

FINANCE DIVISION

Assessors

Collector

Data Processing

General Admin

Fixed Costs

GIS

Finance

Parking Department

Parking Fines

Purchasing

General Admin

Fixed Costs

Treasurer

General Admin

Long Term Debt Service

Short Term Debt Service

NSRV Assessment

Contributory Retirement

Non-Contributory Pensions

Medicare

Municipal Insurance

Assessor

Mission Statement

The duties and responsibilities of the Assessing Department remain essentially the same from year to year. The Assessors are required by Massachusetts's law to value all real and personal property as well as prepare tax-billing commitments for both motor vehicle and boat excise tax. It also receives and processes several hundred exemption requests and tax abatement applications. The office is open to the public and the staff is required to maintain the extensive databases needed to accomplish its mission.

Significant Changes

Perhaps the most significant change to the Department was last year's loss of a clerk to budget cuts. From three clerks a few years ago the staff was reduced to one. This reduction has affected every aspect of the Department's day to day routine and in the long term will impact both the productivity and quality of the Department's work. Funding for a replacement has been included in the Department's FY2008 budget.

Previous Fiscal Year Accomplishments

- FY2007 was a recertification year for Salem. This process required substantially more work than interim years. Considering the reduction in staff, the successful completion of the recertification procedure can justifiably be called a major accomplishment.

FY 2008 Goals & Objectives

- Because of the reduction in work force, professional staff training as well as maintaining an aggressive database maintenance program has not been possible. Since it is felt that both elements are essential to maintaining the high standards expected by Department of Revenue, the City Administration and the public at large, it is the objective of the Department to address the issue in the most constructive and creative way. The replacement of a clerk's position would be a positive step in the right direction.

7/26/2007

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CITY OF SALEM - FY 2008 OPERATING BUDGET

		Expenditures FY 2006	Adopted Budget FY 2007	Adjusted Budget FY 2007	Y-T-D Expenses FY 2007	Department FY 2008	Mayor FY 2008	Council FY 2008
Assessors-Personnel								
11411	5111 SALARIES-FULL TIME	218,683.45	193,713.00	193,713.00	193,712.59	226,655.00	233,167.00	233,167.00
11411	5150 FRINGE/STIPENDS	600.00	300.00	300.00	300.00	600.00	600.00	600.00
Total Assessors-Personnel		219,283.45	194,013.00	194,013.00	194,012.59	227,255.00	233,767.00	233,767.00
Assessors-Expenses								
11412	5242 OFFICE EQUIPMENT REP	89.10	200.00	200.00	89.10	200.00	200.00	200.00
11412	5303 LEGAL/REGISTRY SERVICES	663.74	1,500.00	1,500.00	958.24	1,500.00	1,500.00	1,500.00
11412	5308 APPRAISAL SERVICES	11,700.00	24,000.00	25,000.00	24,700.00	24,000.00	24,000.00	24,000.00
11412	5381 PRINTING AND BINDING	1,422.14	1,500.00	1,500.00	1,263.00	1,500.00	1,500.00	1,500.00
11412	5421 OFFICE SUPPLIES (GEN	2,215.04	3,300.00	3,300.00	1,929.87	3,300.00	3,300.00	3,300.00
11412	5710 IN STATE TRAVEL/MEETINGS	1,949.12	2,000.00	1,000.00	650.00	2,000.00	2,000.00	2,000.00
11412	5781 AUTO ALLOWANCE	0.00	500.00	500.00	66.56	500.00	500.00	500.00
11412	5860 EQUIPMENT	919.17	1,000.00	1,000.00	876.87	1,000.00	1,000.00	1,000.00
Total Assessors-Expenses		18,958.31	34,000.00	34,000.00	30,533.64	34,000.00	34,000.00	34,000.00

010	141	Department Total	238,241.76	228,013.00	228,013.00	224,546.23	261,255.00	267,767.00	267,767.00
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FY 2008 MANAGEMENT, BOARD MEMBERS AND PART-TIME SALARIES

Name	Dept Name	Org/Obj	Job Desc	Hire Date	Budget FY 2007	Code	# Hours Wkly = 1	# Board Meetings	Rate FY 2007	Rate FY 2008	Dept Prop FY 2008	Mayor FY 2008	Council FY 2008
BATES	010 ASSESSORS - BOARD OF	11411-5111	BOARD MEMBER		3,000.00	B		4	750.00	750.00	3,000.00	3,000.00	3,000.00
JACKSON	A 010 ASSESSORS - BOARD OF	11411-5111	ASST ASSESSOR	03/03/1999	43,304.88		1		928.94	970.74	48,490.67	50,672.75	50,672.75
JACKSON	A 010 ASSESSORS - BOARD OF	11411-5111	BOARD CLERK		1,500.00	B		4	375.00	375.00	1,500.00	1,500.00	1,500.00
JAGOLTA	010 ASSESSORS - BOARD OF	11411-5111	BOARD MEMBER		3,000.00	B		4	750.00	750.00	3,000.00	3,000.00	3,000.00
JOHNSON	010 ASSESSORS - BOARD OF	11411-5111	BOARD MEMBER		3,000.00	B		4	750.00	750.00	3,000.00	3,000.00	3,000.00
KULIK	F 010 ASSESSORS - BOARD OF	11411-5111	DIR ASSESSING	06/16/1986	60,218.60		1		1,153.05	1,210.16	60,450.21	63,170.47	63,170.47
MURPHY	010 ASSESSORS - BOARD OF	11411-5111	ASSESSOR	7/13/2005	35,631.96		1		685.23	716.07	35,769.01	37,378.61	37,378.61
					154,655.44	Total Full Time - 5111					155,209.88	161,721.83	161,721.83
					154,655.44	Department Total					155,209.88	161,721.83	161,721.83

	FY 2006	FY 2007	FY 2008	Variance
Full-Time Equivalent Employees:	5.0	4.0	5.0	1.0

FY 2008 AFSCME Union Employee Rates

EMPLOYEE NAME	Department	Org/Object	Job Title	BUDGET FY 2007 52	Rate FY 2007 2.0%	Rate FY 2008 0.0%	Date	STEP INCREASES Rate # Wks Old New	Dept FY 2008 52.2	Mayor FY 2008 52.2	Council FY 2008 52.2	LONGEVITY
FELIX	010 ASSESSORS	11411-5111	PRINCIPAL CLERK III	39,057.20	751.10	751.10			39,207.42	39,207.42	39,207.42	
Replace Layoff	010 ASSESSORS	11411-5111	SR CLERK TYPST			617.57			32,237.15	32,237.15	32,237.15	
				39,057.20					71,444.57	71,444.57	71,444.57	

Collector

Mission Statement

To provide for the efficient and proper issuance and collection of Real Estate Taxes, Personal Property Taxes, Motor Vehicle and Boat Excise tax, Trash Fees, and Water/Sewer billings in accordance with Commonwealth of Massachusetts General Laws and Department of Revenue regulations.

Significant Changes

Installed a payment drop box in front of City Hall, which many residents have taking advantage of.

Began accepting passport applications

Assisted with the implementation and collection of the new trash fee that was instituted this fiscal year

Two employees have retired from the Collectors department. We are currently in the process of looking for a new clerk and are in the process of training the other clerk who joined our office in June

Previous Fiscal Year Accomplishments

- Two staff members completed the first year of classes at the Mass Treasurers and Collectors Association school in Amherst
- Two staff members were certified as passport acceptance agents. The Collectors Office began accepting applications in July and has currently processed 178 passports. The revenue from the passport fees is expected to exceed \$10,000 for FY 07.

