



FISCAL YEAR | **2027**
BUDGET


Salisbury™



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



MAYORS OFFICE



Randolph Taylor
Mayor



Nick Rice
City Administrator



Allen Swiger
Deputy City Administrator



Austin "Skip" Cox
Assistant City Administrator

CITY COUNCIL



April Jackson
President (District 1)



Sharon Dashiell
Vice President (District 3)



Melissa Holland
Councilperson (District 2)



Michele Gregory
Councilperson (District 4)



Angela Blake
Councilperson (District 5)

YOUR MUNICIPAL GOVERNMENT



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YOUR MUNICIPAL GOVERNMENT



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As Mayor, this budget season has been both challenging and deeply rewarding. It is rewarding because it provides another opportunity to direct resources toward the assets, services, and operations that best serve Salisbury's taxpayers and improve quality of life throughout our City.

Over the past year, our administration has remained focused on strengthening Salisbury's finances, improving infrastructure, enhancing public spaces, and investing in the future of our neighborhoods. We have maintained the property tax rate at 1.0332 for the third consecutive year, demonstrating our commitment to fiscal responsibility while continuing to deliver high-quality services to residents.

This past year, we have completed a number of important projects and made meaningful progress across our community.

We addressed longstanding traffic concerns on Carroll Street and Fitzwater Street, improving safety and mobility for residents and visitors alike. We also completed work to resolve the significant erosion issue along Market Street, a problem that has persisted for more than two years. At Beaglin Park Dam, vegetation removal and stabilization were completed to address erosion concerns cited by the Dam Commission over multiple years.

Our administration has also continued to invest in public facilities and government operations. This year, the City purchased the historic Old City Hall building downtown and began renovations to house Information Services and the Housing and Community Development Department. This investment moves the City away from paying rent and toward owning an important long-term public asset.

Significant progress has also been made in our parks, recreational amenities, and public spaces. New playground equipment was installed at Woodcock Park, while new restrooms and a pavilion are being added at Waterside Park. Improvements at City Park remain ongoing, including the replacement of the raw water line, renovation of the historic pedestrian bridge, upgraded pathways, and pathway lighting design in partnership with the Greater Salisbury Committee. At the Salisbury Zoo, work continues on the new Coati exhibit, along with the preliminary design of a new Education Building and Imagination Center.

We have also remained committed to neighborhood revitalization and beautification. Beautification projects are underway in key corridors and neighborhoods, including Route 13 near Tidal Health and the corner of Isabella Street and Lake Street. We are also advancing revitalization efforts in the North Prong area, including Lake Street properties, through EPA and grant funding.



As we look toward the new fiscal year, we remain focused on building upon this momentum.

Engineering efforts will continue on the north side to complete Jasmine Drive in partnership with local developers, addressing a project that has remained unfinished for nearly 20 years. Citywide paving improvements will also continue to strengthen roadway conditions, safety, and connectivity, including planned work on Culver Road. These continued investments will improve roadway quality and connectivity for residents throughout the city.

In the coming year, we will complete the additions to Waterside Park while continuing improvements at City Park and the Zoo. The long-awaited Johnson's Dam project is moving along, which will address dam safety deficiencies, reduce flood risk, and protect downstream development and infrastructure.

We are also moving ahead with plans for a much-needed West Salisbury Community Center, creating an important new gathering place and resource for residents. We will continue revitalization efforts in the North Prong area and Lake Street corridor while expanding beautification projects throughout the city.

These accomplishments reflect our commitment to making Salisbury a stronger, safer, and more vibrant community. While there is still more work to do, we are proud of the progress that has been made and remain focused on continuing to deliver results for our residents.



1.0 | CORE VALUES



ENVIRONMENT

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

INTEGRITY

We are honest and transparent in our words and actions.

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.

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.

TEAMWORK

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.

ACCOUNTABILITY

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

ETHICS

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

RESPECT

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

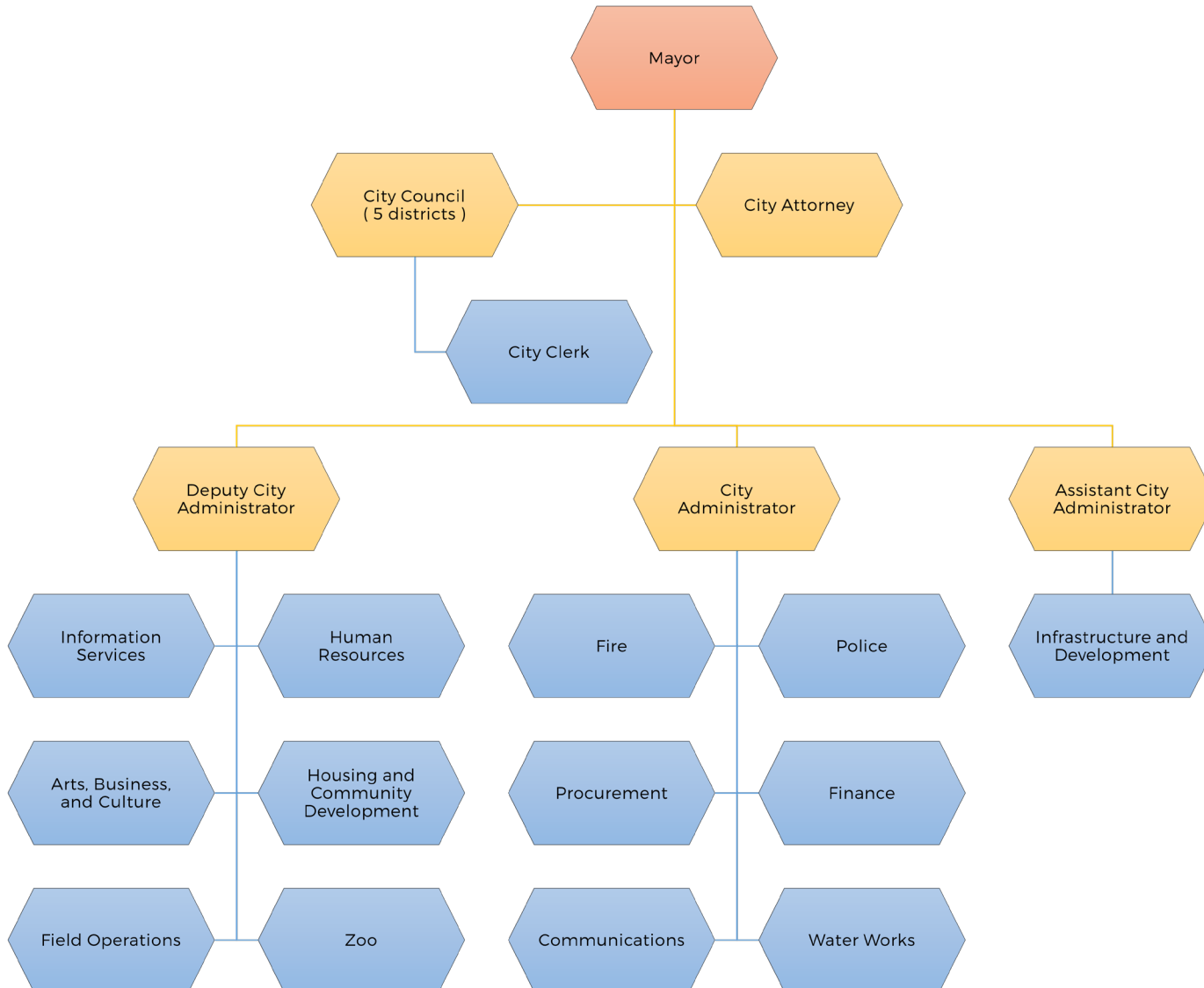
TRUST

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.



1.0

CITY-WIDE ORGANIZATION CHART



1.0

COUNCIL CHANGES TO MAYOR'S PROPOSED BUDGET

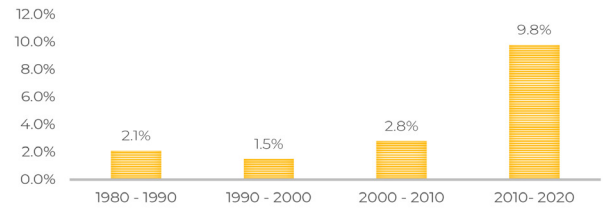


General Fund	Org	Object	Revenues	Expenditures
Lease Proceeds (Fire Radios, Fire AED's, Sanitation Truck)	01000	469311	689,903	
Sanitation Truck capital outlay	32061	577025		500,000
Fire Radios capital outlay	24035	577030		134,653
Fire AED's capital outlay	24035	577030		55,250
Sanitation Truck lease payment	32061	558600		83,305
Fire Radios lease payment	24035	558600		30,247
Fire AED's lease payment	24035	558600		12,410
Total General			689,903	815,865



ECONOMIC STRENGTHS

SALISBURY ANNUAL GROWTH RATES (POPULATION)



DEVELOPMENT

Building Permit Sales

- 5-Year Average \$83 million in permits
- FY27 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)



FINANCIAL POSITION

- Fund balance reserves are currently at a healthy level.
- The City has established long-range planning practices, including multiyear capital forecasting.
- Budgeting practices have generally been conservative.

DEBT PROFILE

- The City's debt burden is currently manageable relative to its assessable base.
- Tax-supported debt is repaid at a favorable pace.
- Charter provisions place reasonable limits on the issuance of tax-supported debt.
- The City continues to utilize pay-as-you-go funding for a portion of its capital needs across all funds.

GOVERNANCE AND MANAGEMENT

- The City has established financial and debt management policies to guide decision-making.
- An experienced management team and elected leadership continue to focus on maintaining financial stability and supporting citywide revitalization efforts.



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

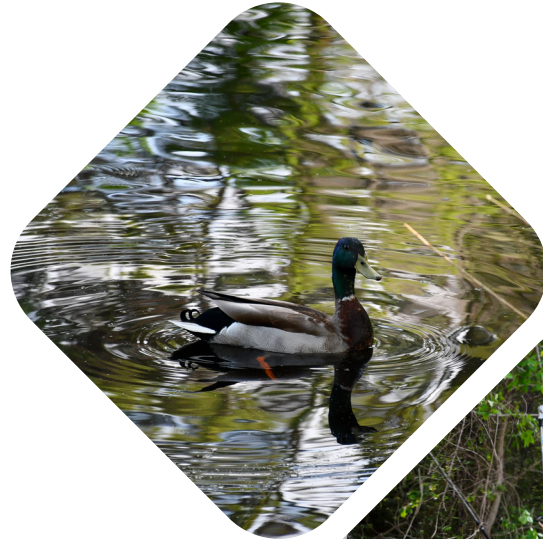
The presence of institutional entities in Salisbury and region allow for economic stability and growth throughout various economic cycles.

Community Investment and 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

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



1.0

AUTHORIZED POSITION SUMMARY



Department	Division	FY23	FY24	FY25	FY26	FY27
City Clerk		2	2	2	2	2
Mayor's Office	Administrative	5	4	4	5	6
	Public Information	2	2	2	3	1
Communications		0	0	0	0	3
Human Resources		5	5	5	5	5
Arts, Business, and Culture	Business Development	4	6	6	5	5
	Zoo	15	15	16	16	0
	Parks and Recreation	2	3	3	3	2
Zoo		0	0	0	0	18
Finance	Accounting	11	12	11	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	7	7	7	7	7
	GIS	2	3	3	0	0
	Data Services	0	0	0	3	3
Police	Sworn	103	103	103	103	103
	Non-Sworn	17	16	16	16	20
	Public Safety Communications	13	13	13	13	13
	Animal Control	2	2	2	2	2
Fire	Sworn	85	86	98	99	99
	Non-Sworn	4	4	4	3	3
	Volunteer	1	0	0	0	0

1.0

AUTHORIZED POSITION SUMMARY



Department	Division	FY23	FY24	FY25	FY26	FY27
Housing and Community Development	Neighborhood Servoces	13	14	14	14	14
	Parking	0	0	0	0	2
Infrastructure and Development	Transportation	0	1	1	0	0
	Engineering	24	25	24	23	23
	Planning and Development	1	1	1	1	1
	Plan Review/Inspections	4	4	3	3	3
Field Operations	Field Ops Administration	5	4	4	4	4
	Streets	10	10	10	10	10
	Traffic	6	4	4	5	5
	Parking	4	2	2	2	0
	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
	Carpentry	2	3	4	4	4
	Parks	8	8	8	8	8
Water Works	Water Administration	2	2	2	2	1
	Water Treatment	14	14	14	14	14
	Water Utilities	11	12	12	12	12
	Wastewater Treatment	31	31	31	33	33
	Sewer Utilities	12	12	12	12	12
	Pretreatment Monitoring	3	3	3	3	3
POSITION TOTAL		461	464	475	477	483

FISCAL YEAR | **2027**



Position Title	Division	Org	Grade	FY23	FY24	FY25	FY26	FY27
City Clerk 11100								
City Clerk	11100	11100	M8	1	1	1	1	1
Assistant City Clerk I/II/III	11100	11100	-	1	1	1	0	0
Deputy City Clerk I/II/III/SR	11100	11100	8/9/10/11	0	0	0	1	1
Total City Clerk				2	2	2	2	2
Arts, Business, and Culture 11600								
Arts, Business, and Culture Director (ABC Director)	ABC	11600	M11	1	1	1	1	1
Director of Business Development	ABC	11600	-	1	1	0	0	0
Culture and Events Manager	ABC	11600	-	1	1	1	0	0
Events and Culture Manager	ABC	11600	M3	0	0	0	1	1
Event Coordinator I/II/III/SR	ABC	11600	5/6/7/8	0	1	1	1	1
Administrative Assistant I/II/III/SR	ABC	11600	-	1	1	0	0	0
Office Administrator I/II/III/SR	ABC	11600	3/4/5/6	0	0	1	1	1
Economic Development Manager	ABC	11600	M4	0	0	1	1	1
Assistant Director ABC	ABC	11600	-	0	0	0	1	0
Events Technical Specialist I/II/III/SR	ABC	11600	-	0	0	0	1	0
Downtown Ambassador I/II/III/SR	ABC	11600	2/3/4/5	0	0	0	1	2
General Maintenance Technician I/II/III/SR	ABC	11600	-	0	1	1	0	0
Total Arts, Business, and Culture				4	6	6	8	7



Position Title	Division	Org	Grade	FY23	FY24	FY25	FY26	FY27
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	1	1
Communications Director	12000	12000	-	0	1	1	1	0
Communication Coordinator/Media Specialist/PIO	12000	12000	9/10/11	2	0	0	0	1
Media Specialist I/II/III/SR	12000	12000	5/6/7/8	0	1	1	2	0
Special Assistant for Intergov Affairs	12000	12000	-	1	0	0	0	0
Executive Project Manager	12000	12000	14/15/16/17	0	0	0	0	2
Executive Admin Office Manager I/II/III/SR	12000	12000	-	1	1	0	0	0
Executive Administrative Assistant I/II/III/SR	12000	12000	-	1	1	0	0	0
Executive Office Administrator I/II/III/SR	12000	12000	5/6/7/8	0	0	2	2	1
Total Mayor's Office				7	6	6	8	7
Communications 12200								
Communications Director	12200	12200	M4	0	0	0	0	1
Media Specialist I/II/III/SR	12200	12200	5/6/7/8	0	0	0	0	2
Total Communications				0	0	0	0	3



Position Title	Division	Org	Grade	FY23	FY24	FY25	FY26	FY27
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	1	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	-	1	1	1	0	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	-	1	1	1	0	0
Cashier I/II/III/SR	15000	15000	1/2/3/4	1	2	1	1	1
Accountant I/II/III/SR	15000	15000	10/11/12/13	0	0	0	1	1
Total Finance				11	12	11	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	-	1	1	0	0	0
Office Administrator I/II/III/SR	16000	16000	3/4/5/6	0	0	1	1	1
Total Procurement				4	4	4	4	4



Position Title	Division	Org	Grade	FY23	FY24	FY25	FY26	FY27
Department of Information Services 18000								
Information Services Director	18000	18000	M13	1	1	1	1	1
IS Assistant Director - GIS	18000	18000	-	1	1	1	0	0
IS Assistant Director - Data Services	18000	18000	M9	0	0	0	1	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	1	1	1	1
GIS Analyst I/II/III/SR	18000	18000	-	1	1	1	0	0
Data Analyst I/II/III/SR	18000	18000	11/12/13/14	0	0	0	2	2
GIS Technician I/II/III/SR	18000	18000	-	1	1	1	0	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	1	1	1
Network Technician I/II/III/SR	18000	18000	7/8/9/10	0	0	1	1	1
Total Department of Information Services				9	10	10	10	10



Position Title	Division	Org	Grade	FY23	FY24	FY25	FY26	FY27
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	3	3
Administrative Assistant I/II/III/SR	18500	18500	-	1	1	0	0	0
Office Administrator I/II/III/SR	18500	18500	-	0	0	1	0	0
Total Human Resources				5	5	5	5	5
Planning and Zoning 19000								
City Planner	I and D	19000	M9	1	1	1	1	1
Total 19000 Planning and Zoning				1	1	1	1	1
Salisbury Police Department: Sworn 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	3	3	3	3
Lieutenant	21021	21021	PS9	6	5	5	5	5
Sergeant	21021	21021	PS8	8	8	8	8	8
Corporal/Senior Corporal	21021	21021	PS6/PS7	9	9	9	9	9
Police Office - Police Officer First Class*/Sr/Master	21021	21021	PS2/PS3/ PS4/PS5	76	76	76	76	76
Subtotal - Police Sworn Positions				103	103	103	103	103



Position Title	Division	Org	Grade	FY23	FY24	FY25	FY26	FY27
Salisbury Police Department: <i>Non-sworn</i> 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	0	0	0
Crime Data Analyst	21021	21021	-	1	0	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	0	0	0
Records Management Technician Supervisor	21021	21021	-	1	1	1	1	0
Chief Administrative Records Clerk	21021	21021	-	1	1	0	0	0
Victim Witness Coordinator	21021	21021	-	1	0	0	0	0
Co-Responder I/II/III/SR	21021	21021	10/11/12/13	0	1	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	-	3	3	3	3	0
Police Information & Digital Evidence Specialist	21021	21021	2/3/4/5	0	0	0	0	4
Groundskeeper Custodian I/II/III/SR	21021	21021	1/2/3/4	2	2	2	2	2
Office Administrator I/II/III/SR	21021	21021	3/4/5/6	0	0	2	2	2
Chief Office Administrator I/II/III/SR	21021	21021	5/6/7/8	0	0	1	1	1
Police Cadets	21021	21021	2/3/4/5	0	0	0	0	4
Subtotal - Police Civilian Positions				17	16	16	16	20
Total 21021				120	120	119	119	123

1.0

AUTHORIZED POSITION DETAIL



Position Title	Division	Org	Grade	FY23	FY24	FY25	FY26	FY27	
Police Communications 21025									
Police Communications Officer I/II/III/SR	21025	21025	4/6/8/10	13	13	13	13	13	
Total 21025 Police Communications				13	13	13	13	13	
Animal Control 21029									
Animal Control Officer I/II/III/SR	21029	21029	2/3/4/5	2	2	2	2	2	
Total 21029 Animal Control				2	2	2	2	2	
Total - Police 21021, 21025, 21029									138



AUTHORIZED POSITION DETAIL



Position Title	Division	Org	Grade	FY23	FY24	FY25	FY26	FY27
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	1	1
Assistant Fire Chief / Fire Marshal	24035	24035	PS7	5	5	5	4	4
EMS Officer	24035	24035	PS5-PS7	1	1	1	1	1
Maintenance and Supply Officer	24035	24035	PS5-PS7	1	1	1	1	1
Training Officer	24035	24035	PS5-PS7	1	1	1	1	1
Deputy Fire Marshal	24035	24035	PS5-PS6	1	1	1	1	1
Captain	24035	24035	PS6	4	4	4	4	4
Lieutenant	24035	24035	PS5	8	8	8	8	8
MIH Coordinator	24035	24035	PS4-PS5	0	0	0	1	1
Sergeant EMT/PM	24035	24035	PS4/4P	13	13	13	12	12
Probationary/FF-PM/Driver-PM	24035	24035	PS1P-3P	19	19	31	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	-	0	1	0	0	0
Office Manager I/II/III/SR	24035	24035	-	1	1	0	0	0
Administrative Assistant I/II/III/SR	24035	24035	-	1	1	0	0	0
Office Administrator I/II/III/SR	24035	24035	3/4/5/6	0	0	2	1	1
Chief Office Administrator I/II/III/SR	24035	24035	5/6/7/8	0	0	1	1	1
Permits & Inspections Coordinator I/II/III/SR	24035	24035	5/6/7/8	0	0	0	1	1
Total 24035 Salisbury Fire Department				89	90	102	102	102
Total 24040 Salisbury Fire Volunteer (position - Volunteer Recruitment Coordinator)				1	0	0	0	0
Total - Fire 24035, 24040				102				



Position Title	Division	Org	Grade	FY23	FY24	FY25	FY26	FY27
Building, Permitting, and Inspections 25100								
BPI Manager	I and D	25100	M9	1	1	1	1	1
Building Inspector I/II/III/SR	I and D	25100	7/8/9/10	1	1	1	1	1
Plumbing Inspector I/II/III/SR	I and D	25100	7/8/9/10	1	1	1	1	1
Office Manager I/II/III/SR	I and D	25100	3/4/5/6	1	1	0	0	0
Total 25100 Building, Permitting, and Inspections				4	4	3	3	3
Housing and Community Development 25200								
HCDD Director	25200	25200	M10	1	1	1	1	1
Assistant Director Community Development	25200	25200	M6	0	1	1	1	1
Code Compliance Manager	25200	25200	-	1	0	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	1	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	-	1	1	0	0	0
Administrative Assistant I/II/III/SR	25200	25200	-	1	1	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	2	2	2
Total Housing and Community Development				13	13	14	14	14



Position Title	Division	Org	Grade	FY23	FY24	FY25	FY26	FY27
Transportation 22000								
Deputy Director	FO	22000	M8	1	1	1	1	1
Traffic Systems Manager	FO	22000	-	1	0	0	0	0
Traffic Manager	FO	22000	M4	0	0	0	1	1
Signal & Lighting Technician I/II/III/IV	FO	22000	-	2	0	0	0	0
Field Operations Crew Leader Streets	FO	22000	-	0	1	1	0	0
Field Operations Technician I/II/III/SR	FO	22000	2/3/4/5	2	2	2	3	3
Total 22000 Transportation				6	4	4	5	5
Transportation 22100								
Transportation Project Manager I/II/III/IV	I and D	22100	-	0	1	1	0	0
Total 22100 Transportation				0	1	1	0	0
Field Operations Administration 30000								
Director of Field Operations	FO	30000	M12	1	1	1	1	1
Assistant Director	FO	30000	M7	0	1	1	1	1
Asset and Facility Manager	FO	30000	-	1	0	0	0	0
Office Manager I/II/III/SR	FO	30000	-	1	1	0	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	0	0	0	0
Chief Office Administrator I/II/III/SR	FO	30000	5/6/7/8	0	0	1	1	1
Total Field Operations Administration				5	4	4	4	4



Position Title	Division	Org	Grade	FY23	FY24	FY25	FY26	FY27
Infrastructure and Development 31000								
Director of Infrastructure and Development	I and D	31000	M15	1	1	1	1	1
Deputy Director	I and D	31000	M12	1	1	2	1	1
Supervisor Civil Engineer	I and D	31000	-	1	0	0	0	0
Surveyor	I and D	31000	M7	1	1	1	1	1
Transportation Manager	I and D	31000	M7	0	1	1	1	1
Construction Manager	I and D	31000	M7	0	0	0	1	1
Project Engineer I/II/III/SR	I and D	31000	14/15/16/17	4	0	0	0	0
Associate Planner I/II/III/SR Project Manager I/II/III/SR Project Engineer I/II/III/SR	I and D	31000	7/8/9/10 10/11/12/13 14/15/16/17	4	9	8	8	8
Transportation Project Coordinator / Specialist / Officer	I and D	31000	-	1	0	0	0	0
Sustainability Specialist	I and D	31000	-	0	0	0	0	0
Construction Inspector I/II/III/SR	I and D	31000	5/6/7/8	4	5	4	3	3
Drafting Supervisor	I and D	31000	M1	1	1	0	0	0
CAD Drafter	I and D	31000	3	2	2	0	0	0
Administrative Assistant I/II/III	I and D	31000	2/3/4/5	1	1	0	0	0
Lead Survey Technician	I and D	31000	6/7/8/9	0	0	0	0	1
Survey Technician I/II/III/SR	I and D	31000	1/2/3/4	2	2	2	2	1
Sustainability - Coordinator / Specialist / Officer	I and D	31000	-	1	1	0	0	0
Office Administrator I/II/III/SR	I and D	31000	3/4/5/6	0	0	2	2	2
Engineering Manager	I and D	31000	M10	0	0	1	1	1
CAD Technician I/II/III/SR	I and D	31000	7/8/9/10	0	0	2	2	2
Total 31000 Infrastructure and Development				24	25	24	23	23



Position Title	Division	Org	Grade	FY23	FY24	FY25	FY26	FY27
Streets 31150								
Street Supervisor	FO	31150	-	1	0	0	0	0
Streets Manager	FO	31150	M4	0	1	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
Field Ops Tech - Crew Leader (Sanitation)	FO	32061	6	1	1	1	1	1
Field Operations Technician I/II/III/SR	FO	32061	2/3/4/5	8	8	8	8	8
Total 32061 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 32062 Recycling				2	2	2	2	2



Position Title	Division	Org	Grade	FY23	FY24	FY25	FY26	FY27
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	-	1	1	0	0	0
Office Administrator I/II/III/SR	FO	34064	3/4/5/6	0	0	1	1	1
Total 34064 Fleet Maintenance				6	6	6	6	6
Carpenter Shop 35000								
General Services Supervisor	FO	35000	M2	0	1	1	1	1
Electrician I/II/III/SR	FO	35000	-	0	1	1	0	0
Special Projects Supervisor	FO	35000	-	1	0	0	0	0
Carpenter I/II/III	FO	35000	-	1	1	0	0	0
General Maintenance Technician I/II/III/SR	FO	35000	2/3/4/5	0	0	1	1	1
General Maintenance Specialist I/II/III/SR	FO	35000	6/7/8/9	0	0	1	2	2
Total 35000 Carpenter Shop				2	3	4	4	4

1.0

AUTHORIZED POSITION DETAIL



Position Title	Division	Org	Grade	FY23	FY24	FY25	FY26	FY27
Salisbury Zoo 40000								
Zoo Director	Zoo	40000	M7	1	1	1	1	1
Assistant Director Zoo	Zoo	40000	M6	0	0	0	0	1
Zoo Veterinarian	Zoo	40000	M6	1	1	1	1	1
Marketing and Outreach Manager	Zoo	40000	-	1	1	1	0	0
Education Curator	Zoo	40000	M1	1	1	1	1	1
Veterinary Technician/Keeper	Zoo	40000	-	1	1	1	0	0
Veterinary Technician I/II/III/SR	Zoo	40000	6/7/8/9	0	0	0	1	1
Collections Operations Manager	Zoo	40000	-	1	0	0	0	0
Lead Zoo Keeper	Zoo	40000	-	0	1	0	0	0
Animal Care Supervisor	Zoo	40000	-	0	0	1	0	0
Collection Registrar I/II/III/SR	Zoo	40000	5/6/7/8	1	1	1	1	1
Administrative Assistant I/II/III/SR	Zoo	40000	-	1	0	0	0	0
Office Manager I/II/III/SR	Zoo	40000	-	0	1	0	0	0
Office Administrator I/II/III/SR	Zoo	40000	3/4/5/6	0	0	0	0	1
Education Technician I/II/III/SR	Zoo	40000	2/3/4/5	1	1	1	1	1
Zookeeper I/II/III/SR	Zoo	40000	-	5	5	0	0	0
Animal Care Technician I/II/III/SR	Zoo	40000	3/4/5/6	0	0	6	6	6
Groundskeeper I/II/III/SR	Zoo	40000	1/2/3/4	1	1	1	1	1
Development Supervisor	Zoo	40000	-	0	0	1	1	0
Curator	Zoo	40000	M3	0	0	0	1	1
General Maintenance Technician I/II/III/SR	Zoo	40000	2/3/4/5	0	0	0	1	1
Guest Services Manager	Zoo	40000	2/3/4/5	0	0	0	0	1
Total Salisbury Zoo				15	15	16	16	18



Position Title	Division	Org	Grade	FY23	FY24	FY25	FY26	FY27
Parks 45000								
Parks Manager	FO	45000	M4	1	1	1	1	1
Parks Supervisor	FO	45000	-	0	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
Total 45000 Parks				8	8	8	8	8
Parks Rec 45001								
Events Technical Manager	ABC	45001	-	1	0	0	0	0
Assistant Director ABC	ABC	45001	-	0	1	1	0	0
Events Technical Specialist	ABC	45001	-	1	1	1	0	0
Downtown Ambassador I/II/III/SR	ABC	45001	-	0	0	1	0	0
General Maintenance Technician I/II/III/SR	ABC	45001	-	0	1	0	0	0
Total 45001 Parks Rec				2	3	3	0	0



Position Title	Division	Org	Grade	FY23	FY24	FY25	FY26	FY27
Parking Authority 31154								
Parking Supervisor	HCDD	31154	M2	1	0	1	0	1
Parking & Marina Supervisor	-	31154	-	0	0	0	1	0
Revenue Clerk I/II/III - Parking	-	31154	-	1	0	1	0	0
Parking Maintenance Worker I/II/III	-	31154	-	1	0	0	0	0
Parking Enforcement Officer	-	31154	-	1	1	0	0	0
General Maintenance Technician I/II/III/SR	-	31154	-	0	1	0	0	0
Parking Technician I/II/III/SR	HCDD	31154	3/4/5/6	0	0	0	1	1
Total 31154 Parking Authority				4	2	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 60820 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 81570 Water Fund Billing				2	2	2	2	2



Position Title	Division	Org	Grade	FY23	FY24	FY25	FY26	FY27
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	-	1	1	0	0	0
Office Administrator I/II/III/SR	WW	82075	3/4/5/6	0	0	1	1	1
Total 82075 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	-	0	1	0	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	1	1	1
Total 82076 Utilities Water				11	12	12	12	12



Position Title	Division	Org	Grade	FY23	FY24	FY25	FY26	FY27
Water Administration 83000								
Director Water Works	WW	83000	-	1	1	1	1	0
Water Works Program Specialist I/II/III/SR	WW	83000	5/6/7/8	1	1	1	1	1
Total 83000 Water Administration				2	2	2	2	1
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 85070 Sewer Billing				4	4	4	4	4



Position Title	Division	Org	FY26 Grade	FY23	FY24	FY25	FY26	FY27
Wastewater Treatment 86083								
Superintendent WWTP	WW	86083	M12	1	1	1	1	1
Assistant Superintendent WWTP	WW	86083	M8	0	0	0	1	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	-	1	1	1	0	0
Maintenance Section Chief	WW	86083	M3	0	0	0	2	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
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	-	1	1	0	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	1	1	1
Total 86083 Wastewater Treatment				31	31	31	33	33



Position Title	Division	Org	Grade	FY23	FY24	FY25	FY26	FY27
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 86085 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 86086 Pretreatment Monitoring				3	3	3	3	3
Grand Total				461	464	475	477	483



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 30, the Mayor formally presents the balanced budget 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.





