Deputy City Administrator	12000	12000	M13	1	1	1	1	1
Assistant City Administrator	12000	12000	M12	0	0	0	0	1
Communications Director	12000	12000	M4	0	0	1	1	1
Communication Coordinator/PIO	12000	12000		2	2	0	0	0
Media Specialist I/II/III/SR	12000	12000	5/6/7/8	0	0	1	1	2
Special Assistant for Intergov Affairs	12000	12000		1	1	0	0	0
Executive Admin Office Manager I/II/III/SR	12000	12000	7/8/9/10	1	1	1	0	0
Executive Administrative Assistant I/II/III/SR	12000	12000	5/6/7/8	1	1	1	0	0
Executive Office Administrator I/II/III/SR	12000	12000	5/6/7/8	0	0	0	2	2
Total Mayor's Office	12000	12000		7	7	6	6	8
Total Mayor's Office				7	7	6	6	8

1.0

Authorized Position Detail

Position Title	Division	Org	FY26 Grade	FY22	FY23	FY24	FY25	FY26
Department of Finance 15000								
Asst Director of Finance - Operations	15000	15000	M10	1	1	1	1	1
Asst Director of Finance - Accounting	15000	15000	M10	1	1	1	1	1
Grants Administrator/Project Manager	15000	15000	M9	0	0	0	0	1
Grants Manager	15000	15000	M8	1	1	1	1	1
Payroll Accountant I/II/III/SR	15000	15000	6/7/8/9	1	1	1	1	1
Grants Coordinator	15000	15000	5/6/7/8	1	1	1	1	0
Accounts Payable Clerk I/II/III/SR	15000	15000	4/5/6/7	1	1	1	1	1
Revenue Supervisor	15000	15000	M3	1	1	1	1	1
Tax Revenue Specialist I/II/III/SR	15000	15000	7/8/9/10	1	1	1	1	1
Revenue Clerk I/II/III/SR- Collections	15000	15000	3/4/5/6	1	1	1	1	1
Revenue Clerk I/II/III - Parking	15000	15000	3/4/5	1	1	1	1	0
Cashier I/II/III/SR	15000	15000	1/2/3/4	1	1	2	1	1
Accountant I/II/III/SR	15000	15000	10/11/12/13	0	0	0	0	1
Total Finance				11	11	12	11	11
Department of Procurement 16000								
Director of Procurement	16000	16000	M11	1	1	1	1	1
Contract Specialist I/II/III/SR	16000	16000	10/11/12/13	1	1	1	1	1
Buyer I/II/III/SR	16000	16000	6/7/8/9	1	1	1	1	1
Administrative Assistant I/II/III/SR	16000	16000	2/3/4/5	1	1	1	0	0
Office Administrator I/II/III/SR	16000	16000	3/4/5/6	0	0	0	1	1
Total Procurement				4	4	4	4	4

Authorized Position Detail

Position Title	Division	Org	FY26 Grade	FY22	FY23	FY24	FY25	FY26
Department of Information Services 18000								
Information Services Director	18000	18000	M13	1	1	1	1	1
IS Assistant Director - GIS	18000	18000	M9	1	1	1	1	0
IS Assistant Director - Data Services	18000	18000	M9	0	0	0	0	1
IS Assistant Director - IS	18000	18000	M9	1	1	1	1	1
Crime Data Analyst I/II/III/SR	18000	18000	11/12/13/14	0	0	1	1	1
GIS Analyst I/II/III/SR	18000	18000	11/12/13/14	1	1	1	1	0
Data Analyst I/II/III/SR	18000	18000	11/12/13/14	0	0	0	0	2
GIS Technician I/II/III/SR	18000	18000	7/8/9/10	0	1	1	1	0
Network Administrator I/II/III/SR	18000	18000	11/12/13/14	1	1	1	1	1
System Administrator I/II/III/SR	18000	18000	11/12/13/14	1	1	1	1	1
Computer Technician I/II/III/SR	18000	18000	2/3/4/5	2	2	2	1	1
Network Technician I/II/III/SR	18000	18000	7/8/9/10	0	0	0	1	1
Total Department of Information Services				8	9	10	10	10
Human Resources 18500								
Human Resources Director	18500	18500	M11	1	1	1	1	1
Risk Manager I/II/III/SR	18500	18500	9/10/11/12	1	1	1	1	1
Human Resource Specialist I/II/III/SR	18500	18500	8/9/10/11	2	2	2	2	3
Administrative Assistant I/II/III/SR	18500	18500	2/3/4/5	1	1	1	0	0
Office Administrator I/II/III/SR	18500	18500	3/4/5/6	0	0	0	1	0
Total Human Resources				5	5	5	5	5

Authorized Position Detail

Position Title	Division	Org	FY26 Grade	FY22	FY23	FY24	FY25	FY26
Planning and Zoning 19000								
City Planner	I & D	19000	M9	1	1	1	1	1
Total Planning and Zoning				1	1	1	1	1
Salisbury Police Department 21021								
Chief of Police	21021	21021	PS13	1	1	1	1	1
Assistant Chief / Colonel	21021	21021	PS12	1	1	1	1	1
Captain / Major	21021	21021	PS10 / PS11	2	2	3	3	3
Lieutenant	21021	21021	PS9	6	6	5	5	5
Sergeant	21021	21021	PS8	8	8	8	8	8
Corporal/Senior Corporal	21021	21021	PS6/7	9	9	9	9	9
Police Office - Police Officer First Class*/Sr/Master	21021	21021	PS2-5	76	76	76	76	76
Total - Sworn Positions				103	103	103	103	103

Authorized Position Detail

Position Title	Division	Org	FY26 Grade	FY22	FY23	FY24	FY25	FY26
Salisbury Police Department 21021								
Logistics Manager	21021	21021	M5	1	1	1	1	1
Quartermaster I/II/III/SR	21021	21021	8/9/10/11	1	1	1	1	1
Resource Manager I/II/III	21021	21021		1	1	1	0	0
Crime Data Analyst	21021	21021		1	1	0	0	0
Intelligence Analyst I/II/III/SR	21021	21021	5/6/7/8	2	2	2	2	2
Administrative Assistant I/II/III/SR	21021	21021		1	1	1	0	0
Records Management Technician Supervisor	21021	21021	M2	1	1	1	1	1
Chief Administrative Records Clerk	21021	21021		1	1	1	0	0
Victim Witness Coordinator	21021	21021		1	1	1	0	0
Co-Responder I/II/III/SR	21021	21021	10/11/12/13	0	0	1	1	1
Evidence & Property Control Specialist I/II/III/SR	21021	21021	5/6/7/8	2	2	2	2	2
Records Management Technician I/II/III/SR	21021	21021	2/3/4/5	3	3	3	3	3
Groundskeeper Custodian I/II/III/SR	21021	21021	1/2/3	2	2	2	2	2
Office Administrator I/II/III/SR	21021	21021	3/4/5/6	0	0	0	2	2
Subtotal - Civilian Positions				17	17	16	16	16
Total Police				120	120	119	119	119
Police Communications 21025								
Police Communications Officer I/II/III/SR	21025	21025	4/6/8/10	13	13	13	13	13
Total Police Communications				13	13	13	13	13

Authorized Position Detail

Position Title	Division	Org	FY26 Grade	FY22	FY23	FY24	FY25	FY26
Animal Control 21029								
Animal Control Officer I/II/III/SR	21029	21029	2/3/4/5	2	2	2	2	2
Total Animal Control				2	2	2	2	2



1.0

Authorized Position Detail

Position Title	Division	Org	FY26 Grade	FY22	FY23	FY24	FY25	FY26
Salisbury Fire Department 24035								
Fire Chief	24035	24035	PS9	1	1	1	1	1
Deputy Fire Chief	24035	24035	PS8	2	2	2	2	2
Fire Marshal I/II	24035	24035	PS7-PS8	0	0	0	0	1
Assistant Fire Chief / Fire Marshal	24035	24035	PS7	6	5	5	5	4
EMS Officer	24035	24035	PS5-PS7	0	1	1	1	1
Maintenance and Supply Officer	24035	24035	PS5-PS7	0	1	1	1	1
Training Officer	24035	24035	PS5-PS7	0	1	1	1	1
Deputy Fire Marshal	24035	24035	PS5-PS6	0	1	1	1	1
Captain	24035	24035	PS6	6	4	4	4	4
Lieutenant	24035	24035	PS5	8	8	8	8	8
MIH Coordinator	24035	24035	PS4-PS5	0	0	0	0	1
Sergeant EMT/PM	24035	24035	PS4/4P	8	13	13	13	12
Probationary/FF-PM/Driver-PM	24035	24035	PS1P-3P	24	19	19	31	31
Probationary/FF-EMT/Driver-EMT	24035	24035	PS1-3	30	30	30	30	30
Fire Inspector I/II/III	24035	24035	PS3-5	1	1	1	1	1
Program Specialist I/II/III	24035	24035	5/6/7	0	0	1	0	0
Office Manager I/II/III/SR	24035	24035	3/4/5/6	1	1	1	0	0
Administrative Assistant I/II/III/SR	24035	24035	2/3/4/5	1	1	1	0	0
Office Administrator I/II/III/SR	24035	24035	3/4/5/6	0	0	0	2	1
Chief Office Administrator I/II/III/SR	24035	24035	5/6/7/8	0	0	0	1	1
Permits & Inspections Coordinator I/II/III/SR	24035	24035	5/6/7/8	0	0	0	0	1
Total 24035 Salisbury Fire Department				88	89	90	102	102

Authorized Position Detail

Position Title	Division	Org	FY25 Grade	FY22	FY23	FY24	FY25	FY26
Salisbury Fire Volunteer 24040								
Volunteer Recruitment Coordinator	24040	24040		1	1	0	0	0
Total 24040 Salisbury Fire Volunteer				1	1	0	0	0
Building, Permitting and Inspections 25100								
BPI Manager	I & D	25100	M9	1	1	1	1	1
Building Inspector I/II/III/SR	I & D	25100	7/8/9/10	1	1	1	1	1
Plumbing Inspector I/II/III/SR	I & D	25100	7/8/9/10	1	1	1	1	1
Office Manager I/II/III/SR	I & D	25100	3/4/5/6	1	1	1	0	0
Total 25100 Building, Permitting and Inspections				4	4	4	3	3

Authorized Position Detail

Position Title	Division	Org	FY25 Grade	FY22	FY23	FY24	FY25	FY26
Housing and Community Development 25200								
HCDD Director	25200	25200	M10	1	1	1	1	1
Assistant Director Comm Dev	25200	25200	M6	0	0	1	1	1
Code Compliance Manager	25200	25200		1	1	0	0	0
Housing and Homelessness Manager	25200	25200	M3	1	1	1	1	1
Housing and Homelessness Case Coordinator I/II/III/SR	25200	25200	4/5/6/7	0	0	1	1	1
Code Compliance Officer I/II/III/SR	25200	25200	5/6/7/8	5	5	5	5	5
Office Manager I/II/III/SR	25200	25200	3/4/5/6	1	1	1	0	0
Administrative Assistant I/II/III/SR	25200	25200	2/3/4/5	1	1	1	0	0
Neighborhood Relations Manager	25200	25200		0	0	0	0	0
Community Relations Manager	25200	25200	M3	1	1	1	1	1
Code Compliance Technician I/II/III/SR	25200	25200	5/6/7/8	1	1	1	1	1
Community Program Coordinator I/II/III/SR	25200	25200	4/5/6/7	1	1	1	1	1
Office Administrator I/II/III/SR	25200	25200	3/4/5/6	0	0	0	2	2
Total Housing and Community Development				13	13	14	14	14

Authorized Position Detail

Position Title	Division	Org	FY25 Grade	FY22	FY23	FY24	FY25	FY26
Transportation 22000								
Deputy Director	FO	22000	M8	1	1	1	1	1
Traffic Systems Manager	FO	22000		1	1	0	0	0
Traffic Manager	FO	22000	M4	0	0	0	0	1
Signal & Lighting Technician I/II/III/IV	FO	22000		2	2	0	0	0
Field Operations Crew Leader Streets	FO	22000	6	0	0	1	1	0
Field Operations Technician I/II/III/SR	FO	22000	2/3/4/5	2	2	2	2	3
Total Transportation				6	6	4	4	5
Transportation 22100								
Transportation Project Manager I/II/III/IV	I & D	22100	10/11/12/13	0	0	1	1	0
Total Transportation				0	0	1	1	0

Authorized Position Detail

Position Title	Division	Org	FY25 Grade	FY22	FY23	FY24	FY25	FY26
Field Operations Administration 30000								
Director of Field Operations	FO	30000	M12	1	1	1	1	1
Assistant Director	FO	30000	M7	0	0	1	1	1
Asset and Facility Manager	FO	30000	M6	1	1	0	0	0
Office Manager I/II/III/SR	FO	30000	3/4/5/6	1	1	1	0	0
Logistics Coordinator I/II/III/SR	FO	30000	4/5/6/7	1	1	1	1	1
Administrative Assistant I/II/III	FO	30000		1	1	0	0	0
Chief Office Administrator I/II/III/SR	FO	30000	5/6/7/8	0	0	0	1	1
Total Field Operations Administration				5	5	4	4	4

Authorized Position Detail

Position Title	Division	Org	FY25 Grade	FY22	FY23	FY24	FY25	FY26
Infrastructure and Development 31000								
Director of Infrastructure & Development	I & D	31000	M15	1	1	1	1	1
Deputy Director	I & D	31000	M12	0	1	1	2	1
Supervisor Civil Engineer	I & D	31000		1	1	0	0	0
Surveyor	I & D	31000	M7	1	1	1	1	1
Transportation Manager	I & D	31000	M7	0	0	1	1	1
Construction Manager	I & D	31000	M7	0	0	0	0	1
Project Engineer I/II/III/SR	I & D	31000	14/15/16/17	4	4	0	0	0
Associate Planner I/II/III/SR Project Manager I/II/III/SR Project Engineer I/II/III/SR	I & D	31000	7/8/9/10 10/11/12/13 14/15/16/17	4	4	9	8	8
Transportation Project - Coordinator / Specialist / Officer	I & D	31000		1	1	0	0	0
Sustainability Specialist	I & D	31000		1	0	0	0	0
Construction Inspector I/II/III/SR	I & D	31000	5/6/7/8	4	4	5	4	3
Drafting Supervisor	I & D	31000	M1	1	1	1	0	0
CAD Drafter	I & D	31000	3	2	2	2	0	0
Administrative Assistant I/II/III	I & D	31000	2/3/4/5	1	1	1	0	0
Survey Technician I/II/III/SR	I & D	31000	1/2/3/4	2	2	2	2	2
Sustainability - Coordinator / Specialist / Officer	I & D	31000	5	0	1	1	0	0
Office Administrator I/II/III/SR	I & D	31000	3/4/5/6	0	0	0	2	2
Engineering Manager	I & D	31000	M10	0	0	0	1	1
CAD Technician I/II/III/SR	I & D	31000	7/8/9/10	0	0	0	2	2
Total Infrastructure and Development				23	24	25	24	23

Authorized Position Detail

Position Title	Division	Org	FY25 Grade	FY22	FY23	FY24	FY25	FY26
Streets 31150								
Street Supervisor	FO	31150		1	1	0	0	0
Streets Manager	FO	31150	M4	0	0	1	1	1
Field Ops Tech - Crew Leader (Streets)	FO	31150	6	1	1	1	1	1
Field Operations Technician I/II/III/SR	FO	31150	2/3/4/5	8	8	8	8	8
Total 31150 Streets				10	10	10	10	10
Collection/Disposal 32061								
Sanitation Manager	FO	32061	M4	1	1	1	1	1
Sanitation Supervisor	FO	32061		1	0	0	0	0
Field Ops Tech - Crew Leader (Sanitation)	FO	32061	6	0	1	1	1	1
Field Operations Technician I/II/III/SR	FO	32061	2/3/4/5	8	8	8	8	8
Total Collection/Disposal				10	10	10	10	10
Recycling 32062								
Field Operations Technician I/II/III/SR	FO	32062	2/3/4/5	2	2	2	2	2
Total Recycling				2	2	2	2	2

Authorized Position Detail

Position Title	Division	Org	FY25 Grade	FY22	FY23	FY24	FY25	FY26
Fleet Maintenance 34064								
Garage Supervisor	FO	34064	M2	1	1	1	1	1
Automotive Mechanic I/ II / III / SR	FO	34064	3/4/5/6	4	4	4	4	4
Administrative Assistant I/II/III/SR	FO	34064	2/3/4/5	1	1	1	0	0
Office Administrator I/II/III/SR	FO	34064	3/4/5/6	0	0	0	1	1
Total Fleet Maintenance				6	6	6	6	6
Carpenter Shop 35000								
General Services Supervisor	FO	35000	M2	0	0	1	1	1
Electrician I/II/III/SR	FO	35000	10/11/12/13	0	0	1	1	0
Special Projects Supervisor	FO	35000		1	1	0	0	0
Carpenter I/II/III	FO	35000	3/4/5	1	1	1	0	0
General Maintenance Technician I/II/III/SR	FO	35000	2/3/4/5	0	0	0	1	1
General Maintenance Specialist I/II/III/SR	FO	35000	6/7/8/9	0	0	0	1	2
Total Carpenter Shop				2	2	3	4	4

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Authorized Position Detail

Position Title	Division	Org	FY25 Grade	FY22	FY23	FY24	FY25	FY26
Salisbury Zoo 40000								
Zoo Director	ABC	40000	M7	1	1	1	1	1
Zoo Veterinarian	ABC	40000	M6	1	1	1	1	1
Marketing/Development	ABC	40000		1	0	0	0	0
Marketing and Outreach Manager	ABC	40000	M3	0	1	1	1	0
Education Curator	ABC	40000	M1	1	1	1	1	1
Veterinary Technician/Keeper	ABC	40000	6	1	1	1	1	0
Veterinary Technician I/II/III/SR	ABC	40000	6/7/8/9	0	0	0	0	1
Collections Operations Manager	ABC	40000	M2	1	1	0	0	0
Lead Zoo Keeper	ABC	40000	M2	0	0	1	0	0
Animal Care Supervisor	ABC	40000	M2	0	0	0	1	0
Collection Registrar I/II/III/SR	ABC	40000	5/6/7/8	1	1	1	1	1
Administrative Assistant I/II/III/SR	ABC	40000		1	1	0	0	0
Office Manager I/II/III/SR	ABC	40000	3/4/5/6	0	0	1	0	0
Education Technician I/II/III/SR	ABC	40000	2/3/4/5	1	1	1	1	1
Zookeeper I / II / III / SR	ABC	40000	3/4/5/6	5	5	5	0	0
Animal Care Technician I/II/III/SR	ABC	40000	3/4/5/6	0	0	0	6	6
Groundskeeper I/II/III/SR	ABC	40000	1/2/3/4	1	1	1	1	1
Development Supervisor	ABC	40000	M1	0	0	0	1	1
Curator	ABC	40000	M3	0	0	0	0	1
General Maintenance Technician I/II/III/SR	ABC	40000	2/3/4/5	0	0	0	0	1
Total Salisbury Zoo				15	15	15	16	16

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Authorized Position Detail

Position Title	Division	Org	FY25 Grade	FY22	FY23	FY24	FY25	FY26
Parks 45000								
Parks Manager	FO	45000	M4	0	1	1	1	1
Parks Supervisor	FO	45000		1	0	0	0	0
Field Operations Technician - Crew Leader	FO	45000	6	1	1	1	1	1
Field Operations Technician - I/II/III/SR	FO	45000	2/3/4/5	6	6	6	6	6
Parks Maintenance Worker I/II/III	FO	45000		0	0	0	0	0
Total Parks				8	8	8	8	8
Parks Rec 45001								
Events Technical Manager	ABC	45001	-	0	1	0	0	0
Assistant Director ABC	ABC	45001	M6	0	0	1	1	0
Events Technical Specialist	ABC	45001	5	0	1	1	1	0
Downtown Ambassador I/II/III/SR	ABC	45001	2/3/4/5	0	0	0	1	0
General Maintenance Technician I/II/III/SR	ABC	45001	2	0	0	1	0	0
Total Parks Rec				0	2	3	3	0

Authorized Position Detail

Position Title	Division	Org	FY25 Grade	FY22	FY23	FY24	FY25	FY26
Parking Authority 31154								
Parking Supervisor	PK/FO	31154	M1	1	1	0	1	0
Parking & Marina Supervisor	PK/FO	31154	M2	0	0	0	0	1
Revenue Clerk I/II/III - Parking	PK/FIN	31154	3/4/5	1	1	0	1	0
Parking Maintenance Worker I/II/III	PK/ABC	31154		1	1	0	0	0
Parking Enforcement Officer	PK/HCDD	31154	5	1	1	1	0	0
General Maintenance Technician I/II/III/SR	PK/FO	31154	2	0	0	1	0	0
Parking Technician I/II/III/SR	PK/FO	31154	3/4/5/6	0	0	0	0	1
Total Parking Authority				4	4	2	2	2
Street Sweeping 60820								
Field Operations Technician I/II/III/SR	FO	60820	2/3/4/5	3	3	3	3	3
Total Street Sweeping				3	3	3	3	3
Water Fund Billing 81570								
Utility Billing Supervisor	WW	81570	M2	1	1	1	1	1
Cashier I/II/III/SR	WW	81570	1/2/3/4	1	1	1	1	1
Total Water Fund Billing				2	2	2	2	2

Authorized Position Detail

Position Title	Division	Org	FY25 Grade	FY22	FY23	FY24	FY25	FY26
Water Plant 82075								
Superintendent Water Treatment Plant	WW	82075	M12	1	1	1	1	1
Asst Water Treatment Plant Supt	WW	82075	M7	1	1	1	1	1
Water Plant Maint Operator I/II/III/SR	WW	82075	7/8/9/10	2	2	2	2	2
Water Treatment Plant Operator I/II/III/SR	WW	82075	5/6/7/8	8	8	8	8	8
Quality Control/Sample Technician I/II/III/SR	WW	82075	2/3/4/5	1	1	1	1	1
Administrative Assistant I/II/III/SR	WW	82075	2/3/4/5	1	1	1	0	0
Office Administrator I/II/III/SR	WW	82075	3/4/5/6	0	0	0	1	1
Total Water Plant				14	14	14	14	14
Utilities Water 82076								
Superintendent Utilities	WW	82076	M9	1	1	1	1	1
Utility Section Chief	WW	82076	M3	2	2	2	2	2
Administrative Assistant I/II/III/SR	WW	82076	2/3/4/5	0	0	1	0	0
Utility Technician I / II / III / SR	WW	82076	3/4/5/6	5	5	5	5	5
Utility Locator I/ II/ III/ SR	WW	82076	3/4/5/6	1	1	1	1	1
Meter Technician I/II/III/SR	WW	82076	2/3/4/6	2	2	2	2	2
Office Administrator I/II/III/SR	WW	82076	3/4/5/6	0	0	0	1	1
Total Utilities Water				11	11	12	12	12

Authorized Position Detail

Position Title	Division	Org	FY25 Grade	FY22	FY23	FY24	FY25	FY26
83000 Water Administration								
Director Water Works	WW	83000	M15	1	1	1	1	1
Water Works Program Specialist I/II/III/SR	WW	83000	5/6/7/8	1	1	1	1	1
Total Water Administration				2	2	2	2	2
Sewer Billing 85070								
Finance Director	WW	85070	M14	1	1	1	1	1
Accountant I/II/III/Sr	WW	85070	10/11/12/13	1	1	1	1	1
Utility Billing Clerk I/II/III/Sr	WW	85070	2/3/4/5	2	2	2	2	2
Total Sewer Billing				4	4	4	4	4

Authorized Position Detail

Position Title	Division	Org	FY25 Grade	FY22	FY23	FY24	FY25	FY26
Wastewater Treatment 86083								
Superintendent WWTP	WW	86083	M12	1	1	1	1	1
Assistant Superintendent WWTP	WW	86083	M8	0	0	0	0	1
WWTP Operations Chief	WW	86083	M7	1	1	1	1	1
Laboratory Supervisor	WW	86083	M3	1	1	1	1	1
WWTP Maintenance Chief	WW	86083	M7	1	1	1	1	1
Biosolids Manager	WW	86083	M3	1	1	1	1	1
Materials Supervisor	WW	86083	M1	1	1	1	1	1
Electrician Supervisor	WW	86083	M1	1	1	1	1	0
Maintenance Section Chief	WW	86083	M3	0	0	0	0	2
Biosolids Operator I/II/III/SR	WW	86083	3/4/5/6	3	3	3	3	3
CMMS Tech I/II/III/SR	WW	86083	1/2/3/4	1	1	1	1	1
Instrumentation Tech	WW	86083		0	0	0	0	0
WWTP Operator I / II / III / SR	WW	86083	5/6/7/8	9	9	9	9	9
Administrative Assistant I/II/III/SR	WW	86083	2/3/4/5	1	1	1	0	0
Lab Technician I/II/III/SR	WW	86083	3/4/5/6	2	2	2	2	2
Assistant Plant Mechanic / Plant Mechanic I/II/III	WW	86083	2/3/4/5	7	7	7	7	7
Groundskeeper I/II/III/SR	WW	86083	1/2/3/4	1	1	1	1	1
Office Administrator I/II/III/SR	WW	86083	3/4/5/6	0	0	0	1	1
Total Wastewater Treatment				31	31	31	31	33

Authorized Position Detail

Position Title	Division	Org	FY25 Grade	FY22	FY23	FY24	FY25	FY26
Utilities Sewer 86085								
Assistant Utilities Superintendent	WW	86085	M5	1	1	1	1	1
Utility Section Chief	WW	86085	M3	2	2	2	2	2
Utility Tech I / II / III / SR	WW	86085	5/6/7/8	7	7	7	7	7
Meter Tech I/II/III/SR	WW	86085	2/3/4/5	2	2	2	2	2
Total Utilities Sewer				12	12	12	12	12
Pretreatment Monitoring 86086								
Pretreatment Coordinator	WW	86086	M3	1	1	1	1	1
Pretreatment Technician I/II/III/SR	WW	86086	2/3/4/5	2	2	2	2	2
Total Pretreatment Monitoring				3	3	3	3	3
Grand Total				455	461	464	475	477

Budget Policies & Procedures

Budget Preparation

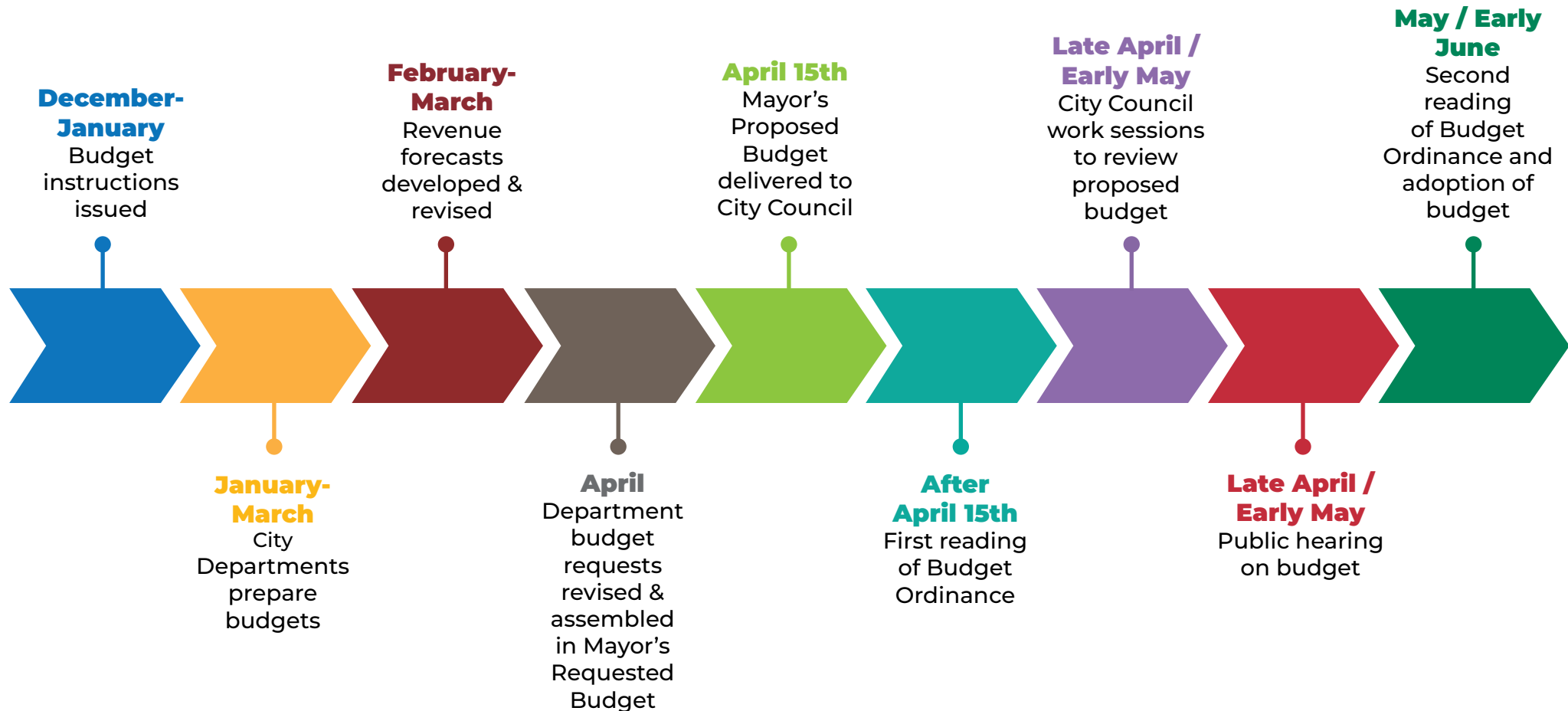
The City of Salisbury operates under a fiscal year that begins on July 1st and ends June 30th. These are the major steps in that process:

- * Departments submit their requested operating budgets in January for the fiscal year commencing the following July.
- * The Capital Improvement Plan is finalized by the Mayor in January.
- * All budget requests are compiled by the Finance Department and presented to the Mayor for review. The basis for budgeting is consistent with the basis of financial reporting as described in these policies.
- * On or before April 15, the Mayor formally presents the balanced budget and budget message to the City Council at a public meeting. The budget is “balanced” when operating revenues are equal to operating expenses.
- * Taxpayer comments are requested.
- * A series of Budget Work sessions and public meetings are held before making any final changes to the Mayor’s Proposed Budget.
- * The annual budget is formally adopted by City Council before June 16.

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Budget Timeline

INTRODUCTORY SECTION



Budget Policies & Procedures

Budget Control

Accounting Basis Budgetary control is maintained at the “Budget Group” level as presented in the budget ordinance. During the fiscal year the Mayor may approve the transfer of funds within a budget group; however, any transfers required between Budget Groups must be approved by the City Council via a Budget Ordinance. Any change in the total budget amount requires the approval of the City Council. The final budget amounts are reported based on the original budget adjusted for authorized transfers and amendments. Annual operating budgets are appropriated for the general fund, water sewer fund, marina fund, and parking fund. Any excess of total expenditures and encumbrances over total budgeted appropriations by individual departments is in violation of certain legal provisions.



Capital Program

Budgetary control for Capital Projects is achieved through a capital improvements program for all capital projects funds. Capital Projects funds are maintained as Multiyear funds where appropriations are maintained at the end of year.

Reporting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Entity-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Proprietary and fiduciary funds also use the accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of unearned and unavailable revenue, and in the presentation of expenses versus expenditures.

Encumbrances

Appropriations which have not been expended or lawfully encumbered lapse at the end of the budget year. Any lawfully encumbered appropriations at year end are carried forward to the following year and increase the following year's budget appropriation by the amount of the encumbrance(s). Encumbrances related to grant-funded contracts may cause a deficit undesignated fund balance in some funds. This results from a timing difference between the recording of the original encumbrance of the contract and the recognition of the grant revenue when it is measurable and available.

Financial Structure

The financial transactions of the City are budgeted and recorded in individual funds. A fund is an independent financial and accounting entity. It is a set of interrelated accounts used to record revenues and expenditures associated with a specific purpose. Funds have a balancing set of accounts and records, cash and other financial resources in conjunction with all related liabilities and residual equities, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations or restrictions. Funds are classified into three basic types: governmental, proprietary or fiduciary.

Governmental Funds

Governmental funds are used to account for all or most of the government's general activities, including the collection and disbursement of earmarked monies, the acquisition or construction of general fixed assets and the servicing of general long-term debt. The following types of governmental funds are utilized by the City: The General Fund is the principal fund of the City of Salisbury and is used to account for all major activities of the government such as Administration, Police, Fire, and Public Works.

Special Revenue Funds are used to account for the proceeds of specific revenue sources legally restricted to expenditures of specific purpose. Examples of Special Revenue funds used by the City of Salisbury include: Curb/Gutter Fund, Sidewalk Fund, Community Development Project Fund, and the Grant Fund. Capital Project Funds are used to account for financial resources for the acquisition, renovation or construction of major capital facilities and improvements.

Proprietary Funds

Proprietary funds are used to account for activities similar to those found in the private sector. Enterprise funds account for activities that are usually self-sustaining, principally through user charges for services rendered. The City utilizes proprietary funds as follows: Water Sewer Fund, Parking Fund, Marina Fund.

Fiduciary Funds

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments or on behalf of other funds within the government. When these assets are held under the terms of a formal trust agreement either a pension trust fund, a nonexpendable trust fund or an expendable trust fund is used. Agency funds generally are used to account for assets that the government holds on behalf of others as their agent. Traditionally these funds have not been included in the Operating Budget because the receipt of revenue is uncertain. The City maintains fiduciary fund for the Health Care Trust, Police Confiscated Funds, and Bay Restoration Funds.