FY 2008 Goals & Objectives

- Maintain quality service
- Increase success with the new online payment system and encourage taxpayers usage
- Complete the second year of classes at the MCTA school
- Have two new office staff members certified as Passport Acceptance Agents
- Customer Satisfaction

CITY OF SALEM - FY 2008 OPERATING BUDGET

7/26/2007

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		Expenditures FY 2006	Adopted Budget FY 2007	Adjusted Budget FY 2007	Y-T-D Expenses FY 2007	Department FY 2008	Mayor FY 2008	Council FY 2008
Collector-Personnel								
11461	5111 SALARIES-FULL TIME	140,580.25	175,434.00	175,492.01	175,492.01	173,864.00	175,940.00	175,940.00
11461	5120 RETIREMNT ANTICIPATN	0.00	16,524.00	16,524.00	16,524.00	0.00	0.00	0.00
11461	5131 OVERTIME (GENERAL)	210.40	750.00	691.99	676.49	500.00	500.00	500.00
11461	5141 LONGEVITY	150.00	150.00	150.00	150.00	0.00	0.00	0.00
11461	5150 FRINGE/STIPENDS	900.00	900.00	900.00	600.00	900.00	900.00	900.00
Total Collector-Personnel		141,840.65	193,758.00	193,758.00	193,442.50	175,264.00	177,340.00	177,340.00

Collector-Expenses

11462	5242 OFFICE EQUIPMENT REP	0.00	100.00	100.00	0.00	100.00	100.00	100.00
11462	5317 EDUCATIONAL TRAINING	0.00	1,000.00	680.00	501.08	1,000.00	1,000.00	1,000.00
11462	5381 PRINTING AND BINDING	12,864.98	13,750.00	13,750.00	13,254.63	13,750.00	13,750.00	13,750.00
11462	5421 OFFICE SUPPLIES (GEN	2,564.79	2,600.00	2,920.00	2,639.53	2,600.00	2,600.00	2,600.00
11462	5730 DUES AND SUB	0.00	175.00	175.00	0.00	175.00	175.00	175.00
Total Collector-Expenses		15,429.77	17,625.00	17,625.00	16,395.24	17,625.00	17,625.00	17,625.00

040	146	Department Total	157,270.42	211,383.00	211,383.00	209,837.74	192,889.00	194,965.00	194,965.00
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FY 2008 MANAGEMENT, BOARD MEMBERS AND PART-TIME SALARIES

Name	Dept Name	Org/Obj	Job Desc	Hire Date	Budget FY 2007	Code	# Hours Wkly = 1	# Board Meetings	Rate FY 2007	Rate FY 2008	4.5%	Dept Prop FY 2008	Mayor FY 2008	Council FY 2008
CELI	BONNIE	040	COLLECTOR	2/01/2004	51,012.00		1		981.00	1,025.15		51,208.20	53,512.57	53,512.57
HERLIHY	WILLIAM	040	COLLECTOR		10,660.00	B	52	2	205.00	205.00		10,660.00	10,660.00	10,660.00
					61,672.00		Total Full Time - 5111					61,868.20	64,172.57	64,172.57
					61,672.00		Department Total					61,868.20	64,172.57	64,172.57

	FY 2006	FY 2007	FY 2008	Variance
Full-Time Equivalent Employees:	4.0	4.0	4.0	0.0

FY 2008 AFSCME Union Employee Rates

EMPLOYEE NAME	Department	Org/Object	Job Title	BUDGET FY 2007	Rate FY 2007 2.0%	Rate FY 2008 0.0%	STEP INCREASES		Rate		# Wks		Dept FY 2008 52.2	Mayor FY 2008 52.2	Council FY 2008 52.2	LONGEVITY
							Date				Old	New				
OHARA MARIE	040 COLLECTOR	11461-5111	PRINCIPAL CLERK	39,057.27	751.10	751.10							RETIRED	RETIRED	RETIRED	
KOCUR SUSAN	040 COLLECTOR	11461-5111	PRIN ACCT CLK	39,057.27	751.10	-							RETIRED	RETIRED	RETIRED	
HUTCHINSON SARAH	040 COLLECTOR	11461-5111	PRINCIPAL CLERK	35,646.58	706.91	751.10							39,207.42	39,207.42	39,207.42	
PAGLIARO MELUSSA	040 COLLECTOR	11461-5111	PRINCIPAL CLERK III/III	630/06	706.91	706.91	2/7/2008	751.10	32.0	20.2			37,793.34	37,793.34	37,793.34	
DAVIS MAURINE	040 COLLECTOR	11461-5111	SR ACCOUNT CLERK III	4/24/2007	661.04	661.04	4/24/2008	666.49	42.0	10.2			34,994.93	34,765.88	34,765.88	
				113,761.13									111,995.69	111,766.64	111,766.64	-

Data Processing Department

Mission Statement

The Data Processing Department continuously strives for excellence by providing cost effective, innovative information management and technological solutions that support the business strategies of the City of Salem.

We work to provide a secure environment for data integrity, accessibility, system availability and delivery of information resources to the employees of the City of Salem and the citizens they serve.

Significant Changes

The biggest change within the Data Processing Department was the software and hardware migration of a Windows NT domain to a Windows 2003 Active Directory platform and upgrading from Microsoft Exchange 5.5 to Microsoft Exchange 2003. The City's Munis server was also replaced with new equipment, which dramatically increased production. The new administration supported converting over Salem's web site to Virtual Town Hall, which allows all Salem departments to maintain their own departmental web pages and provide valuable information to our residents, businesses and visitors.

Previous Fiscal Year Accomplishments

- Migrated the NT Domain Server environment to a new Windows 2003 Active Directory platform.
- Migrated from Microsoft Exchange 5.5 to Microsoft Exchange 2003.
- Replaced 77 end-user Windows 98 PC's with new Windows XP-Pro PC's.
- Replaced 15 old Intel switches with new HP ProCurve managed switches.
- Deployed a new MS 2003 server to run our GeoTms permit software using Terminal Services.
- Implemented Windows Update Services to automatically push down new Windows updates to client PC.
- Replaced the GIS server with a new Windows 2003 server.
- Converted the City's web site to Virtual Town Hall, allowing all Departments to update their web pages.
- Migrated the Munis server to a new server and changed from SCO Unix to RedHat.
- GIS completed zoning maps, parking lot maps, City parks and playground data layer and provided data from the GIS database that was used to produce new trash bills on the Munis system.
- Launched the City's interactive GIS mapping site.
- Continue to upgrade remote sites from 56K to DSL and/or cable using VPN with Sonicwall firewalls.
- Migrate from Munis release 2003.06 to Munis release 2006.01
- Load the new Munis 2006.01 GUI on 123 client computers.

FY 2008 Goals & Objectives

- Hire an in-house GIS Consultant to administer the City's GIS initiatives.
- Complete upgrade of 9 remote sites from 56K to DSL and/or cable using VPN with Sonicwall firewalls.
- Work on automating the bridge between the Assessors Patriot database and the GeoTms permit database.
- Complete update of all IT Munis documentation to reflect the changes in Munis 2003 and 2006 versions.
- Complete the update of all IT system documentation.
- Migrate the Water/Sewer Windows 2000 server to a new Windows 2003 server.
- Contract with Munis to perform all OSDBA and Disaster Recovery functions.
- Update the server room with a new rack and new UPS. Purchase a backup A/C unit and an environmental computer room monitor.
- Implement automated Help Desk application.