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, 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.



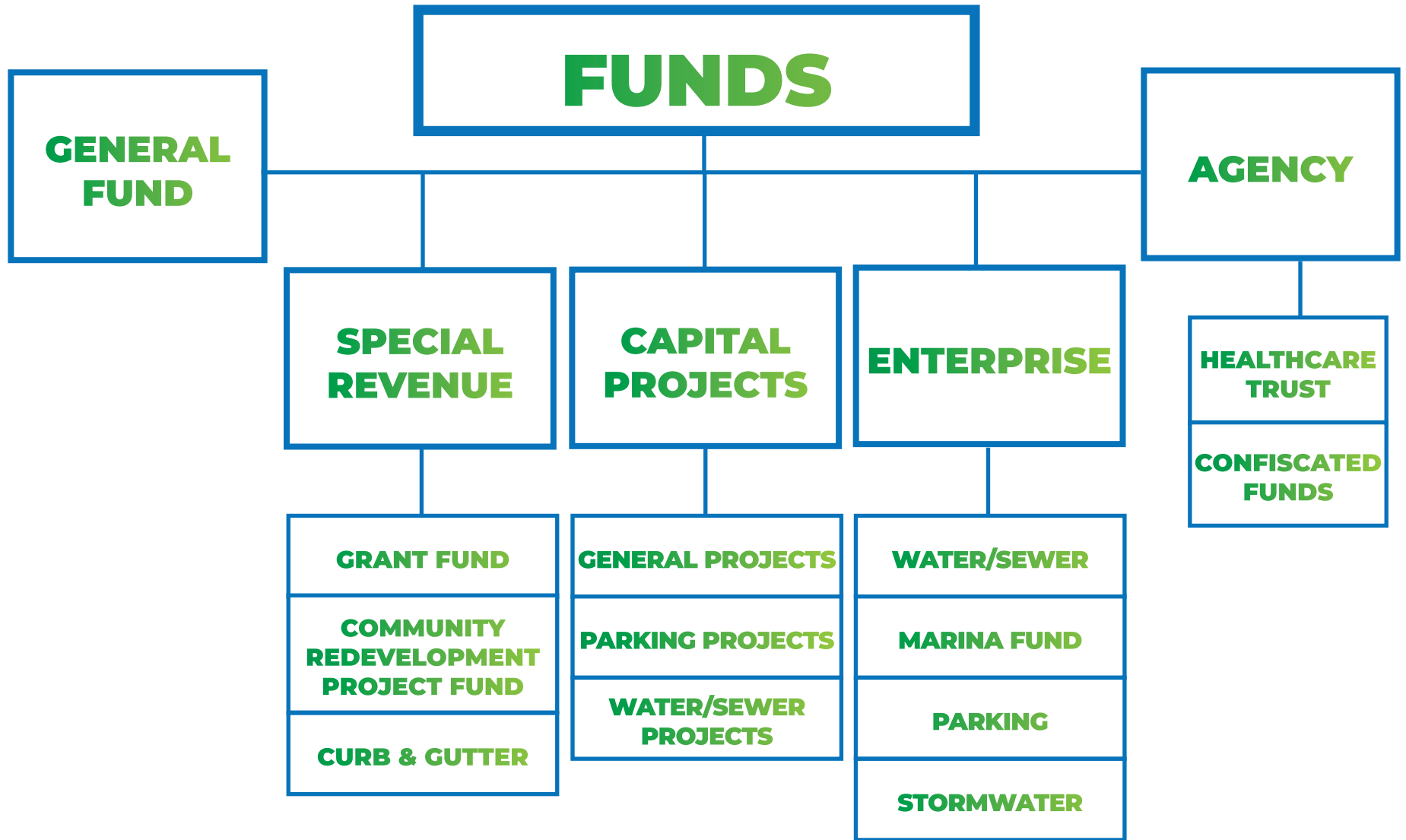
The State of Maryland requires that Municipalities establish debt management policies. The City recognizes that it may need to enter into long-term financial obligations to meet the demands of providing a high quality and level of government services to our community. The following long-term debt policy 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 percent 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.



1.0

SUMMARY OF DEPARTMENTS BY FUNCTION



Council and 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, and Culture	11600	Development Services	Efforts to enhance downtown and the local economy.
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.
	12200	Communications	Internal and external Communications Citywide; Creation of the Budget Book.
	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.



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	
Salisbury Zoo	40000	Zoo	Operation of a public zoo.

1.0

SUMMARY OF DEPARTMENTS BY FUNCTION



Stormwater	60820	Street Sweeping	Sweep 25 percent 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.
Housing and Community Development	25200	Neighborhood Services and Code Compliance	Housing and Community Development. Code Compliance. Community Centers, Housing and homelessness services.
Infrastructure and 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.

1.0

SUMMARY OF DEPARTMENTS BY FUNCTION



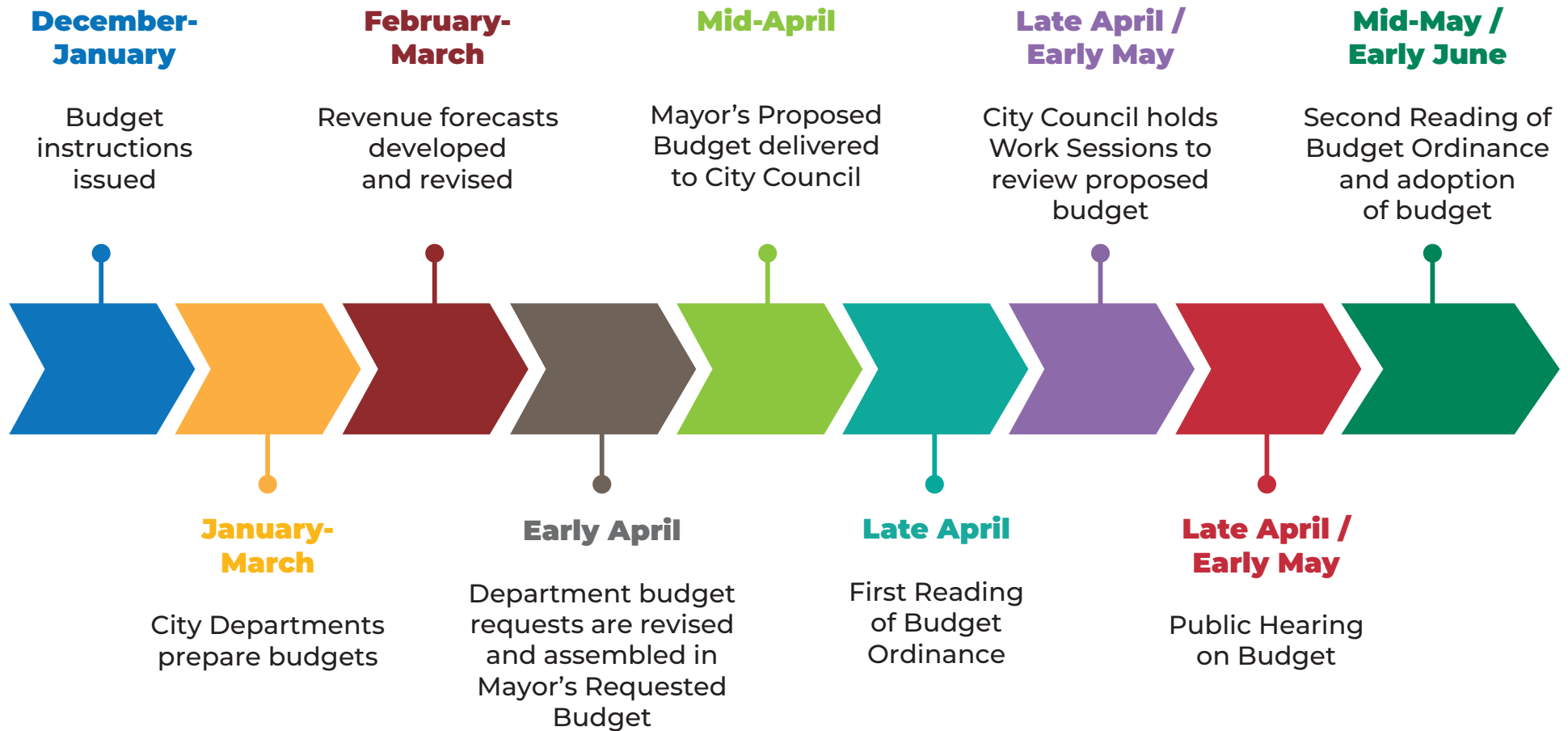
Field Operations	22000	Traffic Control and Highway Lighting	Maintenance and oversight of traffic signage and streetlights.
	30000	Resource Management	Oversight of manpower and mechanical distribution.
	31150	Streets	Maintenance of City's road infrastructure.
	45000	Parks	Maintenance of City parks and playgrounds.
	32061	Sanitation Waste Collection	Collection and disposal of citizen household, yard, and miscellaneous waste.
	32032	Sanitation Recycling	Curbside 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.
Water Works	82075	Water Treatment	Raw water wells, treatment plants, and finished water towers.
	82076	Water Branch	Maintenance and repair of water distribution system.
	83000	Water Administration	Oversight of all water and distribution.
	86083	Waste Water Treatment Plant	Wastewater collection at all lift stations, pump stations, wastewater treatment plant, and Biosolids.
	86085	Sewer Branch	Maintenance and repair of sewer collection system.
	86086	Pre-Treatment	Ensures industrial compliance for wastewater discharge.

2.0

SCHEDULES, SUMMARIES, CHARTS



2.0 | BUDGET TIMELINE

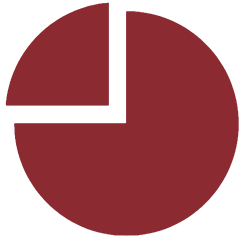


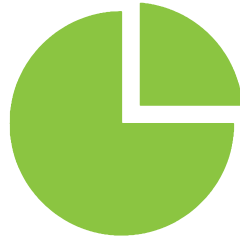


2.0 | FUNDS EXPLANATION



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.

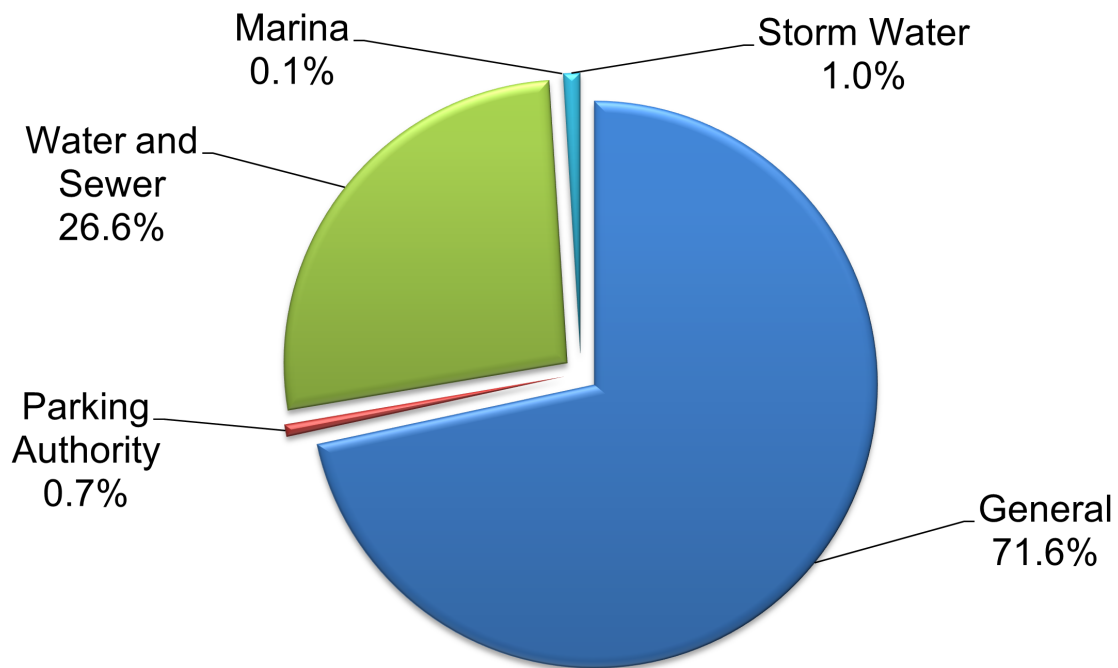
Other fund types are: Special Revenue, Capital Project, Enterprise and Agency Funds. Funds where appropriations are set with annual budgets include the General Fund, Water Sewer Fund, Marina Fund, Parking Fund, and the Storm Water Fund.

Special Revenue Funds	Capital Project Funds	Enterprise Funds	Agency Funds
<p>Used to account for revenues derived from specific taxes, grants, or other restricted revenue sources. The use and limitation of special revenue funds are specified by City ordinance or federal or state statutes.</p> 	<p>Used to account for the acquisition or construction of major capital investments.</p> 	<p>Used to account for operations that are financed in a manner similar to private business.</p> 	<p>Used to account for revenues that belong to parties other than the City. The Court is our only Agency Fund.</p> 

2.0 | FUND OVERVIEW EXPENDITURES



EXPENDITURES		
General	62,910,110	71.6%
Parking Authority	614,407	0.7%
Water and Sewer	23,400,721	26.6%
Marina	56,180	0.1%
Storm Water	843,477	1.0%
TOTAL	\$87,824,895	100.0%



3.0

REVENUE

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Salisbury

3.0

GENERAL FUND REVENUE: TAXES



FISCAL YEAR	ASSESSMENTS				TAX RATE		TAX LEVY
	REAL	PERSONAL	CORPORATE	TOTAL	PERSONAL PROPERTY	REAL PROPERTY	
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	2,693,559,598	800,650	302,368,760	2,996,729,008	2.40 PP 3.51 RR	1.0332	33,584,276
2026 (EST)	2,704,414,010	1,250,000	257,621,083	2,963,285,093	2.40 PP 3.51 RR	1.0332	34,480,232
2027 (EST)	2,941,957,181	1,250,000	272,970,085	3,216,177,266	2.40 PP 3.51 RR	1.0332	36,654,077



CAPITAL PROJECTS

4.0 | CAPITAL PROJECTS



PROJECT	APPROVED AMOUNT	CAPITAL PROJECTS - FUNDING SOURCE				
		PayGO	GRANTS	LAWSUIT FUNDS	IMPACT REVOLVING	BOND
WATER SEWER FUND						
Elevated Water Tank Maintenance	300,000			300,000		
Rate Study	100,000			100,000		
Replace Distribution Piping and Valves	100,000			100,000		
Sewer Infiltration and Inflow Remediation	100,000			100,000		
Sanitary Sewer Lining	75,000			75,000		
Pump Station Improvements	110,000			110,000		
Aeration Basin Valve Replacement	200,000			200,000		
WATER SEWER FUND TOTAL	\$985,000			\$985,000		
STORMWATER FUND						
Pond Maintenance	60,000	60,000				
STORMWATER FUND TOTAL	\$60,000	\$60,000				

4.0

CAPITAL PROJECTS GENERAL FUND CAPITAL OUTLAY



SCHEDULE B: GENERAL CAPITAL PROJECTS					GENERAL FUND - CAPITAL OUTLAY			
DEPT	PROJECT DESCRIPTION	FUNDING SOURCE			ACCOUNT		FUNDING SOURCE	
		CIP AMOUNT	ADJ	APPROVED AMOUNT	ORG	ACCT	GENERAL REVENUES	LEASE PROCEEDS
Field Ops	Street Reconstruction (Milling and Paving)		850,000	850,000	31150	534318	850,000	
Field Ops	Concrete Program (Curb, Gutter, and Sidewalk)		75,000	75,000	31150	534307	75,000	
Field Ops	Sanitation Truck		500,000	500,000	32061	577025		500,000
Fire	Fire Radios	134,653		134,653	24035	577030		134,653
Fire	Fire AED's	55,250		55,250	24035	577030		55,250
GENERAL FUND AND CAPITAL PROJECTS		189,903	1,425,000	1,614,904			925,000	689,903

4.0 | CAPITAL PROJECTS GENERAL FUND CAPITAL OUTLAY



The City's Capital Improvement Plan (CIP) is a multi-year plan for the City's capital investments. The proposed CIP includes 5 years of projected capital needs. The current year of the program is adopted during the regular budget process, and the remaining 5 years serve as a guideline for future planning.

The schedules in this section present the Capital Projects included in the City's proposed FY27 Budget. Not all projects included in the Capital Improvement Plan are automatically approved to be included in the Proposed Budget, just as not all Capital Projects included in the Proposed Budget were in the City's Capital Improvement Plan.

The schedules above represent the totals by funding source for projects funded in each of the City's major funds for the

5.0

**SCHEDULES,
SUMMARIES,
CHARTS**



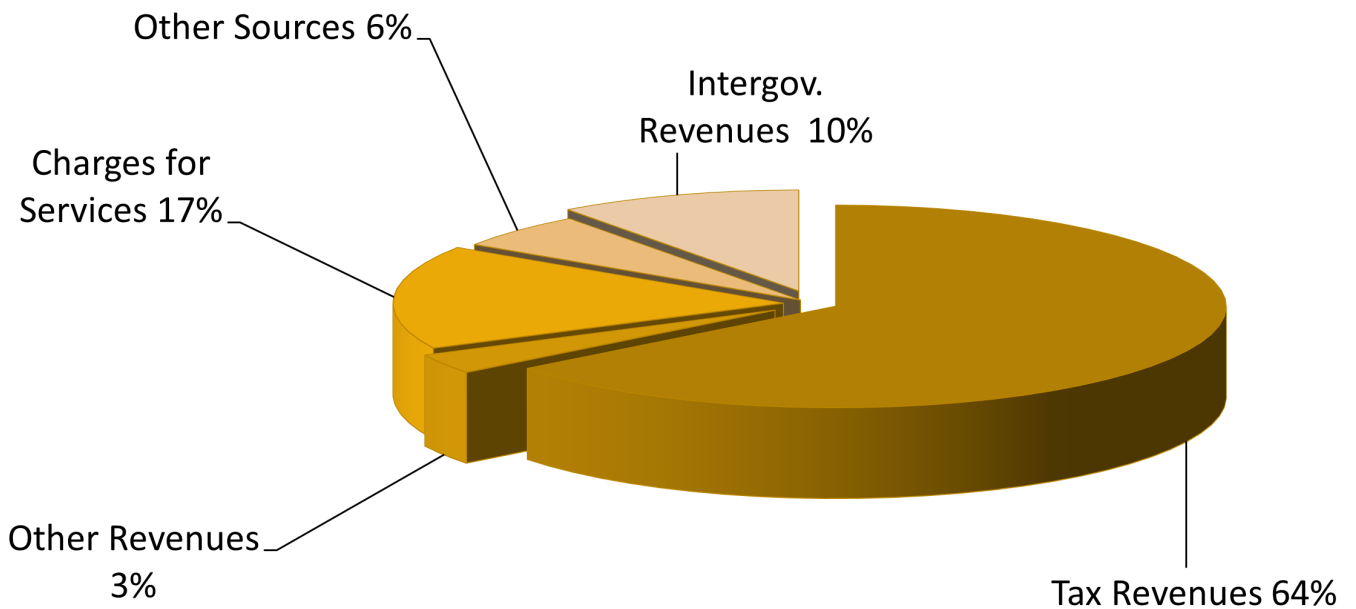
Salisbury™

5.0 | GENERAL FUND REVENUES CHART



GENERAL FUND REVENUES		
Tax Revenues	40,557,834	64%
Other Revenues	2,011,300	3%
Charges For Services	10,440,521	17%
Other Sources	3,554,666	6%
Intergovernmental Revenues	6,345,790	10%
Total	\$62,910,111	100%

General Fund Revenues - FY 27



5.0 | GENERAL FUND REVENUE DETAIL



GENERAL FUND REVENUE DETAIL		FY25 ACTUAL	FY26 ADJUSTED	FY27 PROPOSED	FY27 ADOPTED
403100	Real Property	25,696,280	27,350,232	29,124,077	29,124,077
403201	Local Personal Property - Curr	5,895	30,000	30,000	30,000
403301	OBC - Current Year	4,817,445	4,200,000	4,500,000	4,500,000
403302	Railroad/Utilities	3,064,655	2,900,000	3,000,000	3,000,000
403360	Aydelotte Fee	-	3,500	3,500	3,500
403510	Local Income Taxes	3,317,632	2,850,000	3,000,000	3,000,000
403605	Admission Amusement Taxes	203,773	165,000	180,000	180,000
403610	Water and Sewer Utility	235,046	238,691	242,321	242,321
403611	PILOT-Housing Auth.	-	3,000	3,000	3,000
403612	PILOT Univ Village	187,140	194,360	202,107	202,107
403613	PILOT Parking Authority	76,015	93,644	72,829	72,829
403910	Interest-Delinquent Taxes	208,415	175,000	200,000	200,000
413101	Amusement Licenses	500	3,000	3,000	3,000
413102	Trader's Licenses	143,000	130,000	130,000	130,000
413104	Towing Companies	3,120	4,500	4,500	4,500
413105	Billboard Licenses	23,006	23,000	23,000	23,000
413106	Cable TV Franchise Fee	279,792	320,000	320,000	320,000
413109	Restaurant Licenses	22,940	21,000	21,000	21,000
413110	Natural Gas Franchise	12,500	5,000	5,000	5,000
413112	Multi-Family Dwelling Fee	874,943	775,000	837,995	837,995
413113	Multifamily Landlord License	108,724	121,000	101,800	101,800
413118	Hotel License	778	800	800	800
413119	Fortune Telling License	581	-	-	-

5.0 | GENERAL FUND REVENUE DETAIL



GENERAL FUND REVENUE DETAIL		FY25 ACTUAL	FY26 ADJUSTED	FY27 PROPOSED	FY27 ADOPTED
413201	Building Permits	658,790	500,000	548,700	548,700
413202	Grading Permits	3,000	2,000	2,500	2,500
413203	Peddlers License	938	500	500	500
413207	Plumbing Permits	34,435	50,000	50,000	50,000
413208	Other Misc Permits	9,890	-	-	-
413209	Street Breaking Permits	-	-	425	425
413210	Sign Permits	18,678	20,000	20,000	20,000
413211	Well Permits	350	300	350	350
413212	Zoning/Variances	5,124	3,500	4,000	4,000
413216	Temporary Sign Permits	-	200	200	200
413217	Demolition Permits	825	1,000	700	700
413218	Pool Permits	1,269	1,500	2,200	2,200
413219	Tent Permits	280	200	180	180
413224	Mechanical Permit	3,750	-	-	-
413225	Crit Area Prm Cert of Complnce	4,000	-	-	-
413226	Crit Area Prm FeeInLieu	150	-	2,000	2,000
413227	Small Wireless Fac Permits	14,253	7,500	13,000	13,000
424101	Police Regular Grant	606,818	715,500	625,753	625,753
424102	Supplement	178,240	202,500	177,100	177,100

5.0 | GENERAL FUND REVENUE DETAIL



GENERAL FUND REVENUE DETAIL		FY25 ACTUAL	FY26 ADJUSTED	FY27 PROPOSED	FY27 ADOPTED
425400	Enterprise Zone	101,150	100,000	100,000	100,000
427100	Bank Shares Tax	18,302	18,300	18,300	18,300
427301	WiCHD Reimbursements	10,000	-	-	-
427403	EMS from County	3,500,000	3,500,000	2,475,000	2,475,000
427600	Zoo-Hotel Room Tax	279,603	300,000	300,000	300,000
433101	Filing Fees	-	100	100	100
433103	Plan Review Fees	75,892	45,000	81,000	81,000
433104	Administrative Fees	713,879	782,895	959,062	959,062
433106	Zoning-Advertising	501	-	-	-
433108	Housing Application Fee	4,050	2,000	3,000	3,000
433209	False Fire Alarms	270	200	400	400
433210	False Alarms	18,360	27,000	27,000	27,000
433219	EMS Medicaid Gap Reimbursement	593,212	600,000	600,000	600,000
433228	Lifeguard Revenue	2,933,439	2,995,787	3,014,723	3,014,723
433230	Fire Prevention - Plan Review	425,868	275,000	300,000	300,000
433231	Fire Prevention - Permits Fees	49,200	35,000	40,000	40,000
433232	Fire Inspections	114,414	56,000	80,000	80,000
433233	Fire Marshal Citations/Fines	5,500	5,000	5,000	5,000
433234	Hazmat Special Op Revenue	3,944	5,000	5,000	5,000
433235	Fire Report Fees	41,706	32,000	39,000	39,000
433250	Weed Cleaning/Removal	11,261	45,000	33,750	33,750
433251	Clean It/Lien It Fees	2,930	5,000	5,000	5,000
433260	Inspection Fees	7,525	1,000	2,500	2,500

5.0 | GENERAL FUND REVENUE DETAIL



GENERAL FUND REVENUE DETAIL		FY25 ACTUAL	FY26 ADJUSTED	FY27 PROPOSED	FY27 ADOPTED
433261	Reinspection Fees	15,000	10,000	12,500	12,500
433270	Reports	23,434	16,000	16,000	16,000
434505	Delmarva/Salisbury Scrap Recycle	8,993	5,000	5,000	5,000
434610	Trash Fees	2,600,310	2,560,411	2,781,136	2,781,136
434613	Bulk Trash Pickup	3,124	3,000	3,000	3,000
434717	City Merchandise	-	500	500	500
445130	Municipal Infractions	35,250	40,000	25,000	25,000
445134	Vacant Building Registration	-	20,000	10,000	10,000
445135	Foreclosed Property	6,950	7,000	7,000	7,000
445140	School Zone Camera	501,149	575,000	1,000,000	1,000,000
445141	Red Light Camera Revenue	-	239,000	500,000	500,000
445300	Trolley Rentals	-	1,000	-	-
456110	Investment Interest	1,493,568	225,325	230,000	230,000
456120	Other Interest	13,948	6,000	6,000	6,000
456130	Trash Disposal Fee	28,136	13,000	20,000	20,000
456300	Rent Earnings	135,128	135,000	135,000	135,000
456301	Rent Earnings - Park Events	1,115	1,000	1,000	1,000
456302	Rent Fees Newton St Comm Ctr	400	1,000	7,000	7,000
456303	Rent Fees Truitt St Comm Ctr	5,643	4,000	4,000	4,000

5.0 | GENERAL FUND REVENUE DETAIL



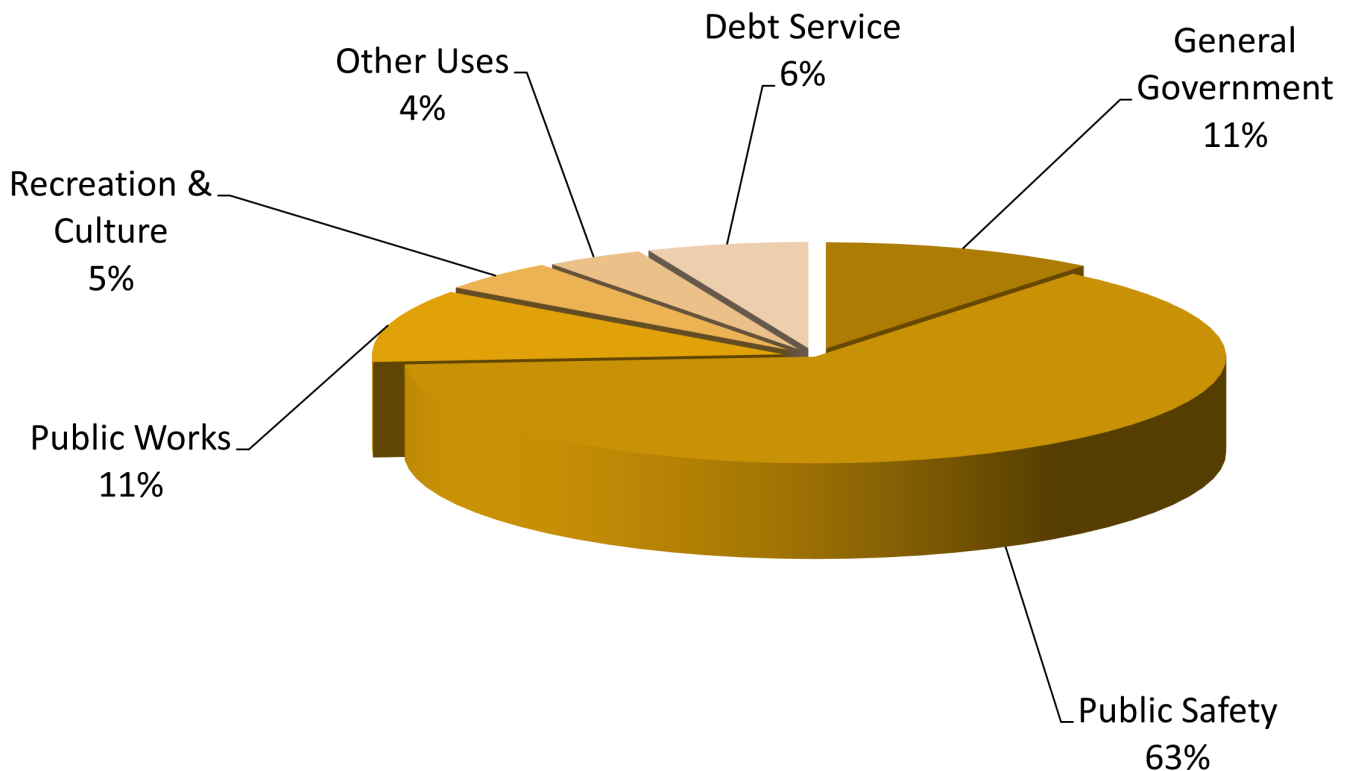
GENERAL FUND REVENUE DETAIL		FY25 ACTUAL	FY26 ADJUSTED	FY27 PROPOSED	FY27 ADOPTED
456851	Zoo Admission (Gate)	62,657	60,000	-	-
456852	Zoo Events	43,969	50,000	-	-
456853	Zoo Memberships	4,591	10,000	-	-
456854	Zoo Programs	33,148	25,000	-	-
456855	Zoo Vending	2,411	2,000	-	-
456856	Zoo Concessions	16,054	20,000	-	-
456857	Zoo Merchandise	88,486	65,000	-	-
456858	Zoo Miscellaneous	4,529	-	-	-
456911	Other Misc. Receipts	70,000	70,000		
456912	Cash Over/Short	183,227	70,000	70,000	70,000
456913	Returned Check Fee	(213)	-	-	-
456914	Bad Debt Collections	320	300	300	300
456915	Damages to City Property	-	1,000	1,000	1,000
456918	Zoo Commission Full time	67,000	67,000	-	-
456926	Compensated Allowance Adjustment	(22,566)	-	-	-
456935	Insurance Proceeds	79,505	-	-	-
469200	Sale of Fixed Assets	145,688	-	-	-
469311	Capital Lease Proceeds	-	3,538,186	689,903	689,903

