

Budget Document Survey

Your opinion is important to us! Please take a few minutes to tell us what you think about our budget document. Your comments will be used to help improve this document.

1. Readability: Is the subject matter presented in an easy to read format and in terms that are understandable?

Please Circle One: Difficult Somewhat Difficult Adequate Good Very Easy

2. Using the following scale, please rate the following sections (1-Very Helpful, 2-Helpful, 3-Not Helpful):

Sec 1 – General Overview	_____	Sec 2 – City Overview	_____
Sec 3 – Budget Overview All Funds	_____	Sec 4 – Budget Overview School	_____
Sec 5 – Budget Overview Enterprise Funds	_____	Sec 6 – Financial Forecasts, Plans & Policies	_____
Sec 7 – Capital Improvement Program	_____	Sec 8 – Departmental Budgets	_____
Sec 9 – Appendix	_____	Sec10- Glossary	_____

3. Content: What would you like to see added, expanded, reduced or removed?

4. Overall Impressions: How would you rate the entire document?

Please Circle One: Start Over Minimal Help Answered Most Questions Good Very Helpful

5. Comments

Please send this page to: Nina Bridgman, Assistant Finance Director
City of Salem, Massachusetts
93 Washington Street, Salem, MA 01970
nbridgman@salem.com

BUDGETING AND ACCOUNTING PRACTICES

The *basic financial statements* of the City of Salem, Massachusetts are prepared in accordance with Generally Accepted Accounting Principles (GAAP) in the United States of America. The Governmental Accounting Standards Board (GASB) is the recognized standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting policies are described herein.

For budgetary financial reporting purposes, the Uniform Municipal Accounting System (UMAS) basis of accounting (established by the Commonwealth of Massachusetts) is followed, which differs from the GAAP basis of accounting are listed below. A reconciliation of budgetary-basis to GAAP-basis results for the general fund for the fiscal year ended June 30, can be found in the City's Comprehensive Annual Financial Statement (CAFR) at the following website: http://www.salem.com/Pages/SalemMA_Finance/Financials

BASIS OF BUDGETING

Budgetary basis departs from GAAP as follows:

1. Real and personal property taxes are recorded as revenue when levied (budgetary), as opposed to when susceptible to accrual (GAAP).
2. Encumbrances are recorded as the equivalent of expenditures (budgetary), as opposed to a reservation of fund balance (GAAP).
3. Certain activities and transactions are presented as components of the general fund (budgetary), rather than as separate funds (GAAP).
4. Prior years' deficits and available funds from prior year's surpluses are recorded as expenditure and revenue items (budgetary), but have no effect on GAAP expenditures and revenues.

BASIS OF ACCOUNTING

FUND ACCOUNTING

Fund accounting is an accounting system organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures, or expenses as appropriate. Resources are allocated to and accounted for in individual funds based upon purposed for which they are to be spent and the means by which spending activities are controlled. Fund accounting is used by states and local governments and by not-for-profit organizations that need to account for resources the use of which is restricted by donors or grantors.

TYPES OF FUNDS

There are seven types of funds that can be used, as needed, by state and local governments, both general purpose and limited purpose. The types of funds are as follows:

Governmental Funds

1. ***The General Fund*** – The General Fund is the major operating fund of municipal governments, and it accounts for the vast majority of municipal operations. The General Fund is supported by revenues from real estate and personal property taxes, state and federal aid, excise taxes, investment income, fines and forfeitures, and fees and charges. Most of the municipal departments, including the schools, are supported in whole or in part by the General Fund.
2. ***Special Revenue Funds*** – to account for the proceeds of specific revenue sources (other than expendable trust or for major capital projects) that are legally restricted to expenditures for specific purposes. These funds are used mostly for donations, state, federal, and other intergovernmental revenue and expenditures.
3. ***Capital Projects Funds*** – to account for financial resources to be used for the acquisition or construction of major capital facilities – other than those financed by proprietary funds and trust funds.
4. ***Debt Service Funds*** – to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Proprietary Funds

5. ***Enterprise Funds*** – to account for operations (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided the periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.
6. ***Internal Service Funds*** – to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

Fiduciary Funds

7. ***Trust and Agency Funds*** – to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These include (a) expendable trust funds, (b) nonexpendable trust funds, (c) pension trust funds, and (d) agency funds.

Accrual Basis in Governmental Accounting- The modified accrual basis of accounting, as appropriate, should be utilized in measuring financial position and operating results.

Governmental fund revenues and expenditures should be recognized on the modified accrual basis. Revenues should be recognized in the accounting period in which they become available and measurable. Expenditures should be recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt, which should be recognized when due.

Proprietary fund revenues and expenses should be recognized on the accrual basis. Revenues should be recognized in the accounting period in which they are earned and become measurable; expense should be recognized in the period incurred, if measurable.

Fiduciary fund revenues and expense or expenditures (as appropriate) should be recognized on the basis consistent with the fund's accounting measurement objective. Nonexpendable trust and pension trust funds (and investment trust funds) should be accounted for on the accrual basis; expendable trust funds should be accounted for on the modified accrual basis. Agency fund assets and liabilities should be accounted for on the modified accrual basis.

Transfers should be recognized in the accounting period in which the interfund receivable or payable arise.

Fund Balance & Fund Equity – The arithmetic difference between the amount of financial resources and the amount of liabilities recorded in the fund is the FUND EQUITY. Residents of the governmental unit have no legal claim on any excess of liquid assets over current liabilities; therefore, the Fund Equity is not analogous to the capital accounts of an investor-owned entity. Accounts in the Fund Equity category of the General Fund and special revenue funds consist of reserve accounts established to disclose that portions of the equity are not available for appropriation (reserved or designated); the portion of equity available for appropriation is disclosed in an account called FUND BALANCE.

Annual Audits

At the close of each fiscal year, state law requires the City of Salem to publish a complete set of financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP), and that are audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, the City of Salem has been audited by the firm of Powers & Sullivan, Certified Public Accountants, of Wakefield, Massachusetts. A copy of the most current CAFR and prior fiscal year financial statements can be found on the City's website at http://www.salem.com/Pages/SalemMA_Finance/Financials.

Reporting Entity

For financial reporting purposes, the City has included all funds, organizations, agencies, boards, commissions and institutions. The City has also considered all potential component units for which it is financially accountable as well as other organizations for which the nature and significance of their relationship with the City are such that exclusion would cause the basic financial statements to be misleading or incomplete. As required by GAAP, these basic financial statements present the City (the primary government) and its component units. One entity has been included as a component unit in the reporting entity, because of the significance of its operational and/or financial relationship.

Blended Component Units – Blended component units are entities that are legally separate from the City, but are so related that they are, in substance, the same as the City, or entities providing services entirely or almost entirely for the benefit of the City. The following component unit is blended within the Fiduciary Funds of the primary government:

The Salem Contributory Retirement System (CRS) was established to provide retirement benefits to City employees, the Salem Housing Authority employees, the South Essex Sewerage District employees, the Salem-Beverly Water Supply Board employees, the North Shore Regional Vocational School employees and their beneficiaries. The System is governed by a five-member board comprised of the Finance Director (ex-officio), two members elected by the System's participants, one member appointed by the Mayor and one member appointed by the other board members. The CRS is presented using the accrual basis of accounting and is reported as a pension trust fund in the fiduciary fund financial statements.

The City is a member of the South Essex Sewerage District (SESD), a joint venture with the Cities of Salem and Beverly and the Towns of Danvers and Marblehead, for the operation of a septage disposal facility. The members share in overseeing the operations of SESD. Each member is responsible for its proportionate share of the operational costs of the SESD, which are paid in the form of assessments. Complete financial statements for the District can be obtained by contacting them at 50 Fort Avenue, Salem, MA 01970.