CITY OF SALEM - FY 2008 OPERATING BUDGET

7/26/2007
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Expenditures		Adopted Budget	Adjusted Budget	Y-T-D Expenses	Department	Mayor	Council
FY 2006		FY 2007	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008
Data Processing-Personnel							
11551	5111 SALARIES-FULL TIME	145,280.94	144,734.00	144,733.67	145,291.00	151,829.00	151,829.00
Total Data Processing-Personnel		145,280.94	144,734.00	144,733.67	145,291.00	151,829.00	151,829.00
Data Processing-Expenses							
11552	5317 EDUCATIONAL TRAINING	0.00	0.00	0.00	8,400.00	8,400.00	8,400.00
11552	5421 OFFICE SUPPLIES (GEN	832.59	882.00	807.99	882.00	882.00	882.00
11552	5520 SOFTWARE SUPPORT/ENHAN	2,526.00	2,526.00	2,526.00	2,526.00	2,526.00	2,526.00
11552	5582 DATA PROCESSING SUPP	4,822.00	4,822.00	4,748.19	4,822.00	4,822.00	4,822.00
11552	5710 IN STATE TRAVEL/MEETINGS	0.00	886.00	425.00	886.00	886.00	886.00
Total Data Processing-Expenses		8,180.59	9,116.00	8,507.18	17,516.00	17,516.00	17,516.00

070	155	Department Total	153,461.53	153,850.00	153,850.00	153,240.85	162,807.00	169,345.00	169,345.00
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FY 2008 MANAGEMENT, BOARD MEMBERS AND PART-TIME SALARIES

Name	Dept Name	Org/Obj	Job Desc	Hire Date	Budget FY 2007	Code	# Hours Wkly = 1	# Board Meetings	Rate FY 2007	Rate FY 2008	Dept Prop FY 2008	Mayor FY 2008	Council FY 2008
CAMPBELL	DIANE	11551-5111	COMPUTER OPERATOR	03301998	37,357.32		1		718.41	750.74	37,501.00	39,183.55	39,188.55
CLAY	NINA	11551-5111	COMPUTER ANALYST	09201993	46,767.24		1		899.37	939.84	46,947.11	49,059.73	49,059.73
RUST	JOANNE	11551-5111	MIS DIRECTOR	06041979	60,609.12		1		1,165.56	1,218.01	60,842.23	63,580.13	63,580.13
					144,733.68		Total Full Time - 5111				145,290.35	151,828.41	151,828.41
					144,733.68		Department Total				145,290.35	151,828.41	151,828.41

	FY 2006	FY 2007	FY 2008	Variance
Full-Time Equivalent Employees:	3.0	3.0	3.0	0.0

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CITY OF SALEM - FY 2008 OPERATING BUDGET

		Expenditures FY 2006	Adopted Budget FY 2007	Adjusted Budget FY 2007	Y-T-D Expenses FY 2007	Department FY 2008	Mayor FY 2008	Council FY 2008
11562	5243 DATA PROCESSING MAINTEN	224,808.52	147,678.00	147,678.00	147,252.75	209,734.00	209,734.00	209,734.00
11562	5341 PHONE/DSL/COMMUNICATIO	12,845.87	25,242.00	25,242.00	24,854.95	15,282.00	15,282.00	15,282.00
	Total Data Processing-Fixed Costs	237,654.39	172,920.00	172,920.00	172,107.70	225,016.00	225,016.00	225,016.00

070	156	Department Total	237,654.39	172,920.00	172,107.70	225,016.00	225,016.00	225,016.00
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CITY OF SALEM - FY 2008 OPERATING BUDGET

Expenditures		Adopted Budget	Adjusted Budget	Y-T-D Expenses	Department	Mayor	Council
FY 2006		FY 2007	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008
Data Processing-GIS-Personnel							
11571	5111 SALARIES-FULL TIME	0.00	0.00	0.00	31,320.00	31,320.00	31,320.00
Total Data Processing-GIS-Personnel		0.00	0.00	0.00	31,320.00	31,320.00	31,320.00
Data Processing-GIS-Expenses							
11572	5320 CONTRACTED SERVICES	52,000.00	52,000.00	51,632.21	20,000.00	20,000.00	20,000.00
11572	5421 OFFICE SUPPLIES (GEN	5,000.00	5,000.00	4,972.95	5,000.00	5,000.00	5,000.00
Total Data Processing-GIS-Expenses		57,000.00	57,000.00	56,605.16	25,000.00	25,000.00	25,000.00
070	157 Department Total	57,000.00	57,000.00	56,605.16	56,320.00	56,320.00	56,320.00

FY 2008 MANAGEMENT, BOARD MEMBERS AND PART-TIME SALARIES

Name	Dept Name	Org/Obj	Job Desc	Hire Date	Budget FY 2007	Code	# Hours Wkly = 1	# Board Meetings	Rate FY 2007	Rate FY 2008	Dept Prop FY 2008	Mayor FY 2008	Council FY 2008
New Position	070 DATA PROCESSING-GIS	11571-5111	GIS							4.5%		52.2	
					60%					1,000.00	31,320.00	31,320.00	31,320.00
					Total Full Time - 5111						31,320.00	31,320.00	31,320.00
					Remaining budget in water/sewer						31,320.00	31,320.00	31,320.00
					Department Total						31,320.00	31,320.00	31,320.00

	FY 2006	FY 2007	FY 2008	Variance
Full-Time Equivalent Employees:	0.0	0.0	0.6	0.6

Finance

Mission Statement

The mission of the Finance Department is to present a complete and accurate statement of the City's financial condition. It is responsible for all financial and accounting activities in the City of Salem. Many of these activities are prescribed by Massachusetts General Laws to insure the fair assessment and collection of revenues and the proper disbursement of funds to meet approved expenditures. These activities are guided by the City Charter and Ordinances, sound financial and accounting business practices, and adherence to the Massachusetts General Laws.

Significant Changes

The Finance Department has been restructured under Mayor Driscoll's administration. The Parking Department has been added to the oversight of the Finance Department and the Human Resource Department now reports directly to the Mayor. The Finance Department now directs the activities of the Auditing, Assessing, Purchasing, Management Information Systems, Treasury, Collections, and Parking operations. Each of these departments has a department head that reports to the Finance Director. The Finance Director is a member of the Mayor's senior staff and activities of all departments are coordinated by the Finance Director and briefed to the Mayor weekly or sooner if necessary.

The Finance Department also has completed an update of the City's fixed assets, including infrastructure. Now, the City's entire inventory of fixed assets and infrastructure are reported as part of the FY06 Comprehensive Annual Financial Report. This is the final step of implementing GASB 34 in its entirety. The audited financial statements now accounts for all fixed assets on its balance sheet, including streets, sidewalks, underground pipes and pumps, bridges, and seawalls.

Previous Fiscal Year Accomplishments

- Presentation and adoption of a balanced, reasonable FY07 budget that incorporates reasonable revenue estimates and true twelve month expenditure budgets
- Procurement of property, casualty, and health insurance for the City which represented in over \$200,000 in savings in FY07 and the elimination of the self-funded health insurance plan for active employees to a premium based plan
- Adoption and implementation of a trash fee that offset the \$3.2 million budget by \$700,000 in FY07.

FY 2008 Goals & Objectives

- Distinguished Budget Presentation Award (Budget Awards Program). The finance department will be implementing and presenting the FY08 budget in accordance with the GFOA model for distinguished budget presentation. The mission of the budget process is to help decision makers make informed choices about the provision of services and capital assets and to promote stakeholder participation in the process. It is designed to provide finance officers with concrete illustrations of how high-performance governments use recommended practices to improve the planning, development, adoption, and execution phases of their budgeting process. The Budget Awards Program is designed to encourage governments to prepare budget documents of the highest quality to meet the needs of decision makers and citizens.
- Continuing Education for all staff members under the direction of the Finance Director.
- Complete an actuarial study in order to comply with GASB 45.