5.0 | GENERAL FUND EXPENDITURES



GENERAL FUND EXPENDITURES		
General Government	6,794,156	11%
Public Safety	39,664,077	63%
Public Works	6,999,804	11%
Recreation and Culture	3,004,942	5%
Other Uses	2,441,500	4%
Debt Service	4,005,631	6%
Total	\$62,910,110	100%

General Fund Expenditures - FY 27



5.0

GENERAL FUND EXPENDITURE COMPARISON



DEPARTMENT/DIVISION	FY26 Original	FY26 Revised	FY27 Adopted	FY27 Adopted vs. FY26 Revised
City Council	92,172	91,644	90,064	-1,579
City Clerk	208,965	212,759	214,525	1,767
Development Services	1,146,109	1,147,797	1,021,354	-126,444
Mayor's Office	977,873	991,215	633,873	-357,342
Communications	-	-	363,666	363,666
Elections		-	-	0
Internal Services - Finance	1,070,251	1,085,741	1,144,949	59,208
Internal Services - Procurement	435,781	442,391	454,704	12,313
City Attorney	355,000	355,000	355,000	0
Information Services	1,096,259	1,109,758	1,179,411	69,653
Human Resources	739,357	748,757	777,457	28,700
Planning and Zoning	137,140	139,276	119,654	-19,621
Municipal Buildings	372,985	372,985	377,565	4,580
Poplar Hill Mansion	61,142	61,142	61,933	790
Police Services	18,088,887	18,535,303	18,459,954	-75,349
Police Communications	1,292,581	1,333,534	1,326,893	-6,640
Police Animal Control	341,265	343,566	353,833	10,268
Traffic Control	1,684,290	1,690,996	1,814,031	123,035
Fire Fighting	13,712,433	17,013,803	15,384,662	-1,629,141
Fire Volunteer	372,642	365,148	375,282	10,134
Building, Permits, and Inspection	438,367	445,224	468,505	23,281
HCDD	1,465,507	1,484,518	1,480,916	-3,602
Resource Management	417,223	422,687	440,904	18,217

5.0

GENERAL FUND EXPENDITURE COMPARISON



DEPARTMENT/DIVISION	FY26 Original	FY26 Revised	FY27 Adopted	FY27 Adopted vs. FY26 Revised
Engineering	855,315	869,417	835,757	-33,660
Streets	1,970,250	2,012,194	2,014,117	1,923
Waste Collection/Disposal	2,174,647	2,276,415	2,530,056	-253,642
Recycling	167,682	169,755	175,420	5,665
Fleet Management	595,361	602,589	635,036	32,447
Carpenter Shop	354,070	359,552	368,513	8,961
Municipal Zoo	1,871,752	2,066,388	2,136,478	70,090
Parks	827,988	837,300	868,464	31,164
Debt Service	4,501,217	4,386,296	4,005,631	-380,665
Insurance	1,157,500	1,157,500	1,392,600	235,100
Miscellaneous	308,328	308,328	786,400	478,072
Operating Transfers	244,500	469,825	262,500	-207,325
TOTAL General Fund	\$59,534,839	\$63,908,804	\$62,910,110	(\$998,694)

5.0 | GENERAL FUND EXPENDITURE DETAIL



	FY 2025 ACTUAL	FY 2026 APPROVED	FY 2027 PROPOSED	FY 2027 ADOPTED
70101 - Debt Service - General Fund				
Personnel Services	74,177	73,463	72,034	72,034
TOTAL Debt Service - General Fund	3,866,698	4,501,217	4,005,631	4,005,631
90001 - Insurance				
Personnel Services	528,272	632,500	742,600	742,600
Operating Expenses	427,845	525,000	650,000	650,000
TOTAL Insurance	956,117	1,157,500	1,392,600	1,392,600
90500 - Miscellaneous				
Personnel Services	239,361	308,328	730,000	730,000
Operating Expenses	-	-	56,400	56,400
TOTAL Miscellaneous	239,357	308,328	786,400	786,400
91001 - Operating Transfers				
	85,600	115,000	115,000	115,000
Other	1,574,689	129,500	147,500	147,500
TOTAL Operating Transfers	1,660,289	244,500	262,500	262,500
TOTAL General Fund	54,294,666	59,534,839	62,094,245	62,094,245

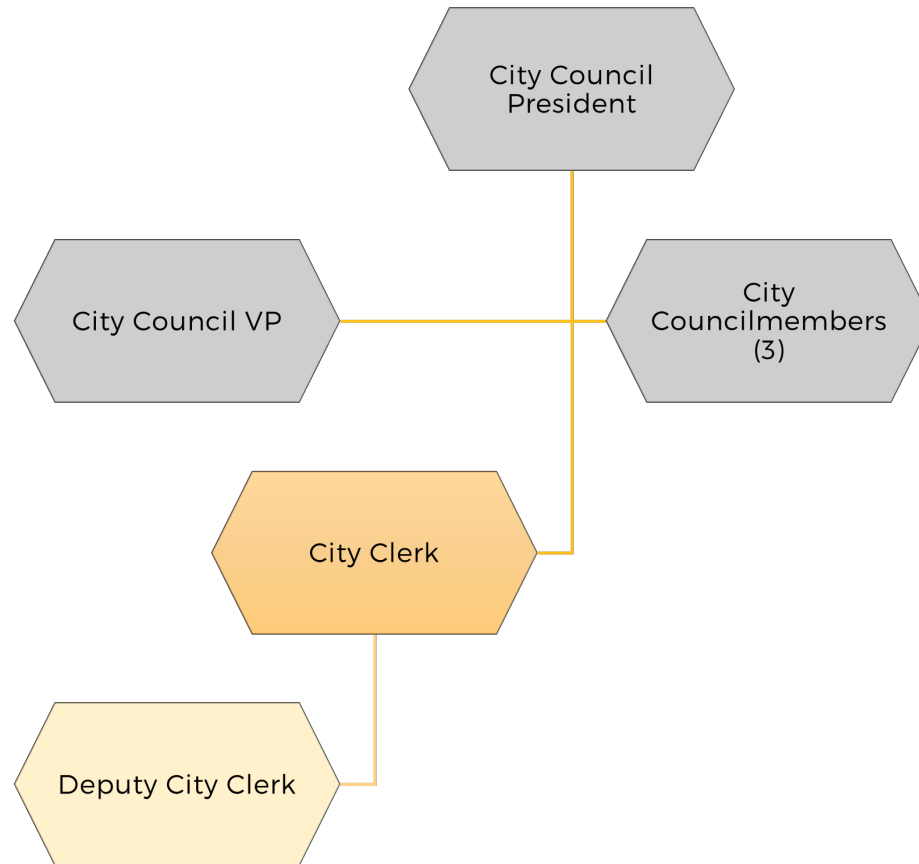
6.0

GENERAL GOVERNMENT




Salisbury

6.0 | CITY CLERK AND COUNCIL



6.0 | CITY CLERK GOALS & PRIORITIES



Goals

- ◇ Provide training on the records retention process since there has been turnover. With the assistance of Administration, emphasize the importance of records management and disposal.
- ◇ Organize and prepare for the 2027 Election: inform the public about new requirements, processes, deadlines, complaint policy, write-in process, city boundaries, etc.
- ◇ Get meeting minutes approved and posted within 2 weeks of the meeting.
- ◇ Update references in the Code/Charter relating to the City Clerk and the Clerk's Office responsibilities.

Priorities

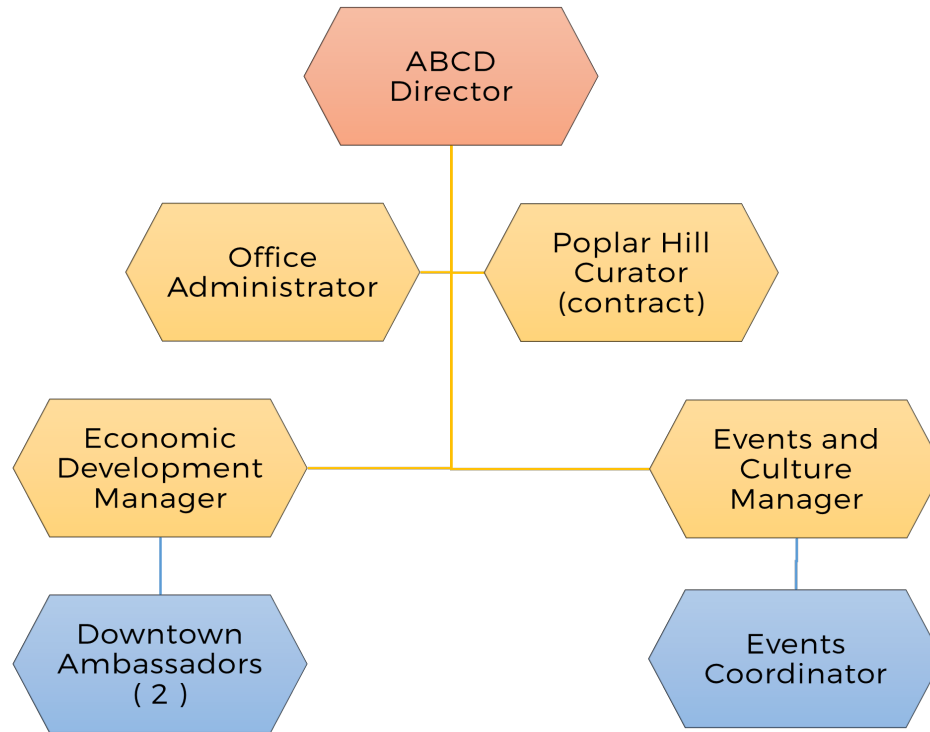
- ◇ Prepare informational documents for residents regarding election processes, important dates and candidate requirements.
- ◇ Consistent collaboration with the Wicomico Board of Elections to ensure smooth and efficient election operations.
- ◇ Improve morale among constituents while maintaining a strong commitment to public service and community support.

6.0 | CITY COUNCIL AND CLERK



11000 - Legislative (City Council)	FY 2025 ACTUAL	FY 2026 APPROVED	FY 2027 PROPOSED	FY 2027 ADOPTED
Personnel Services	74,177	73,463	72,034	72,034
Operating Expenses	10,766	18,709	18,031	18,031
TOTAL Legislative (City Council)	84,942	92,172	90,064	90,064
11100 - City Clerk				
Personnel Services	198,837	178,452	183,384	183,384
Operating Expenses	10,262	29,713	30,341	30,341
Capital Outlay	250	800	800	800
TOTAL City Clerk	209,349	208,965	214,525	214,525
13000 - Elections				
Operating Expenses	-	-	-	-
TOTAL Elections	-	-	-	-

6.0 | ARTS, BUSINESS, AND CULTURE



6.0 | ARTS, BUSINESS, AND CULTURE GOALS



Economic Development

- ◇ Increase awareness of Downtown Salisbury website as a hub for events happening in Salisbury.
- ◇ Engage ownership of Double Tree by Hilton to partner with city events at the Amphitheater
- ◇ Coordinate with Administration for seasonal mixers with key stakeholders to streamline and focus communications (Feb., July, October)
- ◇ Coordinate with SWED in applying for Façade Improvement Funding through DHCD.
- ◇ Engage businesses in interactive programming. scavenger hunts, decorating contests, etc. At least 1 per quarter.
- ◇ Execute at least 10 TAPS events.
- ◇ Increase non-street closure TAPS events to help activate downtown (Valentine's/ Happy Hour April-October/ Shop Small)
- ◇ Respond to new business inquires within 48 hours.
- ◇ Execute Main Street Improvement Grant deliverables.
- ◇ Organize and execute 4 volunteer supported beautification projects in Downtown Salisbury.
- ◇ Recognize all downtown businesses milestones. Ribbon cuttings, anniversaries (one year, five, ten, and fifteen plus).
- ◇ Increase total number of restaurants, retail establishments and entertainment/social venues in downtown Salisbury by 5% in FY27.

SBY Events

- ◇ Implement new program & facility management software and optimize user experience for booking facilities.
- ◇ Increase Hops on the River gross revenue by 10%.
- ◇ Increase event sponsorship revenue by 10%.
- ◇ Maintain a budget neutral Maryland Folk Festival.
- ◇ Generate \$30,000 in event booking revenue.
- ◇ Utilize \$25,000 event recruitment funds to attract and retain events.
 - ▶ Attract 1 new large-scale event in Downtown Salisbury. 2,000 plus attendees.
 - ▶ Attract 1 new large-scale event outside of the Downtown Salisbury area. 1,000 plus attendees.
 - ▶ Attract 2 new events in the Salisbury Amphitheater.

Poplar Hill Mansion

- ◇ Complete exterior renovations on the building
- ◇ Improve landscaping and functionality of the grounds
- ◇ Increase attendance by 10% annually

6.0 | ARTS, BUSINESS, AND CULTURE PRIORITIES



Economic Development

- ◇ Improve communications with realtors and landlords to track and remedy vacancy.
- ◇ Schedule consistent one-on-one meetings with partners. SWED, Chamber, GSC, DSBA, etc.
- ◇ Facilitate a relationship with the Downtown Small Business Alliance and Salisbury Area Chamber of Commerce in order to place a greater focus on Downtown with Chamber initiatives.
- ◇ Utilize digital engagement platforms to incentivize connecting event attendees with downtown businesses and generate event sponsorship revenue.
- ◇ Evaluate frequency of Salisbury Prize public art competition to increase engagement.
- ◇ Improve wayfinding in Downtown Salisbury.
- ◇ Increase outreach to minority and women owned businesses.
- ◇ Explore new funding opportunities to incentivize business retention.
- ◇ Maintain frequent communication to businesses to assist in their promotions.
- ◇ Develop and implement strategies to engage businesses participation in Downtown events.
- ◇ Develop committees for Main Street Designation.
- ◇ Establish Main Street branding in Downtown corridor.
- ◇ Assist businesses with grant opportunities including Business Boost.
- ◇ Explore Downtown Business Start-up Award (rent payment).
- ◇ Strategize improvement possibilities for Small Business Saturday.

SBY Events

- ◇ Build partnership opportunities to diversify and expand event offerings.
- ◇ Maintain annual calendar of events.
- ◇ Continue to improve relationships with Wicomico County, Salisbury University, and local non-profit organizations.
- ◇ Create and implement marketing strategies for greater reach.
- ◇ Develop and manage efficient system to utilize volunteers for events and programs.
- ◇ Continue to develop rental services on webpages and new booking software.
- ◇ Maintain current book of business for partner event rentals.
- ◇ Develop and install signage related to facility rental information.

Poplar Hill Mansion

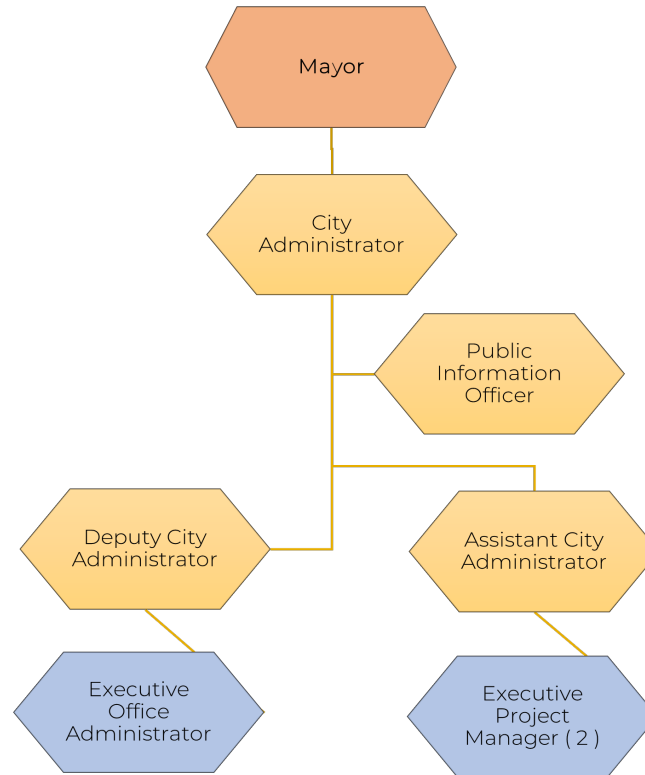
- ◇ Utilize marketing funds to increase awareness of the mansion
- ◇ Continue to engage the Friends of Poplar Hill Mansion in upkeep and programming

6.0 | ARTS, BUSINESS, AND CULTURE



	FY 2025 ACTUAL	FY 2026 APPROVED	FY 2027 PROPOSED	FY 2027 ADOPTED
11600 - Development Services				
Personnel Services	560,937	732,296	607,541	607,541
Operating Expenses	310,216	398,813	398,813	398,813
Capital Outlay	60,065	15,000	15,000	15,000
TOTAL Development Services	931,217	1,146,109	1,021,354	1,021,354
19600 - Poplar Hill Mansion				
Personnel Services	31,322	37,680	37,238	37,238
Operating Expenses	20,304	23,462	24,695	24,695
TOTAL Poplar Hill Mansion	51,626	61,142	61,933	61,933

6.0 | MAYOR'S OFFICE



6.0 | MAYOR GOALS AND PRIORITIES



Goals:

- ◇ Maintain a balanced operating position by aligning recurring revenues with expenditures and limiting reliance on one-time funding sources.
- ◇ Stabilize personnel-related costs by managing vacancies, controlling overtime, and tracking salary/fringe growth against budgeted projections.
- ◇ Advance priority capital and infrastructure projects by completing key milestones within established timelines.
- ◇ Improve service delivery performance by establishing and reporting on measurable departmental benchmarks.
- ◇ Expand public access to information through regular updates, improved reporting tools, and increased visibility into City operations and projects.

Priorities:

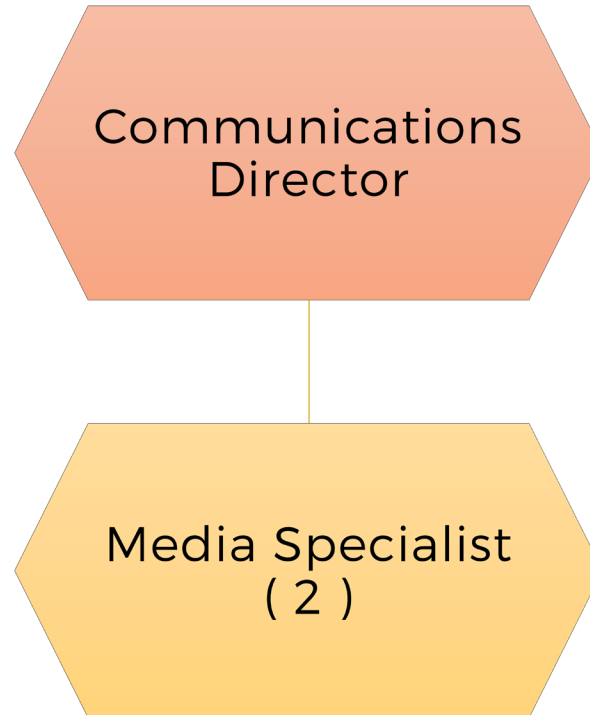
- ◇ Ensure fiscal discipline and sustainability while navigating ongoing cost pressures and limited funding capacity.
- ◇ Focus on core services and essential operations, prioritizing resources where they have the greatest impact on residents and daily City functions.
- ◇ Advance key infrastructure and development initiatives, particularly those tied to long-term growth, utility systems, and public facilities.
- ◇ Strengthen internal coordination and accountability by improving processes, clarifying roles, and enhancing cross-department collaboration.
- ◇ Enhance communication and community engagement by providing clear, consistent messaging and increasing transparency around City initiatives and decisions.

6.0 | MAYOR'S OFFICE



	FY 2025 ACTUAL	FY 2026 APPROVED	FY 2027 PROPOSED	FY 2027 ADOPTED
12000 - Executive (Mayor)				
Personnel Services	669,636	870,266	537,991	537,991
Operating Expenses	119,689	107,607	95,882	95,882
Capital Outlay	-	-	-	-
TOTAL Executive (Mayor)	789,325	977,873	633,873	633,873
17000 - City Attorney				
Operating Expenses	420,098	355,000	355,000	355,000
TOTAL City Attorney	420,098	355,000	355,000	355,000

6.0 | COMMUNICATIONS



6.0 | COMMUNICATIONS GOALS AND PRIORITIES



Goals:

- ◇ Develop opportunities for the Mayor and Council to engage with the community outside of Mayor and Council meetings
- ◇ Launch a redesigned City website that is WCAG compliant (required in 2027 for municipalities with less than 50,000 residents)
- ◇ Gain 5% increase in followers on City of Salisbury Facebook and Instagram
- ◇ Improve service delivery performance by establishing and reporting on measurable departmental benchmarks.
- ◇ Begin developing the City's community engagement strategy using the IAP2 framework to centralize community engagement and outreach for City departments and the community

Priorities:

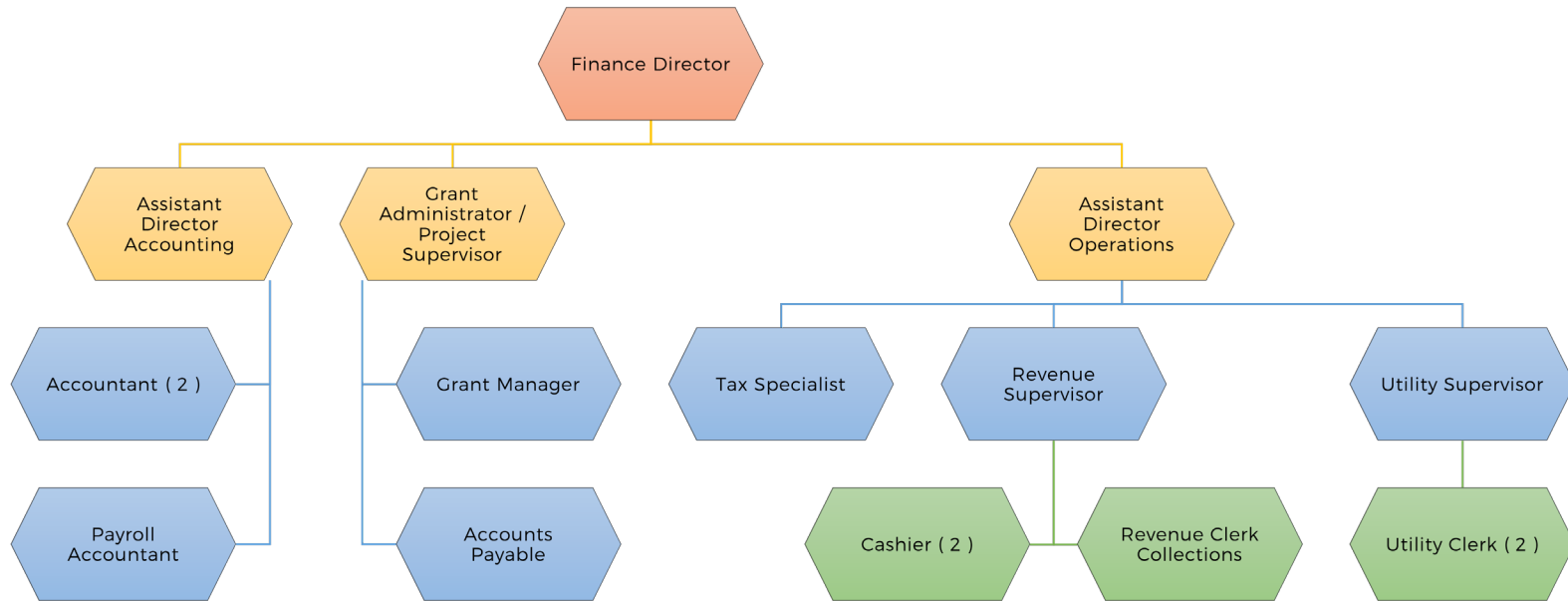
- ◇ Deliver strategic communications support across City departments
- ◇ Strengthen emergency communications protocols
- ◇ Support Citywide wayfinding and public information systems
- ◇ Build and sustain community partnerships
- ◇ Enhance public engagement and digital presence

6.0 | COMMUNICATIONS



12200 - Communications	FY 2025 ACTUAL	FY 2026 APPROVED	FY 2027 PROPOSED	FY 2027 ADOPTED
Personnel Services	-	-	351,941	351,941
Operating Expenses	-	-	11,725	11,725
TOTAL Communications	-	-	363,666	363,666

6.0 | FINANCE



6.0 | FINANCE GOALS AND PRIORITIES



Current Fiscal Year:

The Finance Office continues to effectively support City operations while advancing strategic financial priorities:

- ◇ Maintain the City's strong bond credit rating reflecting sound fiscal management, strong policies, and financial stability.
- ◇ Successfully process high volumes of accounts payable and payroll transactions, ensuring timely vendor payments and employee compensation through checks and direct deposits.
- ◇ Issue all real property tax bills on schedule while expanding online and IVR payment options to improve customer access and convenience.
- ◇ Core financial operations, including budget development, revenue collection, financial reporting, payroll, and vendor payments remain on track and within required timelines.
- ◇ Audit and compliance activities remain a priority, including coordination with new auditors and meeting evolving reporting requirements.
- ◇ Grant financial support and oversight have expanded, increasing workload demands while processes continue to be refined to improve coordination and compliance.
- ◇ Staffing transitions have impacted workloads and training needs; mitigation efforts include cross-training, revised workflows, prioritization, and onboarding of recently hired positions.

Progress on Prior Goals and Priorities:

- ◇ Continued efforts to reduce personal property and miscellaneous receivables through enhanced monitoring and follow-up with the collection agency.
- ◇ Ongoing administration of hardship programs to support residents while maintaining account stability.
- ◇ Increased adoption and usability of online and IVR payments, reducing counter-based transactions.
- ◇ Continued budget enhancements, including improved presentation, documentation, and usability.

Operational challenges are primarily associated with staffing capacity and increasing transaction, grant activity, and reporting volume.

6.0 | FINANCE GOALS AND PRIORITIES



Goals and Priorities for Next Fiscal Year:

- ◇ Preserve the City's bond credit rating through disciplined financial management, reserve stewardship, and transparency.
- ◇ Further improve receivables and revenue management, reducing delinquent personal property and miscellaneous accounts.
- ◇ Expand and optimize electronic and IVR payments to improve efficiency and reduce counter activity.
- ◇ Enhance budgeting and long-term financial planning, including multi-year forecasting aligned with strategic priorities.
- ◇ Strengthen grant financial oversight and reporting to ensure compliance and successful audits.
- ◇ Support staff development and succession planning through cross-training and professional development to reduce operational risk.

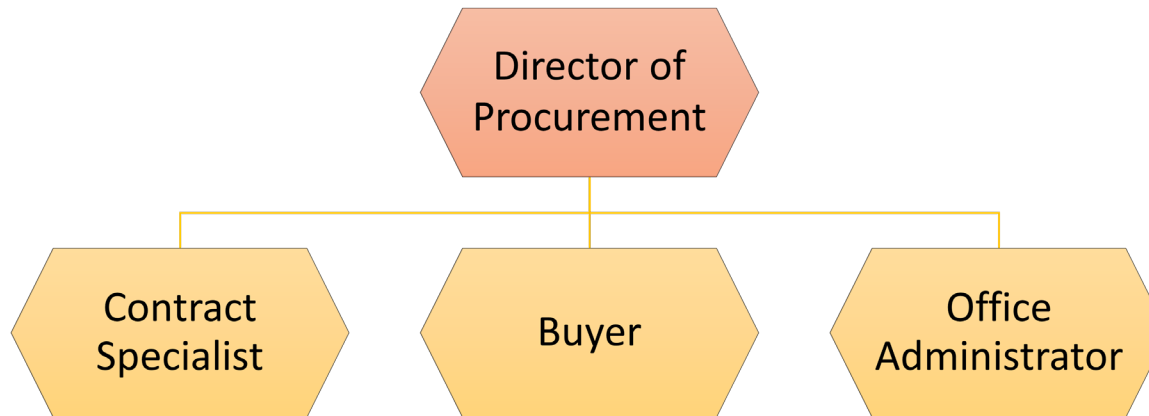
Performance measures will include forecast accuracy, timely budget and CIP delivery, reduced manual processing, improved collection rates, timely grant reporting, and audit outcomes.