The City is a member of the Salem-Beverly Water Supply Board (SBWSB), a joint venture with the City of Beverly for the operation of a water distribution system. The City does not have an equity interest in the Salem-Beverly Water Supply Board. Complete financial information for the SBWSB can be obtained by contacting them at 50 Arlington Avenue, Beverly, MA 01915.

Availability of Financial Information for Component Units

The Salem Contributory Retirement System does not issue separate audited financial statement. The CRS issues a publicly available unaudited financial report in accordance with guidelines established by the Commonwealth of Massachusetts' (Commonwealth) Public Employee Retirement Administration Commission (PERAC). That report may be obtained by contacting the CRS located at 20 Central Street, Suite 110, Salem, Massachusetts 01970.

Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The government-wide financial statements (i.e., statement of net assets and the statement of changes in net assets) report information on all of the non-fiduciary activities of the primary government and its component units. *Governmental activities*, which are primarily supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which are supported primarily by user fees and charges.

Fund Financial Statements

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though fiduciary funds are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. Non-major funds are aggregated and displayed in a single column.

Major Fund Criteria

Major funds must be reported if the following criteria are met:

- If the total assets, liabilities, revenues, or expenditures/expenses of an individual governmental or enterprise fund are at least 10 percent of the corresponding element (assets, liabilities, etc.) for all funds of that category or type (total governmental or total enterprise funds), *and*
- If the total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding element for all governmental and enterprise funds combined.

Additionally, any other governmental or enterprise fund that management believes is particularly significant to the basic financial statements may be reported as a major fund.

Internal service funds and fiduciary funds are reported by fund type.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

Government-Wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded when the liabilities are incurred. Real estate and personal property taxes are recognized as revenues in the fiscal year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The statement of activities demonstrates the degree to which the direct expenses of a particular function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include the following:

- Charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment.

- Grants and contributions are restricted to meeting the operational requirements of a particular function or segment.
- Grants and contributions are restricted to meeting the capital requirements of a particular function or segment.

Taxes and other items not identifiable as program revenues are reported as general revenues.

For the most part, the effect of inter-fund activity has been removed from the government-wide financial statements. However, the effect of inter-fund services provided and used between functions is not eliminated as the elimination of these charges would distort the direct costs and program revenues reported for the functions affected.

Fund Financial Statements

Governmental fund financial statements are reported using the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, except for un-matured interest on general long-term debt which is recognized when due, and certain compensated absences, claims and judgments which are recognized when the obligations are expected to be liquidated with current expendable available resources.

Real estate and personal property tax revenues are considered available if they are collected within 60 days after fiscal year-end. Investment income is susceptible to accrual. Other receipts and tax revenues become measurable and available when the cash is received and are recognized as revenue at that time.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria is met. Expenditure driven grants recognize revenue when the qualifying expenditures are incurred and all other grant requirements are met.

The following major governmental funds are reported:

The *general fund* is the primary operating fund. It is used to account for all financial resources, except those that are required to be accounted for in another fund.

The *stabilization fund* is a special revenue fund used to account for the accumulation of resources to be used for general and/or capital purposes upon approval of City Council.

The *school capital projects fund* is used to account for the ongoing construction and renovations of the City's school buildings.

The non-major governmental funds consist of other special revenue, capital projects and permanent funds that are aggregated and presented in the *non-major governmental funds* column on the governmental funds financial statements. The following describes the general use of these fund types:

The *special revenue fund* is used to account for the proceeds of specific revenue sources (other than permanent funds or capital projects funds) that are restricted by law or administrative action to expenditures for specified purposes.

The *capital projects fund* is used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Enterprise Funds).

The *permanent fund* is used to account for financial resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the governmental programs.

Proprietary fund financial statements are reported using the flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded when the liabilities are incurred.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the proprietary funds principal ongoing operations. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

The following major proprietary funds are reported:

The *sewer enterprise fund* is used to account for the sewer activities.

The *water enterprise fund* is used to account for the water activities.

The *golf course enterprise fund* is used to account for the golf course activities.

The *parking activities enterprise fund* is used to account for parking activities.

The *trash enterprise fund* is used to account for the solid waste disposal activities.

Additionally, the following proprietary fund type is reported:

The *internal service fund* is used to account for the financing of services provided by one department to other departments or governmental units. This fund is used to account for risk financing activities related to retirees' health insurance.

Fiduciary fund financial statements are reported using the flow of economic resources measurement focus and use the accrual basis of accounting except for the Agency Fund, which has no measurement focus. Fiduciary funds are used to account for assets held in a trustee capacity for others that cannot be used to support the governmental programs.

The following fiduciary fund types are reported:

The *pension trust fund* is used to account for the activities of the System, which accumulates resources to provide pension benefits to eligible retirees and their beneficiaries.

The *private-purpose trust fund* is used to account for trust arrangements that exclusively benefit individuals, private organizations, or other governments. Some of these trusts have donor restrictions and trustee policies that do not allow the endowment portion and any unrealized appreciation to be spent. The donor restrictions and trustee policies only allow the trustees to authorize spending of the realized investment earnings. The City's educational scholarships and housing subsidy trust funds are accounted for in this fund.

The *agency fund* is used to account for assets held in a purely custodial capacity. The City's agency funds consist primarily of payroll withholdings, police and fire details, escrow deposits and unclaimed property.

Government-Wide and Fund Financial Statements

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The government has elected not to follow subsequent private-sector guidance.

PERFORMANCE MANAGEMENT & MEASURERS

The Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award program requires all submitting agencies to incorporate Performance Management and Performance Measurers into their budget. The City of Salem is continuing to incorporate those ideas and strategies as part of the overall operation and management of the City.

The City has recently started a SalemStat program which uses performance measurers to determine where efficiencies can be applied based on statistical data. In the next few pages you will see the Police, Fire and Department of Public Services SalemStat data. The Mayor and her staff hope to use these statistics to better understand how to use city resources in more efficient ways.

City of Salem conducts an annual citizen survey on the City's website (www.salem.com) that allowed all citizens of Salem to voice their opinions on various issues. The results of the recent year's survey are listed in the next few pages.

Long and Short Term Strategic Goals

The City of Salem Long and Short Term Strategic Plan Summary is a listing of the Mayor's top priorities for the City of Salem for the current fiscal year and beyond. A chart of these goals is listed on the following pages. Several of the goals are high priority items of the current Citizens Survey result as noted.

Each department is required to include a table of Outcomes and Performance measurers in their mission statements. They are also required to include a description of "How Fiscal Year Departmental Goals relate to the City's Overall Long & Short Term Goals". This information defines how each department's goals tie in to the overall goals of the City and is included for each department in their mission statements throughout section 8.

What is Performance Management?

Performance management is a logical and integrated approach to all aspects of the cycle of planning, budgeting, operations and evaluations that is based on data and analysis, for the purpose of continuously improving results. Performance management is:

- Data driven – using reliable, verifiable and relevant data.
- Outcome oriented – focused primarily on results, less on inputs and outputs.
- Citizen focused – based on community needs.
- Logically aligned – mission, goals, objectives, measurers, responsibilities are integrated.
- Transparent – information is available and understandable by outsiders and insiders alike.
- Sustainable – survives leadership changes.
- Learning, improvement and accountability driven.

Performance measurement has become increasingly prevalent in local government, yet most government managers still struggle with the fundamental question of what to do with performance measurement data when they have it. Management teams want to know how they can incorporate performance measurement into their management and decision making processes. Rather than simply reporting performance results, performance based management focuses on linking performance measurement to strategic planning and using it as a lever for cultural change. By creating a learning environment in which performance measures are regularly reviewed and discussed, organization can improve the pace of learning and decision making, improve performance, and facilitate broader cultural change.