CITY OF SALEM - FY 2008 OPERATING BUDGET

7/26/2007

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Expenditures FY 2006	Adopted Budget FY 2007	Adjusted Budget FY 2007	Y-T-D Expenses FY 2007	Department FY 2008	Mayor FY 2008	Council FY 2008
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Finance-Personnel

11351 5111 SALARIES-FULL TIME	201,644.61	211,304.00	200,713.19	212,117.00	219,898.00	219,898.00
11351 5120 RETIREMENT ANTICIPATN	0.00	0.00	0.00	0.00	0.00	0.00
11351 5131 OVERTIME (GENERAL)	105.20	200.00	40.39	200.00	200.00	200.00
11351 5150 FRINGE/STIPENDS	300.00	300.00	300.00	300.00	300.00	300.00
Total Finance-Personnel	202,049.81	211,804.00	201,053.58	212,617.00	220,398.00	220,398.00

Finance-Expenses

11352 5320 CONTRACTED SERVICES	0.00	0.00	0.00	20,000.00	20,000.00	20,000.00
11352 5381 PRINTING AND BINDING	90.00	100.00	91.32	200.00	200.00	200.00
11352 5421 OFFICE SUPPLIES (GEN	1,931.94	1,730.00	1,527.85	1,800.00	1,800.00	1,800.00
11352 5423 BUDGET PREPARATION	518.77	780.00	451.21	1,800.00	1,800.00	1,800.00
11352 5710 IN STATE TRAVEL/MEETINGS	134.00	1,100.00	467.45	2,540.00	2,540.00	2,540.00
11352 5730 DUES AND SUB	320.00	1,100.00	1,045.00	1,100.00	1,100.00	1,100.00
11352 5780 OTHER Expenses	250.41	190.00	347.12	160.00	160.00	160.00
Total Finance-Expenses	3,245.12	5,000.00	3,929.95	27,600.00	27,600.00	27,600.00

090 135 Department Total	205,294.93	216,804.00	204,983.53	240,217.00	247,998.00	247,998.00
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FY 2008 MANAGEMENT, BOARD MEMBERS AND PART-TIME SALARIES

Name	Dept Name	Org/Obj	Job Desc	Hire Date	Budget FY 2007	Code	# Hours Wkly = 1	# Board Meetings	Rate FY 2007	Rate FY 2008	Dept Prop FY 2008	Mayor FY 2008	Council FY 2008
BRIDGMAN	NINA	A 090	FINANCE/AUDITING	11351-5111	ASSISTANT FINANCE DIR	07/06/1982	56,374.76	1	1,084.13	1,132.92	56,591.59	59,138.21	59,138.21
FULL	DIANNE	090	FINANCE/AUDITING	11351-5111	OFFICE MANAGER	11/1/2004	40,871.48	1	785.99	821.36	41,028.68	42,874.97	42,874.97
SPROUL	WARREN	090	FINANCE/AUDITING	11351-5111	FINANCE DIR/AUDITOR	05/02/2005	Resigned	1	-	-	Resigned	Resigned	Resigned
VISCAY	RICHARD	090	FINANCE/AUDITING	11351-5111	FINANCE DIR/AUDITOR	3/6/06	75,000.12	1	1,442.31	1,507.21	75,288.58	78,676.57	78,676.57
							<u>172,246.36</u>	<u>Total Full Time - 5111</u>			<u>172,908.85</u>	<u>180,689.74</u>	<u>180,689.74</u>
							<u>172,246.36</u>	<u>Department Total</u>			<u>172,908.85</u>	<u>180,689.74</u>	<u>180,689.74</u>

	FY 2006	FY 2007	FY 2008	Variance
Full-Time Equivalent Employees:	4.0	4.0	4.0	0.0

FY 2008 AFSCME Union Employee Rates

EMPLOYEE NAME	Department	Org/Object	Job Title	BUDGET FY 2007 52	Rate FY 2007 2.0%	Rate FY 2008 0.0%	STEP INCREASES Date	Rate # Wks Old	New	Dept FY 2008 52.2	Mayor FY 2008 52.2	Council FY 2008 52.2	LONGEVITY
GIUNTA	JUDITH	A 090 FINANCE/AUDITING	11351-5111 PRINC ACCT CLERK	06171996	39,057.27	751.10	751.10			39,207.49	39,207.49	39,207.49	
				39,057.27						39,207.49	39,207.49	39,207.49	
				39,057.27						39,207.49	39,207.49	39,207.49	

Parking

Mission Statement

Provide pleasant and secure parking services to customers, while maintaining courteous and helpful assistance to the general public.

Significant Changes

The Parking Department received a truck to assist in maintaining its assets. Due to financial constraints the full time maintenance position was eliminated. Additionally 100 parking meters were installed at the Salem Willows. To insure security and accuracy meter revenue is picked up and counted by an armed service.

Previous Fiscal Year Accomplishments

- Record revenue for October of \$236,674.
- Record annual revenue of \$2,291,724.
- Installation of approximately 100 additional meters.

FY 2008 Goals & Objectives

- Line and define all downtown parking spaces.
- Replace all missing meter poles and meters.
- Increase revenue.
- Begin cycle of painting all lot and garage lines at 1/3 per year.
- Restore maintenance position.
- Initiate plans for parking facility at Church Street lot.

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CITY OF SALEM - FY 2008 OPERATING BUDGET

		Expenditures FY 2006	Adopted Budget FY 2007	Adjusted Budget FY 2007	Y-T-D Expenses FY 2007	Department FY 2008	Mayor FY 2008	Council FY 2008
Parking Department-Personnel								
14811	5111 SALARIES-FULL TIME	291,206.19	286,435.00	292,535.29	292,535.29	328,082.00	333,242.00	333,242.00
14811	5113 SALARIES-PART TIME	61,751.91	158,418.00	150,317.71	96,629.92	127,938.00	127,938.00	127,938.00
14811	5118 SEASONAL LABOR	13,256.40	0.00	0.00	0.00	0.00	0.00	0.00
14811	5131 OVERTIME (GENERAL)	1,078.74	1,500.00	3,500.00	2,274.70	1,500.00	1,500.00	1,500.00
14811	5150 FRINGE/STIPENDS	1,950.00	1,800.00	1,800.00	1,800.00	2,100.00	2,100.00	2,100.00
Total Parking Department-Personnel		369,243.24	448,153.00	448,153.00	393,239.91	459,620.00	464,780.00	464,780.00
Parking Department-Expenses								
14812	5211 ELECTRICITY	80,000.00	90,000.00	65,000.00	63,780.69	120,000.00	95,000.00	95,000.00
14812	5255 BUILDING/EQUIP MAINT	36,556.55	25,000.00	54,000.00	52,164.79	30,000.00	30,000.00	30,000.00
14812	5341 TELEPHONE	3,719.36	8,200.00	4,200.00	4,107.00	8,200.00	5,200.00	5,200.00
14812	5381 PRINTING AND BINDING	6,846.02	8,000.00	8,000.00	7,990.56	9,000.00	9,000.00	9,000.00
14812	5421 OFFICE SUPPLIES (GEN	2,498.77	2,500.00	2,500.00	2,486.16	2,500.00	2,500.00	2,500.00
14812	5521 PARKING TICKETS	4,258.00	9,000.00	9,000.00	8,924.05	9,000.00	4,000.00	4,000.00
14812	5860 EQUIPMENT	0.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
Total Parking Department-Expenses		133,878.70	145,200.00	145,200.00	141,953.25	181,200.00	148,200.00	148,200.00

180	481	Department Total	503,121.94	593,353.00	593,353.00	535,193.16	612,980.00	612,980.00
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FY 2008 MANAGEMENT, BOARD MEMBERS AND PART-TIME SALARIES