6.0 | FINANCE



15000 - Internal Services - Finance	FY 2025 ACTUAL	FY 2026 APPROVED	FY 2027 PROPOSED	FY 2027 ADOPTED
Personnel Services	739,722	891,211	965,909	965,909
Operating Expenses	162,837	179,040	179,040	179,040
Capital Outlay	-	-	-	-
TOTAL Internal Services - Finance	902,559	1,070,251	1,144,949	1,144,949

6.0 | PROCUREMENT



6.0 | PROCUREMENT GOALS & PRIORITIES



Goals:

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

Priorities:

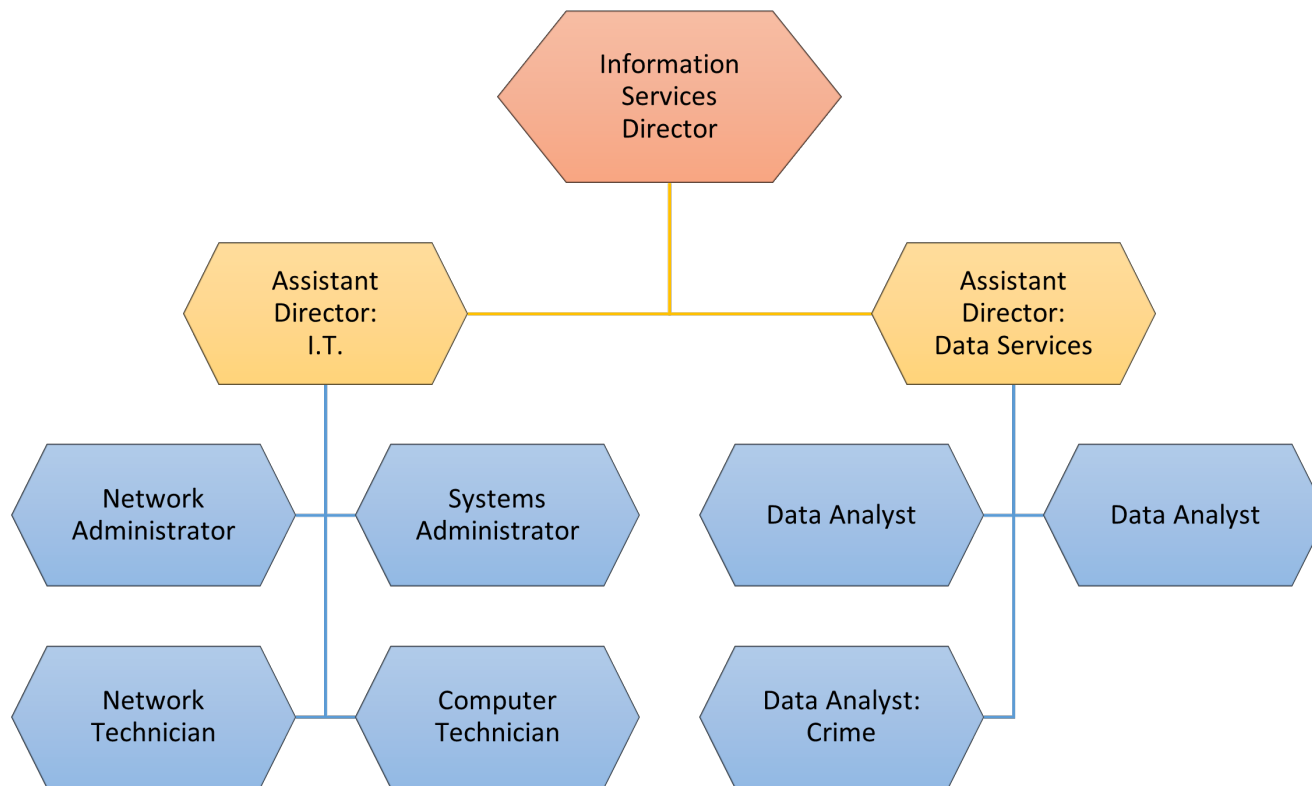
- ◇ Collaborate with Wicomico County in the joint administration and maintenance of the Government Office Building.
- ◇ Increase operational effectiveness & efficiency of the Government Office Building through a comprehensive maintenance program.
- ◇ Provide proper physical security measures for Government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

6.0 | PROCUREMENT



16000 - Internal Services - Procurement	FY 2025 ACTUAL	FY 2026 APPROVED	FY 2027 PROPOSED	FY 2027 ADOPTED
Personnel Services	355,602	368,581	387,504	387,504
Operating Expenses	45,268	67,200	67,200	67,200
TOTAL Internal Services - Procurement	400,870	435,781	454,704	454,704
19500 - Municipal Buildings				
Operating Expenses	354,339	372,985	377,565	377,565
TOTAL Municipal Buildings	354,339	372,985	377,565	377,565

6.0 | INFORMATION SERVICES



6.0 | INFORMATION SERVICES



18000 - Information Technology	FY 2025 ACTUAL	FY 2026 APPROVED	FY 2027 PROPOSED	FY 2027 ADOPTED
Personnel Services	611,925	777,019	855,616	855,616
Operating Expenses	129,796	229,240	159,795	159,795
Capital Outlay	19,776	90,000	164,000	164,000
TOTAL Information Technology	761,497	1,096,259	1,179,411	1,179,411

6.0 | INFORMATION SERVICES GOALS AND PRIORITIES



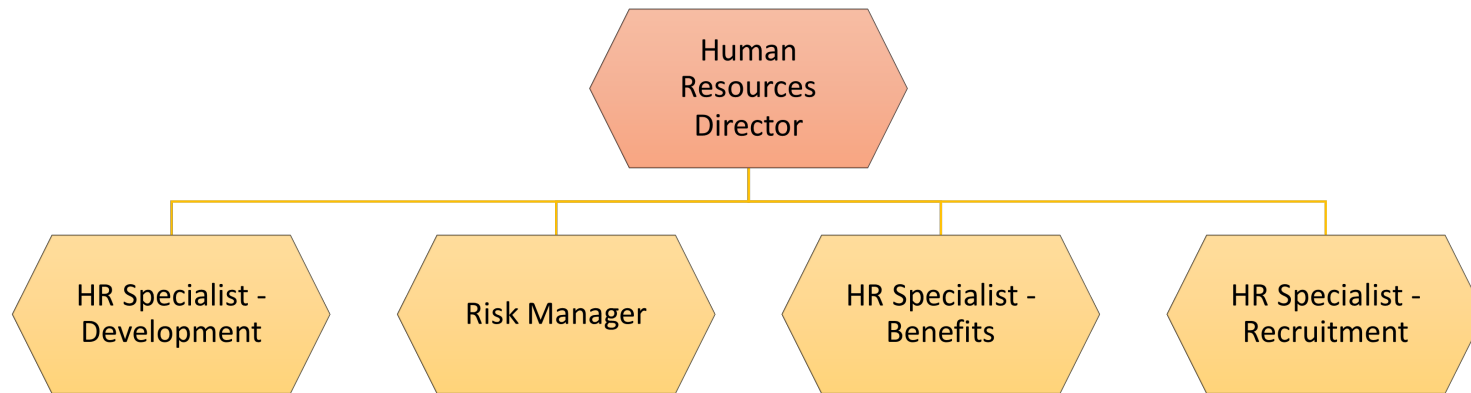
Goals:

- ◇ Maintain at least 95% uptime across all designated critical IT systems and applications.
- ◇ Resolve at least 85% of support tickets within category-defined service level targets and maintain an average first response time under two hours.
- ◇ Improve the City's cybersecurity posture by completing no fewer than five internal security audits, risk assessments, or security-related policy and procedure implementations.
- ◇ Improve operational workflows by documenting and automating at least five knowledge-based or repetitive processes.
- ◇ Improve workflow efficiency by expanding the implementation of data-related tools to at least two additional City departments.
- ◇ Expand external data-sharing partnerships by partnering with at least two additional external agencies.

Priorities:

- ◇ Modernize and maintain City IT infrastructure to ensure secure, reliable, and sustainable delivery of IT services.
- ◇ Deliver timely and effective IT support services to all City departments to minimize staff downtime and improve productivity.
- ◇ Strengthen the City's cybersecurity posture through risk management, security governance, and ongoing staff training.
- ◇ Improve service sustainability through documentation and automation to reduce reliance on institutional knowledge.
- ◇ Improve staff efficiency through the continued implementation of data services and tools that support streamlined workflows and sustainable, data-driven decision-making.
- ◇ Enhance data-driven decision-making by strengthening and expanding datasets for analysis, reporting, and visualization.

6.0 | HUMAN RESOURCES



6.0 | HUMAN RESOURCES



18500 - Human Resources	FY 2025 ACTUAL	FY 2026 APPROVED	FY 2027 PROPOSED	FY 2027 ADOPTED
Personnel Services	554,292	620,691	657,541	657,541
Operating Expenses	67,516	118,666	119,916	119,916
TOTAL Human Resources	621,808	739,357	777,457	777,457

6.0 | HUMAN RESOURCES GOALS AND PRIORITIES



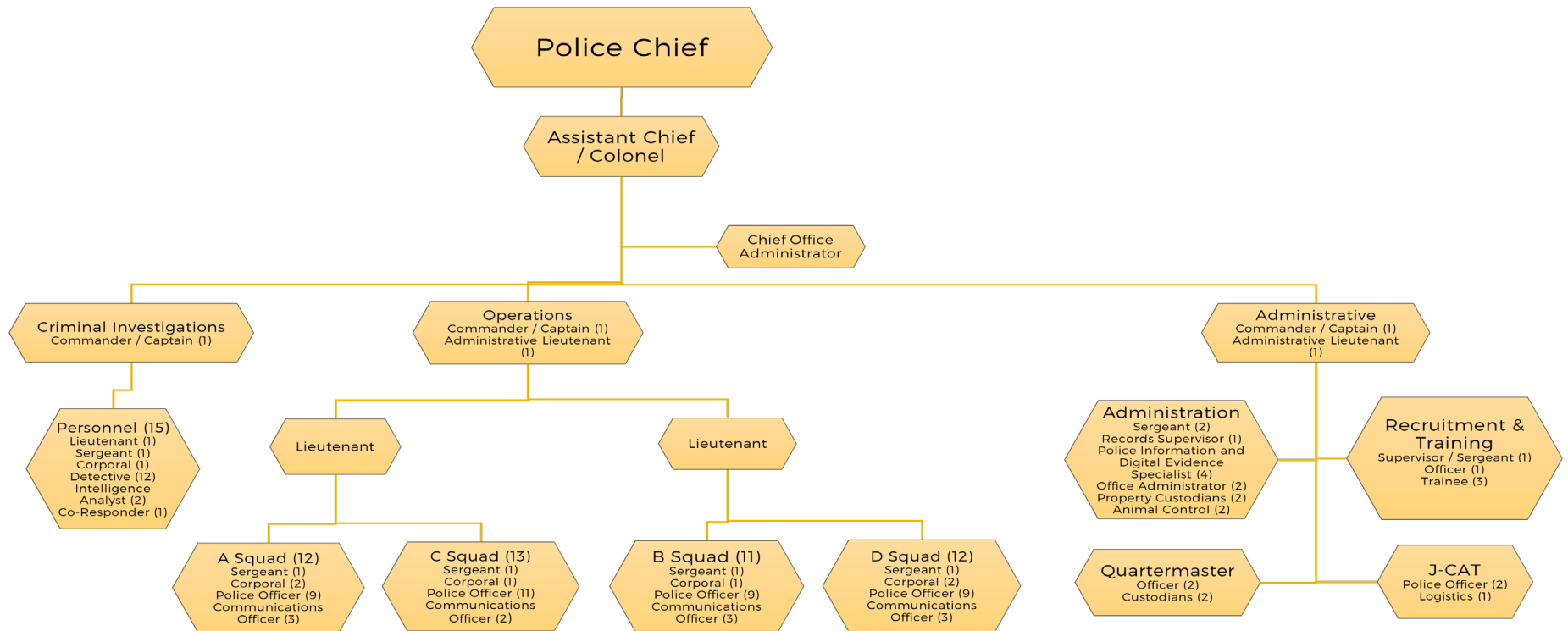
Goals:

- ◇ Increase enrollment in the City's 457(b) program by 15%
- ◇ Increase employee utilization of a Primary Care Physician to 80%
- ◇ Reduce annual turnover rate to below 6%
- ◇ Increase the quality of hires by improving candidate screening, interview consistency, and hiring manager collaboration.
- ◇ Streamline recruitment processes to reduce time and cost per hire while maintaining candidate quality.
- ◇ Reduce annual average days to fill vacant positions to below 60 days
- ◇ Prevent workplace injuries and illnesses by proactively identifying and controlling hazards

Priorities:

- ◇ Ensure 100% of newly hired employees attend mandatory on-boarding process, including defensive driving advanced sexual harassment and ethical workplace training within 30 days of hire for those operating a city vehicle.
- ◇ Achieve 80% participation with SBY Cares Onboarding program for newly hired employees.
- ◇ Provide at least twelve (12) in-house training opportunities per year.
- ◇ Offer individualized one-on-one coaching to support employee performance and ensure long-term success.
- ◇ Participate in at least five (5) job fairs per year, with representation from HR or hiring managers at each event, and track outcomes by documenting the number of candidates engaged, applications received, and hires made as a result of each fair.
- ◇ Increase employee utilization of the Employee Assistance Program (EAP) by 10% annually, prioritizing employees' physical and mental health.
- ◇ Educate employees on the best way to utilize their health insurance properly to keep health costs down resulting in a 5% reduction in out-of-network and emergency room claims compared to the previous year.
- ◇ Foster a strong safety culture through employee engagement in safety initiatives, demonstrated by at least 80% employee participation in safety meetings, audits, or improvement activities
- ◇ Implement a comprehensive safety training program that ensures 100% of employees complete required safety training
- ◇ Reduce workplace accidents and injuries by 10% annually.
- ◇ Conduct formal safety inspections at 100% of city facilities annually to identify work hazards, safety issues, potential risks, and regulatory non-compliance, ensuring that 95% of identified findings are documented and assigned corrective actions within 5 business days, and that 90% of corrective actions are completed within 90 days.

6.0 | POLICE



6.0 | POLICE



	FY 2025 ACTUAL	FY 2026 APPROVED	FY 2027 PROPOSED	FY 2027 ADOPTED
21021 - Police Services				
Personnel Services	13,822,623	15,468,482	16,377,450	16,377,450
Operating Expenses	1,952,003	2,060,405	2,082,504	2,082,504
Capital Outlay	504,430	560,000	-	-
TOTAL Police Services	16,279,057	18,088,887	18,459,954	18,459,954
21025 - Police Communications				
Personnel Services	917,799	1,128,690	1,163,002	1,163,002
Operating Expenses	144,876	163,891	163,891	163,891
Capital Outlay	32,770	-	-	-
TOTAL Police Communications	1,095,445	1,292,581	1,326,893	1,326,893
21029 - Police Animal Control				
Personnel Services	140,198	162,688	175,256	175,256
Operating Expenses	164,960	178,577	178,577	178,577
TOTAL Police Animal Control	305,158	341,265	353,833	353,833

6.0 | POLICE GOALS



Goals:

- ◇ 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.
- ◇ Continue to work towards reducing response times to major calls for service under 6 minutes.
- ◇ Reduce burglaries by 4%.
- ◇ Reduce robberies by 4%.
- ◇ Conduct four (4) joint Maryland Criminal Intelligence Network law enforcement operations directed towards narcotics enforcement, gun enforcement, and reduction of prostitution and gangs.
- ◇ 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.
- ◇ 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.
- ◇ Have updated crime statistics online every month and calls for service online daily.
- ◇ Participate in and use the LEAD, Drug Court, and other like programs to divert qualifying individuals from the criminal justice system.
- ◇ Reduce outstanding criminal warrants, criminal summonses, bench warrants, orders of protection and show cause orders by 10%.
- ◇ Establish a full-time co-responder program to address behavioral health calls for service.
- ◇ Work towards establishing a 5-year strategic plan for SPD.

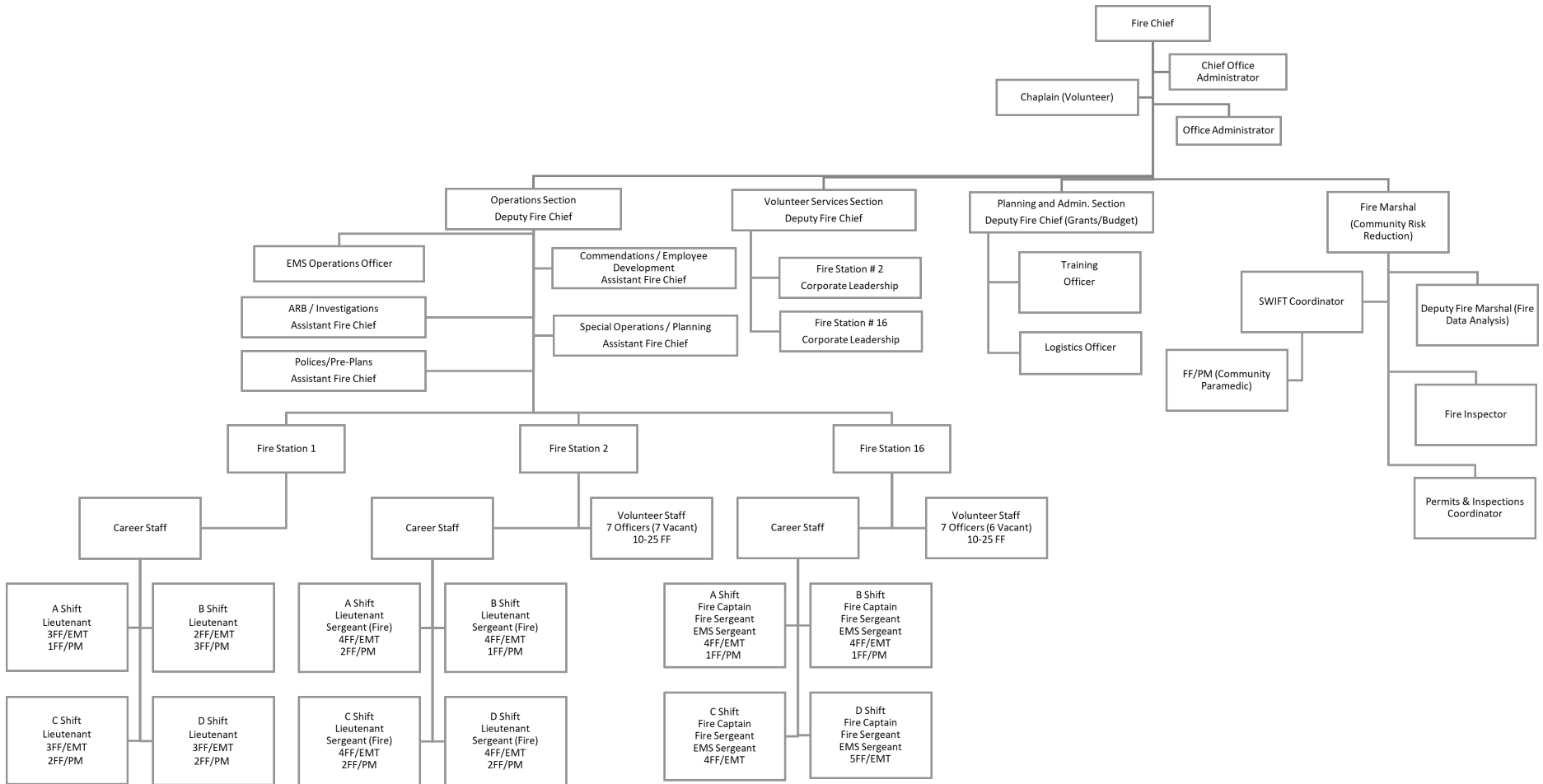
6.0 | POLICE PRIORITIES



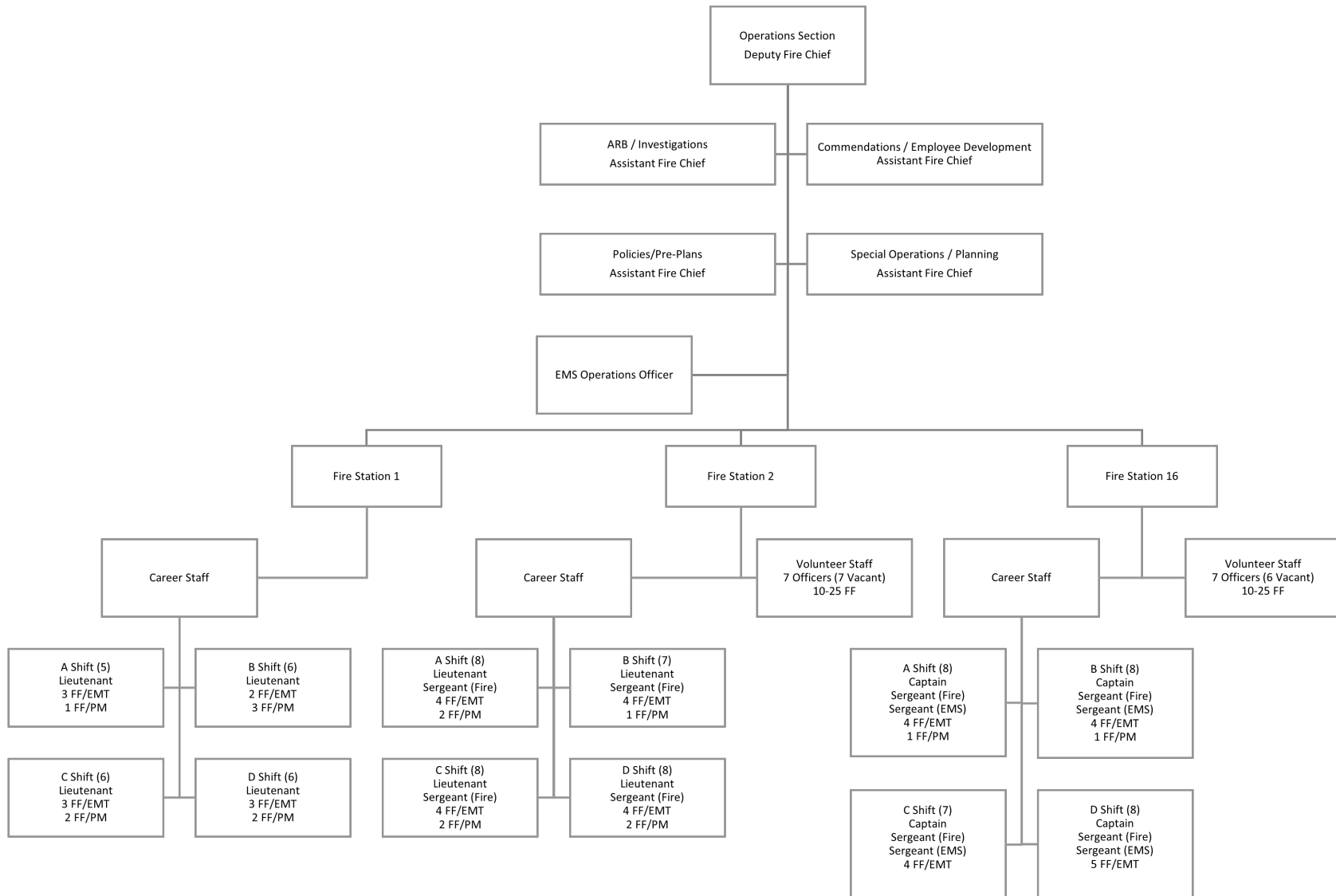
Priorities:

- ◇ Continue to work with City Administration and elected officials to identify and improve neighborhood quality of life issues.
- ◇ Continue to work with community leaders while serving as ambassadors of the City.
- ◇ Promote and support legislation directed at the reduction of crime and improvement of quality of life livability within our neighborhoods.
- ◇ Secure opportunities for professional development and institutional training for all levels of supervision.
- ◇ Continue to analyze allocated positions to best meet needs of the department in order to provide optimum service to our public.
- ◇ Continue to expand the implementation of SPD take-home car program.
- ◇ Reestablish and update SPD social media platforms to educate, advise and connect with our community.
- ◇ Evaluate and implement ways to support the Scholarship and Police Animals fund established through the Community Foundation of the Eastern Shore.
- ◇ Continue to analyze data and adjust patrol sectors as appropriate.
- ◇ 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.
- ◇ 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.
- ◇ 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.
- ◇ 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.
- ◇ Update officer resiliency and wellness programs and continue to improve employee welfare, health, and morale.
- ◇ Continue to refine online and telephone crime reporting programs related to minor/quality of life crimes and crime tips.
- ◇ Adopt robust intelligence collection, management and sharing system that empowers officers and detectives to solve and close cases.
- ◇ Continue to work with Wicomico County Health Dept. programs to reduce number of overdoses in the City to under 90.
- ◇ Continue to train Officers in Peer to Peer Support and grow our internal program.
- ◇ Work towards obtaining a zero-finding inventory report during our annual audit of the property room.
- ◇ Refine SPD current policies and establish standard operating procedures guide supporting SPD policies.

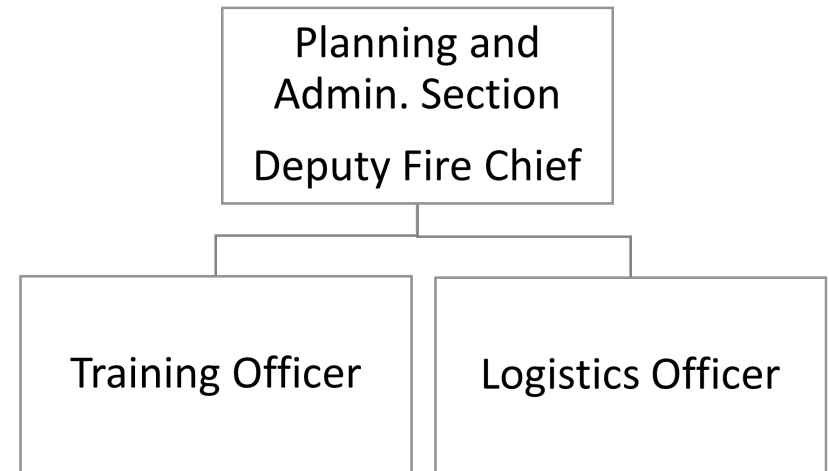
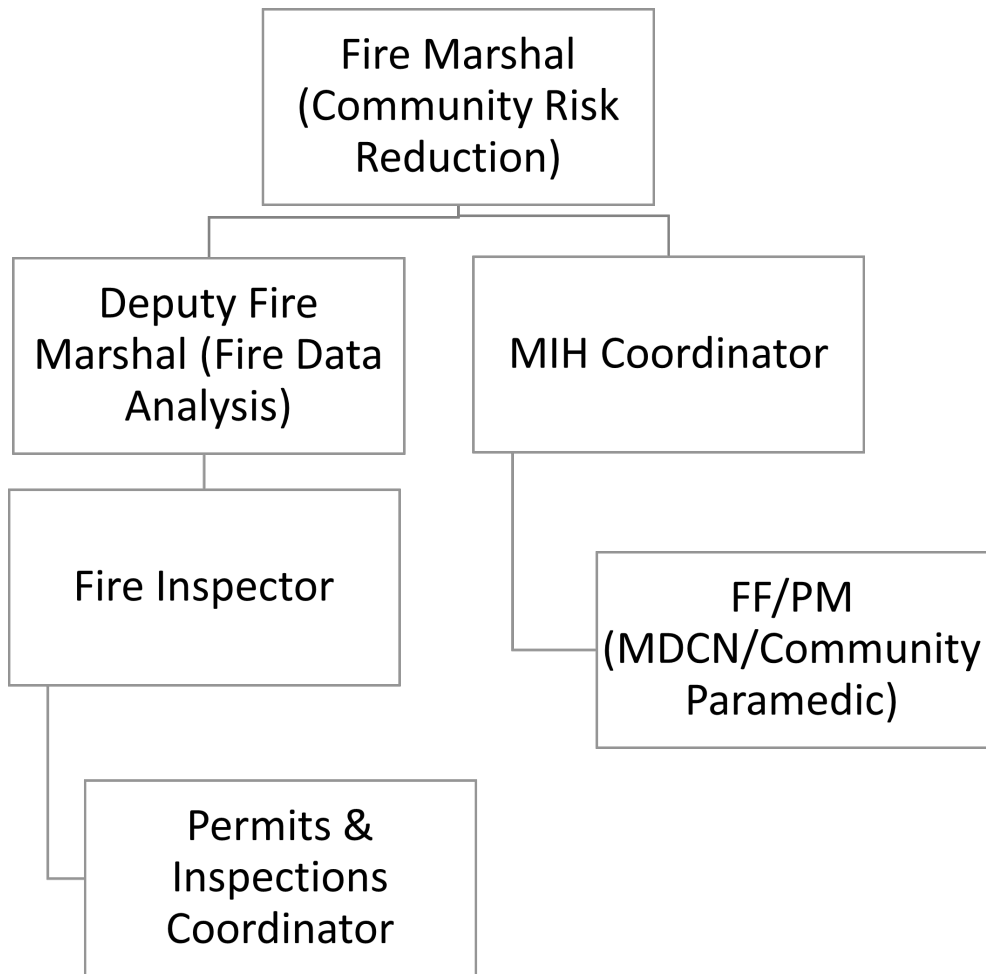
6.0 | FIRE

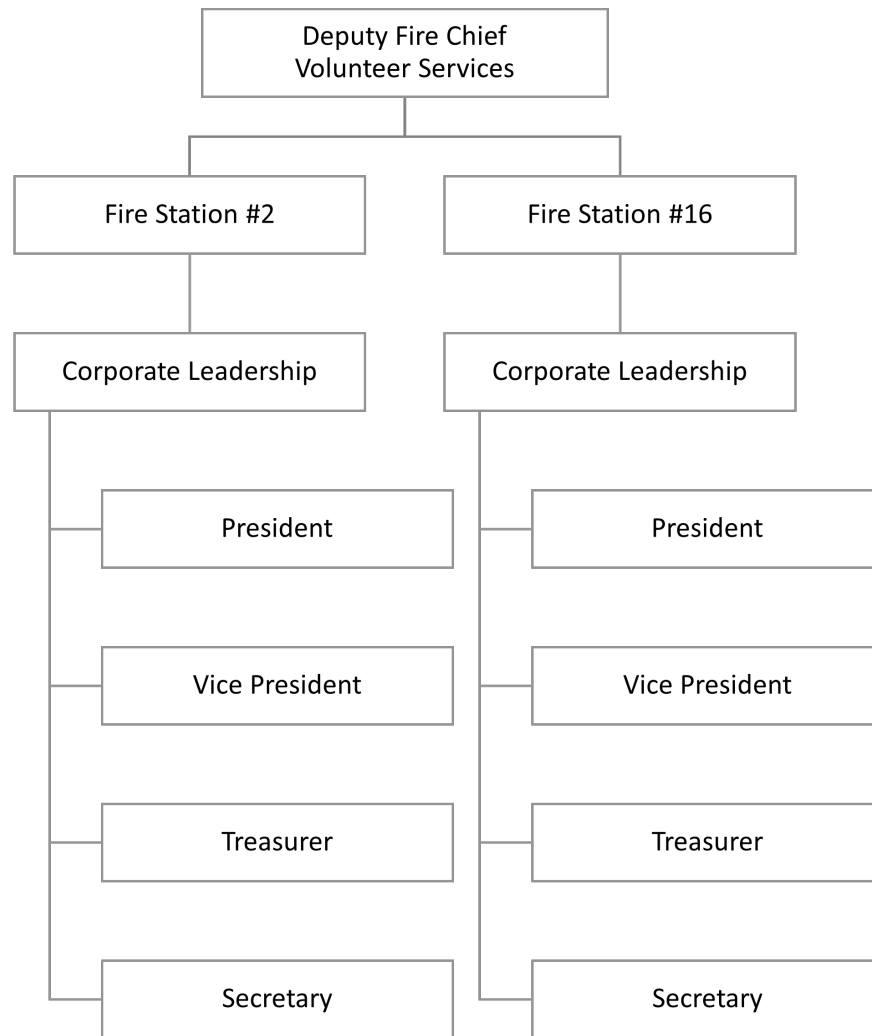


6.0 | FIRE



6.0 | FIRE





6.0 | FIRE GOALS



Goals:

- ◇ 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%.
- ◇ Maintain a turnout time for Fire responses, measured from time of dispatch to time of enroute, of 80 seconds or less 90% of the time.
- ◇ 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.
- ◇ 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.
- ◇ 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.
- ◇ Arrive to all priority medical calls within 4 minutes for BLS, 90% of the time.
- ◇ Arrive to all priority medical calls within 8 minutes for ALS, 90% of the time.
- ◇ 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.
- ◇ Reduce incidences of overdose deaths to 1 per 20.
- ◇ Enroll at least 40 patients per year as part of the SWIFT/MDCN program.
- ◇ Reduce the total number of transports for SWIFT patients by 25% in FY27.
- ◇ Respond to all requests for public education and outreach and make contact with 30% or more of the population served by the department.
- ◇ Limit firefighter and EMS first responder reportable injuries to less than 0.05 per 100 calls for service.