Accounting Basis

The governmental funds are accounted for on the modified accrual basis of accounting. Under this basis, revenues are recognized when they are susceptible to accrual, when they become measurable and available. Likewise, expenditures are recorded as the liabilities are incurred, if measurable. However, principal and interest on general long-term debt are recorded as fund liabilities when due. Revenues susceptible to accrual are property

taxes, licenses, interest revenues and charges for service. Fines are not susceptible to accrual generally since they are not measurable until received in cash.

The City considers property taxes as available in the period for which they were levied if they are collected within 60 days after year-end. The accrual basis of accounting is utilized by proprietary fund types, pension trust funds and non-expendable trust funds. Under this method, revenues are recorded when earned and expenses are recorded at the time the liabilities are incurred. Estimated noncollectable accounts receivable are reserved at year-end.

Budgetary Basis

All budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP); except that depreciation is not considered. The General, Special Revenue, and Capital Project funds are developed on a modified accrual basis. Enterprise fund budgets are developed on the accrual basis. All annual appropriations lapse at the fiscal year end.

The basis for budgeting is consistent with the basis for accounting with the difference being encumbrances. Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting, under which purchase orders, contracts and other commitments for expenditures of resources are recorded to reserve that portion of the applicable appropriation, is utilized in governmental funds. Encumbrances outstanding at year-end are reported as reservations of fund balances and do not constitute expenditures because the commitments will be carried forward to subsequent years' budget appropriations.

Capital Improvement Plan

The City Administrator shall develop and maintain a projection of capital improvement projects (Capital Improvement Plan) for the next five years based on the known and anticipated needs of the City, and on Mayor/Council-approved projects.

The Capital Improvement Plan (CIP) should be tied to projected revenue and expenditure constraints. Future planning should consider periods of revenue surplus and shortfall and adjust future programs accordingly. CIP includes long-term maintenance and rehabilitation requirements for proposed projects. Each fiscal year, the City Administrator will update the CIP to include current information and submit to the Mayor and City Council.

The City's capital plan will take into account the borrowing limitation of the City, as well as the ability of the City to finance the debt.

The CIP process shall include a financial analysis and narrative of the long-term maintenance and rehabilitation requirements for proposed projects.

Capital Improvement Funding

Within the limitation of existing law, various funding sources may be utilized for capital improvements. Capital projects shall be dictated by the nature of funding available except to the extent that the projects meet an initial test of being required to achieve City goals and to the extent that projects must be placed in priority dictated by the nature of the funds available. The City shall actively pursue outside funding sources for all projects for the CIP.

Capital Improvement Financing

The City shall maintain an ongoing monitoring system of the various outstanding bond indebtedness issues and utilize this reporting system as a criterion for the administration of the City's outstanding indebtedness.

Leasing

Lease purchases shall be considered only when the useful life of the item is equal to or greater than the length of the lease. If the item may become technologically obsolete or is likely to require major repair during the lease purchase period, then the item should be either purchased or placed on a term operation lease.

Revenues

The city will conduct an annual review of specific programs and services which have been identified as potential candidates for user fees. Where appropriate, user fees will be set at a level sufficient to recover the full costs of the program or service. The City's enterprise operations shall set their enterprise fees at a level sufficient to recover the full costs of enterprise operations.

General Fund Budgeting

The basic format of the budget shall identify programs within organizational structures. Programs are defined as specific services provided to the public, other departments or other organizations. All assumptions, transfers, and other relevant budget data shall be clearly stated. The City shall operate under an annual balanced budget ordinance in which the sum of net revenues and appropriated fund balance is equal to appropriations. The City will avoid budgetary procedures that balance current expenditures at the expense of meeting future years' expenses, such as postponing expenditures,

(FUND BALANCES/RESERVES CONTINUED)

accruing future years' revenues, or rolling over short-term debt.

Where possible, the budget and subsequent status reports will integrate performance measurements and productivity indicators. In instances where specific activities/purchases are authorized by the Mayor and City Council in a certain fiscal year and remain incomplete and/or unexpended, revenues and/or fund balance may be carried forward, at Mayor and City Council's discretion, into the next fiscal year to support such activities/purchases.

Provisions will be made for adequate maintenance of the capital plant and equipment and for their orderly rehabilitation and replacement, within available revenue and budgetary limits. To show true costs, expenditures (including internal costs) will be allocated directly to the appropriate Fund. Budgetary and accounting procedures will conform to Generally Accepted Accounting Principles (GAAP) for governmental agencies.

Fund Balances/Reserves

The City shall endeavor to maintain an undesignated fund balance equal to 10% of the following Fiscal Year's General Fund Adopted Budget, with any amount in excess of 10% being credited to a capital project account. These funds are available to be utilized to pay for capital projects with priority being given to those projects that would otherwise be funded through the issuance of debt.

If, at the end of a fiscal year, the undesignated fund balance falls below 10%, then the City shall develop a plan to rebuild the balance. The plan shall include specific time frames not to exceed five (5) years and the amount for each year.

After adoption of the budget, allocation of funds from the undesignated fund balance requires review and approval of the City Council. As a general rule, these monies shall only be used to prevent/alleviate dangerous conditions, to prevent catastrophic disruptions in City services and/or to provide funding for necessary expenditures that were not anticipated at the time that the budget was adopted. The original adopted General Fund Budget shall not utilize the undesignated fund balance (reserve) to fund non-capital expenditures or general operating expenses in excess of 1% of that year's original adopted General Fund Budget.

Capital items funded in the adopted budget utilizing the undesignated fund balance cannot be cut without a corresponding addition back to the undesignated fund balance, as to prohibit the undesignated fund balance being utilized for general operating expenditures, without a budget amendment.

Equipment Replacement Criteria

Vehicle replacement will be evaluated using the average of the past two years of maintenance for a particular vehicle compared to the expected replacement cost for the same vehicle. A vehicle replacement schedule will be developed and updated annually based on the current condition of each vehicle and the expected life of each vehicle category. Any vehicle that has an average past two years' maintenance greater than or equal to 80% of the expected replacement cost will be targeted for replacement. Any vehicle not meeting the 80% threshold will require written justification for replacement, including such reasons as vehicle obsolescence, parts unavailability, change in vehicle function rendering it unproductive, serious vehicle accident, and low salvage value.

The State of Maryland has required that Municipalities establish debt management policies. The City recognizes that it may need to enter into long-term financial obligations to meet the demands of providing a high quality and level of government services to our community. The following long-term debt policy sets the considerations for issuing debt and provides guidance in the timing and structuring of long-term debt commitments by the City.

General Debt Information

The attached sections of the City Charter (SC 7-45 through SC7-48) form the basis of the City's debt policy. (See attachment A for Charter sections)

Additional Policy Information:

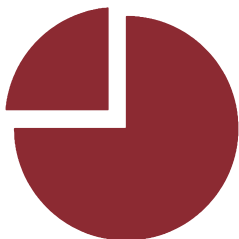
1. Debt issuance is an acceptable method of financing infrastructure and public facility projects within the City; however, this financial mechanism should only be used if current revenues cannot cover the costs.
2. The City's debt management shall conform to all other budgeting and financial reporting policies where applicable. All debt issuance shall comply with the Federal, State, and City Charter requirements.
3. The City will not use long-term borrowing to finance current operations or normal maintenance. Normal maintenance does not extend the useful life of an asset.
4. The term of any debt issue shall not exceed the useful life of the assets being acquired by the debt issue. The City intends the average maturity of general obligation bonds to be at or below 20 years.
5. As of the effective date of adoption of these policy guidelines, the City of Salisbury has no outstanding variable rate indebtedness, nor has it entered into any municipal derivatives contracts (i.e.; interest rate swap agreements). At this time, these types of debt issuances and/or contracts will not be entered into.
6. The Director of Internal Services along with the City Administrator, and with the assistance of other finance professionals when necessary (e.g., bond counsel, a financial advisor, etc.) oversees and coordinates the timing, issuance process and marketing of the City's borrowing and capital funding activities required in support of its financing and capital improvement plans.
7. Accompanying each debt issue will be an assessment of the City's capacity to repay the debt. The assessment will address the effects on the current operating budget, commitments to future operations, maintenance costs and will also identify reliable debt retirement sources.
8. In order to maintain the ability to borrow funds for emergency purposes, the City will not borrow funds if such borrowing is within 10% of the City's legal debt margin except in emergencies when authorized by the City Council.
9. General Obligation Debt payments for the General Fund shall not exceed 10% of General Fund operating expenditures.

The financial activity of the City of Salisbury takes place in accounting entities called funds. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures. The General Fund is the City's primary operating fund and accounts for basic governmental services. It accounts for all the financial activity of the general government, except for those required to be accounted in another fund.

Other fund types are: Special Revenue, Capital Project, Enterprise and Agency Funds. Funds where appropriations are set with annual budgets include the General Fund, Water Sewer Fund, Marina Fund, Parking Fund, and the Storm Water Fund.

Special Revenue Funds

Used to account for revenues derived from specific taxes, grants, or other restricted revenue sources. The use & limitation of special revenue funds are specified by City ordinance or federal or state statutes.



Capital Project Funds

Used to account for the acquisition or construction of major capital investments.



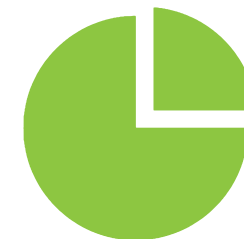
Enterprise Funds

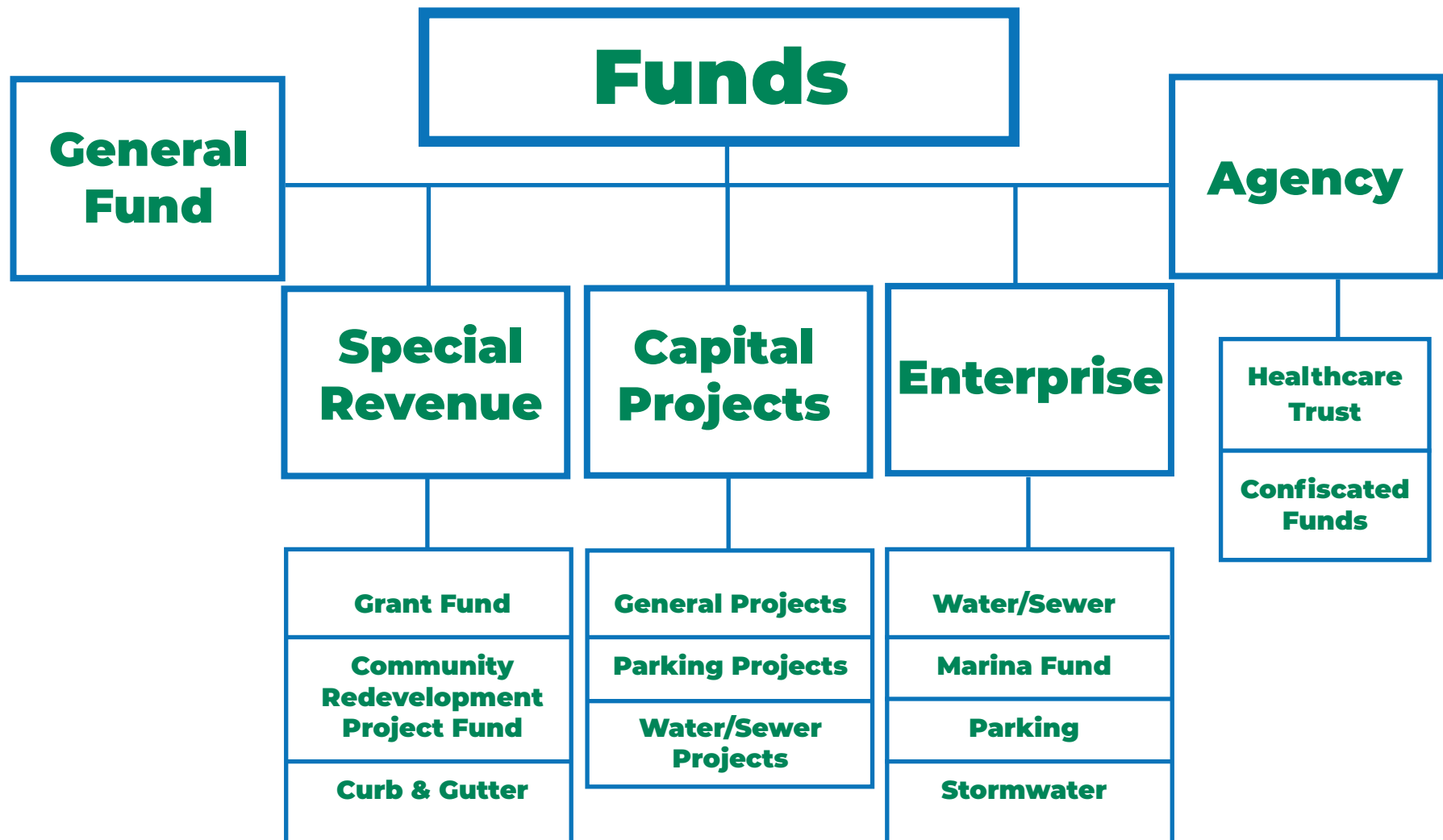
Used to account for operations that are financed in a manner similar to private business.



Agency Funds

Used to account for revenues that belong to parties other than the City. The Court is our only Agency Fund.





Summary of Departments by Function

Council & Clerk	11000	Council	The City Council is the legislative government authority of the City.
	11100	Clerk	Responsible for facilitating and recording Council legislative and meeting activity.
	13000	Elections	
Arts, Business & Culture	11600	Development Services	Efforts to enhance downtown and the local economy.
	40000	Zoo	Operation of a public Zoo.
Administrative	12000	Mayor's Office	The Mayor's office is responsible for providing management of the day to day operations, providing vision and leadership to the organization, and carrying out the Council's legislative decisions.
	16000	Procurement	Responsible for the contracting and acquisition of the goods and services required to sustain City operations.
	17000	City Attorney	Responsible for managing the City's legal affairs and overseeing all legal matters.
	18000	Information Services	Provides secure, efficient, innovative, and cost effective data communication services that will support and enhance the daily business operations of the City.
	18500	Human Resources	Provides support for recruiting, hiring, onboarding, professional development, risk management, and benefits to all staff.
	19500	Municipal Buildings	Manages the building operations and maintenance activities for the City's Governmental facilities.

Summary of Departments by Function

Finance	15000	Finance Department	Responsible for accounting and financial reporting of all City operations.
	81570	Water Billing	Collects water payments with in-office payment desk, and online/ phone methods.
	85070	Sewer Billing	Handles billing for waste/sewer portion of water/sewer bills.
Police	21021	Police Services	Strives to provide the highest quality of Police services while maintaining and improving the quality of life for citizens, businesses, and the motoring public.
	21025	Police Communications	Deliver dispatching and communications as required to deliver police services.
	21029	Animal Control	Responsible for enforcement of animal regulations.
Fire	24035	Firefighting	Serve the citizens of Salisbury by providing fast, efficient safety and rescue resources during emergencies.
	24040	Volunteer Firefighting	Assist the Fire Department on a volunteer basis, supplying manpower during emergencies.
Miscellaneous	70101	Debt Service	
	90500	Other	
	91001	Operating Transfers	

Summary of Departments by Function

Stormwater	60820	Street Sweeping	Sweep 25% of City lane miles each week.
	60850	Storm Drains	Oversees all drainage entry points to ensure clear flow of water, removal of debris.
Facilities	60300	Marina Fund	Moneys collected through slip/dock fees, other means.
	31154	Parking Fund	Moneys collected through parking fees, other means.
Infrastructure & Development	25100	Building Permits	Administration and enforcement of adopted building construction, plumbing, zoning and fire codes of the City of Salisbury.
	31000	Engineering	Development plan review and annexation, stormwater issues, sidewalk maintenance and traffic management. Accepts park reservations.
	81080	Water Engineering	Design/maintenance of water delivery infrastructure.
	84080	Sewer Engineering	Design and maintenance of the City's waste removal systems.
	19000	Planning	Using City law to guide current and future development to ensure it meets best interests of citizens.
	22100	Transportation	Maintenance and oversight of transportation, pedestrian crossing and traffic signals.

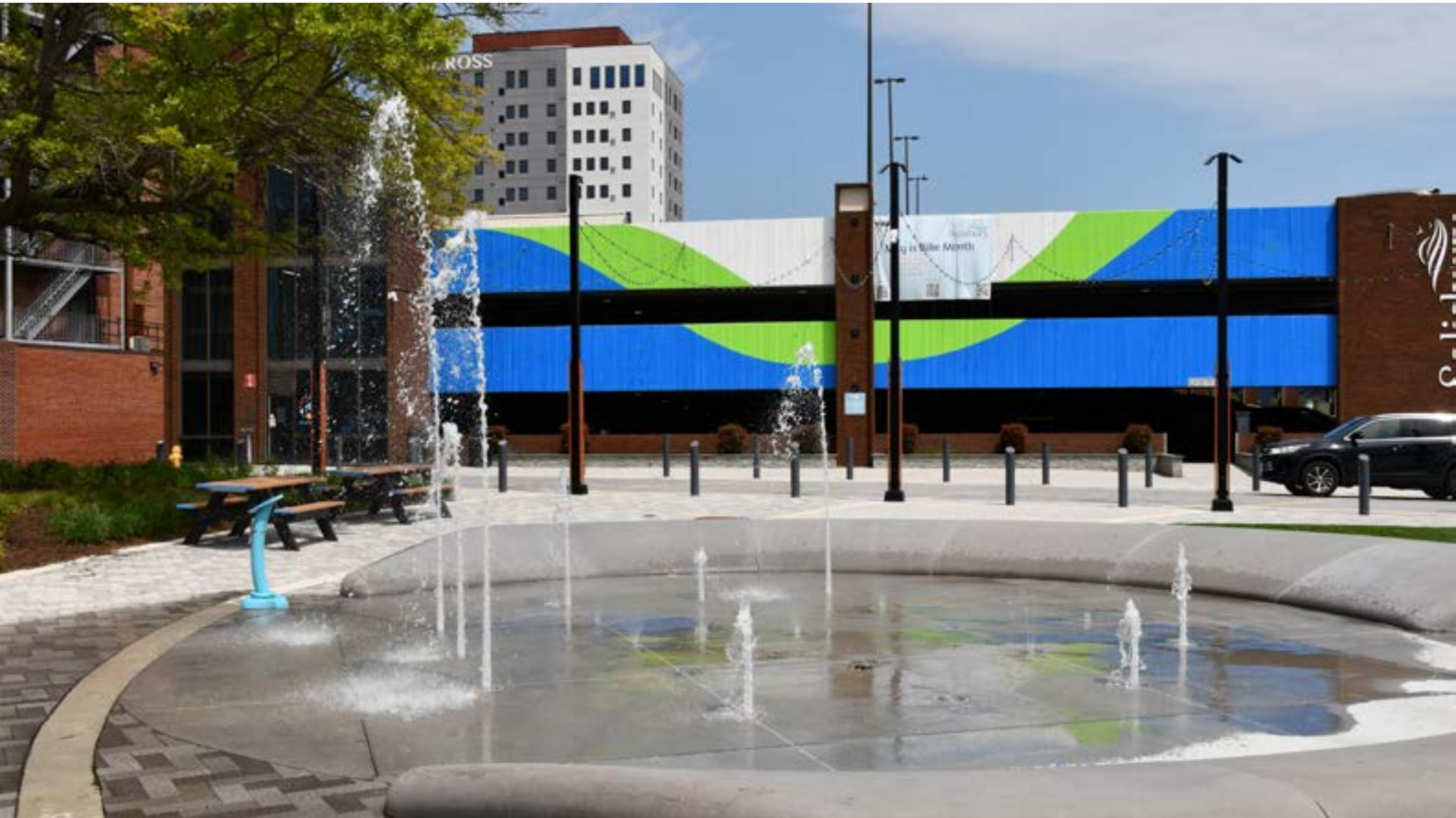
Summary of Departments by Function

Field Operations	22000	Traffic Control & Highway Lighting	Maintenance and oversight of traffic signage and streetlights.
	30000	Resource Management	Oversight of manpower and mechanical distribution.
	31150	Streets	Maintenance of City's road infrastructure.
	45000	Parks	Maintenance of City parks and playgrounds.
	32061	Sanitation Waste Collection	Collection and disposal of citizen household, yard and miscellaneous waste.
	32032	Sanitation Recycling	Curb-side collection and transport to recycling center of all recyclable waste.
	34064	Fleet Management	Maintenance of City's automobile and utility motorized vehicle fleet.
	35000	General Services	Handles maintenance and construction in any needed capacity.

3.0

Revenue

REVENUE



General Fund Revenue: Taxes

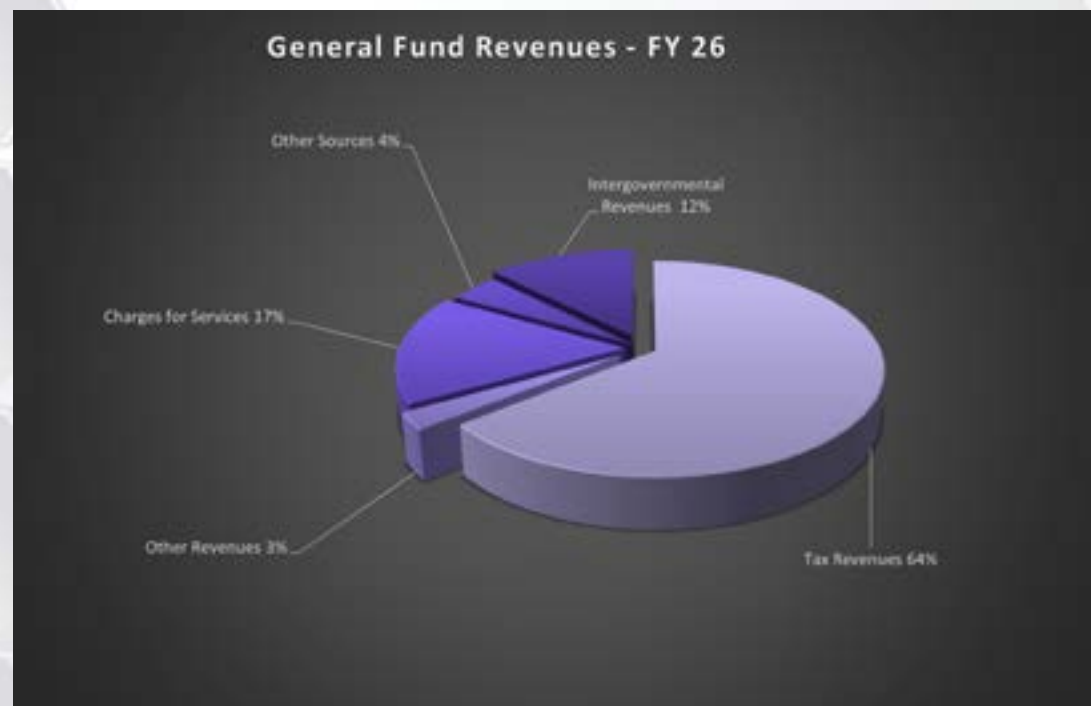
Fiscal Year	Assessments				Tax Rate		Tax Levy
	Real	Personal	Corporations	Total	Personal Property	Real Property	
2014	1,775,307,203	2,397,520	268,737,410	2,046,442,133	2.21	0.884	22,274,445
2015	1,748,436,713	2,467,580	265,493,170	2,016,397,463	2.21	0.937	21,289,136
2016	1,787,044,569	3,017,040	279,087,700	2,069,149,309	2.21	0.937	21,838,233
2017	1,793,459,946	2,866,060	283,109,800	2,079,435,806	2.21	0.9432	22,017,568
2018	1,852,099,222	3,105,050	296,391,770	2,151,596,042	2.40 PP 2.81 RR	0.9832	24,127,199
2019	1,930,891,071	3,058,170	294,411,710	2,228,360,951	2.40 PP 2.81 RR	0.9832	25,059,823
2020	2,009,236,346	3,247,210	300,143,030	2,312,626,586	2.40 PP 3.51 RR	0.9832	26,436,227
2021	2,113,819,337	2,561,790	292,700,120	2,409,081,247	2.40 PP 3.51 RR	0.9832	27,245,705
2022	2,178,664,239	1,972,620	307,488,760	2,488,125,619	2.40 PP 3.51 RR	0.9832	28,319,858
2023	2,309,912,479	1,958,333	243,589,744	2,624,686,019	2.40 PP 3.51 RR	0.9832	28,020,025
2024	2,452,431,174	1,164,710	307,833,770	2,761,429,654	2.40 PP 3.51 RR	1.0332	31,055,567
2025 (EST)	2,543,903,290	1,250,000	257,621,083	2,802,774,373	2.40 PP 3.51 RR	1.0332	32,606,652
2026 (EST)	2,760,593,978	1,250,000	257,621,083	3,019,465,061	2.40 PP 3.51 RR	1.0332	34,480,232

5.0**Schedules, Summaries, Charts**

5.0

General Fund Revenue Chart

General Fund Revenue	
Tax Revenues	38,203,427
Other Revenues	1,552,300
Charges For Services	9,856,893
Other Sources	2,527,957
Intergovernmental Revenues	7,394,262
Total	\$59,534,839



General Fund Revenue Detail

General Fund Revenue Detail		FY24 ACTUAL	FY25 ADJUSTED	FY26 ADOPTED
403100	Real Property	23,297,607	25,476,652	27,350,232
403201	Local Personal Property - Curr	25,754	30,000	30,000
403301	OBC - Current Year	4,690,417	4,200,000	4,200,000
403302	Railroad/Utilities	3,041,789	2,900,000	2,900,000
403360	Aydelotte Fee	3,500	3,500	3,500
403510	Local Income Taxes	3,099,693	2,850,000	2,850,000
403605	Admission Amusement Taxes	191,406	150,000	165,000
403610	Water and Sewer Utility	219,189	235,046	238,691
403611	PILOT-Housing Auth.	5,485	3,000	3,000
403612	PILOT Univ Village	186,991	187,098	194,360
403613	PILOT Parking Authority	89,495	76,015	93,644
403910	Interest-Delinquent Taxes	226,664	160,000	175,000
413101	Amusement Licenses	2,055	3,000	3,000
413102	Trader's Licenses	147,841	130,000	130,000
413104	Towing Companies	4,320	4,500	4,500
413105	Billboard Licenses	23,006	23,000	23,000
413106	Cable TV Franchise Fee	312,506	320,000	320,000
413109	Restaurant Licenses	22,755	21,000	21,000
413110	Natural Gas Franchise	5,000	5,000	5,000
413112	Multi-Family Dwelling Fee	799,200	771,000	775,000
413113	Multifamily Landlord License	116,285	121,000	121,000
413118	Hotel License	846	800	800
413119	Fortune Telling License	600		
413201	Building Permits	425,843	450,000	500,000

General Fund Revenue Detail

General Fund Revenue Detail		FY24 ACTUAL	FY25 ADJUSTED	FY26 ADOPTED
413202	Grading Permits	2,800	400	2,000
413203	Peddlers License	1,025	500	500
413207	Plumbing Permits	43,295	45,000	50,000
413208	Other Misc Permits	10,775		
413209	Street Breaking Permits	850		
413210	Sign Permits	27,900	20,000	20,000
413211	Well Permits	100	400	300
413212	Zoning/Variances	5,563	2,500	3,500
413216	Temporary Sign Permits	125	500	200
413217	Demolition Permits	1,175	1,000	1,000
413218	Pool Permits	3,346	500	1,500
413219	Tent Permits	240	300	200
413224	Mechanical Permit	3,950		
413227	Small Wireless Fac Permits	20,178	5,000	7,500
424101	Police Regular Grant	530,048	588,101	715,500
424102	Supplement	155,690	172,742	202,500
424103	Municipal	316,311	350,954	432,000
424201	Highway User	1,810,157	2,096,182	2,385,962
424202	MDOT Reimbursements	83,140	41,570	40,000
425400	Enterprise Zone	112,621	100,000	100,000
427100	Bank Shares Tax	18,302	18,300	18,300
427301	WiCHD Reimbursements	10,000	10,000	
427403	EMS from County	999,998	2,000,000	3,500,000

General Fund Revenue Detail

General Fund Revenue Detail		FY24 ACTUAL	FY25 ADJUSTED	FY26 ADOPTED
427406	Fire Service Contribution SU		193,000	
427600	Zoo-Hotel Room Tax	280,941	325,000	300,000
427601	Short Term Rental Tax HCDD		100,000	
433101	Filing Fees	255	100	100
433103	Plan Review Fees	97,157	40,000	45,000
433104	Administrative Fees	726,664	713,879	782,895
433108	Housing Application Fee	4,025	1,000	2,000
433209	False Fire Alarms	1,350	200	200
433210	False Alarms	14,830	27,000	27,000
433219	EMS Medicaid Gap Reimbursement	925,375	811,733	600,000
433228	Lifquest Revenue	2,961,232	2,442,720	2,995,787
433230	Fire Prevention - Plan Review	198,475	265,000	275,000
433231	Fire Prevention - Permits Fees	29,468	35,000	35,000
433232	Fire Inspections	54,015	48,000	56,000
433233	Fire Marshal Citations/Fines	10,000	2,500	5,000
433234	Hazmat Special Op Revenue	26,353	10,000	5,000
433235	Fire Report Fees	41,048	32,000	32,000
433250	Weed Cleaning/Removal	43,529	51,000	45,000
433251	Clean It/Lien It Fees	3,975	14,500	5,000
433260	Inspection Fees	5,550	1,000	1,000
433261	Reinspection Fees	2,400	5,000	10,000
433270	Reports	17,658	16,000	16,000

General Fund Revenue

General Fund Revenue Detail		FY24 ACTUAL	FY25 ADJUSTED	FY26 ADOPTED
434505	Delmarva/Salisbury Scrp Recycl	3,139	8,682	5,000
434610	Trash Fees	2,445,071	2,462,411	2,560,411
434613	Bulk Trash Pickup	3,592	3,000	3,000
434717	City Merchandise	269	500	500
445120	Fines - Other	50		
445130	Municipal Infractions	11,778	25,000	40,000
445134	Vacant Building Registration	41,025	45,000	20,000
445135	Foreclosed Property	3,375	25,000	7,000
445140	School Zone Camera	629,850	575,000	575,000
445141	Red Light Camera Revenue		239,000	239,000
445300	Trolley Rentals	825	1,000	1,000
456110	Investment Interest	400,508	20,000	170,000
456120	Other Interest	21,411	6,000	6,000
456130	Trash Disposal Fee	27,465	13,000	13,000
456300	Rent Earnings	145,871	135,000	135,000
456301	Rent Earnings - Park Events	(1,082)	1,000	1,000
456302	Rent Fees Newton St Comm Ctr	610	1,000	1,000
456303	Rent Fees Truitt St Comm Ctr	2,698	3,000	4,000
456306	Special Event Earnings	34,975	30,000	30,000
456400	Donations	500		
456415	Donations-Other	16,716	5,700	
456450	Federal Recovery Funds		1,061,109	

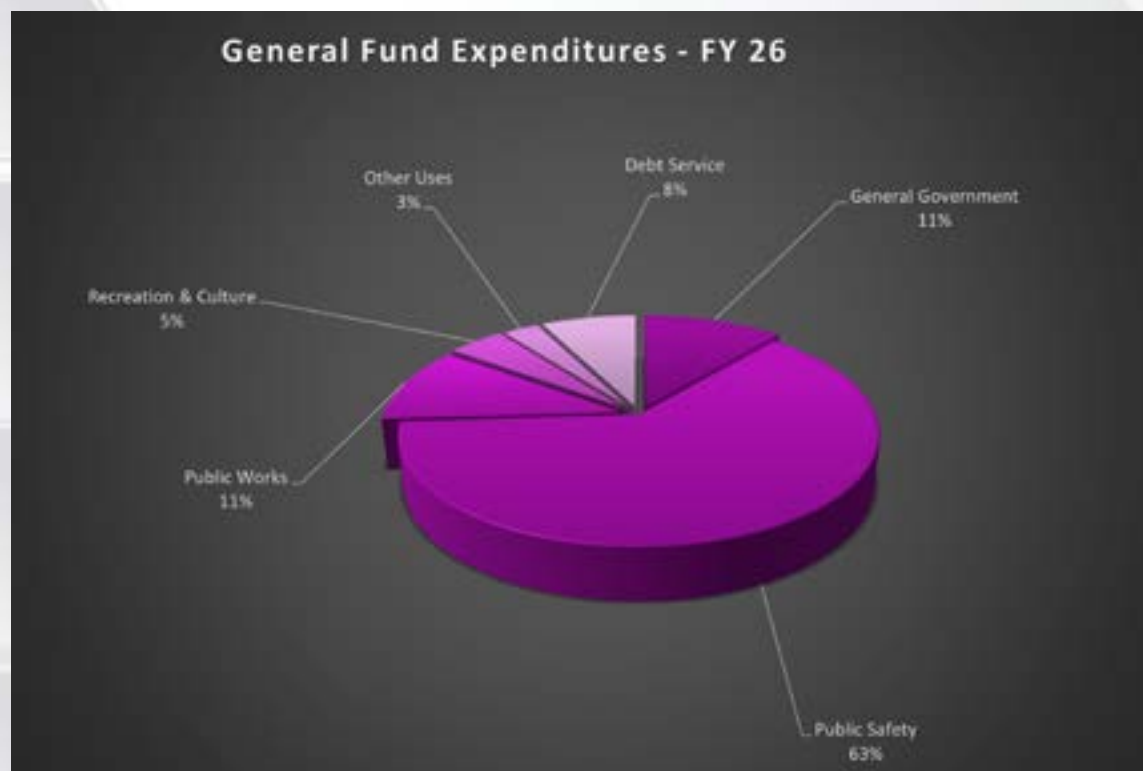
General Fund Revenue Detail

General Fund Revenue Detail		FY24 ACTUAL	FY25 ADJUSTED	FY26 ADOPTED
456851	Zoo Admission (Gate)	58,031	70,000	60,000
456852	Zoo Events	46,741	35,000	50,000
456853	Zoo Memberships	1,316	15,000	10,000
456854	Zoo Programs	12,925	20,000	25,000
456855	Zoo Vending	754	2,000	2,000
456856	Zoo Concessions	7,872	33,000	20,000
456857	Zoo Merchandise	62,521	95,000	65,000
456858	Zoo Miscellaneous	15,721	15,000	
456909	Power Savings Program	8,549		
456911	Other Misc. Receipts	28,987	70,000	70,000
456912	Cash Over/Short	(869)		
456913	Returned Check Fee	560	300	300
456914	Bad Debt Collections	158	1,000	1,000
456915	Damages to City Property	850		
456918	Zoo Commission Full time	158,665	67,000	67,000
456926	Compensated Allowance Adjustment	(40,690)		
456935	Insurance Proceeds	12,328	21,712	
469200	Sale of Fixed Assets	527,589	103,484	
469311	Capital Lease Proceeds	717,298		910,000
469810	Current Surplus Available		1,403,885	692,957
469811	Capital Surplus		2,092,771	925,000
	Total General Fund	51,948,088	57,414,746	59,534,839

5.0

General Fund Expenditure

General Fund Expenditure	
General Government	6,693,033
Public Safety	37,395,972
Public Works	6,534,548
Recreation & Culture	2,699,741
Other Uses	1,710,328
Debt Service	4,501,217
Total	59,534,839



General Fund Expenditure Comparison

DEPARTMENT/DIVISION	FY25 Original	FY25 Revised	FY26 Adopted	FY26 Adopted vs. FY25 Revised
City Council	93,616	93,616	92,172	(1,444)
City Clerk	208,809	208,809	208,965	156
Development Services	763,317	989,473	1,146,109	156,636
Mayor's Office	789,741	789,741	977,873	188,132
Elections				
Internal Services - Finance	1,032,021	1,032,021	1,070,251	38,230
Internal Services - Procurement	396,599	396,599	435,781	39,182
City Attorney	355,000	355,000	355,000	
Information Services	921,865	921,865	1,096,259	174,394
Human Resources	652,941	652,941	739,357	86,416
Planning & Zoning	114,348	130,817	137,140	6,323
Municipal Buildings	387,802	387,802	372,985	(14,817)
Poplar Hill Mansion	57,606	57,606	61,142	3,536
Police Services	16,227,870	16,242,710	18,088,887	1,846,176
Police Communications	1,222,755	1,218,597	1,292,581	73,985
Police Animal Control	309,632	309,632	341,265	31,634
Traffic Control	1,872,894	1,883,786	1,684,290	(199,496)
Fire Fighting	12,678,491	12,929,975	13,712,433	782,458
Fire Volunteer	428,533	413,001	372,642	(40,359)
Building, Permits & Inspection	510,752	464,016	438,367	(25,648)
HCDD	1,548,042	1,550,378	1,465,507	(84,871)
Resource Management	432,806	503,823	417,223	(86,600)

General Fund Expenditure Comparison

DEPARTMENT/DIVISION	FY25 Original	FY25 Revised	FY26 Adopted	FY26 Adopted vs. FY25 Revised
Engineering	1,870,742	1,901,009	855,315	(983,093)
Streets	997,679	1,357,679	1,970,250	612,571
Waste Collection/Disposal	2,014,328	1,654,328	2,174,647	520,318
Recycling	173,519	173,519	167,682	(5,837)
Fleet Management	566,476	564,476	595,361	30,885
Carpenter Shop	309,153	309,153	354,070	44,916
Municipal Zoo	1,921,663	1,926,367	1,871,752	(54,615)
Parks	1,080,471	853,311	827,988	(25,323)
Debt Service	4,288,664	4,288,664	4,501,217	212,553
Insurance	975,900	975,900	1,157,500	181,600
Miscellaneous	252,100	252,100	308,328	56,228
Operating Transfers	685,923	1,751,032	244,500	(1,506,532)
General Fund Total	56,142,059	57,539,746	59,534,839	1,995,093

5.3

General Government

GENERAL GOVERNMENT



5.3

City Council

GOALS

1. Establish and amend all necessary laws to achieve the stated goals of the City.
2. Maintain open communication between City Council, Administration and citizens.
3. Invest necessary resources to achieve all stated City goals.
4. Revitalize neighborhoods and communities of interest.
5. Support and enhance public safety.
6. Protect and preserve the environment, focusing on resiliency in infrastructure projects.

