

# *CITY OF SALEM*

*MASSACHUSETTS*

## FY 2024 Proposed Operating Budget & Capital Plan 2024 - 2028



**Acting Mayor Robert K. McCarthy**

**Anna Freedman, Finance Director**





# **City of Salem, Massachusetts**

**Fiscal Year 2024**

## **Annual Operating Budget & Capital Plan 2024 - 2028**

**General Fund & Enterprise Funds**

July 1, 2023 to June 30, 2024

**Presented By:**

Acting Mayor Robert K. McCarthy

## **To City Council:**

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## **Prepared By:**

Anna Freedman, Finance Director

*A special thanks to the City Finance Team, in particular: Nick Downing, David Rodrigues, Justin MacCutcheon, Elizabeth Smith, & Michael Walsh for all their efforts assembling the proposed budget.*

**Destination Salem – Thank you for the cover photo.**





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# General Overview



## CITY OF SALEM, MASSACHUSETTS

Robert K. McCarthy  
Acting Mayor

Office of the Mayor

May 25, 2023

Honorable Salem City Council  
Salem City Hall  
Salem, MA 01970

Ladies and Gentlemen of the Council:

Enclosed please find the proposed FY2024 operating and capital budgets for the City of Salem and the Salem Public Schools. I am pleased to submit this proposed expenditure plan and recognize that the coming fiscal year presents unique challenges and opportunities for our community.

With the COVID-19 pandemic and related emergency orders largely behind us and rescinded during calendar year 2023, the related economic effects continue to provide hurdles as it relates to inflation on energy costs, materials and supplies, and appropriate wages. All the same, the Administration focused on another year of level service delivery across our departments, while challenges related to inequitable school aid formulas from the state, aging infrastructure, and a continued affordable housing crisis due to a competitive market continue to impact the community.

While this was indeed a noteworthy transition year for the City of Salem with the change of leadership for the Administration, we are equally thrilled to work with our state's newest top officials, especially including Salem's former mayor, Lieutenant Governor Kim Driscoll. This strong partnership has already enabled effective communications between municipal teams and state leadership so as to advocate for on-going matters which require unified support across our government teams. This includes continued development around wind marshalling, green initiatives across all work, DEI (diversity, equity and inclusion) within our contracts, refreshed

lens about regional partnerships related to water and sewer, and supporting infrastructure needs to tackle core matters that affects residents, visitors and businesses alike.

Our Administration largely focused on stabilization and continuation of the previous policies so as to enable a smooth transition of power, while preparing to welcome our next chief elected official in Mayor Dominick Pangallo.

I conducted several in-person tours of businesses and non-profits across the city to ensure all pro-active measures to strengthen and safeguard our local economy continued to make progress. Through a careful focus on department input on both their long and short-term needs, an additional consideration was placed on what we believe is our number resource: our team across all city departments.

Gratefully, we were able to maintain consistent staffing levels to provide core government services, and in some areas, were able to welcome critically needed staff to better improve overall municipal management. This includes welcoming a new City Treasurer, Kristen Lindburg; Sustainability Director, Neal Duffy; Tree Warden, Conor Morgan; and Neighborhood Housing Stability Coordinator, Lorelee Stewart. While we may see personnel changes related to the change in leadership, we remain grateful that our teams continue to feature an all-star group of leaders committed to delivering the very best government services and genuinely care for the overall excellence within our great city.

Another trend that continued for this fiscal year is our record stabilization levels, bond rating, and considerable levy capacity. We have also enjoyed a low average tax bill increase relative to our region and to the considerable increases Salem endured prior to the previous administration. Lastly, while net state aid has been minimal and Salem is being disproportionately and negatively treated under the new Chapter 70 formula, we do have the benefit of one-time relief funds from the American Rescue Plan Act (ARPA), the Bipartisan Infrastructure Investment and Jobs Act, the Elementary and Secondary School Emergency Relief Fund (ESSER), and other federal and state sources that we are working to creatively leverage and apply to one-time needs related to recovery or to investing in our capital needs.

However, the above once-in-a-lifetime monies are potentially being considered for federal claw backs to assist with ongoing nationwide debt ceiling negotiations, as well as approaching programming deadlines to encumber before their expiration. I have focused on utilizing ARPA dollars to fill any gaps perceived for more immediate needs, especially related to food insecurity which were in jeopardy when state and federal emergency orders - and related funding – expired during FY2023. By continuing our allocation of ARPA dollars toward critical needs, including transportation, affordable housing, emergency management communication improvements,

mental health and support for small businesses across all industry types, we strongly believe we have targeted critical needs with critical solutions.

Some noteworthy ARPA projects funded in FY2023 that provide a foundation for ongoing impact in FY2024 include:

- **Festival Support Program:** Following the success of the 2022 iteration of the Festival and Special Event Support Program, a second, expanded round of funding was announced for the Spring and Summer of 2023. This funding program is designed to support festival and special events taking place in Salem – prior to the Halloween Season – that need assistance restarting following the economic impacts of the pandemic. The program funded several events across the city. The program investment has expanded from \$150,000 to \$250,000 for the latest round of funding.
- **Food Security – Investment into the Salem Pantry:** As a valued community partner, the City made additional investments from ARPA into the Salem Pantry’s brick-and-mortar location, The Market, located in The Point neighborhood to assist with operations. This location opened to the public in the Spring of 2023. The location prioritizes fresh, local produce, eggs and dairy, frozen meats, dry goods, and bread availability at no cost to the public. Additional funding was provided to the Salem Pantry to bolster a previous ARPA investment made in the Pantry’s “Farmer’s Truck” which streamlines and optimizes their mobile food distribution process.

While the Commonwealth continues to finalize the FY2024 state budget under newly elected Governor Maura Healey, we have been busy working with our partners at the state to advocate for improved support especially related to Chapter 70 and Chapter 90 monies.

Overall, the proposed FY2024 Salem budget is \$195,847,278, a change of 3.91% over the FY2023 budget. Several collective bargaining agreements settled mid-year in FY2023, contributing to atypical increases for several departments, particularly public safety, as two years of salary costs are annualized in FY2024. Fixed costs, such as health insurance, pension and retirement payments, insurance, debt payments, and state and other government assessments, continue to account for about \$1 of every \$3 in the budget and will increase by roughly \$2.1 million in FY2024.

As our educators contend with the lingering effects of the pandemic, the tools and staffing needs remain a high priority of interest. Our schools’ budget is \$71,154,142, an increase of \$2,406,179 or 3.5%, over the FY2023 school budget. This does not include school-related costs that appear elsewhere in the budget, such as school employee health insurance increases, unemployment costs, debt for school building projects, and so forth. When those factors are included, a substantial amount of Salem’s budget is tied to our schools and our students, easily the largest single area of spending.



However, with ESSER funds coming to an end over the next year, staffing needs will be challenging as fully funded positions will need to be tied to a budget that doesn't benefit from these unique one-off federal funds. Thankfully, our financial and schools' teams continue to work with state leaders to better advocate for revised formula outputs related to Chapter 70, so we are hopeful for creative solutions for the financial forecasting ahead within our schools.

The enterprise fund budgets will increase by \$609,184, or 3.08%, over the FY2023 enterprise funds budget, due to increases in assessments for these services and the need for ongoing infrastructure maintenance and upgrades. Ordinances have been submitted to you establishing the water and sewer rates necessary to fund these budgets. The increases proposed for FY2024 are based on the recommendations from the water and sewer rate study conducted over the past several months.

The FY2024 Capital Improvement Plan (CIP) is included in this budget, along with the associated bond orders and other proposed capital appropriations to fund these investments. Again, we continue our practice of considering forward-looking capital plans in a responsible and transparent way to plan for future obligations while meeting present-day needs to best serve Salem residents. The FY2024 CIP prioritizes funding projects on a "pay-as-you-go" basis or with short-term capital outlays, as well as retained earnings for enterprise fund projects and ARPA to reduce reliance on debt-financing.

With the continued rise of interest rates making borrowing less cost effective, our plan of lessening our long-term debt service payments remains our optimal position. Traditional bonding for key areas – particularly related to infrastructure and water and sewer rates – remains under careful watch and consideration by our financial teams, but our excellent bond rating and terrific reserves gives the city plenty of leverage for final decisions in the years ahead.

The city's aging infrastructure remains concerning, especially relating to water and sewer needs. While neighboring communities are targeting dramatically increased water and sewer rates, we have been working with rate consultants to ensure we can avoid any dramatic increases year-over-year. Additionally, Salem continues to appeal for a fair rate in our partnership agreements within the SESD arrangements with advocacy with our state legislators continuing ahead across all partners.

The FY2024 capital plan allocates \$1.3 million (in addition to our annual state Chapter 90 allocation) for roads, sidewalks, and crosswalks, an increase over FY2023. Additionally, the plan prioritizes investments to finalize several projects, including over \$1.6 million for the Willows Pier. Also, over \$200,000 in savings is achieved through reallocating vehicles from the discontinued "Getaround" program to departments in need of vehicles.

**Other capital projects include:**

- Over \$1 million in capital investments for Salem Public Schools, including \$700,000 for replacing the Witchcraft Heights Playground;
- \$648,999 for a new Fire Pump to replace Salem Fire Department Engine 4;
- Funding to continue and expand the body worn cameras program at the Salem Police Department;
- Resident permit parking platform and associated license plate readers to set up a more efficient system for residents. (\$100,000 in capital funds invested to move that forward.)
- Funding to renovate the On Point building to provide services for school parents and other functions.
- \$30,000 for the Fire Department for a women's locker room; and,
- ADA improvements for dock and float access at Kernwood Marina.

Overall, our stabilization fund contains over \$16 million thanks to the adoption of best financial practices, prudent finance policies, and careful money management which we remain grateful to the City Council for helping to realize.

Despite the past financial difficulties we faced, Salem remains dedicated to policies that foster economic growth, to stable financial management practices, and to sustainable and transparent budgeting. In our budgeting practices, the taxpayers of Salem have always been foremost in mind, and FY2024 is no different. This budget recognizes and respects the impact of property taxes on our residents, especially as many are suffering from the financial hardship afflicting many Americans today. Salem has never sought a Proposition 2½ override and we continue to tax below our allowable levy limit. For FY2024, we will continue to maintain excess levy capacity – currently over \$7 million – a further demonstration of our prudence and care with taxpayer dollars.

Our full team is committed to delivering the very best stewardship and leadership across all critical areas. Whether it is housing needs, fears about growth, the opioids epidemic, changing demographics, or a changing climate, our community is facing many challenges that require strategic and sensible leadership. Furthermore, by taking advantage of unique state and federal opportunities beyond ARPA and ESSER, including Opioid Settlement funding and programming opportunities, and regional transportation planning, and even removing library fines, we must ensure that we continue to be progressive, equitable, but perhaps most importantly, practical.

We have worked hard to tackle these challenges by allocating funds to reserve and stabilization accounts to plan for the future and by taking actions like entering into the Group Insurance Commission and annually reassessing the cost-effectiveness of that choice. However, the financial challenges presented by these fixed cost centers are still very real and have a real effect

on our budget. Despite those pressures and despite the economic setbacks of the past year, the FY2024 budget maintains our dedication to fiscal responsibility while making important investments to strengthen our community.

I am proud of our collective efforts to limit impacts on Salem taxpayers while also providing much needed services to constituents. This is possible due to our joint attentiveness to City finances, as well as our ongoing efforts at identifying efficiencies in the delivery of services.

Our fiscal practices have resulted in not only affirmation of our historic high AA bond rating for the last nine years in a row, but also our regular receipt – for fifteen years in a row – of recognitions and awards from the Government Finance Officers’ Association, a national agency that provides professional guidelines for government budgets and fiscal practices.

Lastly, another key factor in enhancing our local economy and contributing to new revenues to help meet the projected budget deficit are the public and private investments we continue to see in our community. These projects enhance our short- and long-term economic growth, create much needed housing, add to our tax base, and generate jobs. We are projecting the value increase of new growth for FY2024 at around \$1 million; that is \$1 million less burden on existing Salem taxpayers. Without responsible new growth we cannot provide the services and improvements that our constituents rightly demand and deserve. Given the reliable increase in fixed costs to the City and the financial challenges of the past year, a reflexively anti-growth position is equivalent to endorsing substantial tax increases on Salem homeowners and reduction in critical City services like public safety and public works. With appropriate new growth comes much needed housing, commercial enterprises with jobs, and new revenues to support the needs of Salem taxpayers and local government.

In FY2024 we will continue to strive to exceed the service level expectations of our constituents, while simultaneously ensuring fiscal prudence in all expenditures. The mission of City government in Salem is to provide open, honest, and pro-active services effectively and efficiently, focusing on the needs of today, with a vision for the future. To accomplish this, the proposed budget aligns operations with short-term and long-term strategic goals and objectives, while maintaining necessary fiscal controls and a careful attention to our financial forecasts in our budgeting.

Balancing the City’s budget in a typical year itself is no easy task, but I want to share a special appreciation that the hard work and cooperation our department heads have put into the preparation of this year’s budget during a time of transition.

In particular, I want to extend a special thanks to our Finance Department as led by our Chief Financial Officer Anna Freedman. The department’s work ensured that the budget was ready for


submission and in compliance with the high standards we set for ourselves pursuant to GFOA Distinguished Budget guidelines. We are one of only a handful of Massachusetts communities who annually qualify for both a Certificate of Excellence for our Comprehensive Annual Financial Reporting and a Distinguished Budget Presentation Award from the GFOA.

The proposed FY2024 budget represents a strong commitment to the people we are fortunate enough to have been elected to serve. It continues our balanced and responsible approach to City finances. It invests in the critical services that make Salem a vibrant city and one with schools in which we can all take pride – in short, a stronger, more livable city for all.

Having served the great City of Salem as Ward Councillor, Council President, and over the past calendar year as Acting Mayor, I'm proud to present this budget and I recommend adoption of the proposed FY2024 budget, CIP, and other associated budgetary measures. I'm especially grateful for the team within the Mayor's Office, too, and want to extend my gratitude to Jen Wessell, Sarah Cahill, and Chris Sicuranza in particular for their support across the interim Administration – we remain a terrific team and I'm humbled by the collective dedication and service to our citizens, always.

I look forward to working with you in the coming days upon my return to the Council so as to enact this proposed spending plan to continue ensuring that Salem is a financially strong and professionally administered community.

Sincerely,

A handwritten signature in dark ink, appearing to read 'Robert K. McCarthy', written over a horizontal line.

Robert K. McCarthy  
Acting Mayor  
City of Salem

cc: City of Salem Department Heads

Division	Goal & Objective	Source	Priority*	Schedule**	Division or Department	Status
<b>EDUCATION</b>						
Education	To raise the level of success for all Salem Public School Students to among the top 10% of the Commonwealth's Gateway Cities.	Mayor	1	Short & Medium Term	Executive and School	Ongoing
Education	Successfully implement the school's new Strategic Plan adopted by the Salem School Committee.	Mayor & State	1	Short Term	Executive & School	Underway
Education	To strengthen school-community partnerships in building a culture of high expectations for student success.	Mayor	1	Short & Long Term	Executive & School	Ongoing
Education	To promote academic, social, emotional, and physical development of each student and to empower all students to chart a personalized path to success.	Resident Survey	1	Short & Long Term	Executive & School	Ongoing
<b>GENERAL GOVERNMENT</b>						
General Government	Improve communication and transparency with citizens, including social media and online tools, software, and more.	Mayor	1	Short & Long Term	Executive & CIO	Ongoing
General Government	To maintain a high level of accessibility to and responsiveness by City departments and employees.	Mayor	1	Short & Long Term	All	Ongoing
General Government	Look for ways to deliver City services more efficiently and effectively through the use of technology and performance management, including development of Salem 311.	Mayor	2	Short & Long Term	Executive & All Departments	Ongoing
General Government	Implement regionalized services where applicable in order to better utilize tax dollars.	Resident Survey & Mayor	2	Medium & Long Term	Executive	Ongoing
General Government	Expand implementation of performance improvement programs.	Mayor & Finance	2	Short & Medium Term	Executive	Ongoing
General Government	Continue efforts to address climate change and plan to mitigate carbon footprint through the Green Communities program, energy efficiency goals, the climate change action plan, and more.	Mayor	2	Medium & Long Term	Executive	Underway
General Government	Improve citizen access to services and information.	Mayor	3	Short & Medium Term	Executive	Ongoing
General Government	Strengthening City's reputation as a welcoming, accessible, and inclusive community for all.	Mayor	1	Short & Long Term	Executive	Ongoing
General Government	Continue Preparing for Salem 400 in 2026.	Mayor	2	Short & Medium Term	Executive	Ongoing
<b>FINANCE - HUMAN RESOURCES</b>						
Finance	Continue to attain GFOA designation by maintaining the highest level of budgetary practices and finance policies.	Mayor	1	Short & Long Term	Executive & Finance	Ongoing
Finance	Continue five year forecasting of capital improvement projects and needs.	Mayor	1	Short & Long Term	Executive & Finance	Ongoing

Division	Goal & Objective	Source	Priority*	Schedule**	Division or Department	Status
Finance	Continue conservative budgeting policies to limit the impact on property tax levels.	Mayor	1	Short, Medium & Long term	Executive & Finance	Ongoing
Finance	Re-evaluate existing PILOT/SILOT and other agreements as they expire.	Mayor	2	Short & Long Term	Executive & Legislative	Ongoing
Finance	Limit long-term liability through the City's continued commitment to build reserves in Stabilization and OPEB Trust Funds.	Mayor	1	Short, Medium & Long term	Executive & Finance	Ongoing
<b>PUBLIC SAFETY</b>						
Public Safety	Maintain high level of all public safety services: police and fire.	Resident Survey	1	Short & Long Term	Executive, Police & Fire	Ongoing
Public Safety	Improve traffic and parking enforcement.	Resident Survey	2	Short & Long Term	Police & Parking	Ongoing
Public Safety	Enhance use of technology in public safety.	Mayor	2	Short & Long	Police & IT	Ongoing
Public Health	Further enhance the City's public health infrastructure to be responsive to evolving pandemic needs.	Mayor	1	Short & Long Term	Public Health, Public Safety, Executive	Ongoing
<b>ECONOMIC DEVELOPMENT</b>						
Economic Development	Leverage ARPA COVID-19 recovery funds and other state and federal funding to strengthen Salem's recovery from COVID-19, with a particular focus on investments targeted to those disproportionately impacted by COVID-19.	Mayor	1	Short & Long Term	Executive, Finance, Health, Planning & CD	Underway
Economic Development	Pursue policies and opportunities to add housing to meet demand, stabilize rents and prices, grow the tax base, and address housing insecurity issues.	Mayor	1	Short & Long Term	Executive, Planning & CD	Ongoing
Economic Development	Advance policies and other measures to help Salem realize its community housing goals, including right-sizing supply and improving affordability and access.	Mayor	1	Short & Long Term	Executive, Planning & CD	Ongoing
Economic Development	Support the thoughtful advancement of public, private, and public/private projects that will help Salem achieve its housing goals	Mayor	1	Short & Long Term	Executive, Planning & CD	Ongoing
Economic Development	Collaborate with project partners on implementation of offshore wind infrastructure development at the former Salem Harbor Station Power Plant site that helps create green jobs, supports alternative/renewable energy, and grows the local economy and tax base, while managing impacts on the surrounding neighborhoods.	Mayor	1	Short & Long Term	Executive, Planning & CD	Underway
Economic Development	Work with Footprint to ensure the successful redevelopment of the Salem Harbor Station Power Plant site.	Mayor	1	Short & Long Term	Executive	Underway

Division	Goal & Objective	Source	Priority*	Schedule**	Division or Department	Status
Economic Development	Continue revitalization of Salem Harbor and the waterfront.	Mayor	1	Planning - Short term, Implementation -	Planning & CD	Underway
Economic Development	Encourage responsible private development and new growth opportunities.	Mayor	1	Short & Long Term	Planning & CD	Ongoing
Economic Development	Oversee the preservation and redevelopment of the Superior Court buildings.	Mayor	1	Short & Medium Term	Planning and SRA	Underway
Economic Development	Support the growth of new and existing private businesses, including enhanced recruitment efforts.	Resident Survey	2	Short & Long Term	Mayor and Planning	Ongoing
<b>PARKS AND RECREATION</b>						
Recreation	Launch and carry out Signature Parks program for Willows, Winter Island, Pioneer Village/Camp Naumkeag, Forest River Park, and Salem Common.	Mayor	1	Planning - Short & medium term, Implementation - medium to long	Planning & Parks, Finance, Capital	Underway
Recreation	Finalize and implement plans for improvements at Palmer Cove, Bertram Field, and Gallows Hill Park.	Mayor	2	Short & Medium Term	Parks	Underway
Recreation	Increase participation in recreation and COA programs.	Mayor	2	Short Term	Mayor & Recreation	Underway
Recreation	Carry out CPA projects, historic preservation efforts as outlined in the historic preservation plan, and other community improvement projects.	Mayor	2	Short Term	Mayor, Planning & Recreation	Underway
<b>TRAVEL AND TOURISM</b>						
Cultural	Continue to improve upon management of Haunted Happenings & other community events.	Mayor	1	Planning - Short & Long term, Implementation -	Executive & Tourism	Ongoing
Cultural	Continue development and implementation of cruise port activities and marketing.	Mayor	2	Short & Medium Term	Executive & Tourism	Ongoing



Division	Goal & Objective	Source	Priority*	Schedule**	Division or Department	Status
<b>PUBLIC SERVICE- ENGINEERING - TRAFFIC AND PARKING</b>						
Public Services	Reorganize staff to more efficiently and effectively deliver services and respond to requests.	Mayor	1	Short & Medium Term	Executive	Ongoing
Public Services	Improve implementation of SeeClickFix service request and work order system, and integrate it with Salem 311.	Mayor	1	Short Term	Mayor, DPW, Health, Electrical	Ongoing
Infrastructure & Facilities	Maintain and upgrade City water and sewer systems.	Mayor	1	Short & Long Term	Planning & Engineering	Ongoing
Infrastructure & Facilities	Maintain and upgrade City roads, sidewalks, open spaces as reflected by the City's complete streets policy, open space plan, and road and sidewalk master plan.	Mayor/Resident Survey	1	Short and Long Term	Engineering	Ongoing
Infrastructure & Facilities	Continue to advance Essex Street, Derby Street, Highland Avenue and Boston Street improvement projects and the Boston/Bridge intersection project.	Mayor	1	Short & Long Term	Planning & Engineering	Underway
Infrastructure & Facilities	Improve overall cleanliness of streets, parks and other public areas.	Resident Survey & Mayor	1	Short & Medium Term	Public Works	Ongoing
Infrastructure & Facilities	Continue residential traffic calming program.	Mayor	1	Short & Long Term	DPW, Traffic, PD, Engineering	Ongoing
Infrastructure & Facilities	Study potential reuse opportunities at the transfer station site.	Mayor	1	Medium & Long Term	Mayor, Legal, Engineering	Underway
Infrastructure & Facilities	Continue advocating for South Salem MBTA commuter rail stop.	Mayor	1	Medium & Long Term	Mayor, SSU, NSMC	Underway
Infrastructure & Facilities	Continue implementation of complete streets policy and encouragement of alternatives to car use, including micromobility, on-demand shuttle service, and community car share pilot.	Mayor	2	Short & Medium Term	Planning, DPW, Engineering, Traffic	Underway

**Notes:** \*Priority - 1 - High, 2 = Medium, 3 = Low . This rating is determined by the Mayor's office

\*\*Short Term = 1-12 months, Medium Term = 12 months to 24 months, Long Term = 24 months or more.

# City Overview

# City Overview

## Profile of the City

The City of Salem, which was incorporated as a town in 1630 and became a city on March 23, 1836, is situated on the Massachusetts coast, 16 miles north-east on Boston. The City has a population of approximately 40,407 and occupies a land area of approximately 8 square miles. The second city in the Commonwealth to be incorporated, it is the Shire City of Essex County. Salem has operated under the Plan B form of government, with a mayor and an eleven-person City Council, seven elected from wards, and four at-large, since 1915.

## Historic Information

Salem was originally founded in 1626 by Roger Conant and a group of settlers from the Cape Ann area. In 1630, the area was incorporated into a town; and the name of Salem from "Sholem," meaning "peace" in the Hebrew language, was adopted. Salem is perhaps best remembered as the site of the infamous witchcraft hysteria that swept the colonies in the late 17th century. Early in the 18th century, Salem was a thriving commercial port. The protected harbor encouraged trade, but industrial development occurred slowly. During this time, shipbuilding and allied industries were well established and trading with the West Indies and European ports was extensive. This commercial expansion brought about a cultural expansion in the life of the town. The depression following the War of 1812 seriously affected the economy of Salem. Thereafter, the opening of the Erie Canal brought serious new trade competition; and with the building of larger vessels, trading was limited because the harbor was not deep enough to accommodate the larger vessels. As the level of commerce decreased, the growth of industry increased. In 1848, a large cotton mill was established; and after the Civil War several tanneries, shoe and paint factories were founded in Salem. A fire destroyed a large part of the industrial district in 1914, but the area was again built up as a thriving industrial center.



Among the many sites of historical interest are the Crowninshield-Bentley House, House of Seven Gables, Pierce-Nichols House, Pickering House, Pingree House, The Peabody-Essex Museum, Pioneer Village, Ropes Mansion House, the Witch House, and the Salem Maritime National Historical site which was the first national historic site in the United States.

## Governmental Structure

The Mayor is elected for four years in November of unevenly numbered years. The Mayor is the administrative head of the city and chairman ex-officio of the School Committee, the Board of Library Trustees, and the Board of Trust Fund Commissioners. The Mayor acts with the City Council and School Committee to carry out city business. The Mayor appoints his or her office staff, the City Solicitor, and the Assistant City Solicitor without City Council confirmation. The appointments of most city department heads, and members of the various boards and commissions, however, require City Council confirmation. The Mayor has the right to veto any order, resolution, or ordinance passed by the Council. However, a veto may be overturned by a two-thirds vote of all councilors. After reviewing and revising estimates prepared by department heads, the Mayor submits the budget to the City Council for final action. The Mayor approves all municipal payrolls, vouchers, contracts, and instruments; and recommends bond issues, legislations, and orders to the City Council; and represents the city with other levels of government. As the general administrator of all city departments, the Mayor is consulted by department heads pertaining to the city's welfare.



The City Council is primarily the legislative branch of the city government. As the legislative body, the Council confirms appointments made by the Mayor and appropriates all monies necessary to city operation. It can approve, disapprove, or reduce the amount of appropriations, but not add to the appropriation. The Council receives orders of recommendation by the Mayor and petitions from the public, and acts on them after committee study. The City Council also has the power to enact the Ordinances and other regulations. A

majority of the City Council constitutes a quorum, and the affirmative vote of a majority of all the members of the Council is necessary for the adoption of any motion resolution, or ordinance. In some instance, adoption by a two-thirds vote of the members is required by statute.

The City provides general governmental services for the territory within its boundaries, including police and fire protection, disposal of garbage and rubbish (for residential properties); public education, including vocational-technical education at the high school level; street maintenance; certain water services, through the Salem and Beverly Water Supply Board; certain sewerage disposal services, through the South Essex Sewerage District; and parks and recreational facilities. Approximately 95 percent of the City is connected to the sewerage system; the entire area of the City is served by the municipal water system. The Salem Housing Authority is responsible for managing 1,462 units of low-income housing for the City. Buildings are either owned by the Authority or are part of the rental subsidy program or the voucher program. Of the 1,462 units, 715 are included in twelve elderly developments, nine family developments, and one handicapped accessible family developments. These units are owned and operated by the Authority. The principal highways serving the City are state Routes 1A, 107, and 114, all of which provide immediate access to Routes 1 and 128 and other major highways serving the greater Boston area. The City is a member municipality of the Massachusetts Bay Commuter Railroad, which provides passenger and freight service.

Within 170 days after the annual organization of the city government (which is ordinarily in early January), the Mayor is required to submit a budget of proposed expenditures for the fiscal year beginning on the next July 1. The City Council may make appropriations for the recommended purposes and may reduce or reject any item. Without recommendation of the Mayor, the City Council may not increase any item or make an appropriation for a purpose not included in the proposed budget (except by a two-thirds vote in case of the failure of the Mayor to recommend an appropriation for such a purpose within 7 days after a request from the City Council, pursuant to state statute). If the Council fails to act on any item of the proposed budget within 45 days, that item takes effect.

## Cultural and Historical Facilities

The City has numerous facilities of continuing cultural and/or historical significance. These facilities contribute to making Salem a unique place that appeals to residents and attracts visitors. The visitor-based economy is important in Salem and contributes jobs and tax revenue for the City of Salem.

In 1692, infamous witch hysteria created fear and superstition as the fantasies and allegations of a group of young girls led to accusations of witchcraft against ordinary citizens. Nineteen people were convicted for the crime of witchcraft and were put to their deaths. 1992 marked the 300th Anniversary of the now famous Salem Witch Trials. The City of Salem commemorated this event with many special exhibits and events planned by the City's Salem Witch Trials Tercentenary Committee. The major event of the year long commemoration was the design and construction of the Salem Witch Trials

Memorial located adjacent to the Charter Street Cemetery. The Memorial design was chosen through a nation-wide design competition. As part of a living memorial, the City also annually awards the Salem Award for Human Rights and Social Justice.

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*Peabody-Essex Museum* : In 2003, the Peabody Essex Museum ("PEM") undertook the largest museum addition in America. The \$125 million expansion allows them to showcase their extensive collection of Oceanic and Asiatic art for the first time. The PEM houses a broad spectrum of artifacts representing centuries of Essex County life and industry, as well as treasures from across the world brought to the region by early navigators. The PEM consists of a downtown campus, four National Historic landmarks and several properties on the National Register of Historic Places, as well as the Yin Yu Tang, the only complete Qing Dynasty house outside China. The PEM enjoys an attendance of approximately 250,000 visitors per year. See the section on Economic Development for overview of PEM's expansion project.



*The Salem Maritime National Historic Site and Derby Wharf Lighthouse* : This 9.2-acre site, operated by the National Park Service, ("NPS") is comprised of several buildings, including the original Customs House, as well as several wharves and homes. The NPS has restored the wharves and buildings. The Friendship, a full-size replica of one of Salem's historic trading ships is berthed at the site. This \$6 million project was 75 percent federally funded and has become a major cultural attraction and educational tool. The National Park Service has recently relocated the historic Pedrick's Warehouse from Marblehead to Derby Wharf and installed a pile supported dock adjacent to the building to facilitate interpretive display of historic maritime functions.

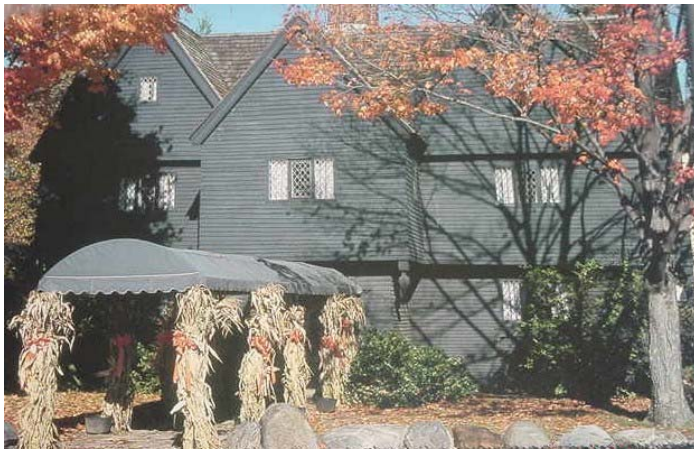
*El Punto Urban Art Museum* : Twenty years ago, North Shore CDC produced two murals which have long been points of pride in the Point neighborhood. In 2015, North Shore CDC worked with the Point Neighborhood Association, the



City of Salem and Salem-raised and South Florida-based artist Ruben Ubiera on a crosswalk mural project. In 2017, North Shore CDC worked with 12 artists to create 15 large-scale outdoor murals and 12 large-scale wall murals within North Shore CDC's office. In September 2017, the CDC secured permission from National Grid to paint a long wall on Peabody Street and invited 20 local artists to paint small murals.

By creating a walkable, curated arts district within three blocks with dozens of murals in the Point Neighborhood, the district will be readily accessible to all that downtown Salem already has to offer to over a million tourists per year. Bringing a fraction of those visitors to the Point neighborhood stands to be a transformative economic development boom to immigrant-owned businesses. It will also begin to break down the invisible barriers between the Point Neighborhood and the rest of Salem by creating a beautiful, walkable destination within the Point Neighborhood for people to visit.

*The House of the Seven Gables* : The House of the Seven Gables was made famous by Nathaniel Hawthorne's novel of the same name. The site is a complex of the actual house occupied by Hawthorne and several adjacent historic structures. The House of Seven Gables received the prestigious designation of "Museum" status in 2008 and has been designated a National Historic Landmark District.



*Salem Witch Museum* : The Salem Witch Museum commemorates the famous witch trials that occurred in 1692 through an audio-visual presentation. Life-size stage settings, lighting and historically accurate narration recreate the afflicted girls, the trials, and the executions of the Salem Witch Trials.

*The Witch House* : The Witch House was the home of one of the famous Witch Trial judges, Jonathan Corwin. The Witch House is operated by the City of Salem and is an excellent example of 17th century architecture. The site recently received interior and exterior improvements for handicapped accessibility and historic preservation.

*Witch Dungeon Museum* : The Witch Dungeon Museum provides a live re-enactment of the Witch Trials for visitors to the City. The presentation is adapted from the 1692 transcripts and re-enacted by professional actors.

*The First Church* : The First Church, located on Essex Street, was founded in 1629 and is one of the oldest, continuing Protestant congregations in North America and the first to be governed by congregational polity, a central feature of Unitarian Universalism.

*Chestnut Street* : Chestnut Street is a National Historic Landmark consisting of a group of homes of notable architectural significance. The homes are primarily old mansions built by Salem's successful sea captains during the early 19th century.

*Pickering House* - The Pickering House is the oldest house in America to be continuously occupied by the same family.

*Pioneer Village* : Pioneer Village, situated in Forest River Park, is a living-history Museum that depicts life in Salem in 1630. Guides in historical costumes show visitors how early Puritans lived. The site contains a thatched cottage, historic gardens, wigwams, and animals.



*Winter Island Park* : Operated by the City of Salem, Winter Island is a former U. S. Coast Guard Air and Sea Rescue Station located on Salem Harbor. The site is a seasonal recreation site with RV and tent spaces. The site also has a beach, boat launch, wind surfing, scuba diving, picnic areas and a snack bar. Historic Fort Pickering and Fort Pickering Light are located within the site. Winter Island is now the home of "Sail Salem", a community sailing program that provides free sailing lessons to Salem children.



*Salem Wax Museum of Witches and Seafarers* : The Wax Museum, opened in July of 1993, features a multi-media presentation and realistic wax figures depicting pirate and witch stories of Salem's past. The Wax Museum also offers hands-on children's activities

*Salem Witch Trials Memorial* : The Salem Witch Trials Memorial was dedicated on August 5, 1992 to commemorate the 300th anniversary of the now famous Salem Witch Trials of 1692. The memorial is located adjacent to the Charter Street Burial Ground. The 20-year old Memorial has now been restored with a rededication ceremony on September 9, 2012.



*Heritage Trail*: The many cultural and historic facilities in Salem are connected by the Heritage Trail, a 6-inch red line painted on sidewalks and streets. The Heritage Trail leads to world-renowned museums and historic homes, as well as to restaurants offering simple fare to gourmet meals, full-service hotels, inns and bed and breakfasts.

*Salem Common* : Salem Common has been public land since Salem's early days. Its eight acres were originally a swampy area, with several ponds and small hills. Salem's military heritage begins in 1636, when the first muster occurred on Salem Common. Today, the National Guard traces its roots to that first muster. Needing a place for regular military drills, it was voted in 1714 by the commoners to be "forever kept as a training field for the use of Salem". In 2016, the City completed Phase III of the historic fence's restoration and next phases to continue through 2026.

*Baker's Island Lighthouse* : The tower is located on the north end of the island. The lighthouse was automated in 1972. The island is closed to the public and is best seen by boat.

*Fort Lee* : This American Revolution fort was built in 1776 and was added to the National Register of Historic Places in 1994.

*The Phillips House* : The Phillips House is the only home on historic Chestnut Street open to the public, and it provides a glimpse into the private world of the Phillips family during the early decades of the twentieth century.



*Ye Olde Pepper Candy Companie* : This is America's Oldest Candy Company, dating back to 1806, when an English woman, Mrs. Spencer, was shipwrecked and landed in Salem. Mrs. Spencer was assisted financially by residents, and what resulted was the first candy made and sold commercially in America and carried around the world by sea captains and their crew.

*Proctor's Ledge* : In 2017, the City constructed a memorial to honor the 18 victims of the Salem Witch Trials who were executed at Proctor's Ledge in 1692. The memorial, designed by Martha Lyon Landscape Architecture and constructed by The Patio Company, includes a landscaped slope down from the ledge where the executions are believed to have taken place and a semi-circular area for quiet contemplation surrounded by a granite block wall. The memorial was dedicated on July 19, 2017 on the 325th anniversary of the second day of executions held at the Ledge. This project was completed in 2017, funded with \$179,140 in FY16 Community Preservation Act funds.

The tourist attractions described above are included to illustrate the continuously growing tourist economy. These attractions provide jobs, tax revenue and buying power to the City of Salem .

## Development and Investment

Salem has experienced over \$1 billion of investment in recent years throughout the city. Three geographic areas of focus are downtown, the North River Canal Corridor, and the Waterfront.

### Downtown Development

A number of vacant and underutilized properties have been redeveloped into mixed-use residential/commercial buildings. The downtown alone has seen over \$125 million in private investment from projects such as the Laundry Building, The Distillery, Old Police Station Redevelopment, Bluestone Alley, 10 Federal Street, the Salem News Building, Latitude (former Tompkins Furniture Building), Old Salem Jail, Commonwealth Diagnostics, Hotel Salem, Hampton Inn mixed use project, and Brix (the District Court redevelopment). New projects continue to be proposed, permitted, and get under construction as described below.



*Superior Court and County Commissioners Buildings* : The Governor signed legislation in January 2017 to transfer ownership of these two iconic properties to the Salem Redevelopment Authority (SRA). DCAMM completed a warm mothballing project in early 2019 to maintain the properties while the SRA works to identify a redevelopment project. The SRA issued a Request for Qualifications in early 2020 and selected WinnDevelopment as the preferred developer. Winn has begun the permitting process for a mixed-use mixed-income development that will adaptively reuse the court building and have new construction on a parking lot across the street.

*Washington and Dodge Street Redevelopment* : This 237,000 square foot, \$50 million project includes a mixed-use development with 52 residential units, a 113 room Hampton Inn branded hotel, ground floor retail, 215 parking spaces, associated landscaping, and pedestrian and transportation improvements. Construction will begin in spring of 2018 after a redesign of the project has been approved by local boards. When completed, this project will dramatically increase the footprint of Salem's downtown. The City was awarded a state grant in the amount of \$3.36 million for infrastructure improvements to support this proposed project. This project was completed in 2020.

*District Court Redevelopment* : The District Court building was transferred to the Salem Redevelopment Authority (SRA) in accordance with legislation passed by the Legislature for the purpose of redevelopment. The SRA solicited development proposals through an RFP process in 2015 and selected Diamond Sinacori as the designated developer. The project is projected to cost approximately \$26 million and began construction in 2019. It will be completed in the fall of 2021.

*Peabody Essex Museum (PEM)* : The PEM completed a 40,000 gross square feet expansion in 2019. It includes three floors of state-of-the-art galleries, a secondary entrance to the museum and a full basement for mechanical and electrical equipment. The project cost approximately \$49 million.

*90 Washington Street* : In 2018, the three-story building was redeveloped as office space with ground floor retail. The City entered into a 20-year lease for the office space to accommodate personnel located in other leased premises. The City took occupancy in April 2018.

*120 Washington Street* : The office space currently serving as the City Hall Annex was permitted in 2017 to be converted to 14 residential units.

*Old Salem Jail Complex Redevelopment* : The first phase was completed in 2010, which includes 23 housing units, a restaurant, and a jail exhibit. Phase 2 includes an additional 13 housing units in a new building for a total project cost of approximately \$11 million. Phase 2 was completed in summer 2018.

*Hotel Salem* : In 2015, Lark Hotels purchased the "Newmark Building" on Essex Street for the purpose of converting it to a 44-room boutique hotel with a rooftop restaurant and basement lounge. The \$7.4 million project was completed in 2017. The City supported this project with a five-year TIF valued at approximately \$353,000. It is anticipated to be a catalyst for further economic development activity on the pedestrian mall.



*Commonwealth Diagnostics International (CDI)* : In 2016, CDI established its headquarters at 39 Norman Street after making an approximately \$5.1M investment in the purchase and renovation of the building. The business is expected to add potentially up to 100 new full-time equivalent jobs by 2021.

*The Merchant* : In 2016, a new 11 room Lark Properties boutique hotel opened in the renovated historic Joshua Ward House in downtown Salem.

*J. Michael Ruane Judicial Center and Probate and Family Court* : At the end of 2011, the new courthouse opened. This \$106 million court expansion in downtown Salem continues to have a significant positive economic impact on the downtown and the city. The \$60 million Probate and Family Court Renovation component of the judicial complex was completed in 2017.

### **North River Canal Corridor Redevelopment**

A second area undergoing transformation is the North River Canal Corridor, known as Blubber Hollow, adjacent to downtown. Formerly the region's whaling and then tannery center, the neighborhood has more than \$70 million in pending development. Guided by a community-based plan, the City changed the zoning to encourage development. The pending private investments will transform the largely vacant and contaminated sites into a vibrant mix of residences, offices, and retail uses. Specific projects are:

*9 South Mason Street* : The project involves redevelopment of industrial and residential land located between Mason Street and Commercial Street in the North River Canal Corridor district. The plans total 4 buildings and 29 dwelling units, including the rehabilitation and expansion of an existing two-story



concrete industrial building; expansion of a three-story residential building; and construction of two new townhouse style buildings. The project was permitted in 2016 and was completed in 2020.

*Riverview Place* : Located on the former Salem Suede site, Riverview Place consists of the demolition of the old tannery and construction of 130 residential rental units and 5,540 square feet of commercial space. Construction began in 2019 and is expected to be completed in 2021.

*River Rock* : In September 2016, the Planning Board approved a mixed-use development containing 50 housing units and retail space. Located on the former Flynn Tan property, the 1.98-acre site contained vacant industrial buildings and land along Boston Street, a major entrance corridor into Salem and within the new North River Canal Corridor (NRCC) Neighborhood Mixed Use District. The project will was completed in 2020.

*Grove Street Apartments (formerly known as Legacy Apartments)* : This project consists of 129 residential apartments. It was approved by the Planning Board in 2012 and amended in 2015 to meet MEPA requirements. In July 2015, the project received a MEPA certificate and Superseding Order of Condition. Environmental remediation and demolition of some on-site structures is completed. Construction is anticipated to begin in 2021.



*Gateway Center* : Local permitting was completed in August 2016 for the development of a 3.48-acre parcel located at the corner of Bridge Street and Boston Street to include a mixed-use building with a commercial/retail and 117 housing units and a free-standing building to house the City's Community Life Center (CLC). Construction of the CLC was completed in September 2018.

*28 Goodhue Street* : Now known as North River Apartments, this mixed-use project on the site of a former factory was completed in 2014. The development includes 44 residential condominiums, 6,000 square feet of commercial retail space and on-site parking. Construction was completed and the building is occupied.

### Waterfront Development

Key changes also are rapidly occurring along Salem's shoreline, creating rare waterfront development opportunities.

*Charlotte Forten Park (289 Derby Street)* : In 2016, the City Council approved a \$1.4 million bond order to acquire property located at 289 Derby St. for the purpose of constructing a downtown waterfront park. Construction was completed in 2019.

*Salem Harbor Power Station/Footprint Power* : Construction of the new natural gas facility is completed. The new state-of-the-art, 630-megawatt gas-fired plant began operating in June 2018. Site work was completed in 2020. The new plant was developed on one-third of the site, opening the remaining two-thirds of the 63-acre waterfront property to re-development opportunities. In June 2021, the City began collaborating with the Commonwealth of Massachusetts on the role the site could play in offshore wind. In September 2021, the City announced a public-private partnership with Vineyard Wind and Crowley Maritime Corporation to establish the site as a major offshore wind port.



*Port of Salem Expansion (Salem Wharf)* : This \$20 million project resulted in the construction of a multi- commercial wharf facility with supporting utilities and amenities for cruise ships, commercial fishing, transient, and charter vessels. A terminal building, harbor walk, dredging, and landside improvements are part of the project. During the project's first phase undertaken in 2011, the City completed utility installation, seawall construction, base paving, and installation of an interim ferry terminal. In 2012 and 2013 a combination of state and federal Ferry Boat Discretionary (FBD) Funds enabled the City to construct the second phase of the project, which consisted of the first 260 feet of pier, wave fence and a portion of the seawall, install a gangway and ramp system, install utilities and begin dredging. The City has completed Phase 3 which includes final paving, landscaping, lighting, and construction of the harbor walk. In addition, the City has made improvements to the adjoining deep-water dock owned by Footprint Power and constructed a connecting walkway between Footprint's dock and the City's Blaney Street pier. Since construction of the cruise port, Salem has received visits from a number of cruise ships. Now that construction of the powerplant is complete, the Port of Salem can host a full schedule of ship visits. In 2017, the City completed dredging and construction of an 11-slip Commercial Marina at Blaney St. The Marina is home to seven marine businesses. It implements an important recommendation and goal of the City's Municipal Harbor Plan by creating a multi-use commercial wharf facility with deep water access for ocean-going vessels. As a result of its construction, the Port of Salem is now a full service commercial and industrial port.

*South River Dredge* : The maintenance dredging for the South River Channel was last performed by the US Army Corps of Engineers (USACE) in 1967. In February of 2008, the USACE dredged the Federal Navigation Channel into



Salem Harbor, the Federal Anchorage Basin off Derby Wharf, and the approach to the South River Channel but stopped short of the South River Channel because of contaminated sediment that exceeded the state levels for open ocean disposal were encountered. Since then, the City obtained \$155,000 from the Governor's Seaport Advisory Council for sediment testing, bathymetric survey work, cost analysis for dredge disposal options, and preliminary design and engineering of the dredge footprint for the South River Channel and the South River Basin (area west of the Congress Street Bridge). In 2012, the City received an additional \$275,000 from the Seaport Council to finish the design, engineering and permitting stage of the dredge project. The City's consultant, Apex, has prepared a Draft Environmental Impact Report and Notice of Intent. Upon the Army Corps of Engineers' final determination of the suitability of the CAD cell material for offshore disposal, the City will submit both documents to the appropriate regulatory agencies. Once completed, the dredging will provide direct access to downtown Salem for deeper drafting vessels, transient boats, and dingy boats, which will encourage increased boating activity and support economic development.

**Salem Ferry :** The Salem to Boston Ferry is an alternative transportation option connecting two great cities. Named the Nathaniel Bowditch after the founder of modern maritime navigation and Salem's native son, the ferry is a high-speed catamaran that carries 149 passengers, is entirely ADA accessible and makes the trip from Salem to Boston – where it docks at Long Wharf – in less than 45 minutes. The City of Salem and the Massachusetts Bay Transportation Association (MBTA) have an agreement which allows commuters to purchase a pass that can be used both on the Ferry commuter runs and on the commuter train, strengthening the Ferry's viability as a transportation choice for daily commuters. Due to the success of the program, the City of Salem has obtained \$3.4 million in grant funding to add a second ferry which is expected to be operational by 2021. The City of Salem is one of only a few municipalities to own a ferry vessel, which it purchased with a grant from the Massachusetts Executive Office of Transportation.



### ***Residential Development in Other Areas of Salem***

**First and Traders Way :** In 2018, a 212-unit apartment complex with 7,000 square feet of commercial space was permitted. Construction began in 2019.

**North Shore Community Development Coalition (NSCDC) Properties :** The NSCDC has invested \$18.9 million in renovating 77 affordable housing units in Salem since 2016. In 2017, the CDC began the permitting process to develop two new affordable housing buildings with a total of 46 units at a project cost of \$19 million.

**Clark Avenue Cluster Subdivision :** The proposed plan for a 26-lot residential subdivision with approximately 1.95 acres of public open space is fully permitted and currently under construction. There is no scheduled date for completion.

**Osborne Hills Subdivision (Strongwater Crossing) :** Currently under construction, Strongwater Crossing Subdivision is a cluster development project that includes the construction of 131 single-family homes on approximately 162 acres of land. Approximately 93 acres of the project will be permanently protected open space. The project represents one of the largest subdivisions built in Salem in recent history. Due to its size, this subdivision is being completed in phases. There is no scheduled date for completion.

**Witch Hill :** The construction of 23 single family homes along the extension of an existing roadway is underway. There is no scheduled date for completion.

**St. Joseph's Church Redevelopment :** Located on the site of the former St. Joseph's Church that was closed in 2004, this affordable housing development is a key revitalization project for the Point Neighborhood and will provide much-needed housing for the City. Phase 1 of the project is complete and includes a new building with 51 affordable housing units, commercial space, and a community room. Phase 2, which will bring an additional 37 units, began construction in 2020.



*Eaton Place/Former Elks Lodge (17 North Street)* : With Planning Board Site Plan Approval in December 2009 to add a third and fourth floor, the former assembly hall's conversion into six residential condominiums was completed with special care to restore the structure's historic appearance.

*50 Palmer Street* : This project by the Salem Harbor Community Development Corporation (CDC) included the demolition of the existing structure and the construction of a new three-story residential structure with a footprint of 7,300 square feet. The new structure is complete and consists of 15 units of affordable rental housing for low- and moderate-income households. This project was funded using a partnership of private and public sources, including funds from the City.



### ***Institutional and Commercial Development in Other Areas of Salem***

Salem enjoys a mix of businesses and markets. Markets for Salem businesses include the local population, the large tourist trade of over 1 million visitors, Salem State University, the North Shore Medical Center, and the J. Michael Ruane Judicial Center. Salem State University with its 10,000 students and large employment base generated over \$104 million for the City of Salem in direct and indirect spending, which is derived directly from employee salaries and benefits, purchased goods and services, and student spending. The North Shore Medical Center is expanding its facilities in Salem, and in 2017, the Family and Probate Court renovation project was completed marking the completion of the overall court complex on Federal Street.

Large commercial and industrial development, prominent in the Highland Avenue, Swampscott Road and Vinnin Square areas, is strong. Salem's industrial park on Technology Way houses large companies such as Salem Glass and Thermal Circuits. On Swampscott Road, a 170,000 square foot vacant building was converted to commercial condominiums and is now home to 9 businesses relocating or expanding in Salem. A number of significant national retailers such as Staples, WalMart, Home Depot, Target, Pep Boys and Petsmart are in these areas. The City also is home to Shetland Park, a 900,000 square foot business park abutting downtown, which houses more than 70 businesses.

*Tropical Products* : In 2020, Tropical Products announced it was going to build a new facility along Highland Avenue in order to grow. The project was approved for a TIF and in September 2020 received \$340,000 in state tax

credits to support the expansion which will bring 120 new jobs. The project began its permitting process in September 2021. The existing facility will be sold.

*North Shore Medical Center (NSMC)* : The North Shore Medical Center completed redevelopment of a portion of their existing hospital campus in order to better serve the surrounding community by consolidating existing uses, improving access and circulation around the hospital, and constructing a new state-of-the-art emergency services department. The Project consisted of 119,735 square feet of new building space, 119,734 square feet of interior renovations, parking and driveway reconfigurations, landscape and hardscape improvements, and utility infrastructure modifications to support this use. The project was completed in 2019.

*Salem State University* : Changes to the physical campus since 2007 are profound. Nearly 760,000 square feet of new construction and renovations have been completed or are underway, bringing state-of-the-art academic and student life spaces to campus. Through the support of the Commonwealth of Massachusetts and generous donors, combined with resources of the university's operating budget, over \$250 million has been invested in campus improvements. Highlights of these changes include the Frederick E. Berry Library and Learning Commons, the Sophia Gordon Center for Creative and Performing Arts, the Harold E. and Marilyn J. Gassett Fitness Center, athletic fields and courts, and two residence halls that provide accommodations for nearly 900 students. Efforts are currently underway to secure the Commonwealth's support for a new science facility to meet the strong demand for science, health care, and technology programming.

*U.S. Biological Corporation* : This corporation completed the construction of a new \$3 million, 50,000 square foot headquarters building on Technology Way with the plan to have 28 new jobs within five years.

*Endicott School (110 Boston Street)* : The former Endicott School sits on a .53-acre lot along Boston Street, a major entrance-corridor into Salem with direct access to Route 128. After a competitive RFP process, the property was sold for \$350,000 to a nonprofit organization, Children's Friend, who relocated their office from another location in Salem. The City also negotiated a PILOT Agreement with the agency.

### **Public Infrastructure Projects**

The City works throughout Salem to improve infrastructure to meet the needs of residents, businesses, and visitors.

### ***Transportation Projects***

*Salem Skipper* : In December 2020, the City launched the Salem Skipper, an on-demand shuttle service. The first eight months of operations had more than 20,000 trips.

*Blue Bikes* : In 2021, the City launched BlueBikes bikeshare system. The program building on the success of the Zagster bike share that logged nearly 25,000 rides in its three years of operation.

***Boston and Bridge Complete Streets Infrastructure Improvements*** : The City received \$3.5M in FY2016 MassWorks Infrastructure Grant Program funding, for “Complete Streets” streetscape improvements along Bridge Street, between Boston and Flint Street. An additional \$250,000 in grant funds was awarded to this project from MassWorks that was expended in fiscal year 2017. Construction began in 2020.

***Canal Street Improvements*** : The improvements included reconstruction of the roadway pavement, curbing and sidewalks. Wheelchair ramps and appropriate pedestrian crossings were added to improve pedestrian safety. Additional pedestrian improvement such as street trees and curb extensions were incorporated. Drainage and other utility improvement were made, the road crown was adjusted to provide a consistent cross slope, and settled locations were repaired. The project was completed in 2018.

***Grove Street Improvements*** : The City received a \$1,250,000 grant for improvement to Grove Street to support the proposed housing and mixed-use developments in the North River Canal Corridor. The project is complete.

***1A Bridge Street Improvement Project*** : The major reconstruction of 1A Bridge street is complete, including roadway reconstruction, new sidewalks and crosswalks, landscaping and period lights.

***Lafayette Street Improvements*** : Funded through a Public Works Economic Development (PWED) grant, construction was completed in the fall of 2012. Improvements include the installation of traffic signals at the Harbor/Lafayette Street intersection and the Lafayette/Washington Street intersection, new sidewalks, new crosswalks and curbing, period lights, new bus shelters and new benches along Lafayette Street. The #1 million grant was matched with approximately \$200,000.

***North Street Improvement Project*** : Reconstruction of North Street, including roadway, sidewalk, signalization and period lighting was completed.

***Derby/Congress Traffic Lights*** : This intersection was redesigned to increase pedestrian safety. Installation of traffic lights for pedestrian and vehicle safety and traffic circulation was completed.

### **Parks and Recreation Projects**

***Salem Willows*** : The City has been working on various improvements throughout Salem Willows Park. In December 2020, plans were approved for the design of a new parking lot, tennis courts, and hill area. This project will be substantially complete by the fall of 2021.

***Palmer Cove*** : In 2021, construction was completed for the first phase of renovation to Palmer Cove Park. These improvements, funded in part by a \$400,000 PARC grant, include an upgraded waterfront path, relocated and enhanced community garden space, and improvements to the basketball court.

***Lower Gallows Hill Park*** : The renovation of Lower Gallows Hill Park, funded in part by a \$400,000 PARC grant, includes reconstruction of the Ryan Brennan Memorial Skate Park, expansion of the baseball field to regulation size, improved trail connections, and upgraded drainage. The project will be completed in 2022.

***Lafayette Park Renovation*** : In fall 2017 and spring 2018, Lafayette Park was renovated to include upgraded walkways, lights, and benches, a new irrigation system, and a tree plan with an appropriate mix of sun and shade. The project was funded through \$100,000 in CPA, \$162,000 CDBG, and \$25,000 CIP.

***McGlew Park Renovation*** : In 2016, the Executive Office of Energy and Environmental Affairs awarded the City a \$400,000 Parkland Acquisitions and Renovations for Communities (PARC) grant to renovate McGlew Park. The park is currently under construction and is anticipated to be finished in the spring of 2018.

***Remond Park*** : Improvements to the old bridge abutment on Bridge Street Neck have been funded by the State to create a new park. Construction is complete.

***Bertram Field*** : A complete renovation of Bertram Field football stadium and track was completed, including a synthetic turf surface expansion of the track to regulation size and installation of a resilient surface. Cost of the project is \$1.9 million and was partially funded with a Massachusetts PARC grant in the amount \$400,000.

***Bertram Field*** : A complete renovation of Bertram Field football stadium and track was completed, including a synthetic turf surface expansion of the track to regulation size and installation of a resilient surface. Cost of the project is \$1.9 million and was partially funded with a Massachusetts PARC grant in the amount \$400,000.

***Salem Common Fence*** : In 2017, the City completed Phase III of the Salem Common Restoration Project. The City was awarded \$68,000 in CPA funds and utilized \$100,000 of CIP funds to restore thirteen fence sections and three bollards. The Common fence is a significant historical feature of this municipal property and \$150,000 of CIP funding has been secured for another round of restoration.

***Fort Avenue/Szetela Lane Redevelopment*** : This City-owned site at the intersection of Fort Avenue and Szetela Lane consists of five parcels containing approximately 2.13 acres. The property now contains an easement for the natural gas pipeline supplying the Footprint Power Plant. The City intends to improve the site with a new multi-use path connection, greenspace, and possibly parking, utilizing funds secured through the easement agreement.

***Furlong Park*** : The City received a \$500,000 Parkland Acquisition and Renovation for Communities (PARC) grant from the State Division of Conservation Services for the restoration of Furlong Park. The 5.5 acre park is located along the North River and contains a baseball field, tennis court, playground, and



basketball court. As part of the project these features were renovated and additions to the park included construction of a care top boat launch and stabilization of the eroded embankment that borders the North River. Environmental remediation work was funded with a separate state grant. Park renovations are now complete.

**Bicycling Accommodations :** The City undertook a demonstration project for protected bike lanes on Lafayette Street in accordance with Vision2020. The City and the Salem Bike Path Committee continue to be committed to extending the Salem Bike Path to downtown Salem via an extension of the former Boston & Marine Railroad ROW at Canal Street, behind Gardner Mattress and all the businesses on Broadway Street, and a portion of the MBTA's active and abandoned railroad ROW. This extension has been engineered as part of the Canal Street Roadway reconstruction project and the city is seeking to secure full funding.

### Other City Projects and Initiatives

The City pursues additional opportunities to make physical improvements, increase efficiencies, and improve the community.

**Proctor's Ledge :** In 2017, the City constructed a memorial to honor the 18 victims of the Salem Witch Trials who were executed at Proctor's Ledge in 1692. The memorial, designed by Martha Lyon Landscape Architecture and constructed by The Patio Company, includes a landscaped slope down from the ledge where the executions are believed to have taken place and a semi-circular area for quiet contemplation surrounded by a granite block wall. The memorial was dedicated on July 19, 2017 on the 325th anniversary of the second day of executions held at the Ledge. This project was completed in 2017, funded with \$179,140 in FY16 Community Preservation Act funds.

**Charter Street Cemetery :** In 2017, the City received a \$125,000 Massachusetts Cultural Council Facilities Fund grant for the full restoration of Charter Street Cemetery. In addition, the project is funded by \$260,000 of CPA funds and \$218,000 Capital Improvement Project funds for a total of \$600,000.



**Dickson Memorial Chapel :** The City was awarded \$70,000 from the Massachusetts Historical Commission's Massachusetts Preservation Project Fund (MPPF) for the restoration of Dickson Memorial Chapel. A total of \$226,000 has been allocated to the first restoration phase of the chapel which was completed in 2017.

**Urban Forestry :** A tree committee was formed to renew Salem's dedication to its urban forestry. A pilot neighborhood tree inventory was completed in 2016, and the City secured a \$30,000 DCR Urban Forestry Challenge Grant to fund a citywide tree inventory, management plan, and cost estimates for implementation of the management plan. The City provided a \$30,000 match through CIP. The inventory was completed in 2017.

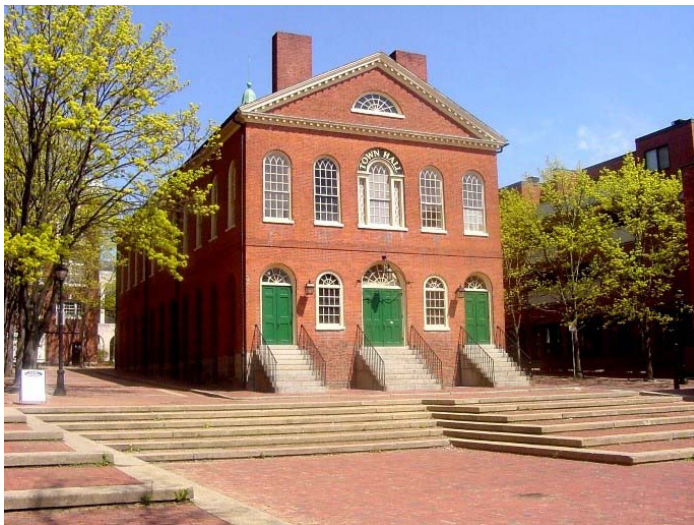
**Collins Cove Living Shoreline :** In 2017, the City received a \$55,230 grant to complete final design and permitting for a living shoreline project in Collins Cove. The City will finalize the measurements and site plan for the proposed green infrastructure methods and use the prepared final design documents to submit to local and state permitting agencies to have the approval to install coir rolls and salt marsh plantings. The goal of the project is to increase resiliency to Collins Cove and the abutting residential properties from effects of climate change such as increased frequency and intensity of flooding and storm surge.

**Public Art :** Over the past four years, the City has been working to increase the amount and quality of public art. Partly in response to public demand, this initiative is being pursued to support the City's identity as an arts and cultural destination and supports the City's efforts to leverage the arts for economic development purposes. In late spring of 2017, a call for works was distributed for "Celebrating the Urban Environment" resulting in three locations for public art in the downtown. Efforts in the spring of 2017 resulted in a painted stair project at the middle school to bring awareness to the impact pollution has on the oceans.



**Artists' Row** : Artists' Row, five stalls originally built as a marketplace, is located across from Old Town Hall and Derby Square. This area is at the heart of the city and continues to be an important public plaza and pedestrian way. In the spring of 2015, the City initiated the Creative Entrepreneur Program to utilize the four stalls as maker/gallery space from May to October. In spring of 2017, a group of graphic design students from Lesley University re-branded Artists' Row. The scope included changing the paint colors of the stalls, new doors and windows for better visibility and new graphics for signage on the walls to the entrance of Artists' Row. To further enliven activity on Artists' Row, in 2017 the Public Art Commission initiated an Artist in Residence Pilot Program which resulted in weekly creative placemaking activities resulting in a community table and planted gardens.

**Old Town Hall** : The Old Town Hall is a beautiful federal style building located in the heart of downtown Salem. Old Town Hall is the crowning jewel of Derby Square and the earliest surviving municipal structure in Salem (dating from 1816-17). Our venue is a two-story, brick structure featuring Palladian windows, carved wood details, antique chandeliers, decorative columns, and wooden floors. The building is owned and managed by the City of Salem which programs both non-profit and private events. Old Town Hall is the summer/fall home to the Salem Museum, presenting hundreds of stories of Salem's rich past and History Alive, a performance of the re-enactment of the trial of Bridget Bishop accused of witchcraft. During the winter and spring, the building hosts musical performances, weddings, and civic events such as the Salem Arts Festival art exhibit. The City received a \$20,000 Cultural Facilities grant from the state, which was matched with local CPA and C.I.P. funds for window restoration and repair. The restoration work was completed in early 2016.



**EPA Brownfields grant** : The City with the City of Peabody received a \$950,000 federal grant to be utilized for a revolving loan fund to clean up contaminated sites.

**Universal Steel site** : This brownfields site was taken by the City for tax title in 2012. Through a coordinated effort with EPA, DEP, and Mass Development, the site has been remediated and paved and was used for temporary parking during the construction of the MBTA garage. The City solicited proposals for redevelopment to put the site back on the tax rolls and received a proposal from the adjacent commercial business, F.W. Webb Company, to build a new warehouse and commercial showroom. In 2018, the business withdrew its plans.

**LED Streetlight Conversion** : In 2016, the City completed the conversion of 3,000 overhead streetlights to LED fixtures. This project will result in \$194,000 annual cost savings and 1.2 million kilowatt hours in annual energy savings.

**Redevelopment of 5 Broad Street** : In March 2010, a reuse feasibility study was completed for a city-owned building located at 5 Broad Street. The building, which currently houses the City's Council on Aging, was declared as surplus property by the City Council. The City hired consultants to examine the redevelopment potential for this property in preparation for its future sale. Proceeds from the sale of this building will be used to off-set the cost of a new senior center. An RFP was issued in the summer of 2018, and the SRA made a developer recommendation to the City Council in April 2019. Closing will occur after permitting is completed.

**Salem Main Streets Program** : In July 2007, the City, in collaboration with the Salem Chamber of Commerce and the Salem Partnership, revived the Salem Main Streets program. The program works to support the revitalization of downtown Salem as a vibrant year-round retail, dining and cultural destination through business recruitment, retention, and the promotion of downtown Salem. The program has continued to support business recruitment and retention while adding an annual downtown arts festival and a weekly farmers market.

**Salem Affordable Housing Trust Fund** : The City adopted an ordinance to create a municipal housing trust fund in October 2006. Through negotiations with a developer, the Trust Fund received \$50,000 and additional funds are expected from negotiated contributions from other large development projects.

**Destination Salem** : Salem continues to market sale as a premier, year-round travel destination. The City continues its funding commitment to destination Salem through its annual allocation of hotel/motel tax revenue.

## Planning

The City's investments are guided and informed by planning studies including the following:

**Imagine Salem** : The first phase of this citywide visioning project will be completed in fall 2017. The plan's vision statement and guiding principles will inform the development of a subsequent action agenda.



*Housing Goals and Production Plan* : In early 2021, the City was awarded a \$40,000 grant from the Executive Office for Administration and Finance (EOAF) to help create a Housing Goals and Production Plan. The plan will create a proactive strategy for planning and developing affordable housing to meet the anticipated needs of the City. Work began late summer 2021 and will be completed in early 2022.

*Municipal Harbor Plan* : The Harbor Plan update began in July 2020. The update will guide future development along Salem Harbor, most notably the reuse of the 44 acres of undeveloped land adjacent to the Footprint Power Plant. Public meetings began in August 2020 and continued through summer 2021. The plan will be submitted for approval in late 2021.

*Resilient Together* : The City partnered with the City of Beverly for a joint climate action and resilience plan known as Resilient Together. Funded through a \$250,000 grant from the Municipal Vulnerability Program (MVP), the work included community engagement via social media campaigns, Zoom community meetings, and various other online engagement tools. The plan was completed in June 2021 and the Cities have begun to implement the priority actions.

*Highland Avenue Corridor Study* : In September of 2020, a corridor study for Highland Avenue commenced. The goal of the study was to develop a vision for the future of the corridor from which other action can be taken to realize the vision within a context of market dynamics. The plan was completed in April 2021.

*Bridge Street Neck* : A Bridge Street Neck updated vision report with recommendations was finalized in March 2020. The first implementation step is development of a mixed-use overlay zone with design guidelines. It is anticipated the mixed-use overlay zone with design guidelines will be filed for approval in December 2021.

*South Campus* : This City partnered with Salem State University to support DCAMM's development of a request for proposals for the redevelopment of the South Campus as the University consolidates its footprint to its North and Central Campuses. The redevelopment of the 21.5 acres site will be informed by the community vision completed by Sasaki Associates in April 2020.

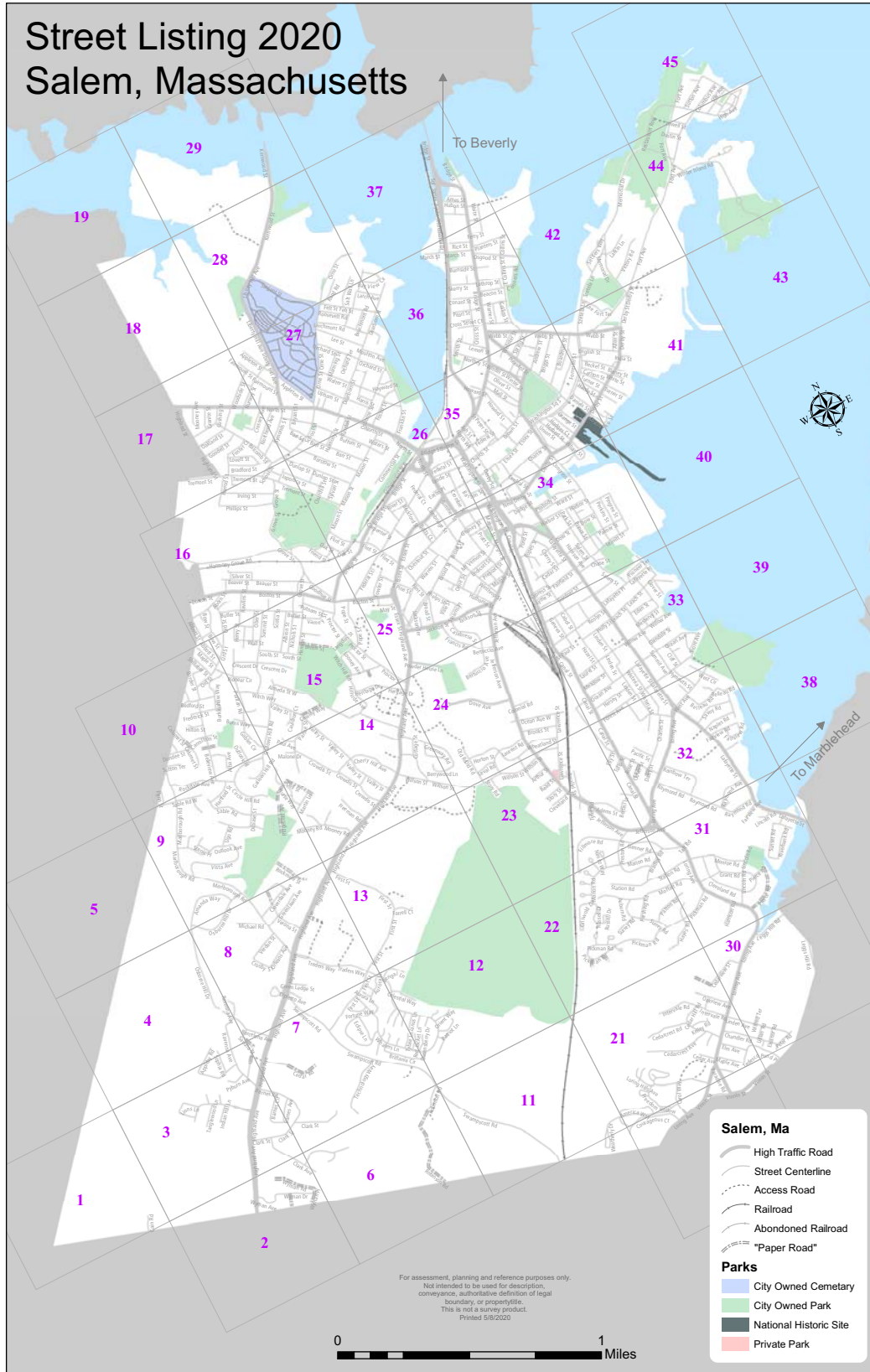
*Public Art Master Plan* : In recognition of the value that public art can bring to the cultural aesthetic and economic vitality of the community, the City completed a master plan for public art in partnership with the Peabody Essex Museum and the Salem Partnership, funded through the National Endowment for the Arts.