6.0 | FIRE PRIORITIES



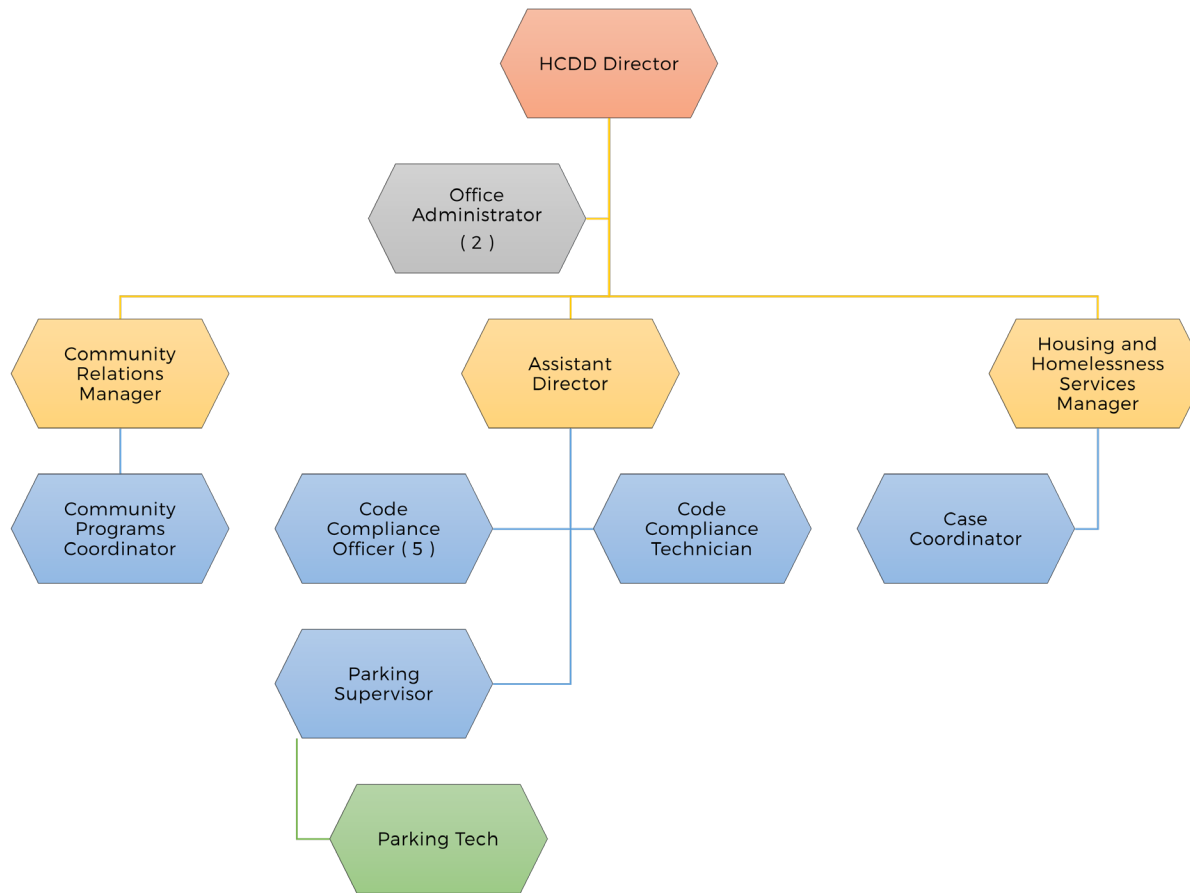
Priorities:

- ◇ 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.
- ◇ 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.
- ◇ 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.
- ◇ Devise new mechanisms for balancing revenues and expenses related to fire service in the Salisbury Fire District.
- ◇ 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.
- ◇ Utilize the GIS data to improve station/unit locations, timely responses, and public messaging.
- ◇ Develop and maintain training programs that encourage mental health and wellness for members and their families.
- ◇ Develop and maintain policies and procedures for best practices to reduce the potential exposure and risk of job-related cancers to our first responders.

6.0 | FIRE



	FY 2025 ACTUAL	FY 2026 APPROVED	FY 2027 PROPOSED	FY 2027 ADOPTED
24035 - Fire Fighting				
Personnel Services	10,390,165	12,143,412	13,470,961	13,470,961
Operating Expenses	1,646,033	1,569,021	1,681,140	1,723,797
Capital Outlay	261,408	-	-	189,903
TOTAL Fire Fighting	12,297,606	13,712,433	15,152,102	15,384,662
24040 - Fire Volunteer				
Personnel Services	229,073	246,770	249,410	249,410
Operating Expenses	107,399	125,872	125,872	125,872
TOTAL Fire Volunteer	336,472	372,642	375,282	375,282



6.0 | HCDD GOALS & PRIORITIES



Code Enforcement

- ◇ Continue building quality cases that:
 - Address structural issues
 - Improve housing quality
 - Improve Health & Safety
- ◇ Add focus on Commercial Property
 - Promote the “Good Neighbor” philosophy
 - Screenining the trash receptacles

Housing First Division

- Implement the **Housing First+** Plan
- Review and update policies and procedures for Anne Street Village
- Expand partnership with Drug Court at Anne Street Village
- Leverage our Dund at the Community Foundation to raise money for Housing First.

6.0 | HCDD GOALS & PRIORITIES



Community Relations

- ◇ Expand “Game On!” park programming to Doverdale Playground
 - Additional Part-Time Employees needed
- ◇ Partner with Council members on locations for Neighborhood Walks/Events
 - “Council of Neighborhoods”
- ◇ West Salisbury Community Center Partnerships/Programming
 - LSWA
 - Wicomico County Public Schools
 - Wicomico County Public Library
 - Staff Updates

Community Development

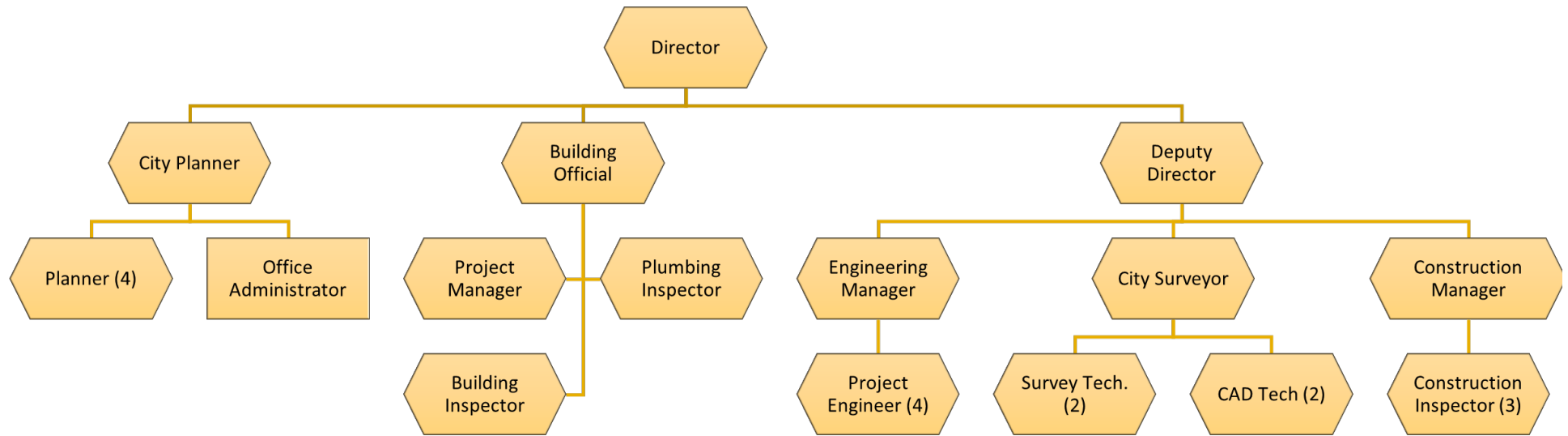
- ◇ Tax Lien Properties
 - Work to secure the donation or transfer of two properties to the city.
 - RFP to get a developer to build housing on the properties.
- ◇ RFP to get housing built on 2 lots of City owned lots.

6.0 | HCDD



25200 - Neighborhood Services and Code Compliance	FY 2025 ACTUAL	FY 2026 APPROVED	FY 2027 PROPOSED	FY 2027 ADOPTED
Personnel Services	1,017,840	1,169,273	1,191,866	1,191,866
Operating Expenses	324,620	293,234	289,050	289,050
Capital Outlay	86,218	3,000	-	-
TOTAL Neighborhood Services and Code Compliance	1,428,678	1,465,507	1,480,916	1,480,916

6.0 | INFRASTRUCTURE AND DEVELOPMENT



6.0 | INFRASTRUCTURE AND DEVELOPMENT GOALS & PRIORITIES



Goals:

- ◇ Develop a departmental SOP (Standard Operating Procedure) for infrastructure and development projects, covering the full project lifecycle from inception to completion.
- ◇ Adopt the City comprehensive plan.
- ◇ Review Development Plan submittals within 30 days of submission (80% goal).
- ◇ Review Building Permit Plan submittals within 7 days of submission (80% goal).
- ◇ Enhance staff competency for in-house development.

Priorities:

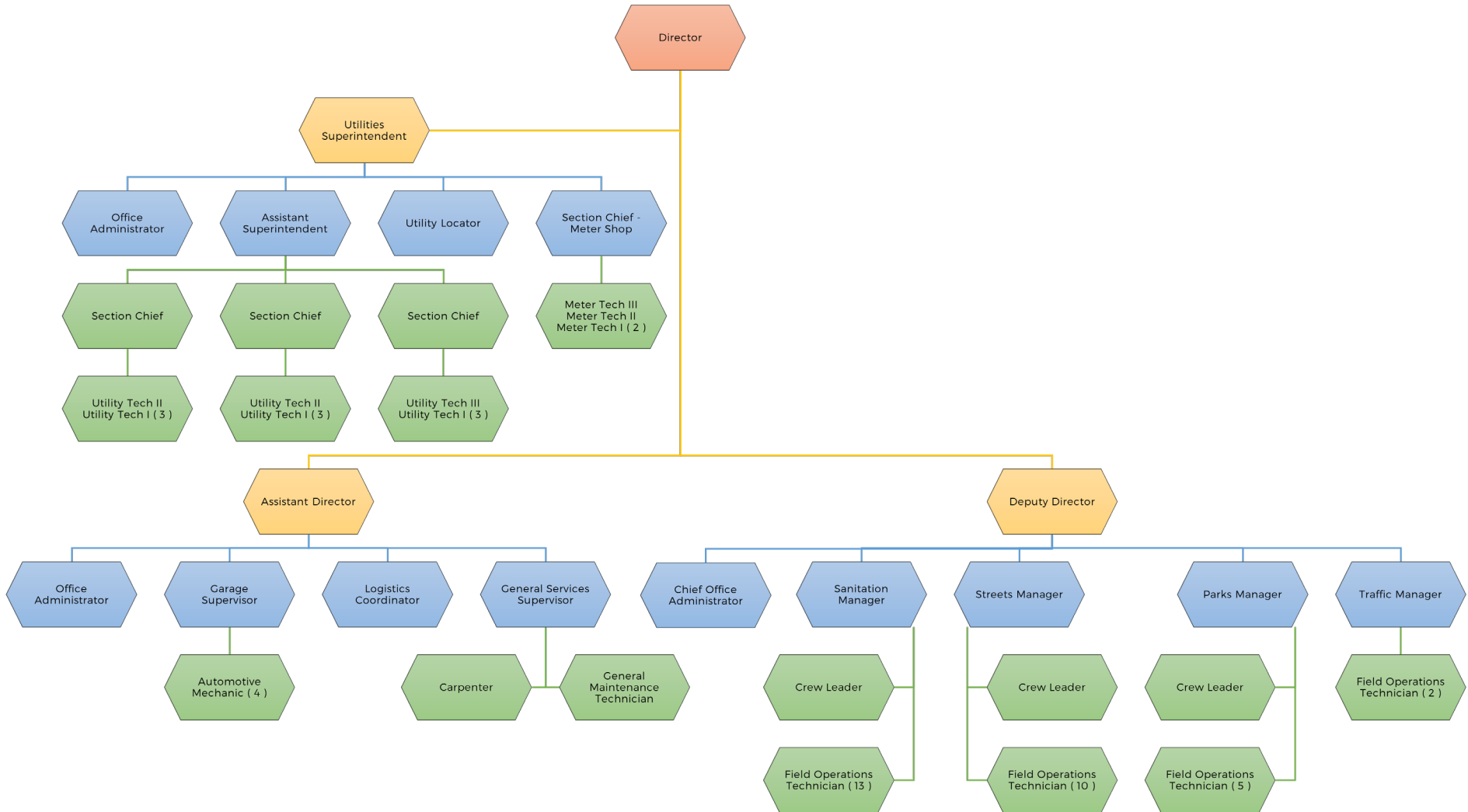
- ◇ Ensure public safety for all citizens.
- ◇ Provide a “one-stop shop” for developers entering the City.
- ◇ Provide plan review and construction administration for all City-funded construction projects.
- ◇ Create a comprehensive rezoning plan and initiate the public participation process.
- ◇ Develop and execute a tree-planting plan in accordance with the CBT (Chesapeake Bay Trust) grant.

6.0 | INFRASTRUCTURE AND DEVELOPMENT



	FY 2025 ACTUAL	FY 2026 APPROVED	FY 2027 PROPOSED	FY 2027 ADOPTED
19000 - Planning and Zoning				
Personnel Services	114,871	127,140	109,654	109,654
Operating Expenses	6,684	10,000	10,000	10,000
TOTAL Planning and Zoning	121,555	137,140	119,654	119,654
22100 - Traffic DID				
Personnel Services	89,039	-	-	-
Operating Expenses	98,298	-	-	-
TOTAL Traffic DID	187,337	-	-	-
25100 - Building Permits and Inspection				
Personnel Services	385,973	411,167	441,305	441,305
Operating Expenses	12,361	27,200	27,200	27,200
Capital Outlay	60,000	-	-	-
TOTAL Building Permits and Inspection	458,334	438,367	468,505	468,505
31000 - Engineering				
Personnel Services	586,257	789,037	769,479	769,479
Operating Expenses	614,066	66,278	66,278	66,278
Capital Outlay	109,035	-	-	-
TOTAL Engineering	1,309,358	855,315	835,757	835,757

6.0 | FIELD OPERATIONS



6.0 | FIELD OPERATIONS GOALS



Goals:

- ◇ Repair all reported outages of City-owned Street lights within 5 business days of notification.
- ◇ Temporarily patch all reported potholes within 2 business days of notification.
- ◇ Permanently repair all reported potholes within 30 days of notification (April thru September)
- ◇ Inspect/clean each storm drain-inlet quarterly
- ◇ Sweep 25% of 210 City Lane miles every week (52.5 lane miles per week).
- ◇ Increase the amount of debris swept from City streets
- ◇ Perform maintenance of each park, playground, or similar asset (1X per week, 48 locations X 52 weeks = 2,496 visits).
- ◇ Perform major park landscape pass 1 X per year X 34 park locations = 34 visits
- ◇ Inspect all City playground equipment (1x per year)
- ◇ Remove rubbish and other debris from the Wicomico River or as needed (1 X per month)
- ◇ Remove rubbish and other debris from US 13 debris curtain or as needed (1 X per month visits)
- ◇ 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.
- ◇ Manage and implement all city street resurfacing projects
- ◇ Manage and implement all sidewalk and curb/gutter repairs
- ◇ Manage and implement all marina repairs

6.0 | FIELD OPERATIONS PRIORITIES



Priorities:

- ◇ Develop a replacement schedule for traffic signals
- ◇ Develop workforce through fully implementing cross-training program, promoting career ladders and professional development, and providing funding for learning opportunities.
- ◇ Review utilization and required intervals of preventative maintenance to ensure that vehicles and equipment are on the proper maintenance schedule.

Street Dept.:

- ◇ Decrease response time when implementing road repairs
- ◇ Continue to cross train FO staff on operating equipment (backhoe, skid loader, front loader..)
- ◇ Implement more road resurfacing projects
- ◇ Increase ADA ramps (missing or repair)
- ◇ Increase sidewalk repairs

Parks Dept.:

- ◇ Creating teams that are dedicated to certain parks during the summer months. Increase mowing coverage (40+ parks/mowing areas)
- ◇ Have staff gain a better knowledge of invasives to decrease the spreading throughout other city park systems
- ◇ Have staff continue tree trimming/falling trainings.

Parking Dept.:

- ◇ Standardize enforcement – becoming more regimented
- ◇ Fully staff department – more staff needed (currently 1 p/t and 2 f/t)

6.0 | FIELD OPERATIONS PRIORITIES



Sanitation Dept.:

- ◇ Train more CDL drivers on the side loader
- ◇ Increase CDL drivers
- ◇ Increase sanitation fleet (rear loader)
- ◇ Reduce number of missed cans/recycling (working with crew leader to remedy)

Fleet Dept.:

- ◇ Perform more routine services
- ◇ Provide more hydraulic training
- ◇ Start Fleet Maintenance Bldg.

Traffic Dept.:

- ◇ Increase staff
- ◇ Provide more signal training
- ◇ Inventory retired/antiquated signals/signal boxes
- ◇ Update failing street lights/poles
- ◇ Continue to update GIS layer based off repairs/installs

General Service Dept.:

- ◇ Continue to work on projects as they are presented
- ◇ Work accordingly with citywide depts as needed.
- ◇ Increase Staff

Marina Dept.:

- ◇ Continue to make the needed repairs to create a safer facility
- ◇ Pursue funding for bulkhead, stringer boards and decking repairs
- ◇ Remove expired fuel. Treat or remove from facility

6.0 | FIELD OPERATIONS



	FY 2025 ACTUAL	FY 2026 APPROVED	FY 2027 PROPOSED	FY 2027 ADOPTED
22000 - Traffic Control and Highway Lighting				
Personnel Services	313,398	410,856	442,000	442,000
Operating Expenses	1,200,413	1,273,434	1,372,031	1,372,031
Capital Outlay	1,057	-	-	-
TOTAL Traffic Control and Highway Lighting	1,514,868	1,684,290	1,814,031	1,814,031
30000 - Resource Management				
Personnel Services	321,833	338,415	362,096	362,096
Operating Expenses	120,197	78,808	78,808	78,808
TOTAL Resource Management	442,030	417,223	440,904	440,904

6.0 | FIELD OPERATIONS

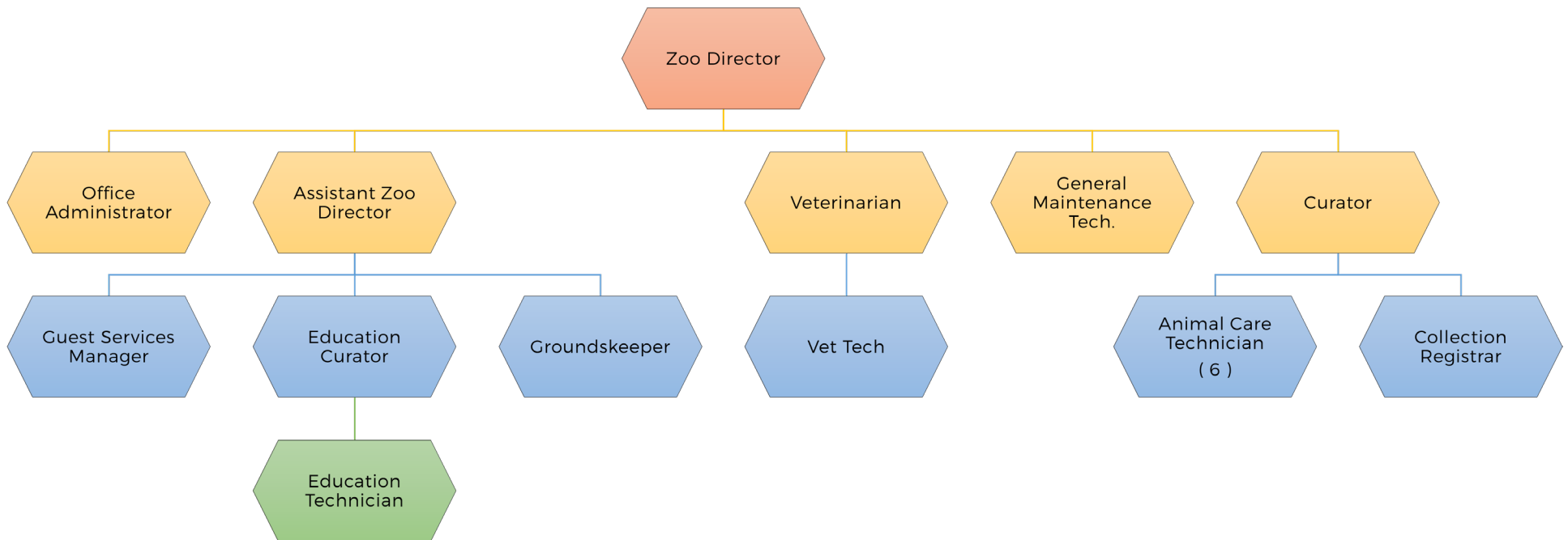


	FY 2025 ACTUAL	FY 2026 APPROVED	FY 2027 PROPOSED	FY 2027 ADOPTED
31150 - Streets				
Personnel Services	654,146	763,227	829,999	829,999
Operating Expenses	239,865	1,207,023	1,184,118	1,184,118
Capital Outlay	34,036	-	-	-
TOTAL Streets	928,048	1,970,250	2,014,117	2,014,117
32061 - Sanitation - Waste Collection/Disposal				
Personnel Services	683,718	718,839	832,226	832,226
Operating Expenses	966,266	1,105,808	1,114,525	1,197,830
Capital Outlay	46,601	350,000	-	500,000
TOTAL Sanitation - Waste Collection/Disposal	1,696,585	2,174,647	1,946,751	2,530,056
32062 - Sanitation - Recycling				
Personnel Services	132,389	135,029	142,767	142,767
Operating Expenses	23,356	32,653	32,653	32,653
TOTAL Sanitation - Recycling	155,744	167,682	175,420	175,420

6.0 | FIELD OPERATIONS



	FY 2025 ACTUAL	FY 2026 APPROVED	FY 2027 PROPOSED	FY 2027 ADOPTED
34064 - Fleet Management				
Personnel Services	346,933	438,294	474,778	474,778
Operating Expenses	126,646	157,068	160,258	160,258
TOTAL Fleet Management	473,578	595,361	635,036	635,036
35000 - Carpenter Shop				
Personnel Services	210,319	326,240	338,923	338,923
Operating Expenses	31,788	27,829	29,590	29,590
Capital Outlay	49,803	-	-	-
TOTAL Carpenter Shop	291,910	354,070	368,513	368,513
45000 - Parks				
Personnel Services	522,913	565,176	607,828	607,828
Operating Expenses	254,392	262,813	260,636	260,636
Capital Outlay	56,982	-	-	-
TOTAL Parks	834,287	827,988	868,464	868,464



6.0 | ZOO



40000 - Zoo	FY 2025 ACTUAL	FY 2026 APPROVED	FY 2027 PROPOSED	FY 2027 ADOPTED
Personnel Services	1,385,049	1,308,055	1,624,539	1,624,539
Operating Expenses	467,354	563,698	511,939	511,939
Capital Outlay	36,122	-	-	-
TOTAL Zoo	1,888,525	1,871,752	2,136,478	2,136,478

6.0 | ZOO GOALS & PRIORITIES



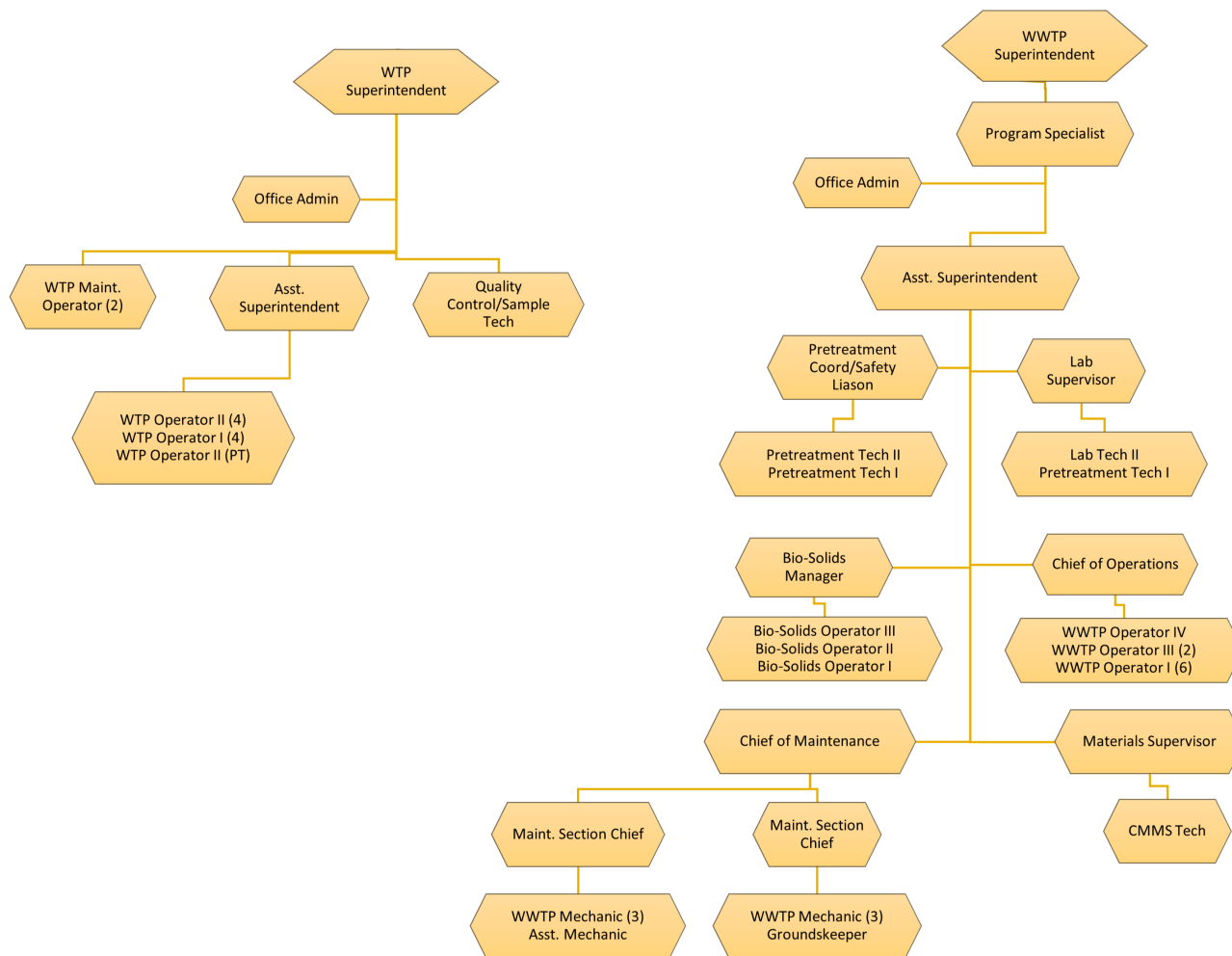
Goals:

- ◇ Increase docent volunteer base by 10%.
- ◇ Retain current docent volunteer base by 60%.
- ◇ Increase gross revenue sales in gift shop by 20% from FY26.
- ◇ Increase gross revenue concessions by 18% from FY26.
- ◇ Increase gate donations by 10% from FY26.
- ◇ Increase membership by 20%.
- ◇ Generate \$25,000 in event and grounds sponsorship.

Priorities:

- ◇ Release the 3 and 5-year Zoological Strategic plan to achieve AZA accreditation and increase revenue generated by the zoo.
- ◇ Continue designing and construction plans for New “Imagination Center”
- ◇ Launch and manage New Smaller Capital Campaign’s. Fundraising will be focused on building the Expedition Ecuador Phase 1, 2 &3 for Coati’s, Spider Monkeys and Ocelot.
- ◇ Hold new Zoobilee event to celebrate calendar year 2026 successes.
- ◇ Maintain relationships with public schools for KWEE programs.
- ◇ Build partnership opportunities to diversify and expand educational programming and community events.
- ◇ Continue to improve exterior aesthetics of the entire zoo, creating a more engaging fun educational experience for guests
- ◇ Create and implement marketing strategies for greater regional reach.