Where to get more information

The information above was obtained from the GFOA website (www.gfoa.org) and more information on performance management and measurers is available on that website.

GFOA Recommended Practices:

Budgeting for Results and Outcome (2007):

<http://www.gfoa.org/downloads/budgetingforresults.pdf>

Performance Management: Using Performance Measurement for Decision Making (2002 and 2007):

<http://www.gfoa.org/downloads/budgetperfinmanagement.pdf>

SalemStat

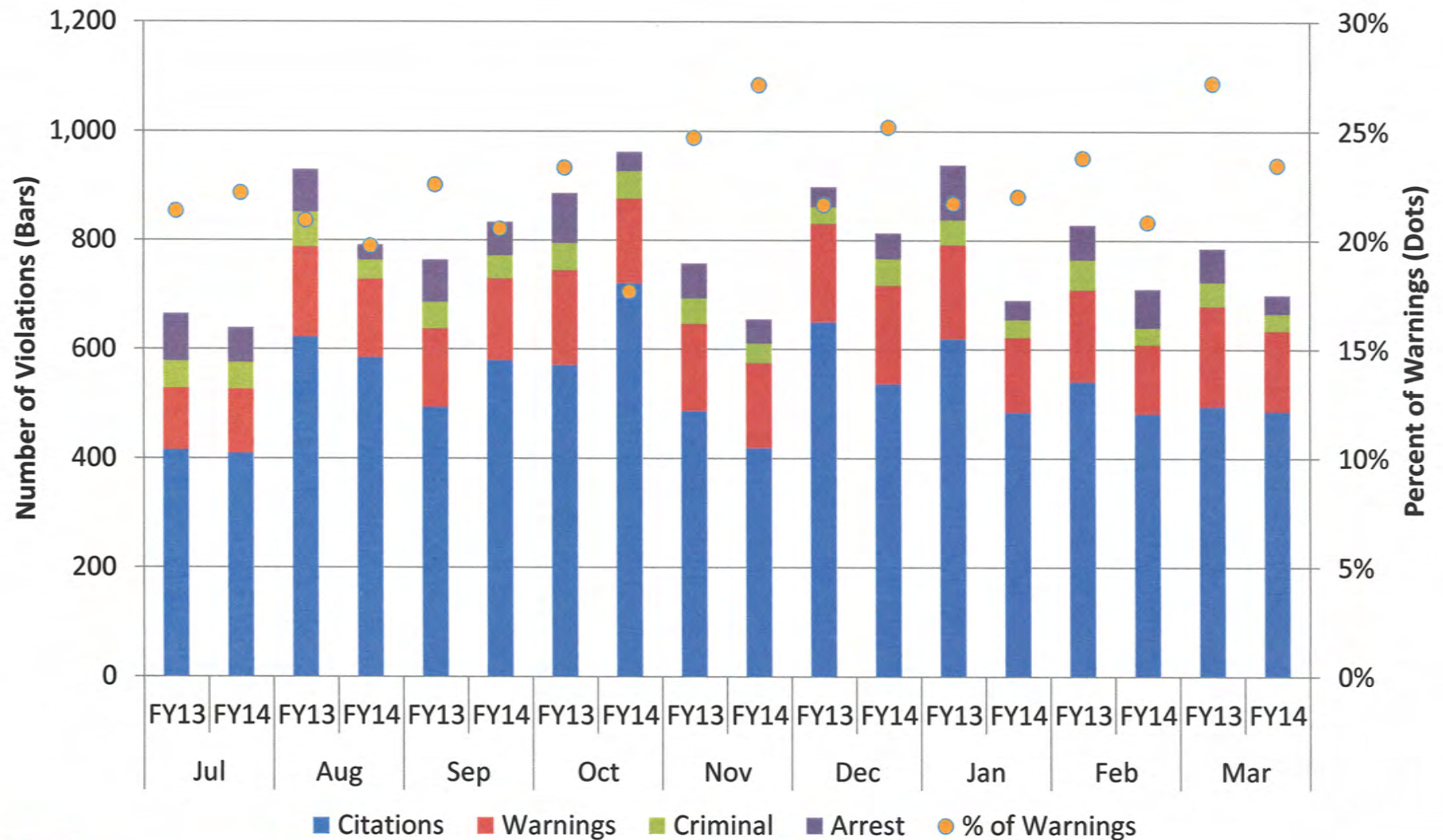
Police Department



2. Activity

DATA NOT VERIFIED

Traffic Citations Issued by Month: July - March FY13 vs. FY14



DRAFT

3. Activity

DATA NOT VERIFIED

Calls for Service by Day and Hour: July – March Cumulative FY13 vs. FY14

	Mon		Tue		Wed		Thu		Fri		Sat		Sun	
	FY13	FY14	FY13	FY14	FY13	FY14	FY13	FY14	FY13	FY14	FY13	FY14	FY13	FY14
Shift C 16 - 24	87	63	76	74	110	85	93	97	121	89	160	117	79	72
	125	109	121	91	130	106	110	124	136	124	144	127	120	95
	141	130	118	109	140	138	119	129	150	110	148	135	132	100
	141	131	131	120	133	133	116	108	132	132	136	126	125	108
	164	129	143	132	140	140	135	136	126	119	133	138	131	86
	164	148	148	142	137	160	154	118	158	145	129	137	120	142
	185	175	146	131	159	134	149	141	158	139	135	138	150	153
	208	198	180	161	173	178	161	180	159	170	157	149	123	151
	139	118	139	133	129	130	132	124	122	129	118	96	108	97
	149	143	175	170	174	156	122	159	149	156	127	143	132	124
Shift B 08 - 16	171	157	159	157	156	150	154	140	120	167	125	105	126	122
	129	138	147	131	101	132	99	125	134	156	99	105	114	108
	142	121	134	144	115	128	150	122	124	139	101	110	119	85
	115	127	128	117	130	138	136	131	128	130	115	115	114	82
	115	109	107	106	118	99	116	99	96	132	78	83	93	83
	94	113	82	120	81	96	88	106	101	86	81	82	85	62
	49	48	45	44	38	44	54	52	56	52	40	50	39	37
	37	47	41	49	50	36	49	51	48	43	38	43	42	38
	22	32	24	34	19	33	35	26	38	39	38	26	38	29
	27	28	19	21	28	17	24	23	38	25	43	35	49	46
Shift A 00 - 08	35	30	31	30	38	38	48	32	36	44	66	58	57	68
	49	40	37	51	47	40	54	43	60	67	109	89	116	87
	63	71	81	59	60	57	76	54	100	81	185	154	175	170
	86	88	102	87	99	80	101	91	115	112	156	158	184	129



DRAFT

4. Activity

DATA NOT VERIFIED

Incident Categories: March FY13 vs. FY14

UCR Group	FY13	FY14	Change	% Change
Alarms	1,441	1,296	-145	-10%
Animal	440	408	-32	-7%
Arrest	376	320	-56	-15%
Assault	263	256	-7	-3%
Burglary	121	90	-31	-26%
Domestic Abuse	1,067	1,001	-66	-6%
Fire	176	153	-23	-13%
Medical	3,015	2,969	-46	-2%
MV	8,098	9,107	1,009	12%
Other	371	311	-60	-16%
Property Crimes	576	508	-68	-12%
Quality Of Life	6,596	6,273	-323	-5%
Robbery/Larceny	766	913	147	19%
Sexual Assault	18	30	12	67%
Special Reports	2,684	2,550	-134	-5%
Vice/Prostitution	43	43	0	0%



DRAFT

SalemStat

Department of Public Services



6. HR and Administration

DATA NOT VERIFIED

Parks & Open Space Hours by Month: FY14 YTD (Part 2)