Name	Dept Name	Org/Obj	Job Desc	Hire Date	Budget FY 2007	Code	# Hours Wkly = 1	# Board Meetings	Rate FY 2007	Rate FY 2008	Rate FY 2008 4.5%	Dept Prop FY 2008	Mayor FY 2008	Council FY 2008
PEZZULO	NICOLAS	14811-5111	SHIFT SUPERVISOR		26,665.60		1		612.80	640.38		31,988.16	33,427.63	33,427.63
HACKER	B JAMES	14811-5111	PARKING DIRECTOR	05/01/2001	49,200.32		1		946.16	988.74		49,389.55	51,612.08	51,612.08
SULLAWAY	ALAN	14811-5111	PARKING SUPERVISOR	09/04/03	31,596.24		1		637.98	666.69		33,302.56	34,801.17	34,801.17
GUY	A JANE	14811-5111	BOARD CLERK	07/06/1987	840.00	B		12	-	-		840.00	840.00	840.00
					108,302.16		Total Full Time - 5111					115,520.27	120,680.88	120,680.88
CASHIERS/MAINT/SECURITY	180	PARKING DEPT	5-1 to 11-30		72,005.25	P	244.5	31	9.50	9.50		72,005.25	72,005.25	72,005.25
CASHIERS/MAINT/SECURITY	180	PARKING DEPT	12/1 to 4/30		31,620.75	P	158.5	21	9.50	9.50		31,620.75	31,620.75	31,620.75
MAINTENANCE (2 PART TIMERS)	180	PARKING DEPT	7-1-06 TO 6-30-07		29,640.00	P	38	52	15.00	-		-	-	-
HAUNTED HAPPENINGS	180	PARKING DEPT	October		1,392.00	P	0	0	9.50	9.50		1,392.00	1,392.00	1,392.00
VACATIONS & HOLIDAYS	180	PARKING DEPT	July - June (not Oct)		4,320.00	P	0	0	9.50	9.50		4,320.00	4,320.00	4,320.00
METER MAID - PART TIME	180	PARKING DEPT	5-1 to 11-30		18,600.00	P	40	31	15.00	15.00		18,600.00	18,600.00	18,600.00
					158,418.00		Total Part Time - 5113					127,938.00	127,938.00	127,938.00
					265,880.16		Department Total					243,458.27	248,618.88	248,618.88

	FY 2006	FY 2007	FY 2008	Variance
Full-Time Equivalent Employees:	10.0	9.0	10.0	1.0

FY 2008 AFSCME Union Employee Rates

EMPLOYEE NAME	Department	Org/Object	Job Title	BUDGET FY 2007	Rate FY 2007 2.0%	Rate FY 2008 0.0%	STEP INCREASES Date	Rate # Wks	Old	New	Dept FY 2008 52.2	Mayor FY 2008 52.2	Council FY 2008 52.2	LONGEVITY
BATES	MARK	180 PARKING DEPT	METER REPAIR PERSON	37,832.90	727.56	727.56					37,978.41	37,978.41	37,978.41	
GRENADE	BELA	180 PARKING DEPT	CASHIER STEP III	23,205.17	446.25	446.25					23,294.42	23,294.42	23,294.42	
KIRNOS	MICHAEL	E 180 PARKING DEPT	CASHIER STEP III	23,205.07	446.25	446.25					23,294.32	23,294.32	23,294.32	
RAMSDELL	DAWNE	M 180 PARKING DEPT	METERMAID STEP III	35,762.17	687.73	687.73					35,899.72	35,899.72	35,899.72	
STEWART	JOYCE	A 180 PARKING DEPT	CASHIER STEP III	23,205.17	446.25	446.25					23,294.42	23,294.42	23,294.42	
MERRIL	GLORIA	180 PARKING DEPT	METERMAID STEP III	35,761.96	687.73	687.73					35,899.51	35,899.51	35,899.51	
Restore Layoff		180 PARKING DEPT	Parking Garage Maint II		-	630.27					32,900.09	32,900.09	32,900.09	
				178,972.45							212,560.90	212,560.90	212,560.90	-

Purchasing – General Admin

Mission Statement

To assist all departments of the city in the procurement of equipment, supplies, and services at the lowest cost, consistent with the quality and service rendered, while following regulations and sound business practices.

Significant Changes

Workforce Reduction – staff was reduced by 1 principal clerk.

Previous Fiscal Year Accomplishments

- With the reduction of Purchasing's workforce, purchasing has provided a steady flow of Goods and Services to the various city departments to meet their needs.

FY 2008 Goals & Objectives

- Continue to provide an efficient means for procurement of goods and services.
- Solicit a request to the Mayor and City Council to increase the threshold to \$25, 000 for formal bid requests.
- Attend Sponsored IG courses April and May, 2007 to become a Massachusetts Public Purchasing Official

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CITY OF SALEM - FY 2008 OPERATING BUDGET

Expenditures		Adopted Budget FY 2007	Adjusted Budget FY 2007	Y-T-D Expenses FY 2007	Department FY 2008	Mayor FY 2008	Council FY 2008
Purchasing-Personnel							
11381	5111 SALARIES-FULL TIME	121,204.17	94,224.00	94,222.97	94,586.00	97,078.00	97,078.00
11381	5113 SALARIES-PART TIME	0.00	0.00	0.00	17,496.00	0.00	0.00
11381	5150 FRINGE/STIPENDS	600.00	300.00	300.00	300.00	300.00	300.00
Total Purchasing-Personnel		121,804.17	94,524.00	94,522.97	112,382.00	97,378.00	97,378.00
Purchasing-Expenses							
11382	5306 ADVERTISING	13,776.59	15,000.00	18,999.96	15,450.00	15,450.00	15,450.00
11382	5381 PRINTING AND BINDING	67.00	500.00	350.50	500.00	500.00	500.00
11382	5421 OFFICE SUPPLIES (GEN	926.04	1,250.00	834.18	1,250.00	1,250.00	1,250.00
11382	5710 IN STATE TRAVEL/MEETINGS	44.67	450.00	267.07	450.00	450.00	450.00
11382	5730 DUES AND SUB	195.00	250.00	195.00	250.00	250.00	250.00
11382	5851 OFFICE EQUIPMENT	318.79	250.00	237.60	800.00	800.00	800.00
Total Purchasing-Expenses		15,328.09	17,700.00	20,884.31	18,700.00	18,700.00	18,700.00
240	138 Department Total	137,132.26	112,224.00	116,224.00	131,082.00	116,078.00	116,078.00

FY 2008 MANAGEMENT, BOARD MEMBERS AND PART-TIME SALARIES

Name	Dept Name	Org/Obj	Job Desc	Hire Date	Budget FY 2007	Code	# Hours Wkly = 1	# Board Meetings	Rate FY 2007	Rate FY 2008	Dept Prop FY 2008	Mayor FY 2008	Council FY 2008
HILL	ALBERT C 240 PURCHASING	11381-5111	PURCHASING AGENT	03161988	55,165.76		1		1,060.88	1,108.62	55,377.94	57,869.94	57,869.94
					55,165.76		Total Full Time - 5111				55,377.94	57,869.94	57,869.94
						P	19			17.64	17,495.35	-	-
							Total Part Time - 5113				17,495.35	-	-
					55,165.76		Department Total				72,873.29	57,869.94	57,869.94

	FY 2006	FY 2007	FY 2008	Variance
Full-Time Equivalent Employees:	3.0	2.0	2.0	0.0

FY 2008 AFSCME Union Employee Rates

EMPLOYEE NAME	Department	Org/Object	Job Title	BUDGET FY 2007	Rate FY 2007 2.0%	Rate FY 2008 0.0%	STEP INCREASES Date	Rate	# Wks Old	New	Dept FY 2008 52.2	Mayor FY 2008 52.2	Council FY 2008 52.2	LONGEVITY
FOLEY	ELIZABETH A 240 PURCHASING	11381-5111	PRINCIPAL CLERK III	09151986	39,057.27	751.10	751.10				39,207.49	39,207.49	39,207.49	
											39,207.49	39,207.49	39,207.49	
											39,207.49	39,207.49	39,207.49	