6.0 | WATERWORKS ORG CHART



6.0 | WATERWORKS GOALS AND PRIORITIES



Goals:

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

Priorities:

- ◇ Openly and regularly communicate with citizens of the City by distributing annual Water Quality Report.
- ◇ Improve communication with the public through a more robust online presence.
- ◇ Provide water conservation outreach and education at City festivals, fairs and Earth Day.
- ◇ Respond to all water quality complaints.
- ◇ Provide for well field rehabilitation and expansion.
- ◇ Ensure the quality of the WWTP effluent discharge entering the receiving waters of the Wicomico River meets National Pollutant Discharge Elimination System Permit requirements.
- ◇ Facilitate ability of the WWTP to maintain compliance with State and Federal requirements.
- ◇ Reduce the risk of storm related Sanitary Sewer Overflows through use of best management practices and improvements.
- ◇ 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.
- ◇ Flush all Fire Hydrants (at minimum) once per year.

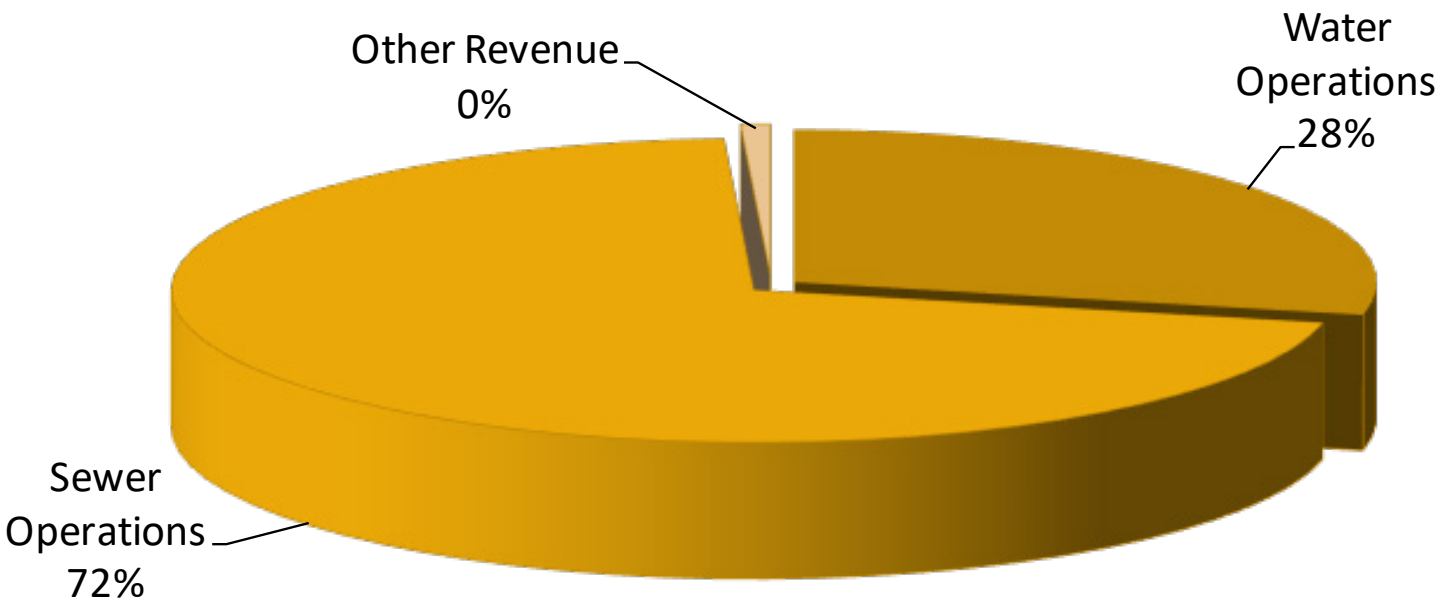
7.0

REVENUES AND EXPENDITURES



WATER/SEWER REVENUES		
Water Operations	6,768,940	29%
Sewer Operations	16,827,004	72%
Other Revenue	-195,223	-1%
Total	\$23,400,721	100%

Water and Sewer Fund Revenues - FY 27



7.1

WATER/SEWER REVENUES DETAIL

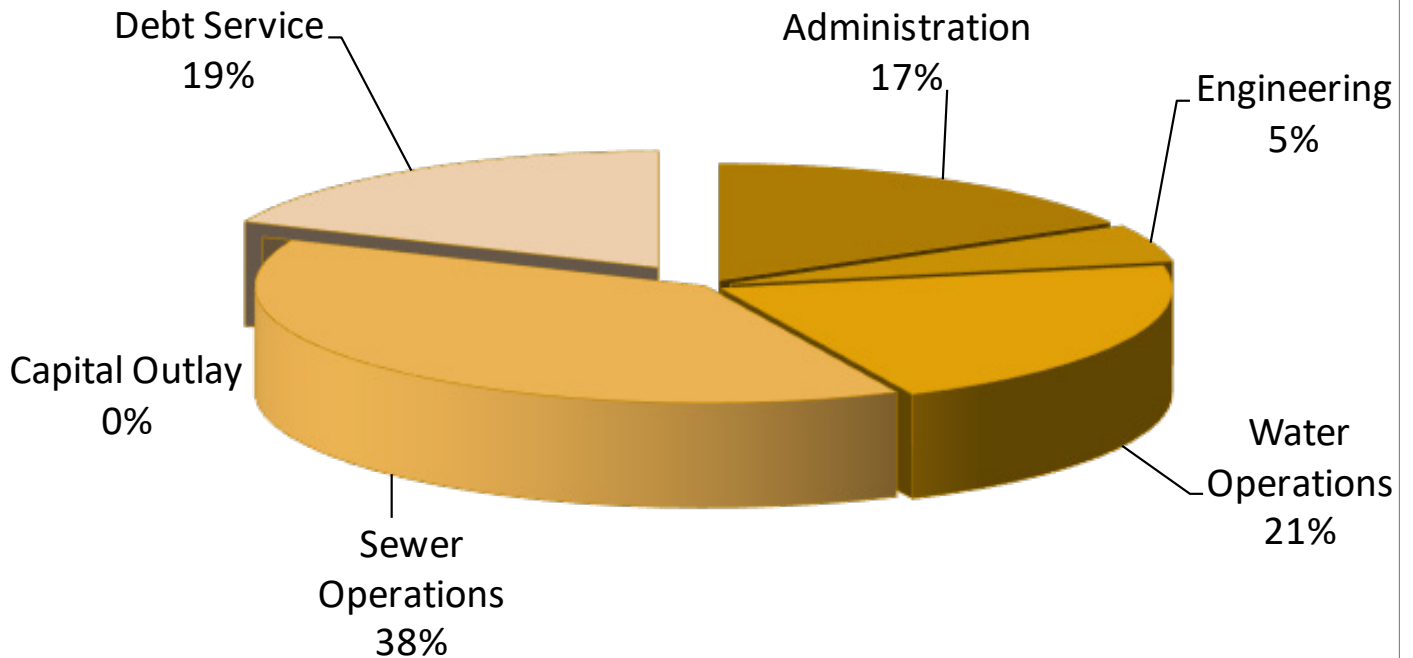


WATER/SEWER FUND		FY25 ACTUAL	FY27 PROPOSED	FY27 ADOPTED
425800	Maryland Department of Environment	401,953	-	-
433260	Inspection Fees	48,112	50,000	50,000
434310	Water Sales	6,170,563	6,460,440	6,460,440
434315	Penalties	40,240	35,000	35,000
434316	Administrative Fees	133,945	130,000	130,000
434341	Fire Service	20,872	21,000	21,000
434342	Meter Tests	240	-	-
434350	Special Meter Readings	26,413	20,000	20,000
434360	Sundry	26,496	40,000	40,000
434370	Turn On Charges	14,100	12,500	12,500
434410	Sewer Sales	15,332,133	16,167,004	16,167,004
434415	Penalties	106,571	95,000	95,000
434440	Pretreatment Monitoring	269,270	220,000	220,000
434450	Urban Services	363,900	345,000	345,000
456110	Investment Interest	560,895	-	-
456120	Other Interest	498	-	-
456450	Federal Recovery Funds	(1,061,109)	-	-
456911	Other Misc. Receipts	473	600	600
456913	Returned Check Fee	2,640	2,000	2,000
456926	Compensated Allowance Adjustment	(7,399)	-	-
469200	Sale of Fixed Assets	(32,094)	-	-
469311	Capital Lease Proceeds	-	-	-
469810	Current Surplus Available	-	(197,823)	(197,823)



WATER/SEWER EXPENDITURES		
Administration	3,913,162	17%
Engineering	1,206,350	5%
Water Operations	4,954,981	21%
Sewer Operations	8,993,025	38%
Capital Outlay	0	0%
Debt Service	4,333,203	19%
Total	\$23,400,721	100%

Water and Sewer Fund Expenditures - FY 27



7.1

WATER/SEWER EXPENDITURE DETAIL



	FY 2025 ACTUAL	FY 2026 APPROVED	FY 2027 PROPOSED	FY 2027 ADOPTED
81080 - Water Engineering				
Personnel Services	664,916	775,845	795,782	795,782
Operating Expenses	134,109	234,318	234,318	234,318
Capital Outlay	3,893	28,250	176,250	176,250
TOTAL Water Engineering	802,918	1,038,413	1,206,350	1,206,350
81570 - Water Billing				
Personnel Services	235,793	241,532	262,639	262,639
Operating Expenses	175,936	126,210	126,210	126,210
TOTAL Water Billing	411,729	367,742	388,849	388,849
82075 - Water Treatment				
Personnel Services	1,350,794	1,396,941	1,497,228	1,497,228
Operating Expenses	1,469,144	1,659,464	1,694,733	1,694,733
TOTAL Water Treatment	2,819,938	3,056,405	3,191,961	3,191,961
82076 - Water Branch				
Personnel Services	824,499	936,471	970,008	970,008
Operating Expenses	496,257	793,013	793,013	793,013
Capital Outlay	-	185,000	-	-
TOTAL Water Branch	1,320,756	1,914,484	1,763,020	1,763,020

7.1

WATER/SEWER EXPENDITURE DETAIL



	FY 2025 ACTUAL	FY 2026 APPROVED	FY 2027 PROPOSED	FY 2027 ADOPTED
83000 - Water Administration				
Personnel Services	241,772	237,051	264,989	264,989
Operating Expenses	1,249,008	532,425	617,140	617,140
TOTAL Water Administration	1,490,780	769,476	882,129	882,129
84080 - Sewer Engineering				
Personnel Services	644,074	757,945	775,979	775,979
Operating Expenses	109,337	140,322	140,322	140,322
Capital Outlay	17,544	24,450	24,450	24,450
TOTAL Sewer Engineering	770,955	922,717	940,751	940,751
85070 - Sewer Billing				
Personnel Services	361,575	369,405	402,763	402,763
Operating Expenses	113,949	110,898	110,898	110,898
TOTAL Sewer Billing	475,524	480,303	513,661	513,661
86083 - Wastewater Treatment Plant				
Personnel Services	2,284,413	2,822,980	2,929,065	2,929,065
Operating Expenses	3,999,533	4,142,706	4,109,622	4,109,622
Capital Outlay	-	410,000	-	-
TOTAL Wastewater Treatment Plant	6,283,946	7,375,686	7,038,687	7,038,687

7.1

WATER/SEWER EXPENDITURE DETAIL



	FY 2025 ACTUAL	FY 2026 APPROVED	FY 2027 PROPOSED	FY 2027 ADOPTED
86085 - Sewer Branch				
Personnel Services	913,918	1,061,410	1,228,055	1,228,055
Operating Expenses	248,007	449,927	450,751	450,751
TOTAL Sewer Branch	1,161,925	1,511,337	1,678,806	1,678,806
86086 - Pretreatment Monitoring				
Personnel Services	216,782	231,595	243,056	243,056
Operating Expenses	30,253	32,976	32,476	32,476
TOTAL Pretreatment Monitoring	247,035	264,571	275,532	275,532
87000 - Sewer Administration				
Personnel Services	239,884	251,717	272,233	272,233
Operating Expenses	5,126,222	818,304	915,539	915,539
TOTAL Sewer Administration	5,366,106	1,070,021	1,187,772	1,187,772
91002 - Operating Transfers - Water and Sewer				
Other	1,117,000	1,530,994	-	-
TOTAL Operating Transfers - Water and Sewer	1,117,000	1,530,994	-	-
TOTAL Water Sewer Fund	22,584,266	25,570,722	23,400,721	23,400,721

7.1

WATER/SEWER EXPENDITURES



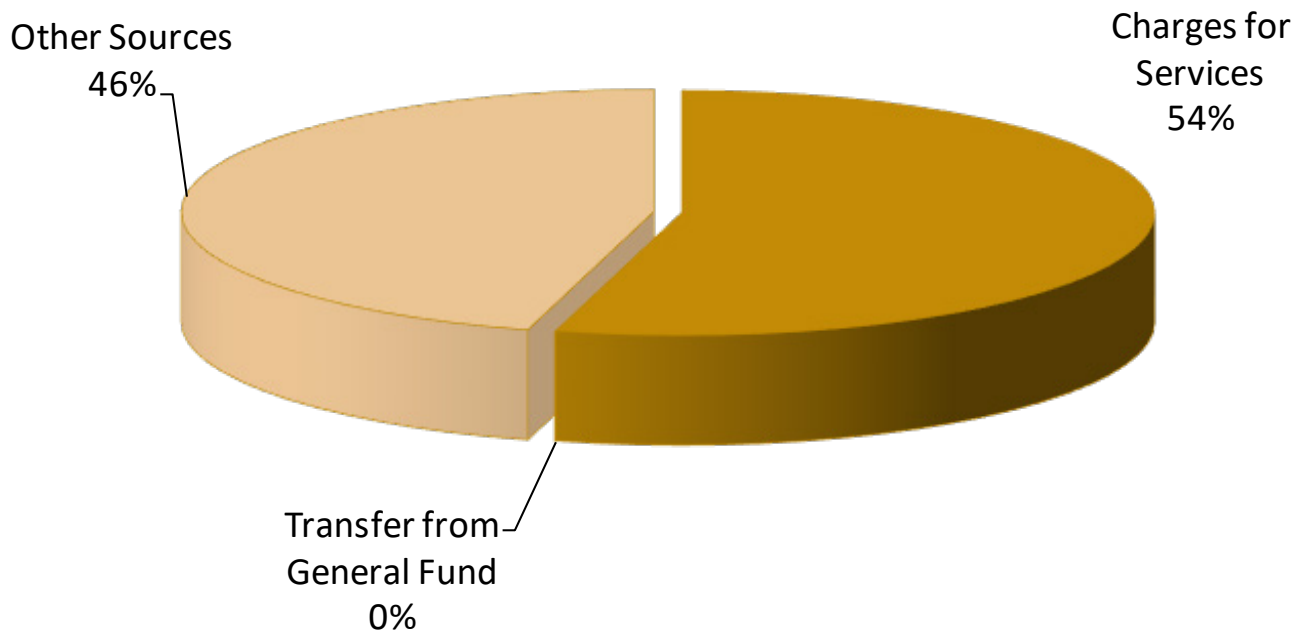
	FY 2025 ACTUAL	FY 2026 APPROVED	FY 2027 PROPOSED	FY 2027 ADOPTED
70102 - Debt Service - Water				
Debt Service	117,195	1,322,946	384,768	384,768
TOTAL Debt Service - Water	117,195	1,322,946	384,768	384,768
70107 - Debt Service - Sewer				
Personnel Services	198,459	3,945,625	3,948,435	3,948,435
TOTAL Debt Service - Sewer	198,459	3,945,625	3,948,435	3,948,435

7.2 | MARINA FUND REVENUES



MARINA REVENUES		
Charges for Services	30,500	54%
Transfer from General Fund	-	0%
Other Sources	25,680	46%
TOTAL	56,180	100%

Marina Fund Revenues - FY 27



7.2 | MARINA FUND REVENUES DETAIL



MARINA FUND		FY25 ACTUAL	FY27 PROPOSED	FY27 ADOPTED
434710	Slip Rental	32,887	30,000	30,000
434711	Boat Gasoline Sales	3,169	-	-
434712	Boat Diesel Sales	77	-	-
456921	Laundry Income	709	-	-
456927	Electric Fees	4,395	500	500
469810	Current Surplus Available	-	25,680	25,680
TOTAL Marina Fund		41,237	56,180	56,180

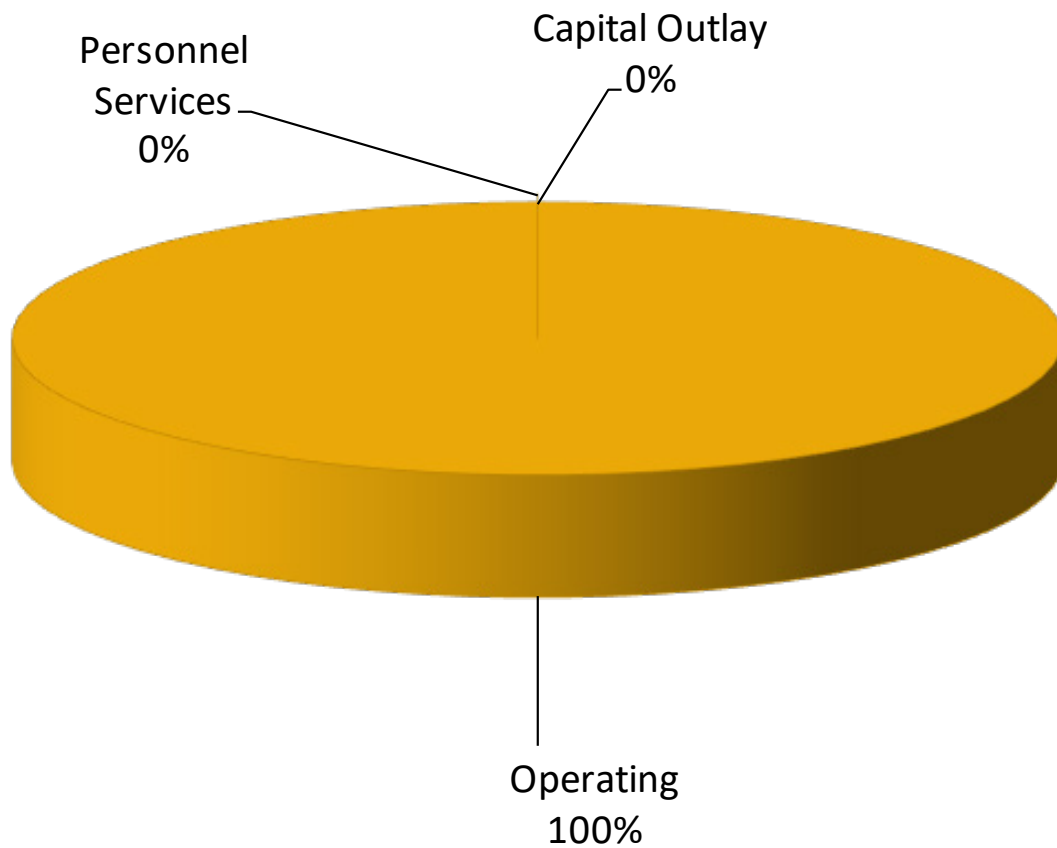
7.2

MARINA FUND EXPENDITURES



MARINA EXPENDITURES		
Personnel Services	0	0%
Operating	56,180	100%
Capital Outlay	0	0%
TOTAL	\$56,180	100%

Marina Fund Expenditures - FY 27



7.2

MARINA FUND EXPENDITURES DETAIL



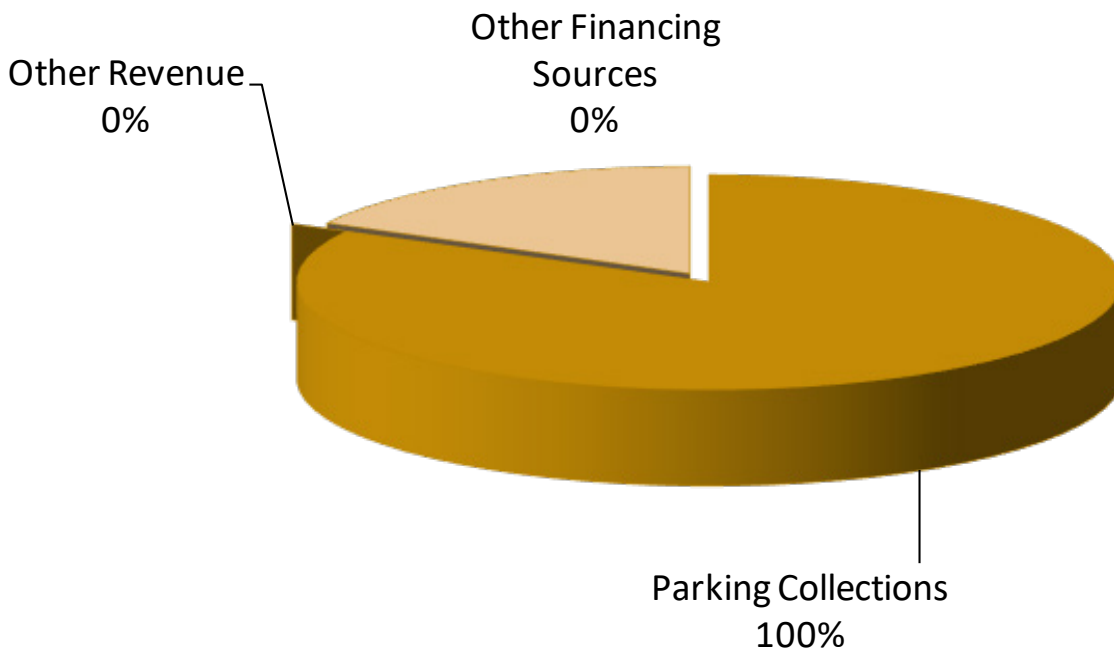
47000 - Marina	FY 2025 ACTUAL	FY 2026 APPROVED	FY 2027 PROPOSED	FY 2027 ADOPTED
Personnel Services	25,408	44,141	-	-
Operating Expenses	75,193	56,463	56,180	56,180
TOTAL Marina	100,601	100,603	56,180	56,180

7.3 | PARKING FUND REVENUES



PARKING AUTHORITY REVENUES		
Parking Collections	775,000	126%
Other Revenue	-	0%
Other Financing Sources	(160,593)	-26%
TOTAL	\$614,407	100%

Parking Authority Revenues - FY 27



7.3 | PARKING AUTHORITY FUND REVENUES DETAIL



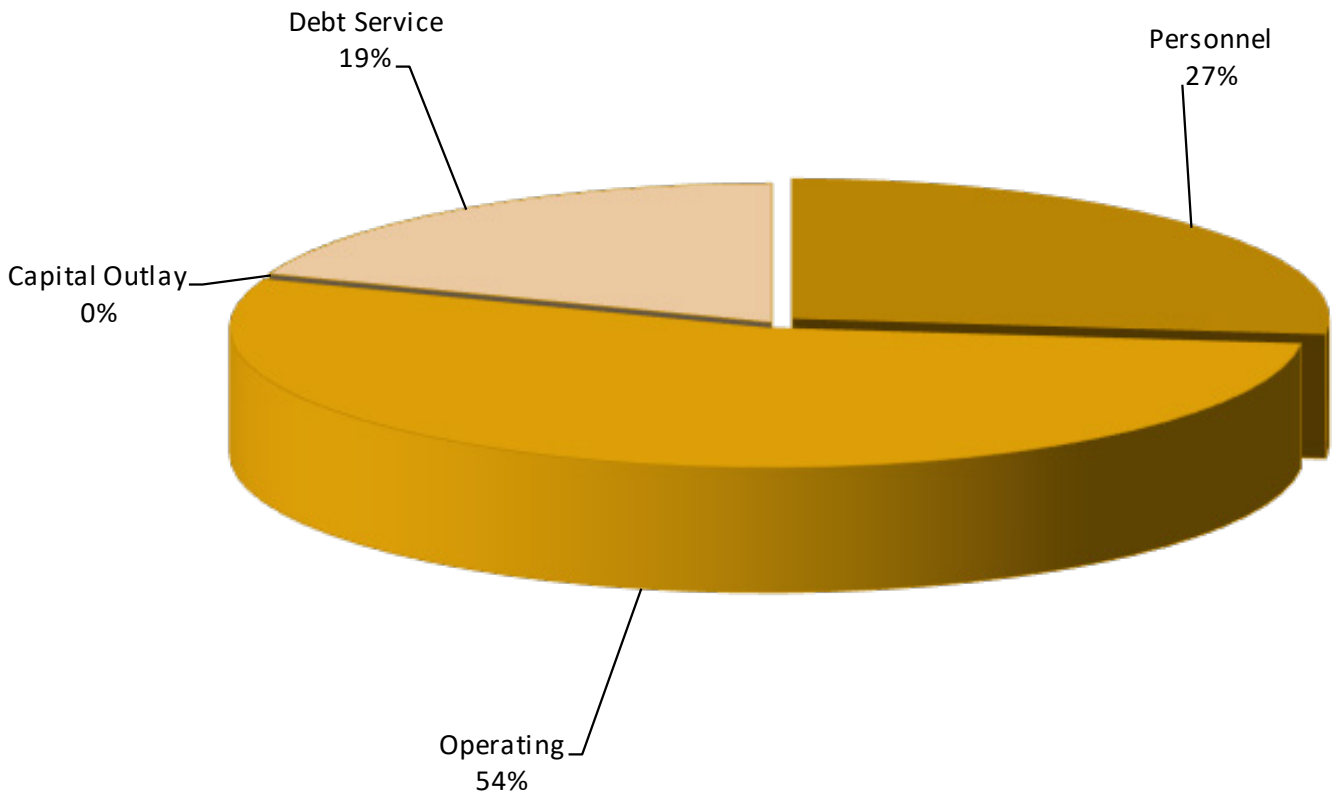
PARKING AUTHORITY FUND		FY25 ACTUAL	FY27 PROPOSED	FY27 ADOPTED
413204	Park Permit Lots	263,668	260,000	260,000
413205	Parking Meters/Coin	31,918	60,000	60,000
413206	Park Permit Garage	346,404	390,000	390,000
433272	Adm Fees-Towing	210	-	-
445110	Parking Citations	66,277	65,000	65,000
456110	Investment Interest	45,918	-	-
456911	Other Miscellaneous Receipts	25,440	-	-
469810	Current Surplus Available	-	(160,593)	(160,593)
TOTAL Parking Authority Fund		\$779,834	\$614,407	\$614,407

7.3 | PARKING FUND EXPENDITURES



PARKING AUTHORITY EXPENDITURES		
Personnel	164,713	27%
Operating	331,024	54%
Capital Outlay	-	0%
Debt Service	118,670	19%
TOTAL	\$614,407	100%

Parking Authority Expenditures - FY 27



7.3

PARKING AUTHORITY FUND EXPENDITURES



PARKING AUTHORITY DIVISION	FY26 Original	FY26 Revised	FY27 Proposed	FY27 Proposed vs. FY26 Revised
Parking Authority	512,369	514,686	495,737	-18,949
Debt Service - Parking Authority	119,836	119,836	118,670	-1,166
TOTAL Parking Authority Fund	\$632,205	\$634,522	\$614,407	(\$20,115)

	FY 2025 ACTUAL	FY 2026 APPROVED	FY 2027 PROPOSED	FY 2027 ADOPTED
31154 - Parking Authority				
Personnel Services	132,436	147,621	164,713	164,713
Operating Expenses	324,314	364,748	331,024	331,024
TOTAL Parking Authority	456,750	512,369	495,737	495,737
70154 - Debt Service - Parking Authority				
Debt Service	21,778	119,836	118,670	118,670
TOTAL Debt Service - Parking Authority	21,778	119,836	118,670	118,670
TOTAL ALL Parking Authority	\$478,528	\$632,205	\$614,407	\$614,407

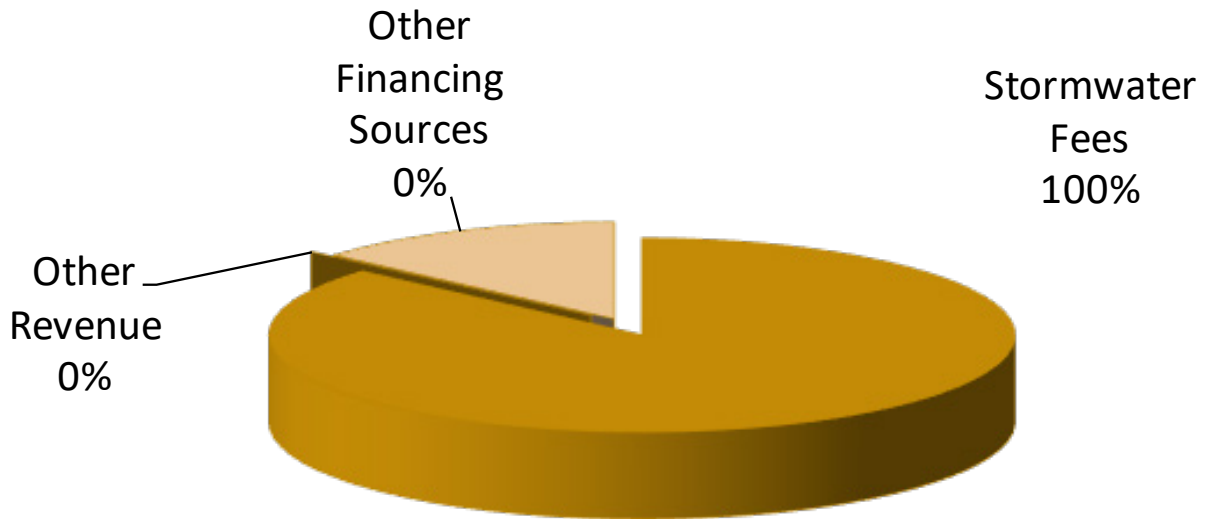
7.4

STORMWATER FUND REVENUES



STORMWATER REVENUES		
Stormwater Fees	1,000,000	119%
Other Revenue		0%
Other Financing Sources	(156,523)	-19%
TOTAL	\$843,477	100%

Stormwater Revenues - FY 27



7.4 | STORMWATER FUND REVENUES DETAIL



PARKING AUTHORITY FUND		FY25 ACTUAL	FY27 BUDGETED	FY27 BUDGETED
434588	Stormwater Fees	1,000,725	1,000,000	1,000,000
469810	Current Surplus Available		(156,523)	(156,523)
TOTAL Parking Authority Fund		\$1,000,725	\$843,477	\$843,477

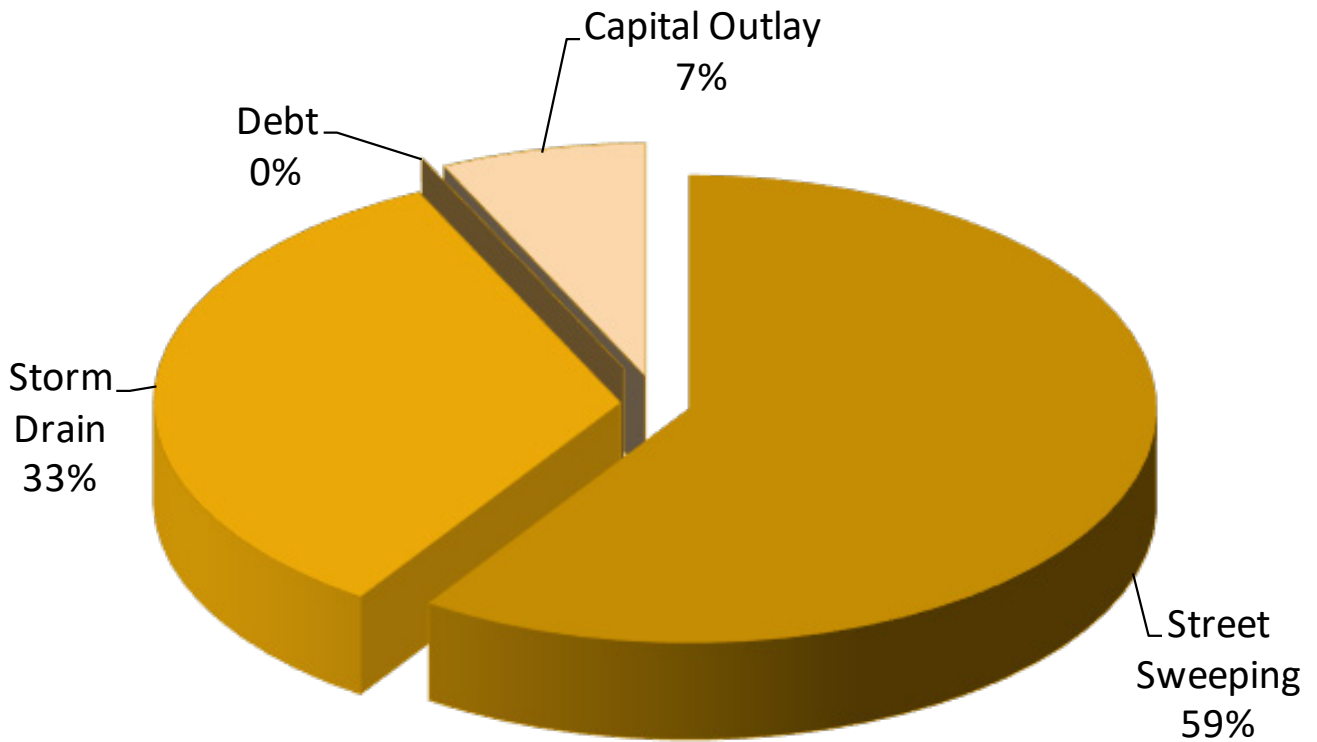
7.4

STORMWATER FUND EXPENDITURES



STORMWATER EXPENDITURES		
Street Sweeping	500,977	59%
Storm Drains	282,500	33%
Debt	-	0%
Capital Outlay	60,000	7%
TOTAL	\$843,477	100%

Storm Water Expenditures - FY 27



7.4 | STORMWATER FUND EXPENDITURES



STORMWATER DIVISION	FY26 Original	FY26 Revised	FY27 Proposed	FY27 Proposed vs. FY26 Revised
Stormwater Fund	976,515	979,464	843,477	-135,987
TOTAL Stormwater Fund	\$976,515	\$979,464	\$843,477	(\$135,987)

60820 - Stormwater - Street Sweeping/Storm Drains/Transfers	FY 2025 ACTUAL	FY 2026 APPROVED	FY 2027 PROPOSED	FY 2027 ADOPTED
Personnel Services	144,209	211,128	394,876	394,876
Operating Expenses	296,770	182,887	106,101	106,101
Storm Drains	106,730	282,500	282,500	282,500
Transfers	-	300,000	60,000	60,000
TOTAL Storm Water	547,708	976,515	843,477	843,477



APPENDICES





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, 2026 TO JUNE 30, 2027, 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, 2026 and ending June 30, 2027 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, 2026 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 ___ PM on _____, 2026 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.