*Historic Preservation Plan Update* : In 2015, the City completed the Historic Preservation Plan Update. The preservation plan is used to prioritize local preservation efforts. Historic preservation is a key community value and tied to the economic success of the City.



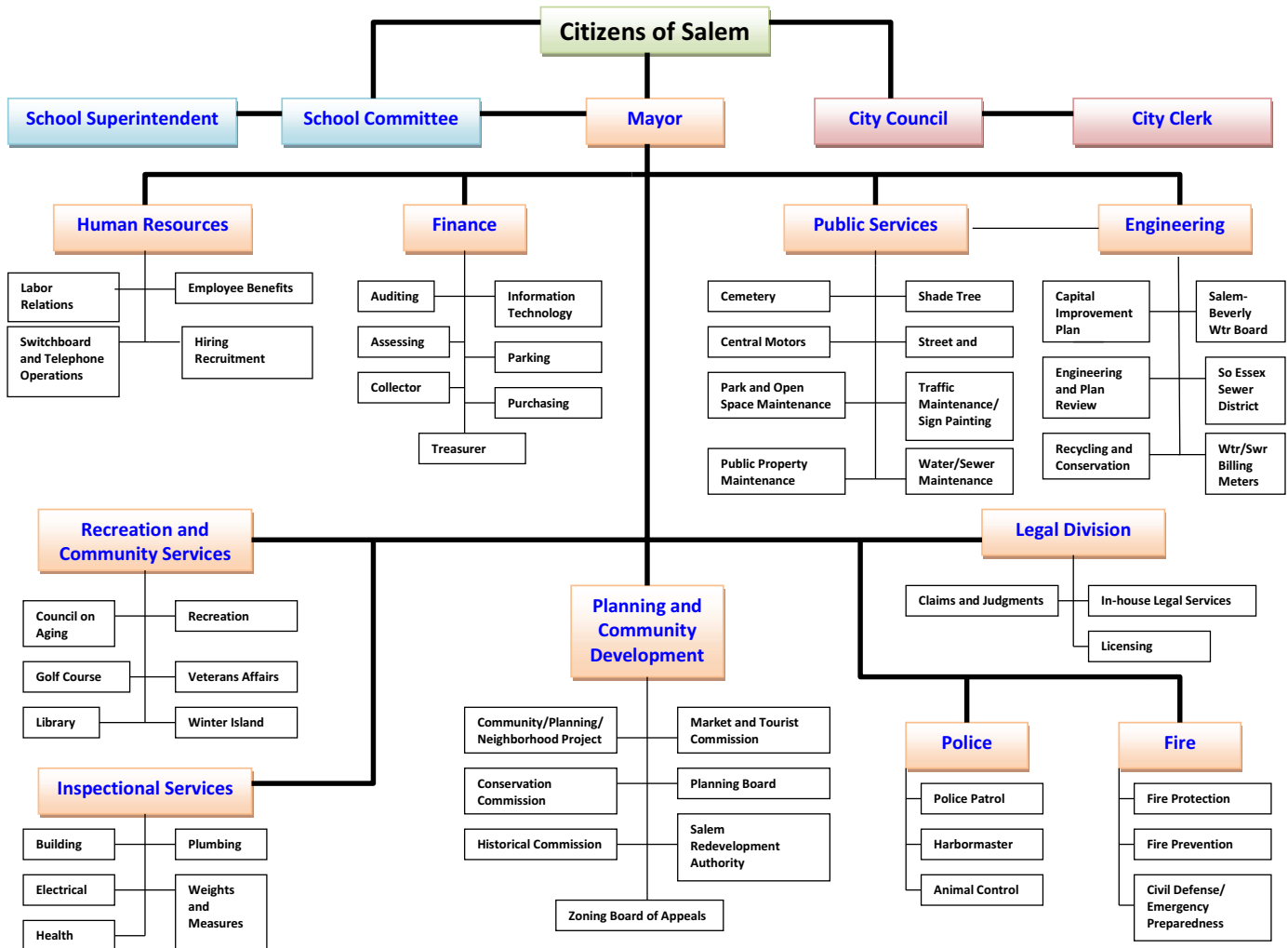


# Map of Salem





# Organizational Chart



# Organizational Summary - Department Heads

<b>EXECUTIVE DIVISION</b>			
Mayor	Mayor Dominick Pangallo	978-619-5600	<a href="mailto:mayor@salem.com">mayor@salem.com</a>
<b>LEGISLATIVE DIVISION</b>			
City Clerk	Ilene Simons	978-619-5610	<a href="mailto:isimons@salem.com">isimons@salem.com</a>
<b>FINANCE DIVISION</b>			
Assessors	Stephen Cortes	978-619-5607	<a href="mailto:scortes@salem.com">scortes@salem.com</a>
Collector	Bonnie Celi	978-619-5620	<a href="mailto:bceli@salem.com">bceli@salem.com</a>
IT/GIS	Matthew Killen	978-619-5645	<a href="mailto:mkillen@salem.com">mkillen@salem.com</a>
Finance	Anna Freedman	978-619-5625	<a href="mailto:afreedman@salem.com">afreedman@salem.com</a>
Parking Department	David Kucharsky	978-745-8120	<a href="mailto:dkucharsky@salem.com">dkucharsky@salem.com</a>
Purchasing	Anthony Delaney	978-619-5695	<a href="mailto:adelaney@salem.com">adelaney@salem.com</a>
Treasurer	Kristen Lindberg	978-619-5635	<a href="mailto:klindberg@salem.com">klindberg@salem.com</a>
<b>LEGAL DIVISION</b>			
Solicitor	Elizabeth Rennard	978-619-5633	<a href="mailto:brennard@salem.com">brennard@salem.com</a>
<b>HUMAN RESOURCE DIVISION</b>			
Human Resources	Lisa Cammarata	978-619-5678	<a href="mailto:lcammarata@salem.com">lcammarata@salem.com</a>
<b>FIRE DIVISION</b>			
Fire	Chief Alan Dionne	978-744-6990	<a href="mailto:ADionne@Salem.com">ADionne@Salem.com</a>
<b>POLICE DIVISION</b>			
Police	Chief Lucas Miller	978-744-0171	<a href="mailto:lmiller@salempd.net">lmiller@salempd.net</a>
Harbormaster	Capt. William McHugh	978-741-0098	<a href="mailto:wmchugh@salem.com">wmchugh@salem.com</a>
<b>INSPECTIONAL SERVICES DIVISION</b>			
Public Property	Thomas St. Pierre	978-619-5640	<a href="mailto:tstpierre@salem.com">tstpierre@salem.com</a>
Electrical	John Giardi	978-745-6300	<a href="mailto:jgiardi@salem.com">jgiardi@salem.com</a>
Health	David Greenbaum	978-619-5656	<a href="mailto:dgreenbaum@salem.com">dgreenbaum@salem.com</a>
<b>PLANNING &amp; COMMUNITY DEVELOPMENT DIVISION</b>			
Planning	Tom Daniel	978-619-5686	<a href="mailto:tdaniel@salem.com">tdaniel@salem.com</a>
Sustainability & Resiliency	Neal Duffy	978-745-9595	<a href="mailto:nduffy@salem.com">nduffy@salem.com</a>
<b>PUBLIC SERVICES DIVISION</b>			
Public Services - Snow & Ice Water & Sewer Enterprise	David Knowlton	978-744-3302	<a href="mailto:dknowlton@salem.com">dknowlton@salem.com</a>
<b>ENGINEERING DIVISION</b>			
Engineering Water, Sewer & Trash Enterprise	David Knowlton	978-619-5670	<a href="mailto:dknowlton@salem.com">dknowlton@salem.com</a>
<b>RECREATION &amp; COMMUNITY SERVICES DIVISION</b>			
Recreation	Patricia O'Brien	978-744-0180	<a href="mailto:pobrien@salem.com">pobrien@salem.com</a>
Council On Aging	Teresa Arnold	978-744-0924	<a href="mailto:tarnold@salem.com">tarnold@salem.com</a>
Library	Tara Mansfield	978-744-0860	<a href="mailto:tmansfield@salem.com">tmansfield@salem.com</a>
Veterans	Kim Emerling	978-745-0883	<a href="mailto:kemerling@salem.com">kemerling@salem.com</a>
<b>EDUCATION DIVISION</b>			
School	Stephen Zrike, Superintendent	978-740-1212	<a href="mailto:szrike@salemk12.org">szrike@salemk12.org</a>

# At-A-Glance Report for Salem

City of Salem

Essex County

## Socioeconomic

Billing Cycle	Quarterly	Population	44,819	2021	DOR Income Per Capita	35,787	
Form of Government	Council And Alderman	Population Density	5,413	2021	State Average Income Per Capita	52,249	
School Structure	K-12	Land Area	8.28	2009	EQV Per Capita	173,656	
		Total Road Miles	100.77	2018	State Average EQV Per Capita	226,664	

## FY2023

### Tax Rate Data

#### Assessed Value by Class

Residential	Open Space	Commercial	Industrial	Personal Property	Total Assessed Value	R/O as a % of Total	CIP as a % of Total
6,558,258,053	0	641,590,725	375,963,052	265,961,700	7,841,773,530	83.63%	16.37%

#### Tax Rates by Class

Residential	Open Space	Commercial	Industrial	Personal Property
12.51	0.00	25.25	25.25	25.25

#### Tax Levies by Class

Residential	Open Space	Commercial	Industrial	Personal Property	Total Tax Levy	R/O Levy as a % of Total	CIP Levy as a % of Total
82,043,808	0	16,200,166	9,493,067	6,715,533	114,452,574	71.68%	28.32%

#### Average Single Family Tax Bill

Total Single Family Value	Single Family Parcel Count	Average Single Family Value	Residential Tax Rate	Average Single Family Tax Bill	Average State SFTB
2,590,163,009	5,018	516,174	12.51	6,457	7,056

#### Commercial, Industrial & Personal Property (CIP) Shift

CIP Value	Total Value	Lowest Residential Factor Allowed	Max CIP Shift	Residential Factor Selected	CIP Shift
1,283,515,477	7,841,773,530	0.85322	1.75	0.857	1.73

#### Proposition 2½ Levy Capacity

New Growth Applied to Levy Limit	Override	Debt Excluded on the DE-1	Maximum Levy Limit	Excess Levy Capacity	Excess Levy Capacity as % of Max Levy	Levy Ceiling	Override Capacity	Override Capacity as % of Levy Ceiling
1,828,203	0	0	121,530,005	7,077,431	5.82%	196,044,338	74,514,333	38.01%

## Outstanding Receivables

### Outstanding Receivables

Outstanding Receivables R/E 2022	Outstanding Receivables R/E 2021	Outstanding Receivables R/E 2020	Outstanding Receivables R/E 2019	All Other Outstanding Receivables R/E	Deferred Property Taxes	Taxes in Litigation	Tax Liens/ Tax Title	Tax Foreclosures/ Possessions
419,723	12,853	7,017	0	0	354,487	0	1,672,393	0

## FY2023 Revenues

### Revenues by Source

Tax Levy	State Aid	Local Receipts	Enterprise Funds	CPA	All Other	Total Budget
114,452,574	37,017,614	17,384,061	18,658,961	1,157,048	22,090,890	210,761,148

### Revenues as a Percent of Total Budget

Tax Levy	State Aid	Local Receipts	Enterprise Funds	CPA	All Other
54.30%	17.56%	8.25%	8.85%	0.55%	10.48%

### Revenues Per Capita

Tax Levy	State Aid	Local Receipts	Enterprise Funds	CPA	All Other
2,554	826	388	416	26	493

## FY2022 Expenditures

### General Fund Spending By Function

General Government	Police	Fire	Other Public Safety	Education	Public Works	Human Services	Culture and Recreation	Fixed Costs	Inter-Government	Other Expenses	Debt Service
8,720,703	10,898,260	9,667,263	1,813,692	66,280,303	7,241,830	1,594,035	3,141,921	30,449,986	9,490,288	0	6,300,000

### General Fund Spending as % of Total

General Government	Police	Fire	Other Public Safety	Education	Public Works	Human Services	Culture and Recreation	Fixed Costs	Inter-Government	Other Expenses	Debt Service
5.60%	7.00%	6.21%	1.16%	42.57%	4.65%	1.02%	2.02%	19.56%	6.10%	0.00%	

### General Fund Spending Per Capita

General Government	Police	Fire	Other Public Safety	Education	Public Works	Human Services	Culture and Recreation	Fixed Costs	Inter-Government	Other Expenses	Debt Service
195	243	216	40	1,479	162	36	70	679	212	0	

## Other Financial Indicators

### Reserve Funds

### Debt

### Bond Ratings

Free Cash Amount as of 7/1/2022	FY2022 Stabilization Fund	FY2022 Special Purpose Stabilization Fund	FY2022 GF Debt Service	FY2022 Outsanding Debt	FY2022 GF Debt Service as % of Budget	Moodys Bond Rating	Standard & Poors Bond Rating
16,293,365	14,617,845	453,295	6,391,821	108,208,898	3.71%		AA

# Demographics

Profile of General Demographic Characteristics  
Geographic Area: Salem, Massachusetts

Subject	2010		2020		Change	
	Number	Percent			Number	Percent
Total Population	41,340	100.0%	43,033	100.0%	1,693	
Sex and Age						
Male	19,233	46.5%	19,561	45.5%	328	-1.07%
Female	22,107	53.5%	23,472	54.5%	1,365	1.07%
Median Age (years)	37.6		37.0		1	
18 years and over	33,612	81.3%	36,023	83.7%	2,411	2.40%
Male	15,299	37.0%	16,183	37.6%	884	0.60%
Female	18,313	44.3%	19,840	46.1%	1,527	1.81%
21 years and over	31,131	75.3%	33,763	78.5%	2,632	3.15%
62 years and over	6,754	16.3%	8,327	19.4%	1,573	3.01%
65 years and over	5,342	12.9%	6,917	16.1%	1,575	3.15%
Male	2,135	5.2%	2,630	6.1%	495	0.95%
Female	3,207	7.8%	4,287	10.0%	1,080	2.20%
Race alone or in combination with one or more other races.						
White	34,826	84.2%	35,538	82.6%	712	-1.66%
Black or African American	2,694	6.5%	3,684	8.6%	990	2.04%
American Indian and Alaska native	434	1.0%	437	1.0%	3	-0.03%
Asian	1,344	3.3%	1,474	3.4%	130	0.17%
Native Hawaiia and other Pacific Islander	97	0.2%	236	0.5%	139	0.31%
Some other race	3,455	8.4%	3,565	8.3%	110	-0.07%
Hispanic or Latino (of any race)	6,465	15.6%	7,710	17.9%	1,245	2.28%
Not Hispanic or Latino	34,875	84.4%	35,323	82.1%	448	-2.28%
White alone	33,694	81.5%	30,955	71.9%	-2,739	-9.57%

Source: US Census Bureau, Census 2010, Census 2020

# Salem's Top Employers

Rank 2021	Rank 2022	Rank 2023	Company Name	Nature of Business	Total Employees	Comment
1	1	1	North Shore Medical Center	Health Care	4,430	Salem Hospital, Mass General for Childrens, Salem Birthplace, Charter Professional Services, Outpatient Mental Health
2	2	2	City of Salem	Municipal Government	1,884	City Offices, School, Fire, Police - Full, Part and permanent
3	3	3	Salem State University	Higher Education	1,232	Full-time and part-time
			Commonwealth of Massachusetts Offices	State Government	691	Dept of Social Services, Essex County Registry of Deeds, Committee for Public Housing, Dept of Mental Health, Dept of Children and Families, Facilities and Security, Probate and Family Court, Essex Sheriff's Department, Essex South Registry of Deeds, Sex Offender Registry, Dept of Trans Assistance, Eastern Essex DA, Office of Labor and Workforce Development, Executive Office of Public Safety, Mass Rehab Commission, Dept of Housing and Community Development, Salem District Court, Department of State Police, Superior Court, Children and Family Law, Youth Advocacy Department
4	4	4	Market Basket	Food Market	467	
5	5	5	Salem Five Savings Bank	Banking	351	
6	6	6	Peabody Essex Museum	Cultural/tourism	223	
7	7	7	Home Depot	Retail	190	
8	8	8	Excelitas Technologies	Technology	181	Full-time and part-time
9	9	9	North Shore YMCA	Community/Education	166	
10	10	10	Rich's Products (formerly Jacqueline's Gourmet)	Manufacturer	165	Full-time and part-time
11	11	11	Target	Retail	150	
12	12	12	Walmart	Retail	143	Full-time and part-time
13	13	13	Shaw's Supermarket	Food Market	100	
14	14	14	Salem Glass	Manufacturer	99	

Source: Planning Department - March 2023  
<https://www.salemma.gov/business-and-economic-development/pages/salems-top-employers-march-2023>

# Salem's Top Taxpayers

<i>Rank 2021</i>	<i>Rank 2022</i>	<i>Company Name</i>	<i>Nature of Business</i>	<i>Total Assessed Valuation Fiscal Year 2022</i>	<i>Total Taxes Paid</i>	<i>%Total Levy</i>
1	1	Footprint Power Salem	Power Plant-Industrial	198,769,400	\$5,229,622.91	4.747
2	2	New England Power Co.	Personal Property	73,711,630	\$1,939,352.99	1.760
3	3	Mass Electric	Personal Property	59,359,050	\$1,561,736.61	1.418
4	4	Prime Storage Shetland, LLC	Industrial & Commercial	55,954,400	\$1,472,160.26	1.336
5	5	National Grid	Personal Property -Industrial	53,986,400	\$1,420,382.18	1.289
6	6	PMI Salem LLC (was Bell Fund V)	Apartments	70,790,800	\$937,978.10	0.851
7	7	Algonquin Gas Transmission Co	Industrial & Commercial	31,921,500	\$839,854.67	0.762
8	8	Highlander Plaza Realty Trust	Commercial Property	31,668,100	\$833,187.71	0.756
0	9	DSF Salem Flint LLC	Apartments	29,325,100	\$771,543.38	0.700
10	10	Princeton Crossing Apartments	Apartments	52,220,900	\$696,006.87	0.632
11	11	MIREF Hawthorne, LLC	Apartments	51,595,200	\$683,636.40	0.621
9	12	RCG, total properties	Apartments and Comm	34,463,100	\$680,285.79	0.617
14	13	Dodge Area LLC/Maine Course Hospitality	Hotel	22,652,500	\$595,987.28	0.541
13	14	Bell Fund VI	Apartments	40,897,900	\$541,897.18	0.492
12	15	Second Pickwick Trust	Commercial Property	18,935,200	\$498,185.11	0.452
15	16	HD Salem-GP LLC/Home Depot	Commercial Property	14,590,700	\$383,881.32	0.348
0	17	Traders Way Residential Holdings	Apartments and Comm	26,814,600	\$357,659.92	0.325
17	18	Iron Bar LLC	Apartments and Comm	13,268,100	\$349,083.71	0.317
19	19	New Creek II LLC/Ballard Group	Commercial Property	11,380,000	\$299,407.80	0.272
18	20	North River Canal LLC	Apartments and Comm	10,974,600	\$288,741.73	0.262
20	21	Rt 107 Salem Assoc-Walmart bld	Commercial Property & PP	9,905,400	\$260,611.07	0.237
0	22	65 Washington Street, LLC	Apartments and Comm	16,977,800	\$232,998.66	0.211
				<b>930,162,380</b>	<b>20,874,201.64</b>	<b>18.95</b>





# Budget Overview All Funds

# Budget Calendar

Mayor & City Finance	Start Date	End Date	Mayor & School Committee	Start Date	End Date
Finance Director send out CIP requests to Departments.	12/29/2022		Finance Director send out CIP requests to Departments.	12/29/2022	
Departments submit completed CIP requests to Finance Department	2/18/2023		CIP Review - Superintendent, SBM, Principals, Directors	12/29/2022	March
Mayor & Finance Director review CIP requests.	January	April	Finance Director, SBM & Super review CIP requests.	January	March
Finance Director prepares initial Revenue/Expenditure (FY23 RECAP) figures	January		Superintendent & SBM give Budgets to Principals	January	
Mayor issues BUDGET requests to departments with budget instructions, and City's long/short term goals	12/29/2022		Budget workshops with SBM, Principals & Directors.	January	
Budget salary workshops with Finance & Depts.	1/23/2022	to 2/7/2022	Principals compile budget & submit to School Business Office	February	to March
Departments compile BUDGETS & submit to Finance	12/29/2022	to 1/20/2023	Budget & CIP Review - Super, SBM, Principals, Directors	February	to March
Budgets Entered in MUNIS	12/29/2022	to 1/20/2023	Budge/CIP Review - Super, SBM, City Finance	February	March
Budget Review-Mayor, Finance, Department Heads	2/1/2023	to May	School Budget Submitted to School Committee & CIP Budget Submitted to Finance Director	March	
Budge & CIP Review By Mayor & Finance Director	2/1/2023	to May	School Committee Budget Review Meetings	March	to April
School Committee Approves School Budget	May		School Committee Approves School Budget	May	
School Budget to City Finance Department for processing for City Council	May		School Budget To City Finance Dept	May	
Finance Director Finalizes FY23 Revenue/Expenditures - Balanced Budget to Mayor	May				
Finance Department Prepares Final Budget for City Council	5/1/2023	to 5/24/2023			

City Council					
Capital Improvement Plan submittted to City Council				5/25/2023	
Budget Submitted to City Council				5/25/2023	
City Council Administration & Finance budget review process				5/26/2023	to 6/8/2023
City Council Vote on FY 2024 Capital Improvement Plan				6/8/2023	and 6/22/2023
City Council Vote on FY 2024 City Budget				6/8/2023	

# Fiscal Year 2024 Budget Overview & Timeline

In December the Finance Department sent out budget packages to each non-school department requesting that they prepare a FY 2024 budget based on the following:

Level funded non-personnel budget - utilities should be funded to reflect any anticipated increase or decrease in charges or use a 3-year average.

Level service personnel budget should be funded to include contractual increases. AFSCME 1818, Police Patrol Union, Police Superiors, and Firefighters contracts have not been settled.

The Mayor requested that the School Department submit a level service budget.

The departments were required to complete their FY 2024 Mission Statement and Goals, Budget Detail Reports, Revolving Fund budgets (if applicable) and Capital Requests. Pictures are submitted each year by departments which are put in the Mission Statements and throughout the budget.

The FY 2024 budget requests were entered into the cities computerized system by each department and reviewed by the finance department. A complete copy of the proposed budgets was prepared for the Mayor, Chief Administrative Aide, and Finance Director.

The Finance Director prepared the five-year forecast, capital improvement plan for FY 2024, as well as a preliminary FY 2024 budget using the Governor proposed state aid figures, estimated local revenue, Real Estate & Personal

Property tax revenue estimates, and the budget figures submitted by the departments. During February, March and April, the Mayor, Chief Administrative Aide, and Finance Director met with each department head to discuss their budgets and their capital improvement needs.

Once the budget was balanced, the Finance Department then prepared the proposed FY 2024 budget for the City Council. All information is reviewed carefully for accuracy and consistency to ensure that the budget contained all of the information that was necessary for the City Council to make an informed decision regarding the finances and the budget of the City of Salem for the FY 2024.

In April the School Committee met with the School Superintendent, School Business Manager and School Department Heads to review and approve the School budget for submission to the City Council. The final vote of the school committee was held in May.

In late May, the FY 2024 budget was submitted to the City Council for their review and approval along with the FY 2024 Capital Improvement Projects. The budget will be sent to the Committee of Administration and Finance for their review and approval. During the months of June, the City Council subcommittee on Administration and Finance met with each department head, Mayor, Chief of Staff, and Finance Director to review each departmental budget.

# Property Tax "101" - A Taxpayers Guide FY 2024

## Introduction

This information about real estate taxation is designed to explain the process leading to a tax bill and attempts to dispel many of the common misconceptions associated with this often-misunderstood subject. Slightly over half the money needed to fund Salem's City Government must be raised through property taxation. The remainder of the revenue comes from other sources such as State aid and local receipts.

Massachusetts's municipal law permits two types of local property taxation – real estate and personal property. Since it affects the greatest number of residents, most public attention is focused on the real estate tax. The following information pertains to the real estate tax.

## Assessed Value & Tax Rate

Every year the Assessing Department adjusts all of the City's taxable property according to a procedure outlined in Massachusetts General Law. The new "assessed value" is designed to reflect the property's "full and fair cash value" on the first day of January prior to the December bill on which it first appears. It is important to note, that your assessed value is a year old when it appears on your bill and is not intended to be a reflection of the property's current value. The assessors then "add up" the total assessed value of all of the City's taxable property.

The City's Finance Department provides the assessors with exactly how much revenue must be raised through property taxation. It is this revenue figure, divided into the total assessed value of the City's taxable property that determines the basic "equalized" tax rate per \$1000 of assessed value. Some communities use this rate to tax all classes of property – Salem does not.

Since Salem has opted to tax residential taxpayers at a different rate than commercial/industrial taxpayers, the equalized rate information is submitted to the City Council, with a recommendation by the Mayor, and at the "annual classification hearing" it is decided how the tax burden will be apportioned. The two new rates, when applied to the new property values, produce the required total revenue figure and become the tax rates for that fiscal year.

Now on a five-year basis and undertaken for 2021, subject to the dictates of the Commissioner of Revenue, the City is required to undergo a "recertification" procedure. This is commonly known as a "revaluation year". In past years, it was at this time that property owners usually saw the greatest change in their property assessments. With the use of computerized mass appraisal systems, most communities, including Salem, now adjust their property assessments on a yearly basis. These assessments closely follow the fluctuations in the marketplace and reflect a property value on the 1st of January prior to the bill on which the new assessed value first appears.

## How is Property Value Determined?

The average residential dwelling in Salem gets its new assessment each year from the Assessing Department's analysis of the property market. You could correctly say that the amount your "new neighbors" paid your "old neighbors" for the houses in your area provided the Assessors with the basis for your new assessment. The Assessors program the mass appraisal system with relevant sales information and it generates new values for similar property that did not sell.

In periods when residential property sales information indicates an increase in property value, it is important to understand that your fiscal year assessment is based on sales information that took place more than a year before the new assessment appears on your bill. For instance, the FY2018 assessments are meant to reflect the value of your property on January 1st, 2017 and were derived from sales information obtained in calendar year 2016. They do not reflect the property's current value. The influence of the market place is always a year behind your annual property assessment. Unlike many "appraisals" that are meant to reflect current value, "assessments" are retrospective and look back in time to "arms length sales" that have already taken place.

Income producing property, such as multi-unit residences or commercial/industrial property is also valued by the mass appraisal system only by a different methodology. Each year the Assessors request "income and expense" information from owners of "income" producing property and develop values based on the "return on investment". Sales and cost aspects of this methodology are important factors but the greatest emphasis is based on income.

## What Makes a Tax Bill Go Up or Down?

Many factors can affect the total amount of your property tax bill and often many influences are at work at the same time. Historically, the yearly cost of running a City increases each year much in the same way the cost of maintaining a household increases each year. If nothing else changed, this increase would more than likely cause your tax bill to go up.

### These factors could also contribute to an increase:

- Improvement to a property in the form of an addition, finished basement of attic or other alteration that would increase the property's market value.
- A disproportionate increase in the market value of a particular section of the City when compared to another section.
- The discovery by the assessors of incorrect property information such as an additional apartment unit, bathroom or finished basement that was not recorded on the previous assessment.
- In the case of income producing property, the increase of income versus the cost of doing business.

- Loss of taxable property to tax exempt status thereby diminishing the tax base.
- Loss of commercial/industrial property causing a shift in the tax burden to the residential taxpayer.

**These factors could contribute to a decrease:**

- A disproportionate decrease in the market value of a particular section of the City when compared to another section.
- The reduction in the value of the property as a result of an alteration made to the structure.
- The deterioration of the property as a result of neglect, disaster or accident.
- In the case of income producing property, either the loss of income or a change in the income expense ratio.
- Reduction of a form of revenue consuming municipal service(s).
- The addition to the tax base of taxable property
- Other forms of budget reduction.

As you can see from the above, there are many dynamics to each tax bill. Any single factor, but usually a combination of factors, will influence the amount of your bill. Although an "average" tax bill can be statistically produced, very few bills would actually reflect the statistical average.

**What about Proposition 2 ¾?**

Simply stated, Proposition 2 ¾ says that a community cannot collect any more than 2 ¾ % more than the maximum amount it was legally allowed to collect through property taxation in the previous year. This refers to the "total" amount that the City collects from the community and not the "individual" amount it collects from a taxpayer.

**What is "Growth" and Why is it Important**

"Growth," when referred to by municipal officials, means property eligible for taxation this year that was not there last year. The reason why so much importance is attributable to the "growth figures" is that this infusion of this newfound revenue assists in defraying the impact of budget increases on the tax bill.

Large capital building projects normally contribute to the bulk of the growth figures, but the simple addition of a deck to the back of a house is also part of the calculation. The cumulative effect of growth on the City's economy can often reduce a tax bill by a couple of percent over what it would have been had this "growth" not occurred.

**What is the "Power Plant" Agreement**

In 1997 as a result of the uncertainties surrounding the deregulation of the electricity generating industry, the City entered into a financial agreement with the operators of the power plant on Fort Avenue . Designed to allow both sides a degree of future financial planning, the agreement outlines a yearly schedule of payments in lieu of calculated tax assessments.

Salem had an agreement with Dominion lasting from 1997 until 2014 with yearly reduction in payments down to \$4.75 million and further reduced with the closure of the power plant on June 30, 2014.

In the fall of 2011, the Mayor negotiated a "Hold Harmless Agreement" with the Department of Energy Resources (DOER), the group that oversees pollution control for the energy industry in Massachusetts, to keep the remittance for the Power Plant site at \$4.75 million through fiscal 2019. In September 2012 Footprint Power Salem became the new owner of the Salem Power Plant, continuing the use of the old plant until it's closure on July 1, 2014. Footprint Power Salem started construction for a new power plant in 2015 and has now completed the new plant which is now fully operational. In December 2014, the Mayor, City Council and Footprint negotiated an 18 year agreement that started in 2015. In accordance with the "Hold Harmless Agreement", the Commonwealth will be making up any balance below the \$4.75 million paid through the Department of Energy Resources until fiscal 2020 when the new gas fired facility will be fully operational and on an increasing taxable plan established via the P I LOT agreement. Starting in July 2019, (the start of FY 2020) the plant will pay \$5,002,000 to the city for Real Estate taxes. The tax amount will escalate 2.25% from 2020 to 2023, 2.50% from 2024 to 2027 and 2.75% 2028 to 2032 which is the end of the negotiated current PILOT with Footprint Power Salem.

**Summary**

Although a community's tax rate or rates are often a measure of comparison by one city to another, your actual tax bill consists of not one but two parts – the tax rate and the property's value assessment. The better comparison would be to compare a similar home, in a like neighborhood and the "bottom line" of an actual tax bill.

Remember, the city's budget and what part of those funds come from property taxation, determine the amount property owners are asked to contribute in the form of their tax bills. The property assessment and tax rate are the mathematical way in which that sum is realized.

The City maintains a "state of the art" computerized mass appraisal system and periodically reviews, through various processes, all its taxable property. The resulting citywide adjustments made to property database assure taxpayers the most equitable distribution of the tax burden Salem tax assessors can provide.

Internet access to this information offers Salem 's citizens and taxpayers a clear look at the statistical component of their property assessment and a way to track any discrepancies that might warrant correction now and into the future. Visit [www.salem.com](http://www.salem.com) for more information.

## What is Voted By City Council - Budget vs RECAP-FY 2024

WHAT IS VOTED BY CITY COUNCIL - BUDGET vs RECAP- FY 2024 Breakdown of Tax Recapitulation Report		
		<b>DATE VOTED</b>
<b>FY 2024 BUDGET - MAJOR FUNDS</b>		<b>Budget Meetings</b>
<b>General Fund Budget Appropriations Submitted by Mayor</b>		
City - Includes Charter School Transfers Out	102,758,749	
School - Does not include Bentley Charter	71,154,142	
<b>Total General Fund Appropriations:</b>	<b>173,912,891</b>	
<b>Enterprise Fund Appropriations Submitted by Mayor:</b>		
Sewer	8,444,461	
Water	7,146,646	
Trash	4,124,261	<b>June</b>
Peg Access	691,250	
<b>Total Enterprise Fund Appropriations:</b>	<b>20,406,618</b>	
<b>Total Budget to be voted - June (Submitted by Mayor)</b>	<b>194,319,509</b>	
<b>Other RECAP Items Voted at Tax Rate Setting - December</b>		<b>Tax Rate Meeting</b>
Cherry Sheet Offsets	612,769	
Snow & Ice Deficit - Estimated	-	
Overlay - Allowance for Abatements - Estimated	915,000	
Other		
<b>Total Other Items on RECAP voted - December</b>	<b>1,527,768</b>	<b>November/December</b>
<b>Total RECAP Expenditures</b>	<b>195,847,278</b>	
<b>Other Votes By Council - Major &amp; Non-Major Funds</b>		<b>Regular Council Meetings</b>
Revolving Funds	1,558,000	
Capital Improvement Projects - General Fund - Capital Outlay & OFS/Bonding	8,399,151	
Capital Improvement Projects - Enterprise Funds - Retained Earnings & OFS/Bonding	19,592,000	
Total Operating Budget, Capital and Debt Service --->		222,310,660

# Tax Rate Recapitulation (RECAP) Sheet

RECAP	PROPOSED	Change	% change
FY2023	FY2024	FY23-24	FY23-24

## REVENUES

### PROPERTY TAXES

PRIOR FISCAL YEAR LEVY LIMIT	116,782,246	121,530,005	4,747,759	4.07%
2 1/2% Increase	2,919,556	3,038,250	118,694	4.07%
Current New Growth (Footprint shift from Local Receipts)			-	
Current New Growth (Value increases from new building)	1,828,203	1,000,000	(828,203)	-45.30%
<b>LEVY LIMIT Subtotal (from DOR levy limit sheet)</b>	<b>121,530,005</b>	<b>125,568,255</b>	<b>4,038,250</b>	<b>3.32%</b>

<b>TAX LEVY Real &amp; Personal Actual RECAP - Estimates on Current FY</b>	<b>114,452,574</b>	<b>118,490,824</b>	<b>4,038,250</b>	<b>3.53%</b>
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<b>Excess Levy Capacity</b>	<b>7,077,431</b>	<b>7,077,431</b>	<b>-</b>	<b>0.00%</b>
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### LOCAL RECEIPTS

Motor Vehicle	4,515,000	4,550,000	35,000	0.78%
Hotel Motel Tax	1,290,000	1,590,000	300,000	23.26%
Meals Tax (Local Options)	1,000,000	1,220,000	220,000	22.00%
Boat Excise Tax	30,000	30,000	-	0.00%
Cannabis Excise	978,500	978,500	-	0.00%
Interest On Taxes	550,000	550,000	-	0.00%
Urb Rev CH121A	500,000	500,000	-	0.00%
In Lieu Of Taxes	785,000	785,000	-	0.00%
Marijuana Dispensary	194,000	0	(194,000)	-100.00%
Charges For Services/Fees	2,370,000	1,025,000	(1,345,000)	-56.75%
Parking Fees	2,880,000	2,973,600	93,600	3.25%
Licenses And Permits	300,000	1,645,000	1,345,000	448.33%
Fines And Forfeits	800,000	900,000	100,000	12.50%
Investment Income	90,000	375,000	285,000	316.67%
Medicaid	725,000	700,000	(25,000)	-3.45%
Miscellaneous Recurring Income	376,561	255,000	(121,561)	-32.28%
Miscellaneous Non-Recurring Income	0	0	-	0.00%
<b>Local Receipt Revenue Subtotal (pg. 2 recap IIIb. 1)</b>	<b>17,384,061</b>	<b>18,077,100</b>	<b>693,039</b>	<b>3.99%</b>

### ENTERPRISE FUNDS REVENUE

Sewer	10,723,742	10,788,897	65,155	0.61%
Water	5,854,891	6,358,068	503,177	8.59%
Trash	939,079	967,251	28,172	3.00%
Peg Access Cable	691,250	691,250	-	0.00%

<b>Enterprise Funds Revenue Subtotal (pg. 2 recap IIIb. 3)</b>	<b>18,208,962</b>	<b>18,805,466</b>	<b>596,504</b>	<b>3.34%</b>
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### OTHER REVENUES AND FINANCING SOURCES

Cherry Sheet Revenue (Pg. 2 Recap LIIa. 1)	37,017,614	37,641,877	624,263	1.69%
Massachusetts Sba Payments (Pg. 2 Recap LIIa. 2)			-	
Free Cash Used For:				
Level The Tax Rate (Pg. 2 Recap LIId. 1B.)	0	1,000,000	1,000,000	100.00%
Overlay Surplus				
Ofs-To Reduce Tax Rate (Pg. 2 Recap LIId. 4)				
R/Res - Witch House	622,136	675,011	52,875	8.50%
R/Res - Golf Course	730,000	775,000	45,000	6.16%
R/Res - Harbormaster	230,000	230,000	-	0.00%
R/Res - Charter Street Cemetery	100,000	140,000	40,000	40.00%
R/Res - Forest River Pool	0	12,000	12,000	

<b>Estimated State + Other Revenue Subtotal</b>	<b>38,699,750</b>	<b>40,473,888</b>	<b>1,774,138</b>	<b>4.58%</b>
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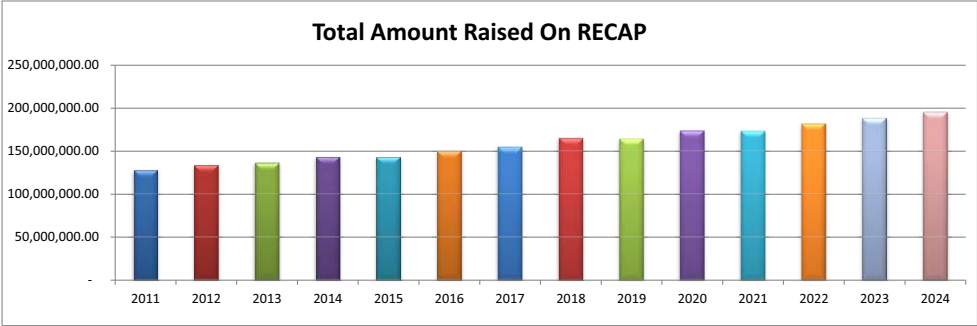


## **EXPENDITURES**

	RECAP	PROPOSED	Change	% change
	FY2023	FY2024	FY23-24	FY23-24
General Government	9,760,620	10,029,364	268,744	2.75%
Public Safety	23,733,518	25,402,507	1,668,989	7.03%
Public Works And Facilities	4,321,670	4,454,120	132,450	3.06%
Human Services	1,854,468	1,951,383	96,915	5.23%
Cultural And Recreational	3,703,792	4,146,913	443,121	11.96%
Debt Service - General Fund Including Schools	8,301,659	8,841,331	539,672	6.50%
Assessment-Essex Ns Agricultural & Vocational Tech	2,599,910	2,565,518	(34,392)	-1.32%
Assessment-Cherry Sheet	9,788,846	10,352,002	563,156	5.75%
Employee Benefits:				
Salem Retirement Board Assessment	14,429,326	14,930,794	501,468	3.48%
Non-Contributory Pensions	10,625	10,625	-	0.00%
Worker's Compensation	539,730	556,660	16,930	3.14%
Unemployment Compensation	250,000	200,000	(50,000)	-20.00%
Group Insurance - City, School & Retired Teachers	16,482,273	16,949,561	467,288	2.84%
Medicare	1,304,315	1,382,574	78,259	6.00%
P&C Insurance - City Only (School In Edu. Bdgt.)	373,500	335,397	(38,103)	-10.20%
Budget Transfers Out:				
Retirement Anticipation Fund 8311 (City And School)	600,000	600,000	-	0.00%
Bentley Elementary School*	0	0	-	0.00%
Salem 2026 Fund	50,000	50,000	-	0.00%
<b>City Expenditure Subtotal</b>	<b>98,104,252</b>	<b>102,758,749</b>	<b>4,654,497</b>	<b>4.74%</b>
Education - Public Schools	68,747,963	71,154,142	2,406,179	3.50%
<b>Education Subtotal</b>	<b>68,747,963</b>	<b>71,154,142</b>	<b>2,406,179</b>	<b>3.50%</b>
<b>GENERAL FUND SUBTOTAL</b>	<b>166,852,215</b>	<b>173,912,891</b>	<b>7,060,675</b>	<b>4.23%</b>
Sewer Enterprise Fund Budget (Net- Indirect Costs)	8,348,323	8,444,461	96,138	1.15%
Water Enterprise Fund Budget (Net-Indirect Costs)	6,736,263	7,146,646	410,383	6.09%
Trash - Enterprise Fund Budget	4,021,598	4,124,261	102,663	2.55%
Peg Access Cable	691,250	691,250	-	0.00%
<b>ENTERPRISE SUBTOTAL</b>	<b>19,797,434</b>	<b>20,406,618</b>	<b>609,184</b>	<b>3.08%</b>
<b>SUBTOTAL - GENERAL FUND + ENTERPRISE FUND</b>	<b>186,649,649</b>	<b>194,319,509</b>	<b>7,669,859</b>	<b>4.11%</b>
<b>ADD - OTHER EXPENDITURES:</b>				
OTHER - Cherry Sheet Offset (pg. 2 llb5 of recap)	623,087	612,769	(10,318)	-1.66%
Snow and Ice Deficit (pg. 2 llb9 of recap)	51,305	0	(51,305)	-100.00%
Overlay (Allowance For Abatements)	980,844	915,000	(65,844)	-6.71%
Deficits to be raised	163,899.70	0.00	(163,900)	-100.00%
<b>SUBTOTAL - OTHER EXPENDITURES</b>	<b>1,819,136</b>	<b>1,527,769</b>	<b>(291,367)</b>	<b>-16.02%</b>
<b>TOTAL EXPENDITURES</b>	<b>188,468,785</b>	<b>195,847,278</b>	<b>7,378,492</b>	<b>3.91%</b>
<b>Revenue vs Expenditures (Negative represents revenue deficit)</b>	<b>276,561</b>	<b>0</b>		

# Tax Rate Recapitulation (RECAP) Summary by Fiscal Year

TAX RATE RECAPITULATION (RECAP) SUMMARY BY FISCAL YEAR										
	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Est.
Total Estimated Receipts and other revenue from RECAP	63,823,509	68,788,229	69,263,807	75,296,544	74,431,631	70,424,621	66,031,160	71,774,297	74,016,211	77,356,454
Tax Levy	79,058,306	81,200,463	85,600,551	89,868,125	95,083,826	103,616,867	107,301,006	110,173,970	114,452,574	118,490,824
Total Amt Raised on RECAP	142,881,816	149,988,692	154,864,358	165,164,669	169,515,457	174,041,488	173,332,166	181,948,267	188,468,785	195,847,278
Prior FY Levy Limit	80,587,732	83,270,410	86,548,205	90,563,116	95,321,556	99,208,798	107,591,472	111,930,861	116,782,246	121,530,005
Amended Growth					3,204					
2.5% allowable Increase	2,014,693	2,081,760	2,163,705	2,264,078	2,383,119	2,480,220	2,689,787	2,798,272	2,919,556	3,038,250
New Growth	667,984	1,196,035	1,851,206	2,494,362	1,500,919	5,902,454	1,649,602	2,053,113	1,828,203	1,000,000
FY Levy Limit	83,270,410	86,548,205	90,563,116	95,321,556	99,208,798	107,591,472	111,930,861	116,782,246	121,530,005	125,568,255
RE & PP Total Value	4,208,675,856	4,534,079,631	4,710,256,289	5,067,583,077	5,470,468,285	6,125,184,869	6,608,838,388	7,118,656,790	7,841,773,530	
Levy Ceiling (2.5% Total Value)	105,216,896	113,351,991	117,756,407	126,689,577	136,761,707	153,129,622	165,220,960	177,966,420	196,044,338	-
Equalized Value (EQV) as of 1/1	4,256,808,900	4,232,985,800	4,232,985,800	5,405,036,100	5,405,036,100	5,405,036,100	5,405,036,100	5,405,036,100	5,405,036,100	5,405,036,100



# Revenue Overview

## General Fund Budget Summary

A key component of the budget development process is the identification of revenue assumptions and projections to determine the range of choices that the Mayor can make in allocating resources. The City's revenue plans attempt to balance the desire to reduce the impact of government cost on the taxpayer, to provide for a relatively stable and diversified revenue portfolio that is not highly subject to economic fluctuations, and to equate the cost of services to the revenues received. Because of the critical nature of this information the revenue analysis and the revenue projections are monitored, updated and presented to the Mayor on a monthly basis. If significant changes in revenue streams were to present the potential for shortfalls, this process would allow for the action(s) to be made in time to maintain fiscal stability.

The City does not have the statutory ability to change rates and formulas for many of its revenue sources. The rates and/or formulas for property tax and certain fines, for example, are set by the State. The City may set user fees, permits and licenses. In 1980, the voters approved a statewide property tax initiative, Proposition 2 1/2. Prop. 2 1/2 established, among several restrictions, a "2 ¾ percent cap" on property taxes increases in all local taxing districts in the State.

City revenues are divided into six basic categories recommended by the National Committee on Governmental Accounting. The categories are taxes, charges for services, licenses and permits, fines and forfeits, intergovernmental revenue, and miscellaneous revenue. The following pages discuss in detail the City's projections for those categories in the upcoming fiscal years.

Some of the taxation terminology used throughout the revenue section can be confusing to the average taxpayer. Below are descriptions of a few of those terms. More information can be found in the glossary section in the back of this book.

**Levy** - The amount of taxes, special assessments, or service charges imposed by a governmental unit.

**Levy Ceiling** - The limit imposed by Proposition 2 ¾ that equals 2 ¾ % of the total full and fair cash value of all taxable property.

**Levy Limit** - The amount that a municipality may raise in taxes each year which is based on the prior year's limit plus 2 ¾% increases on that amount plus the amount certified by the State that results from "new growth".

**New Growth** - The additional tax revenue generated by new construction, renovations, and other increases in the property tax base during a calendar year.

**Proposition 2 ¾** - Is the law which became effective on December 4, 1980. The two main components of the tax law relating to property taxes are: 1) the tax levy cannot exceed 2 ¾ % of the full and fair cash value, and 2) for cities and towns at or below the above limit, the tax levy cannot exceed the maximum tax levy allowed for the prior by more than 2 ¾ % (except in cases of property added to the tax rolls and for valuation increases of at least 50% other than as part of a general revaluation).

**Equalized Valuations (EQV)** - The commissioner of Revenue, in accordance with MGL CH. 58 Section 10C, is charged with the responsibility of biannually determining an equalized valuation for each city and town in the Commonwealth. EQVs present an estimate of fair cash value of all taxable property in each city and town as of January 1 of each year (MGL CH. 58, Sections 9 & 10C). The EQV is a measure of the relative property wealth in each municipality. Its purpose is to allow for comparisons of municipal property values at one point in time, adjusting for differences in local assessing practices and revaluation schedules. EQVs have historically been used as a variable in the allocation of certain state aid distributions, the calculation of various state and county assessments to municipalities, and the determination of municipal debt limits. EQVs are used in some distribution formulas so that communities with lower property values receive proportionately more aid than those with higher property values. In some assessment formulas they are used so that those with lower property values assume proportionately less of the cost than communities with higher property values. The local aid receipt programs using EQV are: Public Libraries, Chapter 70, and School Construction Aid. The assessments using EQV are: Boston's Metropolitan Transit Districts, the Count Tax, Mosquito Control Projects and Air Pollution Control Districts. A municipality's annual EQV is the sum of estimated fair market value for each property class plus an estimate of new growth, resulting in values indicative of January 1.

**Tax Rate** - The amount of tax stated in terms of a unit of the tax base. Prior to a 1978 amendment to the Massachusetts Constitution, a single tax rate applied to all of the taxable real and personal property in a City or town. The 1978 amendment allowed the legislature to create three classes of taxable property: 1) residential real property, 2) open space land, and 3) all other (commercial, industrial, and personal property). Within limits, cities and towns are given the option of determining the share of the levy to be borne by the different classes of property. The share borne by residential real property must be at least 65% of the full rate. The share of commercial, industrial, and personal property must not exceed 150% of the full rate. Property may not be classified until the State Department of Revenue has certified that all property has been assessed at its full value.

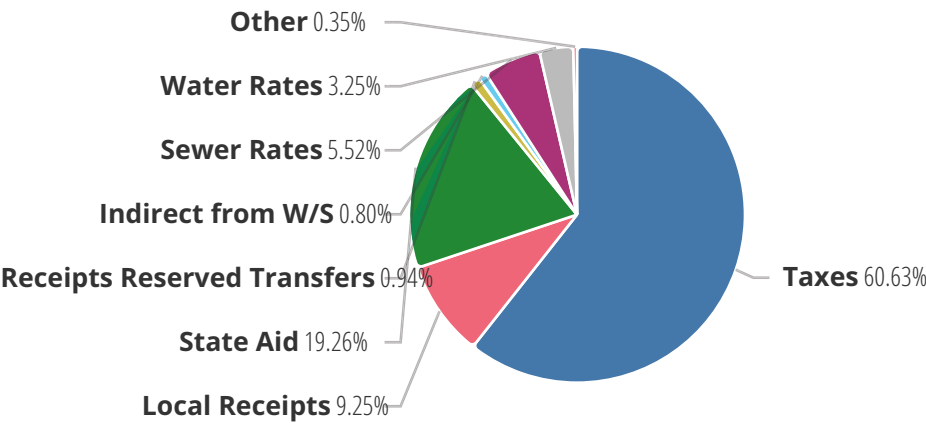
The following chart is a summary of the EQV, Tax Levy, Levy Ceiling, Levy Limit, 2 ¾% increase, and New Growth by fiscal year.

# Revenue Summary

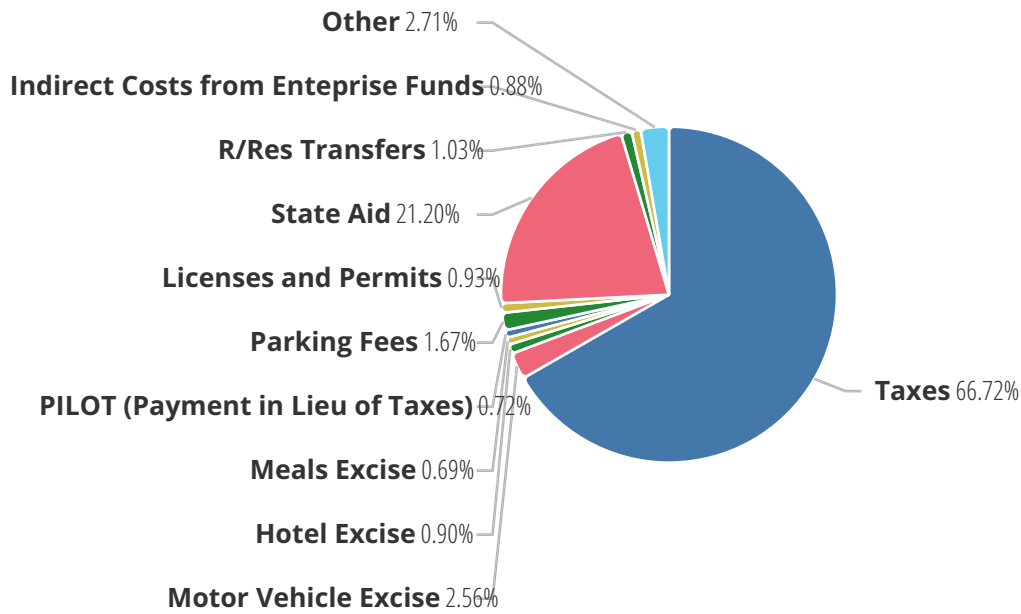
## CITY OF SALEM REVENUE SUMMARY - GENERAL & ENTERPRISE FUNDS

	Actual FY 2019	Actual FY2020	Actual FY2021	Actual FY2022	RECAP FY2023	Budgeted FY2024	Increase % FY24 vs. FY23	Increase \$ FY24 vs. FY23
<b>GENERAL FUND</b>								
<b>REAL AND PERSONAL Tax Levy</b>	<b>95,083,826</b>	<b>103,616,867</b>	<b>107,207,389</b>	<b>110,173,970</b>	<b>114,458,526</b>	<b>114,458,526</b>	<b>0.0%</b>	<b>0</b>
MOTOR VEHICLE	4,100,000	4,379,374	4,638,752	4,544,784	4,515,000	4,550,000	0.8%	35,000
HOTEL EXCISE	640,000	978,595	553,706	1,836,111	1,290,000	1,590,000	23.3%	300,000
MEALS TAXES	1,000,000	1,074,851	889,035	1,344,412	1,000,000	1,220,000	22.0%	220,000
VESSEL EXCISE	30,000	573,595	31,049	30,000	30,000	30,000	0.0%	0
CANNIBIS EXCISE		742,899	1,084,324	1,233,984	978,500	978,500	0.0%	0
INTEREST ON TAXES	440,000	527,615	712,224	570,755	550,000	550,000	0.0%	0
IN LIEU OF TAXES & CH 121A	1,200,000	1,294,385	1,412,210	1,070,755	1,285,000	1,285,000	0.0%	0
MEDICAL MARIJUANA	190,000	1,288,454	1,437,950	1,958,624	194,000	-	-100.0%	(194,000)
CHARGES FOR SERVICES	2,350,000	2,405,034	3,026,130	1,607,437	1,500,000	1,025,000	-31.7%	(475,000)
PARKING FEES	3,100,000	2,913,363	2,664,368	3,643,446	2,880,000	2,973,600	3.3%	93,600
LICENSES AND PERMITS	500,000	500,935	364,074	1,504,769	1,170,000	1,645,000	40.6%	475,000
FINES AND FORFEITS	800,000	1,092,649	1,043,048	1,336,984	800,000	900,000	12.5%	100,000
INVESTMENT INCOME	200,000	491,574	161,258	122,518	90,000	375,000	316.7%	285,000
MISCELLANEOUS INCOME	100,000	568,944	819,712	885,577	376,560	255,000	-32.3%	(121,560)
MEDICAID INCOME	800,000	0	-	1,122,371	725,000	700,000	-3.4%	(25,000)
MEDICAID PART D REIMBURSEMENT	0	0	594,700	-	-	-		0
NON RECURRING (Hold Harmless Money)	3,750,000	730,139	95	0	0	0		0
<b>TOTAL LOCAL RECEIPTS</b>	<b>19,200,000</b>	<b>19,562,406</b>	<b>19,432,634</b>	<b>22,812,527</b>	<b>17,384,060</b>	<b>18,077,100</b>	<b>4.0%</b>	<b>693,040</b>
NET MA CHERRY SHEET ASST.	30,468,308	34,506,150	34,372,256	35,244,772	37,017,614	37,641,877	1.7%	624,263
MSBA REIMBURSEMENTS	732,824	732,824	0	0	0	0		0
R/RES REDUCE TAX RATE	1,337,058	1,238,516	975,000	2,361,195	1,682,136	2,832,011	68.4%	1,149,875
OFS/TRANSFERS IN	1,900,000	-	1,528,701	-	-	-		0
Indirect Costs	1,345,221	1,431,996	1,494,176	1,469,176	1,682,136	1,555,858	-7.5%	(126,278)
<b>TOTAL OTHER RECEIPTS</b>	<b>35,783,411</b>	<b>37,909,486</b>	<b>38,370,133</b>	<b>39,075,143</b>	<b>40,381,886</b>	<b>42,029,746</b>	<b>4.1%</b>	<b>1,647,860</b>
<b>GENERAL FUND TOTAL</b>	<b>150,067,237</b>	<b>161,088,759</b>	<b>165,010,156</b>	<b>172,061,640</b>	<b>172,224,472</b>	<b>174,565,372</b>	<b>1.4%</b>	<b>2,340,900</b>
<b>ENTERPRISE FUND</b>								
SEWER RATES	9,698,976	9,902,960	10,182,959	10,547,323	10,787,266	11,100,774	2.9%	313,508
Other	-	-	-	-	-	-		-
OFS/Retained Earnings	-	-	-	-	-	-		-
<b>TOTAL SEWER</b>	<b>9,698,976</b>	<b>9,902,960</b>	<b>10,182,959</b>	<b>10,547,323</b>	<b>10,787,266</b>	<b>11,100,774</b>	<b>2.9%</b>	<b>313,508</b>
WATER RATES	5,251,131	5,481,367	5,695,306	5,729,664	5,854,891	6,358,068	8.6%	503,177
Other	-	-	-	-	-	-		0
WATER TRANS/OFS	-	-	100,000	1,523,153	1,669,401	1,250,000	-25.1%	(419,401)
<b>TOTAL WATER</b>	<b>5,251,131</b>	<b>5,481,367</b>	<b>5,795,306</b>	<b>7,252,817</b>	<b>7,524,292</b>	<b>7,608,068</b>	<b>1.1%</b>	<b>83,776</b>
TRASH FEES	869,713	903,408	899,925	899,925	939,079	967,251	3.0%	28,172
OFS/Retained Earnings	2,359,895	2,730,164	2,836,362	3,062,518	3,082,519	3,433,011	11.4%	350,492
<b>TOTAL TRASH</b>	<b>3,229,608</b>	<b>3,633,572</b>	<b>3,736,287</b>	<b>3,962,443</b>	<b>4,021,598</b>	<b>4,400,262</b>	<b>9.4%</b>	<b>378,664</b>
<b>ENTERPRISE FUND TOTAL</b>	<b>18,179,715</b>	<b>19,017,899</b>	<b>19,714,552</b>	<b>21,762,583</b>	<b>22,333,155</b>	<b>23,109,104</b>	<b>3.5%</b>	<b>775,949</b>
<b>GRAND TOTAL</b>	<b>168,246,952</b>	<b>180,106,658</b>	<b>184,724,708</b>	<b>193,824,223</b>	<b>194,557,628</b>	<b>197,674,476</b>	<b>1.6%</b>	<b>3,116,849</b>

# FY2024 Estimated Revenues - All Funds



## FY2024 Estimated Revenues - General Fund



# General Fund Revenue Detail & Graphs

## TAXES

### Real and Personal Property Tax

The primary source of revenue for most municipalities in the Commonwealth is real and personal property taxes; however, the property tax as a percentage of all revenues can greatly differ from community to community. For purposes of taxation, real property includes land, buildings and improvements erected or affixed to land and personal property consists of stock, inventory, furniture, fixtures and machinery. The City's Board of Assessors determines the value of all taxable land, which is revalued at fair market value every three years and updated every year. The City of Salem revalued all real property in FY10 adjusting property values to within 90%-100% of market value. The City's Board of Assessors is also responsible for determining the value of personal property through an annual review process.

#### Factors influencing property taxes

There are three major factors that influence the amount of revenue generated by real and personal property taxes:

**1. Automatic 2.5% Increase (Prop 2 ¾)** – The levy limit is the maximum amount that can be collected through real and personal property taxes by the municipality. Each year, a community's levy limit automatically increases by 2.5% over the previous year's levy limit. This increase does not require any action on the part of local officials.

**2. New Growth** – A community is able to increase its tax levy limit each year to reflect new growth in the tax base. Assessors are required to submit information on growth in the tax base for approval by the Massachusetts Department of Revenue as part of the tax rate setting process.

**3. Overrides/Exclusions** – A community can permanently increase its levy limit by successfully voting an override. Debt and Capital exclusions, on the other hand, are temporary increases in a community's levy limit for the life of the project or debt service. Only a Debt or Capital exclusion can cause the tax levy to exceed the levy limit.

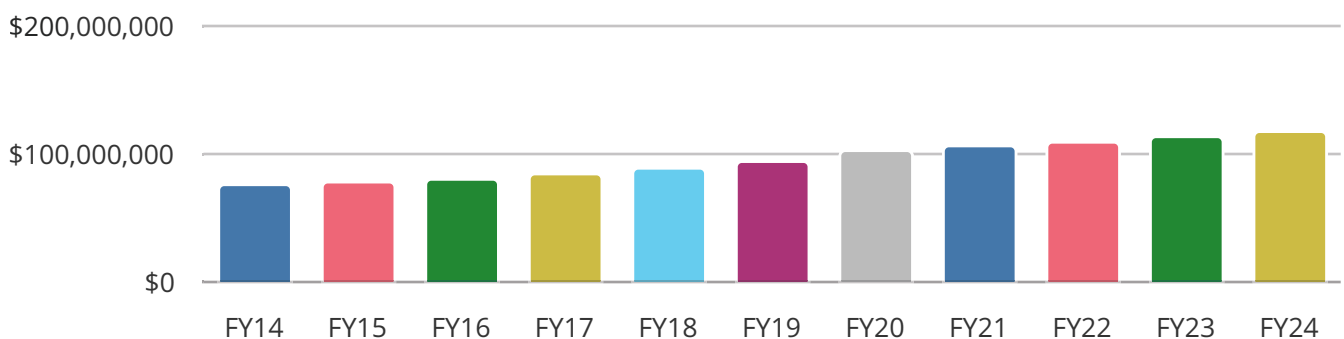
The levy limit for FY2023 is estimated to be \$120,701,802. The actual amount of revenue raised through the tax levy will be determined when the tax rate is set in the fall. The Tax Levy for FY2023 is estimated to be \$114,458,526 which is an increase of 3.89% over FY2022.

### Real and Personal Property - Tax Levy

The property tax levy is the revenue the community can raise through real and personal property taxes. In Massachusetts, municipal revenues to support local spending for schools, public safety and other public services are raised

through the property tax levy, state aid, local receipts and other sources. The property tax levy is the largest source of revenue for most cities and towns, including the city of Salem.

Real and Personal Property - Tax Levy



### Real and Personal Property - Levy Limit

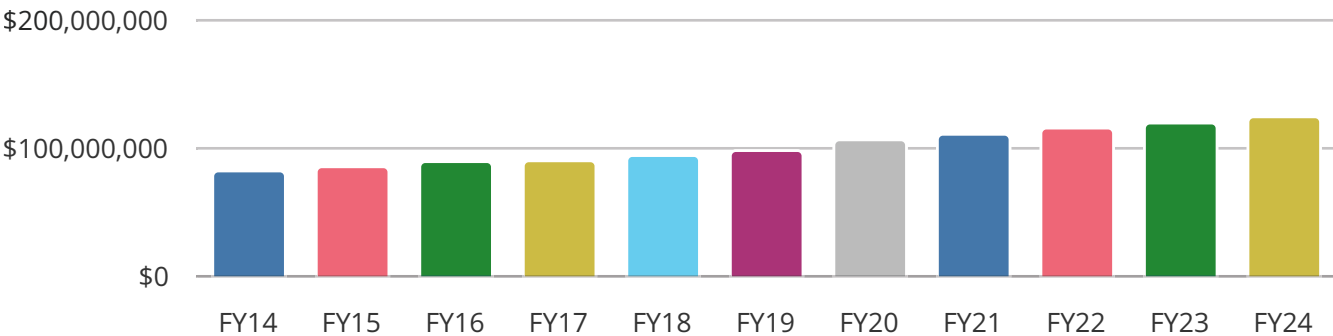
The amount that a municipality may raise in taxes each year which is based on the prior year's limit plus 2.5 percent increase on that amount plus the amount certified by the State that results from "new growth".

A levy limit is a restriction on the amount of property taxes a community can levy. Proposition 2 1/2 established two types of levy limits: First, a community

cannot levy more than 2.5 percent of the total full and fair cash value of all taxable real and personal property in the community. Second, a community's levy is also constrained in that it can only increase by a certain amount from year to year. The levy limit will always be below, or at most, equal to the levy ceiling. The levy limit may not exceed the levy ceiling.



Real and Personal Property - Levy Limit



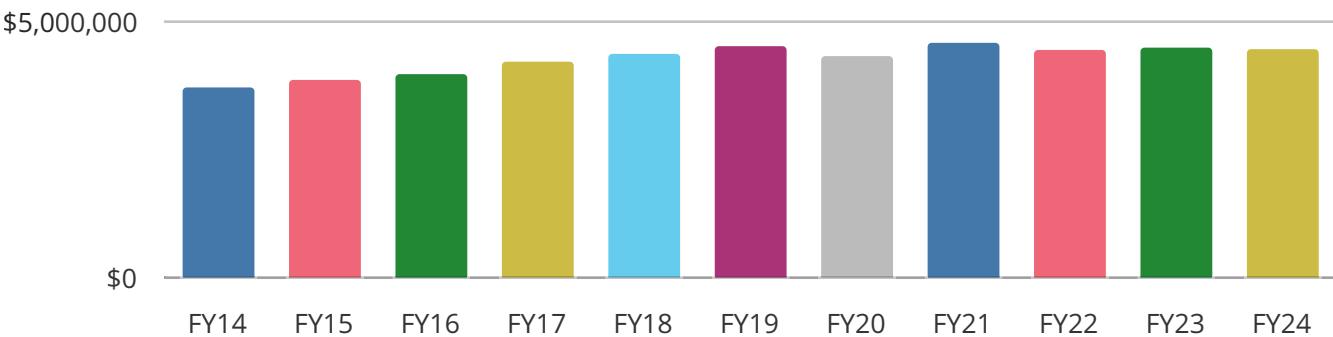
Motor Vehicle Excise

Local Receipts

Massachusetts General Law (MGL) Chapter 60A, Section 1 sets the motor vehicle excise rate at \$25 per \$1,000 valuation. The City collects this revenue based on data provided by the Massachusetts Registry of Motor Vehicles (RMV). The Registry, using a statutory formula based on a manufacturer's list price and year of manufacture, determines valuations. The City or Town in which a vehicle is principally garaged at the time of registration collects the motor vehicle excise tax.

Those residents who do not pay their excise taxes in a timely manner are not allowed to renew registrations and licenses through a 'marking' process at the RMV. The City of Salem notifies the Registry of delinquent taxpayers, through its deputy collector, who prepares excise delinquent files for the Registry of Motor Vehicles. We are anticipating a similar number of collections for FY 2024 based on prior and current fiscal year trends. Due to inflationary pressures, revenue collections for Motor Vehicle Excise have not been as strong in the final quarters of FY2022.

Motor Vehicle Excise



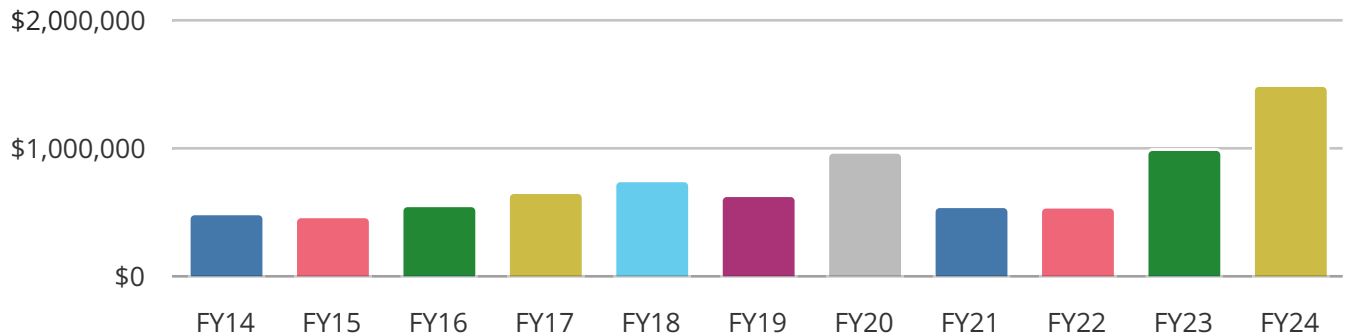
Hotel Excise Tax

Local Receipts

Room Occupancy Excise - MGL Chapter 64G. This category includes taxes received through the state that are collected from all hotels, motels, and other lodging houses within the City at a rate up to, but not exceeding, 6% of the total amount of rent for each such occupancy. On April 22, 2010 the City

Council approved by a 6-5 vote to pass the local options tax increases of .75% on meals and 1% on Hotel/Motels. In FY 2016 the hotel tax was increased from 5% to 6%. In FY 2024 we estimate an increase of 16.28% (\$210,000) due to robust economic recovery from COVID-19, new hotel rooms, and short-term rentals.

### Hotel Excise Tax

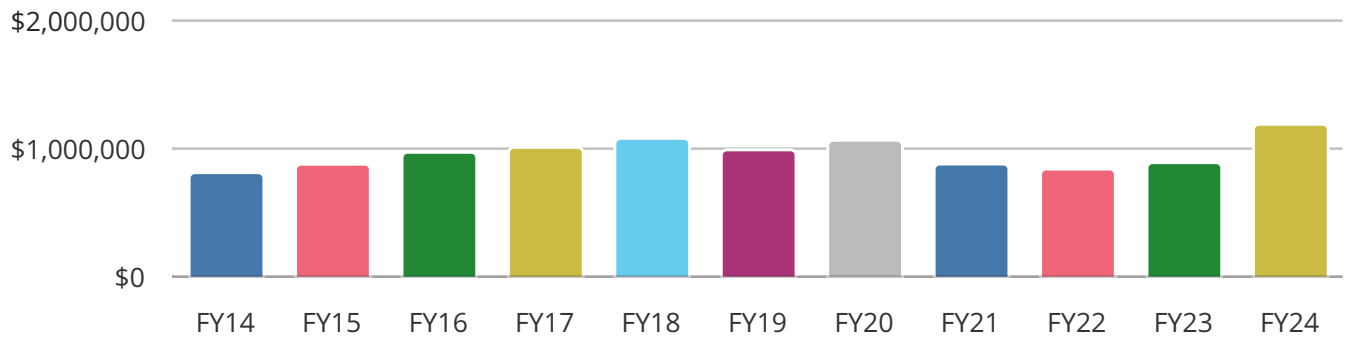


### Meals Excise Tax

#### Local Receipts

MGL CH27 B60 and 156 of the Acts of 2009. This revenue was established in FY2011 as allowed by the Commonwealth of Massachusetts in FY 2010. We are anticipating a 22% increase (\$220,000) in meals tax for FY2024.

### Meals Excise Tax

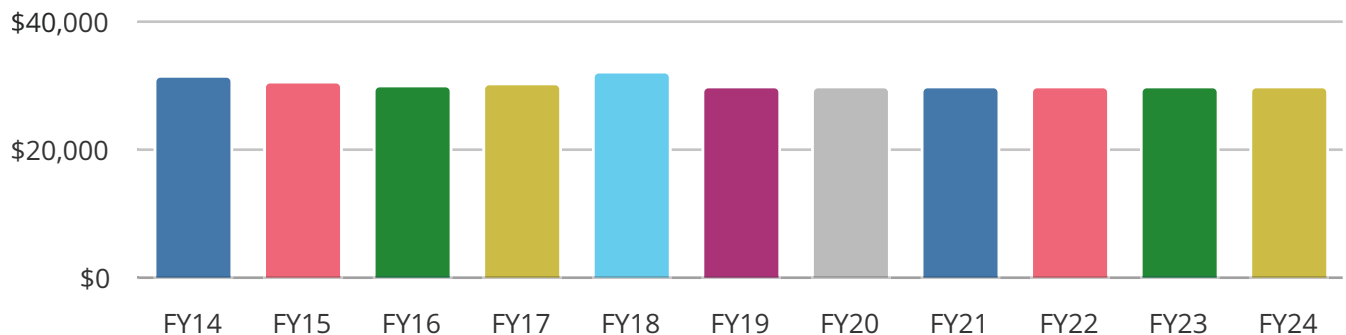


### Boat Excise Tax

#### Local Receipts

As per MGL Chapter 60B Section 2, boat excise tax is levied by each city and town in each fiscal year on every vessel, and its equipment, for the privilege of using the waterways of the Commonwealth. We anticipate little to no increase in FY2024.