PRIORITIES

1. Promote a healthy and inclusive community that provides opportunity for growth for residents, businesses and visitors.
2. Prudently manage the City's resources to secure short — and long — term financial stability.
3. Support the resources that allow the City's neighborhoods to be viable and appealing.

11000 - Legislative (City Council)	FY 2024 ACTUAL	FY 2025 ORIGINAL	FY 2026 PROPOSED	FY 2026 ADOPTED
Personnel Services	73,482	74,407	73,463	73,463
Operating Expenses	9,040	19,209	18,709	18,709
TOTAL Legislative (City Council)	82,522	93,616	92,172	92,172

5.3

City Clerk

GOALS

1. Provide the council meeting agenda packets to the public no later than the Wednesday before the meeting. This was not accomplished last year but with the new software, I believe this is attainable.
2. Submit updates to Municode quarterly.
3. New City of Salisbury retention schedules approved by Maryland State Archives by December 2025.
4. New agenda management software (Granicus) to go live by July 1, 2025.

ACCOMPLISHMENTS

1. New department retention schedules were submitted by
2. The Granicus software will allow for more transparency to the public and will assist with getting information out quicker and easier.
3. Additional accounts were created in the Council's budget to better track spending categories.
4. We began moving historical and archival records to our local archive for public access, proper preservation, and so students can use the information for assignments and projects.

11100 - City Clerk	FY 2024 ACTUAL	FY 2025 ORIGINAL	FY 2026 PROPOSED	FY 2026 ADOPTED
Personal Services	174,556	194,663	178,452	178,452
Operating Expenses	13,906	12,346	27,713	29,713
Capital Outlay		1,800	800	800
TOTAL City Clerk	188,463	208,809	206,965	208,965

5.3

Elections

GENERAL GOVERNMENT

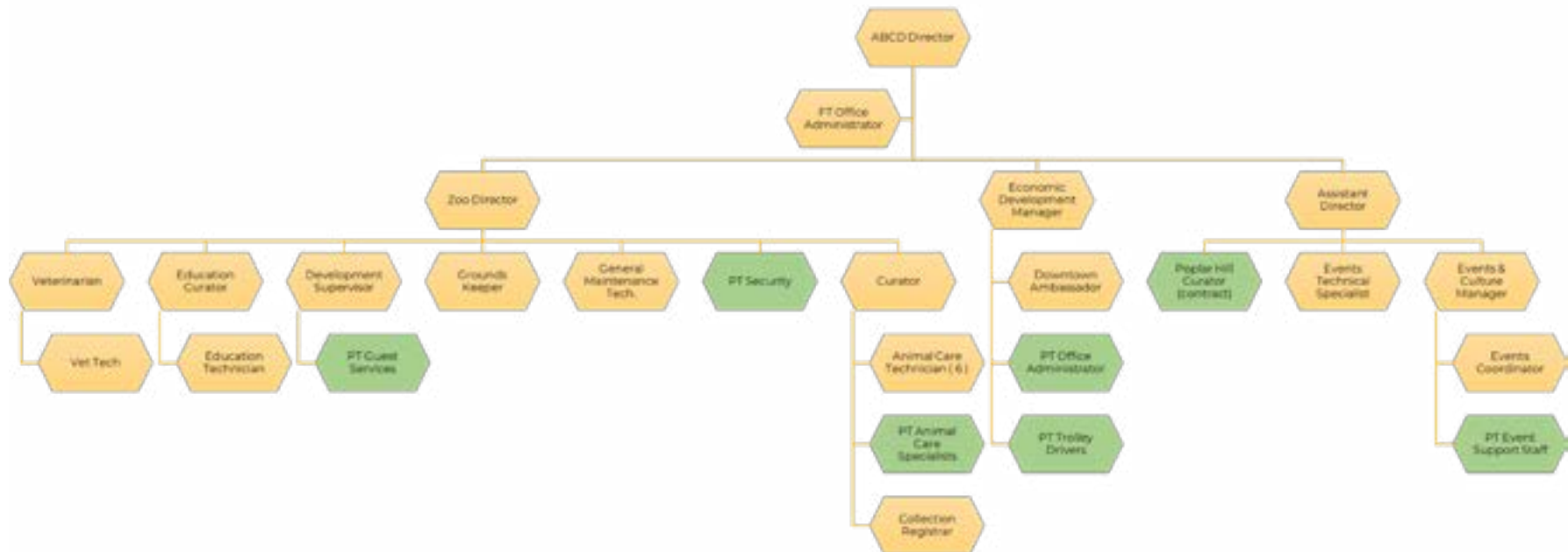
13000 - Elections	FY 2024 ACTUAL	FY 2025 ORIGINAL	FY 2026 PROPOSED	FY 2026 ADOPTED
Operating Expenses	91,786			
TOTAL Elections	91,786			



5.3

Arts, Business, Culture Department

GENERAL GOVERNMENT



GOALS

Economic Development

1. If awarded, execute Project Restore funding.
2. Engage businesses in interactive programming. Scavenger hunts, decorating contests, etc. At least 1 per quarter.
3. Respond to new business inquiries with 48 hours.
4. Execute \$15,000 Salisbury Prize public art competition.
5. Execute \$10,000 MSAC Planning Grant.
6. Execute Main Street Improvement Grant deliverables
7. Organize and execute 4 volunteer supported beautification projects in Downtown Salisbury.
8. Recognize all downtown businesses milestones. Ribbon cuttings, anniversaries, etc.
9. Increase total number of restaurants, retail establishments and entertainment/social venues in downtown Salisbury by 5% in FY25.
10. Execute the To-go Alcohol in Public Spaces (TAPS) program for at least 4 events.

Salisbury Zoo

1. Increase docent volunteer base by 10%.
2. Retain current docent volunteer base by 50%.
3. Increase gross revenue sales in gift shop by 10% from FY25.
4. Increase gross revenue concessions by 10% from FY25.
5. Increase gate donations by 10% from FY25.
6. Increase Annual Appeal donations by 10% from FY25.
7. Register a minimum of 100 family memberships.
8. Increase educational programming offerings by 10% from FY25.
9. Generate \$15,000 in event and grounds sponsorship.

SBY Events

1. Increase Hops on the River gross revenue by 10%.
2. Maintain a budget neutral Maryland Folk Festival.
3. Generate \$30,000 in event booking revenue.
4. Utilize \$25,000 event recruitment funds to attract several regional events.
5. Attract 1 new large-scale event in Downtown Salisbury. 2,000 plus attendees.
6. Attract 1 new large-scale event outside of the Downtown Salisbury area. 1,000 plus attendees.
7. Attract 2 new events in the Salisbury Amphitheater and 2 in the Salisbury Games Park.

PRIORITIES

Economic Development

1. Improve communications with realtors and landlords to track and remedy vacancy.
2. Schedule consistent one-on-one meetings with partners. SWED, Chamber, GSC, DSBA, etc.
3. Improve wayfinding in Downtown Salisbury.
4. Increase outreach to minority and women owned businesses.
5. Explore new funding opportunities to incentivize business retention.
6. Maintain weekly communication to businesses to assist in their promotions.
7. Develop and implement strategies to engage businesses participation in Downtown events.
8. Complete redesign and launch of the new Downtown Salisbury webpage.
9. Develop committees for Main Street Designation.
10. Establish Main Street branding in Downtown corridor.
11. Assist businesses with grant opportunities including Business Boost.
12. Explore Downtown Business Start-up Award (rent payment).
13. Revamp Small Business Saturday to include vendors in shops.

Salisbury Zoo

1. Implement new directional and interactive exhibit signage throughout the Zoo.
2. Execute 5-year exhibit development plan to achieve AZA accreditation. Prioritize projects and standardize funding.
3. Launch and manage Zoovolution Campaign. Fundraising will be focused on building the Coati Café, Sloth Expansion and Spider Monkey holding.
4. Hold new Zoobilee event to celebrate calendar year 2025 successes.
5. Maintain relationships with public schools for LEAF and KWEE programs.
6. Build partnership opportunities to diversify and expand educational programming and community events.
7. Continue to improve exterior aesthetics of buildings.
8. Create and implement marketing strategies for greater regional reach.

SBY Events

1. Build partnership opportunities to diversify and expand event offerings.
2. Maintain annual calendar of events.
3. Continue to improve relationships with Wicomico County and Salisbury University.
4. Create and implement marketing strategies for greater regional reach.
5. Develop and manage efficient system to utilize volunteers for events and programs.
6. Continue to develop rental services on webpages and Active Network software.
7. Maintain current book of business for partner event rentals.
8. Develop and install signage related to facility rental information.

5.3

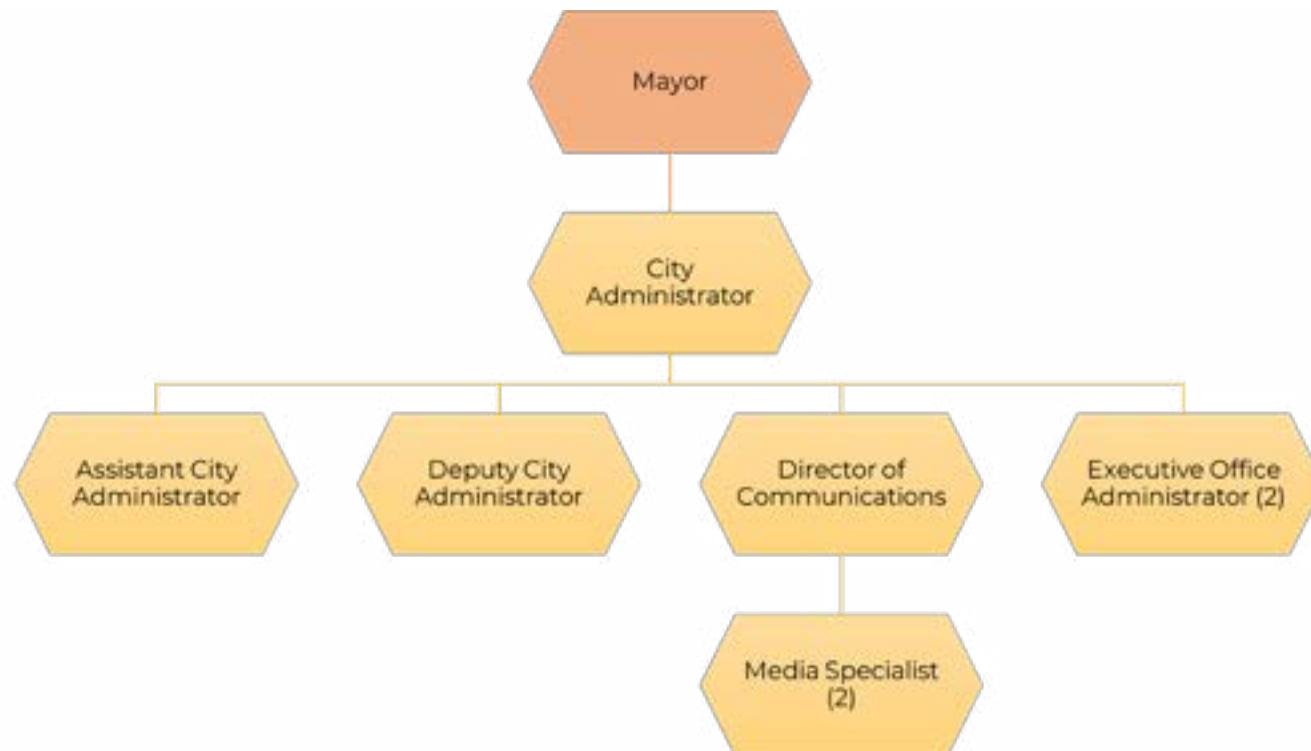
Arts, Business, Culture Department

GENERAL GOVERNMENT

11600 - Development Services	FY 2024 ACTUAL	FY 2025 ORIGINAL	FY 2026 PROPOSED	FY 2026 ADOPTED
Personnel Services	398,588	352,554	708,796	732,296
Operating Expenses	384,173	368,313	398,813	398,813
Capital Outlay	27,073	42,450	15,000	15,000
TOTAL Development Services	809,835	763,317	1,122,609	1,146,109
40000 - Zoo				
Personnel Services	1,159,633	1,327,604	1,308,055	1,308,055
Operating Expenses	470,428	564,060	573,735	563,698
Capital Outlay		30,000		
TOTAL Zoo	1,630,061	1,921,663	1,881,789	1,871,752
19600 - Poplar Hill				
Personnel Services	31,364	409,376	438,294	438,294
Operating Expenses	15,773	157,100	159,058	159,058
Capital Outlay	2,649			
Total Poplar Hill	49,786	57,606	61,975	61,142

5.3

Mayor's Office



5.3

Mayor's Office

GOALS

1. Respond to all constituent inquiries within 48 hours.

PRIORITIES

1. Foster economic development throughout the City through both short-term and long-term projects.
2. Combat brain drain by developing programs and initiatives for Salisbury's brightest minds.
3. Enhance transparency between City government and the community through events and improved technology.
4. Provide opportunities for local neighborhoods and housing not only to meet all City codes and regulations, but also thrive.
5. Track and encourage fiscal discipline in all City departments.
6. Prioritize public safety through community events, cross-departmental collaboration, and consistent evaluation.
7. Maintain constant care and assessment of our local environment.
8. Encourage development of improved transportation & infrastructure inside City limits.
9. Raise morale among constituents and employees; improve customer service and management skills for City employees.

12000 - Executive (Mayor)	FY 2024 ACTUAL	FY 2025 ORIGINAL	FY 2026 PROPOSED	FY 2026 ADOPTED
Personnel Services	592,085	715,134	851,466	870,266
Operating Expenses	121,001	74,607	128,607	107,607
TOTAL Executive (Mayor)	713,086	789,741	980,073	977,873

5.3

Finance



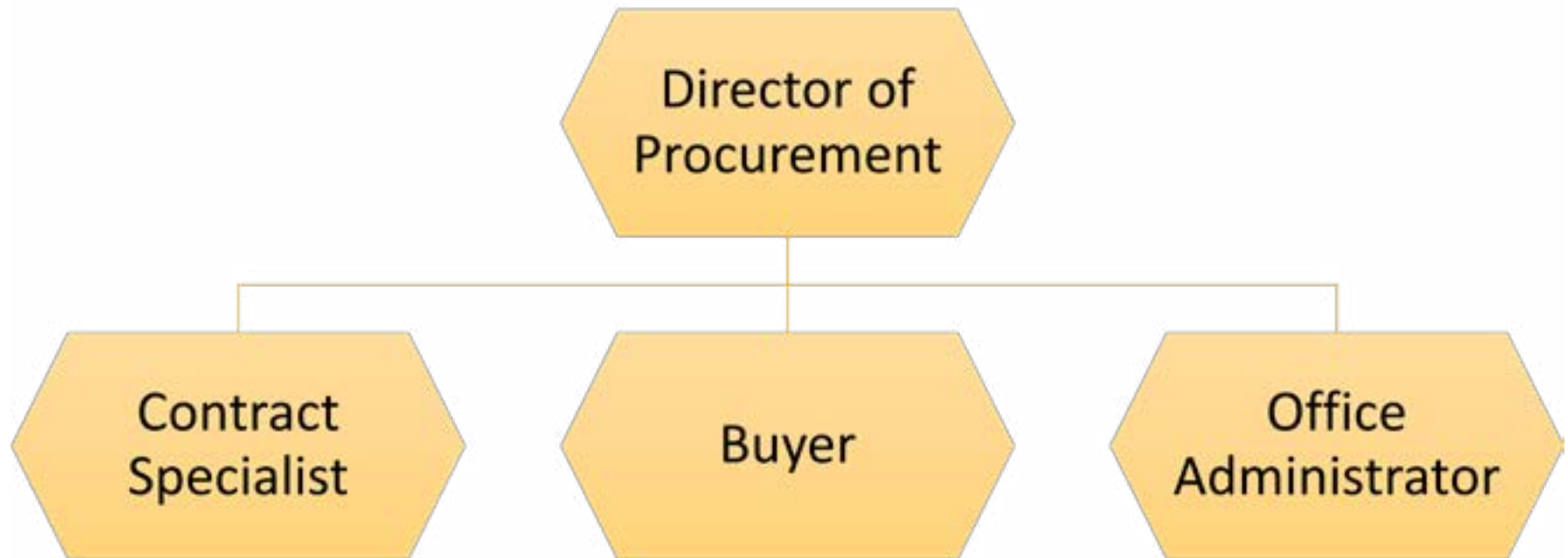
GOALS

1. Reduce the amount of Personal Property Delinquent Receivables over 120 days old by 5%.
2. Reduce the amount of Miscellaneous Receivables over 120 days old by 5%.
3. Market and maintain hardship programs which provide relief to disadvantaged.
4. Increase the number of online payments and IVR payments by 10%.

PRIORITIES

1. Enhance online payment capabilities.
2. Centralize Receipt Processing.
3. Enhance the City Budget document by following GFOA best practices.
4. Set up scanning of utility account full payments.

15000 - Finance	FY 2024 ACTUAL	FY 2025 ORIGINAL	FY 2026 PROPOSED	FY 2026 ADOPTED
Personnel Services	693,221	832,031	891,211	891,211
Operating Expenses	184,645	199,990	179,040	179,040
Capital Outlay	7,174			
TOTAL Internal Services - Finance	885,041	1,032,021	1,070,251	1,070,251

5.3**Procurement**

5.3

Procurement

GOALS

1. Increase procurement process efficiency through automation and streamlined procedures
2. Increase competition in bid processes to achieve better pricing and contract terms

PRIORITIES

1. Promote effective, economic and efficient acquisition of goods and services while being responsible stewards of public funds.
2. Act and conduct business with honesty and integrity, upholding ethical procurement standards and full legal compliance.
3. Treat suppliers equitably and be open, fair, impartial and non-discriminatory in the procurement processes.
4. Promote the highest professional standards and seek continuous improvement through ongoing training, education and skill enhancement.
5. Maintain a customer-focus while meeting the needs, and protecting the interests, of the City of Salisbury operations and the public.
6. Provide timely access to procurement policies, procedures, and records.

16000 - Procurement	FY 2024 ACTUAL	FY 2025 ORIGINAL	FY 2026 PROPOSED	FY 2026 ADOPTED
Personnel Services	305,980	342,899	368,581	368,581
Operating Expenses	39,858	53,700	67,200	67,200
Capital Outlay	1,741			
TOTAL - Procurement	347,579	396,599	435,781	435,781

5.3

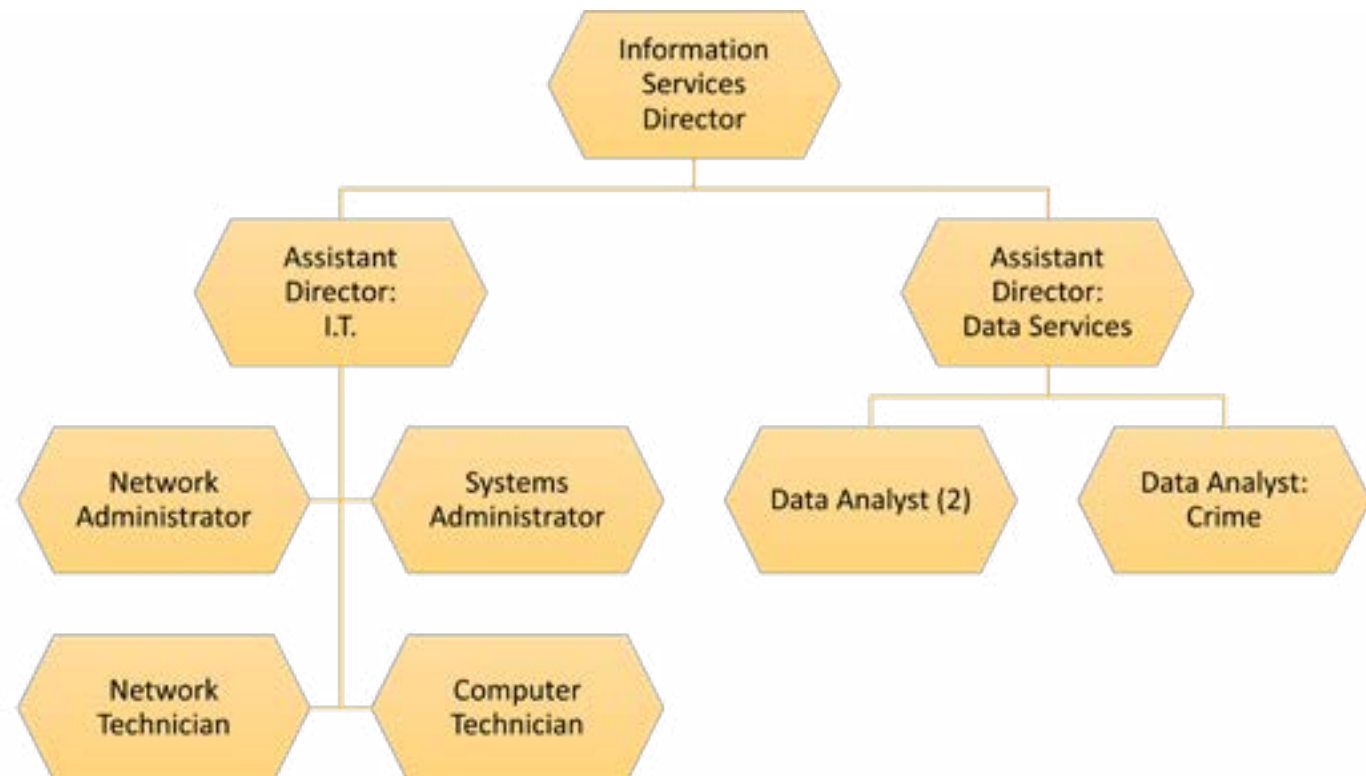
Municipal Buildings

PRIORITIES

1. Collaborate with Wicomico County in the joint administration and maintenance of the Government Office Building.
2. Increase operational effectiveness & efficiency of the Government Office Building through a comprehensive maintenance program.
3. Provide proper physical security measures for Government Office Building employees while maintaining a business-friendly environment for use by citizens.
4. Monitor energy usage and seek continual improvement through creative conservation efforts.
5. Seek cost savings through an effective procurement plan of goods and services for the Government Office Building.



19500 - Municipal Buildings	FY 2024 ACTUAL	FY 2025 ORIGINAL	FY 2026 PROPOSED	FY 2026 ADOPTED
Operating Expenses	283,992	387,802	393,002	372,985
TOTAL Municipal Buildings	283,992	387,802	393,002	372,985

5.3**Information Services**

5.3

Information

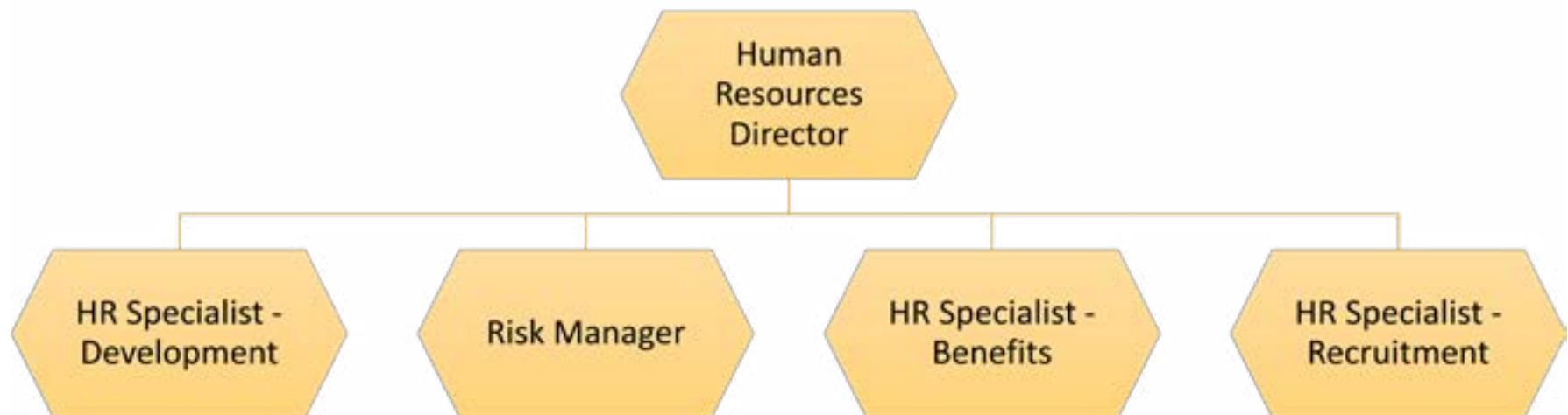
GOALS

1. Maintain a 95% uptime across all critical IT systems and applications.
2. Optimize IT support services by resolving 90% of IT support tickets within 24 hours and maintain an average first response time of less than two hours.
3. Strengthen cyber security awareness through improved cyber security training and reduce phishing attack success rates by 50% through simulated phishing exercises.
4. Increase management awareness of available data services to facilitate data driven decision making across all departments.
5. Enhance access to data metrics by improving current dashboards and expanding public facing dashboards by 30%.

PRIORITIES

1. Modernize and maintain City IT infrastructure to ensure secure, reliable, and high-performance IT Services.
2. Maintain timely IT support services to all City departments to reduce staff downtime and improve staff efficiency.
3. Strengthen cyber security and risk management through the continued implementation of security best practices and staff training.
4. Improve data-driven decision making by strengthening data collection, analysis, and visualization.
5. Expand data transparency through informative user-friendly web portals and dashboards.