Activity	Oct		Nov		Dec		Jan		Feb		FY14 YTD Total		
	Hours	% of Month	Hours	% of Month	Hours	% of Month	Hours	% of Month	Hours	% of Month	Hours	% of Total	Cost
Pool Opening or Closing	0	0%	0	0%	10	1%	0	0%	0	0%	25	0%	\$591.00
Maintenance of Equipment	0	0%	21	2%	0	0%	0	0%	16	2%	37	0%	\$874.68
Dock Placement, Removal, Repair or Maintenance	0	0%	26	3%	4	0%	3	0%	0	0%	33	0%	\$780.12
Basketball Repair or Maintenance	0	0%	18	2%	0	0%	0	0%	0	0%	18	0%	\$425.52
Irrigation System Work	133	11%	52	5%	0	0%	0	0%	0	0%	204	3%	\$4,822.56
Fountain Repair or Maintenance	8	1%	0	0%	0	0%	0	0%	0	0%	17	0%	\$401.88
Haunted Happenings Work	259	22%	0	0%	0	0%	0	0%	0	0%	259	3%	\$6,122.76
Election Setup or Takedown	24	2%	40	4%	0	0%	0	0%	0	0%	140	2%	\$3,309.60
Special Event Work	0	0%	49	5%	2	0%	3	0%	4	0%	130	2%	\$3,073.20
Other Non-Park Related Work	0	0%	0	0%	0	0%	186	16%	40	5%	234	3%	\$5,531.76
Repair & Maintenance of Small Equipment	0	0%	0	0%	16	2%	0	0%	0	0%	24	0%	\$567.36
Work With Other Division	0	0%	0	0%	0	0%	0	0%	0	0%	7	0%	\$165.48
Snow Plowing	0	0%	0	0%	161	16%	172	14%	232	27%	565	7%	\$13,356.60
Vacation, Sick, Personal or Other Approved Time	192	16%	290	30%	356	36%	232	19%	96	11%	1836	23%	\$43,403.04
Overtime (122 Hours in Oct. for Haunted Happenings; 29 in Dec. for Snow; 35 in Feb. for Snow)	122	10%	0	0%	29	3%	0	0%	35	4%	202	2%	\$7,154.06
Total	1202	100%	960	100%	989	100%	1200	100%	875	100%	8122	100%	\$207,749.39



DPS Employees: Tom O'Shea, Ed Pellitier (thru 5/26), John Wright (ill 7/8 & retired 9/1), John Clay (start 7/15 to 2/2), Dave Parsons, Scott Henderson, George Sands & Mike Stuart (start 10/21) (240 weekly regular hours)

DRAFT

7. Activity

DATA NOT VERIFIED

Public Service Workload and Associated Costs: FY14 YTD

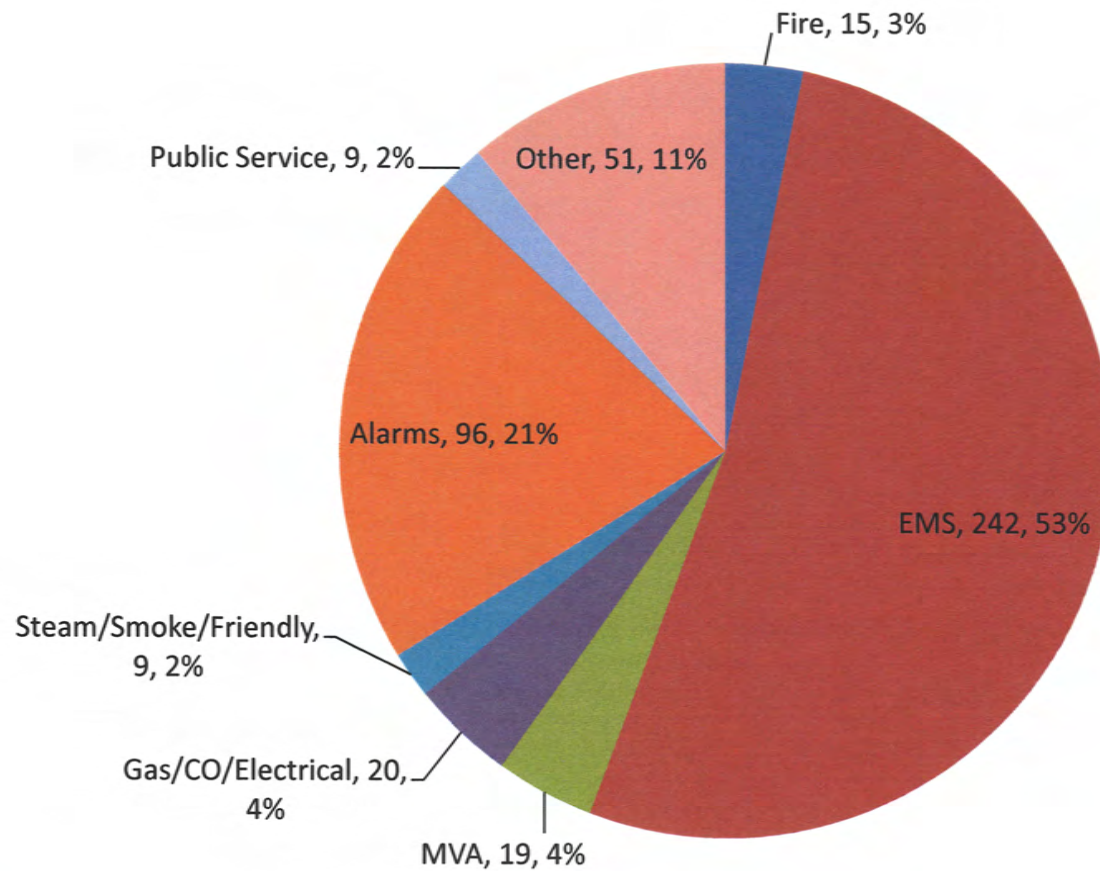
		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb
Water Break Repairs Made	# of Repairs	0	3	3	5	4	3	6	5
	Cost per Repair	N/A	\$396.26	\$306.54	\$358.88	\$577.57	\$373.83	\$109.00	\$269.16
Sewer Backups	# of Backups	1	6	4	6	4	3	9	6
	Cost per Backup	\$358.88	\$115.89	\$173.83	\$33.65	\$16.82	\$209.35	\$294.08	\$280.38
Sidewalk Repairs Made	# of Repairs	28	16	26	28	9	2	0	0
	Cost per Repair	\$269.16	\$437.39	\$464.13	\$628.04	\$473.52	\$672.90	N/A	N/A
Catch Basin Repairs Made	# of Repairs	3	5	2	6	2	0	3	2
	Cost per Repair	\$1,592.53	\$1,161.87	\$1,256.08	\$284.11	\$358.88	N/A	\$608.00	\$358.88
Potholes Repaired	# of Repairs	75	68	25	25	15	35	110	300
	Cost per Repair	\$30.21	\$20.45	\$43.07	\$28.71	\$47.85	\$25.63	\$46.29	\$30.65
Trench Repairs Made	# of Repairs	10	8	11	4	3	2	5	6
	Cost per Repair	\$244.49	\$395.33	\$250.81	\$684.12	\$239.25	\$179.44	\$394.77	\$613.09
Sinkhole Repairs Made	# of Repairs	6	5	1	5	0	1	1	0
	Cost per Repair	\$74.77	\$224.30	\$515.89	\$251.22	N/A	\$224.30	\$240.00	N/A

SalemStat

Fire Department



Calls by Reason: March 2014



City of Salem Resident Survey Results 2014

1. How do you rate Salem as a place to live?

Great place to live	69.8%
Average place to live	27.4%
Not a great place to live	2.9%