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CITY OF SALEM - FY 2008 OPERATING BUDGET

		Expenditures FY 2006	Adopted Budget FY 2007	Adjusted Budget FY 2007	Y-T-D Expenses FY 2007	Department FY 2008	Mayor FY 2008	Council FY 2008
Purchasing-Fixed Costs								
11392	5341	29,339.16	24,000.00	24,000.00	23,999.94	24,000.00	24,000.00	24,000.00
11392	5422	23,944.61	30,000.00	33,500.00	33,500.00	35,153.00	38,393.00	38,393.00
Total Purchasing-Fixed Costs		53,283.77	54,000.00	57,500.00	57,499.94	59,153.00	62,393.00	62,393.00
240	139	53,283.77	54,000.00	57,500.00	57,499.94	59,153.00	62,393.00	62,393.00
Department Total								

Treasurer – General Admin

Mission Statement

The Treasurer receives and disburses City funds, negotiates borrowing, and acts as custodian for City of Salem monies as prescribed by the Commonwealth of Massachusetts and by the Charter and Ordinances of the City of Salem. The Treasurer's Department pays over the City's Payroll and Accounts Payable, distributes annual W-2 Forms to employees, and prepares and submits quarterly employment tax forms to the State and Federal governments. The Treasurer undertakes continual maintenance of the City's operating and investment funds and completes a monthly reconciliation of the City's Bank, cash and revenue accounts. The department accounts for Capital Projects as undertaken. The Department is also responsible for accounts and properties in the Tax Title process, and for the public auction of foreclosed properties. The Treasurer for the City of Salem is also the Treasurer for the Salem Contributory Retirement system and the Salem/Beverly Water Supply Board.

Significant Changes

The Treasurer's office staff was reduced by one principal clerk in fiscal year 2007, leaving a staff of two – City Treasurer and a principal clerk. The treasurer has maintained working with two major banking system to minimize banking fees and to build a depository and overnight investment system to maximize interest income; developed a system for the regular monitoring of the City's available cash in an effort to ensure the ability of the city to meet its cash obligations, and to warn the City of short-term cash needs which must be addressed through either corrective measures or short-term borrowing. We continue to maintain a system for a monthly accounting of revenue and cash which provides a view of the City's cash position on an accurate and timely basis providing the Finance Department and the City's Auditors with a basis for completing the cash portion of the Annual Audit. The Department continues to document its entire day-to-day operational procedures and the documentation for the process for the City's propriety reconciliation system.

Previous Fiscal Year Accomplishments

- The Department has worked more closely with the City's Investment Banking Consultant and with Bond Counsel to undertake additional responsibilities in the City's Bonding and in accounting for and regulatory reporting of this Bonding.
- The Treasurer's Department completed an upgrading of its QuickBooks reporting system.
- The Department underwent a full operational analysis/audit resulting in a proposed new structure which calls for the addition of a position of Assistant Treasurer.
- The Treasurer's Department worked with the Finance Department to transfer the responsibility of Municipal Insurance purchase and operation to the Finance and Human Resources Departments.

FY 2008 Goals & Objectives

- The Treasurer's Department will take measures to fill the 3rd position of Assistant Treasurer as recommended by the City's operational consultant, Community Solutions and by the City's financial auditors, Powers & Sullivan. This measure will ensure the resultant beneficial by-product that the Treasurer's staff will no longer be required to work regular unpaid overtime and will be ensured the vacation time it deserves.
- The Treasurer's Department will address all comments and recommendations issued through the Department of Revenue and Community Solutions operational audits.
- The Treasurer's Department will put out an RFP for banking services to ensure that the City is receiving the best possible value and services.

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CITY OF SALEM - FY 2008 OPERATING BUDGET

		Expenditures FY 2006	Adopted Budget FY 2007	Adjusted Budget FY 2007	Y-T-D Expenses FY 2007	Department FY 2008	Mayor FY 2008	Council FY 2008
Treasurer-Personnel								
11451	5111	140,062.84	135,134.00	135,134.00	135,134.00	139,496.00	135,299.00	135,299.00
11451	5131	0.00	0.00	0.00	0.00	300.00	300.00	300.00
11451	5150	525.00	600.00	600.00	600.00	300.00	600.00	600.00
Total Treasurer-Personnel		140,587.84	135,734.00	135,734.00	135,734.00	140,096.00	136,199.00	136,199.00
Treasurer-Expenses								
11452	5317	0.00	0.00	0.00	0.00	1,500.00	1,500.00	1,500.00
11452	5320	8,788.58	5,000.00	5,000.00	4,607.48	5,000.00	5,000.00	5,000.00
11452	5388	41,351.61	25,000.00	24,350.00	18,675.82	25,000.00	25,000.00	25,000.00
11452	5398	7,180.56	0.00	0.00	0.00	0.00	0.00	0.00
11452	5421	1,894.69	2,000.00	2,000.00	1,756.74	2,000.00	2,000.00	2,000.00
11452	5425	5,845.09	7,800.00	7,800.00	4,525.74	7,800.00	7,800.00	7,800.00
11452	5709	19,311.57	12,000.00	12,650.00	12,645.55	12,000.00	12,000.00	12,000.00
11452	5730	240.00	250.00	250.00	240.00	250.00	250.00	250.00
Total Treasurer-Expenses		84,612.10	52,050.00	52,050.00	42,451.33	53,550.00	53,550.00	53,550.00
270	145	225,199.94	187,784.00	187,784.00	178,185.33	193,646.00	189,749.00	189,749.00

FY 2008 MANAGEMENT, BOARD MEMBERS AND PART-TIME SALARIES

Name	Dept Name	Org/Obj	Job Desc	Hire Date	Budget FY 2007	Code	# Hours Wkly = 1	# Board Meetings	Rate FY 2007	Rate FY 2008	4.5%	Dept Prop FY 2008	Mayor FY 2008	Council FY 2008
BUSTEED	270 ANNE	11451-5111	TREASURER	05222000	58,459.96		1		1,124.23	1,174.82		58,684.81	61,325.62	61,325.62
	270	11451-5111	ASSISTANT TREASURER				1			797.00		41,603.40		-
					<u>58,459.96</u>		<u>Total Full Time - 5111</u>					<u>100,288.21</u>	<u>61,325.62</u>	<u>61,325.62</u>
					<u>58,459.96</u>		<u>Department Total</u>					<u>100,288.21</u>	<u>61,325.62</u>	<u>61,325.62</u>

	FY 2006	FY 2007	FY 2008	Variance
Full-Time Equivalent Employees:	3.0	3.0	3.0	0.0

FY 2008 AFSCME Union Employee Rates

EMPLOYEE NAME	Department	Org/Object	Job Title	BUDGET FY 2007 52	Rate FY 2007 2.0%	Rate FY 2008 0.0%	STEP INCREASES Date	Rate	# Wks Old	New	Dept FY 2008 52.2	Mayor FY 2008 52.2	Council FY 2008 52.2	LONGEVITY
MICHAUD DONNA	270 TREASURER	11451-5111	PRINCIPAL CLERK III	39,057.20	751.10	751.10					39,207.42	39,207.42	39,207.42	
GRIGGS DONNA	270 TREASURER	11451-5111	PRINCIPAL CLERK III/III	37,616.61	706.91						-	-	-	To Trash
REPLACE GRIGGS	270 TREASURER	11451-5111	SR ACCOUNT CLERK I/II		661.04	661.04	4/24/2008	686.49	42.0	10.2	34,765.88	34,765.88	34,765.88	
				<u>76,673.81</u>							<u>73,973.30</u>	<u>73,973.30</u>	<u>73,973.30</u>	-

Treasurer – Long Term Debt Service

This expenditure covers the cost of the principal and interest payments of the City's General Fund bonded debt. Short-term debt service and Water & Sewer Enterprise Fund debt service appear separately in the Treasurer's budget.