18000 - Information Technology	FY 2024 ACTUAL	FY 2025 ORIGINAL	FY 2026 PROPOSED	FY 2026 ADOPTED
Personnel Services	660,232	743,470	777,019	777,019
Operating Expenses	128,056	158,395	230,002	229,240
Capital Outlay	437	20,000	90,000	90,000
TOTAL Information Technology	788,725	921,865	1,097,021	1,096,259

5.3**Human Resources**

5.3**Human Resources****GOALS**

1. Increase enrollment in the City's 457(b) program by 15%
2. Increase employee utilization of a Primary Care Physician to 80%
3. Reduce annual turnover rate to below 6%
4. Reduce annual average days to fill vacant positions to below 60 days
5. Prevent workplace injuries and illnesses by proactively identifying and controlling hazards

PRIORITIES

1. Ensure 100% of newly hired employees attend mandatory on-boarding process, including defensive driving training within 30 days of hire for those operating a City vehicle
2. Achieve 60% participation with SBY Cares Onboarding program for employees
3. Provide at least fifteen (15) in-house training opportunities per year
4. Provide one-on-one coaching to ensure employee success
5. Attend at least five (5) job fairs per year
6. Increase employee utilization of the Employee Assistance Program (EAP), prioritizing employees physical and mental health
7. Support the employee wellness program by promoting Sharecare, Inc. and CareFirst Blue 365, which offers help, tips, and discounts for a well-balanced lifestyle
8. Educate employees on the best way to utilize their health insurance properly to keep health costs down.
9. Foster a strong safety culture through employee engagement
10. Implement a comprehensive safety training program

5.3

Human Resources

18500 - Human Resources	FY 2024 ACTUAL	FY 2025 ORIGINAL	FY 2026 PROPOSED	FY 2026 ADOPTED
Personnel Services	514,468	564,825	605,691	620,691
Operating Expenses	64,662	88,116	118,666	118,666
TOTAL Human Resources	579,131	652,941	724,357	739,357

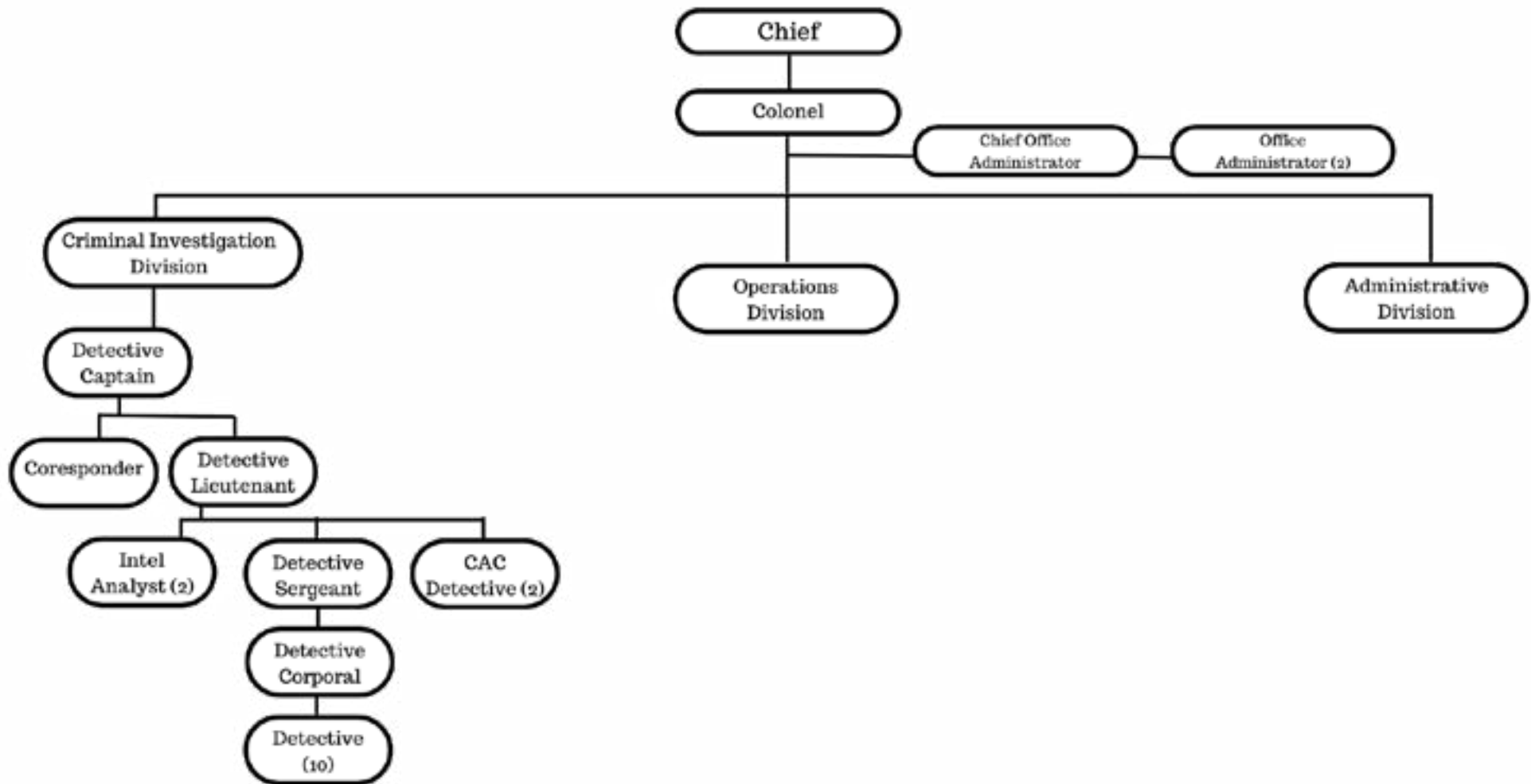


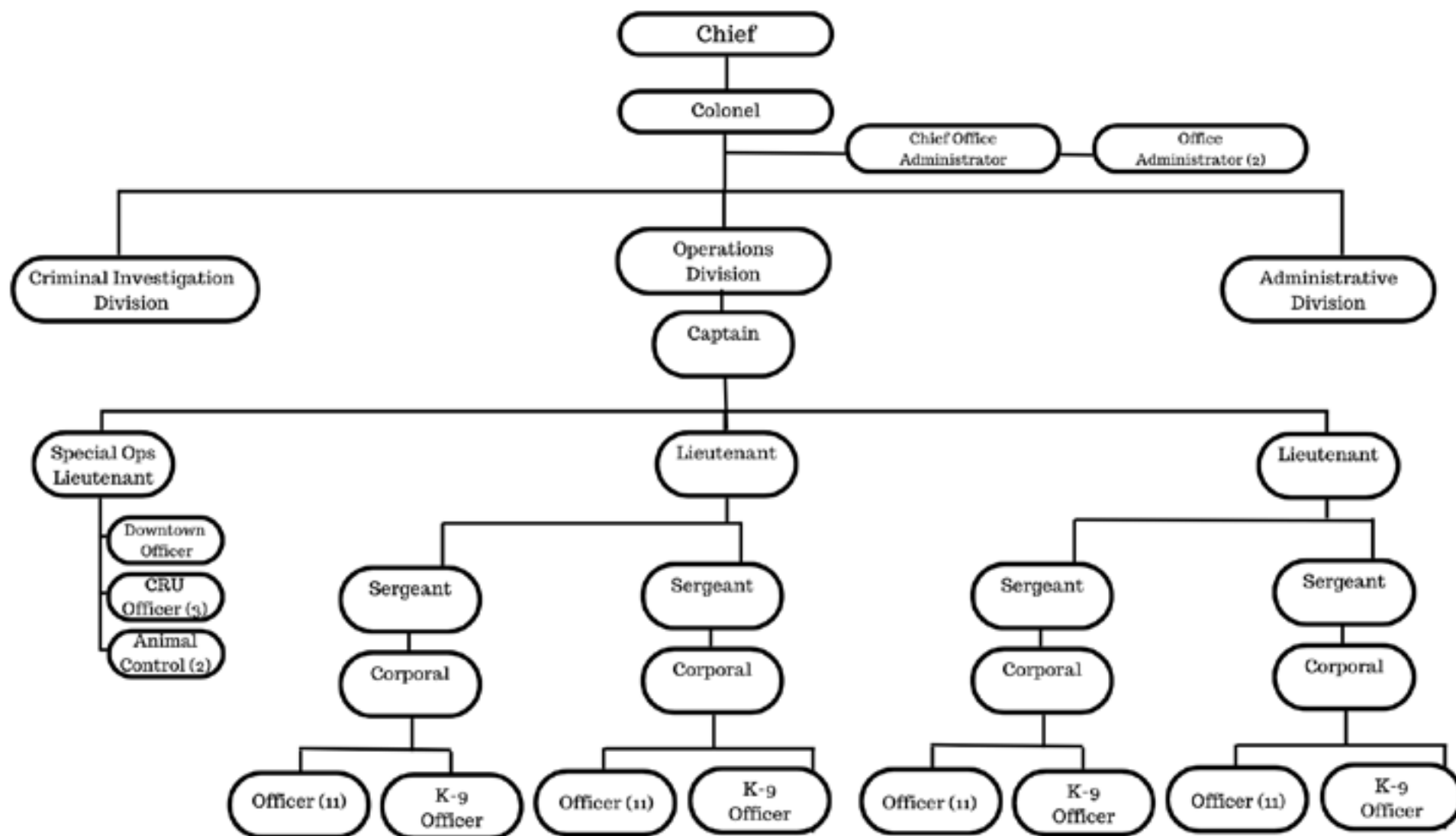
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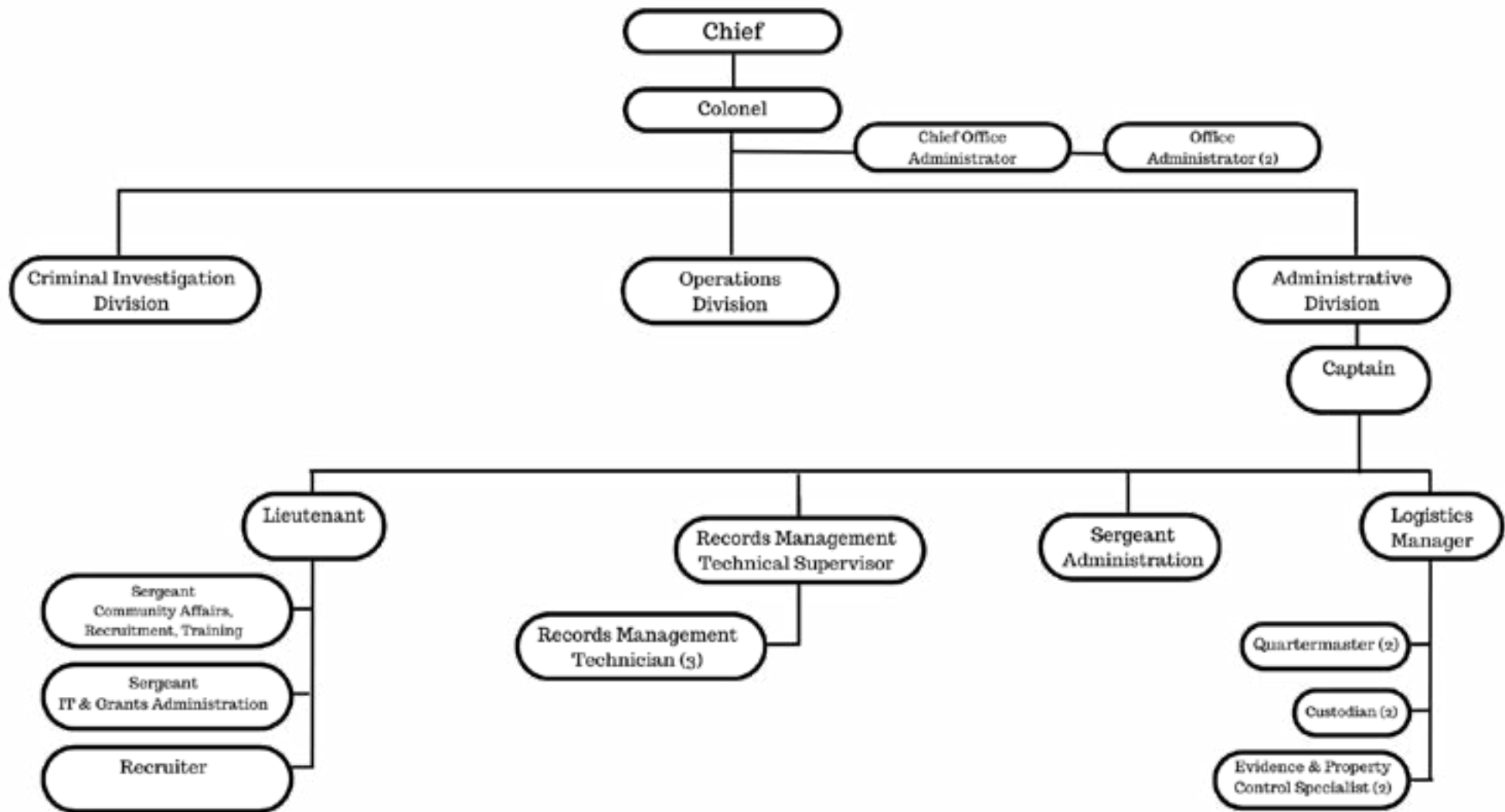
Police

PUBLIC SAFETY









GOALS

1. Continue to work on reducing crimes formerly known as Part 1 crimes under the Former UCR System so as not to exceed 1700 per year.
2. Continue to work towards reducing response times to major calls for service under 6 minutes.
3. Reduce burglaries by 4%
4. Reduce robberies by 4%
5. Conduct four (4) joint Maryland Criminal Intelligence Network law enforcement operations directed towards narcotics enforcement, gun enforcement, and reduction of prostitution and gangs.
6. Conduct four (4) community policing programs or events to promote positive interaction between citizens and police; i.e. Citizens Police Academy, EXPLORERS Program, National Night Out.
7. Maintain the availability of the Animal Control Officers to handle calls for service within a twenty (20) minute response time window to better serve our community.
8. Have updated crime statistics online every month and calls for service online daily.
9. Participate in and use the LEAD, Drug Court, and other like programs to divert qualifying individuals from the criminal justice system.
10. Reduce outstanding criminal warrants, criminal summonses, bench warrants, orders of protection and show cause orders by 10%.
11. Establish a full-time Co-responder program to address behavioral health calls for service.
12. Work towards establishing a 5-year strategic plan for SPD.

PRIORITIES

1. Continue to work with City Administration and elected officials to identify and improve neighborhood quality of life issues.
2. Continue to work with community leaders while serving as ambassadors of the city.
3. Promote and support legislation directed at the reduction of crime and improvement of quality of life livability within our neighborhoods.
4. Secure opportunities for professional development and institutional training for all levels of supervision.
5. Continue to analyze allocated positions to best meet needs of the department in order to provide optimum service to our public.
6. Continue to expand the implementation of SPD take-home car program.
7. Reestablish and update SPD social media platforms to educate, advise and connect with our community.
8. Evaluate and implement ways to support the Scholarship and Police Animals fund established through the Community Foundation of the Eastern Shore.
9. Continue to analyze data and adjust patrol sectors as appropriate.
10. Continue the liaison between the Animal Control Officers and the Wicomico County Humane Society with a focus on maximizing the services related to animal control.
11. Educate the public on care and wellness of animals while at the same time informing them of the local laws and ordinances that govern such safety.
12. Continue the use of law enforcement related analytic tools to support data driven deployment of policing resources to reduce crime and the fear of crime.
13. Improve neighborhood policing through the COPP model in order to connect with residents and work in partnership to identify and reduce crime problems as staffing dictates.
14. Update officer resiliency and wellness programs and continue to improve employee welfare, health, and morale.
15. Continue to refine online and telephone crime reporting programs related to minor/quality of life crimes and crime tips.
16. Adopt robust intelligence collection, management and sharing system that empowers officers and detectives to solve and close cases.
17. Continue to work with Wicomico County Health Department programs to reduce number of overdoses in the City to under 90.
18. Continue to train Officers in Peer to Peer Support and grow our internal program.
19. Work towards obtaining a zero-finding inventory report during our annual audit of the property room.
20. Refine SPD current policies and establish standard operating procedures guide supporting SPD policies.

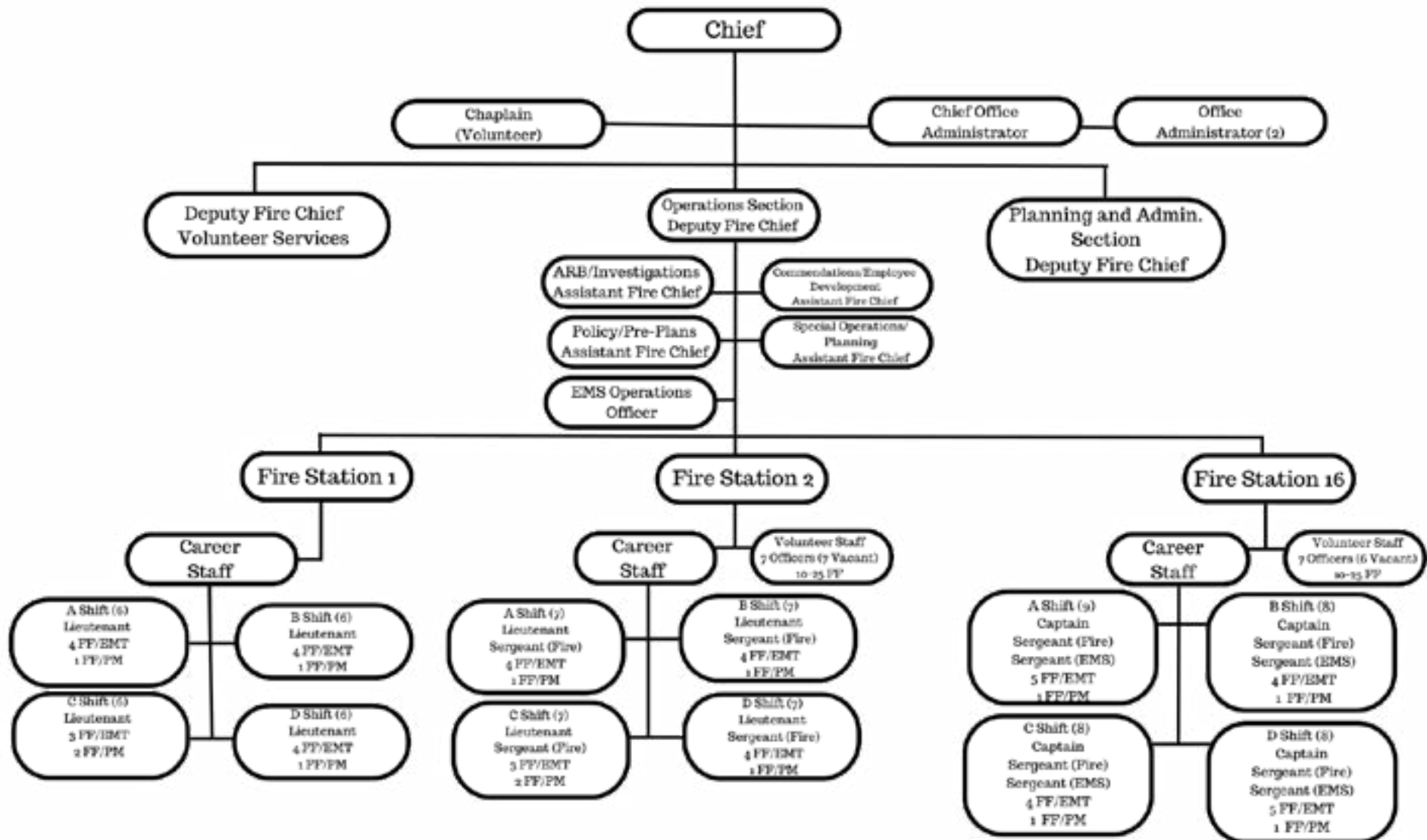
21021 - Police Services	FY 2024 ACTUAL	FY 2025 ORIGINAL	FY 2026 PROPOSED	FY 2026 ADOPTED
Personnel Services	12,527,159	14,402,119	15,468,482	15,468,482
Operating Expenses	1,918,931	1,825,752	1,952,457	2,060,405
Capital Outlay	460,965			560,000
TOTAL Police Services	14,907,054	16,227,870	17,420,939	18,088,887
21025 - Police Communications				
Personnel Services	806,010	1,066,373	1,128,690	1,128,690
Operating Expenses	187,958	156,382	163,891	163,891
TOTAL Police Communications	993,968	1,222,755	1,292,581	1,292,581
21029 - Police Animal Control				
Personnel Services	126,812	137,813	162,688	162,688
Operating Expenses	133,317	171,819	178,577	178,577
TOTAL Police Animal Control	260,129	309,632	341,265	341,265

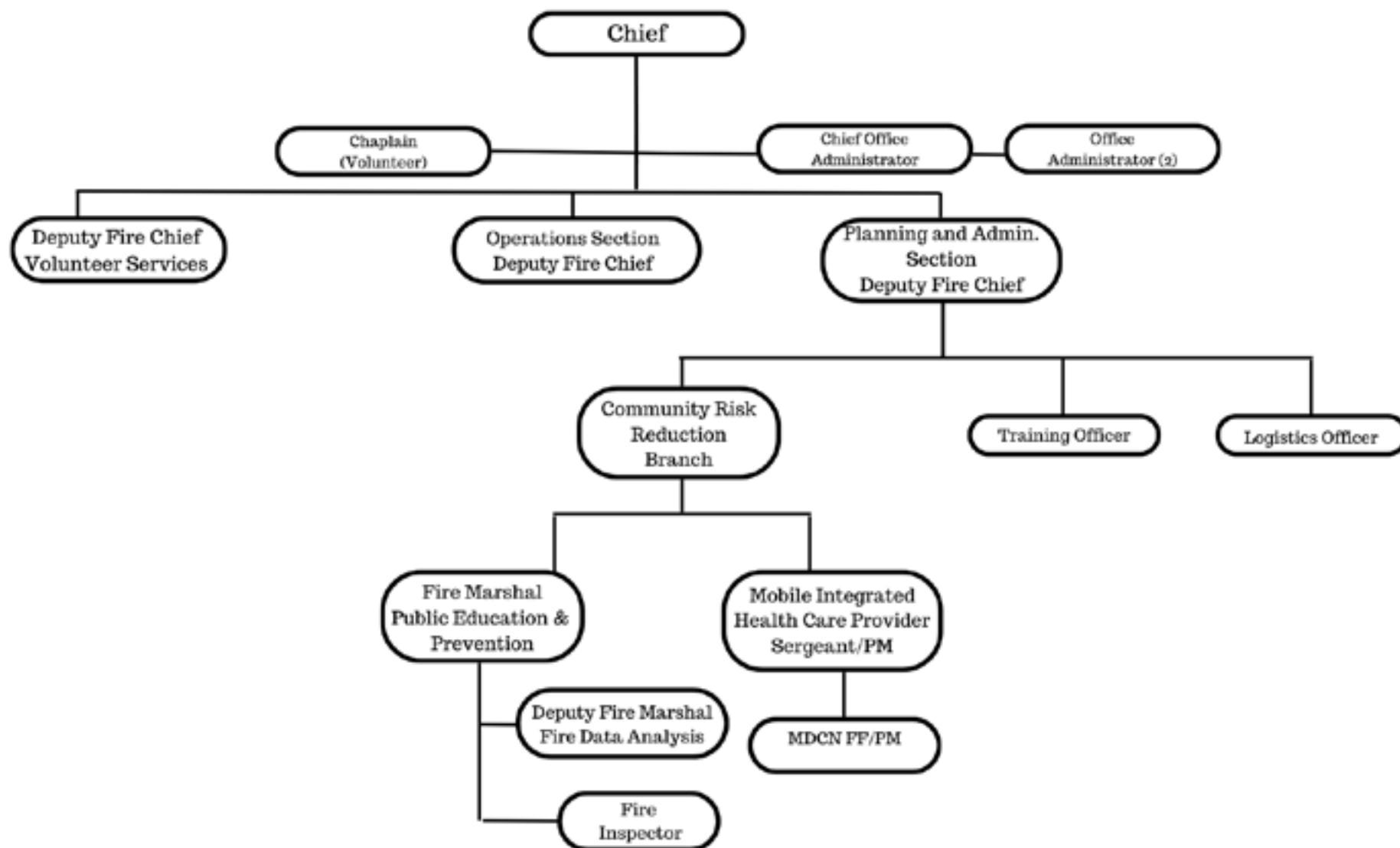
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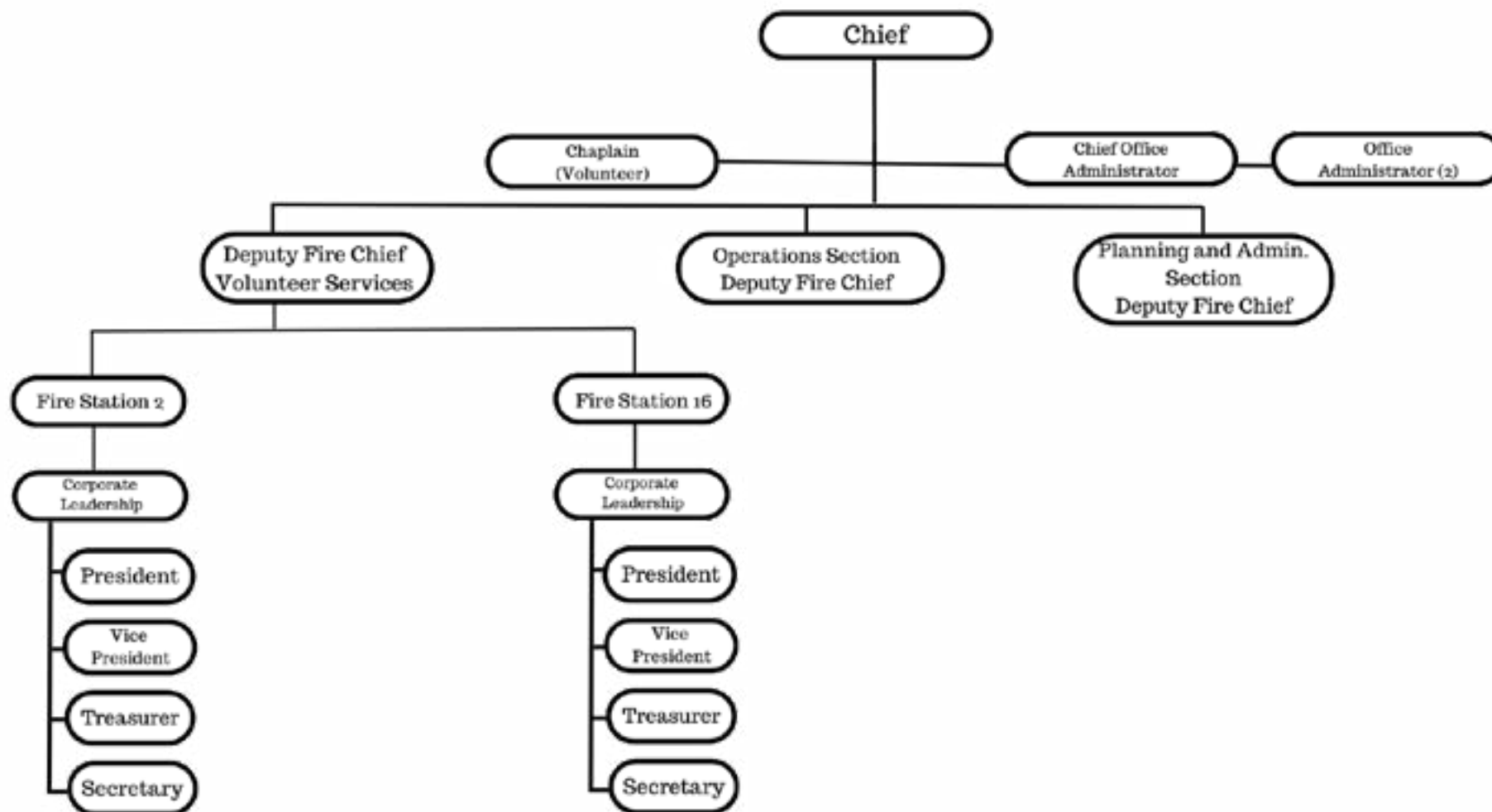
Fire

PUBLIC SAFETY









GOALS

1. To confine structure fires to the room of origin at least 50% of the time. The International City County Management Association (ICMA) reports that the national average is 40%.
2. Maintain a turnout time for Fire responses, measured from time of dispatch to time of enroute, of 90 seconds or less 90% of the time.
3. Complete travel time to the scene of priority emergency incidents for the first arriving engine/truck, measured from time of enroute to arrival on the scene, within 4 minutes 90% of the time.
4. To deliver an effective response force to all structure fires within 10 minutes of dispatch 90% of the time to allow for the initiation of essential tasks to adequately control developing fires.
5. Maintain a turnout time for EMS responses, measured from time of dispatch to the time of enroute, of 60 seconds or less 90% of the time.
6. Arrive to all priority medical calls within 4 minutes for BLS, 90% of the time.
7. Arrive to all priority medical calls within 8 minutes for ALS, 90% of the time.
8. For patients suffering from cardiac arrest in the field, deliver them to a definitive care facility with a pulse and respirations 20% of the time.
9. Reduce incidences of overdose deaths to 1 per 20.
10. Enroll at least 40 patients per year as part of the SWIFT/MDCN program.
11. Reduce the total number of transports for SWIFT patients by 25% in FY26.
12. Respond to all requests for public education and outreach and make contact with 40% or more of the population served by the department.
13. Limit firefighter and EMS first responder reportable injuries to less than 0.05 per 100 calls for service.

PRIORITIES

1. Maintain a highly responsive and effective fire suppression force, helping to ensure that all Salisbury citizens are safe and receive the best in class emergency response.
2. Maintain a highly responsive and effective emergency medical services force helping to ensure that all Salisbury citizens are safe and receive the best pre-hospital care.
3. Maintain a highly responsive and effective fire prevention and inspections force to ensure that our businesses and homes remain compliant with all fire and life safety codes designed to ensure that all Salisbury citizens and first responders are safe.
4. Devise new mechanisms for balancing revenues and expenses related to fire service in the Salisbury Fire District.
5. Develop a consistent working relationship with the City of Salisbury GIS Office to ensure accurate data gathering and dissemination to the public and first responders.
6. Utilize the GIS data to improve station/unit locations, timely responses, and public messaging.
7. Develop and maintain training programs that encourage mental health and wellness for members and their families.
8. Develop and maintain policies and procedures for best practices to reduce the potential exposure and risk of job-related cancers to our first responders.

5.7

Fire

24035 - Fire Fighting	FY 2024 ACTUAL	FY 2025 ORIGINAL	FY 2026 PROPOSED	FY 2026 ADOPTED
Personnel Services	9,715,335	10,799,897	12,143,412	12,143,412
Operating Expenses	1,914,161	1,530,823	1,584,846	1,569,021
Capital Outlay	283,442	347,771		
TOTAL Fire Fighting	11,912,938	12,678,491	13,728,258	13,712,433
24040 - Fire Volunteer				
Personnel Services	252,596	302,661	246,770	246,770
Operating Expenses	106,383	125,872	125,872	125,872
TOTAL Fire Volunteer	358,979	428,533	372,642	372,642

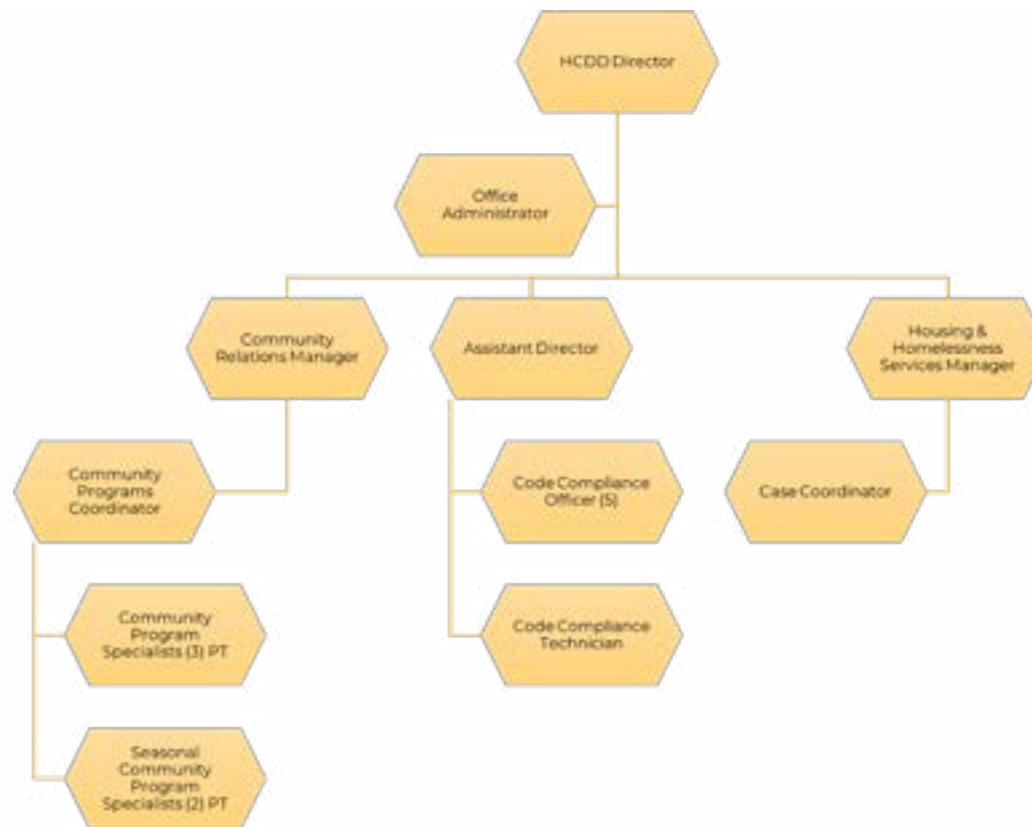


5.8

HCDD

HOUSING & COMMUNITY DEVELOPMENT





GOALS

1. To complete two (2) owner occupied compliance projects.
2. To complete two (2) compliance beautification projects.
3. To conduct six (6) pop-up bus stops.
4. To conduct at least six (6) neighborhood walk events.
5. To serve youth in our community through at least 7,500 individual visits to community centers and youth athletic programming annually.
6. To respond to all citizen code compliance and health/safety concerns within 24 hours or the next business day for non-business day reports.

PRIORITIES

1. To promote and support community partners and residents with programs that assist single family home ownership.
2. To improve the effectiveness and efficiency of processes regarding vacant building registrations, rental registrations and renewals, new unit inspections, random rental inspections, and landlord licensing.
3. To increase public awareness about code enforcement policies and procedures in Salisbury.
4. To increase public awareness about homelessness and the programs in place to support those effected in Salisbury.
5. To support and promote the partnership with Boys and Girls Club of America at the Truitt Community Center.
6. To maintain code compliance case work load so that there are minimal cases showing overdue.
7. To build upon the existing programing at Newton Community Center to better meet the needs of residents.

5.8

HCDD

25200 - Neighborhood Services & Code Compliance	FY 2024 ACTUAL	FY 2025 ORIGINAL	FY 2026 PROPOSED	FY 2026 ADOPTED
Personnel Services	1,049,043	1,186,635	1,157,273	1,169,273
Operating Expenses	242,106	296,407	296,150	293,234
Capital Outlay	15,457	65,000	3,000	3,000
TOTAL Neighborhood Services & Code Compliance	1,306,606	1,548,042	1,456,423	1,465,507



5.9

Infrastructure & Development



5.9

Infrastructure & Development



5.9

Infrastructure & Development

GOALS

1. Development Plan submittals will be reviewed within 30 days of submission (90% goal)
2. Building Permit Plan submittals will be reviewed within 7 days of submission (90% goal).
3. Infrastructure project change order will be less than 5% of the total contract price.
4. Perform annual inspection of 20% of all stormwater outfalls.
5. Perform triennial inspection of one third of all public and private BMPs.
6. Facilitate the Here is Home housing incentive program by reviewing and approving site plans and building permits.

PRIORITIES

1. Provide one stop for Developers entering the City to have projects reviewed through all phases including Planning, Engineering, Traffic Control, Building Permits, Fire Marshal and Construction Inspection.
2. Ensure that construction projects meet building, fire, mechanical, and sanitary standards to ensure the health and safety of the general public.
3. Provide plan review and construction administration for all City funded construction projects.
4. Administer the Stormwater Utility and achieve permit compliance with the Municipal Separate Stormwater System Phase II Permit.
5. Apply for funding and administer all grants and loans for municipal infrastructure projects.
6. Monitor construction in floodplain areas and ensure compliance with new floodplain standards to reduce loss to flooding.
7. Implement the City Park Master Plan, Rail Trail Master Plan, Urban Greenway Plan, Bicycle Master Plan, Vision Zero Action Plan and Environmental Policy Task Force Report.
8. Facilitate the implementation of the Here is Home Housing Incentive program.