2. How do you rate your neighborhood as a place to live?

Great place to live	59.2%
Average place to live	35.4%
Not a great place to live	5.4%

3. Would you recommend Salem as a place to live?

Yes	87.4%
No	12.6%

4. How would you describe your overall opinion of Salem City government?

Very satisfied	19.1%
Satisfied	53.3%
Neutral	17.2%
Dissatisfied	8.1%
Very dissatisfied	2.4%

5. How would you rate City government on the following?

Informing residents on major issues in the City

Very good	38.3%
Good	38.9%
Fair	18.5%
Poor	4.4%

Representing and providing for the needs of all its citizens

Very good	14.5%
Good	46.1%
Fair	30.2%
Poor	9.2%

Effectively planning for the future

Very good	25.8%
Good	45.1%
Fair	20.5%
Poor	8.6%

Providing value for your tax dollars

Very good	13.6%
Good	43.7%
Fair	30.9%
Poor	11.9%

Providing meaningful opportunities for citizens to give input on issues

Very good	22.6%
Good	48.5%
Fair	20.9%
Poor	8.0%

The overall direction that the City is taking

Very good	29.1%
Good	44.6%
Fair	17.8%
Poor	8.5%

6. Please rank the importance of the following City services to you.

Rank ordering of "Very Important" services

#1	Quality public schools (71.5%)
#2	Repairing streets and sidewalks (65.5%)
#3	Fire protection and emergency medical services (64.4%)
#4	Keeping streets and public areas clean (59.0%)
#5	Police services (58.8%)
#6	Maintaining recreation and community programs (47.3%)
#7	Revitalizing downtown (46.7%)
#8	Garbage collection and recycling services (46.0%)

City of Salem Resident Survey Results 2014

#9	Improving parks and playgrounds (37.4%)
#10	Cleaning up graffiti (25.5%)

1. Fire protection and emergency medical response

Very important	64.4%
Important	30.6%
Somewhat important	4.5%
Not at all important	0.5%

2. Police services

Very important	58.8%
Important	33.5%
Somewhat important	6.2%
Not at all important	1.5%

3. Quality public schools

Very important	71.5%
Important	17.3%
Somewhat important	7.8%
Not at all important	3.4%

4. Repairing streets and sidewalks

Very important	65.5%
Important	30.1%
Somewhat important	4.1%
Not at all important	0.3%

5. Keeping streets and public areas clean

Very important	59.0%
Important	36.0%
Somewhat important	4.6%
Not at all important	0.4%

6. Garbage collection and recycling services

Very important	46.0%
Important	45.0%
Somewhat important	8.3%
Not at all important	0.8%

7. Maintaining recreation and community programs (Library, Council on Aging, etc.)

Very important	47.3%
Important	39.5%
Somewhat important	11.1%
Not at all important	2.1%

8. Revitalizing downtown

Very important	46.7%
Important	38.5%
Somewhat important	12.8%
Not at all important	2.0%

9. Improving parks and playgrounds

Very important	37.4%
Important	45.2%
Somewhat important	15.5%
Not at all important	1.9%

10. Cleaning up graffiti

Very important	25.5%
Important	37.4%
Somewhat important	28.6%
Not at all important	8.4%

City of Salem Resident Survey Results 2014

7. Please rate your satisfaction with the following City services.

Parking enforcement

Very satisfied	11.8%
Satisfied	55.3%
Somewhat dissatisfied	15.4%
Very dissatisfied	9.8%
Not applicable to me	7.7%

Snow removal and plowing

Very satisfied	23.1%
Satisfied	46.4%
Somewhat dissatisfied	19.6%
Very dissatisfied	9.4%
Not applicable to me	1.5%

Road maintenance and repair

Very satisfied	4.4%
Satisfied	27.9%
Somewhat dissatisfied	46.7%
Very dissatisfied	20.7%
Not applicable to me	0.4%

Traffic enforcement

Very satisfied	12.2%
Satisfied	54.5%
Somewhat dissatisfied	23.2%
Very dissatisfied	7.9%
Not applicable to me	2.3%

Recreation programs

Very satisfied	11.9%
Satisfied	56.5%
Somewhat dissatisfied	11.0%
Very dissatisfied	1.8%
Not applicable to me	18.8%

Senior Center programs

Very satisfied	6.2%
Satisfied	24.2%
Somewhat dissatisfied	5.9%
Very dissatisfied	2.4%
Not applicable to me	61.3%

Overall cleanliness of the City

Very satisfied	13.3%
Satisfied	53.7%
Somewhat dissatisfied	26.3%
Very dissatisfied	6.1%
Not applicable to me	0.6%

Police services

Very satisfied	39.3%
Satisfied	47.8%
Somewhat dissatisfied	5.1%
Very dissatisfied	1.9%
Not applicable to me	5.9%

Fire services

Very satisfied	43.7%
Satisfied	43.3%
Somewhat dissatisfied	0.9%
Very dissatisfied	0.6%
Not applicable to me	11.6%

Trash and recycling collection

Very satisfied	31.5%
Satisfied	48.4%
Somewhat dissatisfied	13.3%
Very dissatisfied	4.0%
Not applicable to me	2.9%

City of Salem Resident Survey Results 2014

Public Library services

Very satisfied	40.5%
Satisfied	43.7%
Somewhat dissatisfied	3.3%
Very dissatisfied	0.8%
Not applicable to me	11.8%

Appearance and maintenance of parks

Very satisfied	12.5%
Satisfied	55.6%
Somewhat dissatisfied	24.8%
Very dissatisfied	5.4%
Not applicable to me	1.8%

Public schools

Very satisfied	3.7%
Satisfied	20.5%
Somewhat dissatisfied	27.2%
Very dissatisfied	22.4%
Not applicable to me	26.3%

8. Please rank the importance of the following issues.

1. Offering quality public education

Very important	73.0%
Important	16.7%
Somewhat important	8.2%
Not at all important	2.1%

2. Stabilizing property taxes

Very important	51.6%
Important	31.0%
Somewhat important	14.5%
Not at all important	2.9%

3. Supporting the growth of new and existing businesses

Very important	49.4%
Important	40.4%
Somewhat important	9.3%
Not at all important	0.9%

4. Encouraging appropriate re-use of Salem Harbor Power Station property

Very important	58.6%
Important	32.6%
Somewhat important	7.0%
Not at all important	1.8%

5. Providing support for tourism, arts, and cultural opportunities

Very important	43.3%
Important	39.7%
Somewhat important	14.8%
Not at all important	2.1%

6. Renewable energy and energy efficiency initiatives

Very important	45.2%
Important	36.8%
Somewhat important	14.0%
Not at all important	4.0%

7. Improving communication between the City and residents

Very important	36.7%
Important	45.5%
Somewhat important	16.6%
Not at all important	1.3%

City of Salem Resident Survey Results 2014

8. Improving recreational opportunities for youth and adults

Very important	33.6%
Important	45.2%
Somewhat important	17.7%
Not at all important	3.5%

9. Regionalizing and combining City functions

Very important	15.0%
Important	34.1%
Somewhat important	36.5%
Not at all important	14.4%

9. Do you live or work in downtown Salem?

Live	34.5%
Work	7.4%
Neither	45.0%
Both	13.0%

10. In the past year, how often, if ever, did you go downtown?

Only asked of those who answered "Neither" to Question 9.

Never	0.8%
Less than a dozen times	14.2%
Frequently	46.9%
Regularly spend time downtown	38.0%

11. What is the main reason that keeps you from spending more time in downtown Salem?

This question was only asked of those who answered either "Never" or "Less than a dozen times" to Question 10.