### Boat Excise Tax

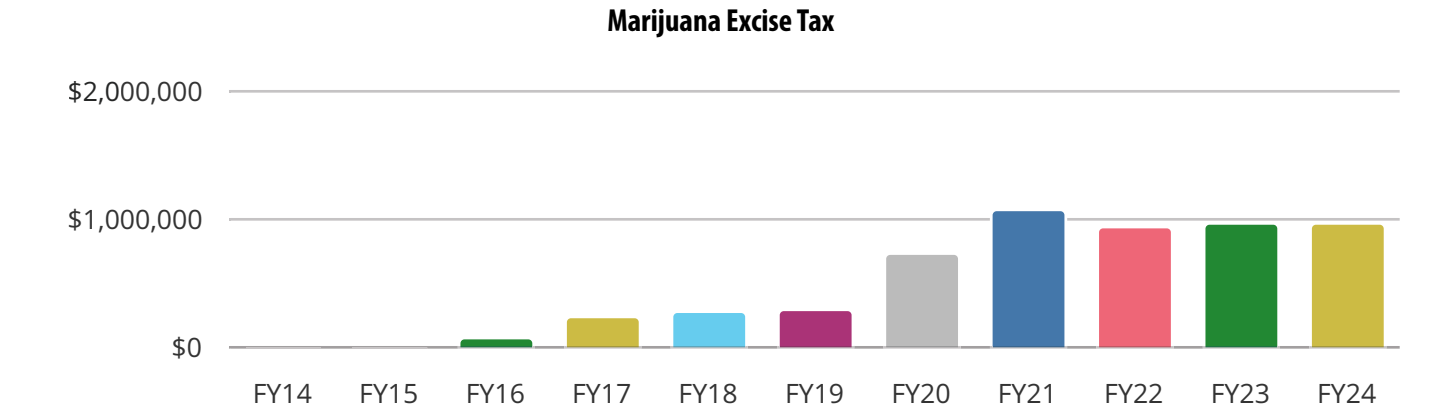


## Marijuana Excise Tax

### Local Receipts

A city or town may impose a local excise on the retail sale of marijuana for adult use by accepting G.L. c. 64N, § 3. The maximum excise rate communities may impose is 3%. If a city or town in which a marijuana retailer is located

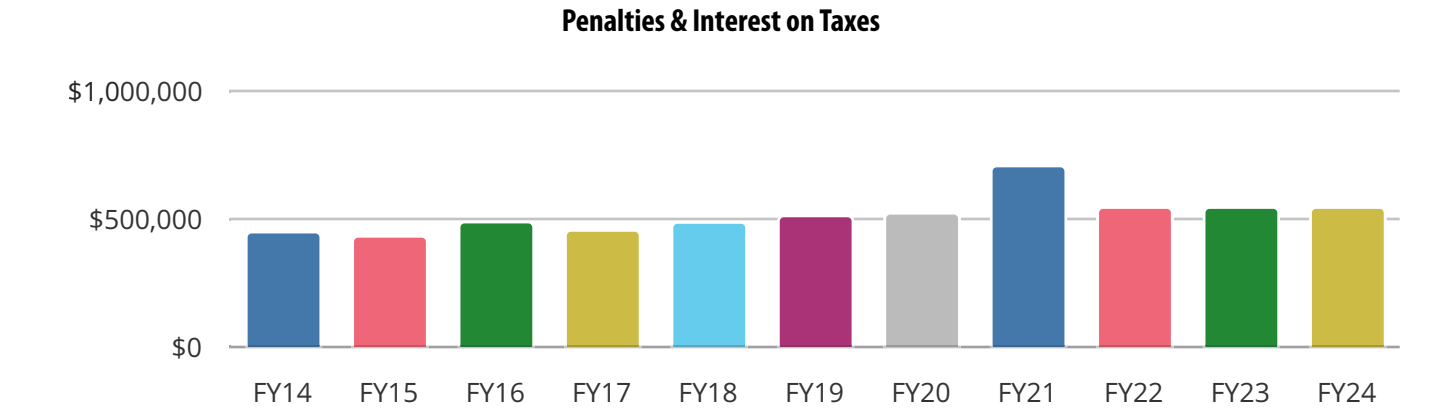
accepts G.L. c. 64N, § 3, all sales by the marijuana retailer that are subject to the state excise on marijuana retail sales will also be subject to the host community’s local excise. This excise is applicable to retail sales of marijuana for adult use on or after July 1, 2018. Salem is anticipating \$978,500 in collections for FY24 based on recent trends.



## Penalties & Interest on Taxes

### Local Receipts

This category includes delinquent interest and penalties on all taxes and tax title accounts. It also contains demand fees on real and personal property taxes as well as demands and warrants on late motor vehicle excise taxes and boat excise taxes. Demand fees were increased from \$15.00 to \$30.00 in FY2018. We anticipate no increase in penalties and interest in FY2024.



## Payment in Lieu of Taxes (PILOT)

### Local Receipts

Many communities, Salem included, are not able to put all the property within its borders to productive, tax generating uses. Federal, state and municipal facilities, hospitals, churches and colleges are examples of uses that are typically exempt from local property tax payments. The City currently has PILOT agreement with several entities, including the South Essex Sewerage District,

North Shore Medical Center, and the Salem Housing Authority, Northeast Animal Shelter, as well as some Urban Redevelopment Corporations (MGL Chapter 121A).

Revenues are adjusted for FY2024 to reflect current PILOT agreements.

## Charges for Services

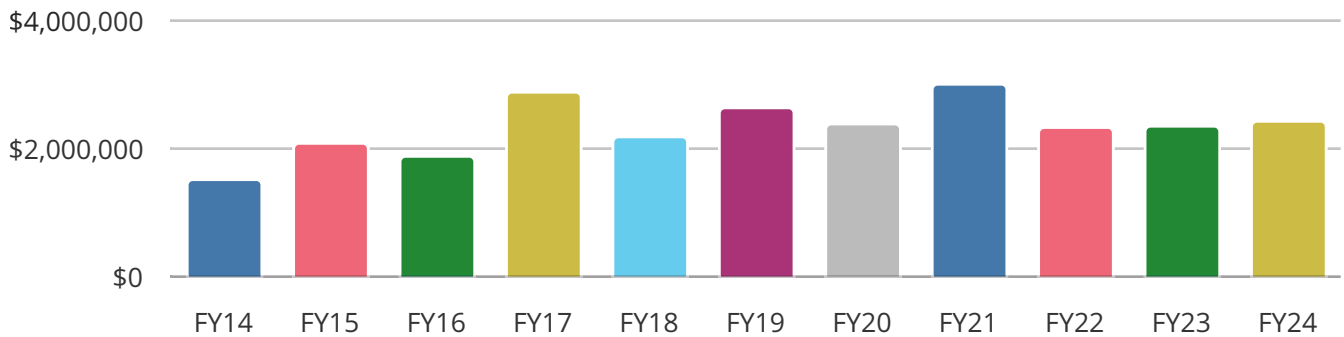
### Local Receipts

**Services / Charges / User Fees** – Charges for services are a revenue source to assist municipalities to offset the cost of certain services provided to the community. Some of the fees within this category are board of health fees, building and plumbing permits, electrical fees, engineering inspections as well as park and recreational fees. In FY 2007 the trash fee was also added to

this category as well as passport and ferry fees. In FY08 the trash fee was moved to an enterprise fund, however police and fire administrative fees for detail work were added as a new revenue source.

In FY2024 we project a \$1,345,000 decrease. This number is variable and can fluctuate up and down, based on a number of external factors.

### Charges for Services



## Parking Fees

### Local Receipts

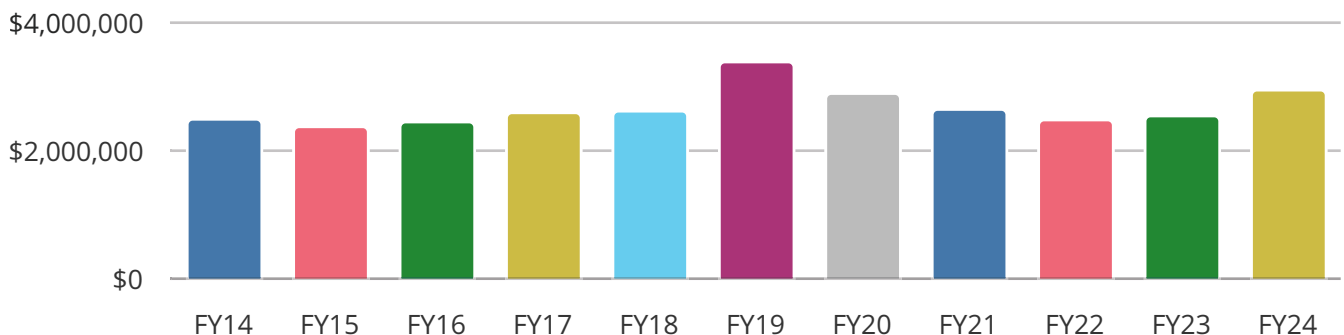
Parking revenues are from fees charged for parking at the Museum Place Mall Parking Garage, South Harbor Parking Garage, Church Street Lot, and all metered parking. Parking revenues are set by City Ordinance.

Revenue increase are anticipated from these adjustments to assist with ongoing maintenance and improvements of these facilities. In FY 2018 the Traffic and Parking director and staff worked with the Traffic and Parking Commission to review all parking rates, which have been largely unchanged for eight years, and utilization levels in the downtown area. It was determined that rates were low and should be increased in certain locations to better reflect value and utilization of parking.

In FY19, the City of Salem adopted a new parking fee structure of many key components of the parking department; including increases from \$1.00/hr. to \$1.50/hr. in the Museum Place Garage, from \$.25/hr. to \$.75/hr. in the South Harbor Garage, at the Church Street parking lots from \$1.00 per hour to \$1.50 per hour and other lots throughout the city from .50 to \$1.00-\$1.50. Residents are provided lower rates in many areas. In addition to the garage rates and meter changes, the price for a monthly parking pass in the Riley Plaza parking lot changed to \$35.00 per month, effective September 22, 2018.

Based on current trend analysis, we are projecting an increase of 3.25% in parking fee collections for FY24.

### Parking Fees



## Licenses & Permits

### Local Receipts

License and permit revenue arises from the City's regulation of certain activities (e.g., selling alcoholic beverages). A person or organization pays a license fee to engage in the activity for a specified period. The primary licensing agency in the City is the City Council. All fees are set by one of three methods: State law, City By-Law or Licensing Body.

**Liquor Licenses** - Under Chapter 138 of the General Laws of Massachusetts, the City is empowered to grant licenses regulating the sale of alcoholic beverages. License fees vary depending upon the type of establishment, closing hours, number of days open, and whether the license is for all alcohol or beer and wine. All licenses issued by the City Council, with the exception of short-term and seasonal liquor licenses, have a maximum fee set by State statute. In FY 2011 Liquor license fees for all restaurants impacted by the increase in meals tax were reduced by 25%.

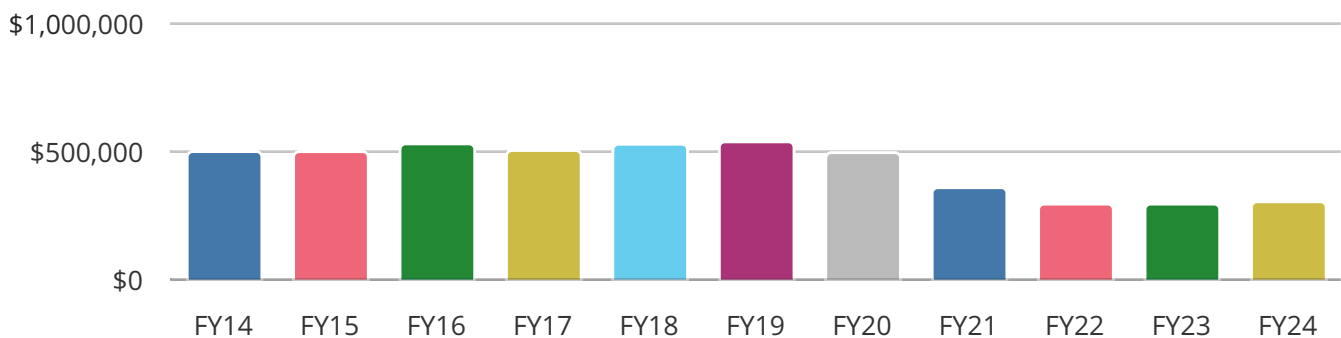
**Entertainment** - Entertainment licenses are issued for live performances, movie theaters, automatic amusement machines, billiard tables, bowling alleys, and several other forms of entertainment.

**City Clerk Licenses & Permits** - The City Clerk issues licenses and permits primarily relating to marriages, births, deaths and dog registrations.

**Other Departmental Permits** - Other Departments issue various permits including smoke detector, LP gas, firearms, and constable fees.

We anticipate an increase of \$1,345,000 in collections for license fees for FY 2024 based on revenue trends.

### Licenses & Permits



## Fines & Forfeits

### Local Receipts

**Court Fines** - Non-parking offenses result in fines for moving violations. Responding to the community's desires and public safety concerns, the police department has been focused on enforcing speed limits in local neighborhoods. Other moving violations that are included in this category are driving while intoxicated, passing in the wrong lane, and failing to stop at the traffic signal. These fines, collected by the District Court, are distributed to the City on a monthly basis.

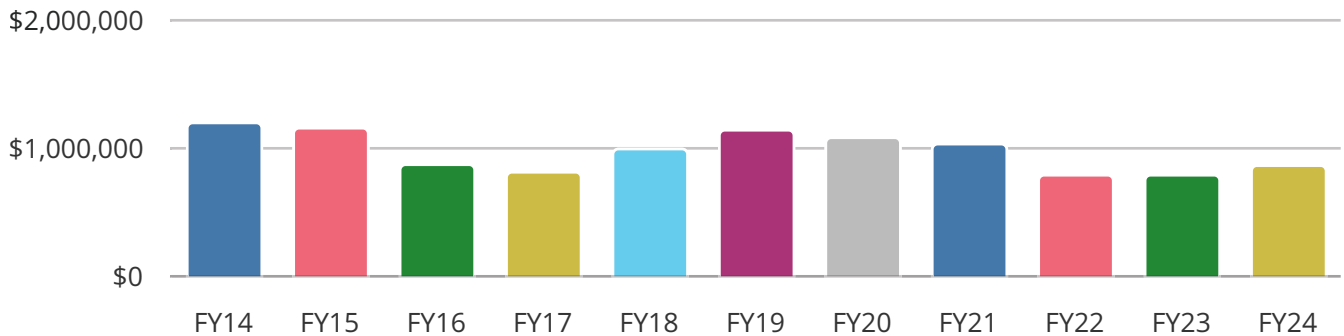
**Parking Fines** - The collection of outstanding parking fines continues to be an important source of revenue to the City. The timely collection of fines has been aided by automation, and by State law that violators are prohibited from renewing their driver's licenses and registrations until all outstanding tickets are paid in full. Like Motor Vehicle Excise, those individuals who do not pay their parking tickets in a timely manner are not allowed to renew registrations

and licenses through a 'marking' process at the RMV. The City of Salem notifies the Registry of delinquent fine payers, through its deputy collector, who prepares parking ticket delinquent files for the Registry of Motor Vehicles.

As part of the 2011 parking study, the City has changed both the time limits and the overtime fine for parking meters. The limits will increase from two (2) hours to four (4) hours, which will certainly decrease the amounts of overtime violations written by the meter enforcement division. However, the increase of the overtime fine will offset some of the decrease in the volume of tickets written. Furthermore, the sharply reduced rates in the City's parking garages will certainly decrease the volume of cars parking curbside (where the tickets are written) and increase the volume of cars parking in the garage, where there will be virtually no tickets written (except for handicap violations, which go into a separate account).

In FY 2024 we anticipate an increase of \$100,000 (12.50%) in collections based on revenue trends.

### Fines & Forfeits



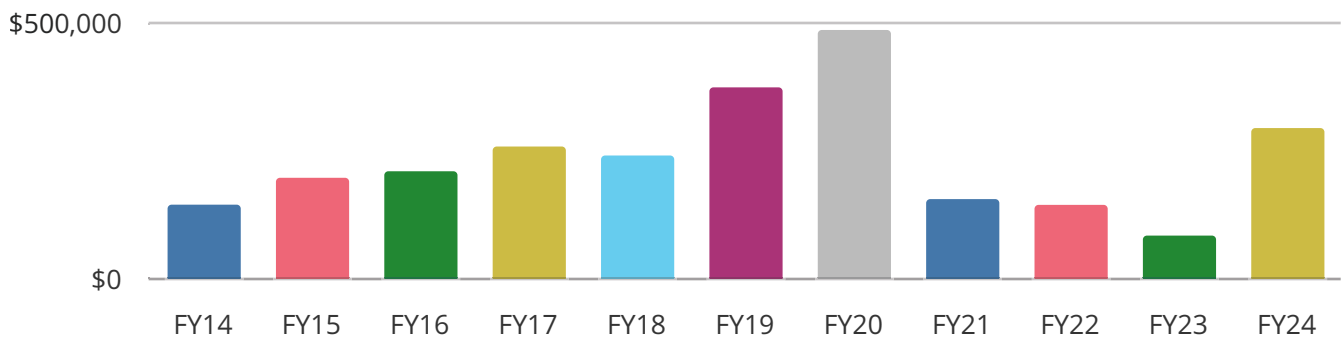
### Investment Interest Income

#### Local Receipts

Under Chapter 44 Section 55B of the Mass. General Laws, all monies held in the name of the City which are not required to be kept liquid for purposes of distribution shall be invested in such manner as to require the payment of

interest on the money at the highest possible rate reasonably available. The investment decision must take into account safety, liquidity and yield. The City Treasurer looks to maximize our earning potential by evaluating investing options. In FY2024 we anticipate a 316.67% increase based on prior fiscal year revenue trends. Historically low interest rates are steadily increasing.

### Investment Interest Income



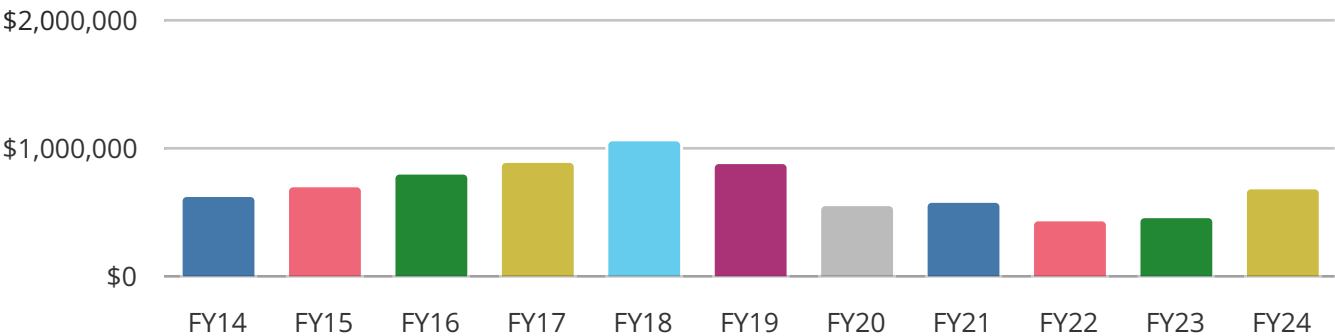
### Medicaid Reimbursement

#### Local Receipts

**Medicaid Reimbursements (SPED)** – In accordance with laws and regulations governing the Medicaid program, school systems are mandated by the Individuals with Disabilities Education Act (IDEA) to provide health related services to their special education student population. They are permitted to file claims for partial federal reimbursement for both their student health

services and the administrative support expenditures incurred in providing those services. We receive both the Direct Student Expenditures reimbursement (school-based health services provided directly to the student) and the Administrative expenditures reimbursement (to assist in the delivery of Special Education (SPED) services to students.) In FY 2024 we anticipate a - 3.45% decrease in SPED Medicaid based on revenue trends.

Medicaid Reimbursement

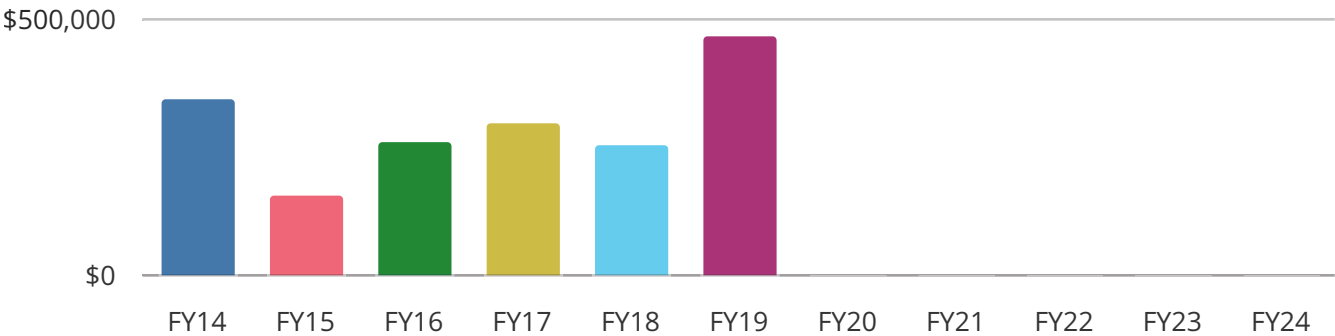


Miscellaneous Recurring

Local Receipts

This category is used for all 'other' non-categorized income such as revenue from sale of copies of reports generated by a department, sale of data from tax files, collector's fees, refunds, bad checks, etc. We anticipate a -32.28% increase for FY 2024 based on current revenue trends.

Miscellaneous Recurring



Miscellaneous Non-Recurring

Local Receipts

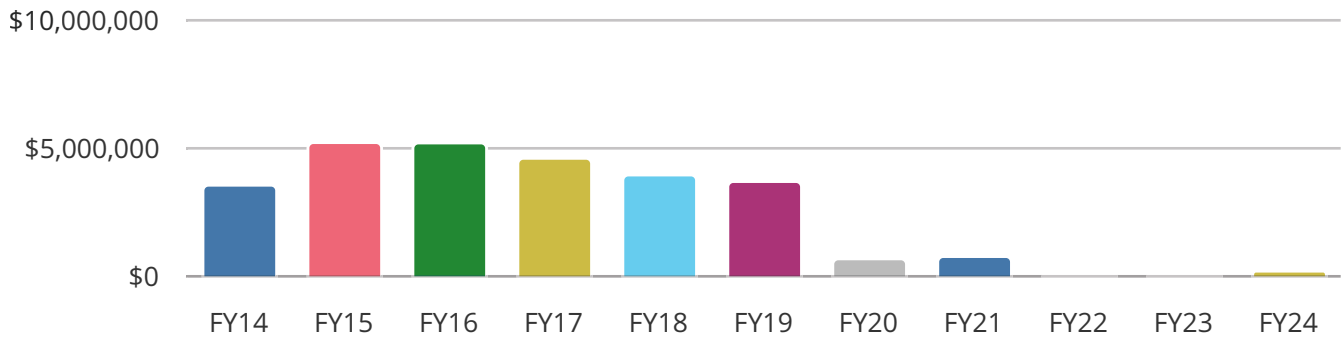
This category is used for all one-time income sources and revenues not considered common in municipalities.

In FY2015 much of the Host Fee money comes in as tax revenue and is part of the Tax Levy. Only 185K actually comes in as revenue outside of the tax levy. Massachusetts General Law (MGL) Chapter 21A, Section 33 allows for a Reim-

bursement for Communities Affected by the Regional Greenhouse Gas Initiative (RGGI) also known as the 'Hold Harmless Agreement'. The reimbursement for FY 2020 amounted to 3.75 Million in hold harmless money based on the tax agreement with Footprint and the state. The City no longer collects the hold harmless monies in this category as the Power Plant is now on the tax base.



### Miscellaneous Non-Recurring



## Chapter 70 (Education Aid)

### INTERGOVERNMENTAL REVENUE – STATE AID (“CHERRY SHEET”)

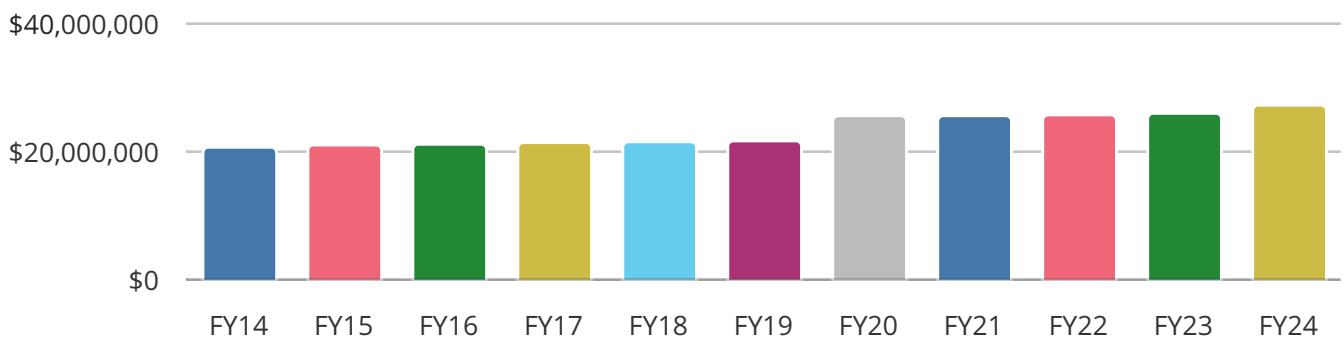
Cherry Sheet - Every year the Commonwealth sends out to each municipality a “Cherry Sheet”, named for the pink-colored paper on which it was originally printed. The Cherry sheet comes in two parts, one listing the State assessments to municipalities for Massachusetts Bay Transportation Authority (MBTA), Charter Schools, RMV non-renewal fees, Retired Teachers Health Insurance, air pollution control districts, and the other State programs; the other section lists the financial aid the City will receive from the State for funding local programs. Each Cherry Sheet receipt is detailed below. State Cherry Sheet revenue funds are the primary intergovernmental revenue and in the case of many cities, is the single largest source of annual revenue. Cherry Sheet revenue consists of direct school aid, local aid, and specific reimbursements and distributions such as aid to public libraries, veteran’s benefits, police career incentives, and a number of school related items. For a complete

copy of the Cherry Sheet Manual or the actual Cherry Sheet Local Receipts and/or Assessments go to: <http://www.mass.gov/dor/docs/dls/cherry/cherry-sheetmanual.pdf>

School Aid - Chapter 70 school aid is based on a complex formula that takes into account: (1) statewide average cost per pupil; (2) local district pupil counts, with weighing factors to reflect varying costs among programs such as special education or vocational education, and (3) municipal fiscal “ability to pay” for education, as measured by equalized valuation per capita as a percent of statewide averages.

For FY2024, the preliminary Chapter 70 amount for the City of Salem is \$27,455,880 an increase of \$1,270,938.

### Chapter 70 (Education Aid)



## Charter School Reimbursement

### INTERGOVERNMENTAL REVENUE – STATE AID (“CHERRY SHEET”)

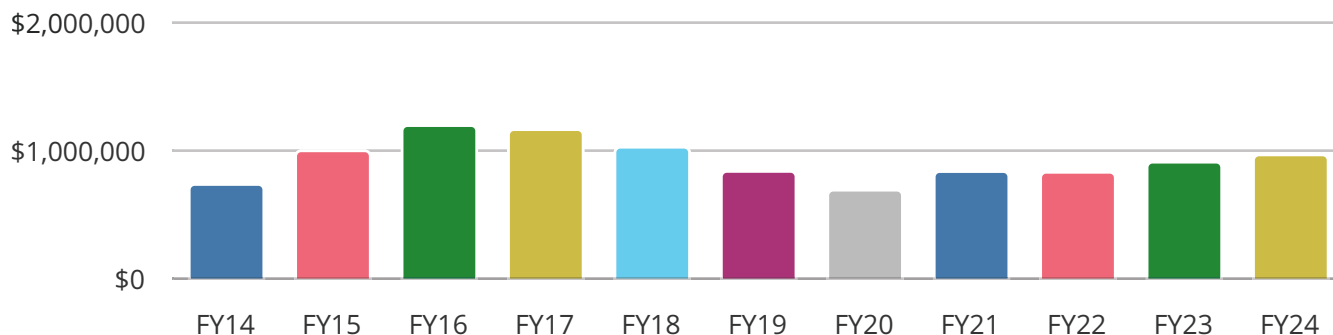
**Charter Tuition Reimbursement** - Under Chapter 71, Section 89, 2004 Chapter 46 of the Acts of 1997 provides for the reimbursement sending districts for the tuition they pay to Commonwealth charter schools. It is a reimbursement for those students that elect to attend a charter school.

Sending districts are reimbursed a portion of the costs associated with pupils attending charter schools beginning with the second quarterly distribution. There are three levels to the reimbursement; 100% of the tuition increase in the first year, 60% of the tuition increase in the second year, and 40% of the tuition increase in the third year. In addition, the reimbursement covers 100%

of the first-year cost of pupils at charter schools who attend private or independent schools in the previous year. The reimbursement also covers 100% of the cost of any sibling students whose tuition brings a district above it statu-

tory assessment cap of 9% of net school spending. The reimbursement is subject to appropriation in the final budget for the Commonwealth. This is a preliminary number based on school enrollment figures available at this time.

### Charter School Reimbursement



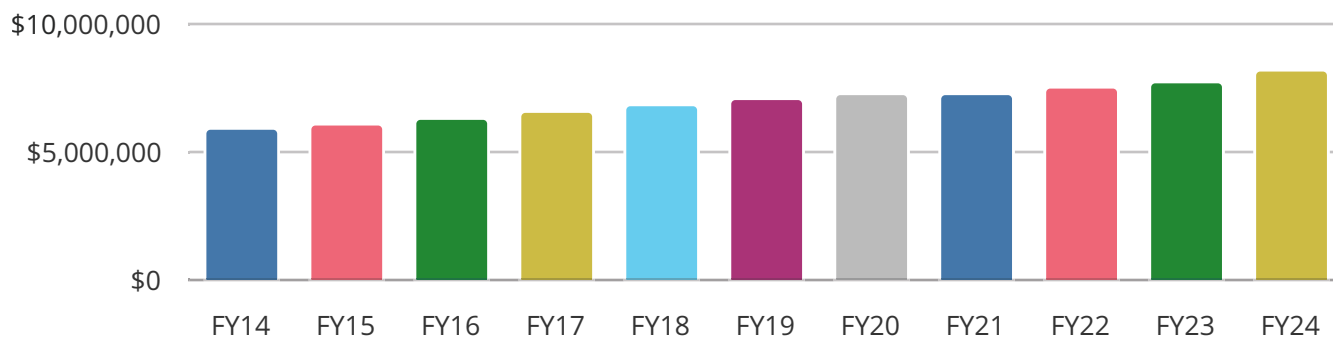
### Unrestricted General Government Aid (UGGA)

#### INTERGOVERNMENTAL REVENUE – STATE AID (“CHERRY SHEET”)

In FY 2010 the state eliminated the Lottery Aid, General Fund Subsidy to Lottery, and Additional Assistance revenue and replaced it with this revenue called 'Unrestricted General Government Aid'. The FY 2006 to FY 2009 combines the three revenue sources no longer used (lottery, subsidy to lottery,

& additional assistance). The FY 2024 amount, based on the Governor and House FY2023 budgets, is anticipated to be \$8,246,699, an increase of \$255,712. The Senate is still finalizing its budget. The final amount allocated to Salem will not be determined until after the state finalizes its FY2024 budget.

### Unrestricted General Government Aid (UGGA)



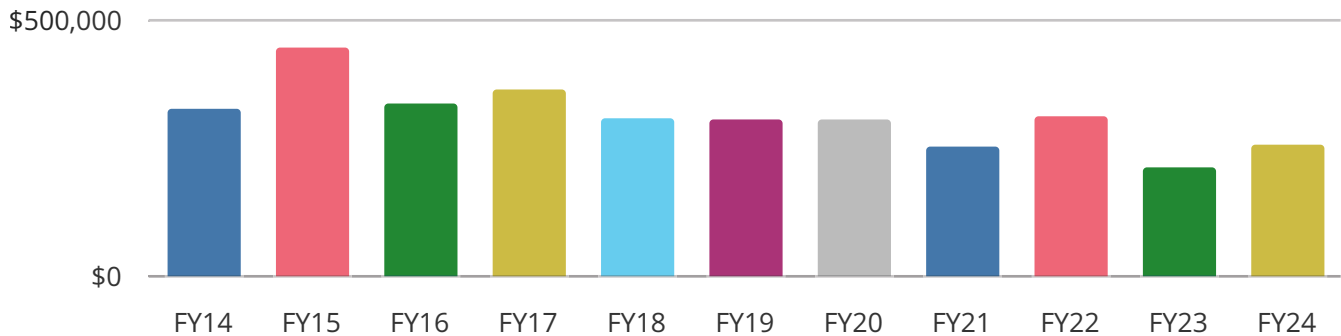
### Veterans Benefits

#### INTERGOVERNMENTAL REVENUE – STATE AID (“CHERRY SHEET”)

Under Chapter 115, Section 6 municipalities receive a seventy-five percent (75%) State reimbursement on the total expenditures made on veterans'

financial, medical and burial benefits. The state anticipates a 20.33% (\$44,313) increase in reimbursement for FY 2024 based on prior fiscal year actual reimbursement submissions.

### Veterans Benefits

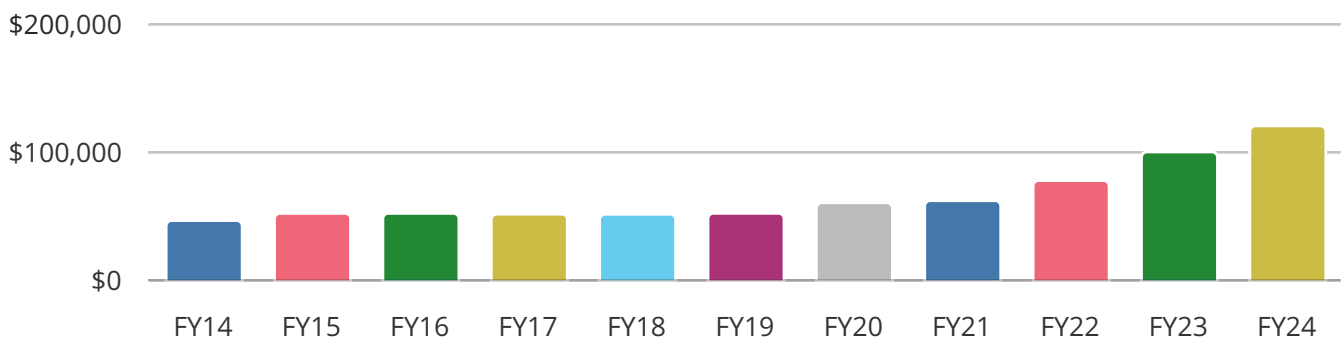


### State Owned Land

#### INTERGOVERNMENTAL REVENUE – STATE AID (“CHERRY SHEET”)

This revenue is to reimburse communities for forgone tax revenues due to certain types of tax-exempt state-owned land. Eligibility for reimbursement depends on land use and the state agency with jurisdiction over the property as specified in the legislation.

### State Owned Land



### Exemptions - Vets, Blind, Spouses & Elderly

#### INTERGOVERNMENTAL REVENUE – STATE AID (“CHERRY SHEET”)

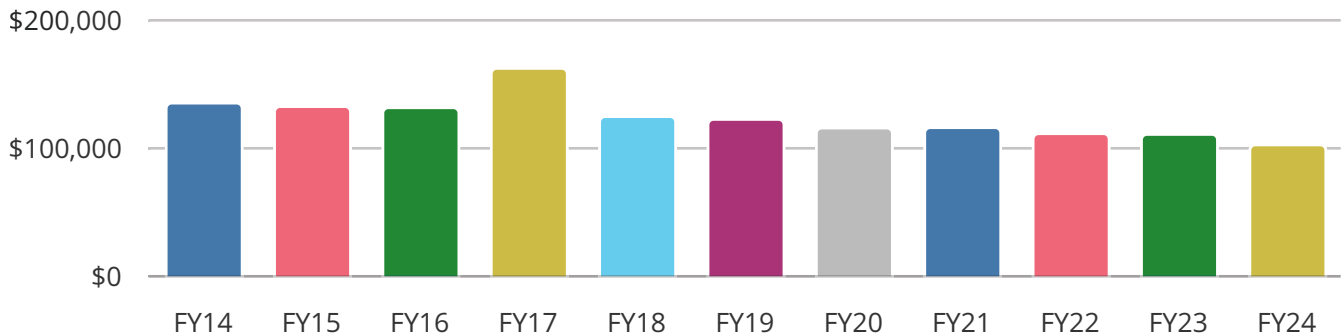
The State Cherry Sheet reimburses the City for loss of taxes due to real estate abatements to veterans, surviving spouses and the legally blind. The abatement categories are authorized by the State. The City is not empowered to offer abatements in other categories. Under Chapter 59, Section 5, of the General Laws, municipalities are reimbursed for amounts abated in excess of \$175 of taxes of \$2,000.00 in valuation times the rate, whichever is greater.

Qualifying veterans or their surviving spouses receive an abatement of \$175 or \$2,000 in valuation times the tax rate, whichever is the greater. Chapter 59, Section 5, Clause 17d, of the General Laws, as amended by Section 2, Chapter

653 of the Acts of 1982, provides a flat \$175 in tax relief to certain persons over seventy, minors, and widows/widowers. Chapter 59, Section 5, Clause 37a, of the General Laws as amended by Section 258 of the Acts of 1982 provides an abatement of \$500 for the legally blind. Chapter 59, Section 5, Clause 41c, of the General Laws as amended by Section 5, of Chapter 653 of the Acts of 1982, qualifying persons over seventy years of age are eligible to receive a flat tax exemption of \$500.

In FY 2010 the state combined the elderly exemption with the veterans, blind and surviving spouse’s exemptions. In previous years, the elderly exemption was budgeted separately. FY 2024 shows a decrease of \$8,209.

### Exemptions - Vets, Blind, Spouses & Elderly



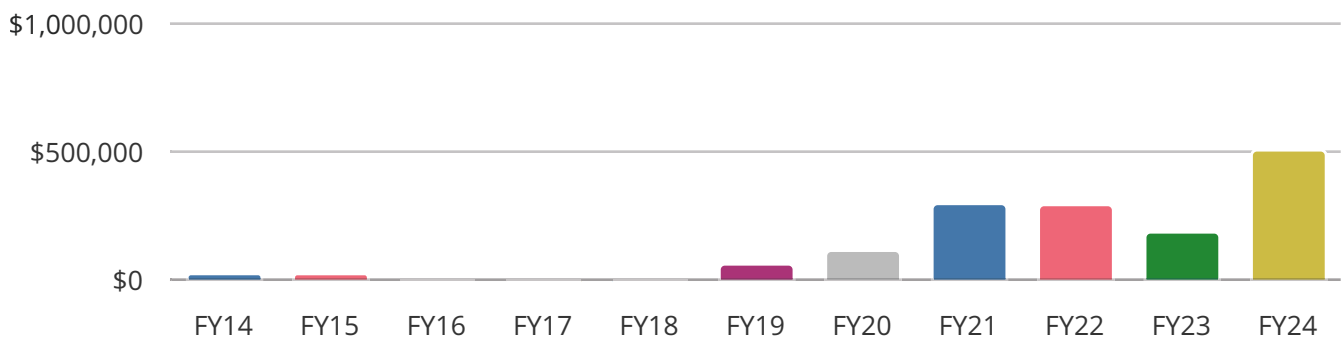
### Offsets Receipts - School Choice Receiving Tuition

#### INTERGOVERNMENTAL REVENUE – STATE AID (“CHERRY SHEET”)

The state provides receipts that are paid directly to departments through state granting agencies, and are not part of the City’s General Fund Cherry Sheet Revenue. These revenues are for School Lunch and Public Library as shown in the charts below. For a description of Offset Receipts go to <http://>

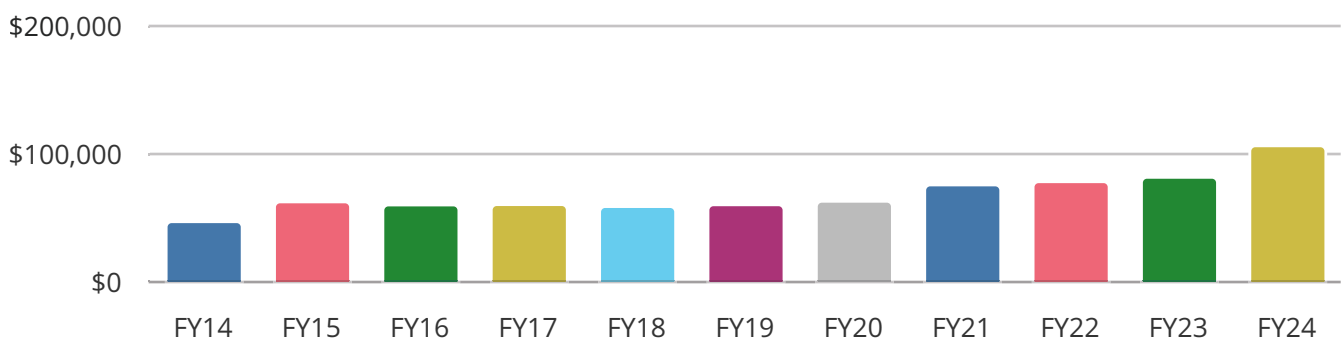
[www.mass.gov/dor/docs/dls/cherry/cherrysheetmanual.pdf](http://www.mass.gov/dor/docs/dls/cherry/cherrysheetmanual.pdf). The school lunch offset from the Cherry Sheet by DOR is an education offset that has no impact on the tax rate setting process. The Library Offset receipt, based on the amount allocated in the House FY2024 budget, was decreased by \$17,093 for FY 2024.

### Offsets Receipts - School Choice Receiving Tuition



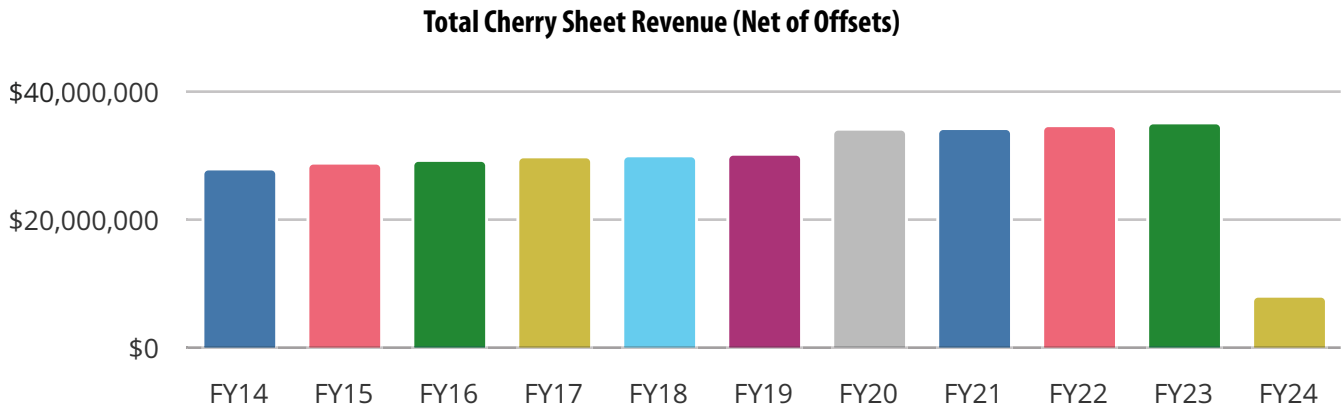
### Offsets Receipts - Library Aid

#### Offsets Receipts - Library Aid



## Total Cherry Sheet Revenue (Net of Offsets)

The total of all cherry sheet revenue is listed below.



## School Construction - School Building Authority (SBA)

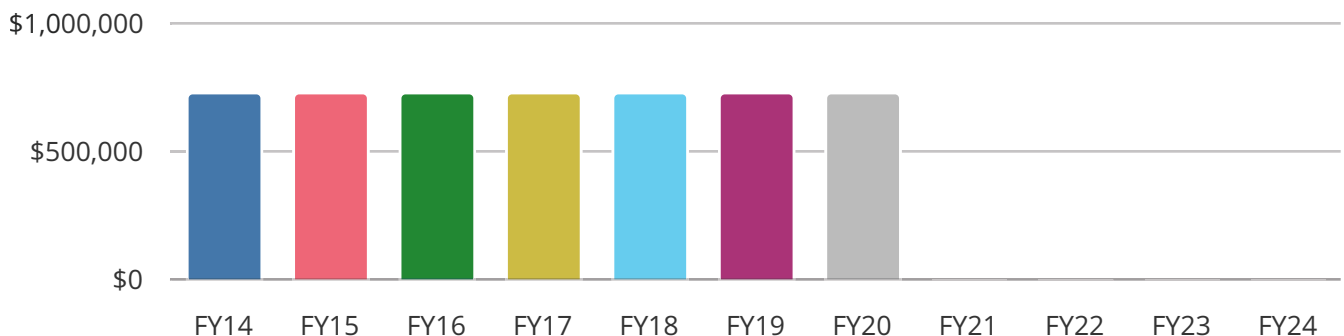
**School Construction** - The School Assistance Act, as amended, provides for the reimbursement of school construction projects that involve any of the following: The replacement of unsound or unsafe buildings; the prevention or elimination of overcrowding; prevention of the loss of accreditation; energy conservation projects, and the replacement of, or remedying of, obsolete buildings. The law also provides formulas (involving equalized valuation, school population, construction costs, and interest payments) for reimbursement of costs that include fees, site development, construction, and original equipping of the school.

In July of 2004, the governor signed Chapter 208 and Chapter 210, of the Acts of 2004 into law, which makes substantial changes to the School Building Assistance (SBA) program. This legislation transfers responsibility for the SBA program from the Department of Education to the Massachusetts School

Building Authority (MSBA), under the Office of the State Treasurer. The authority is a new and independent governing body comprised of seven members. The legislation under Chapter 210 dedicates 1 percent of the sales tax receipts to help fund School Building projects. For more information go to [www.mass.gov/msba](http://www.mass.gov/msba)

The City of Salem still receives some payments under the old SBA program and also receives monthly reimbursements for ALL eligible costs for the ongoing Collins and Saltonstall Schools under the new MSBA program. FY 2014 saw a significant reduction in SBA reimbursement of \$1.8M (71.1%) due to the payoff of the Bowditch, Saltonstall and part of Bates bonds. The only project the SBA is still reimbursing is the reduced amount on the Bates school. The SBA reimbursement chart is later in this section. Reimbursements stop in FY2020.

## School Construction - School Building Authority (SBA)



## Indirect Costs from Enterprise Funds

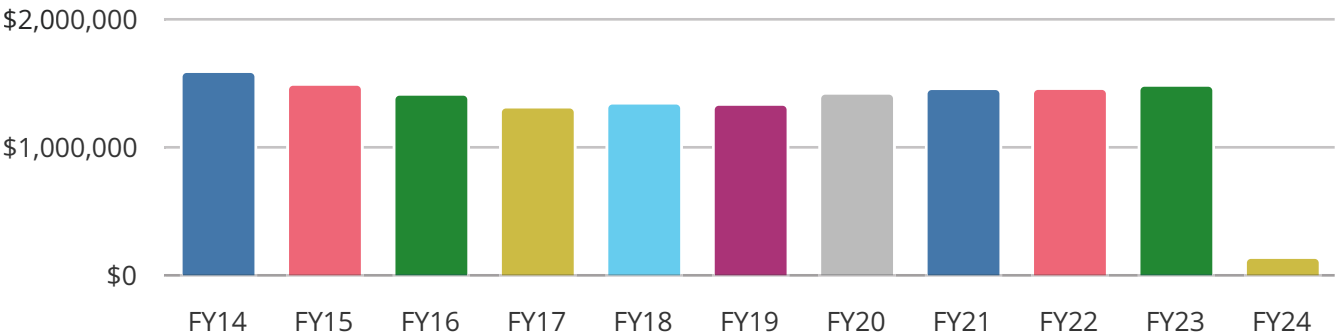
**Enterprise Fund Transfer** - The Water and Sewer Enterprise Funds, financed by water and sewer usage charges, provide reimbursements for direct and indirect costs associated with a variety of City services, provided by Finance,

Treasury, Human Resources, and other City Departments. Additionally, enterprise funds provide reimbursements to the general fund for all employee benefits (including fringe benefits) of those employees who work for the

water and sewer departments, as well as costs for the maintenance of the Water and Sewer accounting and billing system. Finally, a portion of the City's assessments for property/casualty insurance, unemployment and worker's compensation are also captured in the indirect costs of the enterprise funds of the water and sewer departments. The Trash Enterprise Fund is subsidized by the General Fund and therefore no indirect costs are reimbursed back to the General Fund from the Trash Enterprise Fund.

Starting in FY 2015 the City began to steadily reduce the amount of indirect costs transferred to the General Fund in response to the recommendation of the City's outside auditors to more accurately calculate indirect costs. In FY2018 we began to increase the indirect costs based on a new methodology of calculating indirect costs that has been approved by the auditors.

**Indirect Costs from Enterprise Funds**



### Other Financial Sources

**Receipts Reserved for Appropriation** – The City of Salem has three Receipts' Reserved for Appropriation Funds for Harbormaster, Golf Course, and Witch House. The revenue earned from these activities is credited to each of these special revenue funds. At the request of the Mayor, that money is appropriated by the City Council to the General Fund to cover both direct and indirect costs of each department in December for purposes of the certification of the City's tax rate by the Massachusetts Department of Revenue, as well as periodically throughout the year at the request of the department head of the Golf Course, Witch House, or Harbormasters Office to cover unforeseen or extraordinary expenses. We anticipate an increase of \$122,000 over FY2023 due to increases in associated departmental budgets as well as new Receipts Reserved accounts for the Forest River Pool and Charter Street Cemetery. These increases will partially offset increases in associated expenditures.

**Other Receipts Reserved** – Not Budgeted The City has three other receipts reserved accounts – Sale of Lots, Sale of Vaults, and Salem Common. The first two can only be used for the care and maintenance of graves in the City's cemetery, and the Salem Common money can only be used for care and maintenance of the Salem Common. This money is transferred to the General Fund by appropriation from the City Council as needed.

**Other Sources of Revenue** – The City of Salem has in the past used Free Cash, Stabilization, and overlay (abatement and exemption reserve) to balance the budget. In FY2024, we anticipate using \$1,000,000 to mitigate increases in taxes.



# Department of Revenue - State Local Aid Revenue & Assessments Estimates (Cherry Sheet)

## Estimated Receipts - Local Aid

PROGRAM	FY2022	FY2023	FY2024 (Governor's Budget "H1")	FY2024 HWM Budget	FY2024 SWM Budget	FY24 v. FY23
<b>Education Receipts:</b>						
Chapter 70	25,936,602	26,184,942	27,455,880	27,455,880	27,455,880	1,270,938
School Transportation	-	-	-	-	-	-
Charter Tuition Reimbursement	840,943	1,787,513	976,960	966,395	976,668	(810,845)
Smart Growth School Reimbursement	-	-	-	-	-	-
<b>Offset Receipts:</b>						
School Choice Receiving Tuition	297,247	527,931	510,838	510,838	510,838	(17,093)
<b>Sub-Total, All Education Items:</b>	<b>27,074,792</b>	<b>28,500,386</b>	<b>28,943,678</b>	<b>28,933,113</b>	<b>28,943,386</b>	<b>443,000</b>
<b>General Government:</b>						
Unrestricted Gen Gov't Aid	7,581,582	7,990,987	8,150,807	8,118,843	8,246,699	255,712
Local Share of Racing Taxes	-	-	-	-	-	-
Regional Public Libraries	-	-	-	-	-	-
Veterans Benefits	317,771	217,975	262,288	262,288	262,288	44,313
Exemp: VBS and Elderly	112,397	111,838	104,164	103,629	103,629	(8,209)
State Owned Land	78,897	101,272	121,618	121,618	121,618	20,346
<b>Offset Receipts:</b>						
Public Libraries	79,333	95,156	107,386	102,386	107,386	12,230
<b>Sub-Total, All General Government:</b>	<b>8,169,980</b>	<b>8,517,228</b>	<b>8,746,263</b>	<b>8,708,764</b>	<b>8,841,620</b>	<b>324,392</b>
<b>Total Estimated Receipts:</b>	<b>35,244,772</b>	<b>37,017,614</b>	<b>37,689,941</b>	<b>37,641,877</b>	<b>37,785,006</b>	<b>767,392</b>
<b>Net of Offsets</b>	<b>34,868,192</b>	<b>36,394,527</b>	<b>37,071,717</b>	<b>37,028,653</b>	<b>37,166,782</b>	<b>772,255</b>

## Estimated State Assessments

PROGRAM	FY2022	FY2023	FY2024 (Governor's Budget "H1")	FY2024 HWM Budget	FY2024 SWM Budget	FY24 v. FY23
<b>State Assessments and Charges:</b>						
Mosquito Control Projects	52,670	54,265	56,808	56,255	56,255	1,990
Air Pollution Districts	13,547	13,956	14,733	14,733	14,733	777
Metropolitan Area Planning Council	23,814	24,843	25,974	25,974	25,974	1,131
Old Colony Planning Council	0	-	-	-	-	0
RMV Non-Renewal Surcharge	132,400	118,480	137,160	137,160	137,160	18,680
<b>Sub-Total, State Assessments:</b>	<b>222,431</b>	<b>211,544</b>	<b>234,675</b>	<b>234,122</b>	<b>234,122</b>	<b>22,578</b>
<b>Transportation Authorities:</b>						
MBTA	978,993	1,027,143	1,087,014	1,087,014	1,087,014	59,871
<b>Sub-Total, Transp Authorities:</b>	<b>978,993</b>	<b>1,027,143</b>	<b>1,087,014</b>	<b>1,087,014</b>	<b>1,087,014</b>	<b>59,871</b>
<b>Annual Charges Against Receipts:</b>						
Special Education	33,032	7,865	242	242	242	(7,623)
<b>Sub-Total, Annual Charges:</b>	<b>33,032</b>	<b>7,865</b>	<b>242</b>	<b>242</b>	<b>242</b>	<b>(7,623)</b>
<b>Tuition Assessments:</b>						
School Choice Sending Tuition	572,922	636,016	685,602	685,602	685,602	49,586
Charter School Sending Tuition	7,622,885	7,906,278	8,313,244	8,345,022	8,364,407	458,129
<b>Sub-Total, Tuition Assessments:</b>	<b>8,195,807</b>	<b>8,542,294</b>	<b>8,998,846</b>	<b>9,030,624</b>	<b>9,050,009</b>	<b>507,715</b>
<b>Total All Estimated Charges:</b>	<b>9,430,263</b>	<b>9,788,846</b>	<b>10,320,777</b>	<b>10,352,002</b>	<b>10,371,387</b>	<b>582,541</b>
<b>Net Receipts v. Charges:</b>	<b>25,437,929</b>	<b>26,605,681</b>	<b>26,750,940</b>	<b>26,676,651</b>	<b>26,795,395</b>	<b>189,714</b>

# FY 2024 Operating Budget Summary & Graphs

	ACTUAL EXPENDED FY 2022	FINAL BUDGET FY 2023	DEPARTMENT BUDGET FY 2024	MAYOR BUDGET FY 2024	FY23 vs. FY24 Budget Inc/Decr Amount      Percentage	
GENERAL FUND						
GENERAL GOVERNMENT	9,171,914	9,726,875	9,795,682	10,029,364	302,489	3.11%
PUBLIC SAFETY	23,077,889	23,733,518	23,760,206	25,402,507	1,668,989	7.03%
PUBLIC WORKS & FACILITIES	4,097,953	4,321,670	4,321,670	4,454,120	132,450	3.06%
HUMAN SERVICES	1,800,728	1,854,468	1,854,468	1,979,811	125,343	6.76%
CULTURAL & RECREATIONAL	3,390,905	3,737,537	3,737,537	4,119,786	382,249	10.23%
DEBT SERVICE	7,408,350	8,301,659	8,301,659	8,841,331	539,672	6.50%
ASSESSMENTS	12,026,983	12,349,366	12,349,366	12,917,520	568,154	4.60%
EMPLOYEE BENEFITS	31,765,623	33,016,269	33,016,269	34,030,214	1,013,945	3.07%
MUNICIPAL INSURANCE	373,500	373,500	373,500	335,397	(38,103)	-10.20%
TRANSFERS OUT OF GENERAL FUN	650,000	650,000	650,000	650,000	-	0.00%
CITY TOTAL	93,763,845	98,064,862	98,160,357	102,760,050	4,695,188	4.79%
EDUCATION-PUBLIC SCHOOLS	66,597,919	68,747,963	71,154,142	71,154,142	2,406,179	3.50%
EDUCATION TOTAL	66,597,919	68,747,963	71,154,142	71,154,142	2,406,179	3.50%
GENERAL FUND TOTAL	160,361,764	166,812,825	169,314,499	173,914,192	7,101,366	4.26%
ENTERPRISE FUNDS						
SEWER (net indirect costs)	8,329,470	8,348,323	8,348,323	8,444,461	96,138	1.15%
WATER (net indirect costs)	6,478,342	6,736,263	6,736,263	7,146,646	410,383	6.09%
TRASH	3,962,443	4,015,663	4,015,663	4,124,261	108,598	2.70%
PEG ACCESS CABLE	691,250	691,250	691,250	691,250	-	0.00%
ENTERPRISE FUND TOTAL	19,461,505	19,791,499	19,791,499	20,406,618	615,119	3.11%
GRAND TOTAL ALL FUNDS	179,823,269	186,604,324	189,105,998	194,320,810	7,716,485	4.14%

	ACTUAL EXPENDED FY 2022	FINAL BUDGET FY 2023	DEPARTMENT BUDGET FY 2024	MAYOR BUDGET FY 2024	FY23 vs. FY24 Budget Inc/Decr Amount      Percentage	
GENERAL GOVERNMENT:						
CITY COUNCIL						
Legislative	246,970	232,050	253,607	253,607	21,557	9.29%
MAYOR						
Executive	610,837	643,677	645,698	645,698	2,021	0.31%
FINANCE/AUDITING						
Accounting	408,390	427,978	427,978	450,685	22,708	5.31%
PURCHASING						
Purchasing	201,399	201,610	201,610	209,137	7,527	3.73%
Fixed Costs	82,588	39,181	39,181	39,181	(0)	0.00%
ASSESSORS						
Board of Assessors	368,692	408,467	408,467	436,932	28,465	6.97%
TREASURER						
Treasury Services	446,892	450,944	450,944	415,009	(35,935)	-7.97%
COLLECTOR						
Tax Collections	257,623	262,091	262,091	278,974	16,883	6.44%
SOLICITOR						
Legal Services/Licensing	513,274	546,640	546,640	571,887	25,247	4.62%
HUMAN RESOURCES						
Personnel	543,245	570,694	570,694	587,613	16,919	2.96%
		0	-	-		
Information Technology						
IT	801,741	876,507	876,507	894,546	18,039	2.06%
Fixed Costs	834,565	869,400	869,400	860,750	(8,650)	-0.99%
CITY CLERK						
Record Maintenance	323,961	344,504	344,504	364,119	19,615	5.69%
ELECTION/REGISTRATION						
Voting	228,050	252,679	252,679	304,826	52,147	20.64%

	ACTUAL EXPENDED FY 2022	FINAL BUDGET FY 2023	DEPARTMENT BUDGET FY 2024	MAYOR BUDGET FY 2024	FY23 vs. FY24 Budget Inc/Decr Amount      Percentage	
<b>CONSERVATION</b>						
Active/Passive Conservation	29,679	30,988	30,988	31,679	691	2.23%
<b>PLANNING BOARD</b>						
Subdivision, Planning & Zoning	36,990	36,726	36,726	37,463	737	2.01%
<b>APPEALS, BOARD OF</b>						
Zoning Appeals	1,200	1,200	1,200	1,200	-	0.00%
<b>PLANNING</b>						
Planning & Community Development	682,116	722,856	722,856	736,774	13,918	1.93%
<b>PUBLIC PROPERTY</b>						
Public Prop-Fixed Costs	695,900	706,362	706,362	714,372	8,010	1.13%
<b>PARKING DEPARTMENT</b>						
General Operations	1,346,667	1,562,615	1,562,615	1,610,539	47,924	3.07%
<b>MARKET AND TOURIST COMM.</b>						
Tourist Promotion	311,950	312,050	312,050	312,050	-	0.00%
<b>RESILIENCY AND SUSTAINABILITY</b>						
Climate Change Initiatives Coordination	199,184	227,657	272,886	272,323	44,666	19.62%
<b>TOTAL GENERAL GOVERNMENT</b>	<b>9,171,914</b>	<b>9,726,875</b>	<b>9,795,682</b>	<b>10,029,364</b>	<b>302,489</b>	<b>3.11%</b>
<b>PUBLIC SAFETY:</b>						
<b>POLICE</b>						
Citizen Protection	11,602,528	11,812,346	11,812,346	12,803,232	990,886	8.39%
<b>FIRE</b>						
Fire Suppression	9,555,806	9,846,586	9,873,274	10,497,626	651,040	6.61%
<b>PUBLIC PROPERTY/BLDG INSP</b>						
Building/Plumbing/Gas Inspection	694,094	804,412	804,412	785,312	(19,100)	-2.37%
<b>ELECTRICAL</b>						
Electrical Inspection & Maintenance	837,680	855,067	855,067	882,391	27,324	3.20%
<b>HARBORMASTER</b>						
Harbormaster	387,781	415,107	415,107	433,946	18,839	4.54%
<b>TOTAL PUBLIC SAFETY</b>	<b>23,077,889</b>	<b>23,733,518</b>	<b>23,760,206</b>	<b>25,402,507</b>	<b>1,668,989</b>	<b>7.03%</b>

	ACTUAL EXPENDED FY 2022	FINAL BUDGET FY 2023	DEPARTMENT BUDGET FY 2024	MAYOR BUDGET FY 2024	FY23 vs. FY24 Budget Inc/Decr Amount      Percentage	
<b>EDUCATION :</b>						
City Public Schools	66,597,919	68,747,963	71,154,142	71,154,142	2,406,179	3.50%
<b>TOTAL EDUCATION</b>	<b>66,597,919</b>	<b>68,747,963</b>	<b>68,747,963</b>	<b>71,154,142</b>	<b>2,406,179</b>	<b>3.50%</b>
<b>PUBLIC WORKS &amp; FACILITIES:</b>						
<b>PUBLIC SERVICES</b>						
Public Services-General/Park/Open S	3,464,641	3,678,274	3,678,274	3,808,220	129,946	3.53%
Snow and Ice	458,935	458,935	458,935	458,935	-	0.00%
<b>ENGINEERING</b>						
Engineering-General Admin	174,377	184,461	184,461	186,965	2,504	1.36%
<b>TOTAL PUBLIC WORKS &amp; FACILITIES</b>	<b>4,097,953</b>	<b>4,321,670</b>	<b>4,321,670</b>	<b>4,454,120</b>	<b>132,450</b>	<b>3.06%</b>
<b>HUMAN SERVICES:</b>						
<b>HEALTH, BOARD OF</b>						
Administration & Support	679,039	686,764	686,764	721,614	34,850	5.07%
<b>COUNCIL ON AGING</b>						
Administration & Support	588,620	621,062	621,062	704,474	83,412	13.43%
<b>VETERANS AGENT</b>						
Administration & Support	533,069	546,642	546,642	553,723	7,081	1.30%
<b>TOTAL HUMAN SERVICES</b>	<b>1,800,728</b>	<b>1,854,468</b>	<b>1,854,468</b>	<b>1,979,811</b>	<b>125,343</b>	<b>6.76%</b>
<b>CULTURAL &amp; RECREATIONAL</b>						
<b>LIBRARY</b>						
Administration & Support	1,459,092	1,482,913	1,482,913	1,606,751	123,838	8.35%

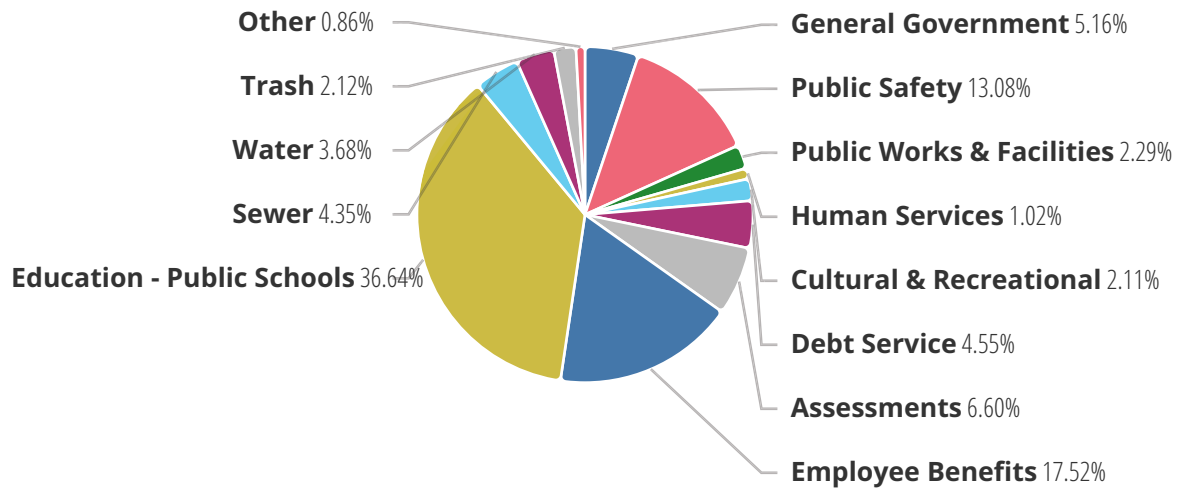
	ACTUAL EXPENDED FY 2022	FINAL BUDGET FY 2023	DEPARTMENT BUDGET FY 2024	MAYOR BUDGET FY 2024	FY23 vs. FY24 Budget Inc/Decr Amount Percentage	
<b>RECREATION</b>						
Administration & Support	650,742	820,207	820,207	949,825	129,618	15.80%
Golf Course	526,235	618,084	618,084	657,722	39,638	6.41%
Witch House	281,755	277,002	277,002	324,221	47,219	17.05%
Pioneer Village	26,900	26,900	26,900	26,900	-	0.00%
Winter Island	282,717	296,283	296,283	309,373	13,090	4.42%
Charter Street Cemetery	130,540	182,404	182,404	208,533	26,129	14.32%
<b>HISTORICAL COMMISSION</b>						
Historic Preservation	32,924	33,744	33,744	36,461	2,717	8.05%
<b>TOTAL CULTURAL &amp; RECREATION</b>	<b>3,390,905</b>	<b>3,737,537</b>	<b>3,737,537</b>	<b>4,119,786</b>	<b>382,249</b>	<b>10.23%</b>
<b>DEBT SERVICE:</b>						
Long Term Debt	6,470,521	7,744,557	7,744,557	8,560,828	816,272	10.54%
Short Term Debt	937,829	557,103	557,103	280,503	(276,600)	-49.65%
<b>TOTAL DEBT SERVICE</b>	<b>7,408,350</b>	<b>8,301,659</b>	<b>8,301,659</b>	<b>8,841,331</b>	<b>539,672</b>	<b>6.50%</b>
<b>ASSESSMENTS:</b>						
Essex NS Agricultural & Vocational S	2,599,910	2,599,910	2,599,910	2,565,518	(34,392)	-1.32%
State Assessments (Budgeted from F	9,427,073	9,749,456	9,749,456	10,352,002	602,546	6.18%
<b>TOTAL ASSESSMENTS</b>	<b>12,026,983</b>	<b>12,349,366</b>	<b>12,349,366</b>	<b>12,917,520</b>	<b>568,154</b>	<b>4.60%</b>
<b>EMPLOYEE BENEFITS:</b>						
Contributory Retirement	13,676,803	14,429,326	14,429,326	14,930,794	501,468	3.48%
Non-contributory Pensions	10,315	10,625	10,625	10,625	-	0.00%
Workmen's Compensation	528,270	539,730	539,730	556,660	16,930	3.14%
Unemployment Compensation	250,000	250,000	250,000	200,000	(50,000)	-20.00%
Group Insurance	16,022,048	16,482,273	16,482,273	16,949,561	467,288	2.84%
Medicare	1,278,187	1,304,315	1,304,315	1,382,574	78,259	6.00%
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>31,765,623</b>	<b>33,016,269</b>	<b>33,016,269</b>	<b>34,030,214</b>	<b>1,013,945</b>	<b>3.07%</b>
<b>MUNICIPAL INSURANCE :</b>						
Municipal Insurance	373,500	373,500	373,500	335,397	(38,103)	-10.20%
<b>TOTAL Municipal Insurance</b>	<b>373,500</b>	<b>373,500</b>	<b>373,500</b>	<b>335,397</b>	<b>(38,103)</b>	<b>-10.20%</b>
<b>BUDGET TRANSFERS OUT OF GF</b>						
Retirement Stabilization & CIP Transf	650,000	650,000	650,000	650,000	-	0.00%
<b>TOTAL Budget Transfers Out of</b>	<b>650,000</b>	<b>650,000</b>	<b>650,000</b>	<b>650,000</b>	<b>-</b>	<b>0.00%</b>
<b>GENERAL FUND TOTAL</b>	<b>160,406,542</b>	<b>166,812,825</b>	<b>168,111,410</b>	<b>173,914,192</b>	<b>7,101,366</b>	<b>4.26%</b>

	ACTUAL EXPENDED FY 2022	FINAL BUDGET FY 2023	DEPARTMENT BUDGET FY 2024	MAYOR BUDGET FY 2024	FY23 vs. FY24 Budget Inc/Decr Amount      Percentage	
ENTERPRISE FUNDS						
SEWER :						
Sewer - Public Services	665,861	695,348	695,348	711,444	16,096	2.31%
Sewer - Engineering	945,307	957,526	957,526	1,217,396	259,870	27.14%
Long Term Debt	1,853,793	1,853,793	1,853,793	1,722,592	(131,201)	-7.08%
Short Term Debt	43,150	43,150	43,150	51,414	8,264	19.15%
SESD Assessment	4,793,507	4,793,507	4,793,507	4,731,615	(61,892)	-1.29%
Sewer - Insurance Deduction	5,000	5,000	5,000	10,000	5,000	100.00%
TOTAL SEWER	8,306,617	8,348,323	8,348,324	8,444,461	96,138	1.15%
WATER :						
Water-Public Services	722,511	751,578	751,578	766,569	14,991	1.99%
Water-Engineering	799,636	799,636	799,636	952,296	152,660	19.09%
Long Term Debt	2,249,593	2,249,593	2,249,593	2,333,167	83,574	3.72%
Short Term Debt	26,651	26,651	26,651	72,278	45,627	171.21%
SBWS Assessment	2,906,306	2,906,306	2,906,306	3,017,336	111,030	3.82%
Water - Insurance Deduction	2,500	2,500	2,500	5,000	2,500	100.00%
TOTAL WATER	6,707,196	6,736,263	6,736,263	7,146,646	410,383	6.09%
Solid Waste :						
Solid Waste - Engineering	3,962,443	4,015,663	4,015,663	4,124,261	108,598	2.70%
TOTAL TRASH	3,962,443	4,015,663	4,015,663	4,124,261	108,598	2.70%
PEG Access :						
Access Cable	691,250	691,250	691,250	691,250	-	0.00%
TOTAL TRASH	691,250	691,250	691,250	691,250	-	0.00%
ENTERPRISE FUND TOTAL	19,667,506	19,791,500	19,791,499	20,406,618	615,118	3.11%
GRAND TOTAL ALL FUNDS	179,868,047	186,604,325	187,902,908	194,320,810	7,716,485	4.14%

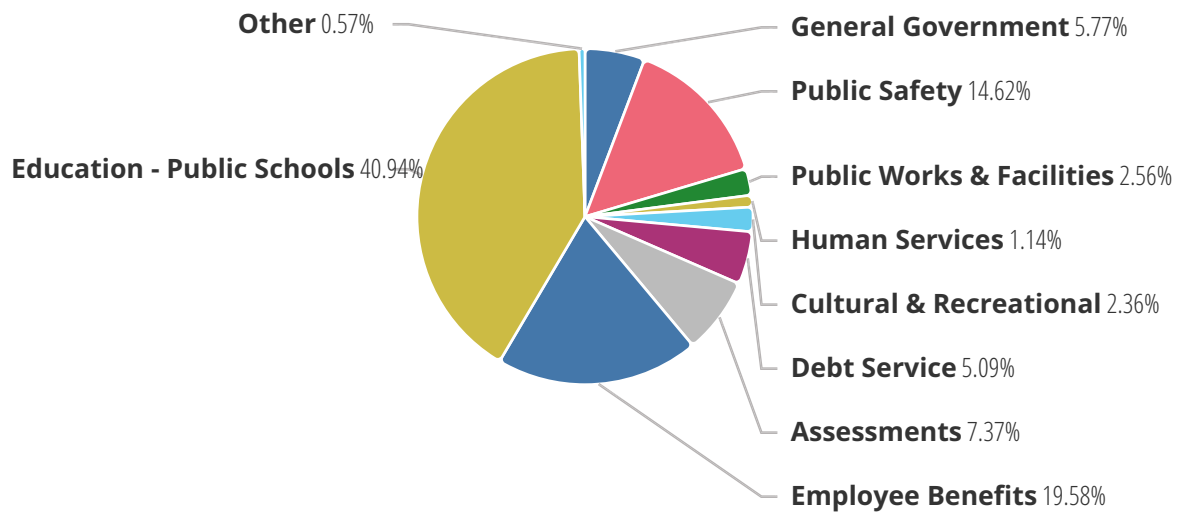


		ACTUAL EXPENDED FY 2022	FINAL BUDGET FY 2023	DEPARTMENT BUDGET FY 2024	MAYOR BUDGET FY 2024	FY23 vs. FY24 Budget Inc/Decr Amount      Percentage	
PERSONNEL & NON-PERSONNEL SUMMARIES							
City	Personnel	64,620,706	66,745,970	71,187,173	70,459,525	3,713,555	5.56%
	Non-Personnel	29,187,918	31,318,892	32,871,696	32,300,525	981,633	3.13%
	Total City	93,808,624	98,064,862	104,058,869	102,760,050	4,695,188	4.79%
Schools	Personnel	52,764,411	54,589,984	56,587,337	56,587,337	1,997,353	3.66%
	Non-Personnel	13,833,507	14,157,979	14,566,805	14,566,805	408,826	2.89%
	Total School	66,597,918	68,747,963	71,154,142	71,154,142	2,406,179	3.50%
TOTAL General Fund		160,406,542	166,812,825	175,213,011	173,914,192	7,101,366	4.26%
Sewer	Personnel	657,528	715,128	716,707	716,365	1,237	0.17%
	Non-Personnel	7,437,511	6,695,449	7,728,095	7,728,096	1,032,647	15.42%
		8,095,039	8,348,323	8,444,802	8,444,461	96,138	1.15%
Water	Personnel	712,528	770,638	771,707	771,365	727	0.09%
	Non-Personnel	5,643,471	5,185,049	6,375,280	6,375,281	1,190,232	22.96%
		6,355,999	6,736,263	7,146,987	7,146,646	410,383	6.09%
Solid Waste	Personnel	98,884	80,563	83,426	83,426	2,863	3.55%
	Non-Personnel	3,605,660	3,941,035	4,040,835	4,040,835	99,800	2.53%
		3,704,544	4,021,598	4,124,261	4,124,261	102,663	2.55%
TOTAL Enterprise Fund		18,155,582	19,106,184	19,716,050	19,715,368	609,184	3.19%
GRAND TOTAL All Funds		178,562,124	185,919,009	194,929,061	193,629,560	7,710,550	4.15%

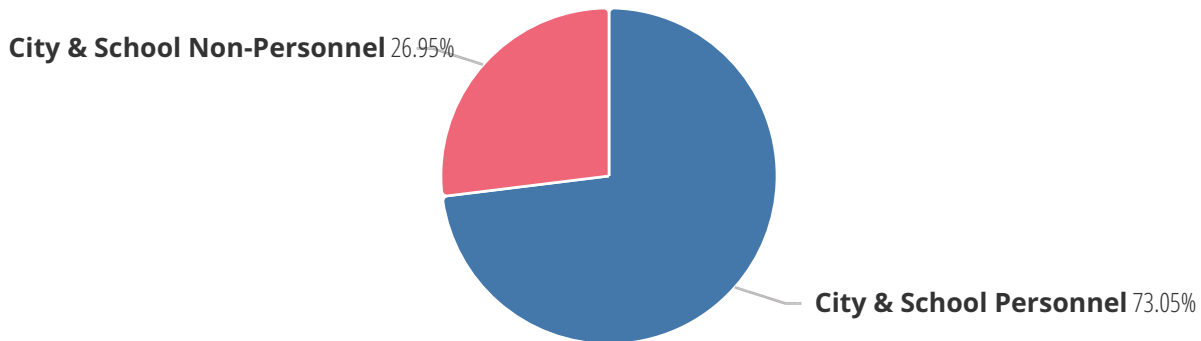
## FY2024 Proposed Operating Budget - All Funds



## FY2024 Proposed Operating Budget - General Fund



# FY2024 Proposed Operating Budget - General Fund Personnel and Expenses



## Retirement Stabilization Trust Fund – Included in General Fund Budget

This trust fund was established in FY2009 in accordance with Massachusetts General Law – Chapter 46 sections 14 and 50 and Chapter 140 sections 19 and 137 of the Acts of 2003. The purpose of this trust fund is to fund retiring employees’ accrued sick and vacation buybacks as established by City Policy and contractual agreements.