5.9

Infrastructure & Development

	FY 2024 ACTUAL	FY 2025 ORIGINAL	FY 2026 PROPOSED	FY 2026 ADOPTED
19000 - Planning & Zoning				
Personnel Services	106,486	104,348	127,140	127,140
Operating Expenses	5,000	10,000	10,000	10,000
TOTAL Planning & Zoning	111,486	114,348	137,140	137,140
25100 - Building Permits & Inspection				
Personnel Services	379,296	456,277	411,167	411,167
Operating Expenses	14,093	24,475	27,200	27,200
Capital Outlay		30,000		
TOTAL Building Permits & Inspection	393,388	510,752	438,367	438,367
31000 - Engineering				
Personnel Services	489,378	661,964	820,337	789,037
Operating Expenses	947,518	1,092,778	67,778	66,278
Capital Outlay	31,346	116,000		
TOTAL Engineering	1,468,243	1,870,742	888,115	855,315

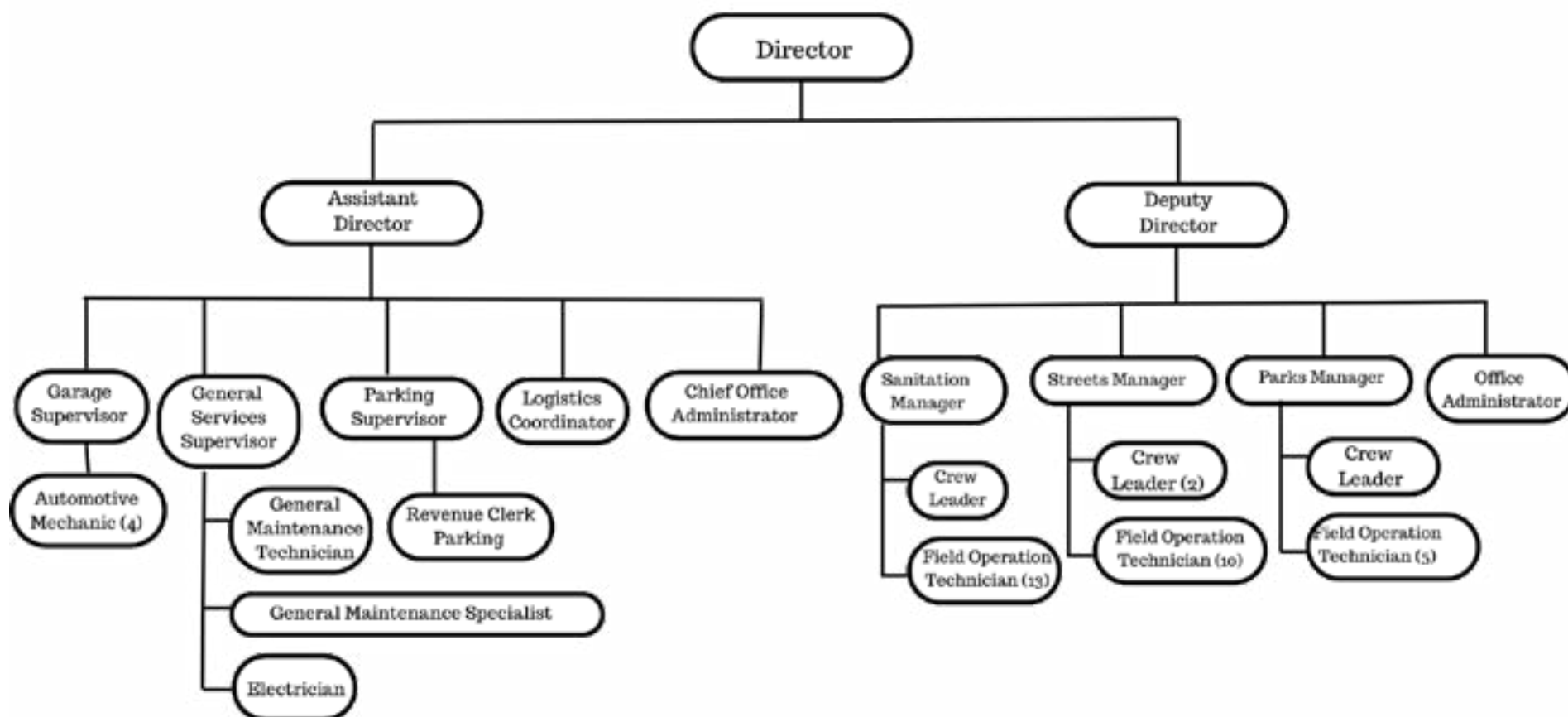
5.9

Field Operations



5.9

Field Operations



5.9

Field Operations

GOALS

1. Repair all reported outages of City-owned street lights within 5 business days of notification.
2. Relabel and geo-locate 20% of all City-owned street lights 1,470.
3. Temporarily patch all reported potholes within 2 business days of notification.
4. Permanently repair all reported potholes within 30 days of notification (April thru September).
5. Inspect/clean each storm drain-inlet quarterly (4,747 inlets X 4 = 18,988 visits).
6. Sweep 25% of 210 City lane miles every week (52.5 lane miles per week).
7. Increase the amount of debris swept from City streets by 10% (measure in tonnage) over FY23 total of 754 tons.
8. Perform maintenance of each park, playground, or similar asset (1X per week, 48 locations X 52 weeks = 2,496 visits).
9. Perform major park landscape pass 1 X per year X 34 park locations = 34 visits.
10. Inspect all City playground equipment (1X per year at minimum, 15 assets).
11. Remove rubbish and other debris from the Wicomico River (3 X per week X 52 weeks = 156 visits).
12. Remove rubbish and other debris from US 13 debris curtain (1 X per week = 52 visits).
13. Service all City owned rubbish containers April -October, 2,658 (cans serviced) and March - November, 1,082 (cans serviced) Total 3,736.
14. Increase the amount of cardboard collected by 10% over FY 23 of 100.
15. Reduce the amount of residential refuse collected 5% below FY 24 tonnage of 10,370.
16. Service 95% of vehicles within 10% of the due date/miles or hours.
17. Increase parking revenue collected by 10%.
18. Track all citizen requests, provide response within 1 business day. For work that will take longer than 1 week to complete, continue to track the complaint and provide regular updates with anticipated completion date.

5.9

Field Operations

PRIORITIES

1. Develop and expand standard operating procedures for each division.
2. Develop a replacement schedule for pavement markings and signage.
3. Partner with City Planners to continue promoting the benefits of recycling and work to expand citizen participation.
4. Develop workforce through fully implementing cross-training program, promoting career ladders and professional development, and providing funding for learning opportunities.
5. Review utilization and required intervals of preventative maintenance to ensure that vehicles and equipment are on the proper maintenance schedule.
6. Continue working to improve public perception of Downtown parking regimen.



5.9

Field Operations

DEPARTMENTS

	FY 2024 ACTUAL	FY 2025 ORIGINAL	FY 2026 PROPOSED	FY 2026 ADOPTED
32061 - San-Waste Collection/Disposal				
Personnel Services	630,646	667,918	718,839	718,839
Operating Expenses	1,056,553	938,411	988,894	1,105,808
Capital Outlay	1,013,320	408,000		350,000
TOTAL San-Waste Collection/Disposal	2,700,518	2,014,328	1,707,733	2,174,647
32062 - San-Recycling				
Personnel Services	137,336	140,866	135,029	135,029
Operating Expenses	26,993	32,653	32,653	32,653
TOTAL San-Recycling	164,329	173,519	167,682	167,682

5.9

Field Operations

DEPARTMENTS

	FY 2024 ACTUAL	FY 2025 ORIGINAL	FY 2026 PROPOSED	FY 2026 ADOPTED
34064 - Fleet Management				
Personnel Services	316,253	409,376	438,294	438,294
Operating Expenses	137,795	157,100	159,058	157,068
Capital Outlay	42,461	-	-	-
TOTAL Fleet Management	496,689	566,476	597,352	595,361
35000 - Carpenter Shop				
Personnel Services	130,916	231,913	326,240	326,240
Operating Expenses	28,116	28,240	29,340	27,829
Capital Outlay	-	49,000	-	-
TOTAL Carpenter Shop	159,032	309,153	355,580	354,070
45000 - Parks				
Personnel Services	605,710	763,134	565,176	565,176
Operating Expenses	228,746	262,336	265,136	262,813
Capital Outlay	349,789	55,000	-	-
TOTAL Parks	1,184,245	1,080,471	830,312	827,988

5.9

Field Operations

DEPARTMENTS

	FY 2024 ACTUAL	FY 2025 ORIGINAL	FY 2026 PROPOSED	FY 2026 ADOPTED
22000 - Traffic				
Personnel Services	436,212	504,630	410,856	410,856
Operating Expenses	1,256,815	1,368,264	1,449,189	1,273,434
TOTAL Traffic	1,693,027	1,872,894	1,860,045	1,684,290
30000 - Resource Management				
Personnel Services	328,995	351,463	338,415	338,415
Operating Expenses	72,069	81,343	78,808	78,808
Capital Outlay	8,349	-	-	-
TOTAL Resource Management	409,413	432,806	417,223	417,223
31150 - Streets				
Personnel Services	631,446	694,909	763,227	763,227
Operating Expenses	392,029	302,770	1,208,660	1,207,023
Capital Outlay	103,377	-	-	-
TOTAL Streets	1,126,851	997,679	1,971,888	1,970,250

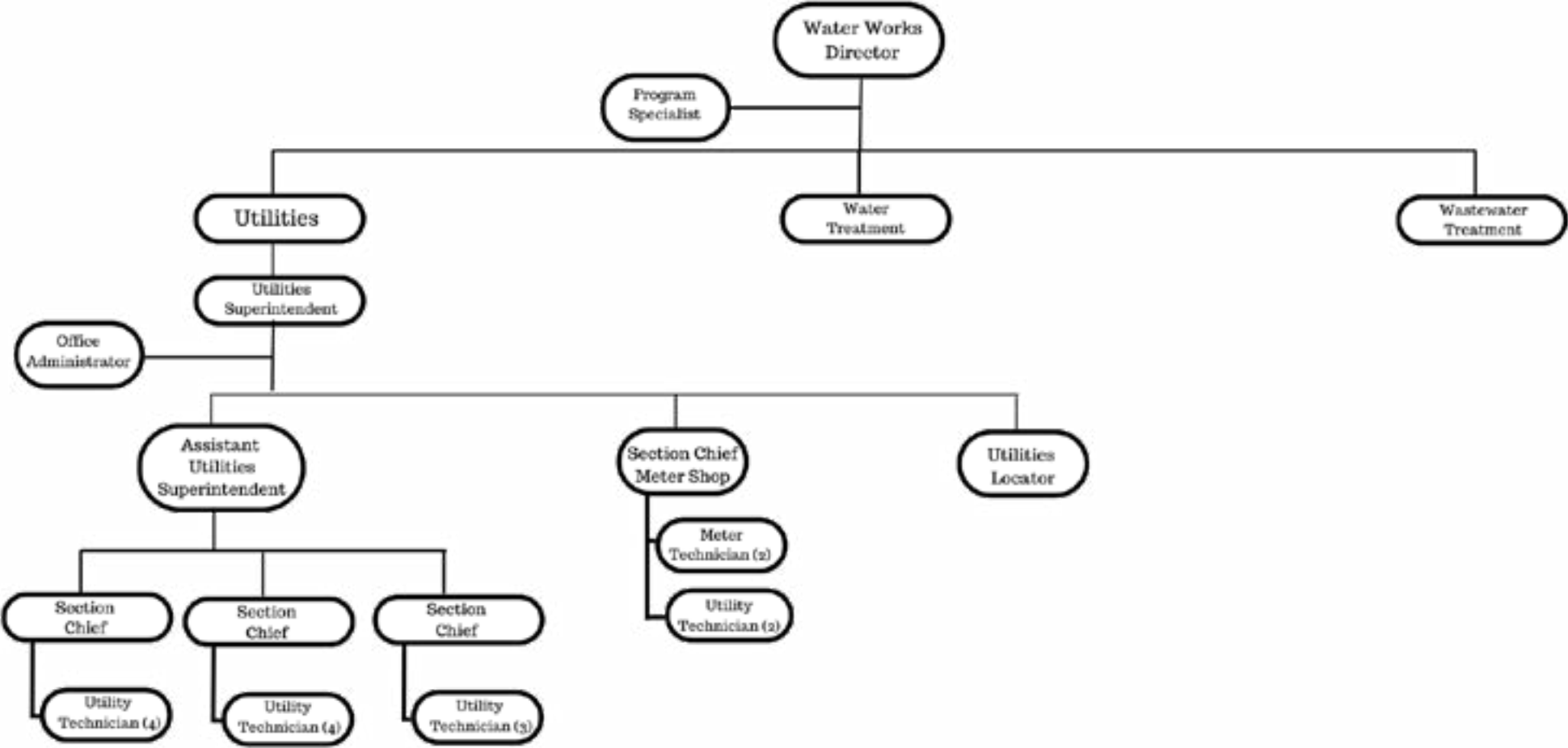
5.9

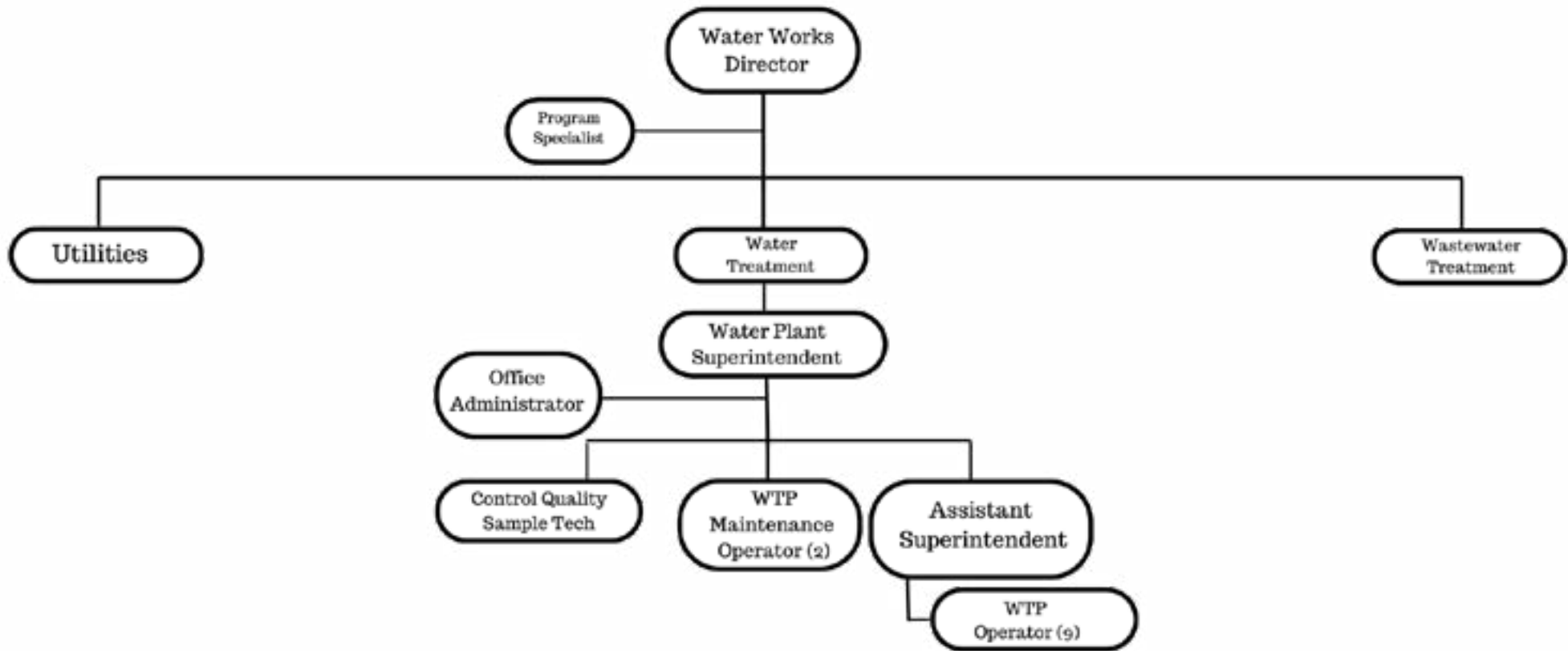
Water Works



5.9

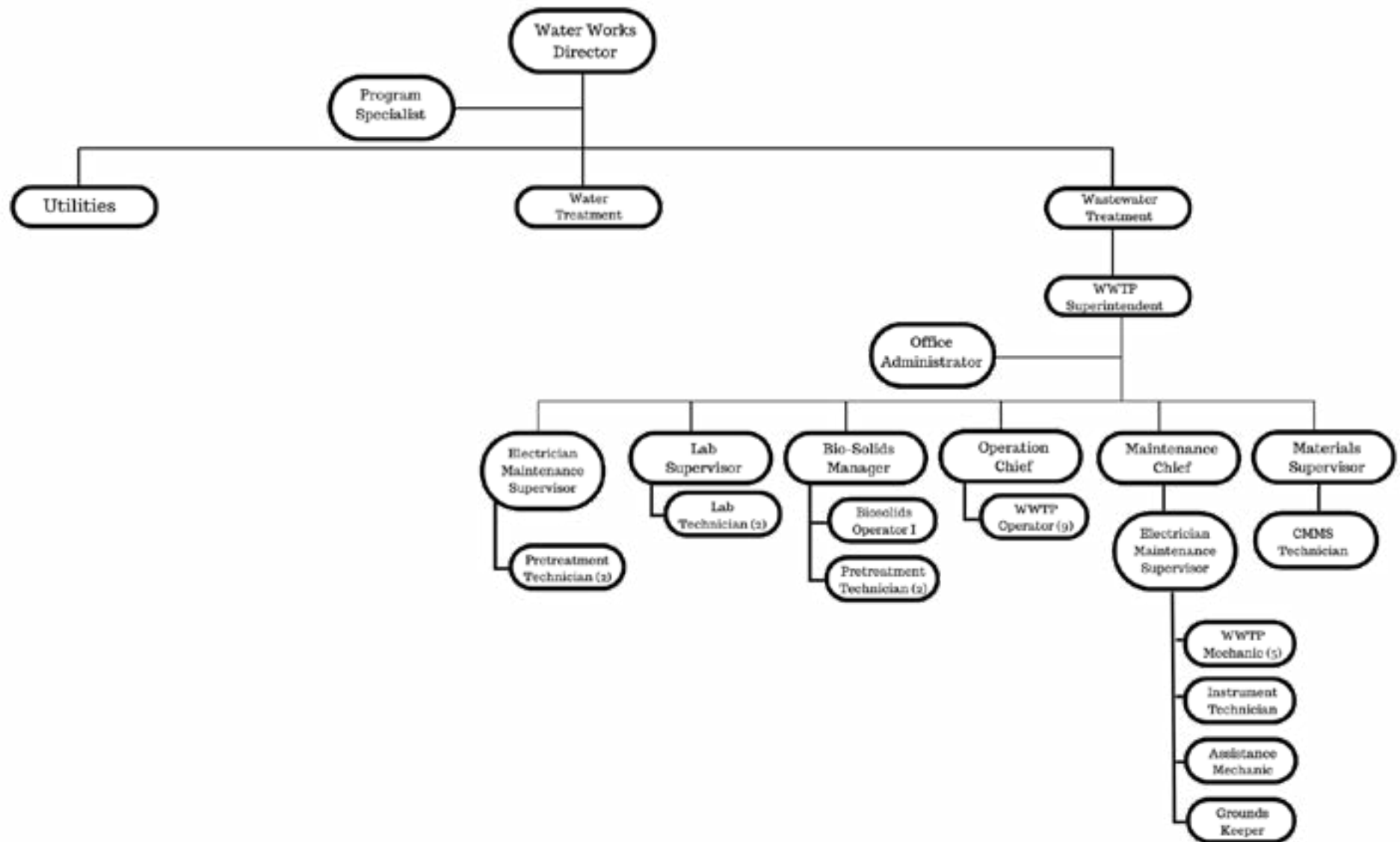
Water Works





5.9

Water Works



5.9**Water Works****GOALS**

1. Produce drinking water to meet/exceed Federal drinking water standards 100% of the time.
2. Reduce unaccounted water use to under 10% of annual production.
3. Operate WWTP in compliance with NPDES Permit Standards 100% of the time.
4. Respond to water and wastewater emergencies within one hour, 100% of the time.
5. Maintain the quality of the WWTP sludge at a level that allows its use and disposal in compliance with applicable state regulations.
6. Prevent the introduction of pollutants into the municipal wastewater treatment works which may result in physical, biological or monetary damage to the works.
7. Improve drinking water access by installing public bottle filling stations.
8. Repair all water/sewer breaks within 12 hours of notification 90% of the time.
9. Replace 10% of all water meters (1,300 meters)
10. Clean 1/4 of all sanitary sewer mains (317,000 feet per year)

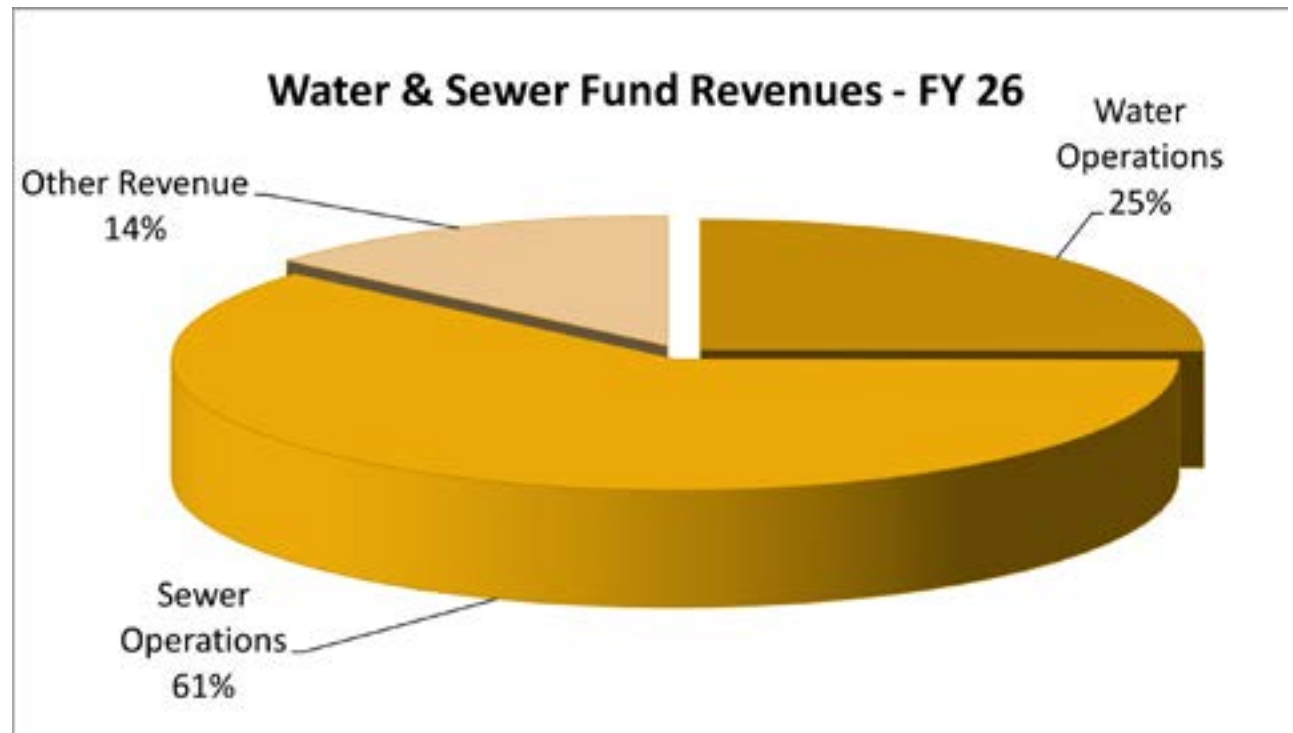
5.9**Water Works****PRIORITIES**

1. Openly and regularly communicate with citizens of the City by distributing annual Water Quality Report.
2. Improve communication with the public through a more robust online presence.
3. Provide water conservation outreach and education at City festivals, fairs and Earth Day.
4. Respond to all water quality complaints.
5. Provide for well field rehabilitation and expansion.
6. Ensure the quality of the WWTP effluent discharge entering the receiving waters of the Wicomico River meets National Pollutant Discharge Elimination System Permit requirements.
7. Facilitate ability of the WWTP to maintain compliance with State and Federal requirements.
8. Reduce the risk of storm related Sanitary Sewer Overflows through use of best management practices and improvements.
9. Promote a cooperative relationship between industrial users and the City through education in pretreatment requirements and procedures while preventing the introduction of pollutants into the city wastewater system.
10. Flush all Fire Hydrants (at minimum) once per year.

6.0

Revenue Chart

REVENUES	
Water Operations	6,422,626
Sewer Operations	15,654,374
Other Revenue	3,493,722
Total	25,570,722



6.0

Revenues Summary

WATER SEWER FUND

Water Sewer Fund		FY24 ACTUAL	FY25 ADJUSTED	FY26 ADOPTED
425800	Maryland Dept. of Environment	442,072	401,953	
433260	Inspection Fees	285,304	30,000	31,500
434310	Water Sales	5,669,966	5,833,796	6,147,626
434315	Penalties	35,537	22,500	30,000
434316	Administrative Fees	128,800	110,000	120,000
434341	Fire Service	20,888	20,000	21,000
434342	Meter Tests	140	-	-
434350	Special Meter Readings	22,400	20,000	20,000
434360	Sundry	92,500	40,000	40,000
434370	Turn On Charges	11,560	12,500	12,500
434410	Sewer Sales	14,074,511	14,387,115	15,004,374
434415	Penalties	94,082	65,000	85,000
434440	Pretreatment Monitoring	237,005	200,000	220,000
434450	Urban Services	345,335	345,000	345,000
456110	Investment Interest	280,726		
456120	Other Interest	47		

6.0

Revenues Summary

WATER SEWER FUND

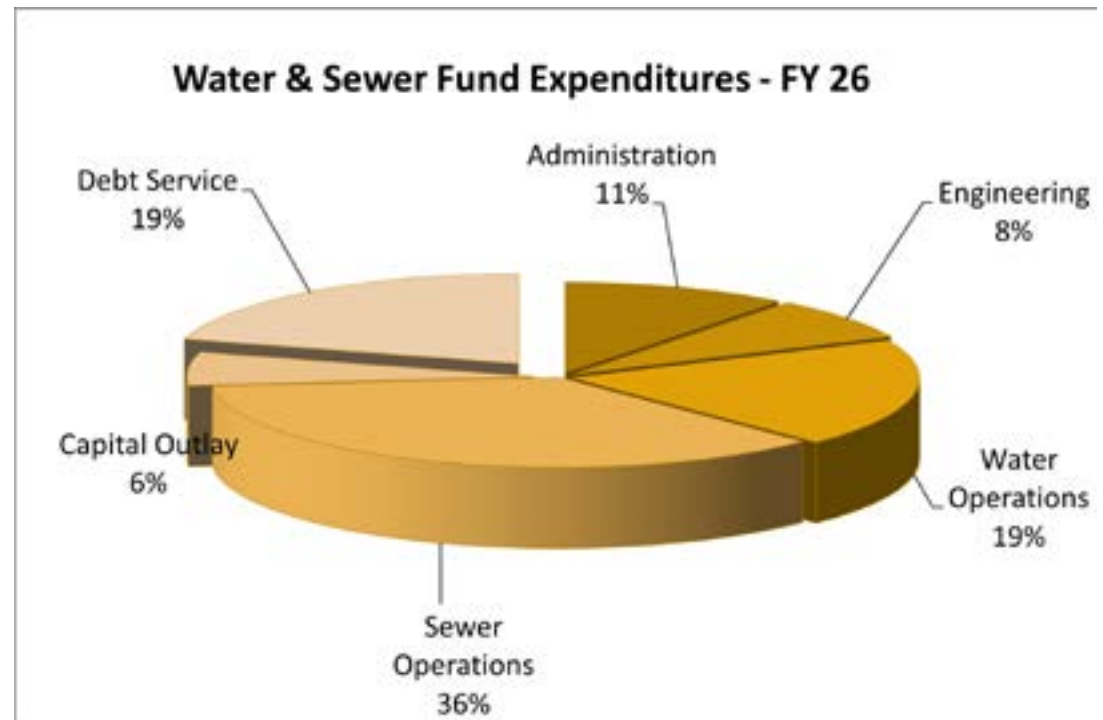
Water Sewer Fund		FY24 ACTUAL	FY25 ADJUSTED	FY26 ADOPTED
456911	Other Misc. Receipts	-	1,000	600
456913	Returned Check Fee	2,440	2,000	2,000
456926	Compensated Allowance Adj.	22,071	-	-
469161	Transfers from Water Sewer	210,096	-	-
469162	Transfers from WS Revolving	(20,096)	-	-
469200	Sale of Fixed Assets	2,248	2,363	-
469311	Capital Lease Proceeds	-	920,000	595,000
469810	Current Surplus Available	-	1,886,697	896,122
	Total W/S Fund	21,957,632	24,299,924	25,570,722

6.0

Expenditure Chart

WATER SEWER FUND

EXPENDITURES	
Administration	2,687,543
Engineering	1,961,130
Water Operations	4,970,889
Sewer Operations	9,151,594
Capital Outlay	1,530,994
Debt Service	5,268,571
Total	25,570,722



6.0

Debt Service

WATER SEWER FUND

	FY24 ACTUAL	FY25 ORIGINAL	FY26 PROPOSED	FY26 ADOPTED
70102 - Debt Ser-Water				
Debt Service	12,061	411,316	1,322,946	1,322,946
TOTAL Debt Ser-Water	12,061	411,316	1,322,946	1,322,946
70107 - Debt Ser-Sewer				
Issuance	71,449			
Debt Service	214,933	4,006,864	3,945,625	3,945,625
TOTAL Debt Ser-Sewer	281,273	4,006,864	3,948,392	3,945,625

Budget Summary

	FY24 ACTUAL	FY25 APPROVED	FY26 PROPOSED	FY26 ADOPTED
81080 - Water Engineering				
Personnel Services	584,822	760,751	775,845	775,845
Operating Expenses	100,816	167,320	234,318	234,318
Capital Outlay	9,214	59,450	28,250	28,250
TOTAL Water Engineering	694,851	987,521	1,038,413	1,038,413
81570 - Water Billing				
Personnel Services	243,041	234,003	241,532	241,532
Operating Expenses	136,266	186,850	126,210	126,210
TOTAL Water Billing	379,307	420,853	367,742	367,742
82075 - Water Treatment				
Personnel Services	1,238,022	1,326,706	1,396,941	1,396,941
Operating Expenses	1,228,531	1,654,789	1,724,003	1,659,464
TOTAL Water Treatment	2,466,553	2,981,495	3,120,944	3,056,405
82076 - Water Branch				
Personnel Services	795,363	926,745	936,471	936,471
Operating Expenses	584,254	763,873	793,013	793,013
Capital Outlay	-	230,000	185,000	185,000
TOTAL Water Branch	1,379,617	1,920,618	1,914,484	1,914,484

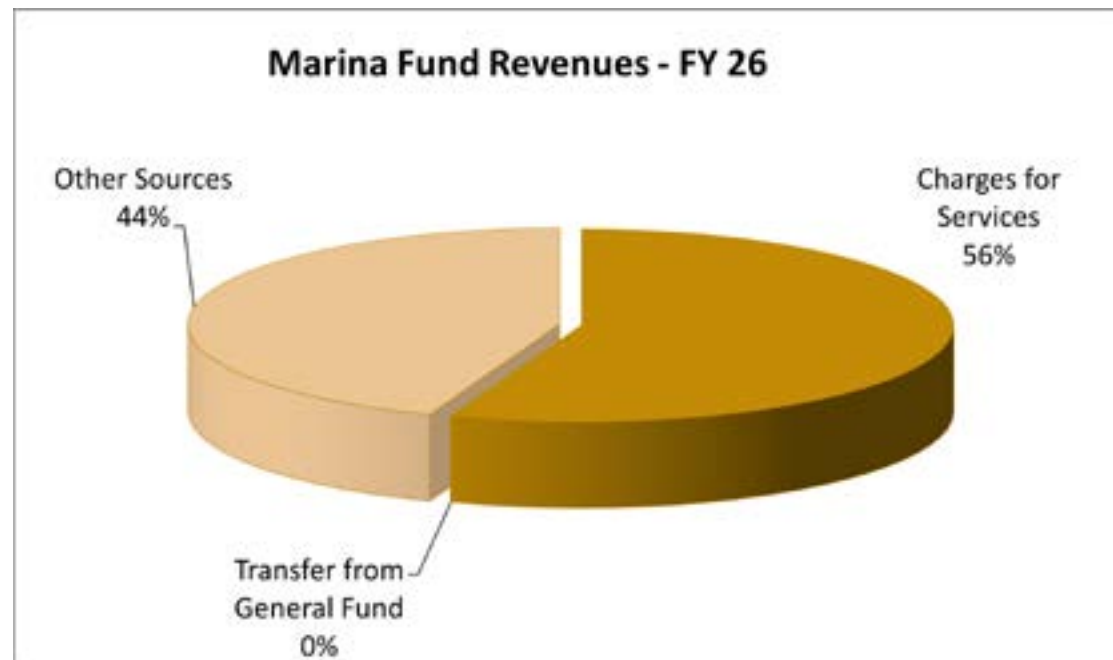
Budget Summary

	FY24 ACTUAL	FY25 APPROVED	FY26 PROPOSED	FY26 ADOPTED
83000 - Water Administration				
Personnel Services	194,238	224,991	237,051	237,051
Operating Expenses	1,254,681	487,950	532,425	532,425
Capital Outlay	22,733	-	-	-
TOTAL Water Administration	1,471,652	712,941	769,476	769,476
84080 - Sewer Engineering				
Personnel Services	567,056	743,855	757,945	757,945
Operating Expenses	107,785	143,632	140,322	140,322
Capital Outlay	7,437	10,750	24,450	24,450
TOTAL Sewer Engineering	682,278	898,237	922,717	922,717
85070 - Sewer Billing				
Personnel Services	382,145	362,607	369,405	369,405
Operating Expenses	108,689	127,538	110,898	110,898
TOTAL Sewer Billing	490,834	490,145	480,303	480,303
86083 - Wastewater Treatment Plant				
Personnel Services	2,130,648	2,555,835	2,822,980	2,822,980
Operating Expenses	3,685,476	3,504,431	4,279,152	4,142,706
Capital Outlay	-	90,000	410,000	410,000
TOTAL Wastewater Treatment Plant	5,816,123	6,150,266	7,512,132	7,375,686