Lack of parking	33.3%
Traffic	17.5%
Not interested in downtown shops	12.3%
Prefer other shopping areas	10.5%
Cost of parking	7.0%
Inconvenient	5.3%

Too expensive	5.3%
Cleanliness	0.0%
Safety	0.0%

12. In general, how safe do you feel in downtown Salem?

Very safe	40.3%
Somewhat safe	54.4%
Not very safe	5.3%
Not at all safe	0.0%

13. About how often in the last 12 months have you used the Salem-Boston Ferry?

Once or twice	27.1%
Occasionally	10.5%
Frequently, but not as a regular method of commuting	3.3%
As my regular method of commuting to and from Boston	1.5%
Never	57.6%

14. What is the main reason you have not used the Salem-Boston Ferry?

Only asked of those answered "Never" to Question 13.

Do not need to travel to Boston	45.8%
Too expensive	28.0%
Lack of parking at the Ferry Wharf	3.0%
Concerned about safety	0.3%
Other	22.9%

15. In the last 12 months, how often did you use a City park or playground, for any reason?

Once or twice	12.4%
Occasionally (about once every few months)	25.0%
Frequently (about once every month)	16.3%
Very frequently (more often than once every month)	35.1%
Never	11.1%

City of Salem Resident Survey Results 2014

16. What are the primary reasons you use a City park or playground?

Multiple responses permitted. Only asked of those not answering "never" to Q15.

For walking or exercise	76.0%
My children use the play structures or playground	32.3%
Youth sports or recreation programs	10.0%
Adult sports or recreation programs	7.6%
Other	13.4%

17. What do you think is the single most pressing issue facing Salem's parks and playgrounds?

Only asked of those not answering "never" to Q15.

Better overall maintenance	48.2%
None; there are no pressing issues	17.1%
Better public safety and security	15.4%
More or better programs and activities	10.2%
Other	9.2%

18. Of the following, which is the single most important improvement that could be made to Salem's park and recreation facilities?

Only asked of those not answering "never" to Q15.

Trash removal	36.9%
Playground structures and equipment	16.4%
Trails maintenance	12.3%
None; no improvements necessary	7.2%
Athletic fields maintenance	5.8%
Playground surfaces	5.5%
Other	15.9%

19. How familiar or unfamiliar are you with CodeRED, the City's automated alert system?

Very familiar	46.5%
Somewhat familiar	30.2%
Not at all familiar	23.4%

18. Have you registered your telephone number and/or email address with CodeRED?

Yes	70.3%
No	29.7%

19. How do you receive notices and other information from the City?

Emergency blue lights	63.8%
CodeRED telephone call	62.6%
Email notification	47.0%
City of Salem website	37.6%
Word of mouth	28.7%
Newspapers	14.2%
Other	18.8%

20. Where do you typically learn about news concerning Salem City government?

Word of mouth, including social media and email	59.5%
Salem News	54.9%
Salem Patch	49.0%
City website or other official City notification	37.7%
Salem Gazette	15.2%
Television or radio news outlets	8.3%
Other	12.5%

21. In the last 12 months, have you contacted the City to obtain information or request services?

Yes	53.6%
No	46.4%

22. How have you contacted the City?

Only asked of those answering "Yes" to Question 21.

Telephone	67.1%
In person	40.8%
Email	37.8%
Mail	5.4%

City of Salem Resident Survey Results 2014

Citizen Request Action Center 8.4%
Other 4.9%

23. How would you describe the City employee with whom you most recently had contact?

Knowledgeable

Very good 48.9%
Good 32.3%
Fair 9.3%
Poor 4.5%
Not applicable 5.0%

Courteous

Very good 52.8%
Good 31.5%
Fair 8.1%
Poor 3.8%
Not applicable 3.8%

Responsive to your needs

Very good 44.4%
Good 29.3%
Fair 12.9%
Poor 10.6%
Not applicable 2.8%

Ease of getting in touch with the employee

Very good 42.6%
Good 36.2%
Fair 10.9%
Poor 5.4%
Not applicable 5.0%

Respectfulness

Very good 53.7%
Good 31.6%
Fair 7.6%
Poor 2.9%
Not applicable 4.3%

Timeliness of response

Very good 43.3%
Good 33.3%
Fair 9.2%
Poor 10.2%
Not applicable 4.0%

Willingness to accommodate the need for foreign language or sign language

Very good 8.2%
Good 5.8%
Fair 1.4%
Poor 0.7%
Not applicable 83.9%

24. In the last 12 months have you visited the City's website, www.salem.com?

Yes 95.7%
No 4.3%

25. How would you rate each of the following characteristics of the City website?

Only asked of those who answered "Yes" to Question 24.

Usefulness of information

Very good 18.0%
Good 55.7%
Fair 23.5%
Poor 2.8%

City of Salem Resident Survey Results 2014

Ease of use or navigation

Very good	12.2%
Good	41.7%
Fair	36.7%
Poor	9.4%

Design and graphics

Very good	9.2%
Good	36.2%
Fair	39.9%
Poor	14.7%

26. With cutbacks in state funding, the City will need to operate differently and more efficiently. Please indicate how you feel about the following revenue and reform options?

Privatizing or outsourcing some services

Strongly support	8.5%
Support	28.2%
Somewhat support	39.6%
Do not support	23.7%

Combining services with other communities (regionalization)

Strongly support	17.0%
Support	38.3%
Somewhat support	33.7%
Do not support	11.0%

Layoffs and reducing personnel

Strongly support	3.6%
Support	10.1%
Somewhat support	36.1%
Do not support	50.3%

Encouraging non-profits to pay the City payments in lieu of taxes

Strongly support	20.9%
Support	28.3%
Somewhat support	30.2%
Do not support	20.5%

Offer fewer City services

Strongly support	1.8%
Support	6.7%
Somewhat support	29.3%
Do not support	62.1%

27. How long have you lived in Salem?

Less than a year	5.1%
1-5 years	21.3%
5-15 years	31.6%
More than 15 years	42.1%

28. Which neighborhood of Salem do you live in?

Bridge Street Neck	5.7%
Castle Hill	2.8%
Derby Street neighborhood	9.3%
Downtown Salem	8.0%
Gallows Hill	2.7%
Greater Endicott Street	2.5%
Highland Avenue	4.5%
McIntire Historic District	11.6%
North Salem	13.1%
The Point	1.3%
Salem Common	7.4%
Salem Willows	3.3%
South Salem	16.7%
Witchcraft Heights	4.7%
Other	6.6%

City of Salem Resident Survey Results 2014

29. What is your gender?

Female	64.7%
Male	35.3%

30. Do you have children in the Salem Public Schools?

Yes	18.5%
No	81.1%

31. What age group are you in?

Less than 18 years old	0.9%
18-30 years old	10.4%
31-40 years old	27.0%
41-50 years old	22.5%
51-64 years old	28.6%
65 years old or older	10.6%