In FY2024 the budget in the general fund to be transferred to the Retirement Stabilization Trust Fund is \$600,000. We may also transfer free cash at the end of FY2023 into this fund to cover retirements.

## Salem 2026 – 400 Anniversary Fund– Included in General Fund Budget

In FY2014 the Mayor established a special revenue fund to help fund the City’s 400th anniversary celebration. We budgeted \$50,000.00 this year to help prepare for events in 2026.

## Revolving Funds – Separate Vote - Not in Budget

The Revolving Funds are submitted to the City Council as a separate order as a supplemental part of the annual budget process. Revolving funds are voted pursuant to the provisions of Massachusetts General Law Chapter 44, Section 53E ¾. Expenditures from these funds shall not exceed the amount of the funds received in the respective funds or the budget amount voted by council. A complete explanation of revolving funds can be found at <http://www.mass.gov/legis/laws/mgl/44-53e.5.htm>. A complete listing of all revolving accounts voted by council can be found in the following pages.

# Revolving Funds - Overview & Detail

A departmental revolving fund is a place to set aside revenue received, through fees and charges, for providing a specific service or program. The revenue pool is, in turn, a source of funds available to use by a department without further appropriation to support the particular service or program.

Most frequently, cities and towns create general departmental revolving funds under M.G.L. Ch. 44 Sec. 53E<sup>3/4</sup> (see below). The fund is created with an initial city council or town meeting authorization that identifies which department's receipts are to be credited to the revolving fund and specifies the program or purposes for which money may be spent. It designates the department, board or official with authority to expend the funds and places a limit on the total amount of the annual expenditure. To continue the revolving fund in subsequent years, annual approval of a similar article is necessary. Managers are also required, each year, to report on the fund and program activities.

## **MGL - Section 53 E <sup>3</sup>/<sub>4</sub>**

Notwithstanding the provisions of section fifty-three, a city or town may annually authorize the use of one or more revolving funds by one or more municipal agency, board, department or office which shall be accounted for separately from all other monies in such city or town and to which shall be credited only the departmental receipts received in connection with the programs supported by such revolving fund. Expenditures may be made from such revolving fund without further appropriation, subject to the provisions of this section; provided, however, that expenditures shall not be made or liabilities incurred from any such revolving fund in excess of the balance of the fund nor in excess of the total authorized expenditures from such fund, nor shall any expenditures be made unless approved in accordance with sections forty-one, forty-two, fifty-two and fifty-six of chapter forty-one.

Interest earned on any revolving fund balance shall be treated as general fund revenue of the city or town. No revolving fund may be established pursuant to this section for receipts of a municipal water or sewer department or of a municipal hospital. No such revolving fund may be established if the aggregate limit of all revolving funds authorized under this section exceeds ten percent of the amount raised by taxation by the city or town in the most recent fiscal year for which a tax rate has been certified under section twenty-three of chapter fifty-nine. No revolving fund expenditures shall be made for the purpose of paying any wages or salaries for full time employees unless such revolving fund is also charged for the costs of fringe benefits associated with the wages or salaries so paid; provided, however, that such prohibition shall not apply to wages or salaries paid to full or part-time employees who are employed as drivers providing transportation for public school students; provided further, that only that portion of a revolving fund which is attributable to transportation fees may be used to pay such wages or salaries and provided, further, that any such wages or

salaries so paid shall be reported in the budget submitted for the next fiscal year.

A revolving fund established under the provisions of this section shall be by vote of the annual town meeting in a town, upon recommendation of the board of selectmen, and by vote of the city council in a city, upon recommendation of the mayor or city manager, in Plan E cities, and in any other city or town by vote of the legislative body upon the recommendation of the chief administrative or executive officer. Such authorization shall be made annually prior to each respective fiscal year; provided, however, that each authorization for a revolving fund shall specify: (1) the programs and purposes for which the revolving fund may be expended; (2) the departmental receipts which shall be credited to the revolving fund; (3) the board, department or officer authorized to expend from such fund; (4) a limit on the total amount which may be expended from such fund in the ensuing fiscal year; and, provided, further, that no board, department or officer shall be authorized to expend in any one fiscal year from all revolving funds under its direct control more than one percent of the amount raised by taxation by the city or town in the most recent fiscal year for which a tax rate has been certified under section twenty-three of chapter fifty-nine. Notwithstanding the provisions of this section, whenever, during the course of any fiscal year, any new revenue source becomes available for the establishment of a revolving fund under this section, such a fund may be established in accordance with this section upon certification by the city auditor, town accountant, or other officer having similar duties, that the revenue source was not used in computing the most recent tax levy.

In any fiscal year the limit on the amount that may be spent from a revolving fund may be increased with the approval of the city council and mayor in a city, or with the approval of the selectmen and finance committee, if any, in a town; provided, however, that the one percent limit established by clause (4) of the third paragraph is not exceeded.

The board, department or officer having charge of such revolving fund shall report to the annual town meeting or to the city council and the board of selectmen, the mayor of a city or city manager in a Plan E city or in any other city or town to the legislative body and the chief administrative or executive officer, the total amount of receipts and expenditures for each revolving fund under its control for the prior fiscal year and for the current fiscal year through December thirty-first, or such later date as the town meeting or city council may, by vote determine, and the amount of any increases in spending authority granted during the prior and current fiscal years, together with such other information as the town meeting or city council may by vote require.

At the close of a fiscal year in which a revolving fund is not reauthorized for the following year, or in which a city or town changes the purposes for which money in a revolving fund may be spent in the following year, the

balance in the fund at the end of the fiscal year shall revert to surplus revenue unless the annual town meeting or the city council and mayor or city manager in a Plan E city and in any other city or town the legislative body vote to transfer such balance to another revolving fund established under this section.

The director of accounts may issue guidelines further regulating revolving funds established under this section.

# Revolving Funds FY2024

## FY 2024 Revolving Funds

Dept.	Fund Name	Fund #	Programs & Purposes	Type of Receipts Credited	Authorization for Spending	FY 2024 Budget Request Maximum Annual Expenditures
COA	COA Programs	2374	To defray program costs including instructors, presenters, entertainment, decorations, food, etc.	Revenues and fees charged for programs	COA Director and Mayor	40,000.00
Electrical	Telecom	2376	To fund public information technology, telecommunication and electrical initiatives and projects	Application fees and rental revenue from telecommunications attachments pursuant to sections 12-125 and 12-170 of the City Ordinances	City Electrician and Mayor	50,000.00
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	40,000.00
Harbormaster	R/A WI STORAGE	2368	To Fund Capital items for Harbormaster, maintenance costs of equipment and maritime access projects.	Fees charged for Boat and Float Storage at Winter Island and Kernwood Marina	Harbormaster and Mayor	55,000.00
Health Dept	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 Fireworks, bands, portable potties and other unanticipated expenditures	Revenue from RFP's for services from vendors, and from misc sponsorships.	Mayor	125,000.00
Recreation	Winter Island Store	2362	To increase and replenish store inventory as needed and to enhance and maintain Winter Island Store & Facilities.	Revenue from sale of inventory/services at Winter Island.	Recreation Director and Mayor	40,000.00
Recreation	Proctor's Ledge	2384	For Maintenance of Proctor's Ledge site	Revenue of 25 cents from the sale of each ticket at the Witch House.	Recreation Director and Mayor	12,000.00
Recreation	Road Race Fees	2385	For Park Maintenance	Field rental fees and five percent of race and event registration fees.	Recreation Director and Mayor	6,000.00
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). \$25. annually for pass.	Recreation Director and Mayor	5,000.00
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	50,000.00
Recreation	Salem Willows Meters	2459	Renovations and Maintenance of Willows Park.	Money generated from Willows Meters	Recreation Director and Mayor	30,000.00
Recreation	Witch House	2499	To support Salem Award committee and the Salem Witch Trial Memorial	25 cent surcharge to tickets beginning in May 2009	Recreation Director and Mayor	10,000.00
Planning & Community Development	Old Town Hall	2373	Maintenance costs of old town hall	Rental revenue of old town hall	Director of Planning and Mayor	50,000.00
Planning & Community Development	Derby Square/Artists' Row	2375	Improvements for Derby Square and Artists' Row including outdoor furniture, signage, lighting, public art, marketing and stipends for performers	Vendor fees from Derby Square Flea/Salvage Art Market, Rent and Vendor Fees at Artists Row	Director of Planning and Mayor	50,000.00
Planning & Community Development	Utility Energy Credit Fund	2377	To be used for City projects or programs that reduce utility costs, use, and/or emissions. This may include personnel costs associated with participation in the programs that generate the credits.	Credits or payments received for City projects or programs that specifically result in reduction in utility costs, use, or emissions.	Director of Planning and Mayor	250,000.00
Planning & Community Development	Bike Sharing	2383	To receive and expend revenue from bike share program for system operation and promotion	Revenue from rentals and annual memberships	Director of Planning and Mayor	50,000.00
Planning & Community Development	Salem Ferry/Salem Wharf Operational	2453	Fund operational costs of the Salem Ferry and operating, maintenance, capital repairs, security, utilities related to Salem Wharf	Fees received during the season for leasing of the Salem Wharf, MBTA Salem Passes, and fuel reimbursements	Director of Planning and Mayor	500,000.00
Insp Services	Abandoned Prop Maint	2371	To maintain abandoned and foreclosing residential and commercial properties	Registration fees (\$300.00) for vacant and/or foreclosing residential properties.	Inspectional Services Director and Mayor	85,000.00
Public Services	Tree Replacement	2330	To replace trees removed during construction as directed by the Tree Warden or Planning Board	Revenue from contributions per the Tree Ordinance or Planning Board decision	Director of Public Services And Mayor	30,000.00
Engineering	Traffic Island	2439	Projects related to City beautification events including Traffic Island, Beautification, and special events	Primarily from: Traffic Island Sponsorships, Special Events Revenues, Event and Beautification effort sponsors	City Engineer and Mayor	20,000.00
Treasurer	Tax Title	NEW	Costs incurred for legal fees associated with tax title process.	Any fees, charges and costs incurred under sections 15, 55, 62, 65, 68 or 79 of M.G.L. Chapter 60 and collected upon the redemption of tax titles and sales of real property acquired through foreclosures of tax titles.	Treasurer	40,000.00
					<b>Totals</b>	<b>1,558,000.00</b>



# Budget Overview-School



# Salem Public Schools

FISCAL YEAR 2024 RECOMMENDED BUDGET

May 11, 2023

## SCHOOL COMMITTEE

ACTING MAYOR ROBERT MCCARTHY, CHAIRPERSON

MANNY CRUZ, VICE CHAIRPERSON

MARY MANNING

AMANDA CAMPBELL

VERONICA MIRANDA

DR. KRISTIN PANGALLO

BETH ANNE CORNELL

1.



**Salem Public Schools**  
29 Highland Avenue  
Salem, Massachusetts  
[www.salemk12.org](http://www.salemk12.org)

*Superintendent*

Stephen K. Zrike, Ed.D.

***District Executive Team***

M. Kate Carbone, Deputy Superintendent

Elizabeth Pauley, Assistant Superintendent, Finance & Operations

Linda Farinelli, Executive Director of Special Education

Ellen Wingard, Executive Director of Student Services

Marc Leblanc, Executive Director of Instructional Technology

Liz Polay-Wettengel, Chief of Public Relations

Dr. Ruben Carmona, Executive Director of Family, Community & Employee Engagement

Dr. Jill Conrad, Human Resources Director

***District Administrators***

Zissis Alepakis, Director of Buildings and Grounds

Maureen Branconnier, Director of Out of District Placements

Eliza Cassella, Director of SEL, Culture and Climate

André Fonseca, Director of Multilingual Learner Education

Amy Richardson, Director of Curriculum, Instruction, and Assessment

Jane Morrissey, Director of Nursing and Health Services

Irvett Perrin, Director of Food and Nutrition Services

Mia Riccio, Director of MTSS

Dr. Kimberly Talbot, Director of Teacher and Leader Development

*School Administrators*

Leanne Smith, Early Childhood Center

Gavin Softic, Bates Elementary School

Elizabeth Rogers, Bentley Academy Innovation School

Bethann Jellison, Carlton Innovation School

Ruben Carmona, *Acting Principal*, Horace Mann Laboratory School

Susan Carmona, Witchcraft Heights Elementary School

Michael Lister, Saltonstall K-8 School

Adam Colantuoni, Collins Middle School

Glenn Burns, Salem High School

Craig Macarelli, Salem Prep High School

Jamaal Camah, New Liberty Innovation School

*Special thanks to Meredith Vargas, Marc LeBlanc, Kathy Marino, Nichole Hagstrom, Marcie Glick, and Kayleigh Murray of CLA for their technical expertise, efforts, and assistance in developing the content and graphics for this budget book.*

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6.





## Our Values

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### **Belonging:**

We believe all members of our **community** are valued and that our **relationships** are built on **empathy** and respect.



### **Equity:**

We believe in promoting **social justice** to ensure an **inclusive** school community where all members are **empowered** and **engaged**.



### **Opportunity:**





We believe all students should receive a **personalized** experience to achieve academic success, find **joy** in their learning, and have multiple choices for their post-secondary plans.



7.



Priorities

	<b>1. The best educators &amp; leaders</b>	1A. Build a diverse workforce	1B. Cultivate culturally & linguistically responsive teaching	1C. Empower leaders as the unit of change
	<b>2. Academic excellence for all</b>	2A. Expand high-quality Pre-K	2B. Develop independent learners	2C. Shared, equity-driven vision for high school
	<b>3. Support Systems for SEL &amp; Families</b>	3A. Empower all students	3B. Engage families as partners	3C. Align structures for SEL supports
	<b>4. Strategic &amp; Accountable Plans</b>	4A. Strategic resource allocation	4B. Strong systems of accountability	4C. Effective data systems

Equity Statement

Equity is a core value within the Salem Public Schools. We support each student's unique path to achieving high standards regardless of ethnicity, race, color, economic status, national origin, age, abilities, religion, parental or immigration status, political beliefs, sex, sexual orientation, language, gender identity, or gender expression. Valuing equity means that we:

- *Reflect and embrace the greater diversity of our students and families*
- *Recognize that systems of oppression marginalize some populations and suppress some voices*
- *Bear a collective responsibility to recognize, interrupt, and transform educational inequities*
- *Champion access and inclusion for all students/families/staff*
- *Allocate resources so that the students/families/staff who need the most get the most*
- *Work to be an anti-racist and culturally responsive community*
- *Create a more just and equitable world for all our students.*

8.



## Superintendent's Budget Message

---



I am pleased to share the Salem Public Schools' (SPS) recommended budget for the 2024 fiscal year. The recommended budget of **\$71,154,142** represents an increase of **3.5%** from FY2023. This budget was designed with our district vision, values, and priorities at the forefront so that we can deliver on our promise **to create a culture of belonging for all students that allows them to be locally engaged, globally connected, and fully prepared to thrive in a diverse and changing world.**

While we are in the midst of establishing a new three-year strategic plan, our decisions and actions remain guided by the priorities that are part of our district's current strategic plan.

Our current four key priorities are:

- Building a robust talent development system for all staff;
- Meeting students' social and emotional needs and effectively engaging families;
- Strengthening the pre-K to post-secondary experience;
- Equitably distributing resources and monitoring results.

Specific to this year's budget context, the fiscal landscape is complex as are the post-pandemic needs of our students. We have worked hard to ensure that our students receive the academic, social and emotional support they desperately need during this period of recovery even with challenging fiscal constraints. We entered this year's budget process with the sobering reality that the Commonwealth's contribution to our schools remains largely flat, with inflation our costs have substantially increased, and our extra ESSER resources are disappearing at the conclusion of FY24. These demands have resulted in our expenses outpacing new revenue. As a result of these circumstances, we were forced to eliminate a series of school- and central office-based positions in order to balance our FY24 budget. Most of these moves were achieved by right-sizing the number of classrooms and central office staffing due to a steady decline in enrollment over the last few years. In order to mitigate the impact of the pandemic, we never adjusted our staffing for this drop in student population. Additionally, to maximize impact, we also reallocated resources from less mission-critical areas to support vital investments to achieve our priorities and goals.

9.



In making these decisions, we tried to honor the stakeholder engagement that we received throughout the public portion of our budget process. At our three forums (two were for the community and one was specifically for SPS staff), we asked participants the following two questions:

- *What are you unwilling to give up that we currently invest in as a district?*
- *What would you like us to divert existing resources toward?*

Their invaluable feedback, along with the input provided by School Committee members and the requests made by our building and district leaders, helped shape the final budget recommendation. Our principals and department heads were incredibly thoughtful and strategic as they offered ideas for shifting resources in order to address persistent school improvement obstacles. The majority of their requests were budget neutral but included the reprioritization of funds in order to accelerate student outcomes.

We are pleased to share that despite these funding challenges, we are able to present a balanced budget that, above all, maintains the integrity of the student experience, addresses escalating operational costs and begins to lessen our dependence on expiring grant funds. We believe that this budget proposal positions us well for the future and ensures that our students and staff have access to the resources, materials and programs that will allow our young people to excel.

In submitting this FY24 budget request, I want to extend my gratitude to our Assistant Superintendent for Finance and Operations, Ms. Elizabeth Pauley, the finance subcommittee of the Salem School Committee, the SPS executive team, department heads, school-based administrators, SPS staff and stakeholders who all contributed to this recommendation. We appreciate the continued support of our students, families, educators, School Committee members, Acting Mayor McCarthy, elected officials, and Salem taxpayers to provide the young people of Salem with the first-class education they rightly deserve.

Sincerely,



Stephen Zrike



## Executive Summary

---

The pages that follow provide a detailed description of the proposed \$71,154,142 FY24 Salem Public Schools budget, a budget designed to prioritize equity and best advance learning and well-being for each of Salem's 3811 students. This proposal reflects a 3.5% increase above the current year's budget, an increase that is aligned with the average annual budget increases for the Salem Public Schools (3.15%). We believe this budget will allow us to continue to help students recover from the pandemic's trauma, develop independent learners, and fully meet the needs of all students, including the growing multilingual learner and special education population.

The aspiration for the FY2024 Recommended Budget was to achieve a level service budget - the amount of funding and staffing necessary for the district to provide the same services to students and families, and the same level of support for educators and staff as in the current year. This budget proposal includes known contractual obligations and increases including step and column adjustments, and cost of living adjustments. For FY2024, a true level service budget increases by 5.1%, or \$3,521,179. That would represent a significant increase in spending, and a disproportionately high annual increase, relative to average annual budget increases.

To offset personnel and non-personnel expenses, we have proposed to reduce budget expenses with funds from school choice revenue, by prepaying FY24 tuition, shifting positions onto, or maintaining positions on grant funding, assuming modest cost savings due to staff retirements, and by making a series of position cuts. These same steps have been taken in previous years, and so an assumption made in this budget is that to do so again is a component part of a balanced budget. Our budget recommendation, therefore, is \$71,154,142, a 3.5% increase. Many of the summary figures and tables show a total amount of the expenses after making the position cuts but before applying the revenue offsets (\$72,285,237.16); that is the budget after making position cuts; this does not account for applying the prepayment of tuition, school choice, savings from retirements, and additional positions being shifted to grants.

The budget process began in December, by accounting for the agreed upon contractual increases and estimated cost of living increases for the more than 1,000 staff members of the Salem Public Schools; personnel costs represent nearly 80% (78.5%) of the budget. (Note that the AFSCME union negotiations are underway, so increases for AFSCME personnel are not reflected in each cost center but are assumed in a collective bargaining reserve account line, which matches past practice.)

In total, ten school-based positions and six central office positions are proposed to be cut. This is the net of position reductions, after accounting for new positions that are being created (4) and one that is being shifted onto a grant. The FY23 budget eliminated 11 positions. The balance of cuts (school-based and central office) is roughly proportional to the staffing: 73% of staff are instructional staff and 66% of the cuts are instructional staff.



School-based cuts were based first on enrollment numbers: more than a decade of declining enrollment has meant that our schools and district have higher staffing than what enrollment necessitates. While acknowledging that the profound trauma caused by the global pandemic may necessitate higher staffing levels, there are grade levels across every school that are smaller than average, and in which a reduction of instructional staff could be absorbed while still maintaining fidelity to class size goals.

After considering enrollment, whenever possible, we recommended cuts that could be made through attrition– following a resignation, job change, or retirement. This was possible in some but not all position cuts.

Finally, cuts were designed to be roughly proportional– across functions, bargaining units and central office staff. School based staff accounts for 62.5% of the cuts, and central office staff account for 37.5%, which is roughly proportional to the staffing in school-based and non-school based departments. The largest number of cuts were to teacher and paraprofessionals positions due in part to the fact that, combined, they are the largest staffing groups in the district, representing over half of all employees. Cuts to teacher positions represented 1.2% of the teaching staff (5/508). Other cuts include 3% of paraprofessionals (5/201), 1.5% of non-union positions (4/264), and 1 position each from AFSCME staff (119) and the Salem Administrators Association (34). In several instances, these positions are vacant, so the number of cuts does not equate to the number of staff members. These cuts reduce the operating budget by \$1,165,000.

Whenever possible, new positions in the FY24 budget have been created by combining or redefining existing positions. Notable exceptions are the creation of one new teacher and one new paraprofessional position at the Early Childhood Center.

Non-personnel expenses, which typically account for around 20% of the budget, are projected to increase by more than \$1 million (\$1,114,621) in the year ahead, growing to approximately 21.5% of the budget. In FY23 non-personnel expenses have grown significantly, a trend that is anticipated to continue into FY24. As in previous years, the largest non-personnel expenses include transportation, utilities, and out-of-district tuition.

In recent years, the school district has ended the year with a surplus, which ensured that unexpected expenses could be fully funded. It also allowed for pre-payment of tuition (which has helped to balance the budget). For FY24, we are planning to build in a smaller surplus, budgeting as close to known expenses as possible. This will likely mean that pre-paying tuition for FY25 will be difficult or impossible, and so the costs in FY25 may seem to rise disproportionately.

Finally, a looming concern embedded within this budget is the funding cliff the district will face next year caused by the sunset of the significant federal pandemic relief (ESSER). This budget absorbs very few of the costs currently funded through ESSER, including the 60 positions currently funded. This cliff, combined with a forecasted budget that is predicted to have little or no surplus with which to offset FY25 expenses, tee up a challenging budget for the FY25 fiscal year. Planning for this post-ESSER landscape needs to begin as soon as possible.

12.





## FY24: At a Glance



### FY2023

- October 1 Enrollment: 3665 students.
- \$68,747,963, a 3.23% increase above the previous year.
  - \$54,615,187.99 Personnel (79%)
  - \$14,443,278.84 Expense (21%)
- 68% of the budget is school-based
- Eleven position cuts; 7 new positions created.
- Continue to fund behaviorists, tutors, and early childhood educator positions through ESSER.
- Average class size ranges from 16.2 (Collins) to 20.9 (Carlton School).



### FY2024

- October 1 Enrollment: 3709.
  - Enrollment as of May, 2023: 3811 students
- \$71,154,00, a 3.5% increase above the previous year.
  - 56,711,241.50 Personnel (78.5%)
  - 15,557,900.03 Expense (21.5%)
- 67% of the budget is school-based
- Net of 16 position cuts
- New investments will expand: early childhood, home visiting, CTE programming at Collins, Unified Sports, and will create a special projects manager role for the MSBA high school building project.
- Planned renovation of Witchcraft playground (to be completed in 2023) project and launch of new high school project (to be completed in 2030).
- Sustained ESSER investments include behaviorists specialists, tutors, and high-quality curriculum.

13.





## Recommended Budget By Cost Center

	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Recommended	\$ Change	% Change
Early Childhood Center	1,723,839.00	1,778,802.91	2,083,976.00	2,153,591.83	69,615.83	3.3%
Bates Elementary School	3,057,860.00	3,209,873.98	3,472,388.00	3,635,955.84	163,567.84	4.7%
Bentley Academy Innovation School	3,336,348.00	3,619,757.45	3,788,975.00	3,466,981.32	(321,993.68)	-8.5%
Carlton Innovation School	2,739,389.00	2,836,383.35	3,038,257.36	3,036,315.58	(1,941.78)	-0.1%
Horace Mann Lab School	2,524,006.00	2,627,824.04	2,840,814.00	3,031,750.70	190,936.70	6.7%
Saltonstall K-8 School	4,077,497.00	4,100,831.19	4,366,301.00	4,317,615.16	(48,685.84)	-1.1%
Witchcraft Heights Elementary School	4,867,054.00	4,885,902.30	5,254,276.00	5,101,903.15	(97,949.31)	-1.9%
Collins Middle School	6,744,877.00	6,592,375.01	7,116,908.00	7,245,576.60	338,493.60	4.8%
Salem High School	11,009,077.00	11,600,359.41	12,859,864.00	13,877,350.89	1,128,168.31	8.8%
New Liberty Innovation School	1,188,701.00	1,150,489.93	1,253,969.00	1,337,476.63	83,507.63	6.7%
Salem Prep High School	819,724.00	900,381.28	861,042.00	1,119,064.81	258,022.81	30.0%
District Administration	2,631,606.00	2,703,746.01	3,181,266.00	3,408,052.30	226,786.30	7.1%
Regular Day	1,519,330.32	1,618,852.35	2,281,618.39	2,386,586.33	144,967.94	6.4%
Special Education	7,698,379.00	6,216,798.29	6,880,815.00	7,025,038.71	144,223.71	2.1%
Multilingual Learner Education	546,807.00	563,262.79	634,047.00	707,691.39	73,644.39	11.6%
Student & Family Supports	939,679.03	1,822,639.94	2,131,866.08	2,440,870.47	309,004.39	14.5%
Instructional Technology	911,460.00	1,004,357.40	996,264.00	1,214,275.46	218,011.46	21.9%
Operations & Maintenance	5,270,606.92	5,349,279.53	6,015,820.00	6,779,139.99	763,319.99	12.7%
	<b>61,606,240.27</b>	<b>62,581,917.16</b>	<b>69,058,466.83</b>	<b>72,285,237.16</b>	<b>3,641,700.29</b>	<b>5.3%</b>

*Note: The FY24 total reflects the total budgeted expenses. The total budget will be offset by school choice revenue, pre-paying out of district tuition, and savings from retirements. These revenue offsets have not been applied here.*

## Recommended Position Cuts

School-Based	Central Office Based
<b>Bates</b> -1 teacher	Family, Community, Employee Engagement -1 Recruitment Specialist
<b>Bentley</b> -1 teacher	Student Services & Nursing -1 clerk
<b>Collins</b> -2 teachers, -2 paraprofessionals +2 Special Education teachers in FY23	Technology -1 data analyst
<b>Early Childhood Center</b> +1 teacher, +1 paraprofessional	Teaching and Learning/ML -1 ML Supervisor and World Language Coordinator
<b>New Liberty</b> -1 teacher	Special Education -1 Special Education Administrator (Central Office)
<b>Salem High School</b> -3 paraprofessionals	Finance and Operations -1 Office Manager
<b>Witchcraft</b> -3 teachers, -1 paraprofessional	
<b>Net: 10 School-Based Cuts</b>	<b>6 Central Office Cuts</b>



## Budget Priorities & Process

### Our budget was shaped by these priorities:

1. Ensure resources are allocated equitably;
2. Align funding plans to strategic priorities, district & school improvement goals & the district's master facilities plan;
3. Promote stakeholder engagement;
4. Empower school leaders to flexibly allocate resources;
5. Plan for & begin the transition away from ESSER.



### Timeline & Process:



**October 1:** DESE reports Salem's official enrollment numbers; Ch70 aid is based on this enrollment.

**December:** SPS conducts a staffing analysis & calculates known FY24 contractual salary increases.

**January:** Internal budget meetings begin.

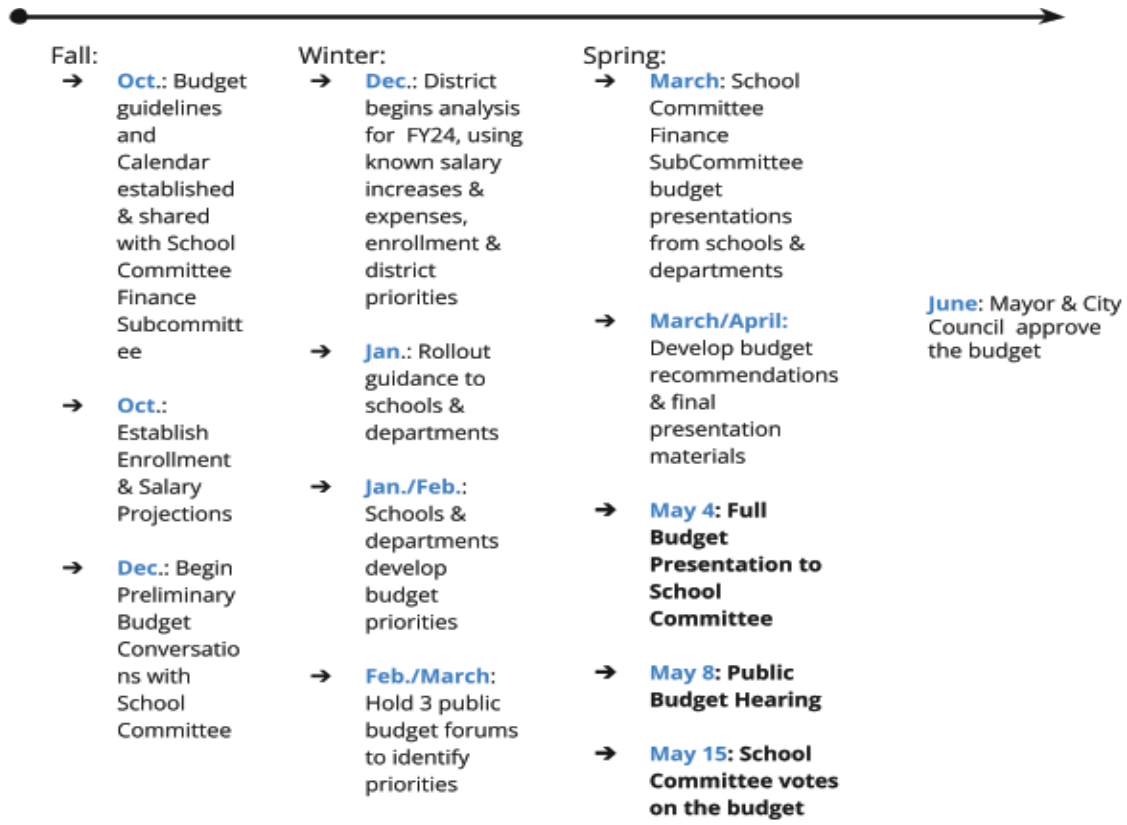
**February & March:** Host 2 public budget forums and 1 staff budget forum; schools meet with school site councils, PTOs, and other stakeholder/advisory groups to develop budget priorities.

**March:** Preliminary budget requests are shared with the School Committee Finance Subcommittee.

**Ongoing:** Community conversations and budget analysis.



Figure 1. SPS Budget Process and Timeline



## Budget Guidelines

---

The FY2024 budget development process began with guiding principles:

- ★ *Ensure resources are allocated equitably;*
- ★ *Align funding plans to strategic priorities, district & school improvement goals & the district's master facilities plan;*
- ★ *Promote stakeholder engagement;*
- ★ *Empower school leaders to flexibly allocate resources;*
- ★ *Plan for & begin the transition away from ESSER.*

Building a budget with these guidelines in mind, we sought to produce a spending plan that advanced Salem's mission, vision, and values.

### Community Engagement

In February and March, we hosted three public budget forums: one in person and two on Zoom. One was specifically focused on getting feedback from Salem Public Schools' staff. At each, the budget guidelines were shared and feedback was solicited on what the core priorities of the district ought to be in the year ahead.

In addition, budget leaders, including principals, met with their stakeholders (including PTOs, advisory committee and school site councils).

Key themes that emerged from these conversations included:

- ✓ Requests to maintain or add special education positions and services;
- ✓ Ongoing professional learning opportunities for staff, including librarians;
- ✓ Support for and enhanced alignment with external partners;
- ✓ Maintain mental health, nursing and behavioral supports already in place;
- ✓ Sustain low class size;
- ✓ Acknowledgement of increasing non-personnel expenses;
- ✓ Empower school leaders to flexibly allocate resources, redesigning roles across schools to best align with student needs;
- ✓ Request to expand athletics (especially Unified Sports);
- ✓ The need for deeper family partnerships, including expanded support for home visiting;
- ✓ Expand and grow programming that is working- Pre-K, career-technical education, advanced courses, summer offerings.

A summary of key themes from these conversations is available [here](#).



Building the Budget

Enrollment

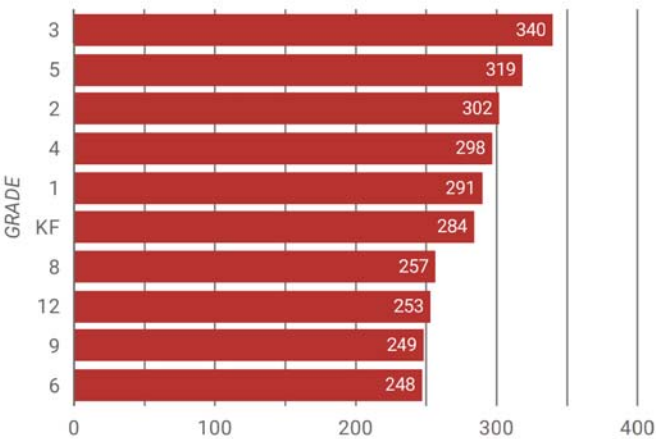


- ★ 3709 students enrolled on 10/1, PreK-12; 3811 enrolled in May
- ★ 19.1% multilingual learners
- ★ 25% Individualized Education Plans
- ★ 60.3% low-income

The first step in the budget process is the annual October 1 reporting of student enrollment to the Massachusetts Department of Elementary and Secondary Education (DESE). Enrollment is used to determine our state-mandated funding target, known as the Foundation Budget. It also impacts federal and state entitlement grant funding amounts awarded to Salem Public Schools.

Salem’s enrollment has been steadily declining over the previous two decades, from over 5000 students in 2003, 4000 in 2012, to this year’s October 1 enrollment of 3709.

Much of this is driven by declining birth rates. Salem has seen a 23% decline in annual births between 2011 and 2019, which will result in lower elementary school cohorts. Other factors include families moving out of Salem, or choosing other schooling options (particularly at the middle and high school level) including charter, choice, and homeschool alternatives.



In previous years, Salem’s declining enrollment resulted in the state providing the minimum amount of aid to the Salem Public Schools. This year, Salem’s enrollment grew by roughly 60 students by the October 1 DESE enrollment count. Increased enrollment, especially among multilingual learners, low-income students and vocational students, resulted in increased aid from the state.

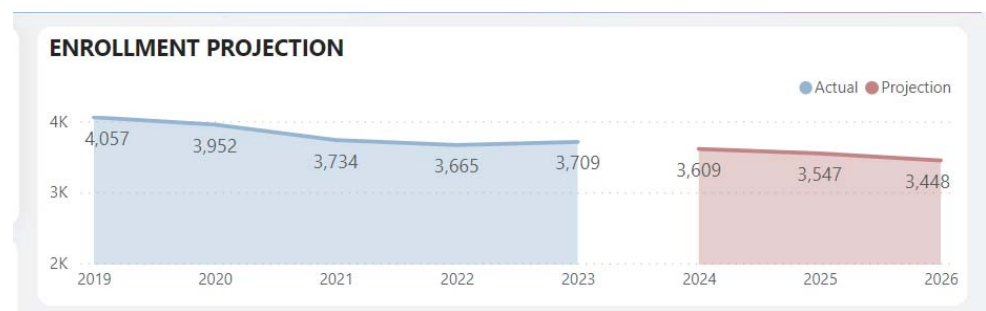
Salem’s enrollment has continued to grow over the course of the year, which is an annual pattern in Salem.) Currently there are 3811 students enrolled.

18.



District Enrollment

Figure 2. Salem Public Schools’ Historical and Projected October 1 Enrollment, by Grade Span

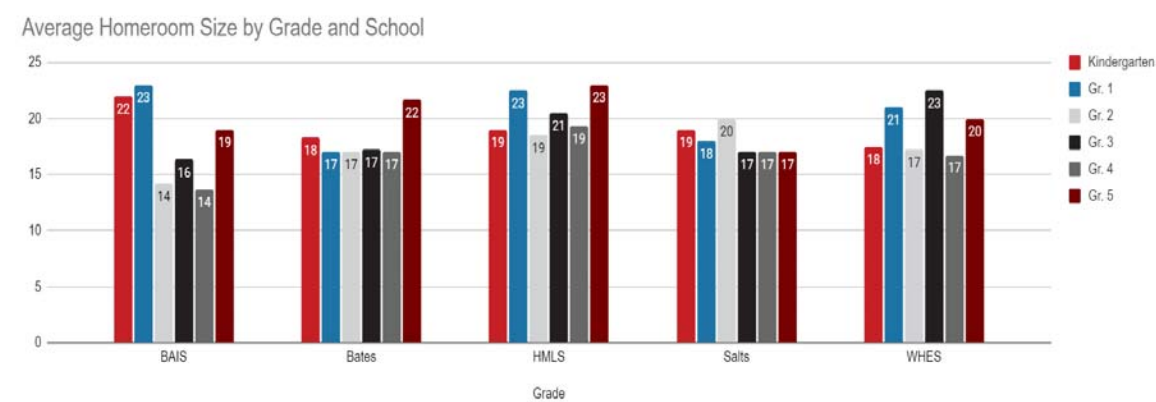


Source: Open Architects

Class Size

Grade span targets are 21 students for Grades K and 1, 23 students in Grades 2 and 3, and 25 students in Grades 4 and 5. Below are the average class sizes in the elementary and middle school grades. Average class sizes in FY23 remained well within those guidelines: Collins Middle School had the smallest average class sizes, with 16.2 students per class; Carlton had the largest, with 20.7 students per class. Both were within the district’s goals for class size.

Figure 3. FY2023 Elementary Average Class Size, by grade level (excluding Carlton)



Source: Aspen

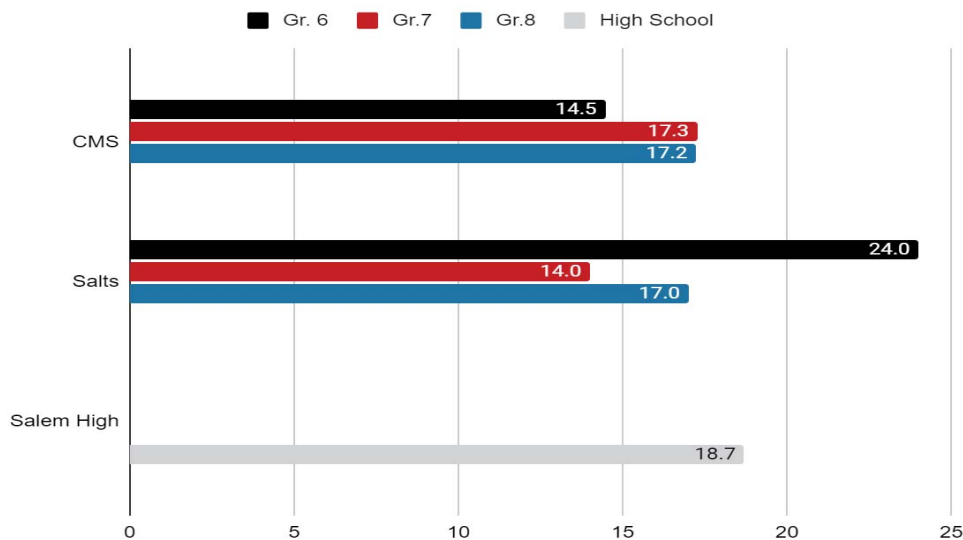
Because class sizes can vary from grade to grade, and averages can mask fluctuations within



and across grade levels, Figure 3 shows average elementary class size by grade and school. Carlton is not included in this chart because grades are organized slightly differently. (Carlton’s average class sizes are included in the Carlton section of this budget book.)

At the secondary level, the district aims for class sizes of between 20 and 30 students. Saltonstall’s grade 6 appears to be closest to that goal, with an average class size of 24. Other average class sizes fall well below that standard.

Figure 3.1 FY2023 Secondary Average Class Size, by grade level



Enrollment declines at the secondary level have been particularly persistent over the last decade. Last year, 25% of the 2021-2022 fifth graders in Salem Public Schools left; meaning 75% of students in grade 5 enrolled in grade 6 in 2022. Historically, we have seen a comparable level of decline between 8th to 9th grade. However, that was not the case in 2022.

Students who leave Salem Public Schools attend other school options, including Salem Academy Charter School or Essex North Shore Agricultural Technical School. Students also attend schools in other districts through the School Choice program, and a small number of families elect to send their child to a private school or homeschool their children. In total, over twenty percent of Salem families choose private, charter, or vocational placements or homeschool over Salem Public Schools.

Figure 4. Projected Secondary Enrollment, Grades 6-12



ENROLLMENT BY GRADE LEVEL									
Grade	2018	2019	2020	2021	2022	2023	Projected 2024	Projected 2025	Projected 2026
6	255	265	277	275	246	248	238	215	241
7	270	265	256	265	256	245	240	231	209
8	247	283	268	251	262	257	244	239	229
9	257	233	248	251	259	249	250	237	232
10	232	260	206	223	205	241	222	222	211
11	247	241	264	203	215	209	240	221	221
12	247	248	227	246	189	253	220	253	233

Source: Open Architects

Student Demographics

Salem Public Schools’ students contribute to the cultural wealth of the city. Our students are racially and ethnically diverse, with 58% of our student body being classified as non-white. Latino students are the largest group of students: 45.3% of the enrolled students are classified as Hispanic or Latino. African American students account for 7% of students, 3.8% identify as multi-racial, non-Hispanic, and Asian students comprise 2.3%. Students identifying as White make up 41.5% of the student body.

Salem is also a high needs district with over 71.6% of our students classified in at least one of four categories of need: students who are low income (63.1%), students whose first language is not English (32.9%), students with disabilities (19.7%), and students who are English Learners (15%).

Figure 5. 2023 Demographic Profile of SPS Students





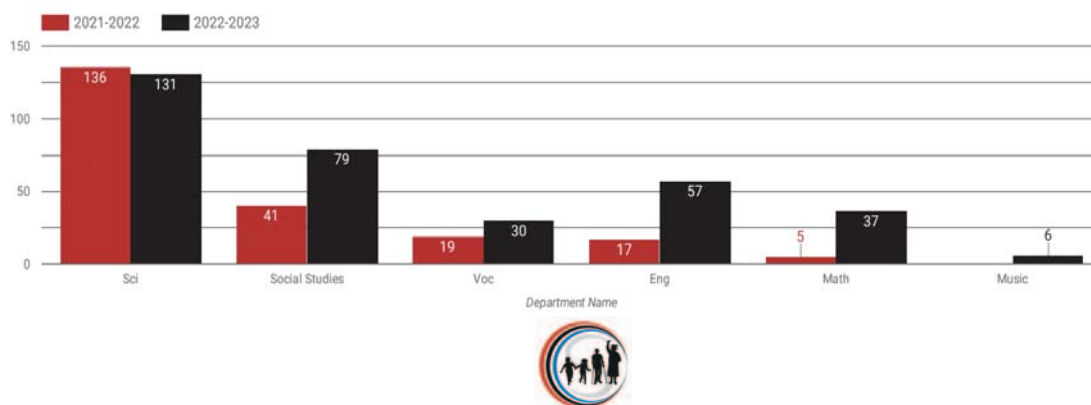
Hispanic/Latino	1,682	
White	1,538	
Black or African American	255	
Multi-Racial (Non-Hispanic)	142	
Asian	84	
Pacific Islander	5	
Native American	3	

Source: Aspen

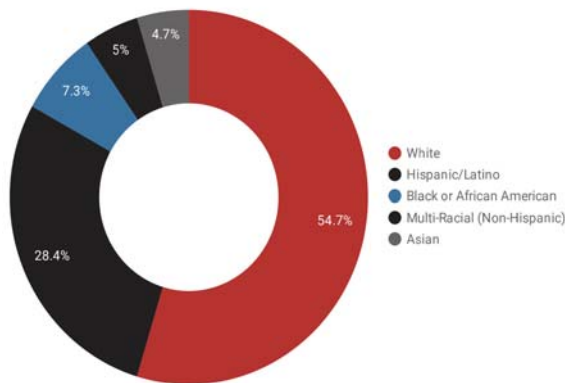
## Academics

Like many urban districts across Massachusetts, Salem's students have struggled to recover from pandemic learning loss. On the 2022 MCAS exam, performance declined in English Language Arts (ELA): 26% of Grade 3-8 students met or exceeded expectations. The largest declines occurred in Grades 4 and 7; the smallest was in Grade 8. In math, performance improved in every grade level except for Grade 10; 20% of students in Grades 3-8 met or exceeded expectations in math. The greatest gains were at Grade 3 (+5) and Grade 8 (+4). Results in science remained steady.

Salem also has a goal of increasing access to the percent of students completing advanced coursework. With the exception of science, which has a slight decline in advanced course participation, other subjects saw increased participation in advanced placement courses, including social studies, English, math and music. Below, please see the advanced placement



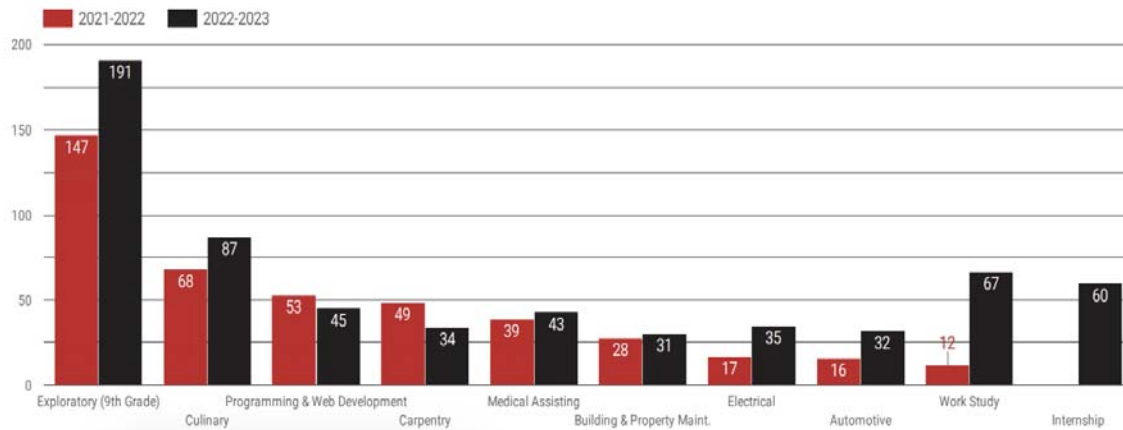
coursework by subject this year, and last year.



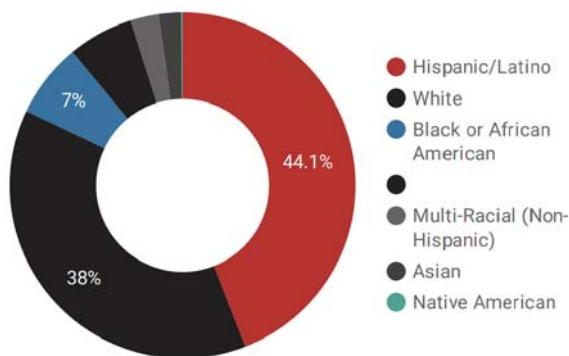
Nonetheless, as shown on the left, students of color are underrepresented in advanced placement courses.

Hispanic/Latino identifying students comprise nearly half (48.5%) of all high school students (across Salem High School, New Liberty, and Salem Prep), but only 28.5% of students participating in advanced placement courses.

Career and Technical Education (CTE) programs have expanded, with every program experiencing growth. Not only does this prepare Salem's students for success in their careers, it also brings additional funding to the school district. The chart below shows the changes in enrollment in CTE programs. In FY24, we will continue to expand CTE, including expansion to the middle school.



Source: Aspen



Students of color are also more represented in CTE programs. With all of these factors in mind, prioritizing academic performance, across all student groups, is central to the creation of this budget.

Source: Aspen

23.

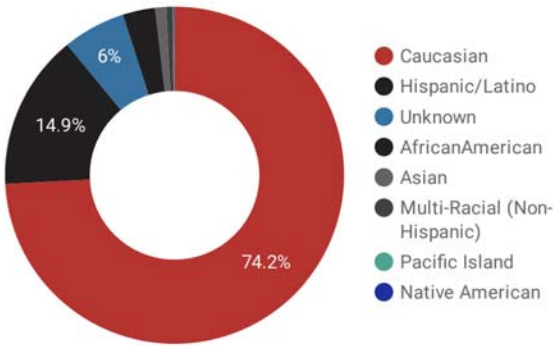


Educator Demographics

Salem Public Schools has a substantial teacher workforce made up of over 500 (508) employees, the largest single employee group in the City of Salem. Below is the average number of teaching years for Salem teachers, organized by school. Salem is fortunate to have a mix of veteran and new teachers.

School/Dept Name (Aspen)	Number of Years Experience ▾
Carlton	10.75
Bates	10.23
WHES	10.2
ECC	9.57
HMLS	9.52
Salts	8.39
District	8.08
SHS	7.77
CMS	7.58
Salem Prep	5
NLIS	4.78
BAIS	3.45

Source: Aspen



One of our district’s goals is for the workforce to reflect the racial, cultural, and linguistic diversity of our families and students. A large and growing body of evidence demonstrates that representation in the classroom matters and that there are strong positive impacts when students learn from teachers of the same race or ethnicity. Current workforce demographics do not yet resemble student demographics: 15% of all Salem Public Schools staff

identify as Hispanic/Latino, with a slight increase among all new hires, including teachers and staff (16%). Seventy four percent of staff identify as White.

24.



Figure 6. Step and Column Distribution of Salem PSRP members

STEP	FY2023 FTE	FY2024 FTE	FY2023 COMPENSATION	FY2024 COMPENSATION	DIFFERENCE IN PAY	AVG PAY INCREASE	% INCREASE
1	4.0	5.0	130,138.06	157,451.81	27,313.75	5,462.75	21.0%
2	42.0	42.0	1,169,068.31	1,327,996.85	158,928.54	3,784.01	13.6%
3	44.1	44.1	1,502,141.11	1,590,297.11	88,156.00	1,999.00	5.9%
4	17.5	17.5	596,352.74	641,164.00	44,811.26	2,560.64	7.5%
5	8.0	8.0	306,882.24	326,102.00	19,219.76	2,402.47	6.3%
6	61.6	61.6	1,619,759.10	1,788,807.06	169,047.96	2,744.29	10.4%
<b>Grand Total</b>	<b>177.2</b>	<b>178.2</b>	<b>5,324,341.56</b>	<b>5,831,818.83</b>	<b>507,477.27</b>	<b>18,953.16</b>	<b>9.5%</b>

Figure 7. Step and Column Distribution of Salem Teachers

STEP	FY2023 FTE	FY2024 FTE	FY2023 COMPENSATION	FY2024 COMPENSATION	DIFFERENCE IN PAY	AVG PAY INCREASE	% INCREASE
1	1.0	1.0	82,495.00	84,969.85	2,474.85	2,474.85	3.0%
2	23.2	23.2	1,196,176.98	1,257,863.24	61,686.26	2,658.89	5.2%
3	27.5	27.5	1,496,291.00	1,586,198.72	89,907.72	3,269.37	6.0%
4	15.4	17.0	879,278.80	984,955.55	105,676.75	6,216.28	12.0%
5	14.0	14.0	819,057.88	861,732.69	42,674.81	3,048.20	5.2%
6	17.0	17.0	1,045,719.00	1,101,900.54	56,181.54	3,304.80	5.4%
7	16.4	16.4	1,042,409.80	1,099,235.00	56,825.20	3,464.95	5.5%
8	11.0	11.0	723,569.00	766,649.70	43,080.70	3,916.43	6.0%
9	12.5	12.5	862,008.00	909,468.90	47,460.90	3,796.87	5.5%
10	8.6	8.6	619,042.00	600,334.56	(18,707.44)	(2,175.28)	-3.0%
11	13.0	13.0	973,207.00	1,028,988.18	55,781.18	4,290.86	5.7%
12	10.0	10.0	787,707.00	834,492.00	46,785.00	4,678.50	5.9%
13	184.2	185.2	15,372,258.35	15,923,060.01	550,801.66	2,974.09	3.6%
<b>Grand Total</b>	<b>353.8</b>	<b>356.4</b>	<b>25,899,219.81</b>	<b>27,039,848.94</b>	<b>1,140,629.13</b>	<b>41,918.81</b>	<b>4.4%</b>

## Local, State and Federal Revenue

Revenue from local, state, federal, or private sources is a significant driver of our budget. Local revenue comprises the majority of the school department budget (61%). In FY24, the state will contribute 39% of the foundation budget through the Chapter 70 funding formula. Approximately an additional seven percent of Salem's funding comes from state and federal grants, while a final 2% comes from private grants and other local school department receipts.

Chapter 70 is the state's largest investment in K-12 public education; it is allocated based on student demographics and enrollment, and a community's perceived ability to meet a foundation budget (or funding floor). The state assesses a community's perceived ability to contribute to its school costs based on income and property values.



For Salem, the decline in student enrollment over the past several years, along with increasing wealth, as measured by the state, has steadily and significantly reduced state aid for Salem.

In 2019, the Student Opportunity Act was passed to increase aid to communities that needed additional state support. Gateway cities, like Salem, anticipated receiving increased state funding, and many of them did realize increased aid. Unfortunately, Salem's state aid (as a percentage of the foundation budget) has declined significantly since 2019. In fact, last year, Salem was the only Gateway City that received minimum aid from the state; every other Gateway City received aid increases between 4.31% to 42.09%. Salem's increase in aid last year was .96% ( a total increase of \$248,340).

Below please see Salem's increases in Chapter 70 over time, and Salem's budget increase over time.

*Source: City  
Finance Department*

Chapter 70 Increase				SPS Budget Increase			
	Amount	Increase	Percentage		Amount	Increase	Percentage
2014	20,879,459	119,875	0.58%	2014	52,553,423	2,045,383	4.05%
2015	21,231,627	352,168	1.69%	2015	54,461,543	1,908,120	3.63%
2016	21,348,402	116,775	0.55%	2016	53,145,269	(1,316,274)	-2.42%
2017	21,600,632	252,230	1.18%	2017	55,041,847	1,896,578	3.57%
2018	21,736,742	136,110	0.63%	2018	56,807,831	1,765,984	3.21%
2019	21,872,762	136,020	0.63%	2019	57,628,889	821,058	1.45%
2020	25,807,152	3,934,390	17.99%	2020	59,833,547	2,204,658	3.83%
2021	25,807,152	0	0.00%	2021	63,449,649	3,616,102	6.04%
2022	25,936,602	129,450	0.50%	2022	66,597,919	3,148,270	4.96%
2023	26,184,942	248,340	0.96%	2023	68,747,963	2,150,044	3.23%

Fortunately, the increases in enrollment this year, especially among students for whom the formula adds extra weighted value, means that Salem will be receiving a larger share of state aid in the coming year. Salem will receive Foundation Aid of \$27,455,880 in FY24, a 4.85% increase over last year (\$1,270,938). This increase is due to substantial growth in multilingual learners, low-income students, and growth in our vocational programs.

Other sources of state aid will not increase this year, most notably the charter reimbursement, which is allocated according to a formula based on how long a Salem child is enrolled in a charter school. This year's reimbursement will be significantly less (-\$810,553) than in previous years, which reduces the benefit of increased Ch. 70 aid.

In FY24, Salem's "Target Local Contribution" is \$42,479,762. This represents a steadily increasing expectation for the local community's contribution. Looking ahead, additional planning and state advocacy will be needed to ensure that expected local contribution is achievable and sustainable for this community.



## Federal COVID-19 Grant Funding to Schools

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Since the start of the pandemic, Salem Public Schools has received over \$15 million in pandemic-related federal stimulus funds. These federal dollars were intended to help school districts across the nation address the unique challenges associated with educating children in a pandemic and post-pandemic world. Now, three years later, our students have returned with resilience, and – like millions worldwide– experiencing the shared impact of pandemic learning loss, and trauma. This manifests as increased needs for social and emotional supports, behavior scaffolding, and accelerated learning.

By the end of this school year, the district will have received and expended more than \$11.2 million of the \$15 million in federal funding or almost 75%. Funding is supporting almost 60 full and part time positions. Over the life of the relief, ESSER funds have been used for:

- ✓ Teachers, paraprofessionals, behavior specialists, tutors and building substitutes necessary to address the needs of in-person learners while meeting social distancing requirements and to support the delivery of hybrid and remote instruction
- ✓ High dosage tutoring support from third party vendors
- ✓ Comprehensive anti-racism training modules for SPS staff
- ✓ New elementary curriculum materials
- ✓ Staffing to expand Pre-K classes in the district with four additional classes currently being offered at two elementary schools
- ✓ Chromebooks, wireless access points, and wireless service to ensure all students have access to remote learning
- ✓ Additional instructional technology for teachers and support staff to allow for delivery of effective instruction
- ✓ Instructional supplies and materials to ensure that each student has the resources necessary to access and engage with lessons
- ✓ Software licenses and purchases necessary to support the delivery of remote and hybrid instruction
- ✓ Additional custodial support to allow for enhanced cleaning, sanitizing, and disinfecting of buildings
- ✓ HVAC Technician to ensure optimal ventilation and maintain a safe and comfortable teaching and learning environments for all students and staff
- ✓ Repairs, upgrades, and enhancements to ventilation and control systems to ensure optimal ventilation
- ✓ Personal protective equipment for staff and students including masks, gloves, hand sanitizer, gowns, face shields, desk shields, way pointing signage, and sanitizing equipment

27.



- and supplies
- ✓ Additional transportation expense necessitated by bus capacity restrictions due to social distancing requirements

All ESSER I funds have been expended or obligated as have nearly all of ESSER II funds. While the deadline for spending ESSER II funds is September 30, 2023, that grant will be fully expended by the end of this school year. The ESSER III allocation is available to the district to use next year. The district expects to have \$3.8 million available for the next school year. A significant portion of that is projected to be used to continue expanded preschool programs within SPS and community partners.

This one time relief has been critical to Salem's ability to meet the post-pandemic moment: as described above, funds supported safety and recovery, broadly defined. In the year ahead, it will be the highest priority to plan for what comes after ESSER. The proposed FY24 budget does not absorb the ongoing costs currently funded by ESSER. This includes PreK and summer programming, teaching positions, and behavioral specialists. The ability of the district to fund ESSER supported programs, initiatives, and staff positions beyond the 2023-24 school year will be dependent upon the willingness and ability of federal and state agencies to provide financial support or our district's ability to absorb mission critical work in our operating budget. Planning for continued funding for essential positions will need to begin in early FY24.

## FY2024 Recommended Budget Detail

### FY2024 Summary

The FY2024 recommended budget of \$71,154,142 represents a 3.5% increase over the FY2023 adopted budget, an increase of \$2,407,037. With the projected expenses for a level service budget being \$72,285,237.16 an offset of prepaid tuition and school choice funds will allow us to reach a balanced and level service budget. Almost eighty percent of the budget is allocated for personnel (78.5%).

Figure 8. FY2024 Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Recommended	\$ Change	% Change
Personnel	50,023,572.78	50,642,294.99	54,615,187.99	56,587,337.13	1,972,149.14	3.6%
Expense	11,582,667.49	11,939,622.17	14,443,278.84	15,697,900.03	1,254,621.19	8.7%
<b>Grand Total</b>	<b>61,606,240.27</b>	<b>62,581,917.16</b>	<b>69,058,466.83</b>	<b>72,285,237.16</b>	<b>3,226,770.33</b>	<b>4.7%</b>

*Note that the recommended budget is \$71,154,142; the chart above reflects actual expenses before applying the revenue offsets (prepaid tuition, school choice, retirement savings, and other receipts).*

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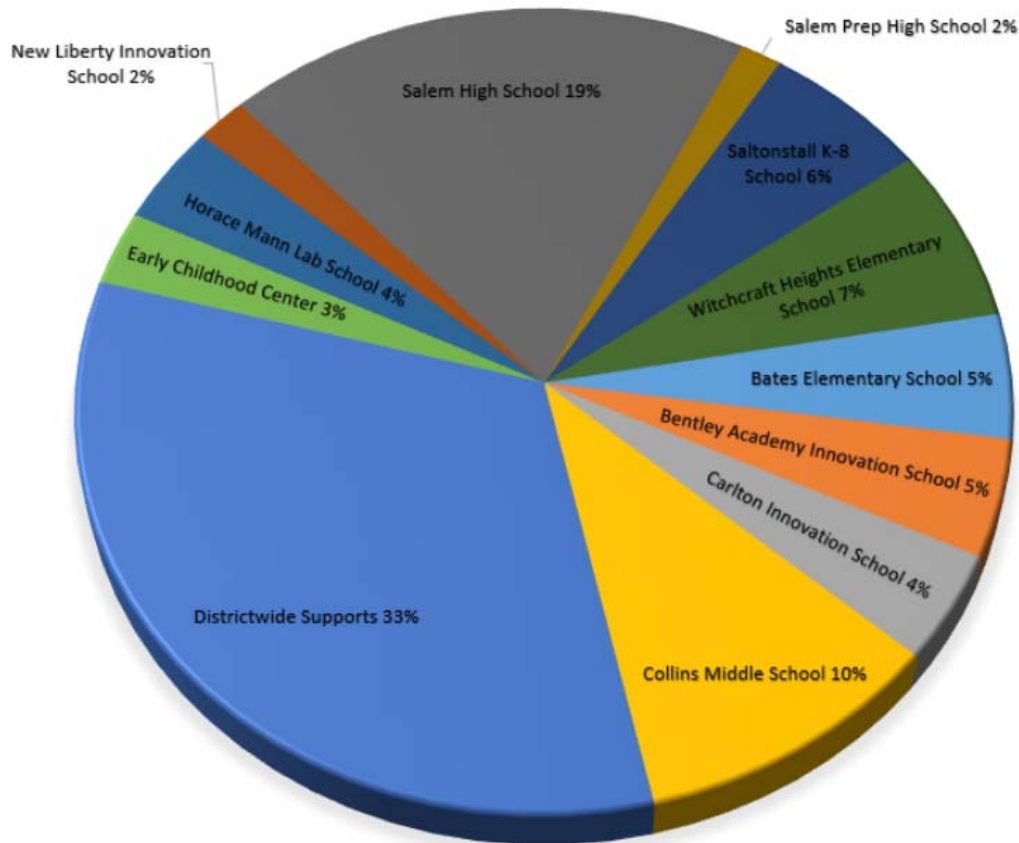




### School and Districtwide Allocation

In FY24, an estimated 67% of the budget will be allocated to the 11 schools. In FY23, 68% of operating funds were allocated to the schools. This slight decline is caused by growing non-personnel expenses. Figure 9 shows the distribution of the FY2024 recommended budget by district and school.

Figure 9. Allocation of District Resources, FY2024 Recommended Budget



Districtwide supports comprise 33% of the FY2024 recommended budget: this includes district administration; districtwide regular education; district-level special education; district-level student and family supports; district-level multilingual learner education; instructional technology; and operations and maintenance, which includes transportation and traffic control. The largest cost center within the districtwide allocation is special education at 30%

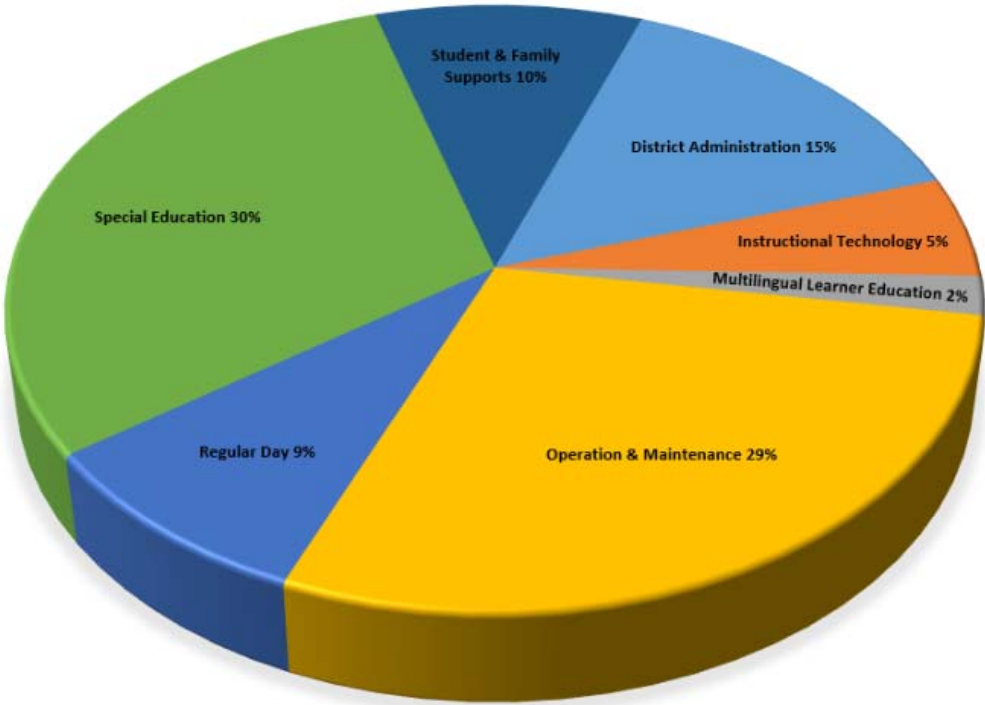
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followed by operations and maintenance which comprises 29%.