Budget Summary

	FY24 ACTUAL	FY25 APPROVED	FY26 PROPOSED	FY27 ADOPTED
86085 - Sewer Branch				
Personnel Services	774,727	965,445	1,061,410	1,061,410
Operating Expenses	235,309	424,399	451,451	449,927
Capital Outlay	-	600,000	-	-
TOTAL Sewer Branch	1,010,036	1,989,844	1,512,861	1,511,337
86086 - Pretreatment Monitoring				
Personnel Services	172,274	229,266	231,595	231,595
Operating Expenses	28,380	33,126	32,976	32,976
TOTAL Pretreatment Monitoring	200,654	262,392	264,571	264,571
87000 - Sewer Administration				
Personnel Services	202,171	213,373	251,717	251,717
Operating Expenses	5,066,887	797,744	818,304	818,304
Capital Outlay	29,172	-	-	-
TOTAL Sewer Administration	5,298,230	1,011,117	1,070,021	1,070,021
91002 - Operating Transfers-W&S				
Other	190,000	942,000	1,530,994	1,530,994
TOTAL Operating Transfers-W&S	190,000	942,000	1,530,994	1,530,994
TOTAL Water Sewer Fund	20,378,578	23,185,608	25,773,231	25,570,722

REVENUES	
Charges for Services	56,000
Transfer from General Fund	-
Other Sources	44,603
	100,603



Revenue Summary

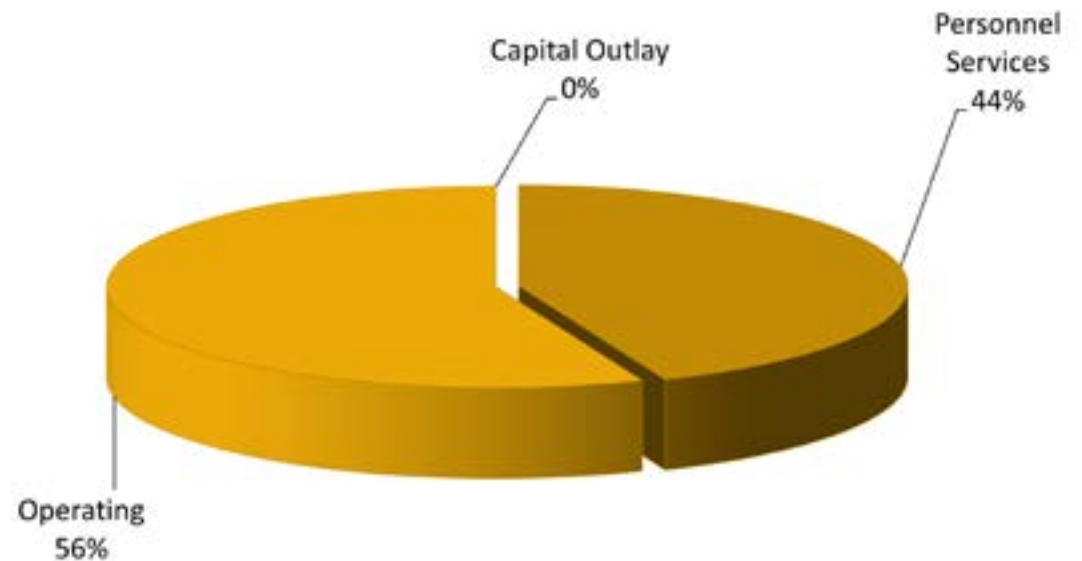
Marina Fund		FY 2024 Actual	FY 2025 Revised	FY 2026 Adopted
434710	Slip Rental	60,143	40,000	40,000
434711	Boat Gasoline Sales	5,465	10,000	10,000
434712	Boat Diesel Sales	800	1,000	1,000
456911	Other Misc. Receipts	929		
456921	Laundry Income	402		
456927	Electric Fees	8,244	5,000	5,000
469810	Current Surplus Available		45,471	44,603
Total		75,983	101,471	100,603



Expenditure Chart

EXPENDITURES	
Personnel Services	\$44,141
Operating	\$56,462
Capital Outlay	\$0
TOTAL	\$100,603

Marina Fund Expenditures - FY 26



	FY 2024 Actual	FY 2025 Original	FY 2026 Proposed	FY 2026 Adopted
47000 - Marina				
Personnel Services	28,229	44,441	44,141	44,141
Operating Expenses	52,647	57,030	58,780	56,463
Total	80,876	101,471	102,921	100,603



8.0

Revenue Summary & Chart

Parking Authority Fund		FY 2024 Actual	FY 2025 Revised	FY 2026 Adopted
413204	Park Permit Lots	305,834	173,520	230,000
413205	Parking Meters/Coin	83,395	60,000	60,000
413206	Park Permit Garage	385,040	522,900	390,000
433272	Adm Fees-Towing	455	-	-
445110	Parking Citations	63,260	60,000	60,000
456110	Investment Interest	60,557	-	-
469810	Current Surplus Available	-	(97,026)	(107,795)
Total		898,540	719,394	632,205

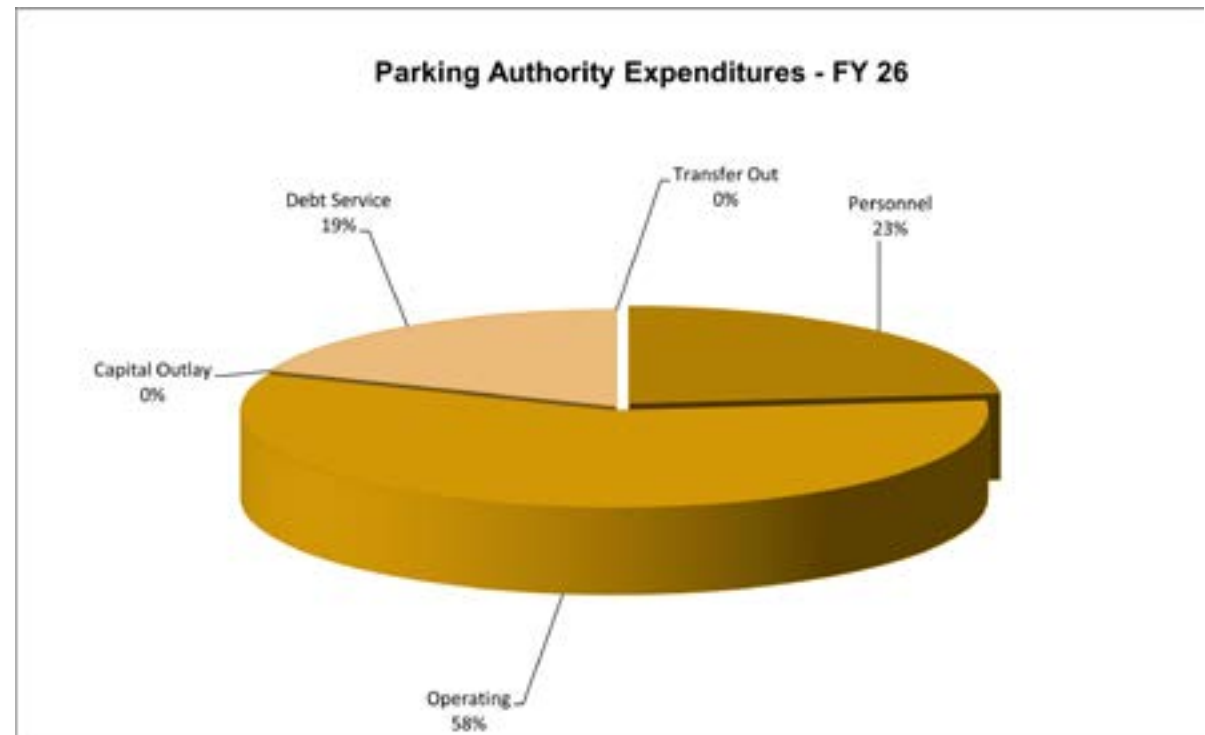
REVENUES	
Parking Collections	740,000
Other Revenue	-
Other Financing Sources	(107,795)
Total	632,205



8.0

Expenditure Chart

EXPENDITURES	
Personnel	147,621
Operating	364,748
Debt Service	119,836
Total	632,205



8.0

Expenditure Summary

	FY24 ACTUAL	FY25 ORIGINAL	FY26 PROPOSED	FY26 ADOPTED
31154 - Parking Authority				
Personal Services	147,496	132,276	147,621	147,621
Operating Expenses	456,180	341,901	370,140	364,748
Debt Service	25,773	120,216	119,836	119,836
Other	-	125,000	-	-
TOTAL Parking Authority	629,449	719,393	637,597	632,205

9.0

Revenue Chart

STORMWATER FUND

Stormwater Fund		FY24 ACTUAL	FY25 REVISED	FY26 ADOPTED
434588	Storm Water Fees	983,707	980,000	980,000
469810	Current Surplus Available	-	(284,012)	(3,485)
Total Storm Water Fund		983,707	695,988	976,515

REVENUES	
Storm Water Fees	980,000
Other Financing Sources	(3,485)
TOTAL	976,515

Storm Water Revenues - FY 26

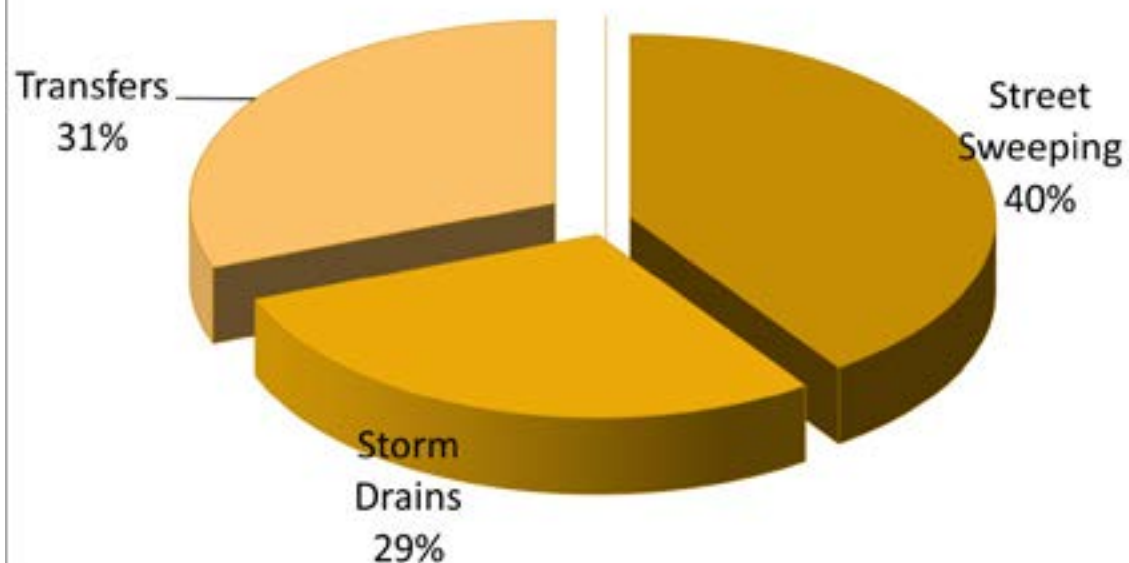


9.0

Expenditure

EXPENDITURES	
Street Sweeping	394,015
Storm Drains	282,500
Transfers	300,000
TOTAL	976,515

Storm Water Expenditures - FY 26



Expenditure Summary

	FY24 ACTUAL	FY25 ORIGINAL	FY26 PROPOSED	FY26 ADOPTED
60820 - Storm Wtr - Street Sweeping				
Personal Services	121,310	195,406	211,128	211,128
Operating Expenses	233,354	218,082	182,887	182,887
TOTAL Storm Wtr - Street Sweeping	354,664	413,488	394,015	394,015
60850 - Storm Wtr - Storm Drains				
Storm Drains	285,422	282,500	282,500	282,500
TOTAL Storm Wtr - Storm Drains	285,422	282,500	282,500	282,500
60890 - Storm Wtr - Transfers				
Transfers	253,280	-	300,000	300,000
TOTAL Storm Wtr - Transfers	253,280		300,000	300,000
TOTAL Storm Water Utility	893,366	695,988	706,515	976,515



ORDINANCE NO. _____

AN ORDINANCE APPROPRIATING THE NECESSARY FUNDS FOR THE OPERATION OF THE GOVERNMENT AND ADMINISTRATION OF THE CITY OF SALISBURY, MARYLAND FOR THE PERIOD JULY 1, 2025 TO JUNE 30, 2026, ESTABLISHING THE LEVY FOR THE GENERAL FUND FOR THE SAME FISCAL PERIOD AND ESTABLISHING THE APPROPRIATION FOR THE WATER AND SEWER, PARKING AUTHORITY, CITY MARINA, AND STORM WATER FUNDS.

BE IT ORDAINED, by the City of Salisbury, Maryland that the amounts listed in Schedule A – Operating Budget Appropriations are hereby appropriated for the Fiscal Year beginning July 1, 2025 and ending June 30, 2026 to fund operations of the City of Salisbury, Maryland.

BE IT FURTHER ORDAINED, by the City of Salisbury, Maryland that the amounts listed in Schedule B – Capital Project Appropriations are hereby appropriated for Capital Projects.

BE IT FURTHER ORDAINED, by the City of Salisbury, Maryland that the amounts listed in Schedule C – Anticipated Grant Expenditures are hereby appropriated for the grants listed, and the Mayor is authorized to enter into any necessary agreements or memoranda in order to receive and expend these funds.

BE IT FURTHER ORDAINED that:

- 1) The tax levy be, and the same be hereby set, at \$1.0332 per \$100 of assessed valuation for all real property, at \$3.51 per \$100 of assessed valuation for all personal property categorized as utilities, and at \$2.40 per \$100 of assessed valuation for all other personal property subject to taxation by the City of Salisbury for General Fund purposes, including debt service purposes (exclusive of revenues derived from the Water and Sewer Fund for debt service purposes attributed to water and sewer activities); and
- 2) All taxes levied by this ordinance shall be liens from and after July 1, 2025 and shall be due and payable as specified in Title 14 of the Tax Property article of the Annotated Code of Maryland, as amended.

AND BE IT FURTHER ORDAINED by the Salisbury City Council that a public hearing on the proposed budget ordinance will be held at 6:00 PM on June __, 2025 in Room 301 of the City/County Government Office Building, 125 N. Division Street, Salisbury, Maryland.

AND BE IT FURTHER ORDAINED by the Salisbury City Council that this Ordinance shall take effect upon final passage.

A.1**Budget Ordinance**

THIS ORDINANCE was introduced and read at a Meeting of the Mayor and Council of the City of Salisbury held on the ____ and ____ day of April, 2025 and thereafter, a statement of the substance of the Ordinance having been published as required by law, in the meantime, was finally passed by the Council of the City of Salisbury on the ____ day of June, 2025.

ATTEST:

Julie A. English, City Clerk

D'Shawn Doughty, City Council President

Approved by me, this ____ day of June, 2025.

Schedule A - Operating Budget Appropriations

1) General Fund – for the general municipal purposes of the City of Salisbury:

City Council / City Clerk	299,136	301,136
Mayor's Office/ Development Services	1,704,429	1,685,929
Finance	1,070,251	1,070,251
Procurement / Municipal Buildings	890,758	869,909
City Attorney	355,000	355,000
Information Technology	1,097,022	1,096,259
Police	19,054,786	19,722,733
Fire	14,100,900	14,085,075
Housing and Community Development	1,456,424	1,465,507
Infrastructure and Development	1,463,623	1,462,123
Field Operations	7,907,814	8,191,510
Arts, Business, and Culture	3,004,398	3,017,861
Debt Service & Other Uses	6,196,572	6,211,546
Total	58,601,113	59,534,839

2) Parking Authority Fund – for the special assessment district known as the Parking Authority

Total	637,598	632,205
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3) Water Sewer Fund - for operations of the water and sewer departments

Total	25,773,231	25,570,722
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4) Marina Fund – for the operations of the enterprise known as the City Marina

Total	102,921	100,603
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5) Storm Water Fund – for the operations of the enterprise known as the Storm Water Fund

Total	976,514	976,515
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Grand Total	86,091,377	86,814,884
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A.1

Budget Ordinance

Schedule B – Capital Project Appropriations (1 of 2) General Capital Projects

Schedule B: General Capital Projects								General Fund - Capital Outlay				
Dept	Project Description	Approved Amount	Funding Source					Account		Funding Source		
			PayGO Gen Fund	PayGO Storm Water	Grants	FY 26 Bond	Future Bond	Org	Acct	General Revenues	Lease Proceeds	Future Lease
DID	Street Reconstruction (Milling and Paving)	850,000						31000	534318	850,000		
DID	Concrete Program (Curb, Gutter and Sidewalk)	75,000						31000	534307	75,000		
Fire	AED's and Heart Monitors	182,672				182,672						
Fire	Apparatus Replacement - Engine	1,344,121					1,344,121					
DID	Neighborhood Infrastructure Improvements	1,000,000				1,000,000						
Police	Radios	154,000				154,000						
Police	Property and Records Department Management Sy	150,000				150,000						
GOB	Replacement of HVAC Chiller	175,000				175,000						
DID	Naylor Mill Road Bridge Replacement	700,000				700,000						
ABC	Exhibit/Facility Improvements AZA Reaccreditation	500,000				500,000						
ABC	Poplar Hill Building Improvements (Shutter, HVAC,	150,000				150,000						
HCDD	Westside Community Center	350,000				350,000						
Fire	Portable Radio Replacement	174,934				174,934						
Fire	Ambulances (4)	2,560,800						24035	577025			2,560,800
Field Ops	Sanitation Truck	350,000						32061	577025		350,000	
Police	PD Patrol	560,000						21021	577025		560,000	
General Fund & Capital Projects		9,276,527	-	-	-	3,336,606	1,344,121			925,000	910,000	2,560,800

Schedule B – Capital Project Appropriations (2 of 2) Water Sewer Capital Projects

Project	Approved Amount	Capital Projects - Funding Source					Enterprise Fund - Capital Outlay	
		PayGO	Grants	Reallocation	Impact Revolving Funds	Bond*	Account	Lease Proceeds
Water Sewer Fund:								
WWTP Outfall Pipe	60,000	60,000						
Glen Avenue Lift Station	150,000	150,000						
Pump Station Improvements	110,000	110,000						
PFAS Study and Treatment	100,000	100,000						
SSPS Low Flow Pump	78,000	78,000						
NSPS Low Flow Pump	87,000	87,000						
Decommission Edgemoor Water Tower	125,000	125,000						
Paleo Fence Security Cameras	65,100	65,100						
Scenic Drive PCCP Pipe Replacement	60,000	60,000						
Replace Distribution Piping & Valves Main	100,000	100,000						
Automated Metering Infrastructure	300,000	300,000						
Lead Service Line Replacement Phase 1	220,000	220,000						
Sanitary Sewer Lining' Maint	75,000	75,000						
Dump Truck	230,000						82076-577025	230,000
Ford F350 Utility Body Dually	90,000						86083-577025	90,000
Ford F350 Utility Body Dually	90,000						06083-577025	90,000
Ford F350 Utility Service Body	75,000						02075-577025	75,000
Ford Transit 150 Van (Short/Mid Top)	55,000						02075-577025	55,000
Ford Transit 150 Van (Short/Mid Top)	55,000						02075-577025	55,000
Southside Pump Station Force Main	500,000					500,000		
Filter Replacement and PFAS Removal Proj	8,000,000					8,000,000		
Paleo WTP 30" PCCP Discharge Line Replace	585,000					585,000		
Water Sewer Fund Total >>	11,210,100	1,530,100	-	-	-	9,085,000		595,000

Budget Ordinance

Schedule C – City Fiscal Year 2026 Appropriations for Grant-Funded Expenditures (1 of 2)

Grant Name	Appropriation					Grant Dates		Funding		
	Funding by Grant			Funding by Grant Match		Start Date	End Date	Source	CFDA #	Dept/Agency
	Total	Prior Yrs	FY 2026	Amount	Account					
Comcast - Public, Educational & Governmental (PEG) Fees										
FY26 - PEG Fees from Comcast	60,000		60,000	-		7/1/2025	6/30/2026	Private	N/A	Comcast
Housing & Community Development										
FY26 - Housing First Program				95,000	10530-534505-76541	7/1/2025	6/30/2026			
FY26 - Housing & Homeless Operations				36,000	10530-546006	7/1/2025	6/30/2026			
FY23 - Community Development Block Grant (CDBG)	190,000		190,000	-		7/1/2025	N/A	Federal	14-218	HUD
Arts, Business & Culture Department										
FY26 MSAC Grants for Organizations	50,000		50,000			7/1/2025	6/30/2026	State		MSAC
FY26 MD Heritage Areas Authorities Authority Non-Capital Grant	50,000		50,000			7/1/2025	6/30/2026	State		
MSAC Touring	5,000		5,000			7/1/2025	6/30/2026	State		MSAC
MSAC Public Art Across Maryland	40,000		40,000			7/1/2025	6/30/2026	State		MSAC
T-Mobile Hometown Grant	50,000		50,000			7/1/2025	6/30/2026	State		
Water Works Department										
FY25 - ENR O&M Grant - MDE Bay Restoration Fund (BRF)	\$25,000		\$25,000	-	N/A	7/1/2025	6/30/2026	State	N/A	MDE / BRF
Salisbury Fire Department										
FY25 MOOR ORF Grant	\$42,000		\$42,000			1/1/2025	12/31/2026	State	N/A	MOOR

Budget Ordinance

Schedule C – City Fiscal Year 2026 Appropriations for Grant-Funded Expenditures (2 of 2)

Grant Name	Appropriation					Grant Dates		Funding		
	Funding by Grant			Funding by Grant Match		Start Date	End Date	Source	CFDA #	Dept/Agency
	Total	Prior Yrs	FY 2026	Amount	Account					
Salisbury Police Department										
FY25 - Edward Byrne Memorial JAG (Future Application)	35,000		35,000	N/A	N/A	7/1/2025	6/30/2026	State	N/A	GOCCP / BJAQ
FY26 - State Aid for Police Protection (SAPP)	1,350,000		1,350,000	N/A	N/A	7/1/2025	6/30/2026	State	N/A	GOCCP
FY26 - Bulletproof Vest Grant (GOCCP / DOJ-QJP)	5,000		5,000	5,000	91001-599121	7/1/2025	6/30/2026	Federal	16.607	QJP
FY26 - Bulletproof Vest Grant (DOJ-QJP)	30,000		30,000	30,000	91001-599121	7/1/2025	6/30/2026	Federal	16.607	QJP
FY26 - MD Criminal Intelligence Network (MCIN)	500,000		500,000	30,000	91001-599121	7/1/2025	6/30/2026	State	N/A	GOCCP
FY26 - Community Program Grant	20,000		20,000	5,000	91001-599121	7/1/2025	6/30/2026	State	N/A	GOCCP
FY26 - Local Warrant Apprehension and Absconding Grant	40,000		40,000	24,000	91001-599121	7/1/2025	6/30/2026	State	N/A	GOCCP
FY26 - MD Highway Safety Office - Speed Enforcement	1,000		1,000	500	91001-599121	7/1/2025	9/30/2026	Federal	20.600	MHSO
FY26 - Expanded Development of Predictive Policing w/ Machine Learning	100,000		100,000	-	N/A	7/1/2025	9/30/2026	Federal	16.738	GOCCP / BJAQ
FY26 - Police Accountability, Community and Transparency Grant (FACT)	25,000		25,000	-	N/A	7/1/2025	6/30/2026	State	N/A	GOCCP
FY26 - Mental Health Co-Responder Project	90,000		90,000	30,000	91001-599121	7/1/2025	9/30/2026	Federal	16.738	Justice
FY26 - Police Recruitment & Retention Grant (PRAR / GOCCP)	50,000		50,000	-	N/A	7/1/2025	6/30/2026	State	N/A	GOCCP
FY26 Law Enforcement Training Scholarship	5,000		5,000	-	N/A	7/1/2025	6/30/2026	State	N/A	GOCCP
FY26 - State Aid Police Protection Fund	1,350,000		1,350,000	-	N/A	7/1/2025	6/30/2026	State	N/A	GOCCP
FY26 Law Enforcement Training Scholarship	5,000		5,000		N/A	7/1/2025	6/30/2026	State	N/A	
FY26 LGIT Law Enforcement Specific Training	100,000		100,000		N/A	7/1/2025	6/30/2026	Local	N/A	Circuit Court
FY 26 LGIT Equipment grant	5,000		5,000	5,000	91001-599121	7/1/2024	9/30/2025	Federal	16.111	US Marshals
Total >>	\$ 5,423,000	\$ -	\$ 5,423,000	\$ 260,500						
The City's Housing First / Homeless Program will require a transfer from the General Fund in FY26 in the amount of \$95,000.00, which will be transferred from account number 91001-599200										
H&H Operating Fund for Anna Street \$36,000										
This schedule serves to appropriate funds up to the amount listed and authorize the Mayor to expend grant funds for these programs up to the appropriation amount. Accounts will only be budgeted up to the amount included in the award letter. Awards that exceed the appropriation amount will require further council action. This also serves to authorize the Mayor to enter into any necessary agreements, contracts, or memoranda.										

A.2**Fee Ordinance**

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY OF SALISBURY, MARYLAND TO SET FEES FOR FY 2026 AND THEREAFTER UNLESS AND UNTIL SUBSEQUENTLY REVISED OR CHANGED**RECITALS**

WHEREAS, the fees charged by the City are reviewed and then revised in accordance with the adoption of the Fiscal Year 2026 Budget of the City of Salisbury; and

WHEREAS, the fee amounts set forth in the "FY 2026 Fee Schedule" attached hereto and incorporated herein as Exhibit 1, identify and list all fee amounts to be charged and otherwise assessed by the City of Salisbury for the period of the Fiscal Year 2026, in accordance with the adoption of the Fiscal Year 2026 Budget of the City of Salisbury; and

NOW, THEREFORE, BE IT ORDAINED AND ENACTED BY THE COUNCIL OF THE CITY OF SALISBURY, as follows:

Section 1. The fee amounts set forth in the FY 2026 Fee Schedule (the "**FY26 Fee Schedule**") attached hereto as **Exhibit 1** and incorporated herein, as if fully set forth in this Section 1, are hereby adopted by the Council of the City of Salisbury; and, furthermore, the fee amounts set forth in the FY26 Fee Schedule shall supersede the corresponding fee amounts set forth in the City of Salisbury Municipal Code until one or more of such fee amounts are subsequently amended.

BE IT FURTHER ENACTED AND ORDAINED BY THE COUNCIL OF THE CITY OF SALISBURY, as follows:

Section 2. It is the intention of the Mayor and Council of the City of Salisbury that each provision of this Ordinance shall be deemed independent of all other provisions herein.

Section 3. It is further the intention of the Mayor and Council of the City of Salisbury that if any section, paragraph, subsection, clause or provision of this Ordinance shall be adjudged invalid, unconstitutional or otherwise unenforceable under applicable Maryland or federal law, such adjudication shall apply only to the section, paragraph, subsection, clause or provision so adjudged and all other provisions of this Ordinance shall remain and shall be deemed valid and enforceable.

Section 4. The recitals set forth hereinabove are incorporated into this section of the Ordinance as if such recitals were specifically set forth at length in this Section 4.

Section 5. This Ordinance shall become effective as of July 1, 2025.

THIS ORDINANCE was introduced and read at a Meeting of the Mayor and Council of the City of Salisbury held on the ____ day of ____, 2025 and thereafter, a statement of the substance of the Ordinance having been published as required by law, in the meantime, was finally passed by the Council of the City of Salisbury on the ____ day of June, 2025.

ATTEST:_____
Julie A. English, City Clerk_____
D'Shawn M. Doughty, City Council President

APPROVED BY ME THIS ____ day of ____, 2025.

Randolph J. Taylor, Mayor

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Fee Schedule

Licenses		
Alarm Company	80	Per year, Per Code 8.040.30
Amusement		Per Code 5.24.020
1-5 Machines	500	Per year
6-10 machines	665	Per year
11-15 machines	830	Per Year
Greater than 15 machines	1,500	Per Year
Billboard License	0.55	Per Year, per square foot
Transient Merchants and Mobile Vendors		Per Code 5.32.070
New application	100	
Renewal	50	Per year
Hotel License	50	Per Code 5.68.060
Fortune Telling License	100	
Door to Door Solicitors	100	Plus \$40 background check performed, Per year, Per Code 5.34.070
Pool Table		Per Code 5.48.020
1	10	Each
Additional tables over 1	5	Each
Restaurant	80	Per year, Per Code 5.52.060
Theatre	75	Per year, Per Code 5.60.040
Towing Company		
Application Fee	80	
License	80	Per Code 5.64.030

Rental Fees (Arts, Business, & Culture Department) *moved from Field Operations		
Outdoor Rental Space		
Park Pavilion (without restrooms)	75	Per day
Park Pavilion (with restrooms)	100	Per day
Amphitheater	175	Per day
Riverwalk Games Park	175	Per day
Unity Square	250	Per day
Street	100	Per day
Additional Street	50	Per day
City Park, designated park area or amenity not listed	50	Per day
Ball field/Basketball or Tennis Court without lights	10	Per hour
Ball field/Basketball or Tennis Court with lights	40	Per hour
5K Race	150	Per day
Personnel for Rentals		
Site Supervisor	30	Per hour
Maintenance Labor	25	Per hour
Security/Police/EMS/FIRE	60	Per person, Per hour (3 hours minimum)
Supplies & Equipment Rental		
Maintenance supplies (as required)	Varies	
Sports Equipment	Varies	
Additional trashcans—Events over 200 people require additional trashcans, recycle or compost bin, and a recycling plan	10	Per container

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Fee Schedule

Traffic Control		
Hard stop dump truck/other	100	Per day
Digital Message Board	100	Per day
Street Barricades	10	Each per day
Cones	1	Each per day
Traffic Control Sign	10	Each per day
Zoo		
Holly Circle Stage	100	Per day during operating hours
Education Center	200	Per day during operating hours
Lawn/Stage/Pavilion	250	Per day during operating hours
Whole Zoo (November-March)	800	Per day (closed to the public)
Whole Zoo (April-October)	1500	Per day (closed to the public)
Electrical Labor	50	Per hour
Electric—Single 110v outlet	25	Each
Electric—Single 20 amp or above	100	Each
Special exemption fee	25	Per special exemption
Rental Fees (Arts, Business, & Culture Department) *formerly Business Development		
Food Truck Pad Rental	50	Per month
Trolley Rental Fee		
Hourly rate	150	Per hour, private event or for-profit business
Hourly rate	125	Per hour, non-profit or government entity

Misc. Fees (by Finance)		
Return Check Fee	40	
MPIA Request Fees (by All Departments)		
First two hours processing request	Waived	
Work exceeding two hours to process request		
Attorney fee (if applicable)	175	per hour
City staff fee	Varies	
Misc. Fees (by City Clerk)		
Circus or Horsemanship Event Fee	75	Per day, Per Code 5.44.010
Other Exhibitions	5	Per day, Per Code 5.44.010
Commercial Sound Truck Operation Fee	1	Per Code 8.20.080
Filing Fee (Mayoral Candidates)	25	SC-8
Filing Fee (City Council Candidates)	15	SC-8
Bankruptcy, Fire, and Closeout sales		Per Code 5.16.010
Initial fee	5	Per month
Renewal fee	50	Per month
Miscellaneous Fees (Mayor's Office) *moved from Clerk's Office		
Financial Disclosure Statement Late Fee		Per Code 1.12.060
5 days or less late	20	Per day
Over 5 days late	10	Per day (\$250 max)

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Fee Schedule

Landlord Licenses and Other Misc. Fees (by the HCDD Department)		
Landlord License Fee (1st Year)		Per code 15.26.050
If paid within 60 days	120	
If paid between 61-150 days	185	
If paid after 150 days	315	
Landlord License Rental Unit Registration (1st Year)		Per code 15.26.040
If paid within 60 days	120	Per unit
If paid between 61-150 days	185	Per unit
If paid after 150 days	315	Per unit
Landlord License Fee Renewal		Per code 15.26.060
If paid by March 1	75	Per year
If paid March 2-July 1	140	Per year
If paid after July 1	270	Per year
Landlord License Rental Unit Registration Renewal		Per Code 15.026.060
If paid by March 1	75	Per unit, per year
If paid March 2-July 1	140	Per unit, per year
If paid after July 1	270	Per unit, per year
Short Term Landlord License Fee 1st Year		Per code 15.26.041
If paid within 60 days	120	
If paid between 61-150 days	185	
If paid after 150 days	315	
Short Term Rental Unit Registration		Per code 15.26.041
If paid within 60 days	120	Per unit
If paid between 61-150 days	185	Per unit

If paid after 150 days	315	Per unit
Short Term Landlord License Fee Renewal		Per code 15.26.041
If paid by March 1	75	Per year
If paid March 2-July 1	140	Per year
If paid after July 1	270	Per year
Short Term Rental Unit Renewal		Per code 15.26.041
If paid by March 1	250 / 75	Per unit, per year
If paid March 2-July 1	490 / 140	Per unit, per year
If paid after July 1	970 / 270	Per unit, per year
Administrative fee for fines	100	
Foreclosed Property Registration	200	Per code 15.21.040
Re-Inspection fee	100	Per citation, Per code 15.27.030
Appeal Procedure Fees (Enforced by HCDD)		
Title 8—Health & Safety Code Appeal	200	Per appeal, plus advertising cost if required
Title 12—Streets, Sidewalks, & Public Places Code Appeal	200	Per appeal, plus advertising cost if required
Title 15.22—Vacant Buildings Code Appeal	250	Per appeal, plus advertising cost if required
Title 15.26—Rental Registration	250	Per appeal, plus advertising cost if required
Title 15.27—Chronic Nuisance Property	250	Per appeal, plus advertising cost if required
Title 15.24.280—Condemnation	250	Per appeal, plus advertising cost if required