32. Do you own your home or rent?

Own	77.8%
Rent	21.2%
Other	1.0%

**FY 2015
Revolving Funds**

Department	Fund Name	Fund #	Programs & Purposes	Type of Receipts Credited	Authorization for Spending	FY 2015 Budget Request Maximum Annual Expenditures
Fire	R/A Local Emergency Planning Comm	2433	Training and special equipment needed to respond to hazardous materials incidents per CH 21E	Fees charged to persons spilling or releasing hazardous materials	Fire Chief and Mayor	\$ 10,000.00
Fire	R/A Confined Space Drills	2449	Confined space training for Firefighters.	Fee charged to Dominion Power Plant to cover OT costs for Firefighter Confined Space Drill training.	Fire Chief and Mayor	\$ 48,000.00
Harbormaster	Boat/Float Storage	2368	To fund Capital items for Harbormaster and to fund maintenance costs of equipment.	Fees charged for boat and float storage at Winter Island and Kernwood Marina	Harbormaster and Mayor	\$ 30,000.00
Health	Health Clinics	2364	To support vaccination program and other health promotion activities of the Health Department	Reimbursements from vaccination programs	Health Agent and Mayor	\$ 20,000.00
Mayor	Special Events	2361	To cover expenses for July 4th and Haunted Happenings events.	Funding from RFP's for services, vendors and miscellaneous sponsorships.	Mayor	\$ 125,000.00
Recreation	Winter Island	2362	To increase and replenish store inventory as needed and to enhance and maintain WI store.	Revenue from sale of inventory at the Winter Island Store	Recreation Director and Mayor	\$ 30,000.00
Recreation	Dog Park	2435	Renovations and Maintenance of Dog Park at Leslie's Retreat Park.	Fee charged for pass to use dog park (pooch pass). Twenty-Five dollars annually for pass.	Recreation Director and Mayor	\$ 10,000.00
Recreation	Park & Rec Public Access	2452	To be used for the operation and maintenance of Winter Island and McCabe Marina	Parking and launch fees charged at McCabe Marina & Winter Island	Recreation Director and Mayor	\$ 40,000.00
Recreation	Salem Willows Meters	2459	Renovations and Maintenance of Willows Park.	Money generated from Willows Meters	Recreation Director and Mayor	\$ 25,000.00
Recreation	Witch House	2499	To support Salem Award committee and the Salem Witch Trial Memorial	Twenty-Five cent surcharge to tickets beginning in May 2009	Recreation Director and Mayor	\$ 5,000.00
Planning & Community Development	Salem Ferry Operational	2453	Fund operational costs of the Salem Ferry and Blaney Street Dock	Fees received during the off season for use/rent of ferry	Director of Planning and Mayor	\$ 500,000.00
Insp Services	Abandoned Prop Maint	2371	To maintain abandoned and foreclosed residential and commercial properties	Registration fees (\$300.00) for vacant and/or foreclosed residential properties	Public Service Director and Mayor	\$ 5,000.00
Public Services	Sticker Program	2455	To pay for costs of disposal of hazardous items picked up as part of sticker program, and for abandoned pieces picked up by this department.	\$20.00 fee charged for each sticker bought when scheduling a curbside pick up for item disposal.	Public Service Director and Mayor	\$ 25,000.00
Engineering	Environmental Fund	2438	Provide for City purchase of environmental items such as recycling bins, recycling totes, rain barrels, composters, water conservation devices, recycling calendar and educational material.	Fees charged for recycling bins, recycling totes, rain barrels, composters, water conservation devices.	City Engineer and Mayor	\$ 30,000.00

**FY 2015
Revolving Funds**

Department	Fund Name	Fund #	Programs & Purposes	Type of Receipts Credited	Authorization for Spending	FY 2015 Budget Request Maximum Annual Expenditures
Engineering	Traffic Island	2439	Projects related to City beautification events including Traffic Island, Beautification, and special events such as Treemendous	Primarily from: Traffic Island Sponsorships, Special Events Revenues, Event and Beautification effort sponsors	City Engineer and Mayor	\$ 25,000.00
School	Building Rental	2601	Building Rental	Payments for rental of building by outside groups	School Committee and Mayor	\$ 200,000.00
School	Early Childhood	2608	Pre-School Tuition	Tuition payments for students attending the pre-school program at the Early Childhood Center	School Committee and Mayor	\$ 100,000.00
School	School Busing	2614	School Bus pass	Purchases of school bus passes	School Committee and Mayor	\$ 100,000.00
School	Night School	2620	Night School Tuition	Tuition payments for students attending the night school program	School Committee and Mayor	\$ 50,000.00
School	Special Ed Tuition	2627	Special Ed Tuition	Tuition payments for students from other districts attending Special Ed programs in Salem	School Committee and Mayor	\$ 200,000.00
School	SHS Automotive	2645	To pay for parts and materials for automotive repairs to vehicles brought in to the HS Automotive Vocational School by citizens	Fees charged for parts and materials for automotive repairs to vehicles brought in by citizens	School Committee and Mayor	\$ 50,000.00

Total All Revolving Funds \$ 1,628,000.00

Revolving funds are special revenue funds established by the Commonwealth of Massachusetts under Massachusetts General Law (MGL) chapter 44, Section 53E 1/2. The expenditures in the revolving funds must be voted annually in accordance to the MGL. Further information on Revolving Funds can be found at <http://www.mass.gov/legis/laws/mgl/44-53e.5.htm>.

The above revolving fund Council Order was submitted to City Council on May 22, 2014 and approved on June 12, 2014.

MAJOR FUNDS - CHANGES IN FUND BALANCE

General Fund - 100

Fiscal Year	Beg FB	End FB	Inc/Decr from prior FY End Fund Bal	% Var in FB
2006	4,167,259.00	2,010,721.00		
2007	2,010,721.00	1,969,775.00	(40,946.00)	-2%
2008	1,969,775.00	1,666,376.00	(303,399.00)	-15%
2009	1,666,376.00	1,463,285.00	(203,091.00)	-12%
2010	1,463,285.00	2,031,102.00	567,817.00	39%
2011	2,031,102.00	5,352,058.41	3,320,956.41	164%
2012	5,352,058.41	5,916,542.97	564,484.56	11%
2013	5,916,542.97	8,053,385.87	2,136,842.90	36%
2014	8,053,385.87	4,800,000.00	(3,253,385.87)	-40%
2015	4,800,000.00	4,800,000.00	-	0%

Est.
Est.

The objective of the General Fund is to raise revenue to cover expenses for the fiscal year. Increases in FY 2013 due to refinancing bonds and unanticipated increase in local revenues along with no Snow & Ice deficit to cover from FY 2012. In FY 2014 we transferred \$3.271M per finance policies and anticipate lower FB on 6/30

Water Enterprise Fund - 6100

Fiscal Year	Beg FB	End FB	Inc/Decr from prior FY End Fund Bal	% Var in FB
2006	431,126.00	1,195,963.00		177%
2007	1,195,963.00	1,836,129.00	640,166.00	54%
2008	1,836,129.00	1,743,685.33	(92,443.67)	-5%
2009	1,743,685.33	1,189,261.00	(554,424.33)	-32%
2010	1,189,261.00	729,741.00	(459,520.00)	-39%
2011	729,741.00	450,153.47	(279,587.53)	-38%
2012	450,153.47	(218,737.73)	(668,891.20)	-149%
2013	(218,737.73)	542.00	219,279.73	-100%
2014	542.00	100,000.00	99,458.00	
2015	100,000.00	100,000.00	-	

Est.
Est.

Water rates increased by 5% in FY 2014 to offset bond payments and generate enough revenue to cover expenditures. We are going to increase rates by 4% in FY 2015 to cover expenses and 700K in lost revenue from power plant shutdown.

Sewer Enterprise Fund - 6000

Fiscal Year	Beg FB	End FB	Inc/Decr from prior FY End Fund Bal	% Var in FB
2006	590,516.00	364,609.00		
2007	364,609.00	511,158.00	146,549.00	40%
2008	511,158.00	168,999.31	(342,158.69)	-67%
2009	168,999.31	424,141.00	255,141.69	151%
2010	424,141.00	395,337.00	(28,804.00)	-7%
2011	395,337.00	729,765.97	334,428.97	85%
2012	729,765.97	640,064.23	(89,701.74)	-12%
2013	640,064.23	1,704,140.23	1,064,076.00	166%
2014	1,704,140.23	1,500,000.00	(204,140.23)	-12%
2015	1,500,000.00	1,500,000.00	-	0%

There is an increase in bond payments in FY 2015 as well as a 4% increase in sewer rate charges to offset those bond payments and operating costs. We hope to generate retained earnings to cover increase in capital needs in current and future fiscal years and offset any water deficits.