In FY08, the City's total Long-Term Debt Service is \$6,571,422. This includes principal and interest payments on General Obligation Bonds of 2001, General Obligation Bonds of 2003, and General Obligation Bonds of 2005. The majority of bonding has been directed to finance School remodeling projects, with smaller amounts financing projects on the Golf Course Clubhouse, the Swimming Pool, and the Parking Garage.

Treasurer – Short Term Debt Service

This expenditure covers the cost of the City's Short-term borrowing, including principal and interest on any Bond Anticipation Notes, Tax Anticipation Notes, Revenue Anticipation Notes, or Grant Anticipation Notes. At present, the City is paying debt service on \$12,433,864 principal amount of BANs, of which \$11,000,000 is directed to the High School project. The remaining BAN principal is directed to police equipment and the ferry boat.

Note: A Bond Anticipation Note (BAN) is a short-term debt instrument used to generate cash for initial project costs and with the expectation that the debt will be replaced later by permanent bonding. Typically issued for a term of less than one year, BANs may be reissued for up to five years, provided principal repayment begins after two years (MGL Ch. 44 S17). Principal payments on school-related BANs may be deferred up to seven years if has an approved project on the Massachusetts School Building Authority (MSBA) priority list. BANs are full faith and credit obligations.

Treasurer – North Shore Regional Voc Assmnt

The majority of the funding for the North Shore Regional Vocational comes from the State through Chapter 70 School Aid. The remainder is made up by assessments from each of the 16 member communities in the school district. The amount of a community's assessment is determined by the size of its enrollment. Salem started FY07 with 128 students in the NSRVSD system. It ended the year with 130 students.

Treasurer – Contributory Retirement

The Salem Contributory Retirement System includes employees of the City of Salem, the South Essex Sewer District, the Salem/Beverly Water Supply Board and the Salem Housing Authority. It provides pension and annuity payments to 623 retirees, and collects pension contributions from 842 active employees as of January 1, 2007. The Segal Company performed an actuarial valuation on the Salem Contributory Retirement System as of January 1, 2006. This actuarial schedule was adopted and the System began the process of fully funding its outstanding liabilities by the Year 2025. According to actuarial calculations, the total Contributory Retirement Assessment for FY08 is estimated to be \$9,202,432. The City of Salem is responsible for 86% of the total assessment.

Treasurer – Non-Contributory Pensions

As of January 1, 2007, the City provides pension benefits for a limited group of 17 non-contributory retirees. This includes seven pension payments paid weekly and ten pension payments paid monthly.

Treasurer – Medicare

The Medicare budget calculation is based on prior year number of employees and is adjusted for inflation. Between 2005 and 2006, the total number of City of Salem employees remained within a 3% range per the December 31 W-2 reports. This 3% range was sufficiently insignificant to allow for a level-funded Medicare budget, adjusted by 3% inflation, for FY07. There is no indication that there will be enough of a change in the employment level for FY08 to warrant an adjustment in the Medicare budget. Thus, FY08 is also level-funded and adjusted for 3% inflation.

Treasurer – Municipal Insurance

As part of the FY07 budget process, the City sought competitive bids for municipal insurance, as it was a \$748,098 expense collectively for the City and schools. As a result, the City changed its municipal insurance provider to the Massachusetts Inter-local Insurance Association (MIIA) as of July 1, 2006 for FY07. This change saved the City over \$196,000 dollars in the first year; an overall savings of 35.6%.

In changing insurance providers, the City now has a Terrorism Policy, Garage Keepers Liability insurance, and an umbrella policy, all of which are new for FY07.

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CITY OF SALEM - FY 2008 OPERATING BUDGET

	Expenditures FY 2006	Adopted Budget FY 2007	Adjusted Budget FY 2007	Y-T-D Expenses FY 2007	Department FY 2008	Mayor FY 2008	Council FY 2008
Debt Service-Expenses							
17102 5902 06-SCHL PROJ REF-PRIN (01)	565,000.00	555,000.00	555,000.00	555,000.00	545,000.00	545,000.00	545,000.00
17102 5903 08-SCHL PROJ REF-PRIN (00)	721,000.00	706,000.00	706,000.00	706,000.00	677,000.00	677,000.00	677,000.00
17102 5905 01-SCHL REMODEL-PRIN (96)	395,000.00	420,000.00	420,000.00	420,000.00	445,000.00	445,000.00	445,000.00
17102 5906 02-SCHL RENOV-PRIN (96)	95,000.00	95,000.00	95,000.00	95,000.00	95,000.00	95,000.00	95,000.00
17102 5908 03-BATES SCHL-PRIN (00)	395,000.00	420,000.00	420,000.00	420,000.00	445,000.00	445,000.00	445,000.00
17102 5908A 09-BOWDITCH SCHL-PRIN (03)	630,000.00	655,000.00	655,000.00	655,000.00	680,000.00	680,000.00	680,000.00
17102 5908B 10-CARLTON SCHL-PRIN (03)	340,000.00	355,000.00	355,000.00	355,000.00	370,000.00	370,000.00	370,000.00
17102 5908C 11-BATES SCHL-PRIN (03)	70,000.00	70,000.00	70,000.00	70,000.00	75,000.00	75,000.00	75,000.00
17102 5908D 12-SCHL PROJ REF-PRIN (03)	530,000.00	520,000.00	520,000.00	520,000.00	510,000.00	510,000.00	510,000.00
17102 5908E 13-PARKING GARAGE-PRIN (0)	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00
17102 5908F 14-WITCHCRAFT-PRIN (05)	97,447.00	95,000.00	95,000.00	95,000.00	95,000.00	95,000.00	95,000.00
17102 5908G 15-CARLTON-PRIN (05)	32,553.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
17102 5910 07-POLICE CONSTR PRIN (00)	294,000.00	294,000.00	294,000.00	294,000.00	293,000.00	293,000.00	293,000.00
17102 5913 04-GOLF CLUBHS-PRIN (00)	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
17102 5914 05-SWIMMING POOL-PRIN (00)	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
17102 5930 07-POLICE REF-INT (01)	119,780.00	64,480.00	64,480.00	64,480.00	52,740.00	52,740.00	52,740.00
17102 5933 04-GOLF CLUBHS-INT (00)	16,175.00	14,825.00	14,825.00	14,825.00	13,475.00	13,475.00	13,475.00
17102 5934 05-SWIMMING POOL-INT (00)	12,320.00	10,520.00	10,520.00	10,520.00	8,720.00	8,720.00	8,720.00
17102 5942 06-SCHL PROJ REF-INT (01)	117,500.00	95,100.00	95,100.00	95,100.00	73,100.00	73,100.00	73,100.00
17102 5943 08-SCHL PROJ REF (00)	128,320.00	143,320.00	143,320.00	143,320.00	115,660.00	115,660.00	115,660.00
17102 5945 01-SCHL REMODEL-INT (96)	243,140.00	221,253.00	221,253.00	221,252.50	198,435.00	198,435.00	198,435.00
17102 5946 02-SCHL RENOV-INT (96)	54,425.00	49,319.00	49,319.00	49,318.75	44,308.00	44,308.00	44,308.00
17102 5948 03-BATES SCHL-INT (00)	453,778.76	435,442.00	435,442.00	435,441.26	415,979.00	415,979.00	415,979.00
17102 5948A 09-BOWDITCH SCHL-INT (03)	680,550.00	661,650.00	661,650.00	661,650.00	642,000.00	642,000.00	642,000.00
17102 5948B 10-CARLTON SCHL-INT (03)	367,241.25	357,042.00	357,042.00	357,041.26	346,392.00	346,392.00	346,392.00
17102 5948C 11-BATES SCHL-INT (03)	54,892.51	52,793.00	52,793.00	52,792.50	50,693.00	50,693.00	50,693.00
17102 5948D 12-SCHL PROJ REF-INT (03)	104,412.50	91,938.00	91,938.00	91,937.50	80,350.00	80,350.00	80,350.00
17102 5948E 13-PARKING GARAGE-INT (05)	42,237.50	39,238.00	39,238.00	39,237.50	36,988.00	36,988.00	36,988.00
17102 5948F 14-WITCHCRAFT-INT (05)	73,946.64	70,049.00	70,049.00	70,048.76	67,199.00	67,199.00	67,199.00
17102 5948G 15-CARLTON-INT (05)	22,584.62	21,283.00	21,283.00	21,282.50	20,383.00	20,383.00	20,383.00
Total Debt Service-Expenses	6,801,303.78	6,688,252.00	6,688,252.00	6,688,247.53	6,571,422.00	6,571,422.00	6,571,422.00