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Fee Schedule

Title 15.24.325—Plan for Rehabilitation	250	Per appeal, plus advertising cost if required
Title 15.24.350—Failure to Comply with Demolition Order	250	Per appeal, plus advertising cost if required
Title 15.24.950—Occupancy	250	Per appeal, plus advertising cost if required
Title 15.24.1640—Order to Reduce Occupancy	250	Per appeal, plus advertising cost if required
Title 17—All requests for variances, special exceptions, and other zoning appeals	150	Per appeal/application, plus advertising cost if required
All other appeals/applications to the Board of Appeals	150	Per appeal/application, plus advertising cost if required
Community Center Rental Fee		
Community Centers		
Truitt Community Center--gymnasium	35	Per hour
Truitt Community Center—multi-purpose field	10	Per hour
Newton Community Center—whole building	40	Per hour
Newton Community Center—community room	20	Per hour
Newton Community Center—room 1	10	Per hour
Newton Community Center—room 2	10	Per hour

Vacant Building Fees (Housing & Community Development Department)		
Residential Vacant Building Registration	200	Per building, per code 15.22.040
Residential Vacant Building Inspection	100	Per year, per code 15.22.040
Residential Vacant Building Registration Renewal	200	Per year, per building, per code 15.22.040
Non-residential Vacant Building and Non-residential Vacant Lot Registration	500	Per building, per code 15.22.040
Non-residential Vacant Building Inspection	150	Per year, per code 15.22.040
Non-residential Vacant Building Registration Renewal	500	Per year, per building, per code 15.22.040
Waste Disposal Fees (Field Operations)		
Trash Service	73 77	Per quarter, per code 8.16.090
Bulk Trash Pick Up	30	For three items. Additional amounts for specific items. Per code 8.16.060
Trash Cans	80	Per can (plus 4.80 tax), per code 8.16.060
Miscellaneous Fees (Field Operations)		
Ceremonial Street Sign	250	Per sign

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Fee Schedule

Port of Salisbury Marina Fees (Field Operations)		
Transient		
Slip fees based on size of vessel	1.05	Per foot, per day
Electric 30-amp service	6	Per day
Electric 50-amp service	12	Per day
Slip Rental—Monthly (Fees based on size of vessel)		
October-April	4.75	Per foot + electric
May-September	6.50	Per foot + electric
Slip Rental—Annual (annual rates are paid upfront, electric is billed monthly)		
Boats up to and including 30 feet long	1,450	Per year + electric
Boats more than 30 feet long	56	Per foot + electric
Fuel	.50	More per gallon than the City's cost per gallon purchase price
Electric Service (Fees per meter)		
Electric 30-amp service	36	Per month
Electric 50-amp service	60	Per month
Parking Permits and Fees (Field Operations)		
Parking Permits	Regular Rate	Per code 10.04.010
Lot 1—lower lot by library	55	Per month
Lot 4—behind City Center	55	Per month
Lot 5—Market St. & Rt. 13	55	Per month
Lot 7 & 13—off Garrettson Pl	30 35	Per month
Lot 10—near state building	55	Per month
Lot 11—behind library	55	Per month

Lot 12—beside Market St. Inn	55	Per month
Lot 16—by Avery Hall	55	Per month
Lot 30—by drawbridge	30 35	Per month
Lot 33—east of Brew River	30 35	Per month
Lot 35—west of Brew River	30 35	Per month
Lot SPS—St. Peters St.	55	Per month
E. Church St.	55	Per month
W. Church St.	55	Per month
Parking Garage	75	Per month
Student Housing Bulk Permits (30 or more)	35	Per month
Parking Permits	Non-Profit Rate	Per code 10.04.010
Lot 1—lower lot by library	41.25	Per month
Lot 4—behind City Center	41.25	Per month
Lot 5—Market St. & Rt. 13	41.25	Per month
Lot 7 & 13—off Garrettson Pl	22.50-26.25	Per month
Lot 10—near state building	41.25	Per month
Lot 11—behind library	41.25	Per month
Lot 12—beside Market St. Inn	41.25	Per month
Lot 16—by Avery Hall	41.25	Per month
Lot 30—by drawbridge	22.50-26.25	Per month
Lot 33—east of Brew River	22.50-26.25	Per month
Lot 35—west of Brew River	22.50-26.25	Per month
Lot SPS—St. Peters St.	41.25	Per month

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Fee Schedule

E. Church St.	41.25	Per month
W. Church St.	41.25	Per month
Parking Garage	56.25	Per month
Transient Parking		
Parking Garage	2	Per hour
Parking Garage	10	Per day
Pay Stations	2	Per hour
Automated Delinquent Notice		
Initial delinquent notice	1	Per notice + citation fee
30-day delinquent notice	1	Per notice + citation fee
60-day delinquent notice	1	Per notice + citation fee
Automated Out of State Lookup	1	Per citation + 2.50 + any additional delinquent fees
Delinquent Notice		
30-day	25	Per notice
60-day	50	Per notice
Failure to Pay	20	Per citation
Miscellaneous Charges		Per code 40.04.010
Replacement parking permit hang tag	5	Per tag
Parking Permit late payment fee (+5 days)	5	Per occurrence
New parking garage access card	10	Per card
Replacement parking garage access card	10	Per card
Miscellaneous Water/Sewer Fees (Water Works)		
Water & Sewer Admin Fee (Late Charge)	50	Per occurrence, per code 13.08.040
Water Turn-On	80	Per occurrence, per code 13.08.040

Water Turn-On (after hours)	50	Per occurrence, per code 13.08.040
Water Meter Read	20 25	Per request, per code 13.08.030
Fire Service	746	Per year for each property, per code 13.08.050
Meter Test		
In City limits	40	Per request, per code 13.08.030
Outside City limits	50	Per request, per code 13.08.030
Water & Sewer Services		See Water Sewer Rate Ordinance, per code 13.08.130-13.12.090
WWTP Pretreatment Program Fees (by Water Works)		
Water & Sewer Admin Fee (Late Charge)	50	Per occurrence, per code 13.08.040
Water Turn-On	80	Per occurrence, per code 13.08.040
Water Turn-On (after hours)	50	Per occurrence, per code 13.08.040
Water Meter Read	20 25	Per request, per code 13.08.030
Fire Service	746	Per year for each property, per code 13.08.050
Meter Test		
In City limits	40	Per request, per code 13.08.030
Outside City limits	50	Per request, per code 13.08.030
Water & Sewer Services		See Water Sewer Rate Ordinance, per code 13.08.130-13.12.090

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Fee Schedule

IIB discharges flow ³ 1,000 gpd or fast food, large restaurants, large garages	580	2 units
IIC discharges flow 500 - 1,000 gpd or small restaurants, small garages	435	1.5 units
IID discharges flow ³ 500 gpd or restaurants that are carry out only no fryer	290	1 unit
IIE photographic processor which discharges silver rich wastewater	290	1 unit
<i>Pretreatment fees are an annual fee, invoices are sent each January to cover the calendar year.</i>		
Meter, Hydrant & Tap Fees (Water Works)		
Temporary Connection to Fire Hydrant		Per code 13.08.120
<u>Providing temporary/construction meter on a fire hydrant using City water</u>	64.50	Per linear foot based on the area of the property and is the square root of the lot area, in sq. feet
In-City	40	Plus charge for water used per current in-City rate (\$10 minimum)
Out-of-City	50	Plus charge for water used per current out-of-City rate (\$10 minimum)
Hydrant Flow Test		Per code 13.08.030
In-City	125	Per request
Out-of-City	160	Per request
<u>Fire Flush and Fire Pump Test (to perform hydrant flow tests and meter tests on ¾" and 1" meters)</u>		Per code 13.08.030
In-City	125	Per request
Out-of-City	160	Per request

Meter Tests (to perform tests on ¾" and 1" meters)		Per Code 13.08.030
In-City	40	Per request
Out-of-City	50	Per request
Water Meter/Tap Fee & Sewer Connection Fee (if water and sewer services are installed by the City) Tap and connection fee amount is the actual cost of SPW labor and materials or per this fee schedule.		Per code 13.02.070
Water Tapping Fees: In-City		
¾" water meter	3,850	Per connection
1" water meter	4,160	Per connection
1 ½" water meter-- T-10 meter	5,810	Per connection
2" water meter—T-10 meter	6,200	Per connection
2" water meter—Tru Flo	7,320	Per connection
Water Tapping Fees: Out-of-City		
¾" water meter	4,810	Per connection
1" water meter	5,200	Per connection
1 ½" water meter—T-10 meter	7,265	Per connection
2" water meter—T-10 meter	7,750	Per connection
2" water meter—Tru Flo	9,155	Per connection
Sanitary Sewer Tapping Fees: In-City		
6" sewer tap	3,320	Per connection
8" sewer tap	3,380	Per connection
6" or 8" location & drawing fee	45	Per connection

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Fee Schedule

Sanitary Sewer Tapping Fees: Out-of-City		
6" sewer tap	4,150	Per connection
8" sewer tap	4,225	Per connection
6" or 8" location & drawing fee	60	Per connection
Water Meter and Setting Fee (Water meter setting fee for installation of water meter when the tap is done by a contractor. Water meter fee is the cost of the meter.		Per Code 13.02.070
Meter Setting Fees: In-City		
¾" water meter	125	Per connection
1" water meter	125	Per connection
1 ½" water meter	150	Per connection
2" water meter	150	Per connection
Larger than 2" water meter	1,000	Per connection
Meter Setting Fees: Out-of-City		
¾" water meter	175	Per connection
1" water meter	175	Per connection
1 ½" water meter	200	Per connection
2" water meter	200	Per connection
Larger than 2" water meter	1,250	Per connection
Meter Fees		
¾" water meter	400	
1" water meter	500	
1 ½" water meter	*	Determined by current market price of meter
2" water meter	1,200	
Larger than 2" water meter	*	Determined by current market price of meter

Building Fees (by the Department of Infrastructure and Development)		
Building Plan Review Fees (residential, commercial, accessory)		Per code 15.04.030
<i>Fees based on cost of construction:</i>		
Up to \$ 3,000	50	Per plan
\$3,001 to \$100,000	90	Per plan
\$100,001 to \$500,000	250	Per plan
\$500,001 to \$1,000,000	300	Per plan
\$1,000,001 and Up	375	Per plan
Building Permit Fees (residential, commercial, accessory, fence)		Per code 15.04.030
<i>Fees based on cost of construction:</i>		
Up to \$3,000	50	Per permit
\$3,001-\$100,000	60	Per permit + (.0175 * cost of construction)
\$100,001-\$500,000	1,300	Per permit + \$10 for each \$1,000 over \$100,000
\$500,001 to \$100,000,000	4,900	Per permit + \$9 for each \$1,000 over \$500,000
\$100,001 and up	8,500	Per permit + \$7 for each \$1,000 over \$1,000,000
Outdoor Advertising Structure Fee (Per Code 17.216.240)	0.5	Per SF foot of sign surface per year
Other Building Fees:		
Historic District Commission application	150	Per application
Board of Appeals application	150	Per application + advertising costs
Demo—residential	125	Per code 15.04.030
Demo—commercial	175	Per code 15.04.030

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Fee Schedule

Gas	30	Plus \$10 per fixture, per code 15.04.030b
Grading	200	Per code 15.20.050
Maryland Home Builders Fund	50	Per new SFD
Mechanical	50	Per code 15.04.030
Occupancy inspection	75	Per code 15.04.030
Plumbing	30	\$10 per fixture (may vary), per code 15.04.030b
Sidewalk sign		Set by resolution, per code 12.40.020
Sidewalk café	50	Set by Ordinance 2106, per code 12.36.020
Sign	50	Per sign + \$1.50 per sq. ft. per code 17.216.238
Temporary sign	25	Per month, per code 17.216.238
Temporary trailer	25	Per month, per code 15.36.030b
Tent	40	Per code 15.04.030
Well	50	Per code 13.20.020
Zoning authorization letter	50	Per letter, per code 17.12.040
Re-inspection fee	50	More than two of any required inspection, per code 15.04.030
Adult entertainment permit application	100	Per code 17.166.020
Outdoor advertising structure fee	.50	Per square foot of sign surface area, per code 17.216.240
Notice of appeal/Sidewalk sign standard violation	100	Per appeal/violation, per code 12..40.040

Reconnection fee—renew temporary certificate of occupancy	25	Per code 13.08.100
Administrative fee—renew temporary certificate of occupancy	100	Per renewal
Annexation Fees		
For the first partial of one (1) acre	5,000	Per annexation + legal, planning, consulting, and other related administrative fees
Additional partial of full acre(s)	500	Per acre (no proration)
City attorney review	165 175	Per hour
City staff review	Varies	Per hour
Planning Commission Fees		
Comprehensive Development Plan review—non-residential	500	Plus \$10 per 1,000 sq.ft. Subsequent submittals, which generate additional comments may be charged an additional \$250
Comprehensive Development Plan review—residential	500	Plus \$10 per unit. Subsequent submittals, which generate additional comments, may be charged an additional \$250.
Certificate of Design/Site Plan review	250	Plus \$10 per unit/acre. Subsequent submittals, which generate additional comments, may be charged an additional \$250.
Paleo Channel/Well-head Protection Site Plan review	100	Per review
Re-zoning	500	+ \$15/acre and advertising costs
Text Amendment	500	Plus advertising cost

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Fee Schedule

Critical Area Program		Ordinance No. 2578
Certificate of Compliance		Per code 12.20.110
Building permit	75	Per permit, Activities exempt per code 12.20.110f
Subdivision	200	In addition to standard fee
Site plans/Certificate of Design/ Comprehensive Development Plan	100	In addition to standard fee
Re-subdivision	100	In addition to standard fee
Fee-In-Lieu	1.50	Per sq. ft. of mitigation area, per code 12.20.540
License to Encumber Program Fees		
Application—Installation of service line	75	Per application--\$25 per additional service line in project area, defined as ¼ mile radius from primary address
Application—Large boring project	125	Per application—includes up to 500 linear feet. \$50 for additional 250 linear feet above initial
Application—Large Open/Cut	250	Per application--Includes up to 500 linear feet. \$100 for additional 250 linear feet above initial
Application—Micro-Trenching Project	125	Per application--Includes up to 500 linear feet. \$50 additional 250 linear feet above initial
Application—Installation of new utility pole (excluding small cell facilities)	500	Per application
Application—Underground utility project replacing overhead utilities and removing utility poles	Waived	

License to Encumber Program Fees— Small Wireless Facilities		Ordinance No. 2580
Application	500	Per application--For up to five (5) small wireless facilities
Application—additional facilities	100	Per application—For each additional small wireless facility addressed in the application beyond initial five
Access to Right of Way	1000	Per each new small wireless facility pole
Annual fee for access to Right of Way	270	Per year, per each small wireless facility after year 1
Stormwater Utility		Ordinance No. 2306
Fee to maintain City stormwater facilities	30	Per year per Equivalent Residential Unit
Storm Water Utility Credit Application		Ordinance No. 2306
Fee to apply for credit to Stormwater Utility	150	Per application
Street Break Permit		Per code 12.12.020
Permit for breaking City public streets and ways	50	Per break location
Install new or replace existing sidewalk--residential	50	
Install new or replace existing sidewalk--commercial	100	
Install new driveway—residential	150	
Install new driveway—commercial	300	

A.2

Fee Schedule

Excavate street or sidewalk to conduct maintenance of underground facilities	150	\$50 per additional "break" in project area
Excavate street or sidewalk to replace existing utility pole	250	\$100 per additional pole replaced in project area
Excavate street or sidewalk to replace or remove utility pole permanently	Waived	
Obstruction Permit (Per Code 12.12.020)		
Permit for obstructing City public streets and ways	50	Per location
Dumpster – residential, obstruction permit	50	Renewal fee of \$25 after 30 days
Dumpster – commercial, obstruction permit	100	Renewal fee of \$50 after 30 days
Sidewalk closure	50	\$5 per day over 30 days
Lane closure (including bike lane)	100	\$10 per day over 30 days
Street closure	250	\$25 per day over 30 days
Street closure for Block Party or Community Event	Waived	Fee under Outdoor Rental Space Public Events - Streets
Water and Sewer Connection Fee (Per Code 13.02.070)		
Comprehensive Connection Charge of Connection fee for the Developer's share in the equity of the existing utility system.	3,710	Per Equivalent Dwelling Unit (water \$1,925, sewer \$1,785)
Water and Sewer Infrastructure Reimbursement Fee (Per Code 13.02.070)		

Comprehensive Connection Charge for Infrastructure Reimbursement Fees is based on actual costs of water and sewer infrastructure installed by a Developer.	*	* Fee amount is project dependent. Infrastructure Reimbursement Fee is the prorated share of the cost of the water and sewer mains based on this project's percentage of the capacity of the proposed infrastructure project.
Infrastructure Reimbursement Administrative Fee (Per Code 13.02.090)		
Administrative fee assessed on Infrastructure Reimbursement Fee for processing	*	0.1 percent of the Infrastructure Reimbursement Fee
Development Plan Review Fee (1536)		
Development plans may consist of but not limited to the following: Stormwater Management, Grading, Landscaping, Lighting, Site Layout, Traffic Control, and Utilities.		
Fee for review of development plans	1,000 \$2,000	Plus \$50 per disturbed acre. Subsequent submittals, which generate additional comments, may be charged an additional \$500 \$1,000

A.2

Fee Schedule

3rd Party Review Fee (Outsource)	\$160/hr	Subsequent submittals, which generate additional comments, may be charged an additional \$160/hr.
Fee for review of development plans exempt from stormwater management under 13.28.040.B.3 of the code	400	
Water and Sewer Inspection Fee (R 1341)		
Fee for inspection of public water and sewer improvements		7.5 % of the approved cost estimate for construction of proposed public water and sewer improvements
Public Works Agreement recording fee		
Recording fee for Public Works Agreements		
For 9 pages or less	*	Per Circuit Court Fee Schedule
For 10 pages or more	*	Per Circuit Court Fee Schedule
Stormwater Management As-Built recording fee		
Recording fee for Stormwater Management As-Built.	*	Per Circuit Court Fee Schedule
Subdivision review fee (1536)		
Fee for Subdivision review	200	
Resubdivision review fee (1536)		

Fee for Resubdivision reviews	200	
Administrative Fee for Connection Fee payment Plans (R 2029)		
Administrative Fee for Connection Fee payment Plans	25	
Maps and Copying Fees		
City Street Map	5.00	Ea
Street Map Index	1.00	Ea
Property Maps	3.00	Ea
Sanitary Sewer Utility Maps (400 Scale)	3.00	Ea
Storm Water Utility Maps (400 Scale)	3.00	Ea
Water Main Utility Maps (400 Scale)	3.00	Ea
Sanitary Sewer Contract Drawings	1.00	Ea
Storm Water Contract Drawings	1.00	Ea
Water Main Contract Drawings	1.00	Ea
Black and White Photocopying (Small Format)	0.25	Sq. ft
Black and White Photocopying (Large Format)	0.5	Sq. ft
Color Photocopying (Small Format) \$1/sq.ft.	1	Sq. ft
Color Photocopying (Large Format) \$2/sq.ft.	2	Sq. ft
Port of Salisbury Marina Fees (by Field Operations)		
Transient		
Slip Fees based on size of vessel	1.05	Per foot per day
Electric 30-amp service	6	Per day
Electric 50-amp service	12	Per day
Slip Rental – Monthly		

A.2

Fee Schedule

Fees based on size of vessel		
October through April	4.75	Per foot + electric
May through September	6.5	Per foot + electric
Slip Rental – Annual*		*Annual rates are to be paid in full up front, electric can be billed monthly
Boats up to and including 30 feet long	1450	+ electric
Boats 31 feet and longer	56	Per foot + electric
Fuel	0.5	Per gallon more than the cost per gallon purchase price by the City
Electric Service		
Fees per meter		
Electric 30-amp service	36	Per month
Electric 50-amp service	60	Per month
EMS Services		
	Resident	Non-Resident
BLS Base Rate	950	1,050
ALS1 Emergency Rate	1,100	1,200
ALS2 Emergency Rate	1,300	1,400
Mileage (per mile)	19	19
Oxygen	Bundle	Bundle
Spinal immobilization	Bundle	Bundle
BLS On-scene Care	250	300
ALS On –scene Care	550	650
Water Works		
Temporary connection to fire hydrant (Per Code 13.08.120)		

Providing temporary meter on a fire hydrant for use of City water	64.5	Per linear foot based on the area of the property and is the square root of the lot area, in square feet
In City	40	Plus charge for water used per current In City rate, \$10 minimum
Out of City	50	Plus charge for water used per current Out of City rate, \$10 minimum
Hydrant flow test (Per Code 13.08.030)		
To perform hydrant flow tests		
In City	125	Per request
Out of City	160	Per request
Fire flush and Fire pump test (Per Code 13.08.030)		
To perform hydrant flow tests To perform meter tests on ¾" and 1" meters.		
In City	125	Per request
Out of City	160	Per request
Meter tests (Per Code 13.08.030)		
To perform meter tests on ¾" and 1" meters.		
In City	40	Per request
Out of City	50	Per request
Water Meter/Tap Fee and Sewer Connection Fee (Per Code 13.02.070)		
Water Meter/Tap Fee and Sewer Connection Fee if water and sewer services are installed by City forces.	*	The tap and connection fee amount is the actual cost of SPW labor and materials or per this schedule.

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Fee Schedule

Water Tapping Fees - In City:		
3/4" Water Meter	3,850	Per Connection
1" Water Meter	4,160	Per Connection
1 ½" Water Meter T-10 Meter	5,810	Per Connection
2" Water Meter - T-10 Meter	6,200	Per Connection
2" Water Meter - Tru Flo	7,320	Per Connection
Water Tapping Fees - Out of City		
3/4" Water Meter	4,810	Per Connection
1" Water Meter	5,200	Per Connection
1 ½" Water Meter T-10 Meter	7,265	Per Connection
2" Water Meter - T-10 Meter	7,750	Per Connection
2" Water Meter - Tru Flo	9,155	Per Connection
Sanitary Sewer Tapping Fees - In City:		
6" Sewer Tap	3,320	Per Connection

8" Sewer Tap	3,380	Per Connection
6" or 8" Location & Drawing Fee	45	Per Connection
Sanitary Sewer Tapping Fees – Out of City		
6" Sewer Tap	4,150	Per Connection
8" Sewer Tap	4,225	Per Connection
6" or 8" Location & Drawing Fee	60	Per Connection
Water Meter and Setting Fee (Per Code 13.02.070)		
Water meter setting fee for installation of water meter when tap is done by a contractor. <u>Water meter fee is the cost of the meter.</u>		
Meter Setting Fees - In City:		
3/4" Water Meter	125	Per Connection
1" Water Meter	125	Per Connection
1 ½" Water Meter	150	Per Connection
2" Water Meter	150	Per Connection

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Fee Schedule

Larger than 2"	1,000	Per Connection
Meter Setting Fees - Out of City		
3/4 Water Meter	175	Per Connection
1" Water Meter	175	Per Connection
1 ½" Water Meter	200	Per Connection
2" Water Meter	200	Per Connection
Larger than 2"	1,250	Per Connection
Meter Fees		
3/4 Water Meter	400	
1" Water Meter	500	
1 ½" Water Meter	*	Determined by current market price of the meter
2" Water Meter	1,200	
Larger than 2"	*	Determined by current market price of the meter
Parking Violations, False Alarms, Infractions, Scofflaw, MPIA Fees (by the Police & Fire Departments)		
Animal Control	50-100	
MPIA Request Fees		
First two hours processing request	Waived	
Work exceeding two hours, SPD will charge attorney hourly fee and hourly fee for Records Tech	75 165	Attorney hourly fee

	30 40	Records Tech- Departmental Employee hourly fee
Black and white copy of paper document and photographs	0.25	Per copy
DVD Digital Medium production	15	Per DVD unit produced
False Police Alarms (Per Code 8.040.050)		
based on number of incidents in calendar year		
First 2 incidents	0	
3rd incident	50	
4th incident	90	
Greater than 4 each incident	130	
False Fire Alarms (Per Code 8.040.050)		
based on number of incidents in calendar year		
First 2 incidents	0	
3rd incident	45	
4th incident	90	
Greater than 4 each incident	135	
Scofflaw		
Tow	135	
Storage	50	
Administrative Fee	35	

A.2

Fee Schedule

Business Administrative Fee	30	
Parking Permits and Fees		
Standard Parking Permits (Per Code 10.04.010)	UOM	1-Jul-24 Rate
Lot #1 - lower lot by library	Monthly	55.00
Lot #4 - behind City Center	Monthly	55.00
Lot #5 - Market St. & Rt. 13	Monthly	50.00 55.00
Lot #7 & 13 - off Garrettson Pl.	Monthly	25.00 30.00
Lot #9 - behind GOB	Monthly	55.00
Lot #10 - near State bldg/SAO	Monthly	55.00
Lot #11 - behind library	Monthly	50.00 55.00
Lot #12 - beside Market St. Inn	Monthly	50.00 55.00
Lot #15 - across from NAI Coastal	Monthly	55.00
Lot #16 - by Avery Hall	Monthly	55.00
Lot #30 - by drawbridge	Monthly	30.00
Lot #33 - east of Brew River	Monthly	30.00
Lot #35 - west of Brew River	Monthly	30.00
Lot SPS - St. Peters St.	Monthly	30.00
E. Church St.	Monthly	55.00
W. Church St.	Monthly	55.00
Parking Garage	Monthly	70.00 75.00
Student Housing Bulk Permits (30 or more)		35
Non-Profit Parking Permits (Per Code 10.04.010)	UOM	1-Jul-24 Rate
Lot #1 - lower lot by library	Monthly	41.25
Lot #4 - behind City Center	Monthly	41.25
Lot #5 - Market St. & Rt. 13	Monthly	37.50 41.25

Lot #7 & 13 - off Garrettson Pl.	Monthly	18.75 22.50
Lot #9 - behind GOB	Monthly	41.25
Lot #10 - near State bldg/SAO	Monthly	41.25
Lot #11 - behind library	Monthly	37.50 41.25
Lot #12 - beside Market St. Inn	Monthly	37.50 41.25
Lot #15 - across from NAI Coastal	Monthly	41.25
Lot #16 - by Avery Hall	Monthly	41.25
Lot #30 - by drawbridge	Monthly	22.50
Lot #33 - east of Brew River	Monthly	22.50
Lot #35 - west of Brew River	Monthly	22.50
Lot SPS - St. Peters St.	Monthly	41.25
E. Church St.	Monthly	41.25
W. Church St.	Monthly	41.25
Parking Garage	Monthly	52.50 56.25
Transient Parking Options		
Parking Garage	Hourly	2
Parking Meters Pay Stations	Hourly	2
Pay Stations		
For hours 1-2	Hourly	2
For hour 3 with a 3 hour Maximum Parking Limit	Hourly	3
Miscellaneous Charges (Per Code 10.04.010)		
Replacement Parking Permit Hang Tags	Per Hang Tag	5
Parking Permit Late Payment Fee (+15 days +5 days)	Per	5
New Parking Garage Access Card	Per Card	10

A.2

Fee Schedule

Replacement Parking Garage Access Card	Per Card	10
Fire Prevention Fees (by the Fire Department)		
Plan review and Use & Occupancy Inspection		
<u>Basic Fee</u> – For all multi-family residential, commercial, industrial, and institutional occupancies. Including, but not limited to, new construction, tenant fit-out, remodeling, change in use and occupancy, and/or any other activity deemed appropriate by the City of Salisbury Department of Infrastructure and Development.		60% of the building permit fee; \$75 \$125 minimum (Not included – plan review and related inspection of specialized fire protection equipment as listed in the following sections) <u>A 10% (\$75 minimum, \$250 maximum) deposit is due at the time submittal. The balance is due prior to issuing the Building Permit.</u>
<u>Expedited Fees</u> – If the requesting party wants the plan review and inspection to be expedited, to be done within three business days		20 25% of the basic fee; \$500 \$300 minimum (This is in addition to the basic fee)
<u>After – Hours Inspection Fees.</u> If the requesting party wants an after-city-business-hours inspection.	100 \$125	Per hour/per inspector; 2 hours minimum
<u>Site/Development Plan Review Fee</u>		
The review of site plans for all new commercial and industrial projects or new commercial, residential, or industrial developments. To ensure compliance with the Fire Prevention Code.	100 \$275	Per submittal
<u>Fire Protection Permit Fees</u>		

<u>Fire Alarm & Detection Systems</u> – Includes plan review and inspection of wiring, controls, alarm and detection equipment and related appurtenances needed to provide a complete system and the witnessing of one final acceptance test per system of the completed installation.		
• Fire Alarm System	100	Per system
• Fire Alarm Control Panel	75	Per panel
• Alarm Initiating Device	1.5	Per device
• Alarm Notification Device	1.5	Per device
• Fire Alarm Counter Permit	75	For additions and alterations to existing systems involving 4 or less notification/initiating devices.
<u>Sprinkler, Water Spray and Combined Sprinkler & Standpipe Systems</u> – Includes review of shop drawings, system inspection and witnessing of one hydrostatic test, and one final acceptance test per floor or system.		
• NFPA 13 & 13R	1.5	Per sprinkler head; 150 minimum
• NFPA 13D	100 \$125	Per Dwelling
• Sprinkler Counter Permit	75	For additions and alterations to existing systems involving less than 20 heads.

A.2**Water/Sewer Rates****ORDINANCE NO. _____**

AN ORDINANCE OF THE CITY OF SALISBURY, MARYLAND TO AMEND WATER AND SEWER RATES TO INCREASE RATES BY 9% AND MAKING SAID CHANGES EFFECTIVE FOR ALL BILLS DATED OCTOBER 1, 2024 AND THEREAFTER UNLESS AND UNTIL SUBSEQUENTLY REVISED OR CHANGED.

RECITALS

WHEREAS, the water and sewer rates must be revised in accordance with the proposed Fiscal Year 2025 Budget of the City of Salisbury and the appropriations thereby made and established for purposes of the Water and Sewer Departments.

NOW, THEREFORE, BE IT ORDAINED AND ENACTED BY THE COUNCIL OF THE CITY OF SALISBURY THAT, the water and sewer rate schedule set forth herein shall be adopted as follows:

Section 1.**A. Water and Sewer Rate Schedules:****Schedule I****Metered Water Changes – In City Rates****Residential and Small Commercial**

Minimum Charge	\$28.27 30.82/ quarter
Commodity Charge	\$4.22 4.60/ thousand gallons

Commercial

Customer Charge	\$529.00 576.61/ quarter
Commodity Charge	\$2.45 2.67/ thousand gallons

Large Commercial/Industrial

Customer Charge	\$817.55 891.13/ quarter
Commodity Charge	\$1.96 2.13/ thousand gallons

A.2**Water/Sewer Rates****Schedule II****Metered Water Charges – Outside City Rates****Residential and Small Commercial**Minimum Charge ~~\$56.54~~ 61.63/ quarterCommodity Charge ~~8.44~~ 9.20/ thousand gallons**Commercial**Customer Charge ~~\$1,058.01~~ 1,153.23/ quarterCommodity Charge ~~\$4.91~~ 5.36/thousand gallons**Large Commercial/Industrial**Customer Charge ~~\$1,635.12~~ 1,782.28/ quarterCommodity Charge ~~\$3.96~~ 4.31/thousand gallons**Schedule III****Metered Water Charges – Wor-Wic Community College and Urban Service District Rates****Residential and Small Commercial**Minimum Charge ~~\$42.39~~ 46.21/ quarterCommodity Charge ~~\$6.34~~ 6.91/ thousand gallons**Commercial**Customer Charge ~~\$793.51~~ 864.93/ quarterCommodity Charge ~~\$3.68~~ 4.01/ thousand gallons**Large Commercial/Industrial**Customer Charge ~~\$1,226.33~~ 1,336.70/ quarterCommodity Charge ~~\$2.96~~ 3.22/ thousand gallons

Schedule IV

Sewer Charges – In City Rates

Residential and Small Commercial

Minimum Charge \$69.82 76.11/ quarter

Commodity Charge \$10.47 11.41/ thousand gallons

Commercial

Customer Charge \$1,318.99 1,437.70/ quarter

Commodity Charge \$6.09 6.64/ thousand gallons

Large Commercial/Industrial

Customer Charge \$2,034.60 2,217.72/ quarter

Commodity Charge \$4.87 5.31/ thousand gallons

Schedule V

Sewer Charges – Outside City Rates

Residential and Small Commercial

Minimum Charge \$139.66 152.23/ quarter

Commodity Charge \$20.95 22.84/thousand gallons

Commercial

Customer Charge \$2,637.97 2,875.39/ quarter

Commodity Charge \$12.15 13.24/ thousand gallons

Large Commercial/Industrial

Customer Charge \$4,069.22 4,435.45/ quarter

Commodity Charge \$9.77 10.65/ thousand gallons

Schedule VI

Sewer Charges – Wor-Wic Community College and Urban Service District Rates

A.2**Water/Sewer Rates****Residential and Small Commercial**

Minimum Charge ~~\$104.75~~ 114.18/ quarter
 Commodity Charge ~~\$15.72~~ 17.13/ thousand gallons

Commercial

Customer Charge ~~\$1,978.48~~ 2,156.54/ quarter
 Commodity Charge ~~\$9.10~~ 9.92/ thousand gallons

Large Commercial/Industrial

Customer Charge ~~\$3,051.90~~ 3,326.57/ quarter
 Commodity Charge ~~\$7.34~~ 8.00/ thousand gallons

Schedule VII**Sewer Charges – Sewer Only Customers**

Rate	Number of fixtures	Quarterly In City	Quarterly Outside City	Quarterly Urban Service
		Rate	Rate	District Rate
1	One to two fixtures	\$89.31 97.34	\$178.61 194.69	\$133.97 146.03
2	Three to five fixtures	\$133.97 146.03	\$267.94 292.05	\$200.95 219.03
3	Six to twenty fixtures	\$192.54 209.87	\$385.07 419.73	\$288.80 314.79
	For every five fixtures over twenty	\$79.40 86.55	\$158.79 173.08	\$119.09 129.80

A.2**Water/Sewer Rates**

**Schedule VIII
Commercial and Industrial Activities**

		Annual In City Rate	Annual Outside City Rate
1)	For each fire service	\$373	\$746
2)	For each standby operational service	\$373	\$746

B. Definitions:

Residential and Small Commercial Customers – These customers have average water utilization of less than 300,000 gallons in a quarter.