Trash Enterprise Fund - 6200

Fiscal Year	Beg FB	End FB	Inc/Decr from prior FY End Fund Bal	% Var in FB
			-	
2008	-	(11,054.00)		
2009	(11,054.00)	(43,454.65)	(32,400.65)	293%
2010	(43,454.65)	7,904.99	51,359.64	-118%
2011	7,904.99	66,613.27	58,708.28	743%
2012	66,613.27	110,107.76	43,494.49	65%
2013	110,107.76	323,738.47	213,630.71	194%
2014	323,738.47	500,000.00	176,261.53	54%
2015	500,000.00	500,000.00	-	0%

Trash fees were reduced in FY 2014 and trash contract renegotiated at a lower rate. Balance in retained earnings to be used for future capital needs and recycling initiatives.

MAJOR FUNDS - CHANGES IN FUND BALANCE

Stabilization Fund - 8301

Fiscal Year	Beg FB	End FB	Inc/Decr from prior FY End Fund Bal	% Var in FB
2006	1,021,351.00	277,759.00		
2007	277,759.00	487,979.00	210,220.00	76%
2008	487,979.00	648,946.66	160,967.66	33%
2009	648,946.66	1,489,906.53	840,959.87	130%
2010	1,489,906.53	1,913,913.00	424,006.47	28%
2011	1,913,913.00	2,736,776.70	822,863.70	43%
2012	2,736,776.70	3,453,722.00	716,945.30	26%
2013	3,453,722.00	3,438,798.74	(14,923.26)	0%
2014	3,438,798.74	5,100,000.00	1,661,201.26	48%
2015	5,100,000.00	5,600,000.00	500,000.00	10%

Est.
Est.

Increase due to Finance Policy of 20% of Free Cash to Stabilization and balance of Free Cash on 6/30.

Funds were used (522K) in FY13 to cover Union Contract Settlements and that money was replaced in FY 2014 when free cash was certified along with 1.1M which was 20% of free cash certified

Capital Improvement Fund (Short Term) - 2000

Fiscal Year	Beg FB	End FB	Inc/Decr from prior FY End Fund Bal	% Var in FB
2006	1,027,976.00	265,606.00		
2007	265,606.00	53,259.00	(212,347.00)	-80%
2008	53,259.00	146,130.93	92,871.93	174%
2009	146,130.93	367,566.93	221,436.00	152%
2010	467,566.93	300,000.00	(67,566.93)	-18%
2011	980,000.00	182,751.37	(117,248.63)	-39%
2012	1,032,626.37	525,874.00	343,122.63	188%
2013	1,253,900.00	500,000.00	(25,874.00)	-5%
2014	803,000.00	1,400,000.00	900,000.00	180%
2015	1,400,000.00	1,800,000.00	400,000.00	29%

Est.
Est.

This fund is used for unanticipated and smaller capital needs that cannot be bonded for during the fiscal year. Twenty percent of free cash is appropriated annually to this fund (per finance policies) to cover those capital needs.

FY 2014 increase due to 1.1M in free cash transfers.

Stabilization Retirement Anticipation Fund - 8311

Fiscal Year	Beg FB	End FB	Inc/Decr from prior FY End Fund Bal	% Var in FB
2009	400,000.00	42,526.32		
2010	367,526.32	7,790.55	(34,735.77)	-82%
2011	857,784.67	256,088.78	248,298.23	3187%
2012	656,088.78	50,000.00	(206,088.78)	-80%
2013	900,000.00	195,088.47	145,088.47	290%
2014	700,000.00	100,000.00	(95,088.47)	-49%
2015	700,000.00	100,000.00	-	0%

Changes due to of retirements during fiscal year.

City policy is to build this fund balance to cover unanticipated retirement in current and future fiscal years.

Other Post Employment Benefits(OPEB) GASB 45-8313

Fiscal Year	Beg FB	End FB	Inc/Decr from prior FY End Fund Bal	% Var in FB
2006				
2007				
2008				
2009				
2010				
2011	-	50,000.00		
2012	50,000.00	381,012.37	331,012.37	662%
2013	381,012.37	627,506.00	246,493.63	65%
2014	627,506.00	1,250,000.00	622,494.00	99%
2015	1,250,000.00	1,500,000.00	250,000.00	20%

Increases due to 10% free cash added to fund annually per financial policy and interest income.

City of Salem Full-Time Equivalent Employee Comparisons
--

	FY 2013	FY 2014	FY 2015	Change From Prior FY
GENERAL FUND				
EXECUTIVE DIVISION				
Mayor	4.0	4.0	5.0	1.0
LEGISLATIVE DIVISION				
City Clerk				
City Council	0.0	0.0	0.0	0.0
City Clerk-Record Maint	5.0	5.0	5.0	0.0
Elections & Registrations	2.0	2.0	2.0	0.0
FINANCE DIVISION				
Assessors	4.8	5.0	5.0	0.0
Collector	4.0	4.0	4.0	0.0
Data Processing- IT/GIS - General Admin	1.7	2.8	2.8	0.0
Finance	4.0	4.0	4.0	0.0
Parking Department	11.0	12.0	12.0	0.0
Purchasing	2.0	2.0	2.0	0.0
Treasurer	4.0	4.0	4.0	0.0
LEGAL DIVISION				
Solicitor	3.2	3.5	3.5	0.0
HUMAN RESOURCE DIVISION				
Human Resources	4.5	4.5	4.5	0.0
FIRE DIVISION				
Fire	93.0	95.0	95.0	0.0
POLICE DIVISION				
Police	98.5	100.5	102.2	1.7
Harbormaster	1.0	2.0	2.0	0.0

City of Salem Full-Time Equivalent Employee Comparisons
--

	FY 2013	FY 2014	FY 2015	Change From Prior FY
INSPECTIONAL SERVICES DIVISION				
Public Property - Inspections	5.0	6.0	6.0	0.0
Electrical	5.0	6.0	6.0	0.0
Health	6.0	6.0	6.0	0.0
PLANNING & COMMUNITY DEVELOPMENT DIVISION				
Planning - General Admin	4.6	4.7	5.7	1.0
Conservation Commission	0.5	0.5	0.5	0.0
Planning Board	0.5	0.5	0.5	0.0
Historic Preservation	0.1	0.1	0.1	0.0
PUBLIC SERVICES DIVISION				
Public Services - General Admin	27.7	28.7	28.7	0.0
Sewer Enterprise Fund	5.0	5.5	5.0	-0.5
Water Enterprise Fund	5.0	5.5	5.0	-0.5
ENGINEERING DIVISION				
Engineering - General Admin	1.1	1.1	1.1	0.0
Sewer Enterprise Fund	3.4	3.1	3.1	0.0
Water Enterprise Fund	3.4	3.1	3.1	0.0
Trash Enterprise Fund	0.1	1.1	1.1	0.0
RECREATION & COMMUNITY SERVICES DIVISION				
Council On Aging	7.7	6.9	6.4	-0.5
Library	15.6	15.4	15.4	0.0
Recreation - General Admin	3.3	3.3	3.6	0.3
Golf Course	3.0	3.0	3.0	0.0
Witch House	0.0	1.0	1.0	0.0
Winter Island	1.0	1.0	1.0	0.0
Veterans	1.0	1.0	1.0	0.0
EDUCATION DIVISION				
School				
District	845.8	830.7	854.7	23.9
Salem Community Charter School	13.6	13.6	14.9	1.3
Grand Totals	1,187.5	1,184.5	1,211.0	26.5