THIS ORDINANCE was introduced and read at a Meeting of the Mayor and Council of the City of Salisbury held on the ____ day of _____, 2026 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 _____, 2026.

ATTEST:

A-1

APPENDIX MAYOR'S BUDGET ORDINANCE



Julie A. English, City Clerk

April R. Jackson, City Council President

Approved by me, this _____ day of _____, 2026.

Randolph J. Taylor, Mayor



Schedule A - Operating Budget Appropriations

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

City Council / City Clerk			304,589
Mayor's Office/ Development Services			1,774,996
Finance			1,144,949
Procurement / Municipal Buildings			894,202
City Attorney			355,000
Information Technology			1,179,411
Police			20,140,680
Fire			15,759,944
Housing and Community Development			1,480,916
Infrastructure and Development			1,423,916
Field Operations			8,846,544
Arts, Business, and Culture Development			3,157,832
Debt Service & Other Uses			6,447,131
Total			62,910,110



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

Total	-		614,407
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3) Water Sewer Fund - for operations of the water and sewer departments

Total			23,400,721
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4) Marina Fund – for the operations of the enterprise known as the City Marina

Total			56,180

5) Storm Water Fund – for the operations of the enterprise known as the Storm Water Fund

Total			843,477
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Grand Total			87,824,895
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Schedule B – Capital Project Appropriations (1 of 2) General Capital Projects

Schedule B: General Capital Projects										General Fund - Capital Outlay			
Dept	Project Description	Funding Source								Account		Funding Source	
		CIP Amount	Adj	Approved Amount	PayGO Gen Fund	PayGO Storm Water	Grants	Reallocation	Bond	Org	Acct	General Revenues	Lease Proceeds
FO	Street Reconstruction (Milling and Paving)		850,000	850,000						31150	534318	850,000	
FO	Concrete Program (Curb, Gutter and Sidewalk)		75,000	75,000						31150	534307	75,000	
FO	Sanitation Truck		500,000	500,000						32061	577025		500,000
Fire	Fire Radios	134,653		134,653						24035	577030		134,653
Fire	Fire AED's	55,250		55,250						24035	577030		55,250
General Fund & Capital Projects		189,903	1,425,000	1,614,903	-	-	-	-	-			925,000	689,903



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

Water Sewer Capital Projects

Project	Approved Amount	Capital Projects - Funding Source					Enterprise Fund - Capital Outlay	
		PayGO	Grants	Lawsuit Funds	Impact Revolving Funds	Bond	Account	Lease Proceeds
Water Sewer Fund:								
Elevated Water Tank Maintenance	300,000			300,000				
Rate Study	100,000			100,000				
Replace Distribution Piping & Valves	100,000			100,000				
Sewer Infiltration and Inflow Remediation	100,000			100,000				
Sanitary Sewer Lining	75,000			75,000				
Pump Station Improvements	110,000			110,000				
Aeration Basin Valve Replacement	200,000			200,000				
Water Sewer Fund Total >>	985,000	-	-	985,000	-	-		0
Storm Water Fund								
Pond Maintenance	60,000	60,000						
Storm Water Fund Total >>	60,000	60,000	-	-	-	-		0



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

Schedule C: City Fiscal Year 2027 Appropriations for Grant-Funded Expenditures

Grant Name	Appropriation					Grant Dates		Funding		
	Funding by Grant			Funding by Grant Match		Start Date	End Date	Source	ALN #	Dept/Agency
	Total	Prior Yrs	FY 2027	Amount	Account					
Comcast - Public, Educational & Governmental (PEG) Fees										
FY27 - PEG Fees from Comcast	50,000		50,000	-	N/A	7/1/2026	6/30/2027	Private	N/A	Comcast
Housing & Community Development										
FY27 - Housing First Program				95,000	10530-534505-76541	7/1/2026	6/30/2027		N/A	
FY27 - Housing & Homeless Operations				20,000	10530-546006	7/1/2026	6/30/2027		N/A	
PY/FY26 - Community Development Block Grant (CDBG)	380,000		380,000	-		7/1/2026	6/30/2027	Federal	14.218	HUD
Mayor's Office										
PAYGO DGS Infrastructure Improvements Grant	4,000,000		4,000,000	-	N/A	7/1/2026	6/30/2027	State	N/A	DGS
Arts, Business & Culture Department										
FY27 - Maryland Façade Improvement Grant Program	150,000		150,000	-	N/A	7/1/2026	6/30/2027	State	N/A	DHCD
FY27 - MD Heritage Areas Authorities Authority Non-Capital Grant	50,000		50,000	-	N/A	7/1/2026	6/30/2027	State	N/A	MHAA
FY27 - MSAC Touring	5,000		5,000	-	N/A	7/1/2026	6/30/2027	State	N/A	MSAC
FY27 - Technical Assistance Grant	50,000		50,000	-	N/A	7/1/2026	6/30/2027	State	N/A	DHCD
Water Works Department										
FY27 - ENR O&M Grant - MDE Bay Restoration Fund (BRF)	525,000		525,000	-	N/A	7/1/2025	6/30/2026	State	N/A	MDE / BRF
Salisbury Fire Department										
FY27 AED and Cardiac Devices	5,000		5,000	5,000	91001-599124	7/1/2026	6/30/2027	State	N/A	MIEMSS
FY26 Cancer Testing Grant	30,000		30,000	-	N/A	7/1/2026	6/30/2027	State	N/A	MDH
Field Operations										
FY26 CP&P Waterside Park/Playground Equipment	377,000		377,000	-	N/A	7/1/2026	6/30/2027	State	N/A	DNR



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

Schedule C: City Fiscal Year 2027 Appropriations for Grant-Funded Expenditures

Grant Name	Appropriation					Grant Dates		Funding		
	Funding by Grant			Funding by Grant Match		Start Date	End Date	Source	ALN #	Dept/Agency
	Total	Prior Yrs	FY 2027	Amount	Account					
Salisbury Police Department										
FFY25 - Edward Byrne Memorial JAG	35,000		35,000	-	N/A	7/1/2026	6/30/2027	Federal	16.738	GOCCP / BJAG
FFY26 - Edward Byrne Memorial JAG	35,000		35,000	-	N/A	7/1/2026	6/30/2027	Federal	16.738	GOCCP / BJAG
FY27 - State Aid for Police Protection (SAPP)	1,500,000		1,500,000	-	N/A	7/1/2026	6/30/2027	State	N/A	GOCCP
FFY27 - Bulletproof Vest Grant (GOCCP / DOJ-OJP)	5,000		5,000	5,000	91001-599121	7/1/2026	6/30/2027	Federal	16.607	GOCCP / DOJ-OJP
FFY26 - Bulletproof Vest Grant (DOJ-OJP)	35,000		35,000	35,000	91001-599121	7/1/2026	6/30/2027	Federal	16.607	GOCCP / DOJ-OJP
FY27 - MD Criminal Intelligence Network (MCIN)	500,000		500,000	30,000	91001-599121	7/1/2026	6/30/2027	State	N/A	GOCCP
FY27 - Community Program Grant	25,000		25,000	7,000	91001-599121	7/1/2026	6/30/2027	State	N/A	GOCCP
FY27 - Local Warrant Apprehension and Absconding Grant	40,000		40,000	17,000	91001-599121	7/1/2026	6/30/2027	State	N/A	GOCCP
FFY27 - MD Highway Safety Office - Speed Enforcement	4,000		4,000	500	91001-599121	7/1/2026	9/30/2027	Federal	20.600	US DOT / MHSO
FFY27 - MD Highway Safety Office - Impaired Driver (DUI)	3,000		3,000	1,500	91001-599121	7/1/2026	9/30/2027	Federal	20.616	US DOT / MHSO
FFY27 - MD Highway Safety Office - Distracted Driver	1,000		1,000	500	91001-599121	7/1/2026	9/30/2027	Federal	20.600	US DOT / MHSO
FY27 - Expanded Development of Predictive Policing	100,000		100,000	-	N/A	7/1/2026	9/30/2027	Federal	16.738	GOCCP / BJAG
FY27 - Police Accountability, Community and Transparency Grant (PACT)	30,000		30,000	-	N/A	7/1/2026	6/30/2027	State	N/A	GOCCP
FY27 - Police Recruitment & Retention Grant (PRAR)	50,000		50,000	-	N/A	7/1/2026	6/30/2027	State	N/A	GOCCP
FY27 - Mental Health Co-Responder Project	90,000		90,000	30,000	91001-599121	7/1/2026	9/30/2027	Federal	16.738	Dept. of Justice
FY27 Drug Court - Home Visits	9,000		9,000	6,000	91001-599121	7/1/2026	9/30/2027	County	N/A	Circuit Court
FY27 Law Enforcement Training Scholarship	5,000		5,000	-	N/A	7/1/2026	6/30/2027	State	N/A	GOCCP
FFY27 - U.S. Marshals Program	10,000		10,000	5,000	91001-599121	7/1/2026	6/30/2027	Federal	16.111	US Marshals
FY27 LGIT Law Enforcement Specific Training	100,000		100,000		N/A	7/1/2026	6/30/2027	Local	N/A	LGIT
FY27 LGIT Equipment grant	5,000		5,000	5,000	91001-599121	7/1/2026	6/30/2027	Local	N/A	LGIT
Total >>	\$ 8,184,000	\$ -	\$ 8,184,000	\$ 262,500						

The City's Housing First / Homeless Program will require a transfer from the General Fund in FY27 in the amount of **\$95,000.00**, which will be transferred from account number **91001-599200** H&H Operating Fund for Anne Street \$20,000

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 APPENDIX FEE SCHEDULE



ORDINANCE NO.

AN ORDINANCE OF THE CITY OF SALISBURY, MARYLAND TO SET FEES FOR FY 2027 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 2027 Budget of the City of Salisbury; and

WHEREAS, the fee amounts set forth in the “FY 2027 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 2027, in accordance with the adoption of the Fiscal Year 2027 Budget of the City of Salisbury; and

A-2 APPENDIX FEE SCHEDULE



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 2027 Fee Schedule (the “FY27Fee 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 FY27 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, 2026.

A-2 APPENDIX FEE SCHEDULE



THIS ORDINANCE was introduced and read at a Meeting of the Mayor and Council of the City of Salisbury held on the ____ day of _____, 2026 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, 2026.

ATTEST:

Julie A. English, City Clerk

April R. Jackson,
City Council President

APPROVED BY ME THIS _____ day of _____, 2026.

Randolph J. Taylor, Mayor

A-2 APPENDIX FEE SCHEDULE



LICENSES			
Alarm Company	80	Per year, Per Code 8.040.30	Police Dept
Amusement		Per Code 5.24.020	Finance
1-5 Machines	500	Per year	
60-10 Machines	665	Per year	
11-15 Machines	830	Per year	
Greater than 15 machines	1,500	Per year	
Billboard License	.55	Per year, per square foot	Finance
Transient Merchant and Mobile Vendor		Per Code 5.32.070	ABCD HCDD
New Application	100		
Renewal	50	Per year	
Hotel License	50	Per Code 6.58.060	ABCD HCDD
Fortune Telling License	100		ABCD HCDD
Door to Door Solicitors	100	Plus \$40 back-ground check, Per year, Per Code 5.34.070	HCDD

A-2 APPENDIX FEE SCHEDULE



LICENSES			
Pool Table		Per Code 5.48.020	Finance
1	10	Each	
Additional tables over 1	5	Each	
Restaurant	80	Per year, Per Code 5.52.060	Finance
Theatre	75	Per year, Per code 6.60.040	Police Dept.
Towing Company		Per Code 5.64.030	Police Dept
Application Fee	80		
License	80		

A-2 APPENDIX FEE SCHEDULE



RENTAL FEES (ARTS, BUSINESS, AND CULTURE DEPARTMENT)

Outdoor Rental Space		
Park Pavilion (without restrooms)	75	Per day w/o RR
Park Pavilion (with restrooms)	100	Per day w/RR
Amphitheater	175	Per day
Riverwalk Games Park	175	Per day
Unity Square	250	Per day
Streets	100	Per day
Additional Street	50	Per day
City Park, designated park area or amenity not listed	50 100	Per day
Ball field/Basketball or Tennis Court without lights	10	Per hour w/o lights
Ball field/Basketball or Tennis Court with lights	40	Per hour w/lights
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)

A-2 APPENDIX FEE SCHEDULE



RENTAL FEES (ARTS, BUSINESS, AND CULTURE DEPARTMENT)

Supplies and 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
Traffic Control Devices		
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

A-2 APPENDIX FEE SCHEDULE



RENTAL FEES (ARTS, BUSINESS, AND CULTURE DEPARTMENT)

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)	1,500	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

MISCELLANEOUS FEES (ARTS, BUSINESS, AND CULTURE DEPARTMENT)

Food Truck Pad Rental	50	Per month
Trolley		
Private event or for-profit business	150	Per hour
Non-profit or government entity	125	Per hour

A-2 APPENDIX FEE SCHEDULE



MISCELLANEOUS FEES (FINANCE)		
Return Check Fee	40	
MPIA REQUEST (BY ALL DEPARTMENTS EXCEPT FIRE AND POLICE)		
First two hours processing request	Waived	
Work exceeding two hours to process request		Required deposit of 50% prior to 3rd hour of production. Payment in full due prior to fulfillment.
Attorney fee (if applicable)	175	Per hour
City staff fee	Varies	
Black and white copy of documents	.25	Per legal or letter format copy
Digital medium production	15	Per unit produced
Postage	Varies	

A-2 APPENDIX FEE SCHEDULE



MISCELLANEOUS FEES (CITY CLERK)

Filing Fee (Mayoral Candidates)	25	SC6-8
Filing Fee (City Council Candidates)	15	SC6-8

MISCELLANEOUS FEES (MAYOR'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)

MISCELLANEOUS FEES (HCDD)

Circus or Horsemanship event	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 license
Bankruptcy, Fire, and Closeout sales		Per Code 5.16.010
Initial fee	5	Per month
Renewal fee	50	Per month
Door to Door Solicitors	100	Plus \$40 background check, Per year, Per Code 5.34.070

A-2 APPENDIX FEE SCHEDULE



LANDLORD LICENSE, RENTAL REGISTRATION, AND OTHER MISC. FEES (ENFORCED BY HCDD)

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	
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
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

A-2 APPENDIX FEE SCHEDULE



LANDLORD LICENSE, RENTAL REGISTRATION, AND OTHER MISC. FEES (ENFORCED BY HCDD)

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	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

A-2 APPENDIX FEE SCHEDULE



LANDLORD LICENSE, RENTAL REGISTRATION, AND OTHER MISC. FEES (ENFORCED BY HCDD)

Administrative fee for fines	100	
Foreclosed Property Registration	200	Per code 15.21.040
HUD INSPIRE Rental Inspections	50	
Re-Inspection fee	100	Per citation, Per code 15.27.030

APPEAL PROCEDURE FEES (ENFORCED BY HCDD)

Title 8—Healthy & 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
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

A-2 APPENDIX FEE SCHEDULE



RENTAL FEES (HCDD)

Community Center Rental Fee

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 (HCDD)

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 Renewal	200	Per year, per building, per code 15.22.040
Non-residential Vacant Building 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 Renewal	500	Per year, per building, per code 15.22.040

A-2 APPENDIX FEE SCHEDULE



WASTE DISPOSAL FEES (FIELD OPERATIONS)

Trash Service	77 87	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 Renaming		
Materials and Labor Fee	250	Per sign (3 year maximum issuance)

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 8.40	Per day
Electric 50-amp service	12 16.80	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

A-2 APPENDIX FEE SCHEDULE



PORT OF SALISBURY MARINA FEES (FIELD OPERATIONS)

Slip Rental—Annual (annual rates are paid up front, 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

A-2 APPENDIX FEE SCHEDULE



PARKING PERMITS AND FEES (FIELD OPERATIONS)

Parking Permits	Regular Rate	Non-Profit Rate	Per code 10.04.010
Lot 1	55	41.25	Per month
Lot 4	55	41.25	Per month
Lot 5	55	41.25	Per month
Lot 7 and 13	35	26.25	Per month
Lot 10	55	41.25	Per month
Lot 11	55	41.25	Per month
Lot 12	55	41.25	Per month
Lot 16	55	41.25	Per month
Lot 30	35	26.25	Per month
Lot 33	35	26.25	Per month
Lot 35	35	26.25	Per month
Lot SPS—St. Peters St.	55	41.25	Per month
E. Church St.	55	41.25	Per month
W. Church St.	55	41.25	Per month
Parking Garage	75	56.25	Per month
Student Housing Bulk Permits (30 or more)	35	-	Per month

A-2 APPENDIX FEE SCHEDULE



PARKING PERMITS AND FEES (FIELD OPERATIONS)

Transient Parking		
Parking Garage	2	Per hour
Parking Garage	10	Per day
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		
Automated Out of State Lookup	1	Per citation + 2.50, plus any additional delinquent fees
Delinquent Notice		
30-day	25	Per notice
60-day	50	Per notice
Failure to Pay		
Failure to Pay	20	Per citation

A-2 APPENDIX FEE SCHEDULE



MISCELLANEOUS WATER/SEWER FEES (WATER WORKS)		
Water and Sewer Admin Fee (Late Charge)	50	Per occurrence, per code 13.08.040
Water Turn-On Fee	25	Per occurrence, per code 13.08.040
Water Turn-On (after hours)	80	Per occurrence, per code 13.08.040
Water Meter Read	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 and Sewer Services		See Water Sewer Rate Ordinance, per code 13.08.130-13.12.090

A-2 APPENDIX FEE SCHEDULE



WASTE WATER TREATMENT PLANT PROGRAM FEES (WATER WORKS)

Significant Industrial Users		Per code 13.12.110
IA discharges flow \geq 5% of WWTP flow	8,700	30 units
IB discharges flow \geq 50,000 gpd	7,250	25 units
IC categorical user which discharges	5,800	20 units
ID discharges flow \geq 25,000 gpd	4,350	15 units
IE categorical user which does not discharge	2,900	10 units
Minor Industrial Users		Per code 13.12.110
IIA-1 discharges flow ³ 5,000 gpd or hospitals, campus	2,030	7 units
IIA-2 discharges flow ³ 5,000 gpd or light industry, hotels	1,450	5 units
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 for calendar year.</i>		

A-2 APPENDIX FEE SCHEDULE



METER, HYDRANT, AND TAP FEES (WATER WORKS)

Temporary Connection to Fire Hydrant		Per code 13.08.120
Providing temporary meter on a fire hydrant using City water	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
Fire Flush and Fire Pump Test (to perform hydrant flow tests and meter tests on ¾" and 1" meters)		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

A-2 APPENDIX FEE SCHEDULE



METER, HYDRANT, AND TAP FEES (WATER WORKS)

Water Meter/Tap Fee and 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
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

A-2 APPENDIX FEE SCHEDULE



METER, HYDRANT, AND TAP FEES (WATER WORKS)		
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

A-2 APPENDIX FEE SCHEDULE



BUILDING FEES (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	7,300 1,810	Per permit + \$10 for each \$1,000 over \$100,000
\$500,001 to \$10,000,000 \$1,000,000	4,900 5,300	Per permit + \$9 for each \$1,000 over \$500,000
\$100,001 \$1,000,001 and up	8,500 9,800	Per permit + \$7 \$8 for each \$1,000 over \$1,000,000
Permit Extension	100	Per code 15.04.030

A-2 APPENDIX FEE SCHEDULE



BUILDING FEES (INFRASTRUCTURE AND DEVELOPMENT)

Other Building Fees		
Historic District Commission application	150	Per application + 1 per \$5,000 worth of construction
Board of Zoning Appeals application	150	Per application + advertising costs
Demo—residential	125	Per code 15.04.030
Demo—commercial	175	Per code 15.04.030
Demo – Interior Only	100	Per code 15.04.030
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
Electrical - residential	35	Per code 15.12.060
Electrical – commercial	70	Per code 15.12.060
Sidewalk sign	50	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

A-2 APPENDIX FEE SCHEDULE



BUILDING FEES (INFRASTRUCTURE AND DEVELOPMENT)		
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 85	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	
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	175	Per hour
City staff review	Varies 60	Per hour

A-2 APPENDIX FEE SCHEDULE



BUILDING FEES (INFRASTRUCTURE AND DEVELOPMENT)		
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	250 500	Plus \$10 per unit/acre. Subsequent submittals, which generate additional comments, may be charged an additional \$250.
Comprehensive Sign Plan review	225	Per review
Paleo Channel/Well-head Protection Site Plan review	100	Per review
Re-zoning	500	+ \$15/acre and advertising costs
Text amendment	500	Per amendment + advertising costs
Critical Area Program		Ordinance 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

A-2 APPENDIX FEE SCHEDULE



BUILDING FEES (INFRASTRUCTURE AND DEVELOPMENT)		
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	125 275	Per application—includes up to 500 linear feet. \$50 \$75 for additional 250 linear feet above initial
Application—Large Open/Cut	250 375	Per application--Includes up to 500 linear feet. \$100 \$125 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)	500 750	Per application
Application—Underground utility project replacing overhead utilities and removing utility poles	Waived	

A-2 APPENDIX FEE SCHEDULE



BUILDING FEES (INFRASTRUCTURE AND DEVELOPMENT)

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 75	Per break location
Install new or replace existing sidewalk—residential	50	
Install new or replace existing sidewalk—commercial	100	
Install new driveway—residential	150	

A-2 APPENDIX FEE SCHEDULE



BUILDING FEES (INFRASTRUCTURE AND DEVELOPMENT)		
Install new driveway—commercial	300	
Excavate street or sidewalk to conduct maintenance of underground facilities	150 175	\$ 50 \$75 per additional “break” in project area
Excavate street or sidewalk to replace existing utility pole	250	\$100 per additional pole replace in project area
Excavate street or sidewalk to remove utility pole permanently	Waived	
Obstruction Permit		
		Per code 12.12.020
Permit for obstructing City public streets and ways	50 75	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/day over 30 days
Lane closure (including bike lanes)	100	\$10/day over 30 days
Street closure	250	\$25/day over 30 days
Street closure for block party or community event		Fee under ABCD—Outdoor Rental
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—\$1925 and sewer—\$1785)

A-2 APPENDIX FEE SCHEDULE



BUILDING FEES (INFRASTRUCTURE AND DEVELOPMENT)		
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	Varies	Fee amount is project dependent. Infrastructure Reimbursement Fee is the prorated share of the cost of water and sewer mains based on a 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	Varies	.1 percent of the Infrastructure Reimbursement Fee
Development Plan Review		
Development plans may consist of but are not limited to the following: stormwater management, grading, landscaping, lighting, site layout, traffic control, and utilities		
Fee for review of development plans	2,000	Plus \$50 \$75/disturbed project acre. Subsequent beyond the second submittal of the same plan type , which generate additional comments may be charged an additional \$1000 \$250 fee.
Fee for 2-year extension of approved development plan	Varies	10% of the original development plan fee

A-2 APPENDIX FEE SCHEDULE



BUILDING FEES (INFRASTRUCTURE AND DEVELOPMENT)		
Third party review fee (outsourced)	160	Per hour. Subsequent submittals, which generate additional comments may be charged an additional \$160/hour.
Fee for review of development plans exempt from stormwater management under code 13.28.040(b)(3)	400	Per development plan
Public Improvement Inspection Fee		7.5% of the approved cost estimate for construction of roads, sidewalks, lighting, community areas, and stormwater improvements
Water and Sewer Inspection Fee		Per Resolution No. 1341
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 or less pages		Per Circuit Court Fee Schedule
For 10 or more pages		Per Circuit Court Fee Schedule
Public Works Agreement Fee	250	Plus Recording Fee

A-2 APPENDIX FEE SCHEDULE



BUILDING FEES (INFRASTRUCTURE AND DEVELOPMENT)		
Stormwater Management As-Built Recording Fee		
Recording fee for Stormwater Management As-Built		Per Circuit Court Fee Schedule
Subdivision Review Fee		Per Ordinance No. 1536
Fee for subdivision review	200	
Re-subdivision Review Fee		Per Ordinance No. 1536
Fee for re-subdivision review	200	
Administrative fees for Connection Fee payment plans		Per Resolution No. 2029
Administrative fee for Connection Fee payment plans	25	
Maps and Copying Fees		
Black and white photocopying (small format)	.25	Per sq. ft.
Black and white photocopying (large format)	.50	Per sq. ft.
Color photocopying (small format)	1	Per sq. ft.
Color photocopying (large format)	2	Per sq. ft.