Figure 10. Allocation of Districtwide Supports Budget, FY2024 Recommended Budget



Personnel and Non-Personnel Allocation

Personnel resources account for 78.5% of the FY24 school district budget, with non-personnel expenses comprising 21.5%. Wage increases are a major driver of the district budget and for over half of Salem’s staff, annual cost of living increases are paired with step and lane increases that range from a total actual salary increase of between 4.4% to 6.2%. Figure 7 shows the salary increases for teachers, and Figure 6 shows increases for paraprofessional members of the Paraprofessional & School Related Personnel Chapter of the Salem Teachers Union (PSRP ).

Personnel

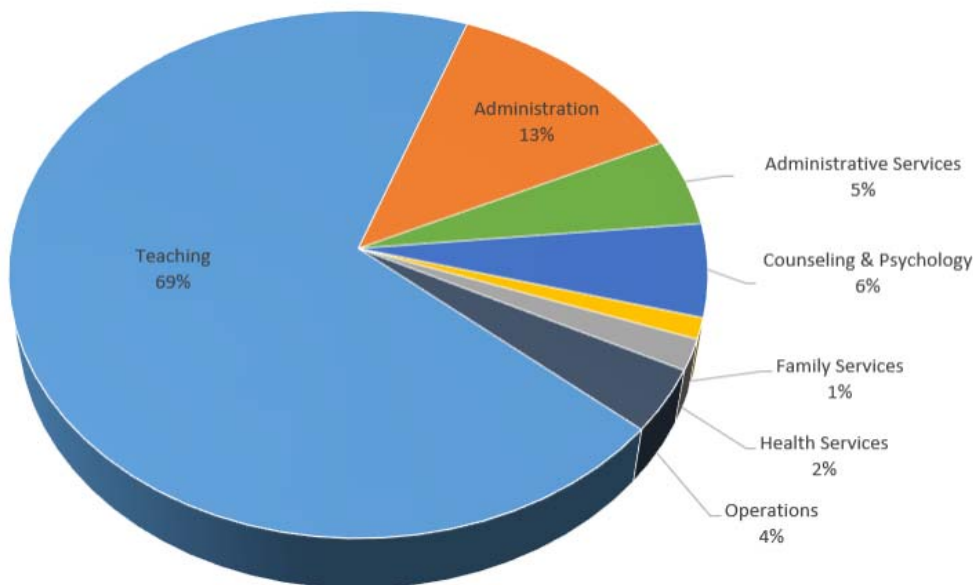
Personnel expenses, as noted above, represent almost 78.5% of the district’s budget. Of that, nearly three quarters is allocated to instructional staff. Teaching staff make up 65% of the personnel budget, with instructional support staff (paraprofessionals, tutors, and behavior specialists) comprising another 7%. Included in the teaching category are all early childhood, elementary, middle school and high school teachers and specialists. Also included are district-assigned teaching and related services providers including

30.



instructional coaches, full-time academic coordinators, board certified behavior analysts, occupational therapists, reading specialists, speech and language pathologists and teachers of the visually impaired.

Figure 11. Allocation of Personnel Resources by Category



The major driver of the personnel budget this year was negotiated salary increases. The cost of living increase (COLA) for Salem Teachers Union members was 3% for individuals on the top step (Step 13 of the salary schedule), and 2% for teachers on steps 1-12. Teachers on steps 1-12 also receive a step increase which averages on the STU salary schedule. For those teachers, the average increase was 4.4%.

Paraprofessionals settled a three-year contract in FY22 with significant restructuring and re-classification of staff. The paraprofessional unit, now renamed the Paraprofessional and School Related Personnel (PSRP) unit, was expanded to include permanent building substitutes, full-time tutors, behavior specialists, family engagement facilitators, speech and language pathology assistants, and certified occupational therapy assistants.

The Salem Administrators Association settled their contract in July 2022, and their average salary increases are projected to be 3.65%.

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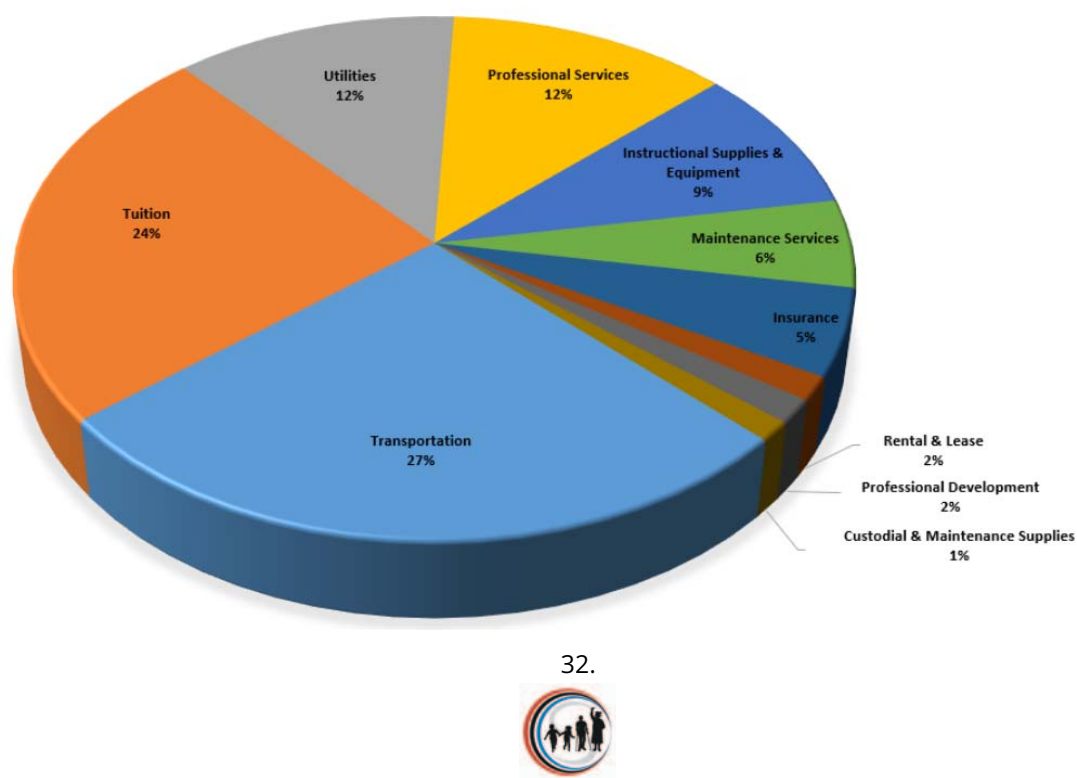
Negotiations are currently underway with AFSCME. Salary adjustments for these members (including cafeteria workers, clerks and secretaries, custodians, and bus drivers) will come from the salary reserve line of the budget, as will other salary adjustments for non-union administrators and staff.

Non-Personnel

Nearly twenty-two percent (21.5%) of the FY2024 recommended budget is allocated to non-personnel expenses. Out-of-district tuition, transportation, and utilities are the three largest categories of non-personnel expenses in the budget, followed by professional services. Tuition comprises 24% of the district’s expense budget, and transportation (regular day, special education in-district, special education out-of-district, and homeless transportation) comprises 27% of the district’s expense budget; together, they represent 51% of the total expense budget. Utilities account for another 12%, and instructional supplies, materials and equipment make up 9% of the non-personnel budget.

Figure 12 below shows the allocation of non-personnel resources for the expenditure categories that account for the expense budget.

Figure 12. Allocation of FY2024 Non-Personnel Resources by Major Expense Category



## FY2024 Proposed Budget Summary by Cost Center

School Committee policy organizes the budget into 18 cost centers. These cost centers, as well as the historical expenditures, budget detail, and full-time equivalent positions for each cost center, are listed in the figure below. The first eleven cost centers listed represent schools, while the remaining 7 represent districtwide supports.

Figure 13. FY2024 Recommended Budget by Cost Center

	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Recommended	\$ Change	% Change
Early Childhood Center	1,723,839.00	1,778,802.91	2,083,976.00	2,153,591.83	69,615.83	3.3%
Bates Elementary School	3,057,860.00	3,209,873.98	3,472,388.00	3,635,955.84	163,567.84	4.7%
Bentley Academy Innovation School	3,336,348.00	3,619,757.45	3,788,975.00	3,466,981.32	(321,993.68)	-8.5%
Carlton Innovation School	2,739,389.00	2,836,383.35	3,038,257.36	3,036,315.58	(1,941.78)	-0.1%
Horace Mann Lab School	2,524,006.00	2,627,824.04	2,840,814.00	3,031,750.70	190,936.70	6.7%
Saltonstall K-8 School	4,077,497.00	4,100,831.19	4,366,301.00	4,317,615.16	(48,685.84)	-1.1%
Witchcraft Heights Elementary School	4,867,054.00	4,885,902.30	5,254,276.00	5,101,903.15	(97,949.31)	-1.9%
Collins Middle School	6,744,877.00	6,592,375.01	7,116,908.00	7,245,576.60	338,493.60	4.8%
Salem High School	11,009,077.00	11,600,359.41	12,859,864.00	13,877,350.89	1,128,168.31	8.8%
New Liberty Innovation School	1,188,701.00	1,150,489.93	1,253,969.00	1,337,476.63	83,507.63	6.7%
Salem Prep High School	819,724.00	900,381.28	861,042.00	1,119,064.81	258,022.81	30.0%
District Administration	2,631,606.00	2,703,746.01	3,181,266.00	3,408,052.30	226,786.30	7.1%
Regular Day	1,519,330.32	1,618,852.35	2,281,618.39	2,386,586.33	144,967.94	6.4%
Special Education	7,698,379.00	6,216,798.29	6,880,815.00	7,025,038.71	144,223.71	2.1%
Multilingual Learner Education	546,807.00	563,262.79	634,047.00	707,691.39	73,644.39	11.6%
Student & Family Supports	939,679.03	1,822,639.94	2,131,866.08	2,440,870.47	309,004.39	14.5%
Instructional Technology	911,460.00	1,004,357.40	996,264.00	1,214,275.46	218,011.46	21.9%
Operations & Maintenance	5,270,606.92	5,349,279.53	6,015,820.00	6,779,139.99	763,319.99	12.7%
	<b>61,606,240.27</b>	<b>62,581,917.16</b>	<b>69,058,466.83</b>	<b>72,285,237.16</b>	<b>3,641,700.29</b>	<b>5.3%</b>

The largest cost center is Salem High School, with a total of 255 employees ( including grant funded positions). As has been the case in previous years, the Salem High School recommended budget (not including athletics) represents 19.4% of the school department budget. When the other high schools (New Liberty and Salem Prep) are added, the total district high school budget is 23% of the school department budget.

The next largest is districtwide special education representing 10% of the total budget (after the Circuit Breaker offset has been applied). The district wide special education budget does not include building-based special education positions, such as special education teachers and paraprofessionals; these are reflected as part of each school's cost center. The total spending on special education, including district and school allocations, is 31% of the budget.



## FY2024 Recommended Budget Detail by Cost Center

### Districtwide Support Budgets - Summary

Districtwide support consists of the cost centers listed below.

- ★ District Administration
- ★ Regular Education
- ★ Special Education
- ★ Student and Family Supports
- ★ Multilingual Learner Education
- ★ Instructional Technology
- ★ Operations and Maintenance

Personnel and non-personnel resources allocated at the district level provide critical support to schools. Each of these cost centers support school leaders and staff in the areas of regular education; special education; physical, emotional, social, and behavioral health and wellness; student and family engagement; instructional technology; and multilingual learner education. In addition, operational support is provided in the form of transportation, buildings & grounds management, human resources and benefits, school business services (budget development, financial reporting, payroll administration, accounts payable and receivable, procurement, and grants management), regulatory compliance, and public relations and communications. Together, these cost centers work to strengthen school success.

The total FY2024 recommended budget for districtwide supports is \$23,591,587.21 which represents one third (33%) of the total district budget. As the figure below shows, a larger percentage of the additional requested resources in the FY2024 recommended budget are for the direct benefit of schools (\$1,740,783.96 increase spending in schools, compared to \$1,469,890.74 increases in districtwide supports)

Figure 14. FY2024 Recommended Budget, Districtwide Supports compared to School-based Budgets

	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Recommended	\$ Change	% Change
<b>Districtwide Supports</b>	<b>19,517,868.27</b>	<b>19,278,936.31</b>	<b>22,121,696.47</b>	<b>23,961,654.65</b>	<b>1,839,958.18</b>	<b>8.3%</b>
Personnel	9,095,369.78	8,554,931.94	9,452,848.63	10,012,068.18	559,219.55	5.9%
Expense	10,422,498.49	10,724,004.37	12,668,847.84	13,949,586.47	1,280,738.63	10.1%
<b>Schools</b>	<b>42,088,372.00</b>	<b>43,302,980.85</b>	<b>46,936,770.36</b>	<b>48,323,582.51</b>	<b>1,386,812.15</b>	<b>3.0%</b>
Personnel	40,928,203.00	42,087,363.05	45,162,339.36	46,575,268.95	1,412,929.59	3.1%
Expense	1,160,169.00	1,215,617.80	1,774,431.00	1,748,313.56	(26,117.44)	-1.5%
<b>Grand Total</b>	<b>61,606,240.27</b>	<b>62,581,917.16</b>	<b>69,058,466.83</b>	<b>72,285,237.16</b>	<b>3,226,770.33</b>	<b>4.7%</b>

34.



Figure 15. FY2024 Recommended Budget: Districtwide Supports by Cost Center – Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Recommended	\$ Change	% Change
District Administration	2,631,606.00	2,703,746.01	3,181,266.00	3,408,052.30	239,216.20	7.5%
Regular Day	911,460.00	1,004,357.40	996,264.00	2,386,586.33	271,201.91	27.2%
Special Education	546,807.00	563,262.79	634,047.00	7,025,038.71	(143,502.70)	-22.6%
Multilingual Learner Education	5,270,606.92	5,349,279.53	6,015,820.00	707,691.39	762,328.91	12.7%
Student & Family Supports	1,519,330.32	1,618,852.35	2,281,618.39	2,440,870.47	(180,816.06)	-7.9%
Instructional Technology	7,698,379.00	6,216,798.29	6,880,815.00	1,214,275.46	278,084.09	4.0%
Operations & Maintenance	939,679.03	1,822,639.94	2,131,866.08	6,779,139.99	243,378.39	11.4%
	<b>19,517,868.27</b>	<b>19,278,936.31</b>	<b>22,121,696.47</b>	<b>23,961,654.65</b>	<b>1,469,890.74</b>	<b>6.6%</b>

Figure 16: FY2024 Recommended Budget: Districtwide Supports by Cost Center, Personnel and Expense

	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Recommended	\$ Change	% Change
<b>Personnel</b>	<b>9,095,369.78</b>	<b>8,554,931.94</b>	<b>9,452,848.63</b>	<b>10,012,068.18</b>	<b>329,152.11</b>	<b>3.5%</b>
District Administration	1,588,633.00	1,558,783.66	1,881,545.00	1,991,691.65	107,576.55	5.7%
Instructional Technology	657,285.00	758,697.14	771,264.00	799,275.46	81,201.91	10.5%
Multilingual Learner Education	506,599.00	525,683.22	594,047.00	667,691.39	(143,502.70)	-24.2%
Operations & Maintenance	2,246,670.92	2,163,073.32	2,467,701.00	2,739,076.99	270,384.91	11.0%
Regular Day	1,104,849.32	775,485.34	1,453,195.00	1,484,001.33	(224,977.67)	-15.5%
Special Education	2,460,544.00	1,706,422.09	1,278,389.00	1,189,360.89	44,832.27	3.5%
Student & Family Supports	530,788.54	1,066,787.17	1,006,707.63	1,140,970.47	193,636.84	19.2%
<b>Expense</b>	<b>10,422,498.49</b>	<b>10,724,004.37</b>	<b>12,668,847.84</b>	<b>13,949,586.47</b>	<b>1,140,738.63</b>	<b>9.0%</b>
District Administration	1,042,973.00	1,144,962.35	1,299,721.00	1,416,360.65	131,639.65	10.1%
Instructional Technology	254,175.00	245,660.26	225,000.00	415,000.00	190,000.00	84.4%
Multilingual Learner Education	40,208.00	37,579.57	40,000.00	40,000.00	-	0.0%
Operations & Maintenance	3,023,936.00	3,186,206.21	3,548,119.00	4,040,063.00	491,944.00	13.9%
Regular Day	414,481.00	843,367.01	828,423.39	902,585.00	44,161.61	5.3%
Special Education	5,237,835.00	4,510,376.20	5,602,426.00	5,835,677.82	233,251.82	4.2%
Student & Family Supports	408,890.49	755,852.77	1,125,158.45	1,299,900.00	49,741.55	4.4%
<b>Grand Total</b>	<b>19,517,868.27</b>	<b>19,278,936.31</b>	<b>22,121,696.47</b>	<b>23,961,654.65</b>	<b>1,469,890.74</b>	<b>6.6%</b>

35.



### Districtwide Supports Staffing

Figure 17. Districtwide Supports Staffing by Cost Center, FY2024 compared to FY2023

	FY2023 FTE	FY2024 FTE	CHANGE IN FTE	FY2024 COMPENSATION
District Administration	18.0	18.0	-	1,672,190
Special Education	19.7	13.5	(6.2)	814,359
Regular Day	11.0	11.2	(0.8)	969,591
MLL	8.0	7.0	(1.0)	625,541
Student & Family Supports	12.6	12.6	-	1,060,770
Instructional Technology	12.0	11.0	(1.0)	797,275
Operation & Maintenance	60.0	58.0	(2.0)	2,635,077
<b>Grand Total</b>	<b>141.3</b>	<b>131.3</b>	<b>(11.0)</b>	<b>8,574,805</b>

### Districtwide Supports – Grant Funded Positions

Figure 18. Districtwide Supports, Grant Funded Positions

	FY2023 FTE	FY2024 FTE	CHANGE IN FTE	FY2024 COMPENSATION
District Administration	1.0	-	(1.0)	\$ -
Curriculum, Instruction & Assessment	4.0	4.0	-	\$ 329,787.00
Special Education	4.0	4.0	-	\$ 284,960.00
Student & Family Supports	3.7	3.7	-	\$ 169,040.00
Health Services	4.7	3.9	(0.8)	\$ 179,632.00
Operations & Maintenance	2.0	2.0	-	\$ 177,640.00
<b>Grand Total</b>	<b>19.4</b>	<b>17.6</b>	<b>(1.8)</b>	<b>\$ 1,141,059.00</b>

## District Administration Cost Center

This cost center consists of the following functional areas: School Committee, superintendent, public relations, deputy superintendent, business and finance, and human resources.

- **School Committee:** Support for School Committee members, scheduling, note-taking, administration, expenses & reimbursements; 1 FTE
- **Superintendent's Office & Public Relations:** District leadership, consulting, coaching, professional development, website; 4 FTEs
- **Deputy Superintendent:** Leadership of districtwide regular day teaching & learning, curriculum & instruction, student and family supports, instructional technology, etc.; 2 FTEs
- **Business & Payroll:** Responsible for payroll, benefits, insurance, auditing & accounting services, postage, printing, medicaid billing, equipment leases, software licenses, etc.; 7 FTEs
- **Human Resources & Benefits:** Recruiting, advertising, hiring, pre-employee physicals, software, consulting, benefits coordination; 3 FTEs





## FY2024 District Admin Priorities

- Advance the superintendent's goals by supporting educators to help students develop into independent learners
- Actively pursue workforce diversification strategies & build system to retain & develop diverse staff
- Build & implement systems (and data) that efficiently and effectively support the work of school and district leaders
- Enhance accountability by better leveraging tools and implementing best practice processes

Figure 19. District Administration FY2024 Budget Priorities

### FY24 Budget Priorities

Expense	Goals	Resources Needed
Invest in ongoing operational and administration costs	Advance the superintendent's goals by supporting educators to help students develop into independent learners	Budget for increased costs and large expenses (including copiers, \$195,000; insurance, which may increase by 5%: \$742,000).
Streamline operations through systems for records management (including onboarding and position control)	Build & implement systems (and data) that efficiently and effectively support the work of school and district leaders	Support for TalentEd and exploration of other human resources and budget systems; \$25,000.
Maintain a reserve fund for AFSCME and other salary increases	Actively pursue workforce diversification strategies & build system to retain & develop diverse staff	\$295,000 Reserve Fund; level to FY23.

Figure 20. FY2024 Recommended Budget, District Administration Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Recommended	\$ Change	% Change
Business & Finance	864,232.00	801,568.19	913,305.00	946,277.60	32,972.60	3.6%
District Leadership	923,602.00	864,026.08	866,508.00	944,754.19	78,246.19	9.0%
Fixed Charges	-	71,674.14	46,000.00	46,000.00	-	0.0%
Insurance	638,000.00	673,479.00	707,153.00	742,510.65	35,357.65	5.0%
Personnel	162,863.00	262,383.18	304,500.00	381,839.76	77,339.76	25.4%
Public Relations	-	30,615.42	48,800.00	49,100.00	300.00	0.6%
Reserve Fund	42,909.00		295,000.00	295,000.00	-	0.0%
<b>Grand Total</b>	<b>2,631,606.00</b>	<b>2,703,746.01</b>	<b>3,181,266.00</b>	<b>3,405,482.20</b>	<b>224,216.20</b>	<b>7.0%</b>

37.





Figure 21. FY2024 Recommended Budget, District Administration, Personnel & Expense

	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Recommended	\$ Change	% Change
<b>Personnel</b>	<b>1,588,633.00</b>	<b>1,558,783.66</b>	<b>1,881,545.00</b>	<b>1,991,691.65</b>	<b>110,146.65</b>	<b>5.9%</b>
ADMINISTRATIVE	923,962.00	906,080.84	906,195.00	1,037,460.93	131,265.93	14.5%
CLERICAL	615,349.00	638,508.51	655,850.00	593,609.12	(62,240.88)	-9.5%
COLLECTIVE BARGAINING RESERVE	42,909.00		295,000.00	295,000.00	-	0.0%
FRINGE/STIPENDS	1,750.00	13,886.33	22,000.00	22,000.00	-	0.0%
Front Desk				41,121.60	41,121.60	100.0%
OVERTIME (GENERAL)	4,663.00	307.98	2,500.00	2,500.00	-	0.0%
<b>Expense</b>	<b>1,042,973.00</b>	<b>1,144,962.35</b>	<b>1,299,721.00</b>	<b>1,416,360.65</b>	<b>116,639.65</b>	<b>9.0%</b>
ADVERTISING	12,249.00	11,694.62	19,500.00	19,500.00	-	0.0%
ADVERTISING/PROMOTIONAL	-	130.46	10,200.00	6,500.00	(3,700.00)	-36.3%
COMPUTER SOFTWARE	-	426.00	600.00	600.00	-	0.0%
CONTRACTED SERVICES	118,220.00	169,155.33	149,845.00	206,500.00	56,655.00	37.8%
DUES AND SUB	-	7,789.00	9,000.00	10,000.00	1,000.00	11.1%
EDUCATIONAL TRAINING	-	-	6,000.00	6,000.00	-	0.0%
INSURANCE PREMIUMS	638,000.00	673,479.00	707,153.00	742,510.65	35,357.65	5.0%
LEGAL SERVICES	19,000.00	-	18,000.00	18,900.00	900.00	5.0%
MEDICAID CLAIMING SERVICES	-	71,674.14	46,000.00	46,000.00	-	0.0%
OFFICE SUPPLIES (GEN	14,909.00	18,740.82	20,557.00	24,000.00	3,443.00	16.7%
PHOTOCOPY MACHINE LE	183,627.00	108,848.07	189,866.00	195,000.00	5,134.00	2.7%
POSTAGE	29,968.00	25,672.16	30,000.00	30,000.00	-	0.0%
PRINTING AND BINDING	-	369.88	1,000.00	1,000.00	-	0.0%
PROFESSIONAL SERV/FEES	-	2,982.87	35,000.00	50,000.00	15,000.00	42.9%
SC EXPENSE REIMBURSEMENT	27,000.00	54,000.00	57,000.00	59,850.00	2,850.00	5.0%
Superintendent's fund				-	-	
<b>Grand Total</b>	<b>2,631,606.00</b>	<b>2,703,746.01</b>	<b>3,181,266.00</b>	<b>3,408,052.30</b>	<b>226,786.30</b>	<b>7.1%</b>

Personnel increases are driven primarily by cost of living increases for all non-union district administration employees, assumed to be 2%. Increases beyond the 2% are the result of FY2023 salaries that were higher than originally budgeted, or salary adjustments.

Increases to non-personnel expense lines correlate to the budget priorities listed above, including coaching, leadership and professional development under district leadership, consulting supports for employee engagement and finance, and promotional materials for public relations.

The most significant increases, however, are to the insurance line and a new "other fixed charges" account. Insurance premiums increased by more than 5% in FY22 and FY23; another 5% increase is anticipated for FY24. Other increases are attributable to the front desk clerk position being budgeted in district administration; this is not a new position: it was formerly budgeted at Collins Middle School as part time role. However, with the creation of a new central office entrance, the position is more accurately charged to this cost center. Finally, included in the increased expenses is the adoption of new human resources systems that will streamline the hiring and onboarding processes for new employees and strengthen record-keeping for all employees.

Figure 22. District Administration Staffing

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	FY2023 FTE	FY2024 FTE	CHANGE IN FTE	FY2024 COMPENSATION
Reception	1.0	1.0	-	41,121
Principal Accounting Clerk	1.0	1.0	-	60,320
Exec. Admin Ass'T Sc & Superin	1.0	1.0	-	61,500
Administrative Assistant	1.0	1.0	-	66,463
Payroll Coordinator	1.0	1.0	-	72,500
Benefits Coordinator	1.0	1.0	-	72,500
Human Resource Generalist	1.0	1.0	-	72,500
Secretary To Superintendent	1.0	1.0	-	78,929
Director Financial Operations	1.0	1.0	-	92,250
Senior Clerk	1.0	1.0	-	53,839
Senior Clerk	2.0	2.0	-	55,057
Senior Grants & Budget Manager	1.0	1.0	-	112,750
Chief Of Public Relations	1.0	1.0	-	119,479
Human Resources Director	1.0	1.0	-	123,000
Assitant Superintendent Finance, Emplc	1.0	1.0	-	164,000
Deputy Superintendent	1.0	1.0	-	192,282
Superintendent	1.0	1.0	-	233,700
<b>Grand Total</b>	<b>18.0</b>	<b>18.0</b>	<b>-</b>	<b>1,672,190</b>

There are several proposed changes to district administration staffing in FY2024. The first was referenced above: the expansion of the front desk clerk role to be full-time, year-round and charged to the district administration instead of Collins Middle School.

The second change is the elimination of an office manager position in the Business Office. While this role was critically important to the accounts payable and grants functions, increased salaries and a need to reduce costs prompted the elimination of this position, which had been vacant since July 1, 2022.

Finally, in FY23 there was a recruitment manager position budgeted (through ESSER) to the district administration cost center. That position has been vacant for several months, and the work has been absorbed by the Family, Community, and Employee Engagement functional team, in partnership with the Human Resources office. That position has been eliminated for cost savings, and to begin our transition away from ESSER funding.

Figure 23. Grant Funded Positions, District Administration

	FY2023 FTE	FY2024 FTE	CHANGE IN FTE	FY2024 COMPENSATION
<b>District Administration</b> Recruitment Manager	1.0	-	(1.0)	-
<b>Grand Total</b>	<b>1.0</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>

## Regular Day Cost Center

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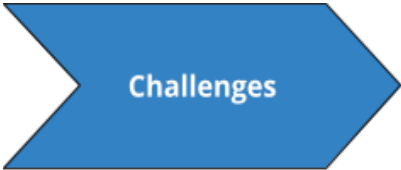




The regular day cost center includes the following functional areas: curriculum, instruction, and assessment; teacher and leader development; and out of school time. The regular day cost center is also where the general education pre-kindergarten program is housed. (Note: The integrated preschool program at the Early Childhood Center is a separate cost center and location). However, with the nascent expansion into general education pre-kindergarten, and with the program being located at two different schools (2 classrooms at Bates, and 2 at Horace Mann), this is currently classified as a districtwide regular day program.

Many of the costs associated with this cost center are shared by the operating budget and grants.

Curriculum, Instruction, and Assessment



The **impact of the pandemic on student learning** has been dramatic across grade levels, and it will take a significant investment in time, instructional materials, and personnel to support recovery over the next few years.

**Salem is home to diverse learners, and meeting their needs is challenging.**

Grants cover the cost of the most **expensive annual curriculum renewal expenses**; however, these are not long-term, and it could be



**Access to High Quality Curriculum Materials** The quality of the instructional materials has a direct impact on student learning outcomes. What we choose for instructional materials matters; it makes a difference for kids. When teachers don't have access to great materials, they hunt for them online - often leading to inconsistent quality that impacts low-income students of color the most.

We seek to maintain and expand student access to high-quality digital and print curriculum materials supported by coaching and targeted PD.

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challenging to absorb these costs into the operating budget down the road.

Professional development to support curriculum implementation and instruction is costly, and **staff turnover** contributes to this.

We aim to provide greater access to out-of-school (OST) activities. **Vacation academies, expanded OST and summer programming** offer students opportunities for deeper learning, SEL growth, valuable peer interactions, and joy beyond the school day.

**Tutors & Tutoring** – Recent research studies of intensive tutoring interventions found that tutoring increased achievement by roughly an additional 3- 15 months of learning across grade levels.

We plan to maintain a cadre of classroom tutors who can assist with small group instruction; we also recommend continuing high-dosage tutoring aimed at mitigating unfinished learning.

#### FY24 Budget Priorities

<b>Budget Priority</b>	<b>Developing Independent Learners</b>
<b>Goal(s)</b>	<b>#1:</b> Accelerate learning by making grade-level teaching and learning accessible to all <b>#2:</b> Close learning gaps through strategic interventions
<b>Resources Needed</b>	<ul style="list-style-type: none"> <li>• Instructional coaches</li> <li>• Funding to purchase materials &amp; licenses</li> <li>• Support from HILL for Literacy and The New Teachers Project (TNTP)</li> <li>• Reading specialists, tutors</li> <li>• Professional development (examples: Science of Reading course, Middle School Math Institute)</li> </ul>
<b>Funding Resources</b>	<b>Operating Budget-\$318,292</b> A variety of grants support additional funding (details below)

In addition to operating funds, a variety of grants will support this highly-leveraged work.

41.



Expense	CIA	OB	GLEAM	ESSER	Read Trust	Title I	Title IV
Stipends	\$52,700	\$26,300	\$18,000	\$0	\$8,400	\$0	\$0
Contract Services	\$320,000	\$0	\$260,000	\$0	\$0	\$60,000	\$0
Instructional Supplies	\$684,492	\$291,992	\$3,000	\$0	\$336,500	\$0	\$53,000
Educational Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dues and Subs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total By Line:</b>		\$318,292	\$281,000	\$0	\$344,900	\$60,000	\$53,000

### Teacher & Leader Development



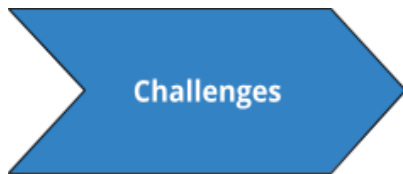
**Teacher quality is critical.** Years of research and common sense reinforce the idea that experienced, fully-qualified teachers impact student achievement. Salem supports teacher quality through comprehensive mentoring, asset-based and social justice professional development (PD), and a commitment that learning and leadership happens at all levels of experience.

**Presumption of a shared identity/heritage matters.** A shared identity and heritage between students and their teachers has been shown to lead to higher expectations for students, less deficit thinking, and higher outcomes.

*"An assiduous campaign needs to be mounted to identify, recruit (and retain) more teachers of color to the profession."*

42.





**Cost** Supporting new hires and early career professionals is expensive and critical. Not doing it well will impact students.

**Funding** This support is contained in an entitlement grant and not the operating budget.

**ESSER** Educator pipeline work is funded by ESSER, and not the operating budget.



**Retention** – Provide early career professionals with coordinated support via the New Teacher University and targeted induction and mentoring

**Pipeline Development** – We cannot wait for diverse candidates to come to us. We have to actively and strategically create advancement pipelines and cultivate opportunities from within. We plan to do this by strengthening the InSPIRED and University Fellow programs.

**Support the Growth of Existing Educators and School Leaders** – We seek to maintain structured, high-quality growth opportunities for our leaders through partnerships with the Equity Imperative, Lynch Leadership Academy, School Empowerment Network, etc.

#### FY24 Budget Priorities

<b>Budget Priority</b>	<b>Build a Diverse Workforce</b>
<b>Goal(s)</b>	<b>#2:</b> Strengthen educator pipelines and retention <b>#3:</b> Provide educators with high-quality professional learning experiences
<b>Resources Needed</b>	<ul style="list-style-type: none"> <li>• Pipeline support</li> <li>• Support for early career professionals</li> </ul>
<b>Funding Source</b>	Operating budget-\$72,900 A variety of grants support additional funding (See details below)

43.



Expense	TLD	OB	ESSER	Title IIA
Stipends	\$241,050	\$47,000	\$72,050	\$122,000
Contract Services	\$405,904	\$9,000	\$396,904	\$0
Instructional Supplies	\$0	\$0	\$0	\$0
Educational Training	\$14,500	\$14,500	\$0	\$0
Dues and Subs	\$2,400	\$2,400	\$0	\$0
<b>Total by Line:</b>		<b>\$72,900</b>	<b>\$468,954</b>	<b>\$122,000</b>

## Out of School Time



The goal of Salem's OST program is to to **build on and extend the academic and social emotional goals of our school day.**

The program targets traditionally marginalized students in order to increase access to high-quality, out-of-school opportunities through programming and connections to community resources. Out-of-school offerings include summer programs, after school programs, and vacation academies. Much of the cost associated with our OST programs are funded through grants, most notably the 21<sup>st</sup> Century After School Programs Grant. We leverage our community resources

and partnerships in our out-of-school time spaces. We have strong partnerships with LEAP for Education, YMCA, Boys & Girls Club, Campfire, InclYOUision Sports, Artful Life, Salem Sound Coastwatch, and the P.E.M.



A highlight from FY2023 was the summer programs; together with community partners, our programs enrolled over 500 students and offered 12 summer programs, grades PK-12. Students and staff engaged in hands-on learning that afforded students the opportunity to connect with the diverse Salem community. This summer, we plan to implement a similar scope of programs that will include relevant and engaging

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programming that is grounded in project-based learning, playful learning, and work-based learning with career exploration.

#### **FY24 Budget Priorities**

<b>Expense</b>	<b>FY23</b>	<b>FY24</b>
Contracted Services	\$135,676.17	\$140,000
Transportation	\$33,255	\$40,000
General supplies	0	\$4,500

Contracted services are used to support our summer and school year partner organizations in implementing quality programs. One hundred thirty thousand dollars are allocated to fund summer's large scale elementary program, which serves over 200 students 1st-5th grades. The remaining \$10,000 is used to support community partners such as Artful Life, IncIYOUsion Sports, and Salem Sound Coastwatch in various OST programs offered PK-8th grade.

Twelve thousand dollars of transportation funds will support vacation academies that offer academically-focused programming, designed to serve elementary students who are below grade level. The remaining \$22,000 will be used to support after school transportation for 21st Century programs.

General supplies will support the program's staff with necessary program and office supplies. Because OST, and summer learning programs are an important part of student learning, if additional funds are required, we will look for ways to supplement Salem's investments with grants (including ESSER funds, if available).

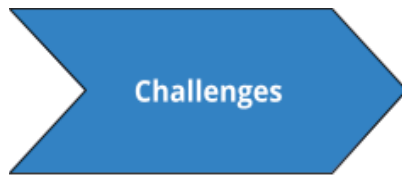
#### **Preschool Program Expansion**

With the award of significant federal grant monies, Salem Public Schools had a unique opportunity to invest in one of the most important strategic initiatives, the expansion of our pre-kindergarten program. The vision of Salem's Pre-K program is to ensure that every three and four-year old in Salem has equitable access to high-quality early education across the community that is developmentally appropriate, inclusive, and culturally responsive. We look to provide child-centered experiences, grounded in play and guided by state and national learning standards that lay the foundation for their future learning and help them achieve their highest potential.

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**Salem does not have a sustainable funding stream to support the level of Pre-K** currently offered through Salem Public Schools, specifically for the 72 additional seats opened in FY22.

All SPS expansion efforts for Pre-K are funded on ESSER.

Salem Public Schools is **committed to supporting a mixed delivery system of program offerings that address the diverse needs of families in Salem** (public school, center-based and family child care). The district was awarded a Commonwealth Preschool Partnership Initiative (CPPI) grant in the amount of \$750,000. The hope is that Salem will be competitive for this same grant in FY24. This grant will help to enhance the Pre-K alignment with community partner programs.

Figure 24. FY2024 Recommended Budget, FY2024 Regular Day (Districtwide)

	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Recommended	\$ Change	% Change
<b>Regular Day</b>	<b>1,284,717.32</b>	<b>1,300,235.05</b>	<b>1,683,304.39</b>	<b>1,887,676.33</b>	<b>204,371.94</b>	<b>12.1%</b>
Personnel	1,058,050.32	738,946.06	1,185,131.00	1,309,591.33	124,460.33	10.5%
Expense	226,667.00	561,288.99	498,173.39	578,085.00	79,911.61	16.0%
<b>OST/Partnership</b>	<b>140,000.00</b>	<b>168,931.17</b>	<b>393,904.00</b>	<b>294,500.00</b>	<b>(99,404.00)</b>	<b>-25.2%</b>
Personnel	-	-	168,654.00	75,000.00	(93,654.00)	-55.5%
Expense	140,000.00	168,931.17	225,250.00	219,500.00	(5,750.00)	-2.6%
<b>Professional Development</b>	<b>94,613.00</b>	<b>149,686.13</b>	<b>204,410.00</b>	<b>204,410.00</b>	<b>-</b>	<b>0.0%</b>
Personnel	46,799.00	36,539.28	99,410.00	99,410.00	-	0.0%
Expense	47,814.00	113,146.85	105,000.00	105,000.00	-	0.0%
<b>Grand Total</b>	<b>1,519,330.32</b>	<b>1,618,852.35</b>	<b>2,281,618.39</b>	<b>2,386,586.33</b>	<b>104,967.94</b>	<b>4.6%</b>

**Budget notes:**

Regular Day:

- Expense lines include increased funds for supporting a new high school curriculum.
- OST/Partnership: Personnel for current OST staff are lower, and one position was rethought.
- Expense lines estimate lower costs on the general fund for transportation and contract services.



Figure 25. FY2024 Regular Day (Districtwide) Staffing

	FY2023 FTE	FY2024 FTE	CHANGE IN FTE	FY2024 COMPENSATION
Director Of Teach/Leader Development	1.0	1.0	-	132,000
Director OST and Community Partnersh	1.0	1.0	-	75,000
Early Learning Coordinator	1.0	1.0	-	95,392
Ost Coordinator	1.0	-	(1.0)	-
Science Coach	-	1.0	1.0	89,738
Ss Coach	2.0	1.0	(1.0)	95,392
Music Teachers	5.0	5.2	0.2	367,068
Director of Curric, Inst, Assess 6-12	-	1.0	1.0	115,000
<b>Grand Total</b>	<b>11.0</b>	<b>11.2</b>	<b>(0.8)</b>	<b>969,591</b>

Figure 26. Grant Funded Positions, Regular Day (Districtwide)

		FY2023 FTE	FY2024 FTE	CHANGE IN FTE	FY2024 COMPENSATION
<b>Regular Day</b>	Director of Curriculum, Instruction, and Assessment	1.0	1.0	-	\$ 123,788.00
	Early Learning Instructional Coach	1.0	1.0	-	\$ 84,913.00
	Physical Education Teacher	1.0	1.0	-	\$ 76,152.00
	Teaching & Learning Grant Specialist	1.0	1.0	-	\$ 44,934.00
<b>Grand Total</b>		<b>4.0</b>	<b>4.0</b>	<b>-</b>	<b>\$ 329,787.00</b>



## Special Education (Districtwide) Cost Center

### *Reducing by one position*

It is the mission of Salem's Special Education Department to ensure that all students with differing abilities thrive within their learning environment by providing equal access to high-quality services that support student achievement and engagement. The goal of special education is to ensure students with disabilities have access to a standards-based curriculum that aligns with their learning abilities and develops their capacity for independence. Specifically, the purpose of special education services is to:

- ★ **Support** students who meet the federal and state criteria for a disability and require specialized instruction, related services and/or accommodations through an IEP or 504 in the **least restrictive environment**
- ★ **Partner** with parents, guardians, support agencies, and community partners
- ★ **Promote** equity, respect, and student engagement



In FY23, Salem High School, a Special Olympics Unified Champion School, received National Banner Recognition for its efforts to provide inclusive sports and activities

for students with and without disabilities this year. Salem High School received this honor as a result of meeting national standards of excellence in the areas of inclusion, advocacy, and respect. Salem High School is one of only 12 schools in Massachusetts and 166 nationwide to receive this distinction. They were presented with a banner to hang in the school and will be included on a list of other schools around the country who have achieved this distinguished status. The Special Olympics Unified Champion Schools model is supported by the Office of Special Education Programs at the U.S. Department of Education.

Budget recommendations for FY24 are proposed based first on student needs and second on fiscal responsibility. To the priorities and recommendations for next year, Special Education

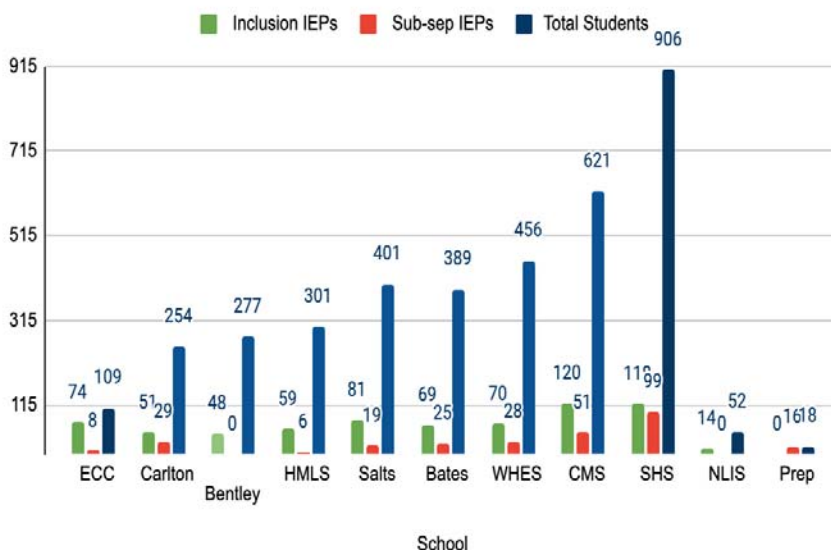
48.



engaged the SEPAC and building principals to understand their priorities, which included expansion of Unified Sports opportunities, and enhanced summer learning opportunities, both of which are proposed within this budget. Finally, the community engagement conversations emphasized a continued need to plan equitably and allocate special education resources based on the needs of students in each school.

Figure 27. Special Education Students by School and Placement Type

### 2022-23 Special Education Students



Our plan for providing the highest quality services for our students in the year ahead includes:

- ★ Make continued investments in district-based programming and resources in order to provide high-quality, cost-effective opportunities to educate students with all forms of

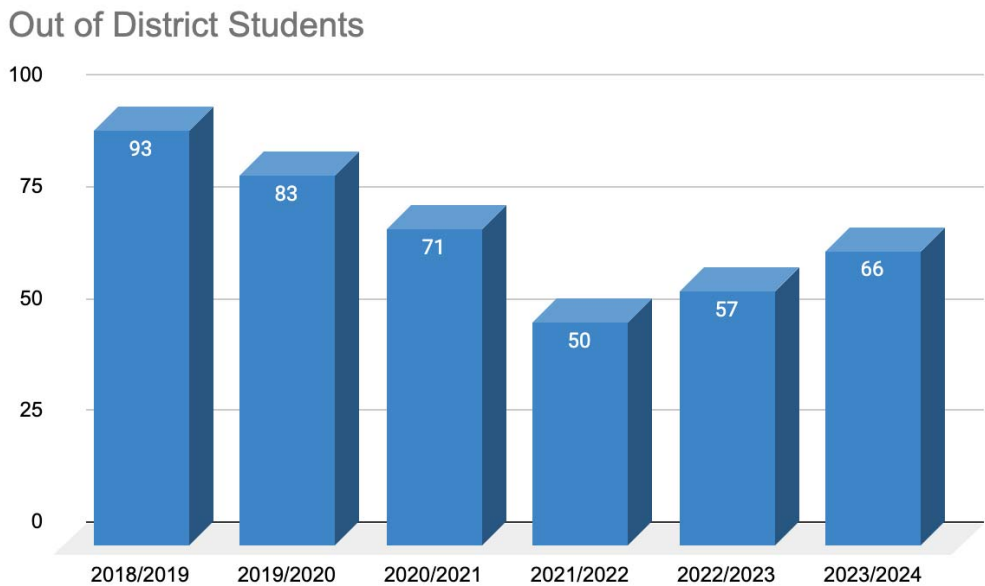
specialized needs in the least restrictive environment within the Salem Public Schools as appropriate.

- ★ Continue to provide equitable access to resources to improve outcomes for students with disabilities
- ★ Continue to provide high-quality professional development that builds the capacity of educators. Each child with special needs will receive a high-quality education in an environment that fosters their ability to develop skills and build on their strengths.

This is one of the cost centers in which we anticipate FY24's costs to increase significantly, primarily due to tuition rates increasing by up to 14% per year. These will be offset somewhat by the state's Circuit Breaker reimbursement (\$2,400,000), and also by the planned pre-payment of tuition costs using FY23 funds (\$575,000).



Figure 28. Special Education Students Out of District



Due to complex educational, behavioral, and/or medical needs as documented in Individualized Education Plans (IEPs), some students require out-of-district placements.

Predicting which students will be out-placed and the associated budget resources needed is often a difficult process and has wide variations from the budget.

While we have seen significant declines in the number of outplaced special education students over the past several years, we are expecting an increase next year due to the complexity of student need, possibly driven by ongoing pandemic recovery. Tuitions at out-of-district placements are expected to rise sharply, and the steady increase of students needing placements has resulted in a likely increase to the current tuition expenses of roughly \$1.3 million dollars.

Fortunately, the absolute cost of these increases is offset somewhat by Circuit Breaker, the state's special education reimbursement program. This program provides funding to districts for high-cost special education students. The threshold for eligibility is set at four times the state average foundation budget per pupil as calculated under the Chapter 70 program, with the state paying 75% of the costs above that threshold. Circuit Breaker reimbursements are for the district's prior year expenses. Each summer, districts submit their Circuit Breaker eligible claims to DESE listing the types and amounts of services provided to special education

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students during the previous fiscal year. Payments are then made to districts in the subsequent fiscal year, on a quarterly basis, as a reimbursement for those prior year costs.

By law, Circuit Breaker reimbursements must be deposited into a special education reimbursement account. These funds may be expended in the year received, or in the following year. The Division of Local Services advises communities to work toward building a balance in their special education Circuit Breaker accounts in year-end actual costs so that in years when costs increase unexpectedly or the Circuit Breaker reimbursement drops, there is known revenue to support unforeseen expenses. Carrying forward a Circuit Breaker balance is considered good management practice. Salem has been able to maintain a full year's worth of reserved Circuit Breaker funds (and has done so for the past two years) as a reserve.

Because it can be difficult to anticipate the number of students that will be placed out of district, for the last several years Salem's Special Education department has ended the fiscal year with a sizable surplus. Last year, that surplus was used to create a Special Education stabilization fund, which now exists in case of extraordinary cost increases (accessing these funds requires approval of both the School Committee and the City Council). This year, the budget surplus will allow for the prepayment of FY24 tuition, which is one important way that we are balancing the budget.

Combined with the Special Education Stabilization Fund created in FY22 by the School Committee and City Council, Salem has a healthy reserve in the event that expenses exceed our budgeted resources. FY24's tuition is projected to increase by at least \$1.3 million, and the Circuit Breaker funds that are available to spend (not including the reserve) will be \$2.4 million.

For FY24, we have projected a smaller surplus in the out-of-district tuition lines, and have planned to budget closer to known placements and expenses. This will likely mean that pre-paying tuition for FY25 will be difficult or impossible, and so the costs in FY25 may seem to rise disproportionately.

Finally, to help balance the budget, the Special Education Cost Center is reducing the number of district level administrators by one position. While always difficult to lose a position, it is thought that the case load can be absorbed by the remaining administrators. And, because it is a Central Office position, it is designed to limit direct impact on students.

51.



**FY24 Budget Priorities**

<b>FY24 Budget Priority</b>	<b>Goal(s)</b>	<b>Resources Needed</b>
<p><b>Expand Unified Sports</b> to create <b>Inclusive and welcoming opportunities</b> for students including:</p> <p>Unified Basketball (Fall), Unified Strength and Conditioning (Winter), and Unified Track and Field (Spring)</p>	<p>Priority 2.B: Focus on Developing Independent Learners</p>	<p>+\$22,308 (operating budget)</p>
<p><b>Meet increasing costs for special education transportation (in-district),</b> to ensure equitable (and often mandated) access to educational opportunities</p> <p>Increased transportation costs for the 2023-24 school year include a rate increase of 3%, monitors, additional costs (misc field trips)</p>	<p>Priority 4. A: Allocate resources strategically and operate efficiently</p>	<p>+\$94,628 (operating budget and Circuit Breaker Offset)</p>
<p><b>Provide out-of-district placements for students who need them; meet the demands of increasing tuition rates,</b> to ensure equitable access to individualized educational opportunities necessary for student success.</p> <p>Anticipated tuition Increases: Non-collaborative, private: +14% Collaborative: +6%</p>	<p>Priority 4. A: Allocate resources strategically and operate efficiently</p>	<p>+\$769,738</p>
<p><b>Program Alignment &amp; Equitable Resource Allocation:</b> Reallocate a special education teacher and para from WHES to HMLS</p>	<p>Program alignment Developmental Program K-5</p>	<p>Monitor student enrollment in program</p>

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Figure 29. FY2024 Recommended Budget, Special Education Cost Center

	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Recommended	\$ Change	% Change
<b>Personnel</b>	<b>2,460,544.00</b>	<b>1,706,422.09</b>	<b>1,278,389.00</b>	<b>1,189,360.89</b>	<b>(89,028.11)</b>	<b>-7.0%</b>
ADMINISTRATIVE	542,961.00	273,568.89	258,912.00	231,970.07	(26,941.93)	-10.4%
CLERICAL	95,042.00	105,933.25	159,019.00	110,773.00	(48,246.00)	-30.3%
DIST WIDE TEACHING	1,156,116.00	870,747.80	277,748.00	410,287.82	132,539.82	47.7%
EXTENDED YEAR SALARY	-	-	250,000.00	250,000.00	-	0.0%
FRINGE/STIPENDS	133,690.00	241,939.65	25,000.00	25,000.00	-	0.0%
NON-INST SUPERVISOR	485.00	-	-	-	-	-
PSYCHOLOGIST	-	-	-	-	-	-
SUBSTITUTE TEACHERS	57,403.00	102,877.45	75,000.00	75,000.00	-	0.0%
TRANSPORTATION SALARY	371,133.00	71,291.00	167,150.00	61,330.00	(105,820.00)	-63.3%
TRANSPORTATION SPECIALIST	49,003.00	4,182.00	48,460.00	-	(48,460.00)	-100.0%
TUTORS	54,711.00	35,882.05	17,100.00	25,000.00	7,900.00	46.2%
<b>Expense</b>	<b>5,237,835.00</b>	<b>4,510,376.20</b>	<b>5,602,426.00</b>	<b>5,835,677.82</b>	<b>233,251.82</b>	<b>4.2%</b>
CIRCUIT BREAKER OFFSET	(433,684.00)	-	-	-	-	-
COMPUTER SOFTWARE	199.00	-	3,000.00	3,000.00	-	0.0%
CONTRACTED SERVICES	339,581.00	365,197.37	368,710.00	425,000.00	56,290.00	15.3%
EDUCATION EVALUATION	26,203.00	28,756.71	35,000.00	35,000.00	-	0.0%
EDUCATIONAL TRAINING	10,792.00	12,113.92	28,000.00	28,000.00	-	0.0%
EQUIPMENT	9,293.00	24,189.96	18,575.00	22,000.00	3,425.00	18.4%
INSTRUCTIONAL SUPPLI	23,765.00	22,162.30	30,250.00	30,250.00	-	0.0%
MEDICAL CONTRACTUAL	140,111.00	143,624.00	256,000.00	280,000.00	24,000.00	9.4%
OFFICE SUPPLIES (GEN	2,009.00	5,702.70	5,200.00	5,200.00	-	0.0%
OTHER EXPENSES	-	532.70	1,200.00	1,200.00	-	0.0%
TUITION-COLLABORATIV	-	1,197,754.10	544,847.00	577,537.82	32,690.82	6.0%
TUITION-PRIVATE	4,600,097.00	1,553,312.72	2,718,427.00	2,718,427.00	-	0.0%
OOD SPECIAL ED TRANSPORTATI	519,469.00	631,602.22	1,110,943.00	1,133,161.00	22,218.00	2.0%
In-District SPECIAL ED Transportatio	-	525,427.50	482,274.00	576,902.00	94,628.00	19.6%
<b>Grand Total</b>	<b>7,698,379.00</b>	<b>6,216,798.29</b>	<b>6,880,815.00</b>	<b>7,025,038.71</b>	<b>144,223.71</b>	<b>2.1%</b>

**Budget Notes:**

- The clerical line reflects a staff person whose salary has been moved to the IDEA grant. No change to FTEs.
- Transportation salary decreases: the district is employing fewer bus monitors – currently there are only three.
- Transportation specialist role was eliminated when the district out-sourced all of its transportation.
- Contracted services, in-district special education transportation, and medical contractual lines have increased because of rising expenses.
- Tuition lines are predicted to increase. However, they will be offset with prepayment of tuition, which is why they look level or only slightly increased.





Figure 30. Special Education (Districtwide) Cost Center Staffing

	FY2023 FTE	FY2024 FTE	CHANGE IN FTE	FY2024 COMPENSATION
Executive Dir Of Pps	1.0	1.0	-	142,475
K-8 Sp Ed Dept Head	1.0	-	(1.0)	
Psychologist/Coordinator	-	1.6	1.6	92,790
Team Chair	0.4	0.4	-	42,078
Special Education Secondary Dire/Team C	0.5	0.5	-	47,417
Teacher Of Visually Impaired	0.8	1.0	0.2	88,506
Occupational Therapist	2.0	2.0	-	154,908
Orientation & Mobility Specilist	1.0	1.0	-	28,050
Certified Occ Ther Assistant	1.0	1.0	-	46,032
Special Education Finance Coord	1.0	1.0	-	64,418
Senior Clerk	3.0	1.0	(2.0)	46,355
Translations	1.0	-	(1.0)	-
Bus Driver	2.0	-	(2.0)	-
Bus Monitor	5.0	3.0	(2.0)	61,330
<b>Grand Total</b>	<b>19.7</b>	<b>13.5</b>	<b>(6.2)</b>	<b>814,359</b>

Several of these changes happened within FY23 (e.g. the clerk positions moved onto grants, the translation costs were assumed by the Family,Community and Employee Engagement department and funding was transferred to that cost center mid-year, two bus drivers and two monitors. There will be a reduction to one districtwide FTE position in FY24, which is not reflected here.

Figure 31. Grant Funded Positions, Special Education (Districtwide) Cost Center

	FY2023 FTE	FY2024 FTE	CHANGE IN FTE	FY2024 COMPENSATION
<b>Special Education</b> Assistive Technology Specialist	1.0	1.0	-	\$ 73,271.00
Director, OOD Placements	1.0	1.0	-	\$ 123,170.00
Senior Clerk Typist	2.0	2.0	-	\$ 88,519.00
<b>Grand Total</b>	<b>4.0</b>	<b>4.0</b>	<b>-</b>	<b>\$ 284,960.00</b>

Currently, there are four district wide special education staff positions charged to grants. This is anticipated to continue in FY2024.



## Multilingual Learner Education

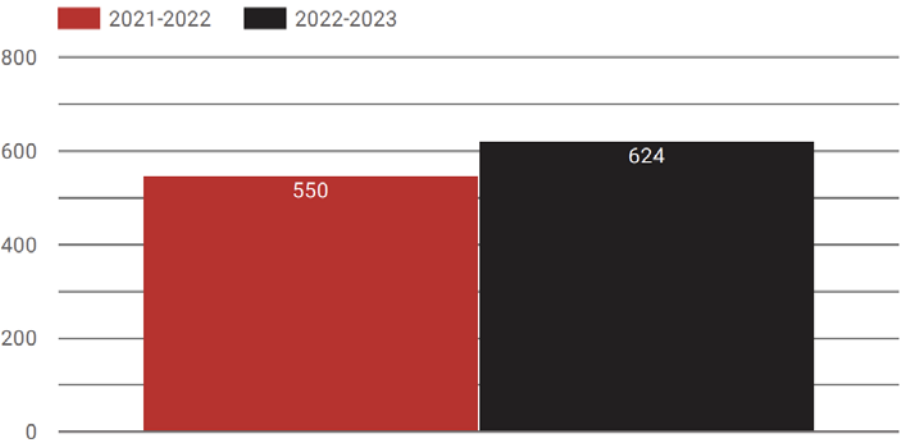
### Reducing by one position

Multilingual learner student enrollment has grown from 499 in 2020 to over 700 students enrolled as of October 1, 2023, representing a 40% increase in this population of students in three years. Enrollment continued to increase throughout the year, and current enrollment is 721 MLs in our district. This increase in new ML students enrolling in the Salem Public Schools is an exciting opportunity for all educators to differentiate instruction for all students.



One highlight to share from this year is student growth on the state’s ACCESS test for English Language Learners. Salem’s students grew by 14% on ACCESS districtwide, jumping from 29% of students meeting their ACCESS targets in 2021, to **43% of students meeting their ACCESS targets in 2022**. Staff in the Office of Language

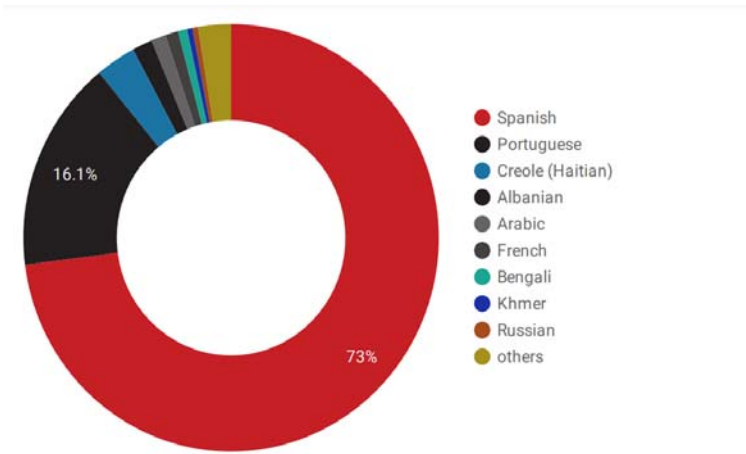
Acquisition at DESE praised Salem’s growth, saying “That is a HUGE jump and honestly should be highly celebrated by students, families, and staff!”



The table on the left shows enrollment growth since 2021.

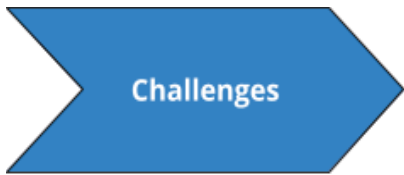
Source: Aspen





The chart on the left shows the composition of Salem’s Multilingual Learners, by first language.

Source: Aspen



In order to equitably meet the needs of students and teachers, next year’s focus is on **adding ML staffing where needed, and providing coaching and professional development to all teachers** to be able to better serve MLs.



Currently, the biggest request from teachers across schools in Salem is to receive more support and guidance with teaching MLs, especially for the 63 (and counting) newcomer students that were welcomed into the Salem Public Schools this year. **Embedding strategies for effectively teaching MLs into the grades 6-12 Curriculum Director role will help to meet this demand.**

Proposed Changes for FY24:

- Identify a fourth English Language Development teacher at Collins Middle School.
- The position of EL Supervisor/World Languages Coordinator will be eliminated as a cost saving measure. The functions and responsibilities will be assumed by a new district wide grades 6-12 Curriculum Director position (which has been created by repurposing a vacant administrator position at the high school). Among the responsibilities for this role include integrating ML work and strategies and disseminating across the district.

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Figure 32. FY2024 Recommended Budget, MLE Cost Center

	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Recommended	\$ Change	% Change
<b>Personnel</b>	<b>506,599.00</b>	<b>525,683.22</b>	<b>594,047.00</b>	<b>667,691.39</b>	<b>73,644.39</b>	<b>12.4%</b>
ADMINISTRATIVE	128,361.00	107,871.71	118,231.00	121,547.00	3,316.00	2.8%
DIST WIDE TEACHING	173,344.00	213,461.23	259,421.00	280,978.34	21,557.34	8.3%
ELEMENTARY	77,953.00	81,386.96	83,595.00	113,440.75	29,845.75	35.7%
FRINGE/STIPENDS	4,000.00	11,688.75	22,000.00	42,150.00	20,150.00	91.6%
PARAPROFESSIONALS	-	-	-	-	-	-
TUTORS/TRANSLATORS	122,941.00	111,274.57	110,800.00	109,575.30	(1,224.70)	-1.1%
<b>Expense</b>	<b>40,208.00</b>	<b>37,579.57</b>	<b>40,000.00</b>	<b>40,000.00</b>	<b>-</b>	<b>0.0%</b>
CONTRACTED SERVICES	9,786.00	14,022.08	30,000.00	30,000.00	-	0.0%
INSTRUCTIONAL SUPPLIES	30,422.00	23,557.49	10,000.00	10,000.00	-	0.0%
<b>Grand Total</b>	<b>546,807.00</b>	<b>563,262.79</b>	<b>634,047.00</b>	<b>707,691.39</b>	<b>73,644.39</b>	<b>11.6%</b>

**Budget Notes:**

- One position is cut from the ML Department: The World Language Coordinator – budgeted to the ML Department but located at the high school. The financial cut is appear on the Salem High School Budget Summary. The FTE cut is reflected below in Figure 33.

Figure 33. Multilingual Learner Education (Districtwide) Staffing

	FY2023 FTE	FY2024 FTE	CHANGE IN FTE	FY2024 COMPENSATION
Director Of Multilingual Learner Ed	1.0	1.0	-	121,547
English Lang Evaluator	1.0	1.0	-	109,575
Multilingual Learner Inst Coach	3.0	3.0	-	280,978
Multilingual Learner Coord	1.0	-	(1.0)	-
Multilingual Learner Teacher	2.0	2.0	-	113,441
<b>Grand Total</b>	<b>8.0</b>	<b>7.0</b>	<b>(1.0)</b>	<b>625,541</b>

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## Family & Student Services and Nursing and Health Services Cost Center

The cost center for Family & Student Services includes the Department of Student Support Services and Nursing and Health Services, as well as the newly reconstituted Family, Community, and Employee Engagement.

The Student Services Department works to ensure schools have the necessary tools, resources, and capacity to effectively implement a robust and proactive multi-tiered system of student and family support. We strive to ensure that every staff person can see themselves in the work of student and family supports with clarity and precision, and every community member feels a sense of belonging, competence, and joy within the Salem Public Schools community.

Grounded in ethical and evidence-based practices, student support staff are leaders within their schools and the district who provide care coordination, advocate for quality student-centered services, and collaborate to design systems that allow individuals, families, and communities to develop their full potential.

Student Support Services oversees student and family support systems (City Connects), social emotional learning, culture and climate, behavioral and mental health services, attendance, homelessness and foster care, nursing, and health services.

In a post Covid era, the Student Services department has adopted Secretary of Education Dr. Patrick Tutwiler's response framework, "Stabilize, Heal, Transform" laid out for schools across Massachusetts. "To that end, the student services department maintains a laser focus on stabilizing our students, families, and staff's social, emotional, mental and physical health so that we can begin to heal our communities, and transform the learning spaces our students need to thrive. As such, the Student Services budget for FY'24 is driven by the following goals:

- Strengthen foundational and universal Tier I practices and supports
- Decrease chronic absenteeism
- Provide increased access to quality mental health/SEL interventions in, and out of school
- Ensure school leaders and educators can confidently build safe and supportive communities whose teaching and discipline practices align with new mental health law.

The table below shows the growth in the population of students who are unhoused or in foster care. Since last year, the numbers of unhoused students have grown from 145 homeless students to the current 208 (63 students; a 43% increase). Last year in March there were 48 students in foster care,

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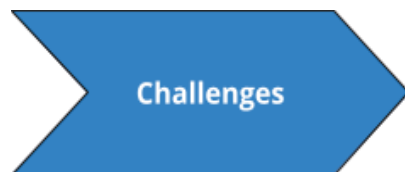


and currently there are 51 students in foster care.

### Student Support Data Indicators

A	B	C	D	E	F	G	H
22-23 school year MKV (homeless) & FC (foster care) District count							
	September	October	November	December	January	February	March
Bates	13/2	17/2	17/2	17/2	19/2	19/2	22/2
Bentley	7/2	11/2	11/2	11/2	12/2	15/2	17/4
Carlton	3/2	3/2	4/2	4/2	5/2	6/2	6/2
Collins	20/5	26/5	30/6	31/6	34/6	35/6	38/6
ECC	1/0	1/0	1/0	1/0	1/0	1/0	2/0
HMLS	10/0	10/0	12/1	14/2	16/2	19/2	19/2
NLIS	4/1	5/1	5/1	5/1	6/1	6/1	6/1
Salem HS	29/9	35/10	37/11	40/12	48/14	52/15	56/15
Salem Prep	0/2	0/2	0/3	0/3	0/4	0/4	0/4
Saltonstall	16/3	16/5	18/5	19/5	23/5	23/5	23/5
WHES	9/5	9/5	10/5	12/5	12/5	15/5	18/5
OOD	1/5	1/5	1/5	1/5	1/5	1/5	1/5
TOTAL:	114/37	134/39	146/43	155/45	177/ 48	192/49	208/51
21-22' data	100/30	109/38	116/39	125/41	131/42	141/44	145/48

Each column reflects the number of unhoused students and students in foster care. They are reflected in each cell as unhoused #/foster care student #.



Data from the Panorama student and staff climate surveys indicates **we continue to struggle with classroom engagement and an overall sense of safety and belonging.**

Universal mental health screening in 6th and 9th grades, and K-5 DESSA SEL screening for all students demonstrates the need for **continued explicit instruction in building SEL competencies, and increased access to school and community-based mental health services** to address symptoms of anxiety,



The operating budget and priorities support **robust direct service and leadership staff who are focused on significantly improving outcomes for students and families.**

Salem's **student to counselor ratio (ranging from 7:1 at NLIS to 148:1 at HMLS) is significantly lower than most districts in Massachusetts (364:1);** this allows for capacity to better serve students

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depression, and trauma-related events.

While chronic absentee rates have dropped since last school year, we continue to experience **significant disengagement and pervasive chronic absenteeism, particularly in our middle and high school grades.**

The number of students identified under the McKinney Vento Act (including **unhoused students and students in foster care**) has **grown dramatically** this school year.

**In order for educators to feel competent in applying innovative and proactive strategies, such as restorative justice and universal SEL, mental health screening and intervention, we must allocate time for educators to learn, collaborate, and implement with fidelity.**

Attrition and long-term health grants allow for both **increasing direct service capacity**, while reducing FTE nursing support.

Our school community continues to **demonstrate an appetite to ensure students have the necessary mental health supports** to learn and thrive.

#### **FY24 Budget Priorities**

Next year's budget priorities focus on continuing to stabilize post-Covid and strengthen universal (Tier 1) supports in SEL, health services, mental health services, and family supports. In addition, we will build leader and educator capacity to ensure safe and supportive classrooms and schools that can execute practices aligned with the new mental health law, which prohibits suspending students prior to using alternative remedies to misbehavior including restorative justice, mediation, conflict resolution, and collaborative problem solving. Significant efforts and creative strategies need to continue to decrease chronic absenteeism. Finally, this department will continue to provide ongoing increased access to quality mental health and SEL support in and out of school.

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Budget Priority	Goal(s)	Resources Needed	Funding Source
Increase access to quality mental health and SEL tiered supports	Provide evidenced-based SEL and mental health interventions based on student-specific data	Increase # of students served by Cartwheel SEL licenses (Aperture, Quaver, CharacterEd)	Operational budget, ESSER, and DPH grant through Brookline Center
Ensure safe and welcoming schools aligned to new mental health law	Strengthen SEL/Health tier I practices and supports	Restorative Justice PD	Operational budget and SEL/Mental Health Grants
Maintain robust staffing as we stabilize/heal post-COVID	Decrease chronic absenteeism	District and school attendance teams Professional learning (job-alike, PLA)	Operational Budget ESSER SEL/Mental Health Grant CHSH & Workforce Grants

Figure 34. FY2024 Recommended Budget, Student & Family Supports Cost Center

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	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Recommended	\$ Change	% Change
<b>Personnel</b>	<b>176,502.60</b>	<b>747,711.19</b>	<b>762,848.63</b>	<b>930,131.59</b>	<b>167,282.96</b>	<b>21.9%</b>
ADMINISTRATIVE	-	382,285.93	366,519.00	467,149.88	100,630.88	27.5%
CLERICAL	56,169.95	51,156.27	48,331.00	49,122.32	791.32	1.6%
DIST WIDE TEACHING	-	138,594.12	82,594.63	84,557.38	1,962.75	2.4%
FAMILY ENGAGEMENT FACILITATOR	50,969.00	55,846.52	57,155.00	62,489.13	5,334.13	9.3%
NON-INST SUPERVISOR	69,363.65	70,477.34	71,199.00	72,800.63	1,601.63	2.2%
SALARIES-FULL TIME	-	1,122.77	59,450.00	60,936.25	1,486.25	2.5%
STIPENDS	-	-	12,000.00	66,000.00	54,000.00	450.0%
TRANSLATION SERVICES	-	48,228.24	65,600.00	67,076.00	1,476.00	2.3%
<b>Expense</b>	<b>375,920.49</b>	<b>730,002.07</b>	<b>1,069,230.20</b>	<b>1,255,200.00</b>	<b>185,969.80</b>	<b>17.4%</b>
CONTRACT SERVICES	-	-	185,960.00	131,000.00	(54,960.00)	-29.6%
CONTRACTED SERVICES	43,875.15	75,408.90	23,380.20	222,700.00	199,319.80	852.5%
DARE/JUVENILE	-	-	40,000.00	-	(40,000.00)	-100.0%
EDUCATIONAL TRAINING/PD	-	-	35,000.00	67,000.00	32,000.00	91.4%
EQUIPMENT	-	-	-	-	-	0.0%
HOMELESS TRANSPORTATION	327,666.00	650,229.00	750,000.00	800,000.00	50,000.00	6.7%
INSTRUCTIONAL SUPPLIES	-	-	-	5,000.00	5,000.00	100.0%
OFFICE SUPPLIES	4,379.34	4,364.17	7,390.00	4,000.00	(3,390.00)	-45.9%
TEXT/INSTRUCTIONAL MATERIALS	-	-	27,500.00	25,500.00	(2,000.00)	-7.3%
<b>Grand Total</b>	<b>552,423.09</b>	<b>1,477,713.26</b>	<b>1,832,078.83</b>	<b>2,185,331.59</b>	<b>353,252.76</b>	<b>19.3%</b>

**Budget Notes:**

- The contract services line cut reflects expenses that were moved to the Family, Community, and Employee Engagement Department.
- The Dare/Juvenile line funding from FY23 was funding for translation services that was miscoded as DARE. There is no funding in that line this year, reflecting the true intention of those funds (translation services), which are located in the Family, Community, and Employee Engagement Department. Part of the increase in the translation services line, which is increased based on actual spending in FY23, is the \$40,000 from the DARE line.