Commercial Customers – These customers have average water utilization of 300,000 gallons to 600,000 gallons per quarter.

Large Commercial/Industrial – These customers have average water utilization over 600,000 gallons per quarter.

Average Water Utilization Per Quarter – This will be based on annual consumption divided by 4 to get average quarterly water utilization.

C. Calculation of Bills:

For Residential and Small Commercial Customers – The minimum charge for both water and sewer will apply if water service is turned on at the water meter and usage is 0-6,000 gallons per quarter. Only the City can turn a meter on and off. For usage of 7,000 gallons and above, the commodity charge will be applied for each 1,000 gallons used and the minimum charge will not be applied.

For Commercial and Large Commercial/Industrial Customers – Every quarterly bill will receive a customer charge for both water and sewer. Then for each thousand gallons used the appropriate commodity charge will be applied.

BE IT FURTHER ENACTED AND ORDAINED BY THE COUNCIL OF THE CITY OF SALISBURY, as follows:

A.2**Water/Sewer Rates**

Section 2. It is the intention of the Mayor and Council of the City of Salisbury that each provision of this Ordinance shall be deemed independent of all other provisions herein.

Section 3. It is further the intention of the Mayor and Council of the City of Salisbury that if any section, paragraph, subsection, clause or provision of this Ordinance shall be adjudged invalid, unconstitutional or otherwise unenforceable under applicable Maryland or federal law, such adjudication shall apply only to the section, paragraph, subsection, clause or provision so adjudged and all other provisions of this Ordinance shall remain and shall be deemed valid and enforceable.

Section 4. The recitals set forth hereinabove are incorporated into this section of the Ordinance as if such recitals were specifically set forth at length in this Section 4.

Section 5. This Ordinance shall become effective for all bills dated October 1, 2024 and thereafter.

THIS ORDINANCE was introduced and read at a Meeting of the Mayor and Council of the City of Salisbury held on the ____ day of _____, 2024 and thereafter, a statement of the substance of the Ordinance having been published as required by law, in the meantime, was finally passed by the Council of the City of Salisbury on the ____ day of _____, 2024.

ATTEST:

Kimberly R. Nichols, City Clerk

D'Shawn M. Doughty, City Council President

Approved by me, this ____ day of _____, 2024.

Randolph J. Taylor, Mayor

B.1

Pay Plan: Salary Scale

OPERATIONS															
Grade	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	34,884	35,582	36,293	37,019	37,760	38,515	39,285	40,071	40,872	41,690	42,523	43,374	44,241	45,126	46,029
2	36,977	37,717	38,471	39,240	40,025	40,826	41,642	42,475	43,324	44,191	45,075	45,976	46,896	47,834	48,790
3	39,196	39,980	40,779	41,595	42,427	43,275	44,141	45,023	45,924	46,842	47,779	48,735	49,710	50,704	51,718
4	41,547	42,378	43,226	44,090	44,972	45,872	46,789	47,725	48,679	49,653	50,646	51,659	52,692	53,746	54,821
5	44,040	44,921	45,819	46,736	47,671	48,624	49,596	50,588	51,600	52,632	53,685	54,759	55,854	56,971	58,110
6	46,683	47,616	48,569	49,540	50,531	51,541	52,572	53,624	54,696	55,790	56,906	58,044	59,205	60,389	61,597
7	49,484	50,473	51,483	52,512	53,563	54,634	55,727	56,841	57,978	59,138	60,320	61,527	62,757	64,012	65,293
8	52,453	53,502	54,572	55,663	56,776	57,912	59,070	60,252	61,457	62,686	63,939	65,218	66,523	67,853	69,210
9	55,600	56,712	57,846	59,003	60,183	61,387	62,614	63,867	65,144	66,447	67,776	69,131	70,514	71,924	73,363
10	58,936	60,114	61,317	62,543	63,794	65,070	66,371	67,699	69,053	70,434	71,842	73,279	74,745	76,240	77,765
11	62,472	63,721	64,996	66,296	67,622	68,974	70,354	71,761	73,196	74,660	76,153	77,676	79,230	80,814	82,430
12	66,220	67,545	68,896	70,273	71,679	73,113	74,575	76,066	77,588	79,139	80,722	82,337	83,983	85,663	87,376
13	70,193	71,597	73,029	74,490	75,980	77,499	79,049	80,630	82,243	83,888	85,565	87,277	89,022	90,803	92,619
14	74,405	75,893	77,411	78,959	80,538	82,149	83,792	85,468	87,177	88,921	90,699	92,513	94,364	96,251	98,176
15	78,869	80,447	82,056	83,697	85,371	87,078	88,820	90,596	92,408	94,256	96,141	98,064	100,025	102,026	104,066
16	83,602	85,274	86,979	88,719	90,493	92,303	94,149	96,032	97,953	99,912	101,910	103,948	106,027	108,148	110,310
17	88,618	90,390	92,198	94,042	95,923	97,841	99,798	101,794	103,830	105,906	108,024	110,185	112,389	114,636	116,929

B.1**Pay Plan: Salary Scale**

OPERATIONS															
Grade	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
1	46,949	47,888	48,846	49,823	50,819	51,836	52,873	53,930	55,009	56,109	57,231	58,376	59,543	60,734	61,949
2	49,766	50,762	51,777	52,812	53,869	54,946	56,045	57,166	58,309	59,475	60,665	61,878	63,116	64,378	65,665
3	52,752	53,807	54,883	55,981	57,101	58,243	59,408	60,596	61,808	63,044	64,305	65,591	66,903	68,241	69,605
4	55,917	57,036	58,176	59,340	60,527	61,737	62,972	64,231	65,516	66,826	68,163	69,526	70,917	72,335	73,782
5	59,272	60,458	61,667	62,900	64,158	65,441	66,750	68,085	69,447	70,836	72,253	73,698	75,172	76,675	78,209
6	62,829	64,085	65,367	66,674	68,008	69,368	70,755	72,170	73,614	75,086	76,588	78,120	79,682	81,276	82,901
7	66,598	67,930	69,289	70,675	72,088	73,530	75,001	76,501	78,031	79,591	81,183	82,807	84,463	86,152	87,875
8	70,594	72,006	73,446	74,915	76,414	77,942	79,501	81,091	82,713	84,367	86,054	87,775	89,531	91,321	93,148
9	74,830	76,327	77,853	79,410	80,998	82,618	84,271	85,956	87,675	89,429	91,217	93,042	94,903	96,801	98,737
10	79,320	80,906	82,524	84,175	85,858	87,575	89,327	91,114	92,936	94,795	96,690	98,624	100,597	102,609	104,661
11	84,079	85,761	87,476	89,225	91,010	92,830	94,687	96,580	98,512	100,482	102,492	104,542	106,632	108,765	110,940
12	89,124	90,906	92,724	94,579	96,470	98,400	100,368	102,375	104,423	106,511	108,641	110,814	113,030	115,291	117,597
13	94,471	96,361	98,288	100,254	102,259	104,304	106,390	108,518	110,688	112,902	115,160	117,463	119,812	122,209	124,653
14	100,139	102,142	104,185	106,269	108,394	110,562	112,773	115,029	117,329	119,676	122,069	124,511	127,001	129,541	132,132
15	106,148	108,271	110,436	112,645	114,898	117,196	119,540	121,930	124,369	126,856	129,394	131,981	134,621	137,313	140,060
16	112,517	114,767	117,062	119,404	121,792	124,227	126,712	129,246	131,831	134,468	137,157	139,900	142,698	145,552	148,463
17	119,268	121,653	124,086	126,568	129,099	131,681	134,315	137,001	139,741	142,536	145,387	148,294	151,260	154,285	157,371

B.1

Pay Plan: Salary Scale

MANAGEMENT															
Grade	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
M1	52,326	53,373	54,440	55,529	56,639	57,772	58,928	60,106	61,308	62,534	63,785	65,061	66,362	67,689	69,043
M2	55,466	56,575	57,706	58,860	60,038	61,238	62,463	63,712	64,987	66,286	67,612	68,964	70,344	71,751	73,186
M3	58,793	59,969	61,169	62,392	63,640	64,913	66,211	67,535	68,886	70,264	71,669	73,102	74,564	76,056	77,577
M4	62,321	63,568	64,839	66,136	67,458	68,808	70,184	71,587	73,019	74,479	75,969	77,488	79,038	80,619	82,231
M5	66,060	67,382	68,729	70,104	71,506	72,936	74,395	75,883	77,400	78,948	80,527	82,138	83,781	85,456	87,165
M6	70,024	71,424	72,853	74,310	75,796	77,312	78,858	80,436	82,044	83,685	85,359	87,066	88,807	90,583	92,395
M7	74,225	75,710	77,224	78,769	80,344	81,951	83,590	85,262	86,967	88,706	90,480	92,290	94,136	96,019	97,939
M8	78,679	80,253	81,858	83,495	85,165	86,868	88,605	90,377	92,185	94,029	95,909	97,827	99,784	101,780	103,815
M9	83,400	85,068	86,769	88,504	90,275	92,080	93,922	95,800	97,716	99,670	101,664	103,697	105,771	107,886	110,044
M10	88,404	90,172	91,975	93,815	95,691	97,605	99,557	101,548	103,579	105,651	107,764	109,919	112,117	114,360	116,647
M11	93,708	95,582	97,494	99,444	101,432	103,461	105,530	107,641	109,794	111,990	114,229	116,514	118,844	121,221	123,646
M12	99,330	101,317	103,343	105,410	107,518	109,669	111,862	114,099	116,381	118,709	121,083	123,505	125,975	128,494	131,064
M13	105,290	107,396	109,544	111,735	113,969	116,249	118,574	120,945	123,364	125,832	128,348	130,915	133,533	136,204	138,928
M14	111,608	113,840	116,117	118,439	120,808	123,224	125,688	128,202	130,766	133,381	136,049	138,770	141,545	144,376	147,264
M15	118,304	120,670	123,084	125,545	128,056	130,617	133,230	135,894	138,612	141,384	144,212	147,096	150,038	153,039	156,100
M16	125,402	127,910	130,469	133,078	135,739	138,454	141,223	144,048	146,929	149,867	152,865	155,922	159,040	162,221	165,466
17	119,268	121,653	124,086	126,568	129,099	131,681	134,315	137,001	139,741	142,536	145,387	148,294	151,260	154,285	157,371

B.1

Pay Plan: Salary Scale

MANAGEMENT															
Grade	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
M1	70,424	71,832	73,269	74,734	76,229	77,754	79,309	80,895	82,513	84,163	85,846	87,563	89,315	91,101	92,923
M2	74,649	76,142	77,665	79,218	80,803	82,419	84,067	85,749	87,464	89,213	90,997	92,817	94,673	96,567	98,498
M3	79,128	80,711	82,325	83,972	85,651	87,364	89,111	90,894	92,711	94,566	96,457	98,386	100,354	102,361	104,408
M4	83,876	85,554	87,265	89,010	90,790	92,606	94,458	96,347	98,274	100,240	102,244	104,289	106,375	108,503	110,673
M5	88,909	90,687	92,500	94,350	96,237	98,162	100,125	102,128	104,171	106,254	108,379	110,547	112,758	115,013	117,313
M6	94,243	96,128	98,050	100,012	102,012	104,052	106,133	108,256	110,421	112,629	114,882	117,179	119,523	121,913	124,352
M7	99,898	101,896	103,934	106,012	108,132	110,295	112,501	114,751	117,046	119,387	121,775	124,210	126,694	129,228	131,813
M8	105,892	108,009	110,170	112,373	114,620	116,913	119,251	121,636	124,069	126,550	129,081	131,663	134,296	136,982	139,722
M9	112,245	114,490	116,780	119,115	121,498	123,928	126,406	128,934	131,513	134,143	136,826	139,563	142,354	145,201	148,105
M10	118,980	121,359	123,786	126,262	128,787	131,363	133,990	136,670	139,404	142,192	145,036	147,936	150,895	153,913	156,991
M11	126,118	128,641	131,214	133,838	136,515	139,245	142,030	144,871	147,768	150,723	153,738	156,812	159,949	163,148	166,411
M12	133,686	136,359	139,086	141,868	144,706	147,600	150,552	153,563	156,634	159,767	162,962	166,221	169,546	172,937	176,395
M13	141,707	144,541	147,432	150,380	153,388	156,456	159,585	162,776	166,032	169,353	172,740	176,195	179,718	183,313	186,979
M14	150,209	153,213	156,278	159,403	162,591	165,843	169,160	172,543	175,994	179,514	183,104	186,766	190,502	194,312	198,198
M15	159,222	162,406	165,654	168,967	172,347	175,794	179,309	182,896	186,554	190,285	194,090	197,972	201,932	205,970	210,090
M16	168,775	172,150	175,594	179,105	182,687	186,341	190,068	193,869	197,747	201,702	205,736	209,850	214,047	218,328	222,695
17	119,268	121,653	124,086	126,568	129,099	131,681	134,315	137,001	139,741	142,536	145,387	148,294	151,260	154,285	157,371

B.2

Fire Pay Plans

FIRE																
	Grade	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Probationary FF/EMT	1	42,231	43,075	43,937												
Probationary FF/PM	1P	48,312	49,278	50,264												
FF/EMT 1	2	44,342	45,229	46,134	47,057	47,998	48,958	49,937	50,936	51,954	52,993	54,053	55,134	56,237	57,362	58,509
FF/PM 1	2P	50,728	51,742	52,777	53,833	54,909	56,007	57,128	58,270	59,435	60,624	61,837	63,073	64,335	65,622	66,934
Driver/EMT	3	45,673	46,586	47,518	48,468	49,438	50,426	51,435	52,464	53,513	54,583	55,675	56,788	57,924	59,082	60,264
Driver/PM	3P	52,249	53,294	54,360	55,448	56,556	57,688	58,841	60,018	61,219	62,443	63,692	64,966	66,265	67,590	68,942
Sergeant/EMT	4	47,956	48,915	49,894	50,892	51,909	52,948	54,007	55,087	56,188	57,312	58,458	59,628	60,820	62,037	63,277
Sergeant/PM	4P	54,862	55,959	57,078	58,220	59,384	60,572	61,783	63,019	64,279	65,565	66,876	68,214	69,578	70,970	72,389
Lieutenant/Deputy Fire Marshal	5	58,154	59,317	60,503	61,713	62,947	64,206	65,490	66,800	68,136	69,499	70,889	72,307	73,753	75,228	76,732
Captain	6	61,759	62,994	64,254	65,539	66,850	68,187	69,551	70,942	72,361	73,808	75,284	76,790	78,326	79,892	81,490
Assistant Chief	7	65,465	66,774	68,109	69,472	70,861	72,278	73,724	75,198	76,702	78,236	79,801	81,397	83,025	84,686	86,379
Deputy Chief	8	107,110	109,253	111,438	113,666	115,940	118,258	120,624	123,036	125,497	128,007	130,567	133,178	135,842	138,559	141,330

Note: When promoted to Deputy Chief or Chief the employee moves to the beginning of the pay scale or receives a 6% increase, whichever is higher.

B.2**Fire Pay Plans**

FIRE																
	Grade	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
FF/EMT 1	2	59,679	60,873	62,090	63,332	64,599	65,891	67,208	68,552	69,924	71,322	72,748	74,203	75,687	77,201	78,745
FF/PM 1	2P	68,273	69,638	71,031	72,452	73,901	75,379	76,886	78,424	79,992	81,592	83,224	84,889	86,586	88,318	90,084
Driver/EMT	3	61,469	62,699	63,953	65,232	66,536	67,867	69,225	70,609	72,021	73,462	74,931	76,430	77,958	79,517	81,108
Driver/PM	3P	70,321	71,727	73,162	74,625	76,118	77,640	79,193	80,777	82,392	84,040	85,721	87,435	89,184	90,968	92,787
Sergeant/ EMT	4	64,543	65,834	67,150	68,493	69,863	71,261	72,686	74,140	75,622	77,135	78,677	80,251	81,856	83,493	85,163
Sergeant/ PM	4P	73,837	75,314	76,820	78,356	79,923	81,522	83,152	84,815	86,512	88,242	90,007	91,807	93,643	95,516	97,426
Lieutenant/ Deputy Fire Marshal	5	78,267	79,832	81,429	83,058	84,719	86,413	88,142	89,904	91,702	93,536	95,407	97,315	99,262	101,247	103,272
Captain	6	83,120	84,782	86,478	88,207	89,971	91,771	93,606	95,478	97,388	99,336	101,322	103,349	105,416	107,524	109,675
Assistant Chief	7	88,107	89,869	91,666	93,500	95,370	97,277	99,223	101,207	103,231	105,296	107,402	109,550	111,741	113,976	116,255
Chief	9	141,330	141,330	141,330	141,330	141,330	141,330	141,330	141,330	141,330	141,330	141,330	141,330	141,330	141,330	144,156

Note: When promoted to Deputy Chief or Chief the employee moves to the beginning of the pay scale or receives a 6% increase, whichever is higher.

B.3

Police Pay Plans

POLICE DEPARTMENT														
	Grade	16	17	18	19	20	21	22	23	24	25	26	27	28
Police Officer Trainee	1	57,413												
Police Officer	2	57,413	57,413	57,413	57,413	57,413								
Police Officer 1st Class (PFC)	3	57,534	58,829	60,153	61,506	62,890	64,304	65,752	67,231	68,744	70,290	71,872	73,490	75,142
Senior Police Officer (SPO)	4	59,259	60,592	61,956	63,350	64,775	66,232	67,723	69,246	70,804	72,398	74,027	75,692	77,395
Master Police Officer (MPO)	5	60,975	62,378	63,814	65,250	66,718	68,219	69,754	71,323	72,928	74,569	76,247	77,963	79,716
Corporal (Secondary Squad Supervisor)	6	68,536	70,078	71,655	73,267	74,915	76,601	78,324	80,087	81,890	83,731	85,616	87,542	89,512
Senior Corporal (Secondary Squad Supervisor)	7	70,592	72,180	73,805	75,464	77,163	78,900	80,674	82,490	84,346	86,243	88,185	90,168	92,197
Sergeant (Squad Supervisor)	8	73,845	75,507	77,205	78,942	80,719	82,535	84,392	86,291	88,233	90,218	92,248	94,323	96,445
Lieutenant (Squad Commander)	9	79,440	81,227	83,097	84,967	86,878	88,834	90,832	92,876	94,966	97,102	99,287	101,521	103,806
Chief	9	141,330	141,330	141,330	141,330	141,330	141,330	141,330	141,330	141,330	141,330	141,330	141,330	141,330

B.3

Police Pay Plans

POLICE DEPARTMENT													
	Grade	16	17	18	19	20	21	22	23	24	25	26	27
Police Officer	2	76,833	78,562	80,330	82,137	83,985	85,875	87,807	89,783	91,803	93,869	95,981	98,140
Police Officer 1st Class (PFC)	3	79,137	80,917	82,738	84,600	86,503	88,450	90,439	92,474	94,555	96,682	98,858	101,082
Senior Police Officer (SPO)	4	81,510	83,344	85,220	87,136	89,097	91,102	93,152	95,248	97,391	99,582	101,823	104,114
Master Police Officer (MPO)	5	91,525	93,585	95,690	97,843	100,045	102,296	104,598	106,951	109,358	111,818	114,334	116,907
Corporal (Secondary Squad Supervisor)	6	94,272	96,392	98,562	100,779	103,046	105,366	107,736	110,160	112,638	115,173	117,764	120,414
Senior Corporal (Secondary Squad Supervisor)	7	98,616	100,834	103,104	105,423	107,795	110,220	112,701	115,236	117,829	120,480	123,191	125,963
Sergeant (Squad Supervisor)	8	106,140	108,529	110,971	113,467	116,020	118,631	121,300	124,030	126,820	129,674	132,591	135,575
Lieutenant (Squad Commander)	9	79,440	81,227	83,097	84,967	86,878	88,834	90,832	92,876	94,966	97,102	99,287	101,521
Chief	9	141,330	141,330	141,330	141,330	141,330	141,330	141,330	141,330	141,330	141,330	141,330	141,330

Schedule of Current Insurance Coverage

POLICIES	POLICY #	DATE	COST	COVERAGE
AVERY HALL				
Accident Policies	42SR344016	9/16/24-25	\$340	Auxiliary Police, PD, SPARC
	42SR344022	11/13/24-25	\$340	Ladies Auxiliary
	42SR344015	10/13/24-25	\$340	Fire Dept Cadets
	42BSR102185	9/1/24-25	\$1,785	All Registered Volunteers of Policyholder
Watercraft Policies	ZOH14R7729620ND	6/10/24-25	\$36,778	Hull and P&I for Fire Boat
	ZOX14R7731520ND	6/10/24-25	\$7,529	Excess Liability
Pollution	G46796287003	7/27/24-25	\$555	Marina Fuel Tank (\$150 Avery Hall Fee is included)
Fire Department Policies	VFNUTR000754601	3/27/23-25	\$6,947	Liability, Crime & Umbrella
	CVT302270	5/1/24-25	\$6,852	Life Insurance for Vol Firefighters
Workers Compensation	2108403	7/1/24-25	\$1,590,619	All City Employees
Salisbury Zoo Commission	6608938H583	3/7/24-25	\$1,636	Director & Officer Liability
Friends of Poplar Hill	6608178H203	1/27/24-25	\$1,041	Commercial General Liability

C.1

Schedule of Current Insurance Coverage

INSURANCE SCHEDULE

POLICIES	POLICY #	DATE	COST	COVERAGE
LOCAL GOVERNMENT INSURANCE TRUST				
Scheduled Coverages	PLP-502500-2023/2024-07	7/1/24-25	\$795,908	Covers structure & content, vehicles, mobile equipment, watercraft, cyber, unmanned aircraft (drones & pilots), animal (K9's), fine arts, brokered policies, legal representation, etc.
UNITED STATES INSURANCE SERVICES (brokered by LGIT)				
Pollution	NY22ESPOBN1ZWIC	7/1/25-26	\$59,419	Pollution Liability - Insured sites & offsite activities
Crime	BDQ1849488	7/1/25-26	\$11,501	Employee theft, forgery, alteration, computer & funds transfer fraud, counterfeit money, inside robbery, burglary
Employee Bond - Keith Cordrey	105855463	9/30/24-25	\$158	Public official bond \$50K limit
Employee Bond - Volha Butar	106836269	10/3/24-25	\$175	Public official bond \$50K limit
Employee Bond - Sandy Green	106522383	5/10/24-25	\$175	Public official bond \$50K limit

C.2**Summary of Retiree Health**

Plan Type	Contract		Retiree Share	Retiree Share	City Maximum
<u>EPO</u>					
Individual	653.54	7,843.68	3,921.84	345.31	3,700
Parent/Child	1,216.63	14,599.56	7,299.78	633.30	7,000
Employee/Spouse	1,715.07	20,580.84	10,290.42	906.74	9,700
Family	1,859.75	22,317.00	11,158.50	984.75	10,500
<u>PPO</u>					
Individual	770.88	9,250.56	4,625.28	404.21	4,400
Parent/Child	1,437.56	17,250.72	8,625.36	762.56	8,100
Employee/Spouse	2,026.76	24,321.12	12,160.56	1,076.76	11,400
Family	2,194.12	26,329.44	13,164.72	1,169.12	12,300
Medicare Advantage (65 & Older)					
Retiree 65	313.00	3,756.00	1,878.00	156.50	3,900
Retiree 65 w Spouse/65	626.00	7,512.00	3,756.00	313.00	7,800

G

Acronyms

ACO Animal Control Officer	GOB Government Obligation Bond	OC Ocean City
ALS Advanced Life Support	GVW Gross Vehicle Weight	PAC Public Access Channel
BLS Basic Life Support	HAZMAT Hazardous Material	PFC Police Officer First Class
BPI Building Permits and Inspections	HCDD Housing and Community Development Department	PILOT Payments in Lieu of Taxes
CAD Computer Aided Drafting	HR Human Resources	PM Paramedic
CAFR Comprehensive Annual Financial Report	ICMA International City Management Association	PPO Preferred Provider Network
CDBG Community Development Block Grant	ID Infrastructure and Development Department	PS Public Safety
CID Criminal Investigation Department	IDD Infrastructure and Development Department	PT Part Time
CIP Capital Improvement Plan	IS Information Systems	RFP Request for Proposal
CMMS Computer Maintenance Management System	ISO International Organization for Standardization	ROA Return of Assets
CPT Captain	K9 Canine Dog	ROI Return of Investments
DID Department of Infrastructure and Development	LGIT Local Government Insurance Trust	SC Standard Charter
EMS Emergency Medical Services	LT Lieutenant	SPD Salisbury Police Department
EPO Exclusive Provider Network	MD Maryland	SPO Senior Police Officer
EST Estimate	MDFF Maryland Folk Festival	SU Salisbury University
FAA Federal Aviation Administration	MEO Motor Equipment Operator	SW Storm Water
FO Field Operations	MPO Master Police Officer	TMDL Total Maximum Daily Load
FT Full Time	NCIC National Crime Information Center	UB Utility Billing
FY Fiscal Year	NFF National Folk Festival	UPS United Postal Service
GF General Fund	NFPA National Fire Protection Association	WAN Wide Area Network
GAAP Generally Accepted Accounting Principles	NPDES National Pollutant Discharge Elimination System	W&S Water and Sewer
GFOA Government Finance Officers Association	OBC Ordinary Business Corporations	WW Water Works
GIS Geographic Information System		WWTP Waste Water Treatment Plant

G

Definitions

ACCOUNTING SYSTEM – The total structure of records and procedures that identify, record, classify, summarize, and report information on the financial position and results of operations of a government.

ACCRUAL BASIS OF ACCOUNTING – The method of accounting in which transactions are recognized when they occur, regardless of the timing of related cash flows.

ANNEXATION – The incorporation of additional territory within the domain of the City.

APPROPRIATIONS – The legal authorizations made by the Mayor and City Council to the departments, of the City which approves their budgets and allows them to make expenditures and incur obligations for purposes with the accounts approved.

ASSESSABLE BASE – The total value of all real and personal property in the City which is used as a basis for levying taxes. Tax exempt property is excluded from the assessable base.

BALANCED BUDGET – A budget that has operating revenues equal to operating expenditures.

BOND – A written promise to pay a specified amount of money, called the principal amount, at specific dates in the future called maturity dates along with interest at a specific rate.

BONDS ISSUED – Bonds sold.

BOND RATING – A rating, issued by a rating agency, which indicates the probability of timely repayment of principal and interest on bonds issued.

BUDGET – A financial plan containing estimated revenues and expenses for an organization. The plans are prepared by the individual departments and reviewed and submitted by the Mayor to the City Council for their review and approval.

BUDGET YEAR – The fiscal year for which the budget is being considered. (See also FISCAL YEAR.)

CAPITAL IMPROVEMENTS PROGRAM (CIP) – The annual updated 5-year plan or schedule of projected expenditures for buildings, public facilities, and other improvements which are of significant value and have a useful life of several years. The City's program includes estimated project costs, sources of funding, and timing of work for each project. The Capital Improvements Program is the basis for the annual CIP appropriations and any new bond issues.

CAPITAL EXPENSES (OUTLAY) – Departmental expenditures which generally result in the acquisition of furniture, equipment, and/or computers, which have a value of less than \$5,000 and have an estimated useful life in excess of three years. Capital expenses are reflected in the budget document in each department requesting the items

CAPITAL PROJECTS – A specific activity or element of the Capital Improvements Program involving expenditures and funding for the creation of permanent facilities or other public assets having a relatively long useful life.

G

Definitions

CIP – See Capital Improvements Program

COUNCILMANIC – Of or pertaining to a councilman or councilwoman, particularly to the district they represent.

CURRENT YEAR – The fiscal year that is prior to the budget year.

DEBT ISSUANCE – The sale or issuance of any type of debt instrument, such as bonds.

DEBT LIMIT – The statutory or constitutional maximum debt that an issuer can legally incur.

DEBT RATIOS – The ratios that provide measures of assessing debt load and ability to repay debt, which play a part in the determination of credit ratings. They also are used to evaluate the City's debt position over time against its own standards and policies.

DEBT SERVICE – The payment of principal and interest on borrowed funds such as bonds.

DEFICIT – The amount by which a government's budget outlays exceed its budget revenues for a given period, usually a fiscal year.

DEPARTMENT – The major organizational divisions in the City with overall responsibility for one or more activities or functions of the City.

DEPRECIATION – An allocation made for the decrease in value of physical assets through wear, deterioration, or obsolescence.

ENCUMBRANCE – A firm commitment to pay for future goods and services formally documented with a contract or agreement that may extend over more than one budget year. Both encumbrances and planned expenditures on a project must fit within a department's appropriation.

ENTERPRISE FUND – A fund used to account for operations that are financed and operated in a manner similar to private business enterprises, in which the costs of providing goods or services to the general public are financed or recovered primarily through user charges.

EXPENDITURE – An actual payment made by check, inter-fund transfer, or by recordation of an amount due for goods received or services rendered.

FIDUCIARY FUND – The trust and agency funds used to account for assets held by a government unit in a trustee capacity or as an agent for individuals, private organizations, other government units, and/or other funds.

FISCAL POLICIES – The City's financial management policies relating to operating budgets, accounting, Capital Improvements Program, General Fund balance levels, debt, and investments.

FISCAL YEAR – An organization's accounting or financial year. The City's fiscal year starts July 1 and ends June 30.

G

Definitions

FIXED ASSET – Assets of a long-term character which are intended to continue to be held and used. Examples of fixed assets include items such as land, buildings, machinery, furniture, and other equipment.

FUND – A fiscal and accounting entity with a self-balancing set of accounts recording cash and all other financial resources or assets, together with all related liabilities or outside claims to those assets; and the remaining unclaimed net worth or residual equity in those assets, which are segregated for the purpose of carrying on specific activities or attaining specific program objectives.

FUND BALANCE – The cumulative difference between expenditures and revenue accumulated over the life of a fund. A negative fund balance is usually referred to as a deficit.

FY – See Fiscal Year

GAAP – See Generally Accepted Accounting Principles.

GASB – See Governmental Accounting Standards Board.

GENERAL FUND – The major operating fund of the City used to account for all financial resources and activities, except those accounted for in one of the City's other funds.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES

(GAAP) – Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles as determined through common practice or as promulgated by the Governmental Accounting Standards Board, Financial Accounting Standards Board, or various other accounting standard setting bodies.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD

(GASB) – This organization was established as an arm of the Financial Accounting Foundation in April 1984 to promulgate standards of financial accounting and reporting with respect to activities and transactions of state and local governmental entities.

GOVERNMENTAL FUNDS - Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

GRANTS – A transfer of county, state or federal monies to the City, usually for specific programs or activities

INFRASTRUCTURE – The physical assets of a city (streets, water, sewer, public buildings, and/or parks) upon which the continuance and growth of a community depend.

G

Definitions

INTERFUND TRANSFERS – Payments made from one operating fund to another as a contribution to defray a portion of the recipient's fund's costs.

INTERGOVERNMENTAL REVENUES – The revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

LEVY – (Verb) To Impose taxes or special assessments for the support of governmental activities. (Noun) The total amount of taxes or special assessments imposed by a government.

LIABILITIES – Debts or other legal obligations arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

LONG-TERM DEBT – Debt or obligations of the City with a final maturity or payment date of greater than one year.

MODIFIED ACCURAL BASIS OF ACCOUNTING

– The accrual basis of accounting adapted to the governmental fund type. It is a modified version of the full accrual basis of accounting in that it, in general, measures financial flow (tax and spend) of an organization, rather than capital accumulation (profit or loss).

NET BONDED DEBT – Gross bonded debt less any cash or other assets available and earmarked for its retirement.

NON-DEPARTMENTAL OPERATING EXPENDITURES – Operating expenditures which are not charged directly to specific departments but are cost to the City as a whole, such as debt service payments and general liability insurance.

OBLIGATIONS – Amounts that a government may be required legally to meet out of its resources. They include not only actual liabilities, but also unliquidated encumbrances.

OPEB – Other Post-Employment Benefits.

OPERATING BUDGET – The portion of the City's budget that provides resources for the day-to-day operations of the City.

ORDINANCE – A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions that must be enacted by ordinance and those which may be enacted by resolution.

OTHER POST EMPLOYMENT BENEFITS (OPEB) – Post employment benefits that an employee will begin to receive at the start of retirement. This does not include pension benefits paid to the retired employee. Other post-employment benefits that a retiree can be compensated for include healthcare premiums and deferred-compensation arrangements.

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Definitions

PRIOR YEAR(S) – The fiscal year(s) proceeding the current year.

PROJECTIONS – The estimate of budget authority, outlays, receipts, or other amounts extending several years into the future. Projections generally are intended to indicate the budgetary implications of existing or proposed programs.

PROPOSED BUDGET – Reflects the budget or line-item amount recommended by the Mayor to the City Council for their review and consideration. It reflects either his assessment of what is needed to accomplish the department's objectives, or the limited resources available to accomplish the intended objectives.

RESOLUTION – A special or temporary order of a legislative body that requires less legal formality than an ordinance or statute.

RESULTSSBY – Measurable metrics based on each departments goals and priorities.

REVENUE – Income received by the City to support its program of services to the community. It includes sources such as property taxes, admission fees, service charges, and Federal and State grants, to name just a few.

RFP – Request for Proposals. Federal mandate to request proposals from potential contractors for outsourced government services.

SHORT-TERM DEBT – Debt or obligations of the City due within one year or less.

SPIN BIKE SHARE SYSTEM - A bicycle-sharing system in which bicycles are made available for shared use to individuals on a very short term basis.

TAX BASE – All forms of wealth under the City's jurisdiction that are taxable.

TAX RATE – The amount levied for every \$100 of assessed property value, as determined by the Maryland State Assessment Department on both real and personal property within The City of Salisbury limits.

UNDESIGNATED FUND BALANCE – Funds remaining from the prior year, which are available for appropriation and expenditure in the current year.

UNASSIGNED FUND BALANCE – That portion of a fund balance for which no binding commitments have been made.