A-2 APPENDIX FEE SCHEDULE



FALSE ALARMS, INFRACTIONS, SCOFFLAW, MPIA FEES (FIRE AND POLICE DEPARTMENTS)

Animal Control			Police Department
First Incident	100	Per Incident	
2nd Incident	250	Per Incident	
3rd Incident	500	Per Incident	
MPIA Requests			Police Department
First two hours processing request	Waived		
Work exceeding two hours			
Attorney Fee	175	Per hour	
Records Tech Fee	40	Per hour	
Black and white copy of documents	.25	Per copy	
Digital medium production	15	Per unit produced	
False Police Alarms		Per code 8.040.050	Police Department
<i>Based on number of incidents/ calendar year</i>			
First 2 incidents	0	Per incident	
3rd incident	50	Per incident	
4th incident	90	Per incident	
5th or more incidents	130	Per incident	

A-2 APPENDIX FEE SCHEDULE



FALSE ALARMS, INFRACTIONS, SCOFFLAW, MPIA FEES (FIRE AND POLICE DEPARTMENTS)

False Fire Alarms		Per code 8.040.050	Fire Department
<i>Based on number of incidents/ calendar year</i>			
First 2 incidents	0	Per incident	
3rd incident	50	Per incident	
4th incident	100	Per incident	
5th or more incidents	150	Per incident	
Scofflaw			Police Department
Tow	135		
Storage	50		
Administrative fee	35		
Business administrative fee	30		

A-2 APPENDIX FEE SCHEDULE



TOWING FEES		
Maximum Towing and Storage Fees (vehicles up to 10,000 GVW)		
Police directed accident tow	425	
Disabled vehicle tow	150	
Emergency relocation tow (up to 2 miles)	150	Per code 5.64.100
Impound vehicle tow	150	
Standby/wait time (billed in 15-minute increments only after 16-minute wait)	75	Per hour
Winching (applies to vehicles that require righting, lifting, or returning to roadway from more than 20 feet off of roadway. Does not include pulling vehicle on to a rollback type truck. Billed in 15-minute increments)	110	Per hour
Additional Clean Up and Labor (approval of Chief of Police designee required prior to charging)	75	Per hour (billed in 15-minute increments after first 15 minutes)
Storage—Beginning at 12:01 am following the tow (includes vehicles stored at a facility under the control of and billed by the City of Salisbury)	50	Per calendar day or portion thereof per code 5.64.120
Administrative fees (impounds only)	50	
Snow Emergency Plan in effect (in addition to other applicable towing fees)	50	
Release fee (after hours only, at tower's discretion). Normal business defined as Monday-Friday, 9 a.m. - 6 p.m.	55	

A-2 APPENDIX FEE SCHEDULE



EMS SERVICES		
	Resident	Non-Resident
BLS Base Rate	1,000	1,100
ALS1 Emergency Rate	1,500	1,600
ALS2 Emergency Rate	1,900	2,000
Mileage (per mile)	21	21
Oxygen	Bundle	Bundle
Spinal immobilization	Bundle	Bundle
BLS on-scene care	250	300
ALS on-scene care	550	650

A-2 APPENDIX FEE SCHEDULE



FIRE PREVENTION FEES (BY THE FIRE DEPARTMENT)

PLAN REVIEW AND USE AND OCCUPANCY INSPECTION

<p>Basic Fee—for all multi-family residential, commercial, industrial, and institutional occupancies—including, but not limited to new construction, altercation, replacement, 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</p>	<p>60% of building permit fee \$125 minimum (not included—plan review and related inspection of specialized fire protection equipment as listed in the following sections)</p> <p>A 10% (\$75 minimum, \$250 maximum) deposit due at the time of submittal. The balance is due prior to issuing a building permit.</p>
<p>Expedited Fee—If the requesting party wants the plan review and inspection to be expedited (done within 3 business days)</p>	<p>25% of the basic fee \$300 minimum (This is in addition to the basic fee)</p>
<p>After-Hours Inspection Fee—If the requesting party wants an after-City business hours inspection</p>	<p>125 per hour/per inspector (2 hour minimum)</p>
<p>Request for information (RFI) Supplemental Instructions (SI) Review Fee—If it is determined by the Fire Marshal’s Office staff that field approval of an RFI or SI is impractical and involves an amendment to the approved construction documents</p>	<p>85 per submittal</p>
<p>Site/Development Plan Review Fee—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.</p>	<p>275 per submittal</p>

A-2 APPENDIX FEE SCHEDULE



FIRE PROTECTION PERMIT FEES

Fire Alarm and Detection Systems—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	1.50	Per device
Alarm Notification Device	1.50	Per device
Fire Alarm Counter Permit	75	For additions and alterations to existing systems involving 4 or less notification/initiating devices

Sprinkler, Water Spray, and Combined Sprinkler and Standpipe Systems—Includes review of shop drawings, system inspection and witnessing of one hydrostatic test, and one final acceptance test per floor or system

NFPA 13 and 13R	1.50	Per sprinkler head (\$150 minimum)
NFPA 13D	125	Per dwelling
Sprinkler Counter Permit	75	For additions and alterations to existing systems involving less than 20 heads

A-2 APPENDIX FEE SCHEDULE



FIRE PROTECTION PERMIT FEES

<p>Standpipe Systems—The fee applies to separate standpipe and hose systems installed in accordance with NFPA 14 standard for the installation of standpipe and hose systems as incorporated by reference in the State Fire Prevention Code (combined sprinkler systems and standpipe systems are included in the fee schedule prescribed for sprinkler systems) and applies to all piping associated with the standpipe system, including connection to a water supply, piping risers, laterals, Fire Department connections(s), dry or draft fire hydrants or suction connections, hose connections, piping joints and connections, and other related piping and appurtenances; includes plan review and inspection of all piping, control valves, connection and other related equipment and appurtenances needed to provide a complete system and the witnessing of one hydrostatic test, and one final acceptance test of the completed system.</p>	50	Per 100 linear feet of piping of portion thereof (\$150 minimum)
<p>Fire Pumps and Water Storage Tanks—The fees include plan review and inspection of pump and all associated valves, piping, controllers, driver and other related equipment and appurtenances needed to provide a complete system and the witnessing of one pump acceptance test of the completed installation. Limited-service pumps for residential sprinkler systems as permitted for NFPA 13D systems and water storage tanks for NFPA 13D systems are exempt.</p>		
Fire Pumps	.50	Per gpm or rated pump capacity (\$150 minimum)
Fire Protection Water Tank	75	Per tank

A-2 APPENDIX FEE SCHEDULE



FIRE PROTECTION PERMIT FEES

<p>Gaseous and Chemical Extinguishing Systems—applies to halon, carbon dioxide, dry chemical, wet chemical and other types of fixed automatic fire suppression systems which use a gas or chemical compound as the primary extinguishing agent. The fee includes plan review and inspection of all piping, controls, equipment and other appurtenances needed to provide a complete system in accordance with referenced NFPA standards and the witnessing of one performance or acceptance test per system of the completed installation.</p>	150	Per system
<p>Gaseous and Chemical, or Clean Agent Extinguishing System Counter Permit</p>	75	To relocate system discharge heads
<p>Foam System—The fee applies to fixed extinguishing systems which use a foaming agent to control or extinguish a fire in a flammable liquid installation, aircraft hangar and other recognized applications. The fee includes plan review and inspection of piping, controls, nozzles, equipment and other related appurtenances needed to provide a complete system and the witnessing of one hydrostatic test and one final acceptance test of the completed installation.</p>	75	Per nozzle or local applicator; plus \$1.50/sprinkler head for combined sprinkler/foam system (\$150 minimum)

A-2 APPENDIX FEE SCHEDULE



FIRE PROTECTION PERMIT FEES

<p>Smoke Control Systems—This fee applies to smoke exhaust systems, stair pressurization systems, smoke control systems and other recognized air-handling systems which are specifically designed to exhaust or control smoke or create pressure zones to minimize the hazard of smoke spread due to fire. The fee includes plan review and inspection of system components and the witnessing of one performance acceptance test of the complete installation.</p>	100	Per 30,000 cubic feet of volume or portion thereof or protected of controlled space (\$200 minimum)
<p>Flammable and Combustible Liquid Storage Tanks—This includes review and one inspection of the tank and associated hardware, including dispensing equipment. Tanks used to provide fuel or heat of other utility services to a building are exempt.</p>	.01	Per gallon of the maximum tank capacity (\$150 minimum)
<p>Emergency Generators—Emergency generators that are a part of the fire/life safety system of a building or structure. Includes the review of the proposed use of the generator, fuel supply and witnessing one performance evaluation test.</p>	150	
Permit Reinspection and Retest Fees		
1st Reinspection and retest	75	
2nd Reinspection and retest	150	
3rd and subsequent reinspection and retest	200	

A-2 APPENDIX FEE SCHEDULE



FIRE PROTECTION PERMIT FEES

Fire Pump or Hydrant Flow Test —to perform any hydrant or fire pump flow test utilizing City water		
In-City	125	
Out-of-City	160	
Fire Service Water Mains and their Appurtenances —The fee includes the plan review and witnessing one hydrostatic test and one flush of private fire service mains and their appurtenance installed in accordance with NFPA 24: Standard for the Installation of Private Fire Service Mains and Their Appurtenances	100	Per linear feet or portion thereof; plus \$50/hydrant (\$150 minimum)
Permit Reinspection and Retest Fees		
1st Reinspection and retest	75	
2nd Reinspection and retest	150	
3rd and subsequent reinspection and retest	200	
Consultation Fees —fees for consultation technical assistance	75	Per hour

A-2 APPENDIX FEE SCHEDULE



FIRE SAFETY INSPECTION—THE FOLLOWING FEES ARE NOT INTENDED TO BE APPLIED TO INSPECTIONS CONDUCTED IN RESPONSE TO A SPECIFIC COMPLAINT OF AN ALLEGED FIRE CODE VIOLATION BY AN INDIVIDUAL OR GOVERNMENTAL AGENCY

Assembly Occupancies (including outdoor festivals)		
Class A (>1000 persons)	350	
Class B (301-1000 persons)	235	
Class C (51-300 persons)	125	
Fairgrounds (\leq 9 buildings)	250	
Fairgrounds (\geq 10 buildings)	450	
Recalculation of occupant load	100	
Replacement or duplicate certificate	25	
Education and Daycare Occupancies		
Elementary School (includes pre-K and K)	100 150	
Middle, Junior, and Senior High Schools	150 250	
Family and Group Day Care Homes	75	
Nursery or Day Care Centers	100 125	
Health Care Occupancies		
Ambulatory Health Care Centers	175 200	Per 3,000 sq. ft. or portion thereof
Hospitals, Nursing Homes, Limited Care Facilities, Domiciliary Care Homes	150 300	Per building plus \$2/patient bed

A-2 APPENDIX FEE SCHEDULE



FIRE SAFETY INSPECTION—THE FOLLOWING FEES ARE NOT INTENDED TO BE APPLIED TO INSPECTIONS CONDUCTED IN RESPONSE TO A SPECIFIC COMPLAINT OF AN ALLEGED FIRE CODE VIOLATION BY AN INDIVIDUAL OR GOVERNMENTAL AGENCY

Detention and Correctional Occupancies	150	Per building plus \$2/bed
Residential		
Hotels and Motels	100	Per building plus \$/guest room
Dormitories	2	Per bed (100 minimum)
Apartments	150 100	Per building plus \$2/dwelling unit; 175 minimum; or for common areas only 75 per building
Lodging or Rooming House	125	Plus \$2/bed
Board of Care Home	125	Per building plus \$2/bed
Mercantile Occupancies		
Class A (> 30,000 sq. ft.)	250	
Class B (3,000 sq. ft. -30,000 sq. ft.)	150	
Class C (< 3,000 sq. ft.)	100	
Business Occupancies	100	Per 3,000 sq. ft. or portion thereof
Industrial or Storage Occupancies		
Low or Ordinary Hazard	100 150	For the first 5,000 sq. ft., plus 35 for each additional 5,000 square feet or portion thereof
High-Hazard	175 200	For the first 5,000 sq. ft., plus 35 for each additional 5,000 square feet or portion thereof

A-2 APPENDIX FEE SCHEDULE



FIRE SAFETY INSPECTION—THE FOLLOWING FEES ARE NOT INTENDED TO BE APPLIED TO INSPECTIONS CONDUCTED IN RESPONSE TO A SPECIFIC COMPLAINT OF AN ALLEGED FIRE CODE VIOLATION BY AN INDIVIDUAL OR GOVERNMENTAL AGENCY

Mixed-Use Building		
Low or Ordinary Hazard	150	For the first 5,000 sq. ft., plus 35 for each additional 5,000 square feet or portion thereof; or the fee calculated for the predominant occupancy, whichever is greater
High-Hazard	175	For the first 5,000 sq. ft., plus 35 for each additional 5,000 square feet or portion thereof; or the fee calculated for the predominant occupancy, whichever is greater
Common Areas of Multi-tenant Occupancies (i.e., shopping centers, high-rises, etc.)	55	Per 10,000 sq. ft. or portion thereof
Outside Storage of Combustible Materials (scrap tires, tree stumps, lumber, etc.)	150	Per acre of portion thereof
Outside storage of Flammable or Combustible Liquids (drums, tanks, etc.)	150	Per 5,000 sq. ft. or portion thereof
Marinas and Piers	150	Per facility plus \$1/slip
Mobile Vendor	55	Plus .56/mile for inspections outside of the City of Salisbury
Sidewalk Café	55	If not part of an occupancy inspection
Unclassified Inspection	100	Per hour or portion thereof

A-2 APPENDIX FEE SCHEDULE



FIRE SAFETY INSPECTION—THE FOLLOWING FEES ARE NOT INTENDED TO BE APPLIED TO INSPECTIONS CONDUCTED IN RESPONSE TO A SPECIFIC COMPLAINT OF AN ALLEGED FIRE CODE VIOLATION BY AN INDIVIDUAL OR GOVERNMENTAL AGENCY

Fire Safety Reinspection —If more than one reinspection is required to assure that a previously identified Fire Code violation is corrected		
2nd reinspection	125	
3rd reinspection	200	
4th and subsequent reinspection	275	
High Rise Inspection	75	Plus, the fee based on occupancy from above
Fire Safety Reinspection —If more than one reinspection is required to assure that a previously identified Fire Code violation is corrected		
2nd reinspection	125	
3rd reinspection	200	
4th and subsequent reinspection	275	

FIRE PROTECTION WATER SUPPLY FEES

Witnessing Fire Main Flush	75	
Witness Underground Water Main Hydrostatic Tests	75	

A-2 APPENDIX FEE SCHEDULE



FIREWORKS PERMIT

Fireworks Display—including plan review and associated inspections for any fireworks display	450	
Sale of Consumer Fireworks		
Stand-alone tent, stand, or other commercial space predominately utilized for the sale of consumer fireworks	250	
Other commercial space predominantly utilized for the sale of goods other than consumer fireworks	125	

HAZARDOUS MATERIALS USE PERMIT

Light Use Facility—required for any substance, in accordance with Section 1.12.8 of NFPA 1: Fire Code, that does not otherwise require a General Use Facility or High Use Facility permit		Limited quantities up to 2 times MAQ; minimal hazards; no special systems
Initial Registration Fee	150 125	
Initial Registration Fee	100 300	Per year
Seasonal Pools Annual Registration	50 200	Per year when open less than 120 consecutive days/year
Pools	100	Per year when open more than 129 consecutive days/year

A-2 APPENDIX FEE SCHEDULE



HAZARDOUS MATERIALS USE PERMIT

General Use Facility —required for extremely hazardous substances, as defined by 40 CFR part 355, that have a Threshold Planning Quantity (TPQ) of 10 pounds or less, that do not otherwise require a High Use Facility Permit		
Initial Registration Fee	300	
Annual Registration Fee	200 300	
Seasonal Pools Annual Registration	100 200	Per year when open less than 120 consecutive days/year
Pools	200	Per year when open more than 120 consecutive days/year
High Use Facility —required for hazardous chemicals identified in 40 CFR part 370, subject to the Threshold Planning Quantity (TPQ) where applicable therein	100	
Initial Registration Fee	600 200	
Annual Registration Fee	400 600	Per year
Seasonal Pools Annual Registration	400 200	Per year when open less than 120 consecutive days/year
Pools	200 400	Per year when open more than 120 consecutive days/year

A-2 APPENDIX FEE SCHEDULE



HAZARDOUS MATERIALS USE PERMIT

Facility Classification Upgrade—when a facility has a change in hazardous inventory that upgrades the facility classification, the balance of the initial registration fee for the new facility classification must be paid at the time the facility is registered under the new classification. If the upgraded facility classification occurs within 90 days before the annual registration date, the balance of the initial registration fee for the new classification is waived until the annual registration date.

FIRE REPORT FEES

Third-party Fire Protection Report Processing Fee	25	Per submittal—collected by the third-party data collection agency/company
Operational Fire Report	25	To provide hard or electronic copies of operational fire reports

A-3 APPENDIX WATER/SEWER RATES



ORDINANCE NO. _____

AN ORDINANCE OF THE CITY OF SALISBURY, MARYLAND TO AMEND WATER AND SEWER RATES TO INCREASE RATES BY 2.5% AND MAKING SAID CHANGES EFFECTIVE FOR ALL BILLS DATED OCTOBER 1, 2026 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 2027 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	\$32.67 33.48/ quarter
Commodity Charge	\$4.87 5.00/ thousand gallons

A-3 APPENDIX WATER/SEWER RATES



Commercial

Customer Charge	\$611.21 626.49/ quarter
Commodity Charge	\$2.83 2.90/ thousand gallons

Large Commercial/Industrial

Customer Charge	\$944.60 968.21/ quarter
Commodity Charge	\$2.26 2.32/ thousand gallons

Schedule II Metered Water Charges – Outside City Rates

Residential and Small Commercial

Minimum Charge	\$65.33 66.96/ quarter
Commodity Charge	\$9.75 9.99/ thousand gallons

Commercial

Customer Charge	\$1,222.42 1,252.98/ quarter
Commodity Charge	\$5.68 5.82/ thousand gallons

Large Commercial/Industrial

Customer Charge	\$1,889.21 1,936.44/ quarter
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A-3 APPENDIX WATER/SEWER RATES



Commodity Charge ~~\$4.57~~ 4.69/thousand gallons

Schedule III Metered Water Charges – Wor-Wic Community College and Urban Service District Rates

Residential and Small Commercial

Minimum Charge ~~\$48.98~~ 50.21/ quarter

Commodity Charge ~~\$7.32~~ 7.50/ thousand gallons

Commercial

Customer Charge ~~\$916.82~~ 939.74/ quarter

Commodity Charge ~~\$4.25~~ 4.36/ thousand gallons

Large Commercial/Industrial

Customer Charge ~~\$1,416.91~~ 1,452.33/ quarter

Commodity Charge ~~\$3.42~~ 3.50/ thousand gallons

Schedule IV Sewer Charges – In City Rates

Residential and Small Commercial

Minimum Charge ~~\$80.68~~ 82.69/ quarter

Commodity Charge ~~\$12.09~~ 12.40/ thousand gallons

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APPENDIX WATER/SEWER RATES



Commercial

Customer Charge ~~\$1,523.96~~ 1,562.06/ quarter

Commodity Charge ~~\$7.04~~ 7.21/ thousand gallons

Large Commercial/Industrial

Customer Charge ~~\$2,350.78~~ 2,409.55/ quarter

Commodity Charge ~~\$5.63~~ 5.77/ thousand gallons

Schedule V Sewer Charges – Outside City Rates

Residential and Small Commercial

Minimum Charge ~~\$161.37~~ 165.40/ quarter

Commodity Charge ~~\$24.21~~ 24.81/thousand gallons

Commercial

Customer Charge ~~\$3,047.91~~ 3,124.11/ quarter

Commodity Charge ~~\$14.04~~ 14.39/ thousand gallons

Large Commercial/Industrial

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APPENDIX WATER/SEWER RATES



Customer Charge	\$4,701.58 4,819.12/ quarter
Commodity Charge	\$11.29 11.57/ thousand gallons

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

Residential and Small Commercial

Minimum Charge	\$121.03 124.06/ quarter
Commodity Charge	\$18.16 18.61/ thousand gallons

Commercial

Customer Charge	\$2,285.94 2,343.09/ quarter
Commodity Charge	\$10.52 10.78/ thousand gallons

Large Commercial/Industrial

Customer Charge	\$3,526.17 3,614.32/ quarter
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A-3 APPENDIX WATER/SEWER RATES



Commodity Charge ~~\$8.48~~ 8.69/ thousand gallons

Schedule VII Sewer Charges – Sewer Only Customers

Rate	Number of fixtures	Quarterly	Quarterly	Quarterly	District Rate
		In City	Outside City	Urban Service	
1	One to two fixtures	\$103.19 105.77	\$206.37 211.53	\$154.79 158.66	
2	Three to five fixtures	\$154.79 158.66	\$309.57 317.31	\$232.17 237.98	
3	Six to twenty fixtures	\$222.47 228.03	\$444.92 456.04	\$333.68 342.02	
	For every five fixtures over twenty	\$91.74 94.03	\$183.46 188.05	\$137.59 141.03	

Schedule VIII Commercial and Industrial Activities

Annual
In City Annual
Outside

A-3 APPENDIX WATER/SEWER RATES



	<u>Rate</u>	<u>City Rate</u>
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.

A-3 APPENDIX WATER/SEWER RATES



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:

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, 2026 and thereafter.

A-3 APPENDIX WATER/SEWER RATES



THIS ORDINANCE was introduced and read at a Meeting of the Mayor and Council of the City of Salisbury held on the _____ day of _____, 2026 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 _____, 2026.

ATTEST:

Julie English, City Clerk

April Jackson, City Council President

Approved by me, this _____ day of _____, 2026.

Randolph J. Taylor, Mayor

A-4 APPENDIX PAY PLAN



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

A-4 APPENDIX PAY PLAN



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

A-4 APPENDIX PAY PLAN



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										149,867	152,865	155,922	159,040	162,221	165,466

A-4 APPENDIX PAY PLAN



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

A-4 APPENDIX PAY PLAN



FIRE																
Grade	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
Probationary FF/EMT	1	43,265.95	44,239	45,235												
Probationary FF/PM	1P	49,496	50,610	51,749												
FF/EMT 1	2	45,429	46,451	47,497	48,565	49,658	50,775	51,918	53,086	54,280	55,502	56,750	58,027	59,333	60,668	62,033
FF/PM 1	2P	51,971	53,140	54,336	55,559	56,809	58,087	59,394	60,730	62,096	63,494	64,922	66,383	67,877	69,404	70,965
Driver/EMT	3	46,792	47,845	48,921	50,022	51,148	52,299	53,475	54,678	55,909	57,167	58,453	59,768	61,113	62,488	63,894
Driver/PM	3P	53,530	54,734	55,966	57,225	58,513	59,829	61,176	62,552	63,959	65,398	66,870	68,375	69,913	71,486	73,094
Sergeant/EMT	4					53,705	54,913	56,149	57,412	58,704	60,025	61,376	62,756	64,168	65,612	67,089
Sergeant/PM	4P					61,438	62,821	64,234	65,680	67,157	68,668	70,213	71,793	73,409	75,060	76,749
Lieutenant/Deputy Fire Marshal	5						66,590	68,088	69,620	71,187	72,788	74,426	76,101	77,813	79,564	81,354
Captain	6								73,937	75,600	77,301	79,041	80,819	82,638	84,497	86,398
Assistant Chief	7										81,939	83,783	85,668	87,596	89,567	91,582
Deputy Chief	8	111,000	113,498	116,051	118,662	121,332	124,062	126,854	129,708	132,626	135,610	138,662	141,781	144,972	148,233	151,569
Chief	9	132,200	135,175	138,216	141,326	144,506	147,757	151,082	154,481	157,957	161,511	165,145	168,860	172,660	176,545	180,517

A-4 APPENDIX PAY PLAN



FIRE																
Grade	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	
FF/EMT 1	2	63,429	64,856	66,315	67,807	69,333	70,893	72,488	74,119	75,786	77,492	79,235	81,018	82,841	84,705	86,611
FF/PM 1	2P	72,562	74,195	75,864	77,571	79,317	81,101	82,926	84,792	86,700	88,650	90,645	92,684	94,770	96,902	99,082
Driver/EMT	3	65,331	66,801	68,304	69,841	71,413	73,020	74,662	76,342	78,060	79,816	81,612	83,449	85,326	87,246	89,209
Driver/PM	3P	74,739	76,421	78,140	79,898	81,696	83,534	85,414	87,335	89,301	91,310	93,364	95,465	97,613	99,809	102,055
Sergeant/ EMT	4	68,598	70,142	71,720	73,333	74,983	76,671	78,396	80,160	81,963	83,807	85,693	87,621	89,592	91,608	93,670
Sergeant/ PM	4P	78,476	80,242	82,047	83,893	85,781	87,711	89,684	91,702	93,766	95,875	98,032	100,238	102,494	104,800	107,158
Lieutenant/ Deputy Fire Marshal	5	83,185	85,056	86,970	88,927	90,928	92,974	95,065	97,204	99,391	101,628	103,914	106,252	108,643	111,088	113,587
Captain	6	88,342	90,330	92,362	94,440	96,565	98,738	100,959	103,231	105,554	107,929	110,357	112,840	115,379	117,975	120,630
Assistant Chief	7	93,642	95,749	97,904	100,107	102,359	104,662	107,017	109,425	111,887	114,404	116,978	119,610	122,302	125,053	127,867
Deputy Chief	8	154,979	158,466	162,031	165,677	169,405	173,217	177,114	181,099	185,174	189,340	193,600	197,956	202,410	206,964	211,621
Chief	9	184,579	188,732	192,978	197,320	201,760	206,299	210,941	215,687	220,540	225,502	230,576	235,764	241,069	246,493	252,039

A-4 APPENDIX PAY PLAN



POLICE DEPARTMENT														
Grade	1	2	3	4	5	6	7	8	9	10	11	12	13	
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
Captain (Division Commander)	10	88,224	90,255	92,333	94,411	96,535	98,707	100,928	103,199	105,520	107,895	110,322	112,805	115,343
Major (Division Commander)	11	96,210	98,426	100,640	102,905	105,220	107,587	110,008	112,483	115,015	117,602	120,248	122,954	125,720
Colonel (Assistant Chief of Police)	12	104,503	106,909	109,313	111,773	114,289	116,860	119,489	122,177	124,927	127,737	130,612	133,551	136,555
Chief of Police (Department Head)	13	110,850	113,403	115,954	118,563	121,231	123,959	126,748	129,600	132,516	135,497	138,546	141,663	144,850

A-4 APPENDIX PAY PLAN



POLICE DEPARTMENT													
Grade	14	15	16	17	18	19	20	21	22	23	24	25	
Police Officer 1st Class (PFC)	3	76,833	78,562	80,330	82,137	83,985	85,875	87,807	89,783	91,803	93,869	95,981	98,140
Senior Police Officer (SPO)	4	79,137	80,917	82,738	84,600	86,503	88,450	90,439	92,474	94,555	96,682	98,858	101,082
Master Police Officer (MPO)	5	81,510	83,344	85,220	87,136	89,097	91,102	93,152	95,248	97,391	99,582	101,823	104,114
Corporal (Secondary Squad Supervisor)	6	91,525	93,585	95,690	97,843	100,045	102,296	104,598	106,951	109,358	111,818	114,334	116,907
Senior Corporal (Secondary Squad Supervisor)	7	94,272	96,392	98,562	100,779	103,046	105,366	107,736	110,160	112,638	115,173	117,764	120,414
Sergeant (Squad Supervisor)	8	98,616	100,834	103,104	105,423	107,795	110,220	112,701	115,236	117,829	120,480	123,191	125,963
Lieutenant (Squad Commander)	9	106,140	108,529	110,971	113,467	116,020	118,631	121,300	124,030	126,820	129,674	132,591	135,575
Captain (Division Commander)	10	117,938	120,592	123,306	126,079	128,916	131,817	134,783	137,816	140,916	144,087	147,329	150,644
Major (Division Commander)	11	128,549	131,441	134,398	137,422	140,514	143,676	146,908	150,214	153,594	157,049	160,583	164,196
Colonel (Assistant Chief of Police)	12	139,627	142,769	145,982	149,266	152,624	156,058	159,570	163,161	166,832	170,585	174,424	178,348
Chief of Police (Department Head)	13	148,110	151,442	154,850	158,334	161,896	165,539	169,263	173,072	176,966	180,947	185,019	189,182

A-5 APPENDIX INSURANCE SCHEDULE



POLICIES	POLICY #	DATE	COST	COVERAGE
EVERY HALL				
Accident Policies	42SR344016	9/16/26-27	\$340	Auxiliary Police, PD, SPARC
	42SR344022	11/13/26-27	\$340	Ladies Auxiliary
	42SR344015	10/13/26-27	\$340	Fire Dept Cadets
	42BSR102185	9/1/26-27	\$1,785	All Registered Volunteers of Policyholder
Watercraft Policies	14R77296ZOH	6/10/26-27	\$25,635	Hull/P&I/Crew for Fire Boat
	14R77315ZOX	6/10/26-27	\$7,676	Excess Liability
Pollution	G46796287008	7/27/26-27	\$587	Marina Fuel Tank (\$150 Avery Hall Fee is included)
Fire Department Policies	VFNUTR000754604	3/27/26-27	\$6,986	Liability, Crime & Umbrella
	OGL926637	3/27/26-27	\$7,534	Life Insurance for Vol Firefighters
Workers Compensation	2108403	7/1/26-27	\$1,482,245	All City Employees
Friends of Poplar Hill	8178H203660	1/27/26-27	\$1,217	Commercial General Liability

A-5 APPENDIX INSURANCE SCHEDULE



POLICIES	POLICY #	DATE	COST	COVERAGE
LGIT - LOCAL GOVERNMENT INSURANCE TRUST				
Scheduled Coverages	PLP-502500-2025/26-07	7/1/26-27	\$976,577	Covers structure & content, vehicles, mobile equipment, watercraft, cyber, unmanned aircraft (drones & pilots), animal (K9's), fine arts, brokered policies, legal representation, etc.
ACRISURE				
Pollution	FNY22ESPOBN1ZWI	7/1/25-26	\$55,281	Pollution Liability - Insured sites & offsite activities
Crime	BDQ1849488	7/1/25-28	\$10,455	Employee theft, forgery, alteration, computer & funds transfer fraud, counterfeit money, inside robbery, burglary
Employee Bond - Sandy Green	106522383	5/10/26-27	\$175	Public official bond \$50K limit
Employee Bond - Shawanda Garrison	108365404	10/1/26 - 27	175	Public official bond \$50K limit
Employee Bond - Phillip Menzel	108144952	9/20/26-27	158	Public official bond \$50K limit

A-5 APPENDIX INSURANCE SCHEDULE



<i>Retiree Health</i>					
Plan Type	Total Contract		Retiree Share		City Maximum
	Month	Year	Month	Year	Annual
<u>EPO</u>					
Individual	\$846.18	\$10,154.16	\$423.09	\$5,077.08	\$5,100.00
Parent + 1 Child	\$1,576.25	\$18,915.00	\$788.13	\$9,457.50	\$9,500.00
Employee + Spouse	\$2,222.65	\$26,671.80	\$1,111.33	\$13,335.90	\$13,400.00
Family	\$2,410.42	\$28,925.04	\$1,205.21	\$14,462.52	\$14,500.00
<u>PPO</u>					
Individual	\$999.17	\$11,990.04	\$499.59	\$5,995.02	\$6,000.00
Parent + 1 Child	\$1,864.61	\$22,375.32	\$932.31	\$11,187.66	\$11,200.00
Employee + Spouse	\$2,629.40	\$31,552.80	\$1,314.70	\$15,776.40	\$15,800.00
Family	\$2,846.79	\$34,161.48	\$1,423.40	\$17,080.74	\$17,100.00

A-6 APPENDIX ACRONYMS AND ABBREVIATIONS



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

A-7 APPENDIX 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.

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.

A-7 APPENDIX DEFINITIONS



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.

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.

A-7 APPENDIX DEFINITIONS



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.

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 ACCRUAL 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.

PAYGO (PAY-AS-YOU-GO) - Capital expenditures which are funded from current revenues.

PERSONNEL (COSTS) - Expenditures that include salary costs for full-time, part-time, temporary and contract employees, overtime expenses and all associated fringe benefits.

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

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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.