Figure 35. Student and Family Supports Staffing

	FY2023 FTE	FY2024 FTE	CHANGE IN FTE	FY2024 COMPENSATION
Executive Director, Student & Family Su	1.0	1.0	-	129,150
Executive Director, Employee Engageme	1.0	1.0	-	100,000
Director Of Multi Tier Sys Support	1.0	1.0	-	122,739
Soc Emot Learn Cult & Climate	1.0	1.0	-	115,261
Attendance & Outreach Speciali	1.0	1.0	-	60,936
Translation Coordinator	1.0	1.0	-	67,076
Pic Manage	1.0	1.0	-	72,801
Engagement Facilitators	1.0	1.0	-	62,489
Senior Clerk Typist	1.0	1.0	-	49,122
Homeless Liason	1.0	1.0	-	84,557
<b>Grand Total</b>	<b>10.0</b>	<b>10.0</b>	<b>-</b>	<b>864,132</b>

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Figure 36. Student and Family Supports, Grant funded positions

		FY2023 FTE	FY2024 FTE	CHANGE IN FTE	FY2024 COMPENSATION
<b>Student &amp; Family Supports</b>	Family Engagement Manager	1.0	1.0	-	\$ 78,605.00
	Home Visitor	1.7	1.7	-	\$ 37,069.00
	Parent+ Program Manager	1.0	1.0	-	\$ 53,366.00
<b>Grand Total</b>		<b>3.7</b>	<b>3.7</b>	<b>-</b>	<b>\$ 169,040.00</b>

The Family Engagement Manager position is currently funded through ESSER and will remain on the ESSER grant in FY2024. The remaining grant-funded staff support the Parent Child+ visitor program that Salem participates in with Peabody Public Schools as the lead agency.

## Health Services Department

### *Reducing by one position*

The Student Services cost center includes the district wide **Nursing and Health Services department**. Grounded in ethical and evidence-based practice, school nurses are the leaders who bridge health care and education, provide care coordination, advocate for quality student-centered care, and collaborate to design systems that allow individuals, families, and communities to develop their full potential. With the core values of child well-being, leadership, integrity, diversity, equity, inclusion, and excellence, SPS Health Services is committed to providing preventive services, early identification of problems, evidence-based nursing interventions, and referrals to community healthcare providers as needed to enhance the educational success of all students.

In January 2023, there was a leadership change in the Nursing and Health Services Department with the appointment of a new Director of Nursing and Health Services. This role was assumed by Jane Morrissey, who was previously one of the nurses at Collins Middle School. Rather than attempt to hire Jane's replacement, the team opted to place one of the district float nurses at Collins for the rest of the school year. While nurse float coverage continues to be a significant need, with more than 290 cumulative days of required coverage as of April 12, 2023, the slowly decreasing demands Covid placed on school nurses has allowed the district to reduce the number of float nurses required from 3 to 2 next fiscal year. In addition, the Assistant to the Director of Nursing and Health Services position funded by the Comprehensive School Health Services grant, will be eliminated for FY24. Grant funds will be redirected to build capacity for the nursing team to assist new families directly when they enter the district, and respond to the rising number of students identified as homeless, in foster care, or newcomers.

In past years, students in middle school experienced sporadic, inconsistent exposure to a

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comprehensive health curriculum, often facilitated by a variety of staff such as school adjustment counselors, PE teachers, nurses, and City Connects coordinators. During FY22, SPS middle schools were able to hire a certified health teacher using ESSER funding. In FY23, Principal Colantuoni at the Collins Middle School was able to move a health teacher onto the operational budget by redistributing specialist funding. The position at Saltonstall continues to remain funded on ESSER through FY24. Both positions are considered critical to ensuring all students are equipped with the tools, knowledge, and competencies to maintain healthy and safe behaviors as they navigate their adolescent years.

Challenges

While the Nursing and Health Services Department is able to reduce and redirect funding to support the current needs of schools, planning will be needed for FY25 to ensure the district can **sustain the 2 FTE float nurses once ESSER sunsets.**

Saltonstall's Middle School Health Teacher is funded on ESSER, with **no existing funding plan for sustaining the middle school Health Teacher position in FY25, once ESSER has ended.**

Opportunities

The department is able to **sustain an appropriate amount of float coverage needed.** There is an opportunity to redirect grant funding to expand the services delivered to our most vulnerable populations, including students identified as homeless, in foster care, and newcomers.

FY24 Budget Priorities

- Sustain health education teachers at Saltonstall and Collins Middle School
- Provide increased direct care case management services to students identified as homeless, in foster care, and newcomers by redirecting Comprehensive School Health Programming grant.
- Maintain 2 district float nurses to meet the coverage and field trip needs of schools through operational and workforce development grant funding.

Budget Request	FY2023 Budget	FY2024 Request	\$ Chg
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CONTRACTED SERVICES			
School physician contract	24,440	15,000	-38.5%
Electronic health record software support			
OFFICE SUPPLIES (GEN)	1,700	1,500	-11.8%
MED & SURGICAL SUPPLIES	12,828	18,000	+40.3%
INSTRUCTIONAL SUPPLIES	1,974	1,500	-24.0%
Other Expenses	2,000	\$750	-62.5%
Equipment	3,000	3,000	0.0%
Professional Development		1,500	+100%
Stipends: Summer work in PIC welcoming new families		4,000	+100%
Health curriculum development			

Figure 37. FY2024 Recommended Budget, Health Services

65.



	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Recommended	\$ Change	% Change
<b>Personnel</b>	<b>354,285.94</b>	<b>319,075.98</b>	<b>243,859.00</b>	<b>210,838.88</b>	<b>(33,020.12)</b>	<b>-13.5%</b>
ADMINISTRATIVE	113,975.00	116,823.98	120,038.00	122,738.00	2,700.00	2.2%
NURSES	80,108.00	187,105.75	113,621.00	73,900.88	(39,720.12)	-35.0%
SALARIES - FULL TIME	155,436.94	-	-	-	-	0.0%
STIPENDS	-	-	-	4,000.00	4,000.00	100.0%
SUBSTITUTES NURSE	4,766.00	15,146.25	10,200.00	10,200.00	-	0.0%
<b>Expense</b>	<b>32,970.00</b>	<b>25,850.70</b>	<b>55,928.25</b>	<b>44,700.00</b>	<b>(11,228.25)</b>	<b>-24.0%</b>
CONTRACTED SERVICES	23,500.00	15,610.94	15,450.00	20,000.00	4,550.00	29.4%
EQUIPMENT	-	-	3,000.00	3,000.00	-	0.0%
INSTRUCTIONAL SUPPLI	1,643.00	780.52	1,974.00	1,500.00	(474.00)	-24.0%
MED & SURGICAL SUPPL	7,563.00	8,209.82	31,804.25	15,000.00	(16,804.25)	-52.8%
OFFICE SUPPLIES (GEN	264.00	1,249.42	1,700.00	1,700.00	-	0.0%
OTHER EXPENSES	-	-	2,000.00	2,000.00	-	0.0%
PROFESSIONAL DEVELOPMENT	-	-	-	1,500.00	1,500.00	100.0%
<b>Grand Total</b>	<b>387,255.94</b>	<b>344,926.68</b>	<b>299,787.25</b>	<b>255,538.88</b>	<b>(44,248.37)</b>	<b>-14.8%</b>

Budget Notes:

- The decrease in the nurses line represents the partial shifting costs of the float nurses to grant funding.
- MED & surgical supply costs reflect actual spending.

Figure 38. Health Services (Districtwide) Staffing

	FY2023 FTE	FY2024 FTE	CHANGE IN FTE	FY2024 COMPENSATION
Director of Nursing	1.0	1.0	-	122,738
Nurses	1.6	1.6	-	73,901
<b>Grand Total</b>	<b>2.6</b>	<b>2.6</b>	<b>-</b>	<b>196,639</b>

Figure 39. Health Services (Districtwide) Grant Funded Positions

	FY2023 FTE	FY2024 FTE	CHANGE IN FTE	FY2024 COMPENSATION
<b>Health Services</b>				
RN Case Manager	0.5	0.5	-	\$ 42,485.00
Nurses	1.4	1.4	-	\$ 93,147.00
Medical Assistant	2.0	2.0	-	\$ 44,000.00
Senior Clerk Typist	0.8	-	(0.8)	-
<b>Grand Total</b>	<b>4.7</b>	<b>3.9</b>	<b>-</b>	<b>\$ 179,632.00</b>

Grant funded positions above are funded through the Comprehensive School Health Services Grant, ESSER or IDEA.



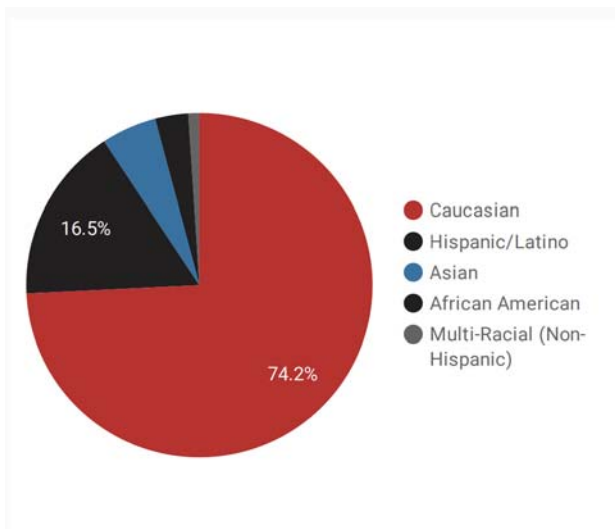
## Family Community, and Employee Engagement

### *Reducing by one position (referenced in the district administration section)*



Within the same cost center is the **Family, Community, and Employee Engagement** Department, which leads the following functional areas: diversity, equity, and inclusion efforts with staff and community, family engagement, and the Parent Information center. Beginning in the 2022/23 school year, Student Services and Family, Community, and Employee engagement became separate departments within a common cost center.

This department is charged with recruiting and retaining highly-qualified educators and staff of color, strengthening our partnerships with families, and to lead our shared work of diversity, equity and Inclusion.



Diversification efforts to significantly increase educators of color are underway and have resulted in an increase of educators of color; 16.5% of new teachers identified as Hispanic/Latino, compared to 14.9% of existing staff.

Retention efforts have centered on creating spaces for our educators of color so they feel welcomed and engaged. Recruitment for educators is challenging in a post-pandemic world. In-person and virtual career fairs and systematic participation in recruitment fairs have been the primary strategies for recruiting new teachers.

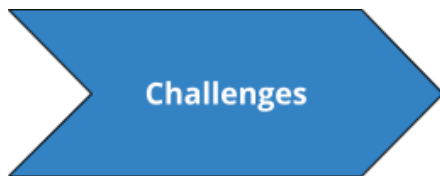
PIC and Family Engagement staff work to meet the needs of families upon first point of entry when enrolling new students. Salem Public Schools continues to experience a significant and steady increase in families from Brazil and Haiti, including many newcomer students. Enrollment efforts have shifted to 100% online, including transfer requests and document uploading.

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We plan to expand efforts to promote school registration, especially ParentChild+ Program, PreK & Kindergarten registration as well as important school-related deadlines and offerings at the Parent Information Center. The Parent Information Center will collaborate with school departments, the greater community and its partners, early childhood providers and out-of-school learning programs to share, disperse and provide information and access to families in Salem and neighboring communities.

Family engagement facilitators work to provide support, workshops, and celebrations at school and district levels with a goal of helping families to be part of important conversations and activities at their student's school. Looking ahead, we hope to elevate and expand the work with affinity group members. Finally, the full Family Engagement team has supported building-level staff with training on how to create a sense of belonging and "ownership" (recognition of shared ownership), and how to dismantle barriers to building positive relationships with families.



Significant numbers of **Portuguese speaking families are moving into Salem**, which increases our cultural wealth and increases demand for staff that are able to speak Portuguese.

**Costs for translation and interpretation** services have grown considerably.

Elimination of recruitment manager position poses **capacity challenges** for our diversification efforts.

District-wide **bias and microaggressions need to be addressed** in a systematic way.



We can **build our internal capacity to create welcoming spaces for all new and existing staff and families**, including newcomers and multilingual learners.

Our Family Engagement Facilitators serve as **affinity group/recruitment and welcoming ambassadors in the district**; in the year ahead we can build their capacity.

We can **partner with families and community members to help us promote recruitment and hiring**; community partners can also bring visibility and participation into school-related opportunities and family & community engagement.

**Building additional pipelines outside of teaching and learning** to elevate staff into other opportunities in the district.

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**FY24 Budget Priorities**

<b>Budget Priority</b>	<b>Goal(s)</b>	<b>Resources Needed</b>	<b>Funding Source</b>
Workforce diversification: job fairs, memberships, swag, etc.	Diversify and retain staff of color	\$5,500	Operating Budget and/or ESSER
Culture/Linguistic/CR Staff & DEI work: Increased translation/interpretation, parent engagement strategies, etc.	Provide greater access to translation and interpretation and engage families as partners	\$60,000	Operating Budget and/or ESSER
Culture/Linguistic/CR Staff & DEI work: Curriculum audits, affinity group, DEI Advisory Team, etc.	Cultivate a culturally/linguistically responsive, social justice driven staff	\$15,000	Operating Budget and/or ESSER





## Instructional Technology Cost Center

### Reducing by one position



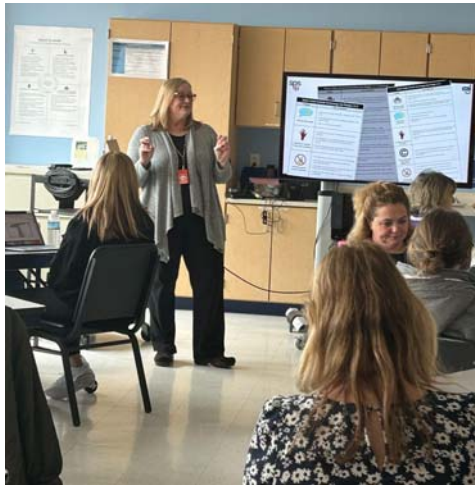
The Salem Public Schools Instructional Technology Department is entering its third year of operation in FY2023. The Instructional Technology FY24 budget is informed by our mission and vision statement:

*Salem Public School's Instructional Technology team believes in utilizing technology to foster independence in learners as they access new knowledge and acquire the essential skills needed for life beyond the classroom. We believe that technology is an essential tool for enhancing teaching and learning through engaging lesson design and data-informed practices, and strive to support its use by teachers and administrators as they focus on our students' growth. We believe that families should have*

*access to resources and communication tools in support of their student's education.*

In its third year of operation, the Salem Public Schools Instructional Technology Department resolved its 10,000th technology request.

Salem's Instructional Technology Department is high-functioning and quick to resolve issues that prevent teaching, learning and other operational functions.



In the 2022 - 2023 school year, staff was added to support additional transition of responsibilities from the city to the schools as well as the establishment of a data strategist to support the district's continued efforts towards data-informed decision making.

The proposed budget has three goals:

- **Keep all student devices up-to-date** and well functioning to foster independent learning.
- **Upgrade staff devices** to allow teachers & staff to accomplish their teaching, learning goals.
- **Maintain quick and effective support** so technology is a help, not a hindrance.

The department will be reduced by one position. In order to successfully support technology in schools (functionality, training and data-informed practices) we propose to reduce the one position from our data systems team.

70.



## Challenges

**Two grade levels of student devices are either already or will become obsolete** after June 2023. These devices will no longer be able to access modern applications or state testing (MCAS/ACCESS /STAR).

Approximately **220 staff laptops are over 6 years old** and hinder job functions.

There is currently **no established budget line for technology hardware**.



## Opportunities

Continue to empower students and develop independent learners by **providing up-to-date and well functioning 1:1 technology for all students**.

Staff technology upgrades will allow **teachers and support staff to provide engaging instruction through digital, high-quality instructional materials** and other technologies.

We are proposing to **create a dedicated technology hardware line** to ensure that devices can be up-to-date and functional.



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Figure 40. FY2024 Recommended Budget, Instructional Technology Cost Center

	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Recommended	\$ Change	% Change
<b>Personnel</b>	<b>657,285.00</b>	<b>758,697.14</b>	<b>771,264.00</b>	<b>799,275.46</b>	<b>28,011.46</b>	<b>3.6%</b>
ADMINISTRATIVE	100,672.00	115,000.08	117,875.00	120,527.70	2,652.70	2.3%
CLERICAL	322,895.00	391,739.87	473,722.00	486,140.00	12,418.00	2.6%
DIST WIDE TEACHING	233,718.00	251,957.19	179,667.00	190,607.76	10,940.76	6.1%
STIPENDS	-	-	-	2,000.00	2,000.00	100.0%
<b>Expense</b>	<b>254,175.00</b>	<b>245,660.26</b>	<b>225,000.00</b>	<b>415,000.00</b>	<b>190,000.00</b>	<b>84.4%</b>
COMPUTER HARDWARE	-	-	-	-	-	-
COMPUTER SOFTWARE	154,425.00	122,547.97	170,000.00	190,000.00	20,000.00	11.8%
CONTRACTED SERVICES	-	2,950.00	10,000.00	10,000.00	-	0.0%
EQUIPMENT	99,750.00	99,750.00	-	-	-	-
HARDWARE	-	-	-	170,000.00	170,000.00	100.0%
Misc	-	(5.78)	-	-	-	-
PROF DEF EXPENSE	-	-	5,000.00	5,000.00	-	0.0%
TECHNOLOGY SUPPLIES	-	20,418.07	40,000.00	40,000.00	-	0.0%
<b>Grand Total</b>	<b>911,460.00</b>	<b>1,004,357.40</b>	<b>996,264.00</b>	<b>1,214,275.46</b>	<b>218,011.46</b>	<b>21.9%</b>

Budget Notes:

- The CLERICAL line reflects the elimination of one position.
- The HARDWARE line is a new line, established to support annual upgrades of aging or outdated devices. This line is offset by Footprint revenues.

Figure 41. Instructional Technology Cost Center Staffing

	FY2023 FTE	FY2024 FTE	CHANGE IN FTE	FY2024 COMPENSATION
Executive Director Of IT	1.0	1.0	-	120,528
Student Information Sys Manager	1.0	1.0	-	78,791
Applications Specialist	1.0	1.0	-	66,488
Digital Learning Coach	2.0	2.0	-	190,608
District Data Assistant	1.0	-	(1.0)	-
District Data Generalist	1.0	1.0	-	66,300
Technical Support Manager	1.0	1.0	-	66,300
Technical Support Analyst	4.0	4.0	-	208,261
<b>Grand Total</b>	<b>12.0</b>	<b>11.0</b>	<b>(1.0)</b>	<b>797,275</b>

72.



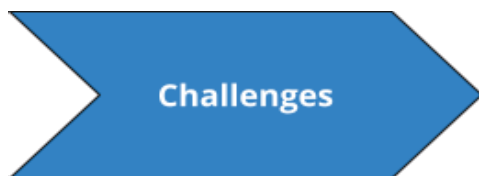
## Operations and Maintenance Cost Center

**O**perations and maintenance includes the following functional areas: buildings and grounds maintenance, and transportation and traffic control (crossing guards). Each of these departments provides critical operational services to ensure that students arrive to and from school and home in a safe and efficient manner, and to provide a safe, healthy, and clean teaching and learning environment for staff and students.

### Buildings and Grounds Maintenance Department

The primary objectives of the buildings and grounds maintenance department are to provide a safe and clean environment for students and staff, to optimize facility conditions to best support teaching and learning, and to operate our facility assets efficiently, effectively, and sustainably. A staff of 30 custodians and 5 grounds maintenance workers are responsible for cleaning and maintaining 1.3 million square feet of building space, and over 60 acres of grounds, and the assets contained within those properties. They are supported by a clerk and two administrators, although one of the existing administrator positions will be repurposed as a Special Projects Manager who will support the launch of the high school building project.

In the year ahead, Buildings and Grounds will continue its focus on strengthening partnerships with building leaders, and addressing preventative maintenance issues that will keep buildings healthy, and functional.



**Increasing utilities costs**, especially electricity, where cost and usage increased in FY23.

Capital demands & facilities needs are **significant – HVAC, floor, and roof projects** are increasingly urgent at multiple school buildings.



Salem recently launched an **Investment Grade Energy Audit to identify energy cost savings.**

Completed Master Facilities Plan (completed in Summer 2022) which will **guide our long-term planning.**

In May, we will launch the MSBA partnership to **build a new Salem High School.** We will also build

73.



There continue to be **capital needs and HVAC issues across schools.**

A need to focus on **preventative maintenance & grounds.**

a **new playground at Witchcraft Heights Elementary School**, to be completed in 2023.

Adjusted the work schedule to include a regular Saturday shift, which should help to **reduce overtime costs.**

**FY24 Budget Priorities**

<b>Budget Priority</b>	<b>Goal(s)</b>	<b>Resources Requested</b>	<b>Funding Source</b>
Launch the MSBA project	Lead the building committee and launch the first phase of the project	\$2,000,000 for design phase, by January 2024	City Council
Review and right size the overtime budget & practices	The facilities overtime budget has been \$100k for several years & consistently goes over budget; additional funds & scheduling may right size that	\$40,000	General Fund
Shift custodial position off of ESSER and onto the general fund/operating budget	Move the custodian off of ESSER to avoid next year's cliff	\$50,000	Currently ESSER; move to operating budget
Continue to build partnerships with schools to effectively & proactively care for buildings	Continue monthly walkthroughs to monitor & prioritize proactive & reactive building projects	Invest in workflow software (\$10,000) to track projects	Facilities Operating Budget

74.



Address Capital Projects	Implement priority capital improvement projects, including the Witchcraft playground, gym floor upgrades, HVAC repairs and as needed ongoing projects	TBD	City Capital Budget
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Figure 42. FY2024 Recommended Budget, Buildings and Grounds Maintenance Department

	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Recommended	\$ Change	% Change
<b>Personnel</b>	<b>1,844,744.92</b>	<b>2,077,419.32</b>	<b>2,131,442.00</b>	<b>2,369,532.24</b>	<b>238,090.24</b>	<b>11.2%</b>
ADMINISTRATIVE	5,590.92	-	-	-	-	0.0%
CLERICAL	56,212.00	60,396.80	57,401.00	58,678.80	1,277.80	2.2%
CUSTODIAL DETAIL	-	-	-	30,000.00	30,000.00	100.0%
CUSTODIAL STAFF	1,358,028.00	1,547,724.79	1,509,279.00	1,702,808.56	193,529.56	12.8%
MAINTENANCE STAFF	179,846.00	183,831.45	314,762.00	327,253.80	12,491.80	4.0%
NON-INST SUPERVISOR	118,160.00	102,980.73	125,000.00	115,791.08	(9,208.92)	-7.4%
OVERTIME (GENERAL)	114,820.00	164,236.80	100,000.00	100,000.00	-	0.0%
SEASONAL STAFF	12,088.00	18,248.75	25,000.00	35,000.00	10,000.00	40.0%
<b>Expense</b>	<b>2,293,477.00</b>	<b>2,255,898.02</b>	<b>2,452,973.00</b>	<b>2,791,145.00</b>	<b>338,172.00</b>	<b>13.8%</b>
BUILDING MAINTENANCE	200,836.00	185,725.33	223,874.00	235,067.00	11,193.00	5.0%
CONTRACTED SERVICES	110,281.00	83,587.15	110,000.00	110,000.00	-	0.0%
CUSTODIAL SUPPLIES	78,297.00	66,599.97	87,214.00	90,000.00	2,786.00	3.2%
ELECTRICITY	859,648.00	934,428.49	870,557.00	1,129,500.00	258,943.00	29.7%
EQUIP MAINT	3,944.00	1,625.50	5,000.00	5,000.00	-	0.0%
GROUND MAINTENANCE	73,339.00	61,427.74	88,315.00	88,315.00	-	0.0%
GROUNDSKEEPING SUPPL	15,655.00	11,056.20	20,000.00	20,000.00	-	0.0%
INSPECTIONS AND TESTING	-	51,710.90	100,000.00	145,000.00	45,000.00	45.0%
MAINT SUPPL	52,406.00	55,564.44	56,250.00	56,250.00	-	0.0%
NATURAL GAS	533,345.00	446,860.06	467,312.00	467,312.00	-	0.0%
NEW EQUIPMENT	895.00	54,632.08	10,000.00	8,500.00	(1,500.00)	-15.0%
OFFICE SUPPLIES (GEN	-	275.39	750.00	750.00	-	0.0%
OTHER EXPENSES	28,816.00	28,459.59	30,000.00	30,000.00	-	0.0%
PREVENTATIVE MAINTENANCE	222,077.00	156,670.63	225,000.00	236,250.00	11,250.00	5.0%
RENTAL & LEASE	6,124.00	5,040.00	8,201.00	8,201.00	-	0.0%
SECURITY	10,304.00	9,351.25	25,500.00	36,000.00	10,500.00	41.2%
SNOW REMOVAL	-	-	10,000.00	10,000.00	-	0.0%
TELEPHONE	97,510.00	102,883.30	115,000.00	115,000.00	-	0.0%
<b>Grand Total</b>	<b>4,138,221.92</b>	<b>4,333,317.34</b>	<b>4,584,415.00</b>	<b>5,160,677.24</b>	<b>576,262.24</b>	<b>12.6%</b>

**Budget Notes:**

- Personnel and non-personnel expenses in this cost center are projected to rise, due partly to increases in preventative maintenance, inspections and testing (including required biennial elevator inspections), security, (e.g. increased ongoing costs associated with security cameras, etc.).
- The largest increase is energy costs, which have risen substantially over the last year (and tripled since 2019). The City of Salem and Salem Public Schools are supporting an energy audit that will make recommendations for strategies to reduce energy consumption and emissions.

75.



Those changes, however, are unlikely to take effect before FY25.

- A budget line that is consistently under-budgeted is the custodial overtime line, which despite that, remains flat this year. Funding from the facilities rental fund will be used, in part, to support overtime expenses (when they relate to the facility rental).
- The Daily Operations Manager position is being eliminated to make room for the Special Projects Manager for the high school project. Both were funded through ESSER. (Reflected in Figure 50 below.)

Figure 43. Buildings and Grounds Maintenance Staffing

	FY2023 FTE	FY2024 FTE	CHANGE IN FTE	FY2024 COMPENSATION
Director Of Building Services	1.0	1.0	-	114,800
Senior Building Custodian	9.0	9.0	-	595,308
Building Custodian	20.0	20.0	-	1,279,099
Ground Maintenance	1.0	1.0	-	50,710
Senior Account Clerk	1.0	1.0	-	58,679
Foreperson/Maint/Craftsman	1.0	1.0	-	92,394
Hvac Foreman Maint Craftsman	1.0	1.0	-	78,543
<b>Grand Total</b>	<b>34.0</b>	<b>34.0</b>	<b>-</b>	<b>2,269,532</b>

Figure 44. Buildings and Grounds Maintenance, Grant Funded Positions

	FY2023 FTE	FY2024 FTE	CHANGE IN FTE	FY2024 COMPENSATION
<b>Building &amp; Grounds Maintenance</b> Custodian	1.0	1.0	-	\$ 54,901.00
Operations Manager	1.0	-	(1.0)	-
Operation Support & Special Projects	-	1.0	1.0	\$ 122,739.00
<b>Grand Total</b>	<b>2.0</b>	<b>2.0</b>	<b>1.0</b>	<b>\$ 177,640.00</b>

76.





## Transportation and Traffic Control

This cost center also includes **transportation**. Salem Public Schools provides regular day transportation services to 1662 students per day (including 1482 general education students, and 180 Special Education students). Regular day, fixed-route transportation services are provided through a competitively-bid contract with North Reading Transportation (NRT). This year, we contracted with NRT for 12 buses; in March 2023, we added a 13th bus to accommodate the increased number of unhoused families that are residing at Salem State University. Each additional bus costs the district \$80,000 for the school year so the total additional cost this year was over \$160,000, including monitors. In previous years, we had bus monitors on some but not all buses; this year, every regular education bus has a monitor assigned.

In FY2024 we are projecting the need for 12 regular education buses. The Transportation Supervisor will take on the routing for the buses in FY24; the goal for that is to streamline the routes, shorten the time it takes to add riders, and ensure a higher-quality experience for children and families.

The transportation department is staffed by a full-time Transportation Supervisor and a full-time Transportation Clerk. Supplemental clerical support is provided by a shared central office clerk. Salem Public Schools currently employs 2 bus drivers, both of whom are assigned to in-district special education fixed routes. One of the drivers also covers an after school shuttle to transport students at 5 schools to Boys & Girls (B&G) Club and the YMCA. The YMCA and B&G Club reimburses SPS \$200 per student for costs associated with running a designated B&G and YMCA bus.



Two of the 3 drivers employed by Salem Public Schools left at the beginning of the 2022-2023 school year. This **reduced the district's ability to meet demand, and provided challenges to coverage for all buses and routes**. SPS struggled to identify and secure supplemental transportation from a vendor to cover the open route. A new driver has been hired, and the district currently employs two drivers.

In addition, the district employs 3 bus monitors,



The district has recently purchased **two new vehicles to transport students including a 5-passenger, wheelchair accessible 7D van, and a multifunction school activity bus (MFSAB)** that can be driven by any employee (but cannot be used for fixed route transportation). The MFSAB was purchased through the generous support of the Read Trust.

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all of whom are assigned to in-district special education routes. As these positions become vacant, the intent is to transfer those remaining fixed routes to NRT.

Further thinking is needed to address challenges in providing non-fixed route transportation needs, including internships and cooperative education opportunities, early college or dual enrollment classes, student activities or athletic travel for smaller groups or teams, or late attendance runs.



Salem Public Schools also employs crossing guards to ensure safe passage of all our students at intersections and places where they are deemed necessary. Salem Public Schools works with the Salem Police Department to identify priority areas for assigning crossing guards. Salem currently has sixteen crossing guards. In FY23, the Transportation Supervisor has taken over the hiring and supervising of these positions.

#### FY24 Budget Priorities

Expense	Goal(s)	Resources Needed	Funding Source
Improved bus attendance & tracking	Monitor bus attendance to ensure that ridership is optimized. Attendance will be taken daily when students scan bus passes upon boarding the bus.	Wayfinder software (\$25,000 for software, hardware, data support, licensing)	Transportation Operating Budget
Streamline Transportation Application Process	Create flowcharts for departments & schools that begin with initial student registration and end with students being assigned to a bus in a timely way.	n/a	-
Bring school bus routing in-house	Create routes that work for students and their families & reduce the time needed to add or change ridership and routes.	Routefinder Plus- a new software that will be updated nightly and shared with NRT so they have access to SPS routes and can print updated route sheets for drivers in real time. (\$10,500 for licensing & support)	Transportation Operating Budget

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Figure 45. FY2023 Recommended Budget, Transportation and Traffic Control Department

	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Recommended	\$ Change	% Change
<b>Personnel</b>	<b>401,926.00</b>	<b>85,654.00</b>	<b>336,259.00</b>	<b>369,544.75</b>	<b>33,285.75</b>	<b>9.9%</b>
CLERICAL	51,792.00	37,100.00	52,229.00	52,229.00	-	0.0%
OVERTIME (GENERAL)	223.00	33.00	4,000.00	4,000.00	-	0.0%
SALARIES-PART TIME	107,727.00	52,620.00	152,530.00	168,540.75	16,010.75	10.5%
TRANSPORTATION SALARY	178,945.00	(35,746.00)	52,500.00	64,750.00	12,250.00	23.3%
TRANSPORTATION SUPERVISOR	63,239.00	31,647.00	75,000.00	80,025.00	5,025.00	6.7%
<b>Expense</b>	<b>730,459.00</b>	<b>930,308.19</b>	<b>1,095,146.00</b>	<b>1,248,918.00</b>	<b>153,772.00</b>	<b>14.0%</b>
CONTRACTED SERVICES	-	-	15,360.00	62,860.00	47,500.00	309.2%
OFFICE SUPPLIES (GEN	498.00	395.00	1,000.00	2,500.00	1,500.00	150.0%
PUPIL TRANSPORTATION	700,030.00	908,662.00	1,048,786.00	1,143,558.00	94,772.00	9.0%
VEHICLE REPAIR AND M	29,931.00	21,251.19	30,000.00	40,000.00	10,000.00	33.3%
<b>Grand Total</b>	<b>1,132,385.00</b>	<b>1,015,962.19</b>	<b>1,431,405.00</b>	<b>1,618,462.75</b>	<b>187,057.75</b>	<b>13.1%</b>

Budget Notes:

- Salaries - part time: Salaries for crossing guards have increased because the district is more fully staffed.
- Salary for transportation staff is expected to increase, for the Supervisor in particular, who is adding new routing responsibilities.
- Expense lines are increasing, including contracted services, for new software to assist with routing and attendance, and for pupil transportation, which will increase by approximately \$95,000, which is a negotiated increase in our bus contract with NRT.
- The district is examining ways to reduce costs related to field trips and other transportation.

Figure 46. Transportation and Traffic Control Department Staffing

	FY2023 FTE	FY2024 FTE	CHANGE IN FTE	FY2024 COMPENSATION
Transportation Supervisor	1.0	1.0	-	80,025
Senior Clerk	1.0	1.0	-	52,229
Bus Driver	3.0	2.0	(1.0)	64,750
Crossing Guards	21.0	20.0	(1.0)	168,541
<b>Grand Total</b>	<b>26.0</b>	<b>24.0</b>	<b>(2.0)</b>	<b>365,545</b>

No changes in staffing in the Transportation and Traffic Control department are anticipated for next year. While it appears that there is a reduced number of Crossing Guards, this reflects actual hiring; in FY23, the district has been able to hire 19 Crossing Guards, which was a higher rate of actual staffing than in previous years. Please note that the three monitors are included in the Special Education district wide budget as they provide services to support IEP-required transportation services.



## Salem Early Childhood Education Center

25 Memorial Drive, Salem, MA 01970  
<https://spsecc.salemk12.org/>

Principal: Leanne Smith

FY2023 October 1 Enrollment: 96  
FY2024 Projected Enrollment: 99



The Salem Early Childhood Center (ECC) provides an integrated, comprehensive preschool experience to Salem's youngest students, beginning at age 3. Programming is designed to meet the needs of 3-, 4-, and 5-year-old students with and without disabilities. Peer partners and children with special needs learn side-by-side and the implementation of specialized interventions are embedded into the typical school day, without disrupting the curriculum, social, or educational routines of the classroom.

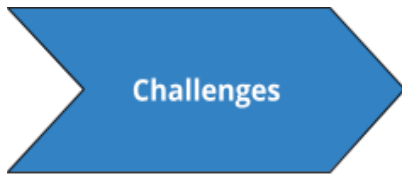
Children progress at their own pace and achieve success on an individual basis. Creativity, natural curiosity, and cultural awareness are emphasized throughout the curriculum. Integrating children with special needs with age appropriate, typically developing peers has important positive implications for both groups of children according to research. All students learn acceptance and sensitivity as well as positive social interactions and play behavior. Students learn to work and play together in a school community that reflects the real world. The Early Childhood Center also receives financial support through grants.

This year teachers and staff worked hard to implement purposeful play into our thematic instruction. Teachers plan fun activities that are related to each theme. These activities helped support students' understanding of the concept and content, while at the same time building student engagement and motivation to learn. Teachers read stories each day about the theme. Seen here are pictures from our "On the Go" theme. You will see the water table became a car wash and the sand table was filled with vehicles. The dramatic play area became a train station

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and students are painting with cars. The photos above offer a glimpse of the learning activities that were planned around the themes.



Moving into the 2023/2024 school year, **the greatest challenge is chronic absenteeism.** The school has done a great deal of work on this but is still struggling to increase the attendance rate: Multilingual students have a 36% chronic absentee rate; and 37% of students with special needs are chronically absent.

ECC celebrates the **academic progress our students have made on the IGD Fall/Winter Literacy Assessments**, which showed great gains in pre-literacy skills, like rhyming and sound identification. However, even if we were to reach our EOY goal, still just about half of students will be on benchmark. Progress is important, but moving students to closer to 100% on benchmark will be a challenge.

The Early Childhood Center has been **implementing a comprehensive curriculum called Three Cheers for PreK and ECC is completing the second year of the program.** Along with the new curriculum, ECC implemented several assessments to gauge student progress and provide the necessary support to ensure that students receive additional instruction when they are not progressing as expected. This instruction may be small group or one-to-one instruction, and is determined through data collected using assessments and a practice called data driven instruction.

81.



**FY24 Budget Priorities**

Budget Priority	Goal(s)	Resources Needed	Funding Source
Enrollment	To reduce chronic absenteeism from 38.5% to 20%	a stipend for a Family Engagement Facilitator	Operating budget, reducing contracted services line
SEL and Behavioral Support	100% of our students will have equitable access to a learning environment that supports student's own unique needs, cultures, identities and learning styles. This will be measured through Three Cheers SEL Assessment, school look-fors and walk-throughs.	Professional Development Collaboration with Melmark	Special Ed Budget & Contracted Services
Instruction	100% of our students will show growth on the subtests of sound identification, rhyming, and oral counting according to the myIGDI assessment tool and will increase their letter identification and sound knowledge as measured by the Letter ID/Sound Inventory.	Interventionist	New Request

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Figure 47. FY2024 Early Childhood Education Center Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Recommended	\$ Change	% Change
<b>Personnel</b>	<b>1,714,202.00</b>	<b>1,771,276.97</b>	<b>2,059,205.00</b>	<b>2,136,784.83</b>	<b>77,579.83</b>	<b>3.8%</b>
ADMINISTRATIVE	139,675.00	179,719.16	234,555.00	189,070.55	(45,484.45)	-19.4%
BEHAVIOR SPECIALISTS	-	-	-	-	-	-
CLERICAL	34,747.00	39,867.65	35,950.00	36,668.79	718.79	2.0%
DIST WIDE TEACHING	416,891.00	363,861.26	479,069.00	255,527.42	(223,541.58)	-46.7%
EARLY CHILDHOOD TEACHING	703,385.00	720,111.33	654,955.00	822,158.10	167,203.10	25.5%
FAMILY ENGAGEMENT FACILITATOR	-	-	-	4,964.40	4,964.40	100.0%
FRINGE/STIPENDS	-	5,250.00	6,000.00	9,000.00	3,000.00	50.0%
NURSES	60,311.00	63,106.83	66,275.00	214,084.57	147,809.57	223.0%
PARAPROFESSIONALS	276,426.00	314,302.62	454,737.00	468,620.00	13,883.00	3.1%
PSYCHOLOGIST	82,767.00	85,058.12	127,664.00	136,691.00	9,027.00	7.1%
<b>Expense</b>	<b>9,637.00</b>	<b>7,525.94</b>	<b>24,771.00</b>	<b>16,807.00</b>	<b>(7,964.00)</b>	<b>-32.2%</b>
CONTRACTED SERVICES	-	-	10,000.00	2,036.00	(7,964.00)	-79.6%
EQUIPMENT	1,417.00	-	1,500.00	-	(1,500.00)	-100.0%
INSTRUCTIONAL SUPPLIES	7,731.00	5,616.72	10,000.00	10,000.00	-	0.0%
OFFICE SUPPLIES (GEN	489.00	1,819.54	1,771.00	3,271.00	1,500.00	84.7%
OTHER EXPENSES	-	-	1,500.00	1,500.00	-	0.0%
PRINTING AND BINDING	-	89.68	-	-	-	-
SCHOOL LEADERSHIP EXPENSE	-	-	-	-	-	-
<b>Grand Total</b>	<b>1,723,839.00</b>	<b>1,778,802.91</b>	<b>2,083,976.00</b>	<b>2,153,591.83</b>	<b>69,615.83</b>	<b>3.3%</b>

Budget Notes:

- The appearance of a cut in the administrative line above is due to part of the principal's salary being funded through grant funding (described below in Figure 55).
- Proposed funding for the addition of the Family Engagement Facilitator stipend would come from a reduction in the contracted services line (and would be created as a stipend). The need for a Family Engagement Facilitator even at .25 time is critical. The ECC is the only school in the district that does not have that position. Attendance continues to be a priority and a concern and is especially challenging at the early childhood level. A FEF can work with families to help them understand the importance of coming to school every day as well as to support them in the new challenges that they face getting children to school.
- Funds for the school leadership team would come from reductions in the professional development line.
- Due to the increasing number of referrals from Early Intervention and community-based programs, ECC is planning to budget for a new teacher position, and a paraprofessional. Based on the known incoming students, this new classroom is likely to be enrolled by the end of September (if not before).

Figure 48. Early Childhood Center Staffing

83.



		FY2023 FTE	FY2024 FTE	CHANGE IN FTE	FY2024 COMPENSATION
<b>Special Education</b>	Principals	1.0	0.6	(0.5)	82,525
	Team Chair	1.0	1.0	-	106,545
	Special Education Teacher	8.5	9.5	1.0	822,158
	Speech/Language Therapist	2.0	2.0	-	73,271
	Occupational Therapist	1.0	1.0	-	93,402
	Bcba Therapist	0.6	0.6	-	42,235
	Nurses	2.0	3.0	1.0	214,085
	City Connect Adj Counselor	1.0	1.0	-	91,706
	Psychologist	0.5	0.5	-	44,985
	Certified Occ Ther Assistant	1.0	1.0	-	46,619
	Intensive Instructional Paras	16.0	18.0	2.0	468,620
	Senior Clerk Typist	1.0	1.0	-	36,669
<b>Grand Total</b>	<b>Grand Total</b>	<b>35.6</b>	<b>39.2</b>	<b>3.6</b>	<b>2,122,820</b>

Figure 49. Early Childhood Center Grant Funded Positions

	FY2023 FTE	FY2024 FTE	CHANGE IN FTE	FY2024 COMPENSATION
Principal	0.4	0.4	-	\$ 49,687.00
Intensive Special Ed Para	1.0	1.0	-	\$ 27,684.00
Special Ed Pre-K Para	1.0	1.0	-	\$ 27,684.00
Special Ed Pre-K Teacher	0.5	0.5	-	\$ 43,369.00
<b>Grand Total</b>	<b>2.9</b>	<b>2.9</b>	<b>-</b>	<b>\$ 148,424.00</b>

84.





## Bates Elementary School

53 Liberty Hill Avenue, Salem, MA 01970

<https://spsbates.salemk12.org/>

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### ***Reducing by one position***

Outgoing Principal: Gavin Softic

Incoming Principal: Susan Faria Smith

Assistant Principal: Elizabeth Martignetti



FY2023 October 1 Enrollment: 374

FY2024 Projected Enrollment: 362



Beginning in its newly expanded Pre-K programming, Bates elementary school focuses on the whole child, with a lived commitment to deliver data-driven instruction and build an inclusive community for students, staff, and community partners.

Students and staff at Bates are proud of their dedication to making connections to social and emotional learning competencies as well as social justice standards presented on morning announcements and during morning meetings.

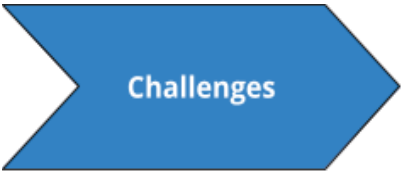
Administrators and staff are focused on continuous improvement to instruction, based on constructive feedback and a sharp focus on where students are on their developmental continuums, coupled with modifications to practice to assist them in achieving academic success.

Bates' enrollment in FY23 was 374, and had average class sizes that ranged from 17 in Grades 1-4, up to 22 in Grade 5. Because of this relatively low enrollment, Bates is planning to eliminate one classroom next year, dropping from three homerooms in one grade, to two.

85.







Bates has a 25.5% chronic absenteeism rate. Chronic absentee rates are higher for multilingual learners (30%). The School Site Council and Parent Equity Group articulated that **a lack of family engagement and connection to the school community could be a driving factor behind high rates of chronic absenteeism.**



Bates made **significant progress on academic achievement** using STAR reading and math assessment data.

Bates is working to create a welcoming environment for all families. For FY24, the school will launch a concerted effort between the family engagement facilitator, family engagement manager, principal, and community members to do **outreach throughout the school year, vacations and summer months.** The plan includes active outreach to families, including phone calls, community-based events, notes to families, and planning for family-based events for the coming school year.

**FY24 Budget Priorities**

Budget Priority	Goal(s)	Resources Needed	Funding Source: Repurpose Expense lines
Deepen partnerships with families by expanding the work of the family engagement facilitator to include summer	Enhance family engagement strategy and action to decrease chronic absenteeism.	\$10,000	<ul style="list-style-type: none"><li>• \$6,000 - contracted services</li><li>• \$2,000 - educational training</li><li>• \$2,000 - school leadership</li></ul>



Figure 50. FY2024 Bates Elementary School Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Recommended	\$ Change	% Change
<b>Personnel</b>	<b>3,027,408.00</b>	<b>3,141,895.98</b>	<b>3,422,888.00</b>	<b>3,594,455.84</b>	<b>171,567.84</b>	<b>5.0%</b>
ADJUSTMENT COUNSELOR	224,222.00	225,546.00	285,382.00	295,881.91	10,499.91	3.7%
ADMINISTRATIVE	210,213.00	215,647.00	222,180.00	231,965.50	9,785.50	4.4%
BEHAVIOR SPECIALISTS	41,475.00	44,664.00	44,276.00	45,161.52	885.52	2.0%
CLERICAL	37,372.00	44,009.00	39,993.00	42,088.33	2,095.33	5.2%
DIST WIDE TEACHING	327,673.00	328,931.00	309,342.00	318,126.44	8,784.44	2.8%
ELEMENTARY	1,881,057.00	1,962,206.00	2,134,587.00	2,220,346.29	85,759.29	4.0%
FAMILY ENGAGEMENT FACILITATOR	37,484.00	37,484.00	48,801.00	48,887.00	86.00	0.2%
FRINGE/STIPENDS	11,415.00	16,050.00	12,050.00	20,050.00	8,000.00	66.4%
NURSES	74,296.00	78,895.98	81,905.00	88,069.85	6,164.85	7.5%
PARAPROFESSIONALS	182,201.00	188,463.00	244,372.00	283,879.00	39,507.00	16.2%
TUTORS	-	-	-	-	-	-
<b>Expense</b>	<b>30,452.00</b>	<b>67,978.00</b>	<b>49,500.00</b>	<b>41,500.00</b>	<b>(8,000.00)</b>	<b>-16.2%</b>
BOOKS-LIBRARY	-	-	-	-	-	-
CONTRACTED SERVICES	15,922.00	18,540.00	20,000.00	14,000.00	(6,000.00)	-30.0%
DUES AND MEMBERSHIPS	-	-	-	-	-	-
EDUCATIONAL TRAINING	-	4,000.00	4,000.00	2,000.00	(2,000.00)	-50.0%
EQUIPMENT	-	-	-	-	-	-
INSTRUCTIONAL SOFTWARE	-	-	-	-	-	-
INSTRUCTIONAL SUPPLI	12,225.00	35,410.00	15,000.00	15,000.00	-	0.0%
OFFICE SUPPLIES (GEN	2,305.00	2,491.00	2,500.00	2,500.00	-	0.0%
SCHOOL LEADERSHIP EXPENSE	-	4,000.00	4,000.00	4,000.00	-	0.0%
STAFF/STUDENT DEVICES	-	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	3,537.00	4,000.00	4,000.00	-	0.0%
TEXTBOOKS	-	-	-	-	-	-
<b>Grand Total</b>	<b>3,057,860.00</b>	<b>3,209,873.98</b>	<b>3,472,388.00</b>	<b>3,635,955.84</b>	<b>163,567.84</b>	<b>4.7%</b>

Budget Notes:

- The reduction of one position is captured in the elementary line, which nonetheless shows an increase due to salary increases. Other increases are reflective of staff salary increases.
- Fringe & stipend and expense lines reflect cuts to create additional funding for summer work on family engagement and outreach.



Figure 51. FY2024 Bates Elementary Staffing Detail

		FY2023 FTE	FY2024 FTE	CHANGE IN FTE	FY2024 COMPENSATION
<b>Regular Day</b>	Principals	1.0	1.0	-	127,613
	Elementary Assistant Principal	1.0	1.0	-	104,353
	Science Coach	0.5	0.5	-	42,971
	Math Coach	1.0	1.0	-	89,070
	Kindergarten Teacher	3.0	3.0	-	243,491
	Grade 1 Teachers	3.0	3.0	-	246,056
	Grade 2 Teacher	3.0	3.0	-	222,721
	Grade 3 Teacher	3.0	3.0	-	223,959
	Grade 4 Teachers	3.0	3.0	-	230,170
	Grade 5 Teachers	3.0	2.0	(1.0)	172,140
	Art Teacher	1.0	1.0	-	84,043
	Music Teachers	2.0	2.0	-	144,396
	Physical Education Teacher	1.0	1.0	-	53,572
	Reading Specialists	1.0	1.0	-	86,837
	Inst/ K Paraprofessional	3.0	3.0	-	75,215
	Senior Clerk	1.0	1.0	-	42,088
<b>Regular Day Total</b>		<b>30.5</b>	<b>29.5</b>	<b>(1.0)</b>	<b>2,188,695</b>
<b>Special Education</b>	Special Education Teacher	3.0	3.0	-	247,646
	TSP Teacher	1.5	1.5	-	126,441
	Speech Therapist	1.0	1.0	-	85,170
	Adjustment Counselors	1.0	1.0	-	87,970
	BCBA Therapist	0.2	0.2	-	14,078
	Psych/Coord	0.5	0.5	-	46,151
	Instructional Special Education Paras	7.0	7.0	-	184,197
<b>Special Education Total</b>		<b>14.2</b>	<b>14.2</b>	<b>-</b>	<b>791,653</b>
<b>MLE</b>	Multilingual Learner Teacher	3.0	3.0	-	225,713
<b>MLE Total</b>		<b>3.0</b>	<b>3.0</b>	<b>-</b>	<b>225,713</b>
<b>Student &amp; Family Supports</b>	Adjustment Counselors	1.0	1.0	-	73,391
	Behavior Specialist	1.0	1.0	-	45,162
	City Connect Adj Counselor	1.0	1.0	-	88,370
	Family Engagement Facilitator	1.0	1.0	-	48,887
<b>Student &amp; Family Supports Total</b>		<b>4.0</b>	<b>4.0</b>	<b>-</b>	<b>255,809</b>
<b>Health Services</b>	Nurses	1.0	1.0	-	88,070
<b>Health Services Total</b>		<b>1.0</b>	<b>1.0</b>	<b>-</b>	<b>88,070</b>
<b>Media</b>	Instructional Library Para	1.0	1.0	-	24,467
<b>Media Total</b>		<b>1.0</b>	<b>1.0</b>	<b>-</b>	<b>24,467</b>
<b>Grand Total</b>		<b>53.7</b>	<b>52.7</b>	<b>(1.0)</b>	<b>3,574,407</b>

88.



Figure 52. Bates Elementary School Grant Funded Positions

	FY2023 FTE	FY2024 FTE	CHANGE IN FTE	FY2024 COMPENSATION
Building Substitute	1.0	1.0	-	\$ 21,682.00
Full-time Tutors	1.0	1.0	-	\$ 31,802.00
Literacy Coach	1.0	1.0	-	\$ 88,170.00
Regular Ed Para	1.0	1.0	-	\$ 8,156.00
Paraprofessional (PK)	3.0	3.0	-	\$ 69,931.00
Teacher (PK)	2.0	2.0	-	\$ 134,188.00
Reading Specialist	1.0	1.0	-	\$ 86,070.00
Special Ed Para	2.0	2.0	-	\$ 55,742.00
TSP Teacher	1.5	1.5	-	\$ 99,944.00
Tutor	1.0	1.0	-	\$ 34,200.00
<b>Grand Total</b>	<b>14.5</b>	<b>14.5</b>	<b>-</b>	<b>\$ 629,885.00</b>



## Bentley Academy Innovation School

25 Memorial Drive, Salem, MA 01970

<https://spsbentley.salemk12.org/>

### ***Reducing by one position***

Principal: Elizabeth Rogers

Assistant Principal: Jill Tully

FY2023 October 1 Enrollment: 273

FY2024 Projected Enrollment: 263



The Bentley Academy Innovation School is home to the district's only Dual Language program. Dual Language has allowed students starting in kindergarten to become biliterate and bilingual in English and Spanish. In FY2024, Bentley Academy Innovation will grow toward being a full Dual Language school, with Grades K through 2, consisting of all dual language sections, and adding two Dual Language sections to Grade 3, while reducing the number of grade 3 general education sections from 3 to 2. This expansion will require the addition of two new teaching positions: two grade 3 Dual Language teachers. To reduce the numbers to be on par with other grade 2 classes in SPS, we will reallocate funding from an ESSER-funded position (Dual Language Coach) to add an additional grade 2 class for one year. Current coaching staff (ML, Literacy, STEAM, Science) have been building their knowledge of Dual Language and will support all general education and dual language classes going forward. These changes are, however, all budget neutral as they are funded through reductions and reallocation of other positions.

Level-service for this team is essential going into the school year 2023-24. While there has been a general decline in general education enrollment, demand for Dual Language has been high. As of April 10, 47 students registered for 50 kindergarten seats. Enrollment and projected enrollment is below.

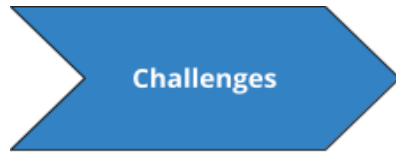
90.



Below is Bentley's historical, current, and projected enrollment (based on Oct 1, 2023 DESE reporting).

Grade	2018	2019	2020	2021	2022	2023	2024	2025	2026
K	59	58	52	51	51	41	48	47	47
1	60	63	57	62	62	47	40	46	46
2	50	62	58	55	55	58	45	38	44
3	53	60	55	48	48	48	52	41	34
4	38	57	55	50	50	41	43	47	37
5	36	39	55	48	39	39	35	37	40
<b>Total</b>	<b>296</b>	<b>339</b>	<b>332</b>	<b>314</b>	<b>305</b>	<b>274</b>	<b>263</b>	<b>256</b>	<b>248</b>





The **significant structural and staffing transitions that have occurred at Bentley over the previous three years have been disruptive**, including the transition from Charter to Innovation School, in addition to the challenges of educating students as they returned last year from the pandemic. Having a full student support team this year (School Adjustment Counselor, City Connects Coordinator, Student Engagement Specialist, Behavior Specialist, and Family Engagement Facilitator) has had an extremely positive impact. Maintaining this team will be imperative in the year ahead.

The **transition from Charter to Innovation School required a significant amount of curriculum alignment, professional development and coaching** for staff.

There are **continued challenges with staffing of highly-skilled, experienced Dual Language teachers & staff** (across the state & at Bentley).

Level-staffing for all professional and paraprofessional staff will be essential to continue our positive trends.

Bentley students **made significant improvement in attendance** - Chronic absenteeism is down from 32.2% last year to 21% as of April 10, 2023. This is due to work of the attendance team, led by the Family Engagement Facilitator.

Students have had exposure to **a variety of enrichments** including swimming, hip hop dance, science, and art through our enrichment programming and 21C (grant) programs. We are building strong community partnerships with the Salem YMCA, FlyKidz, Salem Sound Coastwatch, and The Artful Life.

The most recent (late winter) STAR math and ELA data shows significant improvement in academics.

**The percentage of students meeting & exceeding expectations in English Language Arts increased by 13%**, and 69% of students are making more than 50th percentile growth (equal to one year of growth). In **math, Bentley has seen a 19% increase in students meeting expectations**, and 58% of students making more than the 50th growth percentile (equal to one year of growth).

**Demand for dual language programming is high.** (As of April 10, 47 students have registered for 50 kindergarten seats.)

**New positions and vacancies (in the Grade 3 classes) are being filled internally** due to the Bentley/DL pipeline, which includes INSPIRE Tutors from Salem State University.

**Continued grant funding** (from ML department & DESE Gateway grants) for professional development will increase the expertise of coaches & administrators.

92.



**FY24 Budget Priorities**

<p><b>Increase/track achievement in Dual Language classes</b></p>	<p><i>Improving SGP, increasing access to rigorous coursework</i></p> <p>Implement strong systems of support and accountability for implementing anti-racist and research-based instructional practices and curriculum development and the SPS instructional priorities.</p>	<p>Add Spanish-language reading assessment that provides quick access to data</p> <p>Align STAR math taken in Spanish to readily access data</p>	<p>Reallocate “contracted services” previously used for STEP reading assessment</p>
<p><b>Reduce DL class sizes to be on par with other schools</b> (language learners)</p>	<p><i>Improving SGP, increasing access to rigorous coursework</i></p> <p>Implement strong systems of support and accountability for implementing anti-racist and research-based instructional practices and curriculum development and the SPS instructional priorities.</p>	<p>Add a DL grade 2 class/teacher for one year</p>	<p>Reallocate an ESSER position</p>





<b>SEL Behavior Anti-Racism</b>	<i>Moving the needle on cultural proficiency as measured by Panorama</i> <i>Improving SGP</i>	Local educators, organizations that are focused on social justice & race	Continue to use money in contracted services allocated for Friday enrichment blocks, focusing on local organizations run by POC
	Implement strong systems of support & accountability for consistent implementation of research-based MTSS for behavior.	Continued ESSER-funded position: Behavior Specialist	

Figure 53. FY2024 Bentley Academy Innovation School Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Recommended	\$ Change	% Change
<b>Personnel</b>	<b>3,216,460.00</b>	<b>3,548,007.65</b>	<b>3,653,975.00</b>	<b>3,331,981.32</b>	<b>(321,993.68)</b>	<b>-8.8%</b>
ADJUSTMENT COUNSELOR	-	123,721.96	147,318.00	195,270.00	47,952.00	32.5%
ADMINISTRATIVE	292,601.00	354,590.67	386,233.00	338,693.40	(47,539.60)	-12.3%
CLERICAL	52,885.00	57,560.92	52,896.00	56,035.20	3,139.20	5.9%
DIST WIDE TEACHING	176,575.00	187,907.94	247,724.00	158,789.72	(88,934.28)	-35.9%
ELEMENTARY	2,146,873.00	2,416,680.55	2,211,937.00	2,027,749.43	(184,187.57)	-8.3%
FAMILY ENGAGEMENT FACILITATOR	25,601.00	30,476.49	54,054.00	55,146.00	1,092.00	2.0%
FRINGE/STIPENDS	40,926.00	15,974.03	34,000.00	34,000.00	-	0.0%
NURSES	77,033.00	74,743.37	82,951.00	91,466.04	8,515.04	10.3%
PARAPROFESSIONALS	228,657.00	286,351.72	396,609.00	329,847.03	(66,761.97)	-16.8%
PSYCHOLOGIST	175,309.00	-	40,253.00	44,984.50	4,731.50	11.8%
<b>Expense</b>	<b>119,888.00</b>	<b>71,749.80</b>	<b>135,000.00</b>	<b>135,000.00</b>	<b>-</b>	<b>0.0%</b>
BOOKS-LIBRARY	-	-	-	-	-	-
CONTRACTED SERVICES	22,080.00	21,751.36	80,000.00	75,000.00	(5,000.00)	-6.3%
EDUCATIONAL TRAINING	-	-	-	-	-	-
INSTRUCTIONAL HARDWARE	-	-	-	-	-	-
INSTRUCTIONAL SOFTWARE	-	-	-	-	-	-
INSTRUCTIONAL SUPPLIES	91,842.00	48,108.15	53,000.00	58,000.00	5,000.00	9.4%
OFFICE SUPPLIES (GEN	5,966.00	1,890.29	2,000.00	2,000.00	-	0.0%
SCHOOL LEADERSHIP	-	-	-	-	-	-
STAFF/STUDENT DEVICES	-	-	-	-	-	-
TEXTBOOKS	-	-	-	-	-	-
<b>Grand Total</b>	<b>3,336,348.00</b>	<b>3,619,757.45</b>	<b>3,788,975.00</b>	<b>3,466,981.32</b>	<b>(321,993.68)</b>	<b>-8.5%</b>

Budget notes:

- ADMINISTRATIVE: The cut to administrative reflects a districtwide team chair whose time was partially allocated to Bentley last year. Bentley has maintained its .5 FTE team chair.
- DISTRICTWIDE: A STEAM coach that was previously funded on the general fund was moved to ESSER. This does not reflect a change in the number of positions.
- ELEMENTARY: Cuts reflect 2 positions eliminated from the general fund: a grade 5 position and



grade 2 position (shifting onto ESSER) . New staff were hired at lower rates than their predecessors, and the actual spending is aligned with the actual spending from prior years; finally, the FY23 budget reflects a position that was requested but never created/filled (as opposed to actual spending).

- PARAPROFESSIONALS: Reduced by one paraprofessional.
- Expense lines: BAIS reduced contracted services and added the funds to the instructional supply line.

Figure 54. FY2024 Bentley Academy Innovation School Staffing Detail

		FY2023 FTE	FY2024 FTE	CHANGE IN FTE	FY2024 COMPENSATION
Regular Day	Principals	1.0	1.0	-	128,638
	Elementary Assistant Principal	1.0	1.0	-	108,071
	Grade 2 Teacher	2.0	1.0	(1.0)	79,233
	Grade 3 Teacher	3.0	3.0	-	219,232
	Grade 4 Teachers	3.0	3.0	-	214,406
	Grade 5 Teachers	3.0	2.0	(1.0)	139,551
	World Language Teacher	1.0	-	(1.0)	-
	Art Teacher	1.0	1.0	-	87,763
	Music Teachers	1.0	1.0	-	60,218
	Physical Education Teacher	1.0	1.0	-	91,867
	School Engagement Spec	1.0	1.0	-	49,200
	Literacy Coach	0.3	0.3	-	23,823
	Reading Specialists	1.0	1.0	-	93,677
	Stem Teacher	1.0	1.0	-	79,133
	Inst/ K Paraprofessional	5.0	5.0	-	103,287
	Senior Clerk	1.0	1.0	-	56,035
<b>Regular Day Total</b>		<b>26.3</b>	<b>23.3</b>	<b>(3.0)</b>	<b>1,534,132</b>
Dual Language Program	Dual Language Teacher	7.0	4.0	(3.0)	367,581
	Dual Language Para	5.0	5.0	-	169,470
<b>Dual Language Program Total</b>		<b>12.0</b>	<b>9.0</b>	<b>(3.0)</b>	<b>537,051</b>
Special Education	Team Chair	1.3	0.5	(0.8)	52,785
	Special Education Teacher	4.0	3.0	(1.0)	231,224
	BCBA Therapist	0.2	0.2	-	14,078
	Psychologist	0.5	0.5	-	44,985
	Speech Language Path Asst	1.0	1.0	-	51,035
	Instructional Special Education Paras	3.0	2.0	(1.0)	57,090
<b>Special Education Total</b>		<b>10.0</b>	<b>7.2</b>	<b>(2.8)</b>	<b>451,197</b>
MLE	Multilingual Learner Teacher	4.0	5.0	1.0	372,901
	<b>MLE Total</b>	<b>4.0</b>	<b>5.0</b>	<b>1.0</b>	<b>372,901</b>
Student & Family Supports	Adjustment Counselors	1.0	1.0	-	100,503
	City Connect Adj Counselor	1.0	1.0	-	94,767
	Family Engagement Facilitator	1.0	1.0	-	55,146
<b>Student &amp; Family Supports Total</b>		<b>3.0</b>	<b>3.0</b>	<b>-</b>	<b>250,416</b>
Health Services	Nurses	1.0	1.0	-	91,466
	<b>Health Services Total</b>	<b>1.0</b>	<b>1.0</b>	<b>-</b>	<b>91,466</b>
Media	Bilingual Para	1.0	-	(1.0)	-
	Librarians	-	1.0	1.0	60,819
<b>Media Total</b>		<b>1.0</b>	<b>1.0</b>	<b>-</b>	<b>60,819</b>
<b>Grand Total</b>		<b>57.3</b>	<b>49.5</b>	<b>(7.8)</b>	<b>3,297,981</b>

95.



Figure 55. Bentley Academy Innovation School Grant Funded Positions

	FY2023 FTE	FY2024 FTE	CHANGE IN FTE	FY2024 COMPENSATION
Behavior Specialist	1.0	1.0	-	\$ 51,354.00
DL Curriculum Writer	1.0	1.0	-	\$ 104,030.00
Dual Language Coach	1.0	-	(1.0)	-
Grade 2 Teacher	-	1.0	1.0	\$ 92,303.00
Full-time Tutors	2.0	2.0	-	\$ 63,397.00
Literacy Coach	0.7	0.7	-	\$ 65,392.00
Tutor	1.5	1.5	-	\$ 40,147.00
STEAM Coach	1.0	1.0	-	\$ 81,032.00
Grand Total	8.2	8.2	1.0	\$ 497,655.00



## Carlton Innovation School

10 Skerry Street  
<https://spscarlton.salemk12.org/>

### Outgoing Principal: Bethann Jellison

Incoming Principal: TBD

Assistant Principal: Lauren Weaver

FY2022 October 1 Enrollment: 236

FY2023 October 1 Enrollment: 246



The Carlton Innovation School educates 246 students in grades K-5 (building capacity is 300 students). The school is based on student-centered learning within a trimester structure that accommodates “continuous progress.” Teachers emphasize a personalized approach to teaching and learning, tailored to each individual student’s needs. Students who demonstrate mastery at their grade level have the opportunity to transition to the next level three times per year, at the trimester mark. The amount of time spent at each grade level depends on each student’s needs, with some spending less than one year and others spending more. As a result, students can accelerate to the next grade based on academic abilities, social emotional benchmarks, and/or age.



Carlton celebrates literacy every day. However, the school has an extra special celebration that takes place from January - February break each year, known as the **Snowball Slam**. Students K-5 read and record each book or chapter they’ve read. Carlton school students exceeded the school-wide goal of 55,000 books or chapters and read a grand total of **62,894** books or

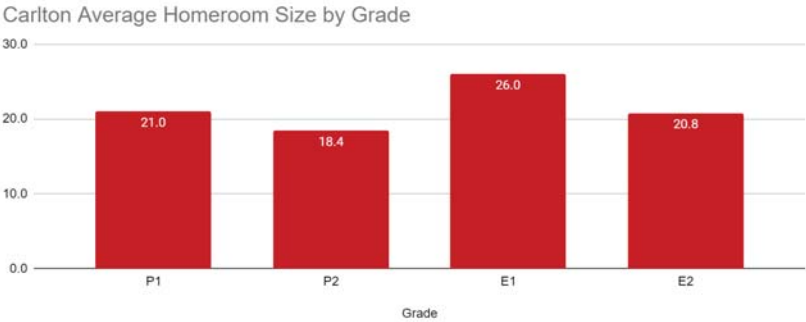
chapters! The most exciting news was that students grew academically and felt more confident in their reading abilities. Carlton celebrated with a BIG school-wide slush party!

Carlton’s enrollment has increased from last year and is on track to increase next year. The E2 cohort (4th grade) is low (36), but other grade levels are full. The school hopes to enroll 280 students in the 2024-2025 school year. Carlton’s class sizes are at or near the district’s goal enrollment rates.

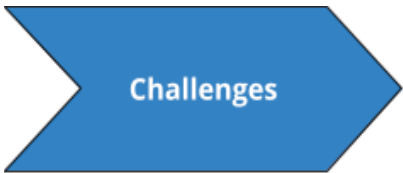
Figure 56. FY2023 Carlton Class Size

97.





Source: Aspen



**Math continues to be a challenge at Carlton.** The school plans to work over the summer to incorporate new ways to work with fluency and differentiation to meet the needs of all learners. Over the summer, teachers will apply the skills learned during our year-long math PD into their lesson planning.

**MyView is difficult to use as a resource** due to the school's multi-grades and transitions (summer).

**Special education enrollment numbers are steadily increasing.**

Teachers and students are building wonderful relationships; which allows Carlton an opportunity to continue students' progress academically and socially/emotionally. Students have begun to take ownership of their own learning.



Figure 57. FY2024 Carlton Elementary School Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Recommended	\$ Change	% Change
<b>Personnel</b>	<b>2,707,386.00</b>	<b>2,811,846.07</b>	<b>2,991,557.36</b>	<b>2,989,615.58</b>	<b>(1,941.78)</b>	<b>-0.1%</b>
ADJUSTMENT COUNSELOR	-	180,075.16	185,328.00	190,706.00	5,378.00	2.9%
ADMINISTRATIVE	315,216.00	328,285.50	296,750.00	303,562.31	6,812.31	2.3%
BEHAVIOR SPECIALISTS	-	-	-	-	-	-
CLERICAL	42,406.00	49,068.78	52,011.00	46,056.72	(5,954.28)	-11.4%
DIST WIDE TEACHING	240,817.00	242,776.05	280,782.36	168,080.35	(112,702.01)	-40.1%
ELEMENTARY	1,580,138.00	1,647,542.50	1,699,179.00	1,808,047.00	108,868.00	6.4%
FAMILY ENGAGEMENT FACILITATOR	37,484.00	45,618.04	48,801.00	48,887.00	86.00	0.2%
FRINGE/STIPENDS	25,910.00	25,751.73	25,500.00	26,000.00	500.00	2.0%
NURSES	77,584.00	79,794.96	81,905.00	84,269.00	2,364.00	2.9%
PARAPROFESSIONALS	213,154.00	212,933.23	276,394.00	267,856.00	(8,538.00)	-3.1%
PSYCHOLOGIST	174,677.00	0.12	44,907.00	46,151.20	1,244.20	2.8%
TUTORS	-	-	-	-	-	-
<b>Expense</b>	<b>32,003.00</b>	<b>24,537.28</b>	<b>46,700.00</b>	<b>46,700.00</b>	<b>-</b>	<b>0.0%</b>
BOOKS-LIBRARY	2,490.00	3,168.38	2,500.00	2,500.00	-	0.0%
CONTRACTED SERVICES	2,741.00	513.02	6,000.00	6,000.00	-	0.0%
DUES AND MEMBERSHIPS	-	-	1,000.00	1,000.00	-	0.0%
EDUCATIONAL TRAINING	-	-	10,000.00	10,000.00	-	0.0%
EQUIPMENT	-	-	-	-	-	-
INSTRUCTIONAL SOFTWARE	-	-	-	-	-	-
INSTRUCTIONAL SUPPLI	15,684.00	13,064.07	15,000.00	15,000.00	-	0.0%
OFFICE SUPPLIES (GEN	11,088.00	2,285.53	6,000.00	6,000.00	-	0.0%
SCHOOL LEADERSHIP EXPENSE	-	855.78	1,200.00	1,200.00	-	0.0%
STAFF/STUDENT DEVICES	-	-	3,000.00	3,000.00	-	0.0%
TECHNOLOGY EQUIPMENT	-	4,650.50	2,000.00	2,000.00	-	0.0%
TEXTBOOKS	-	-	-	-	-	-
<b>Grand Total</b>	<b>2,739,389.00</b>	<b>2,836,383.35</b>	<b>3,038,257.36</b>	<b>3,036,315.58</b>	<b>(1,941.78)</b>	<b>-0.1%</b>

Budget notes:

- CLERICAL: The AFSCME increases are not reflected here.
- DIST WIDE TEACHING: The reductions in staffing lines appear to be position shifts and not reductions in FTEs.