270	710	Department Total	6,801,303.78	6,688,252.00	6,688,247.53	6,571,422.00	6,571,422.00
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CITY OF SALEM - FY 2008 OPERATING BUDGET

		Expenditures FY 2006	Adopted Budget FY 2007	Adjusted Budget FY 2007	Y-T-D Expenses FY 2007	Department FY 2008	Mayor FY 2008	Council FY 2008
Short Term Debt Int-Expense								
17522	5304	23,507.21	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
17522	5925	392,530.28	197,452.00	197,452.00	197,451.56	503,933.00	503,933.00	503,933.00
17522	5926	12,239.58	50,000.00	50,000.00	50,000.00	25,000.00	25,000.00	25,000.00
Total Short Term Debt Int-Expense		428,277.07	297,452.00	297,452.00	297,451.56	578,933.00	578,933.00	578,933.00

270	752	Department Total	428,277.07	297,452.00	297,451.56	578,933.00	578,933.00	578,933.00
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CITY OF SALEM - FY 2008 OPERATING BUDGET

Expenditures FY 2006	Adopted Budget FY 2007	Adjusted Budget FY 2007	Y-T-D Expenses FY 2007	Department FY 2008	Mayor FY 2008	Council FY 2008
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School Assessments

18202 5641 NSRS ASSESSMENT	1,302,497.00	1,514,562.00	1,511,259.00	1,510,808.00	1,656,821.00	1,656,821.00
Total School Assessments	1,302,497.00	1,514,562.00	1,511,259.00	1,510,808.00	1,656,821.00	1,656,821.00

270 820 Department Total	1,302,497.00	1,514,562.00	1,511,259.00	1,510,808.00	1,656,821.00	1,656,821.00
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CITY OF SALEM - FY 2008 OPERATING BUDGET

		Expenditures FY 2006	Adopted Budget FY 2007	Adjusted Budget FY 2007	Y-T-D Expenses FY 2007	Department FY 2008	Mayor FY 2008	Council FY 2008
State Assessments-Expenses								
18302	5622	0.00	0.00	289,480.00	289,480.00	0.00	0.00	0.00
ESSEX AGRICULTURAL TUITION								
18302	5630	0.00	0.00	812,602.00	812,602.00	0.00	0.00	0.00
MBTA								
18302	5631	0.00	0.00	22,101.00	14,161.00	0.00	0.00	0.00
SPECIAL EDUCATION								
18302	5635	0.00	0.00	1,897,549.00	1,897,549.00	0.00	0.00	0.00
RETIRED MUN TEACHERS								
18302	5637	0.00	0.00	10,253.00	10,253.00	0.00	0.00	0.00
AIR POLLUTION CONTR								
18302	5638	0.00	0.00	11,778.00	11,778.00	0.00	0.00	0.00
MET AREA PLANNING CO								
18302	5640	0.00	0.00	170,740.00	170,740.00	0.00	0.00	0.00
RMV NONRENEWAL SUR								
18302	5643	0.00	0.00	319,908.00	264,990.00	0.00	0.00	0.00
SCHOOL CHOICE								
18302	5644	0.00	0.00	2,340,310.00	2,078,288.00	0.00	0.00	0.00
CHARTER SCHOOLS								
18302	5646	0.00	0.00	40,145.00	40,145.00	0.00	0.00	0.00
NE MASS MOSQUITO CON								
Total State Assessments-Expenses		0.00	0.00	5,914,866.00	5,589,986.00	0.00	0.00	0.00

270 830 Department Total

0.00 0.00 5,914,866.00 5,589,986.00 0.00 0.00

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CITY OF SALEM - FY 2008 OPERATING BUDGET

		Expenditures FY 2006	Adopted Budget FY 2007	Adjusted Budget FY 2007	Y-T-D Expenses FY 2007	Department FY 2008	Mayor FY 2008	Council FY 2008
Contrib Retirement - Personnel								
19101	5178 PENSION ASSES (CONTR	6,839,449.31	7,065,685.00	7,126,210.79	7,126,210.53	7,914,092.00	7,521,529.00	7,521,529.00
Total Contrib Retirement - Personnel		6,839,449.31	7,065,685.00	7,126,210.79	7,126,210.53	7,914,092.00	7,521,529.00	7,521,529.00
270	910 Department Total	6,839,449.31	7,065,685.00	7,126,210.79	7,126,210.53	7,914,092.00	7,521,529.00	7,521,529.00

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CITY OF SALEM - FY 2008 OPERATING BUDGET

		Expenditures FY 2006	Adopted Budget FY 2007	Adjusted Budget FY 2007	Y-T-D Expenses FY 2007	Department FY 2008	Mayor FY 2008	Council FY 2008
Non-Contrib Retire-Personnel								
19111	5176 PENSIONS-NON CONTRIB	173,304.34	175,000.00	139,925.00	139,924.37	143,047.00	143,047.00	143,047.00
Total Non-Contrib Retire-Personnel		173,304.34	175,000.00	139,925.00	139,924.37	143,047.00	143,047.00	143,047.00
270	911 Department Total	173,304.34	175,000.00	139,925.00	139,924.37	143,047.00	143,047.00	143,047.00

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CITY OF SALEM - FY 2008 OPERATING BUDGET

Expenditures		Adopted Budget	Adjusted Budget	Y-T-D Expenses	Department	Mayor	Council
FY 2006		FY 2007	FY 2007	FY 2007	FY 2008	FY 2008	FY 2008
19191	5177 MEDICARE	645,640.11	645,000.00	652,621.18	666,821.00	655,000.00	655,000.00
Total Medicare-Personnel		645,640.11	645,000.00	652,621.18	666,821.00	655,000.00	655,000.00
270	919 Department Total	645,640.11	645,000.00	652,621.18	666,821.00	655,000.00	655,000.00

Medicare-Personnel

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CITY OF SALEM - FY 2008 OPERATING BUDGET

Expenditures FY 2006	Adopted Budget FY 2007	Adjusted Budget FY 2007	Y-T-D Expenses FY 2007	Department FY 2008	Mayor FY 2008	Council FY 2008
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Municipal Insurance-Expense

19452 5740 INSURANCE PREMIUMS	493,747.80	296,118.00	295,234.25	326,300.00	326,300.00	326,300.00
Total Municipal Insurance-Expense	493,747.80	296,118.00	295,234.25	326,300.00	326,300.00	326,300.00

270 945 Department Total	493,747.80	296,118.00	295,234.25	326,300.00	326,300.00	326,300.00
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