Figure 58. FY2024 Carlton Innovation School Staffing Detail

		FY2023 FTE	FY2024 FTE	CHANGE IN FTE	FY2024 COMPENSATION
<b>Regular Day</b>	Principals	1.0	1.0	-	133,104
	Elementary Assistant Principal	1.0	1.0	-	106,591
	Flex Teacher	1.0	1.0	-	89,806
	Kindergarten Teacher	2.0	2.0	-	140,982
	Grade 1/2 Teacher	2.0	4.0	2.0	267,629
	Grade 3 Teacher	1.0	2.0	1.0	164,302
	Grade 4/5 Teacher	5.0	3.0	(2.0)	216,585
	Grade 5 Teacher	1.0	1.0	-	58,730
	Literacy Coach	0.4	0.4	-	33,988
	Art/Math Teacher	1.0	1.0	-	86,938
	Music/Math Teacher	1.0	1.0	-	58,730
	Math Teacher	2.0	2.0	-	170,088
	Physical Education Teacher	1.0	1.0	-	81,369
	Reading Specialists	1.7	1.5	(0.2)	134,092
	Inst/ K Paraprofessional	2.0	2.0	-	50,141
	Senior Account Clerk	1.0	1.0	-	46,057
<b>Regular Day Total</b>		<b>24.1</b>	<b>24.9</b>	<b>0.8</b>	<b>1,839,132</b>
<b>Special Education</b>	Team Chair	1.0	0.6	(0.4)	63,868
	Special Education Teacher	5.0	3.0	(2.0)	267,419
	Speech Therapist	1.0	-	(1.0)	-
	BCBA Therapist	0.3	-	(0.3)	-
	Psychologist	0.5	0.5	-	46,151
	Special Education Learning Skills	-	2.0	2.0	136,479
	Instructional Special Education Paras	8.0	8.0	-	201,304
<b>Special Education Total</b>		<b>15.8</b>	<b>14.1</b>	<b>(1.7)</b>	<b>715,221</b>
<b>MLE</b>	Multilingual Learner Teacher	1.0	1.0	-	68,990
<b>MLE Total</b>		<b>1.0</b>	<b>1.0</b>	<b>-</b>	<b>68,990</b>
<b>Student &amp; Family Supports</b>	Adjustment Counselors	1.0	1.0	-	95,303
	City Connect Adj Counselor	1.0	1.0	-	95,403
	Family Engagement Facilitator	1.0	1.0	-	48,887
<b>Student &amp; Family Supports Total</b>		<b>3.0</b>	<b>3.0</b>	<b>-</b>	<b>239,593</b>
<b>Health Services</b>	Nurses	1.0	1.0	-	84,269
<b>Health Services Total</b>		<b>1.0</b>	<b>1.0</b>	<b>-</b>	<b>84,269</b>
<b>Media</b>	Instructional Library Para	0.6	0.6	-	16,411
<b>Media Total</b>		<b>0.6</b>	<b>0.6</b>	<b>-</b>	<b>16,411</b>
<b>Grand Total</b>		<b>45.5</b>	<b>44.6</b>	<b>(0.9)</b>	<b>2,963,616</b>

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Figure 59. Carlton Innovation School Grant Funded Positions

	FY2023 FTE	FY2024 FTE	CHANGE IN FTE	FY2024 COMPENSATION
Behavior Specialists	1.0	1.0	-	\$ 44,018.00
Building Subs	1.0	1.0	-	\$ 22,221.00
Full-time Tutors	1.0	1.0	-	\$ 28,342.00
Learning Skills Teacher	1.0	1.0	-	\$ 73,371.00
Literacy Coach	0.6	0.6	-	\$ 52,782.00
Regular Ed Para	1.0	1.0	-	\$ 12,234.00
Reading Specialist	0.5	0.5	-	\$ 35,906.00
Special Ed Para	1.0	1.0	-	\$ 24,467.00
Tutor	1.5	1.5	-	\$ 51,300.00
<b>Grand Total</b>	<b>8.6</b>	<b>8.6</b>	<b>-</b>	<b>\$ 344,641.00</b>





Horace Mann Lab School

79 Wilson Street, Salem, MA 01970  
<https://spshmann.salemk12.org/>

Acting Principal: Ruben Carmona  
Assistant Principal: Meghan Correll

FY2023 October 1 Enrollment: 297  
FY2024 Projected Enrollment: 290



The Horace Mann Laboratory School (HMLS) benefits from a unique and long-standing relationship with Salem State University as a laboratory school for SSU students pursuing a degree in education. The school hosts an average of 4-5 student fellows each year which provides additional instructional support to students while offering future educators hands-on instructional experience.



All students in PK-5 engage in House team building activities during early release days. This has created new friendships among students of various grades and given staff more opportunities to informally connect with students. To the left is a picture of students and staff in House Isibindi freeze-dancing.

Enrollment

Enrollment at Horace Mann is expected to remain relatively unchanged in FY2023, with an overall increase of 4 students. In addition,

Horace Mann will continue to offer two PK classrooms, each staffed with a teacher and a paraprofessional and a floating para. Those five positions will continue to be funded through ESSER in FY2024.

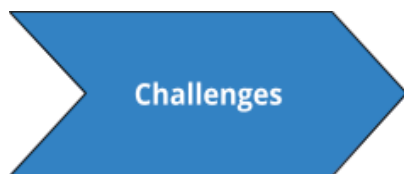
Below is a table showing Horace Mann’s historical, current, and projected enrollment (based on the

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October 1, 2023 enrollment numbers).

Grade	2018	2019	2020	2021	2022	2023	2024	2025	2026
PK					37	35	37	37	37
K	44	57	62	34	33	37	34	34	34
1	43	40	59	48	42	42	43	40	40
2	39	52	46	59	45	42	41	42	39
3	45	41	52	42	50	44	39	38	39
4	53	45	42	45	44	52	44	39	38
5	48	65	47	42	42	45	52	44	39
<b>Total</b>	<b>272</b>	<b>300</b>	<b>308</b>	<b>270</b>	<b>293</b>	<b>297</b>	<b>290</b>	<b>274</b>	<b>266</b>



**STAR data for grades 3-5 (reading and math) in Early Winter was the lowest in the district.** HMLS also had disappointing ELA MCAS scores last spring.

Additional challenges include **a persistently high chronic absenteeism rate, and insufficient resources to meet our students' reading intervention needs as a building.** For example, 54 students, or 23% of our students in K-5, qualify to be seen by our Reading Specialist. However, there is only one Reading Specialist, unlike almost all of the other elementary schools, and HMLS literally cannot meet the need. Almost half of these students must work with Catapult tutors or receive no reading interventions at all.



Some of the biggest wins for 2023 include the **expanded school culture/climate and family engagement initiatives;** the consistent use of the workshop model and SPS curriculum in ELA/math for grades PK-5, a robust (MTSS) process to support students' academic and behavioral challenges, and the **implementation of comprehensive interventions in math derived from effectively utilizing all of the paraprofessional staff.**

The school saw **improved student Panorama school climate and culture data in every category** in late fall, and the **highest early winter and late winter STAR early literacy scores (K-2) in the district!**

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**FY24 Budget Priorities**

School Priority	Connection to District Goals	Resources Needed	Funding Source
Develop student independence through teacher PD, observations and feedback, internal programmatic shifts, and regular data cycles	2B. Academic Excellence, Develop Independent Learners Increased student STAR and MCAS test scores, decreased behavioral referrals, increased student and teacher Panorama ratings	<b>An additional reading specialist</b>	Willing to give up 2 Fellow positions for the additional .5 Reading Specialist (Fellows would be cut from Endicott College.)
Improve outcomes and for our SWD and ML students through regular gen ed PD on best practices, structural changes to the schedule to allow for teacher collaboration, and student schedule changes for next year	2B. Academic Excellence, Develop Independent Learners/3A. Empower all students Increased student STAR and MCAS test scores for our SWD & ML students, increased student Panorama ratings particularly around belonging, decreased chronic absenteeism rate, decreased behavioral referrals		



Promote and celebrate diversity in order to improve the climate and culture of the building through continuous family outreach and engagement and activities to create and promote school spirit	3A. Empower all students Increased Panorama scores for students and staff, decreased student chronic absenteeism, increased family engagement	Capital improvements -- refinish gym floor, replace/install blinds building-wide, fix ongoing HVAC problems that impact room 353 (district PD room), paint halls, classrooms and offices, and replace library carpet	TBD (capital budget)
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Figure 60. FY2024 Horace Mann Lab School Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Recommended	\$ Change	% Change
<b>Personnel</b>	<b>2,497,795.00</b>	<b>2,610,921.04</b>	<b>2,795,186.00</b>	<b>2,988,620.70</b>	<b>193,434.70</b>	<b>6.9%</b>
ADJUSTMENT COUNSELOR	-	141,436.00	149,039.00	157,255.00	8,216.00	5.5%
ADMINISTRATIVE	145,229.00	150,602.00	144,181.00	147,415.45	3,234.45	2.2%
BEHAVIOR SPECIALISTS	46,392.00	43,711.00	44,276.00	44,018.00	(258.00)	-0.6%
CLERICAL	37,222.00	42,459.00	38,895.00	48,011.00	9,116.00	23.4%
DIST WIDE TEACHING	107,274.00	184,806.00	235,522.00	253,859.29	18,337.29	7.8%
ELEMENTARY	1,732,915.00	1,680,735.14	1,720,829.00	1,853,711.96	132,882.96	7.7%
FAMILY ENGAGEMENT FACILITATOR	36,712.00	38,427.00	46,154.00	48,887.00	2,733.00	5.9%
FRINGE/STIPENDS	54,541.00	77,313.00	96,500.00	58,500.00	(38,000.00)	-39.4%
NURSES	58,627.00	61,695.90	64,871.00	68,418.00	3,547.00	5.5%
PARAPROFESSIONALS	145,435.00	189,736.00	219,705.00	261,625.00	41,920.00	19.1%
PSYCHOLOGIST	133,448.00	-	35,214.00	46,920.00	11,706.00	33.2%
TUTORS	-	-	-	-	-	-
<b>Expense</b>	<b>26,211.00</b>	<b>16,903.00</b>	<b>45,628.00</b>	<b>43,130.00</b>	<b>(2,498.00)</b>	<b>-5.5%</b>
BOOKS-LIBRARY	-	1,109.00	1,000.00	-	(1,000.00)	-100.0%
CONTRACTED SERVICES	17,862.00	1,714.00	31,500.00	31,500.00	-	0.0%
DUES AND MEMBERSHIPS	-	300.00	500.00	-	(500.00)	-100.0%
EDUCATIONAL TRAINING	-	1,318.00	3,000.00	3,000.00	-	0.0%
EQUIPMENT	-	-	-	-	-	-
INSTRUCTIONAL SOFTWARE	-	-	-	-	-	-
INSTRUCTIONAL SUPPLI	6,530.00	10,321.00	6,000.00	6,000.00	-	0.0%
OFFICE SUPPLIES (GEN	1,819.00	2,141.00	2,628.00	2,630.00	2.00	0.1%
SCHOOL LEADERSHIP EXPENSE	-	-	1,000.00	-	(1,000.00)	-100.0%
STAFF/STUDENT DEVICES	-	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-	-
TEXTBOOKS	-	-	-	-	-	-
<b>Grand Total</b>	<b>2,524,006.00</b>	<b>2,627,824.04</b>	<b>2,840,814.00</b>	<b>3,031,750.70</b>	<b>190,936.70</b>	<b>6.7%</b>

Budget Notes:

105.



- FRINGE/STIPENDS: A proposed cut in the number of Fellows to create the .5 Reading Specialist position.
- This does not include the program that is shifting to HMLS from WHES.

Figure 61. FY2024 Horace Mann Lab School Staffing Detail

		FY2023 FTE	FY2024 FTE	CHANGE IN FTE	FY2024 COMPENSATION
<b>Regular Day</b>	Elementary Assistant Principal	1.0	1.0	-	105,196
	Fellow	5.0	3.0	(2.0)	58,500
	Math Coach	1.0	1.0	-	85,013
	Kindergarten Teacher	2.0	2.0	-	178,072
	Grade 1 Teachers	2.0	2.0	-	130,617
	Grade 2 Teacher	2.0	2.0	-	142,681
	Grade 3 Teacher	2.0	2.0	-	174,924
	Grade 4 Teachers	3.0	3.0	-	198,540
	Grade 5 Teachers	2.0	2.0	-	140,927
	Literacy Coach	0.4	0.6	0.2	56,535
	Art Teacher	1.0	1.0	-	87,837
	Music Teachers	1.0	1.0	-	88,037
	Physical Education Teacher	1.0	1.0	-	81,369
	Inst/ K Paraprofessional	2.0	2.0	-	48,934
	Clerical	1.0	1.0	-	48,011
<b>Regular Day Total</b>		<b>26.4</b>	<b>24.6</b>	<b>(1.8)</b>	<b>1,625,194</b>
<b>Special Education</b>	Team Chair	0.4	0.5	0.1	42,219
	Special Education Teacher	4.0	3.0	(1.0)	229,248
	Psych/Coord.	0.5	0.5	-	46,920
	Instructional Para	6.0	7.0	1.0	186,783
	Speech Therapist	1.0	1.0	-	85,176
	Occupational Therapist	0.5	-	(0.5)	-
	BCBA Therapist	-	0.4	0.4	27,136
	Special Education Learning Skills	-	1.0	1.0	79,033
<b>Special Education Total</b>		<b>12.4</b>	<b>13.4</b>	<b>1.0</b>	<b>696,515</b>
<b>MLE</b>	Multilingual Learner Inst Coach	-	1.0	1.0	95,379
	Multilingual Learner Teacher	3.0	3.0	-	227,047
<b>MLE Total</b>		<b>3.0</b>	<b>4.0</b>	<b>1.0</b>	<b>322,425</b>
<b>Student &amp; Family Supports</b>	Adjustment Counselors	1.0	1.0	-	68,318
	Behavior Specialist	1.0	1.0	-	44,018
	City Connect Adj Counselor	1.0	1.0	-	88,937
	Family Engagement Facilitator	1.0	1.0	-	48,887
<b>Student &amp; Family Supports Total</b>		<b>4.0</b>	<b>4.0</b>	<b>-</b>	<b>250,160</b>
<b>Health Services</b>	Nurses	1.0	1.0	-	68,418
<b>Health Services Total</b>		<b>1.0</b>	<b>1.0</b>	<b>-</b>	<b>68,418</b>
<b>Media</b>	Inst Library Para	1.0	1.0	-	25,908
<b>Media Total</b>		<b>1.0</b>	<b>1.0</b>	<b>-</b>	<b>25,908</b>
<b>Grand Total</b>		<b>47.8</b>	<b>48.0</b>	<b>0.2</b>	<b>2,988,620</b>

Figure 62. Horace Mann Lab School Grant Funded Positions



	FY2023 FTE	FY2024 FTE	CHANGE IN FTE	FY2024 COMPENSATION
Building Subs	1.0	1.0	-	\$ 21,785.00
Special Education Para	1.0	1.0	-	\$ 24,467.00
Principal	1.0	1.0	-	\$ 125,000.00
Literacy Coach	0.4	0.4	-	\$ 33,243.00
Regular Ed Para	1.0	1.0	-	\$ 10,195.00
Paraprofessional (PK)	3.0	3.0	-	\$ 76,092.00
Teacher (PK)	2.0	2.0	-	\$ 152,404.00
Reading Specialist	1.0	1.0	-	\$ 81,913.00
Tutor	1.5	1.5	-	\$ 51,300.00
<b>Grand Total</b>	<b>11.9</b>	<b>11.9</b>	<b>-</b>	<b>\$ 576,399.00</b>



## Witchcraft Heights Elementary School

1 Frederick Street, Salem, MA 01970

<https://spswhes.salemk12.org/>

**Reducing 3 teachers, and 1 paraprofessional**

Principal: Sue Carmona

Assistant Principal: Nicole Brunelle

FY2023 October 1 Enrollment: 455

FY2024 Projected Enrollment: 441



Witchcraft Heights is the largest elementary school in Salem, MA, and the only school in the nation with this name. We are proud to serve over 400 students, representing over 11 countries and 17 different languages. Our population has expanded to include more families from a multitude of multilingual homes. In addition, we also pride ourselves in providing globally-connected students with the Northshore's only K-5 civics educational program.



Seen here are the 14 "Band of Brothers" of the WHES Student Voice Project, which is part of the civics program.

The WHES community has evolved from the neighborhood school on "the hill" to one that has worked with many different

community partners to support our mission and vision of "building a more connected world by accepting challenges, valuing each other, and growing into students' unique abilities and beyond".

This year, WHES made incredible growth on the annual School Quality Review, showing marked improvements in curricula, pedagogy, high expectations, teacher support and supervision, and continuous improvement.

In FY24, Salem Public Schools has prioritized the renovation of the Witchcraft Heights playground. The plan is for the new playground to be completed within the calendar year 2023.

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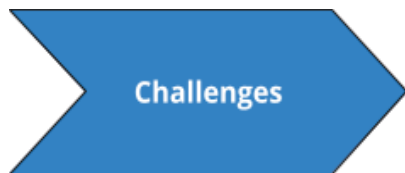


Although WHES is Salem's largest elementary school, enrollment has been declining. Below please find grade level actual and projected enrollment. For this reason, WHES will reduce the number of positions by four next year: three teachers, and a paraprofessional. The school projects lower enrollments in K and Grade 3, and believes it can move from 4 to 3 homerooms while maintaining an average class size of under 25 (22).

Below, please find the historical, current, and projected enrollment for WHES (based on the October 1 enrollment).

Grade	2018	2019	2020	2021	2022	2023	2024	2025	2026
K	66	94	83	63	73	69	69	68	68
1	83	102	86	79	63	80	72	71	71
2	69	105	106	82	83	68	84	75	74
3	71	97	99	94	74	92	68	84	75
4	84	90	85	91	91	68	86	63	78
5	85	91	82	83	89	78	62	79	58
Total:	458	579	541	492	473	455	441	440	424

Source: Open Architects



Too many students are below the 50% benchmark, particularly in Grades 2 and 5.



Literacy trend data show students at Witchcraft Heights are making gains. Building a strong Tier II intervention model that incorporates all staff is key to moving students' literacy growth.

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**FY24 Budget Priorities**

Budget Priority	Goals	Resources and/or Funding Needed
<b><u>Challenge #1:</u></b> Improve academic outcomes for all students. <b><u>Reorganizing to maintain growth and adding “day back” tutoring for students who are absent for than 5 days.</u></b>	BR #1: Intentional and culturally responsive planning and instruction focused on improved student outcomes.	\$3,000 in stipends
<b><u>Challenge #2:</u></b> Building stronger systems that support language and literacy growth for our Multilingual Learners. <b><u>Reorganizing ML programming to support growth</u></b>	BR #1: Intentional and culturally responsive planning and instruction focused on improved student outcomes.  BR #3. To continuously build and anti-racist community	zero
<b><u>Challenge #3:</u></b> Projected lower enrollment and reduction in staffing for FY24. <b><u>Staff Reductions</u></b>	BR #1: Intentional and culturally responsive planning and instruction focused on improved student outcomes.	zero
Challenge #4: Building partnerships with our WHES families. <b><u>Build more accessibility to WHES for all families (playground)</u></b>	BR#2. Clear and engaged communication between all community stakeholders  BR#3. To continuously build and anti-racist community	Grant and capital funding

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Figure 63. FY2024 Witchcraft Heights Elementary School Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Recommended	\$ Change
<b>Personnel</b>	<b>4,823,934.00</b>	<b>4,834,468.58</b>	<b>5,186,976.00</b>	<b>5,034,603.15</b>	<b>(152,372.85)</b>
ADJUSTMENT COUNSELOR	-	301,278.60	312,075.00	234,867.00	(77,208.00)
ADMINISTRATIVE	375,104.00	296,785.05	336,728.00	351,439.50	14,711.50
BEHAVIOR SPECIALISTS	-	-	-	-	-
CLERICAL	90,245.00	99,276.68	51,372.00	53,939.76	2,567.76
DIST WIDE TEACHING	504,863.00	572,904.12	556,798.00	486,857.50	(69,940.50)
ELEMENTARY	2,988,710.00	2,940,237.51	3,139,282.00	3,013,699.09	(125,582.91)
FAMILY ENGAGEMENT FACILITATOR	37,484.00	46,265.59	48,801.00	48,887.00	86.00
FRINGE/STIPENDS	24,150.00	21,447.43	15,000.00	38,600.00	23,600.00
NURSES	111,369.00	84,387.04	86,595.00	89,069.00	2,474.00
PARAPROFESSIONALS	391,666.00	470,771.88	573,578.00	573,934.00	356.00
PSYCHOLOGIST	300,343.00	1,114.68	66,747.00	59,880.00	(6,867.00)
TUTORS	-	-	-	27,400.00	27,400.00
SPECIAL EDUCATION TEACHER	-	-	-	56,030.30	56,030.30
<b>Expense</b>	<b>43,120.00</b>	<b>51,433.72</b>	<b>67,300.00</b>	<b>67,300.00</b>	<b>-</b>
BOOKS-LIBRARY	-	-	-	1,500.00	1,500.00
CONTRACTED SERVICES	18,804.00	39,792.00	38,600.00	38,600.00	-
DUES AND MEMBERSHIPS	-	-	1,500.00	-	(1,500.00)
EDUCATIONAL TRAINING	-	114.95	-	-	-
EQUIPMENT	-	-	1,000.00	1,000.00	-
INSTRUCTIONAL SOFTWARE	-	-	-	-	-
INSTRUCTIONAL SUPPLI	24,292.00	10,398.71	25,000.00	25,000.00	-
OFFICE SUPPLIES (GEN	24.00	960.06	1,200.00	1,200.00	-
OTHER EXPENSES	-	168.00	-	-	-
SCHOOL LEADERSHIP EXPENSE	-	-	-	-	-
STAFF/STUDENT DEVICES	-	-	-	-	-
TECHNOLOGY EQUIPMENT	-	-	-	-	-
TEXTBOOKS	-	-	-	-	-
<b>Grand Total</b>	<b>4,867,054.00</b>	<b>4,885,902.30</b>	<b>5,254,276.00</b>	<b>5,101,903.15</b>	<b>(152,372.85)</b>

Budget Notes:

- ADJUSTMENT COUNSELOR: This line appears to have been cut, but that is a reflection of a position swap; in FY23, an Adjustment Counselor role was exchanged for a Special Education teacher.
- DISTRICTWIDE TEACHING: Line includes salary increases and one eliminated teacher role.
- ELEMENTARY: Line includes salary increases and two eliminated teacher positions.
- PARAPROFESSIONALS: 1 Regular Day Paraprofessional position cuts.



Figure 64. FY2024 Witchcraft Heights Elementary School Staffing Detail

		FY2023 FTE	FY2024 FTE	CHANGE IN FTE	FY2024 COMPENSATION
<b>Regular Day</b>	Principals	1.0	1.0	-	125,563
	Assistant Principal	1.0	1.0	-	120,681
	Civics Teacher	1.0	1.0	-	85,169
	Content Integration Specialist	1.0	1.0	-	84,043
	Math Coach	1.0	1.0	-	80,828
	Kindergarten Teacher	4.0	3.0	(1.0)	265,361
	Grade 1 Teachers	4.0	4.0	-	267,367
	Grade 2 Teacher	4.0	4.0	-	325,197
	Grade 3 Teacher	5.0	4.0	(1.0)	339,725
	Grade 4 Teachers	4.0	4.0	-	257,870
	Grade 5 Teachers	4.0	4.0	-	288,282
	Art Teacher	1.0	1.0	-	91,622
	Music Teachers	1.0	1.0	-	89,153
	Physical Education Teacher	1.0	1.0	-	90,481
	Reading Specialists	1.8	1.0	(0.8)	93,803
	Stem Teacher	1.0	1.0	-	83,819
	Inst/ K Paraprofessional	4.0	3.0	(1.0)	99,889
	Senior Clerk	1.0	1.0	-	53,940
<b>Regular Day Total</b>		<b>40.8</b>	<b>37.0</b>	<b>(3.8)</b>	<b>2,842,793</b>
<b>Special Education</b>	Team Chair	1.0	1.0	-	105,196
	Special Education Teacher	5.9	7.9	2.0	456,661
	Speech Therapist	1.0	1.0	-	85,169
	Occupational Therapist	1.0	1.0	-	85,169
	BCBA Therapist	1.0	1.0	-	84,969
	Psychologist/Coordinator	1.0	1.0	-	59,880
	COTA	0.6	0.6	-	27,620
	Reading Specialists	1.0	1.0	-	87,138
	Speech Lang Path Assistant	0.5	0.5	-	29,300
	Instructional Special Education Paras	17.0	17.0	-	449,578
	Tutor		1.0	1.0	27,400
<b>Special Education Total</b>		<b>30.0</b>	<b>33.0</b>	<b>3.0</b>	<b>1,498,080</b>
<b>MLE</b>	Bilingual Para	1.0	1.0	-	24,467
	Multilingual Learner Teacher	4.0	4.0	-	300,066
<b>MLE Total</b>		<b>5.0</b>	<b>5.0</b>	<b>-</b>	<b>324,533</b>
<b>Student &amp; Family Supports</b>	Adjustment Counselors	2.0	1.0	(1.0)	76,371
	City Connect Adj Counselor	2.0	2.0	-	158,496
	Family Engagement Facilitator	1.0	1.0	-	48,887
<b>Student &amp; Family Supports Total</b>		<b>5.0</b>	<b>4.0</b>	<b>(1.0)</b>	<b>283,754</b>
<b>Health Services</b>	Nurses	1.0	1.0	-	89,069
	<b>Health Services Total</b>	<b>1.0</b>	<b>1.0</b>	<b>-</b>	<b>89,069</b>
<b>Media</b>	Instructional Library Para	1.0	1.0	-	25,074
	<b>Media Total</b>	<b>1.0</b>	<b>1.0</b>	<b>-</b>	<b>25,074</b>
<b>Grand Total</b>		<b>82.8</b>	<b>81.0</b>	<b>(1.8)</b>	<b>5,063,303</b>



Figure 65. Witchcraft Heights Elementary School Grant Funded Positions

	FY2023 FTE	FY2024 FTE	CHANGE IN FTE	FY2024 COMPENSATION
Behavior Specialists	1.0	1.0	-	\$ 44,018.00
Building Subs	1.0	1.0	-	\$ 21,682.00
Literacy Coach	1.0	1.0	-	\$ 84,169.00
Regular Ed Para	1.0	1.0	-	\$ 12,234.00
Special Ed Teacher	3.1	3.1	-	\$ 229,782.00
Tutor	1.0	1.0	-	\$ 35,498.00
<b>Grand Total</b>	<b>8.1</b>	<b>8.1</b>	<b>-</b>	<b>\$ 427,383.00</b>



## Saltonstall K-8 School

211 Lafayette Street, Salem, MA 01970  
<https://spssaltonstall.salemk12.org/>

Outgoing Principal: Michael Lister  
Incoming Principal: Bethann Jellison  
Assistant Principal: Sonia Lowe



FY2023 October 1 Enrollment: 397  
FY2024 Projected Enrollment: 394

Saltonstall is a tight-knit community and the only school in Salem serving students in kindergarten through eighth grade. The school is also home to the district's program for students with language-based learning disabilities. Saltonstall is one of our three extended learning time schools with a school day that is 1 hour longer than a typical 6-hour school day. Saltonstall enrollment is projected to remain virtually unchanged in the year ahead. Class sizes are all within the district's class size goals at every grade level.



This year Saltonstall used time on half days with students to build community intentionally across the school. The school arranged for guest speakers to come in including some of the 8th grade students to inspire the younger students. After a brief whole school assembly, the school teamed up at different grade levels and participated in activities and challenges based on our core values: caring, effort, teamwork, responsibility, and using those values to make a difference. These days became a celebration for the school and were loved by staff and students alike.

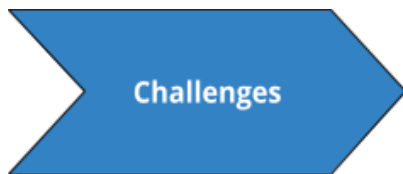
Below is Saltonstall's historical, current, and projected enrollment (based on the October 1 enrollment). Enrollment at Saltonstall is expected to remain steady.

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Grade	2018	2019	2020	2021	2022	2023	2024	2025	2026
K	39	41	41	36	32	41	37	37	37
1	43	39	42	39	40	37	45	41	41
2	40	47	46	41	41	42	38	47	42
3	44	46	45	42	41	43	42	38	47
4	51	51	49	46	44	47	47	46	41
5	41	55	55	47	50	49	51	51	49
6	37	42	45	52	44	44	45	46	46
7	40	40	43	43	44	44	42	43	43
8	37	49	44	45	42	50	47	45	46
Total:	372	410	410	391	378	397	394	394	392

Source: Open Architects



Challenges this year included the inconsistent academic performance which led to only some students performing well on state assessments. Seventy-five percent of Hispanic students did not meet standards in ELA and 83% fell below that target in math. We believe that this challenge can best be addressed with additional ML support so that students are not missing core content instruction due to



Saltonstall has much to celebrate this year. By midyear, the school saw higher growth for Latino student group on the STAR reading assessment –1.1 years of growth compared to 8 months for all students. Midyear math results on STAR showed commensurate growth between the Latino students and all students, with 6 months’ worth of growth.

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scheduling challenges because of having too few ML educators.

One of the other challenges this year has been meeting the growing mental health and behavioral needs of students, which are increasing in both number and complexity. The school has worked hard to strengthen culture by providing students with expanded support. Examples include:

- Working with The Equity Imperative to become an anti-racist organization has the opportunity to impact our students of color in terms of attendance, growth, performance and belonging.
- Maintaining the Behavior/Engagement specialist position. (ESSER)
- Maintaining the health teacher position to allow counselors to spend more time doing proactive counseling. (ESSER)

Much of the growth this year can be attributed to having an explicit school wide focus on the small group instruction model which leverages all staff in the building to deliver just the right instruction at the opportune times. The plan is that no ML students miss content instruction during the next school year.



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**FY24 Budget Priorities**

<b>Budget Priority</b>	<b>Goal(s)</b>	<b>Resources Needed</b>	<b>Funding Source</b>
Continue to develop restorative practices and the systems / structures that support them.	Make the learning engaging, empowering, and designed for each individual. Our students' social emotional development will be embedded in all the work that we do at school.	Add a Behavior Specialist	Budget Neutral, convert existing para position to behavior specialist
Maintain our existing tutor positions for the FY24 school year.	Improve the learning environment. When more students succeed academically, all students benefit.	1.0 FTE math tutor 1.0 FTE reading tutor	Existing ESSER funds will cover this for FY24
Current health teacher for students in grades 5-8 is ESSER funded. We need to find a way to fund this position.	Make the learning engaging, empowering, and designed for each individual. Our students' social emotional development will be embedded in all the work that we do at school.	1.0 FTE health teacher	TBD
Increase special education reading services to create flexible scheduling	Improve the learning environment. When more students succeed academically, all	Special education reading tutor 14 hours a week. Approximately \$16,000	TBD

117.





opportunities and small group instruction for the most at-risk learners	students benefit.		
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Figure 66. FY2024 Saltonstall K-8 School Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Recommended	\$ Change	% Change
<b>Personnel</b>	<b>4,050,814.00</b>	<b>4,077,224.56</b>	<b>4,327,397.00</b>	<b>4,262,711.16</b>	<b>(64,685.84)</b>	<b>-1.5%</b>
ADJUSTMENT COUNSELOR	-	205,411.82	259,778.00	260,047.32	269.32	0.1%
ADMINISTRATIVE	292,152.00	288,018.16	294,985.00	344,764.94	49,779.94	16.9%
BEHAVIOR SPECIALISTS	-	-	-	-	-	100.0%
CLERICAL	54,118.00	60,630.80	55,764.00	58,778.80	3,014.80	5.4%
DIST WIDE TEACHING	355,373.00	390,118.36	410,689.00	362,336.41	(48,352.59)	-11.8%
ELEMENTARY	2,691,983.00	2,653,720.77	2,817,064.00	2,712,181.68	(104,882.32)	-3.7%
FAMILY ENGAGEMENT FACILITATOR	38,359.00	44,259.91	46,985.00	45,328.09	(1,656.91)	-3.5%
FRINGE/STIPENDS	13,784.00	9,271.45	5,000.00	5,000.00	-	0.0%
NURSES	83,911.00	85,830.68	88,109.00	90,662.68	2,553.68	2.9%
PARAPROFESSIONALS	278,247.00	293,956.39	313,809.00	341,596.49	27,787.49	8.9%
PSYCHOLOGIST	242,887.00	46,006.22	35,214.00	42,014.75	6,800.75	19.3%
TUTORS	-	-	-	-	-	-
<b>Expense</b>	<b>26,683.00</b>	<b>23,606.63</b>	<b>38,904.00</b>	<b>54,904.00</b>	<b>16,000.00</b>	<b>41.1%</b>
BOOKS-LIBRARY	675.00	-	-	-	-	-
CONTRACTED SERVICES	553.00	4,213.58	13,830.00	33,830.00	20,000.00	144.6%
DUES AND SUB	-	-	500.00	500.00	-	0.0%
EQUIPMENT	2,203.00	-	3,000.00	1,000.00	(2,000.00)	-66.7%
INSTRUCTIONAL HARDWARE	-	-	-	-	-	-
INSTRUCTIONAL SOFTWARE	-	-	-	-	-	-
INSTRUCTIONAL SUPPLI	21,002.00	16,478.02	12,494.00	14,494.00	2,000.00	16.0%
OFFICE SUPPLIES (GEN	2,250.00	2,109.34	2,250.00	2,250.00	-	0.0%
PROF DEV PROVIDERS	-	-	5,830.00	1,830.00	(4,000.00)	-68.6%
SCHOOL LEADERSHIP EXPENSE	-	805.69	1,000.00	1,000.00	-	0.0%
STAFF/STUDENT DEVICES	-	-	-	-	-	-
TEXTBOOKS	-	-	-	-	-	-
<b>Grand Total</b>	<b>4,077,497.00</b>	<b>4,100,831.19</b>	<b>4,366,301.00</b>	<b>4,317,615.16</b>	<b>(48,685.84)</b>	<b>-1.1%</b>

Budget Notes:

- ELEMENTARY: The reduction is based on a new staff having a lower salary than their predecessor. Staffing at Saltonstall will remain level in the year ahead.
- PARAPROFESSIONALS: One paraprofessional is being cut to create a behavior specialist position.



Figure 67. FY2024 Saltonstall K-8 School Budget Staffing Detail

		FY2023 FTE	FY2024 FTE	CHANGE IN FTE	FY2024 COMPENSATION
<b>Regular Day</b>	Principals	1.0	1.0	-	133,104
	Elementary Assistant Principal	1.0	1.0	-	106,654
	Science Teachers	1.0	1.0	-	73,009
	Math Coach	1.0	1.0	-	80,682
	Kindergarten Teacher	2.0	2.0	-	165,460
	Grade 1 Teachers	2.0	2.0	-	187,392
	Grade 2 Teacher	2.0	2.0	-	118,913
	Grade 3/4 Teacher	4.0	4.0	-	333,695
	Grade 5/6 Teacher	4.0	4.0	-	326,854
	Grade 7/8 Teacher	3.0	3.0	-	235,681
	Literacy Coach	0.6	0.6	0.0	84,235
	Art Teacher	1.0	1.0	-	92,167
	Music Teachers	1.0	1.0	-	75,627
	Math Teacher	1.5	1.5	-	94,612
	Physical Education Teacher	1.0	1.0	-	61,712
	Reading Specialists	1.0	1.0	-	99,815
	Stem Teacher	1.0	1.0	-	64,921
	General Education Para	3.0	2.0	(1.0)	51,365
	Senior Clerk	1.0	1.0	-	58,779
<b>Regular Day Total</b>		<b>32.1</b>	<b>31.1</b>	<b>(1.0)</b>	<b>2,444,678</b>
<b>Special Education</b>	Team Chair	0.6	1.0	0.4	105,007
	Special Education Teacher	8.0	6.0	(2.0)	412,545
	Speech/Language Therapist	1.0	1.0	-	97,604
	Instructional Special Ed Paras	8.0	9.0	1.0	260,877
	BCBA Therapist	0.3	0.3	-	-
	Psychologist	0.5	0.5	-	42,015
	Languaged Based 2/3	-	1.0	1.0	99,887
	Special Education Learning Skills	-	1.0	1.0	96,686
	Behavioral Specialist	-	1.0	1.0	45,000
<b>Special Education Total</b>		<b>18.4</b>	<b>20.8</b>	<b>2.4</b>	<b>1,159,621</b>
<b>MLE</b>	Multilingual Learner Teacher	2.6	2.6	-	228,020
<b>MLE Total</b>		<b>2.6</b>	<b>2.6</b>	<b>-</b>	<b>228,020</b>
<b>Student &amp; Family Supports</b>	Adjustment Counselors	2.0	2.0	-	171,877
	City Connect Adj Counselor	1.0	1.0	-	88,170
	Family Engagement Facilitator	1.0	1.0	-	45,328
<b>Student &amp; Family Supports Total</b>		<b>4.0</b>	<b>4.0</b>	<b>-</b>	<b>305,375</b>
<b>Health Services</b>	Nurses	1.0	1.0	-	90,663
<b>Health Services Total</b>		<b>1.0</b>	<b>1.0</b>	<b>-</b>	<b>90,663</b>
<b>Media</b>	Instructional Library Para	1.0	1.0	-	29,354
<b>Media Total</b>		<b>1.0</b>	<b>1.0</b>	<b>-</b>	<b>29,354</b>
<b>Grand Total</b>		<b>59.1</b>	<b>60.5</b>	<b>1.4</b>	<b>4,257,712</b>



Figure 68. Saltonstall K-8 School Grant Funded Positions

	FY2023 FTE	FY2024 FTE	CHANGE IN FTE	FY2024 COMPENSATION
Behavior Specialists	1.0	1.0	-	\$ 51,354.00
Building Subs	1.0	1.0	-	\$ 25,296.00
Full-time Tutor	1.0	1.0	-	\$ 31,171.00
Health Teacher	1.0	1.0	-	\$ 62,597.00
Literacy Coach	0.4	0.4	-	\$ 34,379.00
Regular Ed Para	2.0	2.0	-	\$ 10,196.00
Reading Specialist	1.0	1.0	-	\$ 99,887.00
Tutor	1.5	1.5	-	\$ 51,300.00
Grand Total	8.9	8.9	-	\$ 366,180.00



## Collins Middle School

29 Highland Avenue, Salem, MA 01970  
<https://spscollins.salemk12.org/>

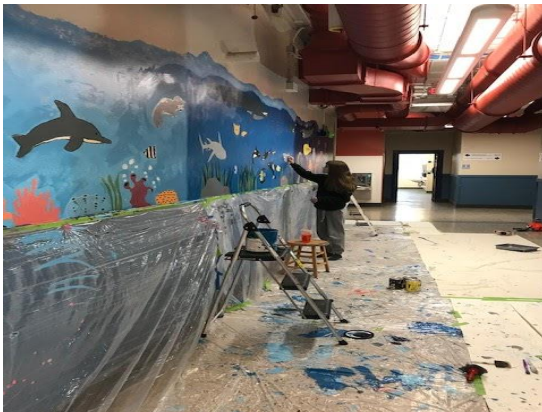
### ***Reducing 2 teacher positions and 2 paraprofessionals***

Outgoing Principal: Adam Colantuoni  
Incoming Principal: Gavin Softic  
Assistant Principals: Michael Titus, Elizabeth Golden

FY2023 October 1 Enrollment: 612  
FY2024 Projected Enrollment: 598



The Collins Middle School (CMS) is an extended learning time school that enables students in grades 6-8 expanded time in their core classes, and enhanced access to electives. CMS offers specialized programs, including programs for students with Autism Spectrum Disorder, and cognitive and developmental disabilities. Collins leverages its extended learning time model to provide students the ability to delve deeply into core subject matter and crucial opportunities for experiential learning in science, technology, engineering, and mathematics.



There were many positive happenings and events this year, including the efforts to build student leadership capacity and engage students in their local community. A few of the many initiatives include our 8th graders visiting the Edward M. Kennedy Center, a mural partnership with Art for Life, a hip hop podcasting and music production class partnership with Lynn Music Foundation, Playworks Junior Coach leadership program, several student dances and extracurricular activities, and monthly

student town halls to build community.

Budget priorities for the coming year are described below. Two highlights ahead include expansion of Career & Technical Education programming into Collins, and expansion of middle school sports programs.

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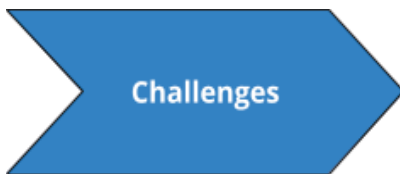


Like many schools in the district, Collins enrollment has declined in recent years. Below, is a chart with Collins historical, current, and projected enrollment (based on the October 1 enrollment).

Grade	2018	2019	2020	2021	2022	2023	2024	2025	2026
6	178	223	232	223	202	204	203	177	197
7	185	225	213	222	212	201	199	190	172
8	173	232	224	206	219	207	196	195	186
<b>Total</b>	<b>536</b>	<b>680</b>	<b>669</b>	<b>651</b>	<b>633</b>	<b>612</b>	<b>598</b>	<b>562</b>	<b>555</b>

Source: Open Architects

Smaller elementary class sizes, and parents opting for other secondary school choices have resulted in lower enrollment than in years past. Currently, class sizes at Collins are among the smallest in the district: Grade 6 has an average of 14.5 students per class; Grade 7, 17.3 and Grade 8, 17.2. For this reason, two teacher and two paraprofessional positions are proposed to be eliminated.



Collins seeks to strengthen the instructional framework for the workshop model across all academic domains.

The school is prioritizing targeted Tier I small-group instruction in order to increase instructional time in math, ELA and science.

A priority for next year will be data-driven, targeted small group instruction.



Collins has an opportunity to create a community of belonging and inclusivity for students, staff and families that is based on courage, mutual respect, and shared responsibility.

Provide an accessible learning experience for all students to engage in cognitively demanding tasks with a throughline to standards-based skill and strategy.

Develop a consistent and coherent systematic response to students' social, emotional and academic needs.

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FY24 Budget Priorities

Budget Priority	Resources Needed	Funding Source
School-wide instructional framework - workshop model	Summer professional development opportunities	Question for the Team - Professional Development, T&L
Additional ML Teacher	FTE for ML Teacher	Shift of Current FTE positions if needed
Expanding STEM opportunities	Additional STEM Teacher Project Lead the Way training	Shift of current FTE Position Read Trust and ELT for training
Add Tier II Reading Specialist	Reading Specialist	Shift of current FTE Position



Pictured at left: Collins Middle School students recently visited the Edward M. Kennedy Institute.

Figure 69. FY2024 Collins Middle School Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Recommended	\$ Change	% Change
<b>Personnel</b>	<b>6,694,972.00</b>	<b>6,496,958.51</b>	<b>7,036,708.00</b>	<b>7,159,376.60</b>	<b>122,668.60</b>	<b>1.7%</b>
ADJUSTMENT COUNSELOR	-	388,568.90	495,361.00	525,939.00	30,578.00	6.2%
ADMINISTRATIVE	551,547.00	563,677.70	559,709.00	551,209.20	(8,499.80)	-1.5%
BEHAVIOR SPECIALISTS	48,479.00	49,694.00	55,063.00	100,033.30	44,970.30	81.7%
CLERICAL	49,699.00	56,135.40	51,372.00	50,908.40	(463.60)	-0.9%
CO-CURRIC/ATHLETIC STIPENDS	5,700.00	18,075.00	13,000.00	13,000.00	-	0.0%
DIST WIDE TEACHING	169,366.00	250,037.00	262,827.00	265,175.20	2,348.20	0.9%
FAMILY ENGAGEMENT FACILITATOR	44,063.00	51,920.60	54,054.00	58,305.00	4,251.00	7.9%
FRINGE/STIPENDS	30,625.00	21,762.80	34,000.00	34,000.00	-	0.0%
MIDDLE SCHOOL	4,710,917.00	4,436,251.57	4,664,303.00	4,837,658.70	173,355.70	3.7%
NURSES	137,667.00	83,584.84	134,803.00	161,094.00	26,291.00	19.5%
PARAPROFESSIONALS	502,209.00	494,877.20	593,927.00	459,510.10	(134,416.90)	-22.6%
PSYCHOLOGIST	425,375.00	50,975.90	85,758.00	67,930.70	(17,827.30)	-20.8%
TUTORS	19,325.00	31,397.60	32,531.00	34,613.00	2,082.00	6.4%
<b>Expense</b>	<b>49,905.00</b>	<b>95,416.50</b>	<b>80,200.00</b>	<b>86,200.00</b>	<b>6,000.00</b>	<b>7.5%</b>
BOOKS-LIBRARY	6,789.00	9,584.50	8,300.00	8,300.00	-	0.0%
CONTRACTED SERVICES	6,359.00	14,188.00	6,500.00	12,500.00	6,000.00	92.3%
DUES AND SUB	264.00	1,889.00	1,900.00	1,900.00	-	0.0%
EDUCATIONAL TRAINING	-	-	-	-	-	-
EQUIPMENT	4,632.00	12,326.10	10,000.00	10,000.00	-	0.0%
INSTRUCTIONAL HARDWARE	-	-	-	-	-	-
INSTRUCTIONAL SOFTWARE	-	1,492.00	5,000.00	5,000.00	-	0.0%
INSTRUCTIONAL SUPPLI	23,955.00	28,367.90	31,000.00	31,000.00	-	0.0%
MISC SUPPLIES	-	-	-	-	-	-
OFFICE SUPPLIES (GEN	5,718.00	27,569.00	17,500.00	17,500.00	-	0.0%
PRINTING AND BINDING	2,188.00	-	-	-	-	-
SCHOOL LEADERSHIP EXPENSE	-	-	-	-	-	-
STAFF/STUDENT DEVICES	-	-	-	-	-	-
<b>Grand Total</b>	<b>6,744,877.00</b>	<b>6,592,375.01</b>	<b>7,116,908.00</b>	<b>7,245,576.60</b>	<b>128,668.60</b>	<b>1.8%</b>

Budget Notes:

- DISTRICTWIDE TEACHING: A decrease in the middle school teacher line due to the reduction of two positions (declining and shifting enrollment). This does not appear as a reduction of the full cost of two salaries because the savings is offset by salary increases.
- PARAPROFESSIONALS: Two paraprofessional positions have been eliminated.
- PSYCHOLOGIST: The decrease in the psychologist line is not a decrease in service but a more accurate reflection of the services provided at Collins.





Figure 70. FY2024 Collins Middle School Budget Staffing Detail

		FY2023 FTE	FY2024 FTE	CHANGE IN FTE	FY2024 COMPENSATION
Regular Day	Principals	1.0	1.0	-	143,500
	Assistant Principal	1.0	1.0	-	124,047
	Dir Of Oper & School Culture	1.0	1.0	-	127,489
	Science Coach	1.0	1.5	0.5	139,402
	Grade 6 ELA	3.0	1.0	(2.0)	158,960
	Grade 6 Math	3.0	1.0	(2.0)	136,476
	Grade 6 Social Studies	2.0	2.0	-	164,103
	Grade 7 Ela	5.0	2.0	(3.0)	138,335
	Grade 7 Math	2.0	2.0	-	148,461
	Grade 7 Science	1.0	2.8	1.8	189,706
	Grade 7/8 Social Studies	1.0	1.0	-	58,730
	Grade 8 ELA	3.0	2.0	(1.0)	178,372
	Grade 8 Science	2.0	3.0	1.0	265,974
	Grade 8 Math	2.0	2.0	-	175,351
	Grade 8 Social Studies	1.0	1.0	-	54,953
	Grade 6 Science	4.0	2.0	(2.0)	152,779
	Grade 7 ELA/Social Studies	-	1.0	1.0	96,194
	Grade 7 Social Studies	-	2.0	2.0	147,517
	Social Studies Teacher	2.0	1.0	(1.0)	60,112
	World Language Teacher	2.0	3.0	1.0	240,287
	Stem Teacher	1.0	1.0	-	65,318
	Art Teacher	2.0	2.0	-	156,149
	Music Teachers	3.0	3.0	-	245,685
	Health Teacher	-	1.0	1.0	85,190
	Physical Education Teacher	2.0	2.0	-	168,306
	Tutors	1.0	1.0	-	34,615
	Regular Paraprofessional	3.0	2.0	(1.0)	56,854
	Senior Clerk	1.0	1.0	-	50,908
	Restorative Justice Specialist	1.0	-	(1.0)	-
	Dean of School Culture	1.0	-	(1.0)	-
<b>Regular Day Total</b>		<b>52.0</b>	<b>46.3</b>	<b>(4.7)</b>	<b>3,763,771</b>
Special Education	Team Chair	1.6	1.5	(0.1)	156,174
	Special Education Teacher	11.0	13.0	2.0	1,023,980
	TSP Teacher	3.0	3.0	-	202,665
	Speech/Language Therapist	1.0	1.0	-	85,069
	Adjustment Counselors	1.0	1.0	-	87,969
	Psychologist/Coordinator	1.0	1.0	-	67,931
	Reading Specialists	1.0	1.0	-	88,606
	Instructional Special Education Paras	18.0	14.0	(4.0)	377,082
	BCBA	-	0.4	0.4	40,704
	Special Education Learning Skills	0.4	1.0	0.6	59,338
<b>Special Education Total</b>		<b>38.0</b>	<b>36.9</b>	<b>(1.1)</b>	<b>2,189,517</b>
MLE	Multilingual Learner Coord	0.5	1.0	0.5	93,297
	Multilingual Learner Teacher	3.0	3.0	-	223,079
<b>MLE Total</b>		<b>3.5</b>	<b>4.0</b>	<b>0.5</b>	<b>316,376</b>
Student & Family Supports	Adjustment Counselors	3.0	3.0	-	253,353
	Behavior Specialist	2.0	2.0	-	100,033
	City Connect Adj Counselor	2.0	2.0	-	184,617
	Family Engagement Facilitator	1.0	1.0	-	58,305
<b>Student &amp; Family Supports Total</b>		<b>8.0</b>	<b>8.0</b>	<b>-</b>	<b>596,308</b>
Health Services	Nurses	2.0	2.0	-	161,094
<b>Health Services Total</b>		<b>2.0</b>	<b>2.0</b>	<b>-</b>	<b>161,094</b>
Media	Instructional Library Para	1.0	1.0	-	25,574
	Librarians	1.0	1.0	-	59,738
<b>Media Total</b>		<b>2.0</b>	<b>2.0</b>	<b>-</b>	<b>85,312</b>
<b>Grand Total</b>		<b>105.5</b>	<b>99.2</b>	<b>(5.3)</b>	<b>7,112,379</b>

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Figure 71. Collins Middle School Grant Funded Positions

	FY2023 FTE	FY2024 FTE	CHANGE IN FTE	FY2024 COMPENSATION
Dean of MS Learning Pilot	1.0	1.0	-	\$ 122,937.00
Behavior Specialists	2.0	2.0	-	\$ 78,455.00
Building Subs	3.0	3.0	-	\$ 75,018.00
Literacy Coach	1.0	1.0	-	\$ 91,270.00
MATH COACH	1.0	1.0	-	\$ 94,943.00
TSP Coordinator	1.0	1.0	-	\$ 68,652.00
Team Chair	1.0	1.0	-	\$ 105,196.00
Grand Total	10.0	10.0	-	\$ 636,471.00

The Restorative Justice and Dean of School Culture positions will continue to be grant funded positions.



Salem High School

77 Willson Street, Salem, MA 01970

<https://spssalemhs.salemk12.org/>

Reducing 3 paraprofessional positions

Principal: Glenn Burns  
Assistant Principals: Andrew Bubb  
Shamus Mruk  
Lynne Mullen

FY2023 October Enrollment: 888  
FY2024 Projected Enrollment: 871





**Critical Thinking**  
Our graduates research, identify, collect and analyze relevant information in order to make sound judgments and decisions based on effective reasoning. They apply systems-thinking processes to examine real-world issues and essential questions.



**Creative Problem Solving**  
Our graduates are resilient and flexible innovators who identify and solve problems.



**Collaboration**  
Our graduates are empathetic listeners who embrace multiple perspectives and are able to effectively work with a team.



**Communication**  
Our graduates confidently express their thoughts and ideas to diverse audiences. They know how to professionally and effectively advocate for themselves and others.



**Self-Awareness**  
Our graduates know themselves and have the drive and the skills to develop and follow an action plan in pursuit of their personal and professional goals.



**Cultural Competence**  
Our graduates value, embrace, and honor diversity. They promote acceptance and inclusion as they engage with all members of the community with dignity.

Salem High School's Portrait of a Graduate offers a vision of our graduates as independent learners & globally engaged citizens, skilled in critical thinking, creative problem solving, and collaboration. Graduates should be able to communicate confidently, possess self-awareness and value diversity. Salem High School's community developed this portrait while ensuring that its almost 900 students are able to access rigorous coursework, pursue Career and Technical Learning opportunities, and participate in arts and athletics.

In the year ahead, the high school will continue to work to ensure that this portrait is lived throughout the school community. As part of this commitment, the school will be deepening its work in Early College while expanding advanced coursework and Career and Technical Education

pathways. Salem will also launch its new building project: in the coming years, we expect to have a new state-of-the-art building that will prepare Salem's young people for successful careers – locally and globally. The first phase of planning begins in May 2023. A newly created special projects position (within the operations cost center) will steward that planning.

For many years, secondary enrollment has been declining, as lower birth rates have led to smaller elementary cohorts, and families are opting into other educational options. However, the high school's intentional focus on providing students with engaging and diverse educational options



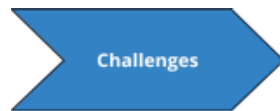
appears to have drawn more students back into the high school. In 2022, the October 1 student enrollment was 802; this year's was 888. Not since 2020 has the enrollment at Salem High School been this large. Without knowing for certain, Salem's reputation for excellence in the arts, and deliberate expansion of Career and Technical Education programs may have been contributors to this enrollment growth. Average class size at the high school is low, at 18.7 students per class. (Note that this is an imperfect metric at the high school level because of the diverse set of course offerings.)

Because the high school is the largest cost center, a slight reduction in staffing of 3 paraprofessionals is being proposed. This is a 1.3% cut to the overall staffing of the high school.

Below is the historical, current, and projected high school enrollment (based on the October 1 enrollment).

Grade	2018	2019	2020	2021	2022	2023	2024	2025	2026
9	247	219	237	248	251	244	244	227	218
10	219	235	193	208	192	226	209	199	195
11	227	227	241	180	194	191	218	201	192
12	223	229	207	217	161	221	194	222	205
<b>Total</b>	<b>916</b>	<b>910</b>	<b>878</b>	<b>853</b>	<b>798</b>	<b>882</b>	<b>865</b>	<b>849</b>	<b>810</b>

Source: Open Architects



Implementing high-quality instructional materials with fidelity.

Engage the Salem High School Community in living the portrait of a graduate

Provide scholars with an immersive experience that will support deeper learning and understanding of the content.

Living the portrait of a graduate will guide the Salem High School community to a level of excellence that will truly provide students with the opportunity to reach their goals in a school that is aligned with them.

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**FY24 Budget Priorities**

<b>Budget Priority</b>	<b>Goals</b>	<b>Resources Needed</b>	<b>Funding Source</b>
AP for ALL Initiative	High-quality social-emotional and academic learning	Training and pre-AP resources	\$22,000 - curriculum resources \$30,000 - professional development Barr Foundation Grant
High-quality instructional material ELA	High-quality social-emotional and academic learning	Partner to unpack resources	estimated \$70,000
Enhanced CTE Programming	High-quality social-emotional and academic learning	AP Comp Science	\$30,000 Read Trust Fund
Specialized instruction training	High-quality social-emotional and academic learning	Professional development time	\$40,000 Barr Foundation Grant



Figure 72. FY2024 Salem High School Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Recommended	\$ Change	% Change
<b>Personnel</b>	<b>10,185,932.00</b>	<b>10,743,791.59</b>	<b>11,564,072.00</b>	<b>12,510,576.01</b>	<b>946,504.01</b>	<b>8.2%</b>
ADJUSTMENT COUNSELOR	-	272,435.59	322,813.00	332,151.00	9,338.00	2.9%
ADMINISTRATIVE	1,059,130.00	1,083,304.45	1,138,347.00	977,876.00	(160,471.00)	-14.1%
BEHAVIOR SPECIALISTS	39,557.00	27,184.24	-	-	-	-
CLERICAL	229,465.00	225,157.37	196,127.00	316,830.92	120,703.92	61.5%
DIST WIDE TEACHING	331,910.00	449,320.19	710,279.00	775,041.48	64,762.48	9.1%
FAMILY ENGAGEMENT FACILITATOR	-	30,219.58	48,801.00	-	(48,801.00)	-100.0%
FRINGE/STIPENDS	77,579.00	73,636.49	135,928.00	136,000.00	72.00	0.1%
HIGH SCHOOL	5,468,545.00	5,726,671.53	5,719,534.00	6,767,610.29	1,048,076.29	18.3%
NURSES	134,587.00	142,466.22	150,493.00	164,265.00	13,772.00	9.2%
OVERTIME (GENERAL)	-	3,260.00	-	-	-	-
PARAPROFESSIONAL	457,963.00	471,706.46	625,149.00	585,140.92	(40,008.08)	-6.4%
PARAPROFESSIONALS	105,950.00	136,119.38	155,146.00	167,950.00	12,804.00	8.3%
PSYCHOLOGIST	424,228.00	182,132.32	275,243.00	191,406.00	(83,837.00)	-30.5%
TEACHING	594,637.00	562,651.08	585,993.00	550,773.00	(35,220.00)	-6.0%
TUTORS	61,040.00	109,349.19	114,048.00	119,880.00	5,832.00	5.1%
SPECIAL ED High Schl-Psnl	1,201,341.00	1,248,177.50	1,386,171.00	1,425,651.40	39,480.40	2.8%
<b>Expense</b>	<b>256,699.00</b>	<b>259,738.48</b>	<b>623,463.00</b>	<b>521,463.00</b>	<b>(102,000.00)</b>	<b>-16.4%</b>
BOOKS-LIBRARY	15,824.00	11,513.51	17,000.00	17,000.00	-	0.0%
CONTRACTED SERVICES	103,892.00	40,297.31	105,000.00	106,000.00	1,000.00	1.0%
DUES AND SUB	10,469.00	11,684.60	14,300.00	14,300.00	-	0.0%
EDUCATIONAL TRAINING	-	-	20,000.00	7,000.00	(13,000.00)	-65.0%
EQUIPMENT	61,957.00	7,584.53	25,000.00	15,000.00	(10,000.00)	-40.0%
INSTRUCT/EDUC TEST	32,485.00	30,734.10	45,000.00	45,000.00	-	0.0%
INSTRUCTIONAL EQUIP	-	-	-	25,000.00	25,000.00	100.0%
INSTRUCTIONAL HARDWARE	-	4,099.64	10,000.00	-	(10,000.00)	-100.0%
INSTRUCTIONAL SOFTWARE	-	7,706.00	76,862.00	70,000.00	(6,862.00)	-8.9%
INSTRUCTIONAL SUPPLI	27,486.00	96,493.40	163,301.00	135,163.00	(28,138.00)	-17.2%
OFFICE SUPPLIES (GEN	4,586.00	17,963.80	20,000.00	20,000.00	-	0.0%
PRINTING AND BINDING	-	393.00	4,000.00	4,000.00	-	0.0%
SCHOOL LEADERSHIP	-	5,268.59	15,000.00	10,000.00	(5,000.00)	-33.3%
STAFF/STUDENT DEVICES	-	-	-	-	-	-
TEXTBOOKS	-	-	-	-	-	-
TUITION	-	26,000.00	108,000.00	53,000.00	(55,000.00)	-50.9%
<b>Grand Total</b>	<b>10,442,631.00</b>	<b>11,003,530.07</b>	<b>12,187,535.00</b>	<b>13,032,039.01</b>	<b>844,504.01</b>	<b>6.9%</b>

**Budget Notes:**

- ADMINISTRATIVE: A vacant administrative position in FY23 was repurposed, and a .5 team chair was reduced in FY23.
- PARAPROFESSIONALS: Three paraprofessional positions were eliminated.
- PSYCHOLOGIST: The FY24 budgeted amount is reflective of the FY23 spending; no positions were cut.
- EDUCATIONAL TRAINING/EQUIPMENT/HARDWARE/OFFICE SUPPLIES: Lines were cut to help reduce costs and were identified by the school.
- Tuition: The reduction to the tuition line reflects decreased tuition sent to Essex Technical for after dark programming (due to the expansion of CTE programming at Salem High School).



Figure 73. FY2024 Salem High School Budget Staffing Detail

		FY2023 FTE	FY2024 FTE	CHANGE IN FTE	FY2024 COMPENSATION
<b>Regular Day</b>	Principals	1.0	1.0	-	167,690
	Assistant Principal	3.0	3.0	-	363,420
	Science Coach	1.0	1.0	-	89,737
	Math Coach	1.0	1.0	-	88,369
	Literacy Coach	1.0	1.0	-	84,913
	Social Studies Coach	1.0	1.0	-	87,969
	Language Arts Teacher	8.0	9.0	1.0	768,229
	Math Teacher	10.0	10.6	0.6	847,451
	Science Teachers	9.8	10.0	0.2	811,614
	Stem Teacher	1.0	1.0	-	83,043
	Social Studies Teacher	7.0	7.0	-	525,149
	World Language Teacher	4.0	6.0	2.0	426,387
	Health Teacher	2.0	2.0	-	178,772
	Art Teacher	4.0	5.0	1.0	406,624
	Music Teachers	1.7	2.5	0.8	159,072
	Physical Education Teacher	4.0	4.0	-	356,337
	Rotc Instructor	2.0	2.0	-	129,566
	Connect For Success Educator	1.0	1.0	-	86,069
	In-School Suspension	1.0	1.0	-	87,838
	On-Track Facilitator	1.0	1.0	-	48,960
	Bilingual Para	1.0	1.0	-	26,506
	Regular Paraprofessional	5.0	4.0	(1.0)	114,938
	Senior Clerk	4.0	5.0	1.0	267,636
	Ft Tutors	3.0	3.0	-	103,356
<b>Regular Day Total</b>		<b>77.5</b>	<b>83.1</b>	<b>5.6</b>	<b>6,309,646</b>
<b>Occup Education</b>	Director Of Career/Tech	1.0	1.0	-	119,110
	Medical Assistant Teacher	-	1.0	1.0	81,169
	Vocational Teachers	14.0	13.0	(1.0)	1,103,370
<b>Occup Education Total</b>		<b>15.0</b>	<b>15.0</b>	<b>-</b>	<b>1,303,649</b>
<b>MLE</b>	Multilingual Learner Supervisor	1.0	-	(1.0)	-
	Multilingual Learner Teacher	7.0	7.0	-	471,521
	Multilingual Learner Coach	-	1.0	1.0	79,252
<b>MLE Total</b>		<b>8.0</b>	<b>7.0</b>	<b>-</b>	<b>550,773</b>
<b>Special Education</b>	Team Chair	2.0	2.0	-	208,494
	Transition Coordinator	1.0	1.0	-	87,969
	Special Education Teacher	18.0	19.0	1.0	1,425,651
	Speech Therapist	0.6	0.6	-	50,982
	Speech Lang Path Assistant	1.0	1.0	-	51,035
	Occupational Therapist	0.5	-	(0.5)	-
	Bcba Therapist	1.5	2.0	0.5	175,350
	Classroom Nurse	1.0	1.0	-	51,326
	Adjustment Counselors	2.0	2.0	-	191,406
	Psychologist/Coordinator	1.0	1.0	-	92,303
	Instruct/Intensive Instruct Paras	24.0	20.0	(4.0)	585,140
	Tutors	0.5	0.5	-	16,524
	<b>Special Education Total</b>	<b>53.1</b>	<b>50.1</b>	<b>(3.0)</b>	<b>2,936,181</b>
<b>Guidance</b>	College & Career Ctr Director	1.0	1.0	-	119,162
	Early College Coordinator	1.0	1.0	-	92,303
	Guidance Counselors	5.0	5.0	-	432,783
	Senior Clerk	1.0	1.0	-	49,195
<b>Guidance Total</b>		<b>8.0</b>	<b>8.0</b>	<b>-</b>	<b>693,443</b>
<b>Student &amp; Family Supports</b>	Adjustment Counselors	4.0	4.0	-	332,151
	Family Engagement Facilitator	1.0	-	(1.0)	-
<b>Student &amp; Family Supports Total</b>		<b>5.0</b>	<b>4.0</b>	<b>(1.0)</b>	<b>332,151</b>
<b>Health Services</b>	Nurses	2.0	2.0	-	164,265
	<b>Health Services Total</b>	<b>2.0</b>	<b>2.0</b>	<b>-</b>	<b>164,265</b>
<b>Media</b>	Librarians	1.0	1.0	-	57,959
	Para Professionals Library	1.0	1.0	-	26,506
<b>Media Total</b>		<b>2.0</b>	<b>2.0</b>	<b>-</b>	<b>84,465</b>
<b>Grand Total</b>		<b>170.6</b>	<b>171.2</b>	<b>1.6</b>	<b>12,374,573</b>

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Figure 74. Salem High School Grant Funded Positions

	FY2023 FTE	FY2024 FTE	CHANGE IN FTE	FY2024 COMPENSATION
Building Subs	1.0	1.0	-	\$ 21,682.00
Career Coach	1.0	1.0	-	\$ 20,000.00
Internship Coordinator	1.0	1.0	-	\$ 80,000.00
ROTC Instructor	1.0	1.0	-	\$ 100,631.00
Special Ed Teacher	2.7	2.7	-	\$ 219,919.00
Grand Total	6.7	6.7	-	\$ 442,232.00



## Athletics and Student Activities

<https://spssalemhs.salemk12.org/programs-and-culture/athletics/>

**Athletics Director: Reilly Christie**

Within the Salem High School cost center, is a robust athletics program. Salem High School offers 30



different team sports across three seasons, including two new sports: alpine skiing and sailing. Forty percent of Salem High School students participated in at least one sport this year. Playing a sport at Salem High means embracing the WITCH values: *Work, Ignite, Trust, Champions (Academically, Socially, Athletically) and Heart*. Student athletes have embraced these core values on and off the field.

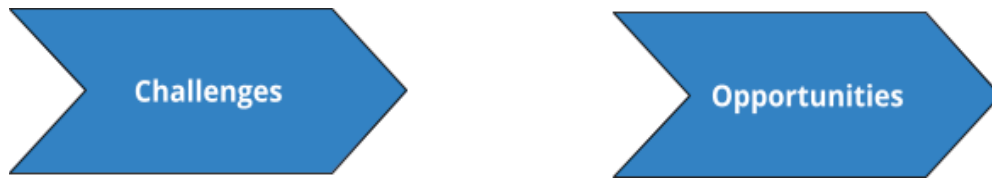
In FY23, average athletic participation increased across all 3 seasons and among all genders. Fall sports participation rose by 26%, from 259 to 326. Participation in girls Fall sports increased by 29.8%, from 134 to 174. Boys' participation increased from 125 to 152, an increase of 21%. Winter sports participation rose by 30%, from 173 to 225. Girls' participation increased dramatically: a 48% gain in girls' sports (from 79 athletes, to 117). Spring sports participation rose by 33%, from 182 to 242. Boys saw the largest increase in spring sports participation: the number of athletes increased by 35% (from 100 to 135).

Salem is part of the Northeast Conference of the Massachusetts Interscholastic Athletics Association, and competes against teams from Beverly, Danvers, Gloucester, Lynn, Marblehead, Masconomet, Peabody, Saugus, Swampscott, and Winthrop. Unlike many surrounding districts, there are no fees for Salem athletes to participate in sports programs. Salaries and expenses are funded entirely by the district's budget, with supplemental support generously provided by boosters .

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Expanding athletics will increase transportation, official, equipment and coaching costs. Expenses for referees, umpires, and officials (requirements and rates) are set by the Massachusetts Interscholastic Athletics Association.

With two new sports being added, and established teams expanding their rosters, more junior varsity teams will be created.

Figure 75. FY2024 Athletics Department Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Recommended	\$ Change	% Change
<b>Personnel</b>	<b>373,493.00</b>	<b>382,562.32</b>	<b>411,604.00</b>	<b>542,986.88</b>	<b>131,382.88</b>	<b>31.9%</b>
ADMINISTRATIVE	76,448.00	77,204.92	79,135.00	114,053.00	34,918.00	44.1%
CLERICAL	51,556.00	42,012.39	52,969.00	53,933.88	964.88	1.8%
CO-CURRIC/ATHLETIC HIGH SCHOOL	229,984.00	261,979.43	257,000.00	290,000.00	33,000.00	12.8%
OVERTIME (GENERAL)	2,434.00	400.00	2,500.00	-	(2,500.00)	-100.0%
SALARIES-PART TIME	-	-	-	-	-	-
TRANSPORTATION	13,071.00	965.58	20,000.00	85,000.00	65,000.00	325.0%
<b>Expense</b>	<b>192,953.00</b>	<b>214,267.02</b>	<b>260,725.00</b>	<b>302,325.00</b>	<b>41,600.00</b>	<b>16.0%</b>
ATHLETIC EQUIPMENT R	47,924.00	34,013.85	44,000.00	80,000.00	36,000.00	81.8%
CONTRACTED SERVICES	80,382.00	128,096.49	130,000.00	135,000.00	5,000.00	3.8%
DUES AND SUB	17,258.00	16,284.18	18,000.00	18,000.00	-	0.0%
INSTRUCTIONAL SUPPLI	-	-	2,500.00	2,500.00	-	0.0%
INSURANCE-ATHLETIC	11,039.00	11,558.00	12,000.00	12,600.00	600.00	5.0%
OFFICE SUPPLIES (GEN	54.00	112.03	225.00	225.00	-	0.0%
OTHER EXPENSES	17,372.00	2,030.97	30,000.00	30,000.00	-	0.0%
RENTAL & LEASE	18,724.00	16,531.50	15,000.00	15,000.00	-	0.0%
SECURITY	200.00	5,640.00	9,000.00	9,000.00	-	0.0%
<b>Grand Total</b>	<b>566,446.00</b>	<b>596,829.34</b>	<b>672,329.00</b>	<b>845,311.88</b>	<b>172,982.88</b>	<b>25.7%</b>

Figure 76. Athletics and Student Activities Staffing

		FY2023 FTE	FY2024 FTE	CHANGE IN FTE	FY2024 COMPENSATION
<b>Athletics</b>	Director Of Athletics	1.0	1.0	-	114,053
	Senior Account Clerk	1.0	1.0	-	53,934
	Student Activities Coordinator Stipend	-	-	-	5,300
<b>Grand Total</b>		<b>2.0</b>	<b>2.0</b>	<b>-</b>	<b>173,287</b>

## New Liberty Innovation School

2 East India Square, Salem, MA 01970

134.



<https://nlis.salemk12.org/>

### ***Reducing by one position***

Principal: Jamal Camaah

FY2023 October 1 Enrollment: 56

FY2024 October Enrollment: 53



**N**ew Liberty Innovation School (NLIS) provides a small, supportive environment for students who are at risk of not completing high school. The competency-based model allows students to demonstrate their skills and knowledge acquisition through a variety of formats and mediums. Staff are able to personalize each student's experience through our small student-to-teacher ratio and by incorporating blended learning into every class. Small size allows us to offer unique instructional experiences such as project-based learning and earning competencies through work and other activities outside of school. NLIS also focuses on the whole student and their social emotional needs through on-site counseling and by explicitly teaching social emotional and executive function skills. Finally, there is an employment specialist on-site who works to ensure that every student has a few real-world job and/or internship experiences before they graduate high school.

The school's demographics have remained stable over the last few years. The population mirrors the district in terms of the racial makeup of our students. NLIS continues to work toward increasing attendance and graduation rates, engaging diverse learners and increasing the academic rigor of the program of study. NLIS aims to engage families and provide opportunities for staff to deepen their relationships with and understanding of the students at the school and continuously improves innovative systems of student support, with a focus on college and career readiness.



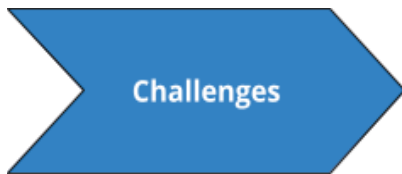
In the spring, NLIS students successfully advocated to the School Committee and the Mayor for parking passes for students who drive to school. This effort was part of a student voice elective and has helped to bring real change to the experience of students at NLIS.

Below please find historical, current and projected enrollment for NLIS (based on October 1 enrollment).

135.



Year	2018	2019	2020	2021	2022	2023	2024	2025	2026
Grade	Enrollme nt	Enrollme nt	Enrollme nt	Enrollme nt	Enrollme nt	Enrollme nt	Enrollme nt	Enrollme nt	Enrollme nt
9	5	8	8	2	6	3	4	4	4
10	7	20	8	11	12	10	11	11	11
11	13	8	18	18	17	17	17	17	17
12	20	16	14	19	19	26	21	21	21



Having put Slate, the online progress tracking system, in place, NLIS is focusing on how to get parents to engage with the platform more and to understand what they are looking at.

NLIS will build the capacity of teachers to administer STAR and use data to inform instruction and intervention.

Daily attendance continues to be an issue with Gr. 10 and older students.



NLIS is building culture and community, including through morning meeting. Leaders have received high praise from a new student who said that he can see the staff like working at NLIS and with each other!

Design Labs launched, informed by student voice. It has been a strategic approach for keeping students engaged in the afternoon.

Building 21 and Slate platforms are transforming how students take ownership of their own progress and performance.

Daily attendance is stronger for Gr. 7-9. These grades are the ones that are driving the % of daily attendance up.



### FY24 Budget Priorities

Budget Priority	Goal	Resources Needed	Funding
Developing Independent Learners. Partnership with Building 21 (professional development on real world project design).	Increase student progress and performance levels, develop (short and long term) academic goals, continue to build out a structure for end of semester student-led conferences, and focus on competencies and skills.	Ongoing support and guidance from Building 21 (Slate). Given we are in the first year of implementation, it is imperative that we continue to utilize the support until we have gained complete independence	\$13k for Building 21
Student, Family and Community Engagement: develop opportunities for families to engage in the learning process by implementing family events and activities. Two student-led conference days will be held along with open house night. In addition, continue to implement positive family home visits to increase our home to school partnerships.	Increase family engagement through collaborative partnership, two way communication, and opportunities to engage in the learning of their students.	Resources needed: funding to conduct positive home visits, community events and family night.	\$5K Funding needed to advance work for connection to family and community.
NLIS priority: increase student engagement through the expansion of our internship program, Leaving2Learn opportunities, and volunteership.	Create a robust internship program with the focus on designing a Diploma Plus menu which will include: college and career readiness. Additionally, Diploma Plus will increase both student engagement and graduation	Ongoing support is needed for the partnership with Big Picture Learning.	\$14k for Big Picture Learning -grant funded  \$10K for BUILD entrepreneurship program). Entrepreneurship that focuses on developing an entrepreneurial mindset, skill

137.



	rates as well as decrease the dropout rate.		acquisition and prototyping a business.
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Figure 77. FY2024 New Liberty Innovation School Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Recommended	\$ Change	% Change
<b>Personnel</b>	<b>947,539.00</b>	<b>902,206.93</b>	<b>989,686.00</b>	<b>1,052,241.63</b>	<b>62,555.63</b>	<b>6.3%</b>
ADJUSTMENT COUNSELOR	-	83,387.00	85,695.00	88,169.85	2,474.85	2.9%
ADMINISTRATIVE	135,554.00	137,319.00	141,330.00	160,502.97	19,172.97	13.6%
CLERICAL	133,753.00	132,986.00	148,791.00	152,827.00	4,036.00	2.7%
DIST WIDE TEACHING	-	-	16,499.00	16,911.48	412.48	2.5%
FRINGE/STIPENDS	18,250.00	15,733.00	27,000.00	15,000.00	(12,000.00)	-44.4%
NURSES	38,542.00	39,847.64	40,902.00	40,584.58	(317.42)	-0.8%
PARAPROFESSIONALS	12,495.00	22,699.00	25,058.00	25,157.60	99.60	0.4%
PSYCHOLOGIST	81,153.00	-	-	26,252.76	26,252.76	
TEACHING	527,792.00	470,235.29	504,411.00	526,835.39	22,424.39	4.4%
<b>Expense</b>	<b>241,162.00</b>	<b>248,283.00</b>	<b>264,283.00</b>	<b>285,235.00</b>	<b>20,952.00</b>	<b>7.9%</b>
CONTRACTED SERVICES	6,294.00	15,306.00	24,000.00	24,000.00	-	0.0%
INSTRUCTIONAL SUPPLIES	7,671.00	5,271.00	8,048.00	8,000.00	(48.00)	-0.6%
OFFICE SUPPLIES (GEN	1,988.00	2,706.00	3,000.00	4,000.00	1,000.00	33.3%
PHOTOCOPY MACHINE LE	-	-	3,735.00	3,735.00	-	0.0%
PRINTING AND BINDING	209.00	-	500.00	500.00	-	0.0%
RENTAL & LEASE	225,000.00	225,000.00	225,000.00	245,000.00	20,000.00	8.9%
<b>Grand Total</b>	<b>1,188,701.00</b>	<b>1,150,489.93</b>	<b>1,253,969.00</b>	<b>1,337,476.63</b>	<b>83,507.63</b>	<b>6.7%</b>

Figure 78. FY2024 New Liberty Innovation School Staffing Detail

		FY2023	FY2024	CHANGE	FY2024
<b>Regular Day</b>	Principal	1.0	1.0	-	124,025.00
	Academic Facilitator	1.0	1.0	-	83,674.00
	Administrative Assistant	1.0	1.0	-	59,920.00
	Language Arts Teacher	1.0	1.0	-	84,969.00
	Math Teacher	1.0	1.0	-	92,302.42
	STEM Teacher	1.0	1.0	-	94,101.92
	Grade 7/8 Teacher	1.0	-	(1.0)	-
	Health Teacher	1.0	1.0	-	85,069.00
	Recruitment & Intake Specialist	1.0	1.0	-	56,238.00
	Senior Clerk	1.0	1.0	-	36,669.00
	<b>Regular Day Total</b>	<b>10.0</b>	<b>9.0</b>	<b>(1.0)</b>	<b>716,968</b>
<b>Health Services</b>	Nurses	-	0.5	0.5	40,585
	<b>Health Services Total</b>	<b>-</b>	<b>0.5</b>	<b>0.5</b>	<b>40,585</b>
<b>MLE</b>	ELL Teacher	0.4	0.4	-	22,989
	<b>MLE Total</b>	<b>0.4</b>	<b>0.4</b>	<b>-</b>	<b>22,989</b>
<b>Special Education</b>	Instructional Special Education Paras	1.0	1.0	-	25,158
	Speech Therapist	0.2	0.2	-	16,911
	Special Education Teacher	1.0	1.0	-	63,730
	Psychologist/Coordinator		0.3		26,253
	Special Education Supervisor	0.3	0.3		36,477
	<b>Special Education Total</b>	<b>2.2</b>	<b>2.8</b>	<b>-</b>	<b>168,529</b>
<b>Student &amp; Family Supports</b>	Adjustment Counselors	1.0	1.0	-	88,170
	<b>Student &amp; Family Supports Total</b>	<b>1.0</b>	<b>1.0</b>	<b>-</b>	<b>88,170</b>
<b>Grand Total</b>		<b>13.6</b>	<b>13.7</b>	<b>(0.5)</b>	<b>1,037,240</b>



Figure 79. New Liberty Innovation School Grant Funded Positions

	FY2023 FTE	FY2024 FTE	CHANGE IN FTE	FY2024 COMPENSATION
Post-High Employment Coach	1.0	1.0	-	\$ 77,557.00
<b>Grand Total</b>	<b>1.0</b>	<b>1.0</b>	<b>-</b>	<b>\$ 77,557.00</b>



Salem Prep Therapeutic Public Day High School

1 Church Street, Suite 202, Salem, MA 01970  
<https://spssalemhsprep.salemk12.org/>

Program Director: Craig Macarelli

FY2023 October 1 Enrollment: 14 (Maximum 28)  
FY2024 Projected Enrollment: 16

Salem Prep is a highly structured, intensive therapeutic public day school for students identified as having a primary disability in the emotional disability category, who have experienced difficulty within a large public high school. The program is geared to provide a safe and supportive environment, and focused on social/emotional growth, academic achievement, and post-high school living skill development. Students have multiple opportunities to experience success, build skills to identify and cope with their emotional challenges, and grow socially within their community and school district.



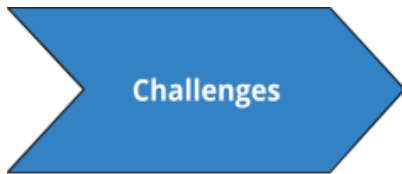
The academic focus of Salem Prep is to provide a grade-level, standards-based curriculum in English, Math, Science, Social Studies, and Health with specially designed instruction to address individual learning challenges. The curriculum supports preparation for MCAS and provides ample opportunities for academic and social success. Salem Prep successfully partnered with Salem High School to include Prep students in a *Project Lead the Way* Computer Science class this year. The class and opportunity quite literally took a senior student at Salem Prep from having minimal post-high school plans to applying to and getting accepted into North Shore Community College where they hope to study Computer Science.

Below is the current and projected grade by grade enrollment at Salem Prep (based on October 1 enrollment). No position cuts are recommended for FY24.

Grade	2018	2019	2020	2021	2022	2023	2024	2025	2026
8	3	2			1				
9	5	6	3	1	2	2	2	2	2
10	6	5	5	4	1	5	3	5	5
11	7	6	5	5	4	1	3	1	1
12	4	3	6	10	9	6	8	6	6

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Salem Prep's largest challenge is chronic absenteeism and daily attendance. There is a strong correlation between absenteeism and social, emotional, and mental health challenges. Related, Salem Prep has a significantly lower 4-year graduation rate in comparison to Salem High School and the state of Massachusetts. The Prep attempts to bridge gaps in credits and requirements with a combination of specialized instruction and credit recovery options. Though these approaches help, issues related to attendance, due to a myriad of factors, among other things, continue to impede their progress towards graduating in 4 years.



Restructuring the instructional core to have a Project-Based Learning approach is aimed at creating a more engaging, flexible, and student-driven learning environment. The hope is to create more excitement and buy-in around academics, which in turn should improve our attendance metrics.

A Project-Based Learning approach also will provide a more appropriate format for students to stay on-track with their academic progress, as the structure has inherent flexibility and individualization that will support students better, even while struggling with attendance. This approach will also allow teachers to maintain a more consistent flow and sequence, with less disruption in their ability to move through the curriculum.

Reimagining one counseling positions as a College, Career, & Guidance Counselor/Internship, Externship, and Community Partnership liaison will support a new instructional approach, and the level of support this position will provide for academics and experiential learning will send the message to students that the Prep are invested in their education and their futures.





**FY24 Budget Priorities**

Description	Goals	Resources Needed	Funding
Project-Based Learning Planning & Implementation	<p>Decrease Chronic Absenteeism</p> <p>Increase Daily Attendance</p> <p>Decrease Dropout Rates</p> <p>Increase 4-Year Graduation Rates</p>	Funding for paid summer PBL work opportunity	<p>Increase \$4,500.00 Fringe/Stipends Budget</p> <p>Reallocating Other Funding:</p> <p>Reduction of \$3,000.00 from Fringe/Stipends line with subtraction of one SAC stipend (see Budget Priority #2)</p> <p>Move \$1,500 from Instructional Supplies line to Fringe/Stipends line</p>
Reimagine one of Salem Prep's School Adjustment Counselor positions to be a College, Career, & Guidance Counselor / Internship, Externship, and Community Partnership Liaison	<p>Decrease Chronic Absenteeism</p> <p>Increase Daily Attendance</p> <p>Decrease Dropout Rates</p> <p>Increase 4-Year Graduation Rates</p> <p>Increase SPHS student access to advanced coursework</p>	Approval of the already existing (2) 1.0 FTE positions, with one position remaining as a School Adjustment Counselor and the other being changed to a College, Career, & Guidance Counselor / Internship, Externship, and Community Partnership liaison	Staffing Budget Line

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	Ensure all SPHS students have individualized 4-year graduation plan		
	Maintain strong communication with families around academics		
	Provide more opportunities for students and families to agency at SPHS		



Figure 80. FY2024 Salem Prep High School Budget Summary

	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024 Recommended	\$ Change	% Change
<b>Personnel</b>	<b>688,268.00</b>	<b>766,202.85</b>	<b>723,085.00</b>	<b>971,315.25</b>	<b>248,230.25</b>	<b>34.3%</b>
ADJUSTMENT COUNSELOR	54,471.00	75,615.20	130,324.00	181,922.00	51,598.00	39.6%
ADMINISTRATIVE	140,206.00	158,628.90	147,663.00	159,215.97	11,552.97	7.8%
BEHAVIOR SPECIALISTS	62,950.00	70,014.42	73,865.00	80,025.00	6,160.00	8.3%
DIST WIDE TEACHING	-	-	16,499.00	16,911.48	412.48	2.5%
FRINGE/STIPENDS	-	-	7,500.00	7,500.00	-	0.0%
NURSES	38,542.00	39,847.38	40,902.00	41,720.04	818.04	2.0%
PARAPROFESSIONALS	25,047.00	27,224.39	29,249.00	31,133.00	1,884.00	6.4%
SCHOOL PSYCHOLOGIST	-	14,141.52	-	26,252.76	26,252.76	100.0%
TEACHING	367,052.00	380,731.04	277,083.00	426,635.00	149,552.00	54.0%
<b>Expense</b>	<b>131,456.00</b>	<b>134,178.43</b>	<b>137,957.00</b>	<b>147,749.56</b>	<b>9,792.56</b>	<b>7.1%</b>
CONTRACTED SERVICES	1,760.00	755.00	2,100.00	2,100.00	-	0.0%
EDUCATIONAL TRAINING	-	395.00	250.00	250.00	-	0.0%
INSTRUCTIONAL HARDWARE	-	-	200.00	200.00	-	0.0%
INSTRUCTIONAL SOFTWARE	-	-	300.00	-	(300.00)	-100.0%
INSTRUCTIONAL SUPPLIES	3,194.00	5,835.03	7,000.00	7,000.00	-	0.0%
OFFICE SUPPLIES (GEN	345.00	1,036.70	1,200.00	1,200.00	-	0.0%
OTHER EXPENSES	-	-	750.00	750.00	-	0.0%
RENTAL & LEASE	126,157.00	126,156.70	126,157.00	136,249.56	10,092.56	8.0%
SCHOOL LEADERSHIP	-	-	-	-	-	-
STAFF/STUDENT DEVICES	-	-	-	-	-	-
<b>Grand Total</b>	<b>819,724.00</b>	<b>900,381.28</b>	<b>861,042.00</b>	<b>1,119,064.81</b>	<b>258,022.81</b>	<b>30.0%</b>

Budget Notes:

- The FY24 teaching line appears to have increased significantly in cost. This is due to an assumption made in the FY23 budget that is not made in the FY24 budget, which is that tuition from school choice would be allocated to the Prep budget. In FY24, the school choice offset will be allocated across the schools evenly.
- The PSYCHOLOGIST line reflects a shared psychologist's time (.2 FTE). The role is split with Salem High School and New Liberty.



Figure 81. FY2024 Salem Prep High School Staffing Detail

		FY2023	FY2024	CHANGE	FY2024
<b>Special Education</b>	Principal	1.0	1.0	-	122,738
	Special Education Teacher	4.0	4.0	-	336,154
	TSP Teacher	1.0	1.0	-	90,481
	Speech Therapist	0.2	0.2	-	16,911
	Adjustment Counselors	2.0	2.0	-	181,922
	Psychologist/Coordinator		0.3		26,253
	Behavior Specialist	2.0	2.0	-	80,025
	Intensive Instructional Paras	1.0	1.0	-	31,133
	Special Education Supervisor	-	0.3	0.3	36,478
<b>Special Education Total</b>		<b>11.2</b>	<b>11.8</b>	<b>0.3</b>	<b>922,095</b>
<b>Health Services</b>	Nurses	-	0.5	0.5	41,720
	<b>Health Services Total</b>	<b>-</b>	<b>0.5</b>	<b>0.5</b>	<b>41,720</b>
<b>Grand Total</b>		<b>11.2</b>	<b>12.3</b>	<b>0.8</b>	<b>963,815</b>



## Concluding Section

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Salem Public Schools' FY2024 recommended budget is a commitment to the students and staff in our school community. Even within the context of financial constraints, and difficult choices, our goal is to equitably allocate the resources available – including the talents of the more than 1000 talented faculty and staff, the financial resources entrusted to us from the city, state, federal, and philanthropic sources, and the cultural wealth of our community partnerships.

The articulated budget describes a complicated set of choices. These have been arrived at in partnership with school communities, the broader external community, and a clear-eyed examination of our data, including enrollment data.

While the funding picture from the state looks more promising this year, rising expenses guided the budget development process. At each stage, the question remained: how can Salem Public Schools continue to deliver a high quality education to its students? These combined themes: challenging costs and level service framed each discussion. We have relied on our values, mission, and vision to guide this work and allocation of resources.

We are grateful for the continued support from the city of Salem, which provides the majority of the funding we rely on to do our work. This gratitude extends to the residents of Salem: constituents and partners in the work.

The preceding pages describe a budget that will ultimately increase by 3.5%, and is made balanced with offsets from position cuts, grants, school choice revenue, prepayment of Special Education tuition, and savings from known retirements.

A caution within this budget is that the federal relief which has supplemented the annual budget of the Salem Public Schools and provided fundings for roughly 60 positions will end next year. This FY24 budget is not expected to leave a surplus of funds at the end of the year. The combination of these two factors means that the district is facing a significant funding cliff and must begin planning for the FY25 fiscal year immediately in hopes of identifying other funding sources, and making reasoned choices about what the future looks like for the Salem Public Schools.



## Appendices: linked

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[Appendix A: Summary of Federal, State, and Local Grants](#)

[Appendix B: Revolving Funds](#)

[Appendix C: School Nutrition and Food Services Budget](#)



# **Budget Overview-Enterprise Funds**

# Enterprise Fund Overview

## What is an Enterprise Fund?

An enterprise fund establishes a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. Under enterprise accounting, the revenues and expenditures of the service are segregated into a separate fund with its own financial statements, rather than commingled with the revenues and expenses of all other governmental activities. Financial transactions are reported using standards similar to private sector accounting. Revenues are recognized when earned and expenses are recognized when incurred, under a full accrual basis of accounting. An enterprise fund provides management and taxpayers with information to measure performance, analyze the impact of financial decisions, determine the costs of providing a service and identify any subsidy from the general fund in providing a service.

Enterprise accounting allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy or other available funds, if any. A community may choose to recover total service costs through user charges, but it is not required.

## History

The enterprise fund statute, MGL Ch 44 B 53F ¾ (formerly Chapter 41 B 39K), was enacted in 1986. Before that time, communities used special revenue funds authorized under various general laws or special acts in order to separately account for their business type services. These special revenue funds were limited, however, with regard to the services and costs covered. The funds were most commonly authorized for water, gas and electric utility departments and used primarily to account for annual operating costs, not the indirect costs, capital expenditures or fixed assets of the service. The purpose of the enterprise fund statute was to give communities the flexibility to account separately for all financial activities associated with a broader range of municipal services.

As part of the FY 2014 budget process the Mayor requested and the City Council approved the adoption of the Massachusetts Department of Revenue Division of Local Services bulletin 2012-02B (page 3/7) which allows for the combining of water and sewer enterprise funds voted under MGL Ch 44 B53F ¾ into a single water-sewer fund. The combined funds will be treated the

same as the individual funds were and will have only one certified retained earnings. For operational and accounting purposes the water and sewer enterprise funds will remain separate and distinct funds but will be combined for the purpose of certifying retained earnings and for reporting on the annual Tax Recapitulation report which sets the annual tax rate. This will allow the City to use the Sewer Fund Balance to help offset Water revenue deficits and to help keep the water and sewer rate increases lower for rate payers.

## Basis of Accounting

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

The following major proprietary funds are classified as Proprietary funds and audited as such:

- 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 Trash Enterprise fund is used to account for the Trash activities.

The following major proprietary funds are classified by the City as Special Revenue Funds but are audited and reported as proprietary funds:

- The Golf Course Enterprise fund is used to account for the Golf Course activities.

The following major proprietary fund is budgeted and revenue collected as part of the General Fund but is audited and reported as proprietary funds:

- The Parking Department Enterprise fund is used to account for the Parking activities.

**For the entire MGL on Enterprise Funds visit the Massachusetts Department of Revenue website:**

<http://www.mass.gov/Ador/docs/dls/publ/misc/EnterpriseFundManual.pdf>



# Water & Sewer Five Year Financial Forecast

Desc		FY2023 Recap	FY2024 Budgeted	FY2025 Projected	FY2025 Projected	FY2027 Projected
<i>projected percent increase</i>		<i>2.35%</i>	<i>3.00%</i>	<i>3.00%</i>	<i>5.00%</i>	<i>5.00%</i>
<b>Sewer Rates</b>	Residential	7.58	7.81	8.04	8.44	8.87
	Non-Residential < 25,000 cu ft	11.48	11.83	12.18	12.79	13.43
	Non-Residential > 25,000 cu ft	14.70	15.15	15.60	16.38	17.20
<b>SEWER REVENUE</b>						
	User Charges	10,450,266	10,763,774	11,086,687	11,641,021	12,223,072
	Penalties and Interest	37,000	37,000	37,000	37,000	37,000
	Sewer Liens	300,000	300,000	300,000	300,000	300,000
	Other Departmental Revenue					
	Investment Income					
	Intergovernmental-SESD					
<b>SEWER RATES</b>		<b>10,787,266</b>	<b>11,100,774</b>	<b>11,423,687</b>	<b>11,978,021</b>	<b>12,560,072</b>
	Retained Earnings Appropriated					
	Other Enterprise Available Funds W/S Combine	(1,669,401)	(1,250,000)	(1,000,000)	(750,000)	(500,000)
	Premiums on Bonds					
	SESD PILOT SUBSIDY					
<b>SEWER OFS/Trans In</b>		<b>(1,669,401)</b>	<b>(1,250,000)</b>	<b>(1,000,000)</b>	<b>(750,000)</b>	<b>(500,000)</b>
<b>TOTAL SEWER REVENUE</b>		<b>9,117,865</b>	<b>9,850,774</b>	<b>10,423,687</b>	<b>11,228,021</b>	<b>12,060,072</b>
<b>SEWER EXPENSES</b>						
	3% Administration					
	3% Public Services	695,348	711,444	732,787	754,771	777,414
	9% Engineering	957,526	1,217,396	1,253,918	1,291,535	1,330,281
	Insurance Expenses (Deductibles)	5,000	10,000	10,300	10,609	10,927
	15% Long Term Debt (Principal and Interest)	1,853,793	1,722,592	1,774,270	1,827,498	1,882,323
	Short Term Debt BANS/Professional Fees	43,150	51,414	52,956	54,545	56,181
	2% SESD Assessment	4,793,507	4,731,615	4,837,015	4,944,763	5,093,106
<b>Subtotal</b>		<b>8,348,323</b>	<b>8,444,461</b>	<b>8,661,247</b>	<b>8,883,722</b>	<b>9,150,233</b>
	10% Indirect Costs	706,018	824,676	849,416	874,898	901,145
<b>Subtotal</b>		<b>9,054,342</b>	<b>9,269,137</b>	<b>9,510,663</b>	<b>9,758,620</b>	<b>10,051,379</b>
<b>TOTAL SEWER EXPENSES</b>		<b>9,054,342</b>	<b>9,269,137</b>	<b>9,510,663</b>	<b>9,758,620</b>	<b>10,051,379</b>
<b>NET CHANGE IN SEWER FUND BALANCE (Projected)</b>		<b>63,523</b>	<b>581,637</b>	<b>913,024</b>	<b>1,469,401</b>	<b>2,008,694</b>

Desc		FY2023 Recap	FY2024 Budgeted	FY2025 Projected	FY2026 Projected	FY2027 Projected
<b>projected percent increase</b>		<b>2.35%</b>	<b>9.00%</b>	<b>9.00%</b>	<b>9.00%</b>	<b>9.00%</b>
<b>Water Rates</b>	Residential	3.72	4.06	4.42	4.82	5.26
	Non-Residential	5.04	5.49	5.99	6.53	7.11
<b>WATER REVENUE</b>						
	User Charges	5,523,991	6,021,150	6,563,053	7,153,728	7,797,564
	Interest and Penalties	30,000	30,000	30,000	30,000	30,000
	2.0% Other Department Revenue-Water Liens	204,000	208,080	212,242	216,486	220,816
	2.0% Water Meters and Misc. Revenue	30,600	31,212	31,836	32,473	33,122
	2.0% Backflow	66,300	67,626	68,979	70,358	71,765
	<b>WATER RATES</b>	<b>5,854,891</b>	<b>6,358,068</b>	<b>6,906,110</b>	<b>7,503,046</b>	<b>8,153,268</b>
	FB Reserved for Expenditures					
	Retained Earnings					
	Subsidy from Sewer Fund Balance	1,669,401	1,250,000	1,000,000	750,000	500,000
	Other Enterprise Available Funds W/S Combined					
	<b>WATER OFS/Trans in</b>	<b>1,669,401</b>	<b>1,250,000</b>	<b>1,000,000</b>	<b>750,000</b>	<b>500,000</b>
	<b>TOTAL WATER REVENUE</b>	<b>7,524,292</b>	<b>7,608,068</b>	<b>7,906,110</b>	<b>8,253,046</b>	<b>8,653,268</b>
<b>WATER EXPENSES</b>						
	5.0% Administration					
	3.0% Public Services	751,578	766,569	789,566	813,253	837,651
	3.0% Engineering	799,636	952,296	980,865	1,010,291	1,040,600
	Insurance Expense (Deductibles)	2,500	5,000	5,150	5,305	5,464
	8.0% Long Term Debt (Principal and Interest)	2,249,593	2,333,167	2,403,162	2,475,257	2,549,515
	5.0% Short Term Debt (Interest Only)	26,651	72,278	74,446	76,680	78,980
	4.0% SBWSB Assessment	2,906,306	3,017,336	3,107,856	3,201,092	3,297,125
	Retained Earnings Expended					
	Reserve Fund					
	Other Financing Uses (OFU)					
	Subtotal	<b>6,736,263</b>	<b>7,146,646</b>	<b>7,361,045</b>	<b>7,581,877</b>	<b>7,809,333</b>
	10% Indirect Costs	788,028	691,762	712,515	733,890	755,907
	Subtotal	<b>7,524,292</b>	<b>7,838,408</b>	<b>8,073,560</b>	<b>8,315,767</b>	<b>8,565,240</b>
	<b>TOTAL WATER EXPENSES</b>	<b>7,524,292</b>	<b>7,838,408</b>	<b>8,073,560</b>	<b>8,315,767</b>	<b>8,565,240</b>
<b>NET CHANGE IN WATER FUND BALANCE</b>						
	(Projected)	-	(230,340)	(167,451)	(62,722)	88,027
<b>NET CHANGE IN WATER/SEWER BALANCE</b>						
	(Projected)	63,523	351,297	745,574	1,406,680	2,096,721

# Enterprise Fund A2 Summary& Graphs

## CITY OF SALEM ENTERPRISE FUNDS A2 SUMMARY

	Actual FY2022	Estimated FY2023	Budgeted FY2024	Increase % FY23 v. FY24	Increase FY23 v. FY24
<b>REVENUE</b>					
SEWER RATES	10,150,792	10,450,266	10,763,774	3.00%	313,508
OTHER	303,045	337,000	337,000	0.00%	0
SEWER TRANS/OFS/WATER SUBSIDIES	-				
<b>TOTAL SEWER REVENUE</b>	<b>10,453,837</b>	<b>10,787,266</b>	<b>11,100,774</b>	<b>2.9%</b>	<b>313,508</b>
WATER RATES	5,536,352	5,523,991	6,021,150	9.00%	497,159
OTHER	189,891	330,900	336,918	1.82%	6,018
WATER TRANS/OFS/GF SUBSIDIES/SEWER SUBSIDY	1,523,153	1,669,401	1,250,000	-25.12%	(419,401)
<b>TOTAL WATER REVENUE</b>	<b>7,249,396</b>	<b>7,524,292</b>	<b>7,608,068</b>	<b>1.11%</b>	<b>83,776</b>
TRASH FEES	951,488	939,079	967,251	3.00%	28,172
OTHER					
<b>TOTAL TRASH REVENUE</b>	<b>951,488</b>	<b>939,079</b>	<b>967,251</b>	<b>3.00%</b>	<b>28,172</b>
TRASH TRANS/OFS/GF SUBSIDIES	3,062,519	3,062,521	3,137,012	2.43%	74,491
<b>TOTAL TRASH REVENUE WITH GF SUBSIDY</b>	<b>3,062,519</b>	<b>3,062,521</b>	<b>3,137,012</b>	<b>2.43%</b>	<b>74,491</b>
<b>ENTERPRISE FUND TOTAL REVENUE</b>	<b>21,717,239</b>	<b>22,313,158</b>	<b>22,813,104</b>	<b>2.24%</b>	<b>499,947</b>
<b>EXPENDITURES</b>					
SEWER ADMIN	857,593	1,657,874	1,938,840	16.95%	280,966
SEWER FIXED COSTS	6,669,101	6,690,449	6,505,621	-2.76%	(184,828)
<b>TOTAL SEWER EXPENDITURES</b>	<b>7,526,694</b>	<b>8,348,323</b>	<b>8,444,461</b>	<b>1.15%</b>	<b>96,138</b>
Sewer -Indirect Costs/OTHER FINANCIAL USES	694,701	706,018	844,386	19.60%	138,368
<b>TOTAL SEWER EXPENDITURES WITH INDIRECT COSTS</b>	<b>8,221,395</b>	<b>9,054,341</b>	<b>9,288,847</b>	<b>2.59%</b>	<b>234,506</b>
WATER ADMIN	1,207,197	1,553,714	1,723,865	10.95%	170,151
WATER FIXED COSTS	4,957,923	5,182,549	5,422,781	4.64%	240,232
<b>TOTAL WATER EXPENDITURES</b>	<b>6,165,120</b>	<b>6,736,263</b>	<b>7,146,646</b>	<b>6.09%</b>	<b>410,383</b>
WATER -Indirect Costs/OTHER FINANCIAL USES	774,475	788,028	711,472	-9.71%	(76,556)
<b>TOTAL WATER EXPENDITURES WITH INDIRECT COSTS</b>	<b>6,939,595</b>	<b>7,524,291</b>	<b>7,858,118</b>	<b>4.44%</b>	<b>333,827</b>
TRASH PERSONNEL	79,844	80,583	83,426	3.53%	2,843
TRASH NON-PERSONNEL	3,262,971	3,941,015	4,040,835	2.53%	99,820
<b>TOTAL TRASH EXPENDITURES</b>	<b>3,342,815</b>	<b>4,021,598</b>	<b>4,124,261</b>	<b>2.55%</b>	<b>102,663</b>
<b>ENTERPRISE FUND TOTAL EXPENDITURES</b>	<b>18,503,805</b>	<b>20,600,231</b>	<b>21,271,226</b>	<b>3.26%</b>	<b>670,995</b>
<b>Net Incr/Decr</b>	<b>3,213,433.83</b>	<b>1,712,926.70</b>	<b>1,541,878.43</b>		

# Enterprise Fund Schedule A-2's - Sewer, Water, Trash

**SCHEDULE A-2  
ENTERPRISE FUNDS  
SALEM  
SEWER ENTERPRISE FUND - FY24**

	FY22	FY23	FY24	%
	Actuals	Estimated	Budgeted	Change
<b>1. Enterprise Revenues &amp; Available Funds</b>				
User Charges	10,150,792	10,450,266	10,763,774	3.0%
Interest & Penalties	37,000	37,000	37,000	0.0%
Sewer Liens	300,000	300,000	300,000	0.0%
Other Departmental				
Bond Premium				
<b>Total Revenues</b>	<b>10,487,792</b>	<b>10,787,266</b>	<b>11,100,774</b>	<b>2.9%</b>
Retained Earnings Appropriated				
Other Enterprise Available Funds - WS Combined	\$ (1,523,153)	\$ (1,669,401)	\$ (1,250,000)	
OFS/TRANS IN/SESD Trans				
<b>Total Revenue &amp; Available Funds</b>	<b>8,964,639</b>	<b>9,117,865</b>	<b>9,850,774</b>	<b>8.0%</b>
<b>2. Total Costs Appropriated</b>				
<b>a. Costs appropriated in enterprise fund</b>				
Public Services	665,861	695,347	711,444	2.3%
Engineering	945,307	957,526	1,217,396	27.1%
Long Term Debt (principal and interest)	1,930,488	1,853,793	1,722,592	-7.1%
Short Term Debt (interest only)	47,000	43,150	51,414	19.2%
Other (SESD assessment)	4,735,813	4,793,507	4,731,615	-1.3%
Insurance Expense (Deductibles)	5,000	5,000	10,000	100.0%
OFU/Trans Out				
<b>Total costs appropriated in enterprise fund</b>	<b>8,329,469</b>	<b>8,348,323</b>	<b>8,444,461</b>	<b>1.2%</b>
<b>b. Costs appropriated in the general fund (Indirect Costs)</b>	<b>694,701</b>	<b>706,018</b>	<b>844,386</b>	<b>19.6%</b>
<b>Total costs appropriated in the general fund</b>	<b>694,701</b>	<b>706,018</b>	<b>844,386</b>	<b>19.6%</b>
<b>Total Costs</b>	<b>9,024,170</b>	<b>9,054,341</b>	<b>9,288,847</b>	<b>2.6%</b>

**SCHEDULE A-2  
ENTERPRISE FUNDS  
SALEM  
SEWER ENTERPRISE FUND - FY24**

	FY22	FY23	FY24	%
	Actuals	Estimated	Budgeted	Change
<b>3. Calculation of General Fund Subsidy</b>				
Revenue & available funds	8,964,639	9,117,865	9,850,774	8.0%
less: Total costs	9,024,170	9,054,341	9,288,847	2.6%
less: Prior year deficit				
<b>(Negative represents general fund subsidy)</b>	<b>-59,531</b>	<b>63,524</b>	<b>561,927</b>	<b>-1043.9%</b>
<b>4. Sources of Funding for Costs Appropriated in the Enterprise Fund</b>				
a. Revenue & available funds	9,024,170	9,054,341	9,288,847	2.6%
b. Taxation				
c. Free Cash				
d. Non-Enterprise available funds				
<b>Total Sources of Funding for Costs Appropriated in Enterprise Fund</b>	<b>9,024,170</b>	<b>9,054,341</b>	<b>9,288,847</b>	<b>2.6%</b>
Total Revenue & Other Available Funds	8,964,639	9,117,865	9,850,774	8.0%
Total Costs	9,024,170	9,054,341	9,288,847	2.6%
Variance	-59,531	63,524	561,927	784.6%

**SCHEDULE A-2  
ENTERPRISE FUNDS  
SALEM  
WATER ENTERPRISE FUND - FY24**

	FY22	FY23	FY24	%
	Actuals	Estimated	Budgeted	Change
<b>1. Enterprise Revenues &amp; Available Funds</b>				
User Charges	5,397,158	5,523,991	6,021,150	9.0%
Interest & Penalties	30,000	30,000	30,000	0.0%
Water Liens	200,000	204,000	208,080	2.0%
Other Departmental - Connection Fees				
Bond Premiums				
Water Meters & Misc. Revenue	30,000	30,600	31,212	2.0%
Backflow	65,000	66,300	67,626	2.0%
<b>Total Revenues</b>	<b>5,722,158</b>	<b>5,854,891</b>	<b>6,358,068</b>	<b>8.6%</b>
Retained Earnings Appropriated	7,506	0	0	
Other Enterprise Available Funds W/S Combined	1,523,153	1,669,401	1,250,000	
OFS/Trans In				
<b>Total Revenue &amp; Available Funds</b>	<b>7,252,817</b>	<b>7,524,292</b>	<b>7,608,068</b>	<b>1.1%</b>
<b>2. Total Costs Appropriated</b>				
<b>a. Costs appropriated in enterprise fund</b>				
Public Services	722,511	751,578	766,569	2.0%
Engineering	787,907	799,636	952,296	19.1%
Long Term Debt (principal and interest)	2,169,309	2,249,593	2,333,167	3.7%
Short Term Debt (interest only)	11,106	26,651	72,278	171.2%
Other (SBWSB assessment)	2,785,009	2,906,306	3,017,336	3.8%
Insurance Expense (Deductibles)	2,500	2,500	5,000	100.0%
Insurance Expense (Deductibles)				
OFU/Trans Out				
<b>Total costs appropriated in enterprise fund</b>	<b>6,478,342</b>	<b>6,736,264</b>	<b>7,146,646</b>	<b>6.1%</b>
<b>b. Costs appropriated in the general fund - Indirect Costs</b>				
	774,475	788,028	711,472	-9.7%
<b>Total costs appropriated in the general fund</b>	<b>774,475</b>	<b>788,028</b>	<b>711,472</b>	<b>-9.7%</b>
<b>Total Costs</b>	<b>7,252,817</b>	<b>7,524,292</b>	<b>7,858,118</b>	<b>4.4%</b>

**SCHEDULE A-2  
ENTERPRISE FUNDS  
SALEM  
WATER ENTERPRISE FUND - FY24**

	FY22	FY23	FY24	%
	Actuals	Estimated	Budgeted	Change
<b>3. Calculation of General Fund Subsidy</b>				
Revenue & available funds	7,252,817	7,524,292	7,608,068	1.1%
less: Total costs	7,252,817	7,524,292	7,858,118	4.4%
less: Prior year deficit				
<b>(Negative represents general fund subsidy)*</b>	0	0	(250,050)	
<b>4. Sources of Funding for Costs Appropriated in the Enterprise Fund</b>				
a. Revenue & available funds	7,252,817	7,524,292	7,858,118	4.4%
b. Taxation				
c. Free Cash				
d. Non-Enterprise available funds				
<b>Total Sources of Funding for Costs Appropriated in Enterprise Fund</b>	7,252,817	7,524,292	7,858,118	4.4%
Total Revenue & Other Available Funds	7,252,817	7,524,292	7,608,068	1.1%
Total Costs	7,252,817	7,524,292	7,858,118	4.4%
Variance	-	-	(250,050)	

\*Only necessary if Sewer Fund has insufficient funding to cover any deficit as the funds are reported together to DOR.

**SCHEDULE A-2  
ENTERPRISE FUNDS  
SALEM  
TRASH ENTERPRISE FUND - FY24**

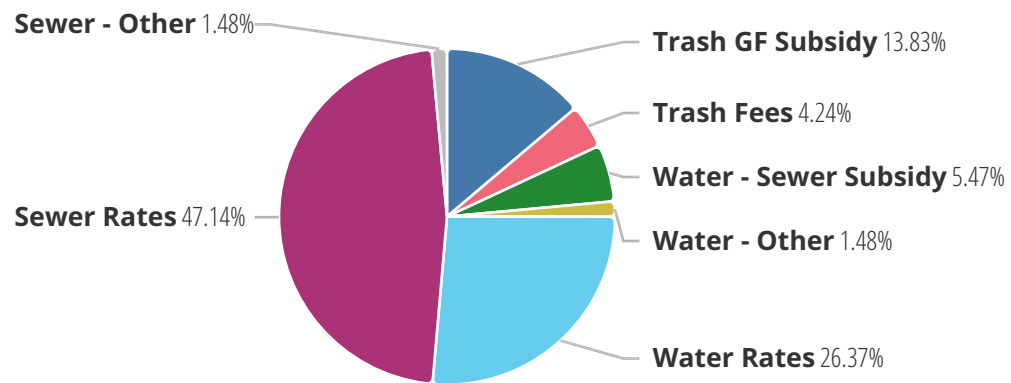
	<b>FY22</b>	<b>FY23</b>	<b>FY24</b>	<b>%</b>
	<b>Actual</b>	<b>Estimated</b>	<b>Budgeted</b>	<b>Change</b>
<b>1. Enterprise Revenues &amp; Available Funds</b>				
User Charges	899,925	939,079	967,251	3.0%
Other Departmental Revenue	0	0	0	
Penalties and Interest	0	0	0	
Recycling Revenue	0	0	0	
<b>Total Revenues</b>	<b>899,925</b>	<b>939,079</b>	<b>967,251</b>	<b>3.0%</b>
Retained Earnings Appropriated**				
Other Enterprise Available Funds				
OFS/Transfers In				
<b>Total Revenue &amp; Available Funds</b>	<b>899,925</b>	<b>939,079</b>	<b>967,251</b>	<b>3.0%</b>
<b>2. Total Costs Appropriated</b>				
<b>a. Costs appropriated in enterprise fund</b>				
Salaries	79,844	80,583	83,426	3.5%
Contracted Services - Collection and Disposal (flat fee)	3,882,600	3,941,015	4,040,835	2.5%
Recycling and Other Expenses				
Exp Trans/OFU				
<b>Total costs appropriated in enterprise fund</b>	<b>3,962,444</b>	<b>4,021,598</b>	<b>4,124,261</b>	<b>2.6%</b>
<b>b. Costs appropriated in the general fund - Indirect Costs</b>				
<b>Total costs appropriated in the general fund</b>	<b>0</b>	<b>0</b>		
<b>Total Costs</b>	<b>3,962,444</b>	<b>4,021,598</b>	<b>4,124,261</b>	<b>2.6%</b>
<b>3. Calculation of General Fund Subsidy</b>				
Revenue & available funds	899,925	939,079	967,251	3.0%
less: Total costs	3,962,444	4,021,598	4,124,261	2.6%
less: Prior year deficit				
<b>(Negative represents general fund subsidy)</b>	<b>(3,062,519)</b>	<b>(3,082,519)</b>	<b>(3,157,010)</b>	<b>2.4%</b>
<b>4. Sources of Funding for Costs Appropriated in the Enterprise Fund</b>				
a. Revenue & available funds	899,925	939,079	967,251	3.0%
b. Taxation	3,062,519	3,082,519	3,157,010	2.4%
c. Free Cash				
d. Non-Enterprise available funds				
<b>Total Sources of Funding for Costs Appropriated in Enterprise Fund</b>	<b>3,962,444</b>	<b>4,021,598</b>	<b>4,124,261</b>	<b>2.6%</b>



<b>SCHEDULE A-2</b> <b>ENTERPRISE FUNDS</b> <b>SALEM</b> <b>WATER &amp; SEWER ENTERPRISE FUNDS COMBINED - FY24</b>
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	FY22	FY23	FY24	%
	Actual	Estimated	Budgeted	Change
<b>1. Enterprise Revenues &amp; Available Funds</b>				
User Charges	15,547,950	15,974,257	16,784,924	8.0%
Penalties & Interest	67,000	67,000	67,000	0.0%
Water/Sewer Liens	500,000	504,000	508,080	
Other Departmental Revenue	0	0	0	
Bond Premium	0	0	0	
Intergovernmental-SESD	30,000	30,600	31,212	4.0%
Water Backflow	65,000	66,300	67,626	4.0%
<b>Total Revenues</b>	<b>16,209,950</b>	<b>16,642,157</b>	<b>17,458,842</b>	<b>7.7%</b>
Retained Earnings	7,506	0	0	
Other Enterprise Available Funds - WS Combined	0	0	0	
OFS/Transfers in	0	0	0	
<b>Total Revenue &amp; Available Funds</b>	<b>16,217,456</b>	<b>16,642,157</b>	<b>17,458,842</b>	<b>7.7%</b>
<b>2. Total Costs Appropriated</b>				
<b>a. Costs appropriated in enterprise fund</b>				
Public Services	1,388,372	1,446,925	1,478,013	6.5%
Engineernig	1,733,214	1,757,162	2,169,692	25.2%
Long Term Debt (principal and interest)	4,099,797	4,103,386	4,055,759	-1.1%
Short Term Debt (interest only)	58,106	69,801	123,692	112.9%
Other (SESD/SBWB assessment)	7,520,822	7,699,813	7,748,951	3.0%
Insurance Expense (Deductibles)	7,500	7,500	15,000	100.0%
OFU/Trans Out				
<b>Total costs appropriated in enterprise fund</b>	<b>14,807,811</b>	<b>15,084,587</b>	<b>15,591,107</b>	<b>5.3%</b>
<b>b. Costs appropriated in the general fund - Indirect Costs</b>	<b>1,469,176</b>	<b>1,494,046</b>	<b>1,555,858</b>	
<b>Total costs appropriated in the general fund</b>	<b>1,469,176</b>	<b>1,494,046</b>	<b>1,555,858</b>	
<b>Total Costs</b>	<b>16,276,987</b>	<b>16,578,633</b>	<b>17,146,965</b>	<b>5.3%</b>
<b>3. Calculation of General Fund Subsidy</b>				
Revenue & available funds	16,217,456	15,664,327	15,664,327	-3.4%
less: Total costs	16,276,987	15,664,327	15,664,327	-3.8%
less: Prior year deficit				
<b>(Negative represents general fund subsidy)</b>	<b>-59,531</b>	<b>0</b>	<b>0</b>	
<b>4. Sources of Funding for Costs Appropriated in the Enterprise Fund</b>				
a. Revenue & available funds	16,276,987	16,578,633	17,146,965	2.0%
b. Taxation				
c. Free Cash				
d. Non-Enterprise available funds				
<b>Total Sources of Funding for Costs Appropriated in Enterprise Fund</b>	<b>16,276,987</b>	<b>16,578,633</b>	<b>17,146,965</b>	<b>2.0%</b>
Total Revenue & Other Available Funds	16,217,456	16,642,157	17,458,842	1.6%
Total Costs	16,276,987	16,578,633	17,146,965	2.0%
Variance	-59,531	63,524	311,877	

## FY2024 Estimated Revenues - Enterprise Funds



# Enterprise Fund Revenue Detail & Graphs

In FY 2013 the City Council voted to combine the water and sewer enterprise funds as allowed by the Department of Revenue as outlined in bullet 1 in 2012-B (page 3/7). The water and sewer funds will remain in separate funds for accounting and budgeting purposes within the City. But they will be combined for reporting purposes on the City's annual financial statements (CAFR) and for calculating Retained Earnings by the Department of Revenue.

Revenues for enterprise funds are derived from the following sources:

- **Charges and Fees** – Amounts paid by those who use the service. These include late charges, fees and interest incurred in the collection process.
- **Other Revenue Sources (OFS)** – Includes all other receipts such as state funding, grants, surplus from South Essex Sewer District (SESD) & the Salem Beverly Water Supply Board (SBWSB) and monies from apportioned and un-apportioned betterments and special assessments relating to the enterprise fund.
- **Retained Earnings** – The operating surplus of the enterprise fund. Based on the submission of a June 30 balance sheet, the retained earnings of an enterprise may be used for appropriations only after the Bureau of Accounts certifies it as a surplus. This surplus may be used for capital projects or to offset the operating budget, which effectively reduces the user charges, rates, or general fund subsidy. Like free cash and other general fund reserves, the surplus must be appropriated

before the subsequent June 20. After July 1, no appropriation can be made from the surplus until after it is certified by the Director of Accounts.

- **General Fund Subsidy** – Any revenue deficits in an enterprise fund can and should be funded by the general fund, either during the initial budgeting process (if anticipated) or raised on the Recap after year end.

The City of Salem uses the following sources to fund each enterprise fund:

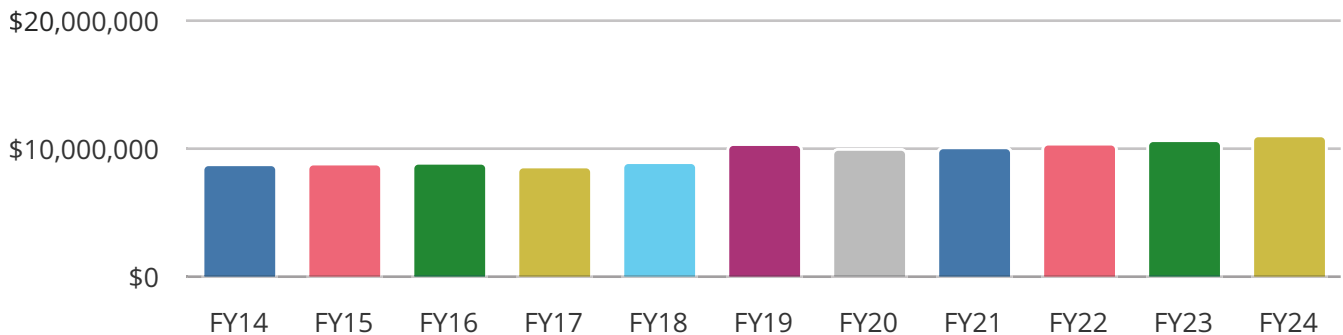
- **Sewer** – User fees, penalties and interest, sewer liens, other miscellaneous revenue and any fund balance surplus at the South Essex Sewerage District (SESD). SESD surpluses are the result of our assessment payment being more than the actual costs of running SESD.
- **Water** – User fees, penalties and interest, water liens, sale of water meters, backflow testing and revenue from shutoffs.
- **Trash** – User fees, penalties and interest and general fund subsidy.
- **Sewer Enterprise Revenue**

The sewer revenues consist of penalties & interest, sewer rates revenues, sewer liens revenue, sewer backflow tests, and miscellaneous revenue. We also request on an annual basis that SESD send us any fund balances that they may be holding in our behalf.

In FY 2024 the City is requesting an increase in sewer rates of 3.00%.

Sewer	Current Rate	% Increase	New Rate
Residential	7.58	3.00%	7.81
Commercial	11.48	3.00%	11.83
>25K Usage	14.70	3.00%	15.15

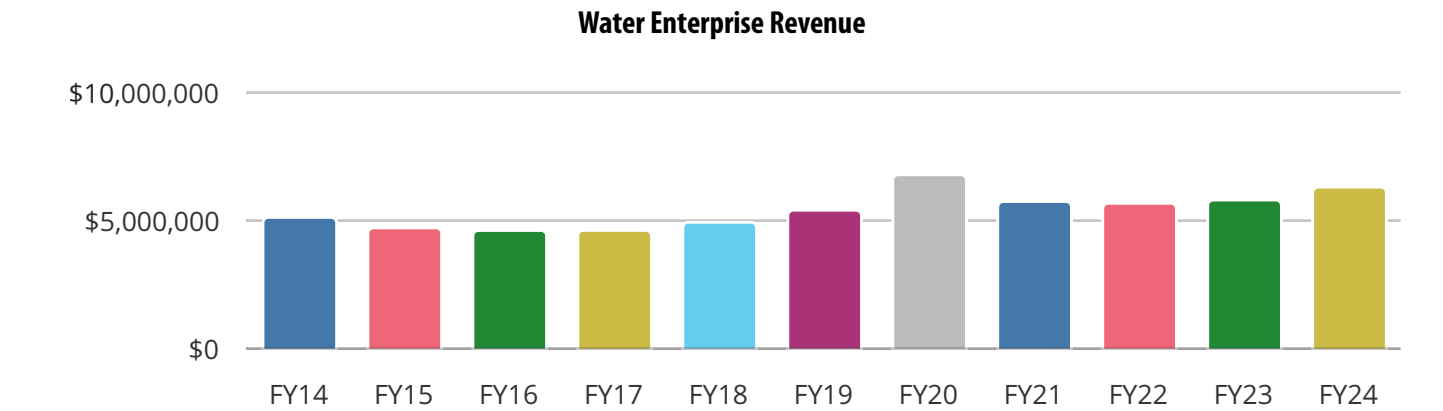
## Sewer Enterprise Revenue



The water revenues consist of penalties & interest, water rates revenues, water liens revenue, backflow testing revenue, and miscellaneous revenue.

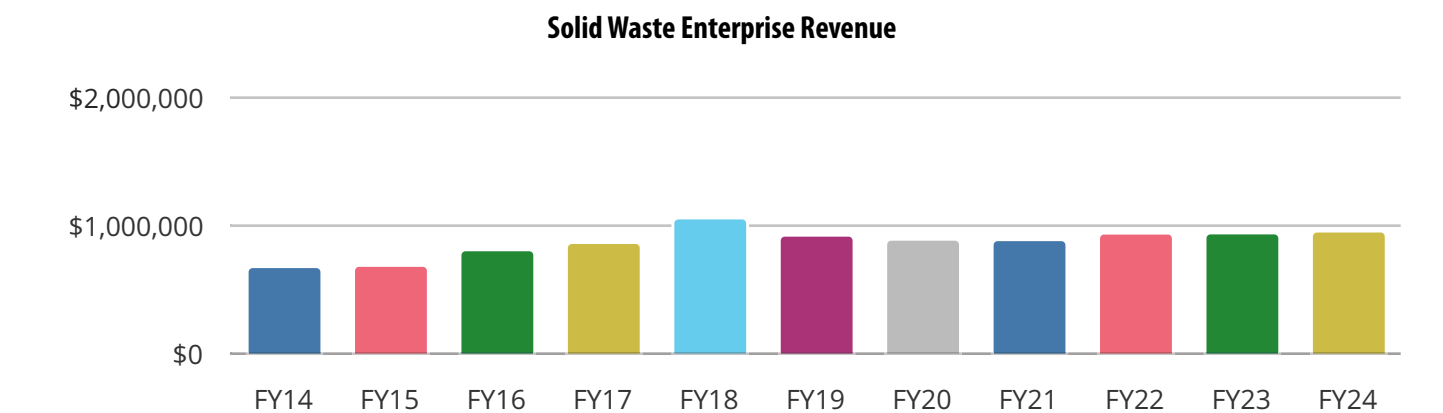
In FY 2024 the City is requesting an increase in water rates of 9.00%.

Water	Current Rate	% Increase	New Rate
Residential	3.72	9.00%	4.06
Commercial	5.04	9.00%	5.49

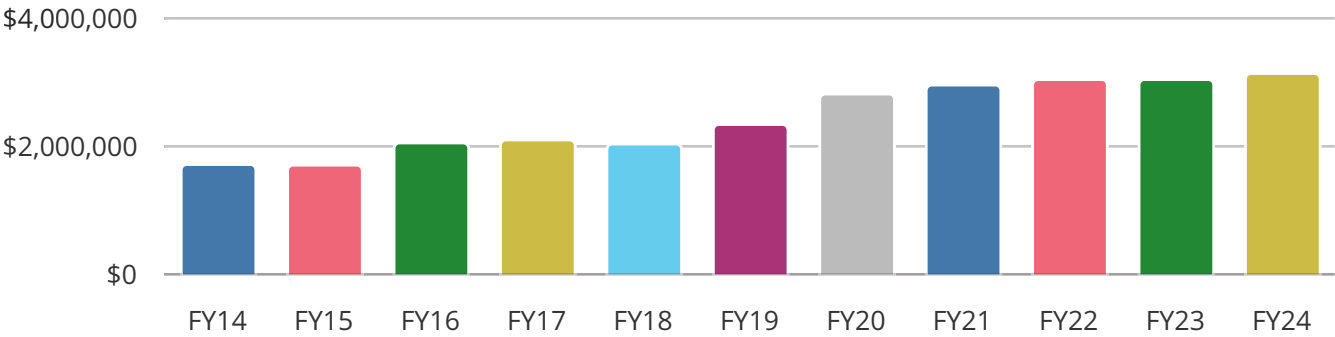


The trash revenues consist of penalties & interest and trash fee revenue. The general fund subsidizes 73% of the trash fund expenditures. In FY 2016 the City contracted with Waste Management to take over for North Side Carting due to North Side Carting’s inability to fulfill their contractual obligations. The Solid Waste Collection line increased in FY 2016 due to the change in vendor

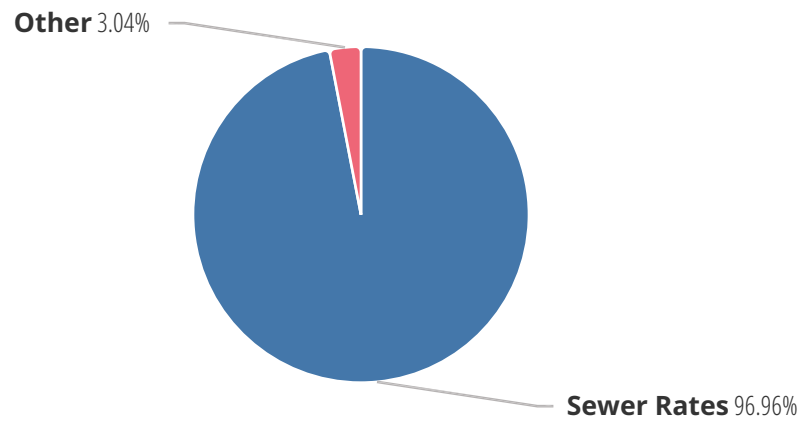
but leveled out in FY 2017 due to mandatory recycling which leveled out the solid waste disposal costs. In FY2024, the City is requesting an increase of 3%, commensurate with the increase in the solid waste management contract and other cost increases. In FY 2024 we anticipate an increase of \$74,491 in the General Fund Subsidy to the Trash Enterprise Fund.



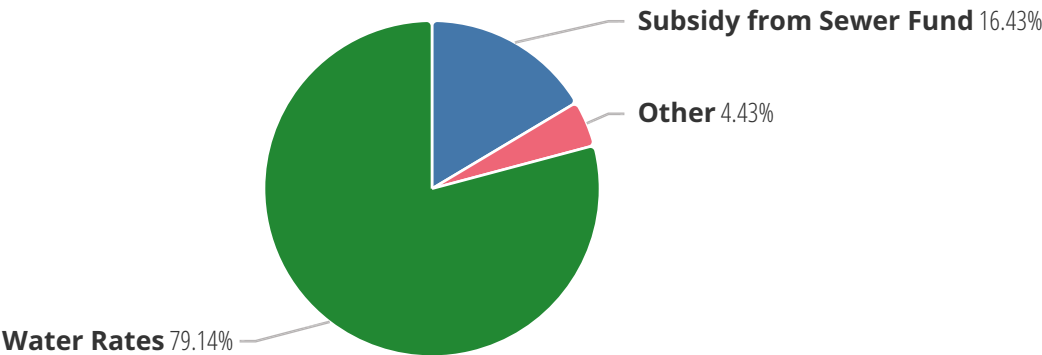
General Fund Subsidy to Solid Waste Enterprise Fund



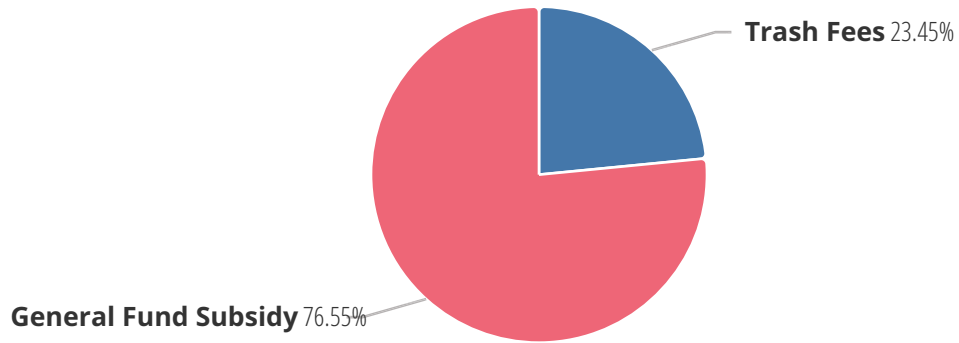
## FY2024 Estimated Revenues - Sewer



# FY2024 Estimated Revenues - Water



## FY2024 Estimated Revenues - Trash





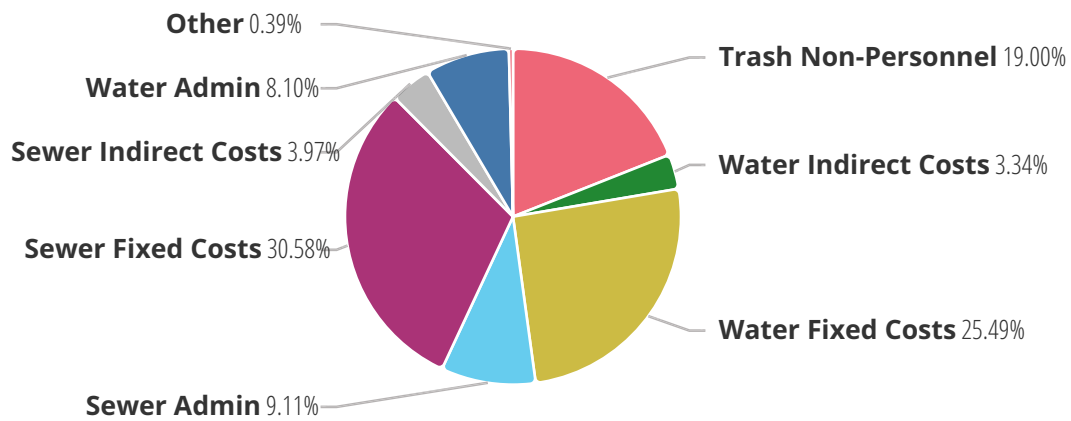
# Enterprise Fund FY2024 Operating Budget Summary

	ACTUAL EXPENDED FY 2022	FINAL BUDGET FY2023	DEPARTMENT BUDGET FY 2024	MAYOR BUDGET FY2024	FY23 vs. FY24 Budget Inc/Decr Amount      Percentage	
ENTERPRISE FUNDS						
SEWER :						
Sewer - Public Services	665,861	695,348	695,348	711,444	16,096	2.31%
Sewer - Engineering	945,307	957,526	957,526	1,217,396	259,870	27.14%
Long Term Debt	1,853,793	1,853,793	1,853,793	1,722,592	(131,201)	-7.08%
Short Term Debt	-	43,150	43,150	51,414	8,264	19.15%
SESD Assessment	4,793,507	4,793,507	4,793,507	4,731,615	(61,892)	-1.29%
Sewer - Insurance Deduction	-	5,000	5,000	10,000	5,000	100.00%
TOTAL SEWER	8,258,467	8,348,323	8,348,324	8,444,461	96,138	1.15%
WATER :						
Water-Public Services	722,511	751,578	751,578	766,569	14,991	1.99%
Water-Engineering	799,636	799,636	799,636	952,296	152,660	19.09%
Long Term Debt	2,249,593	2,249,593	2,249,593	2,333,167	83,574	3.72%
Short Term Debt	26,651	26,651	26,651	72,278	45,627	171.21%
SBWS Assessment	2,906,306	2,906,306	2,906,306	3,017,336	111,030	3.82%
Water - Insurance Deduction	2,500	2,500	2,500	5,000	2,500	100.00%
TOTAL WATER	6,707,196	6,736,263	6,736,263	7,146,646	410,383	6.09%
Solid Waste :						
Solid Waste - Engineering	3,962,443	4,015,663	4,015,663	4,124,261	108,598	2.70%
TOTAL TRASH	3,962,443	4,015,663	4,015,663	4,124,261	108,598	2.70%
ENTERPRISE FUND TOTAL	18,928,107	19,100,250	19,100,250	19,715,368	615,118	3.22%

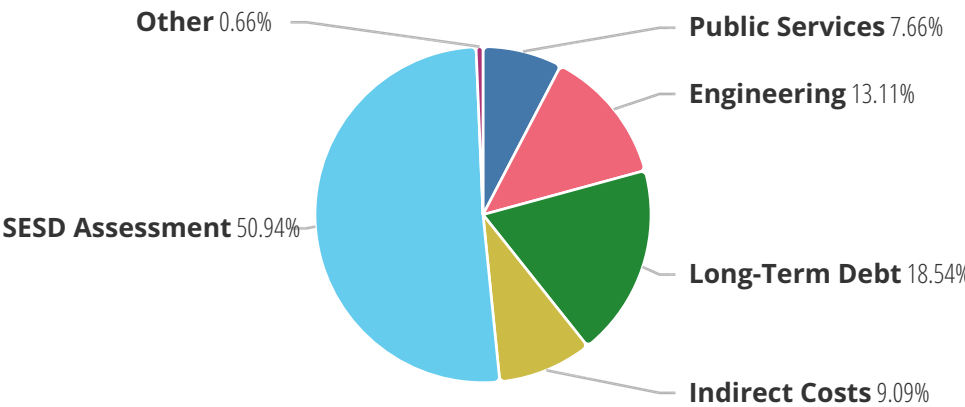
## PERSONNEL & NON-PERSONNEL SUMMARIES

Sewer	Personnel	657,528	715,128	716,707	716,365	1,237	0.17%
	Non-Personnel	7,437,511	6,695,449	7,728,095	7,728,096	1,032,647	15.42%
		<b>8,095,039</b>	<b>8,348,323</b>	<b>8,444,802</b>	<b>8,444,461</b>	<b>96,138</b>	<b>1.15%</b>
Water	Personnel	712,528	770,638	771,707	771,365	727	0.09%
	Non-Personnel	5,643,471	5,185,049	6,375,280	6,375,281	1,190,232	22.96%
		<b>6,355,999</b>	<b>6,736,263</b>	<b>7,146,987</b>	<b>7,146,646</b>	<b>410,383</b>	<b>6.09%</b>
Solid Waste	Personnel	98,884	80,563	83,426	83,426	2,863	3.55%
	Non-Personnel	3,605,660	3,941,035	4,040,835	4,040,835	99,800	2.53%
		<b>3,704,544</b>	<b>4,021,598</b>	<b>4,124,261</b>	<b>4,124,261</b>	<b>102,663</b>	<b>2.55%</b>
<b>TOTAL Enterprise Fund</b>		<b>18,155,582</b>	<b>19,106,184</b>	<b>19,716,050</b>	<b>19,715,368</b>	<b>609,184</b>	<b>3.19%</b>

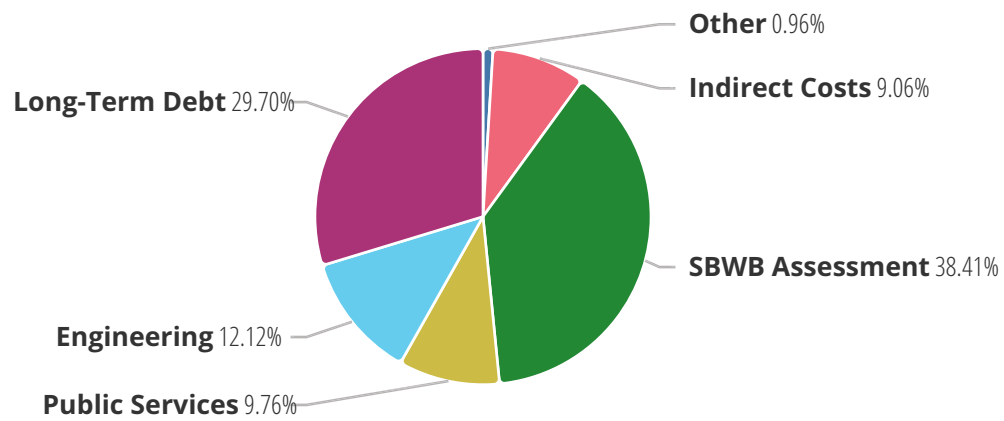
## FY2024 Proposed Budget - Enterprise Funds



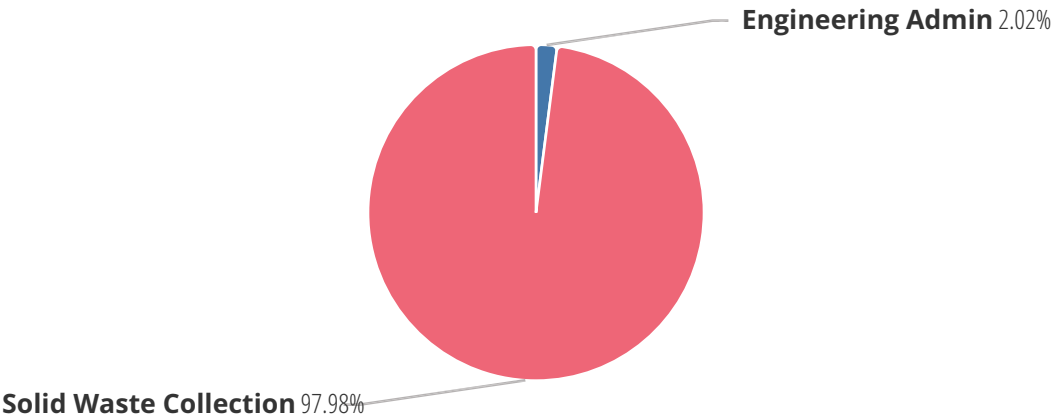
# FY2024 Proposed Budget - Sewer



## FY2024 Proposed Budget - Water



# FY2024 Proposed Budget - Trash



# Water & Sewer Rate Comparisons

<u>FY2024 COMBINED RETAIL WATER AND SEWER RATE COMMUNITY CHARGE COMPARISON</u>												
	Water			Sewer			Discounts	Fund	Last Rate Adjustment	% change	Annual Cost per 120 HCF (approx 90,000 gallons)	
	Residential	Commercial		Residential	Commercial							
Salem - 7/1/2022	\$ 3.72	\$ 5.04	HCF	\$ 7.58	\$ 11.48	0-250 HCF	yes	Enterprise Fund	8/1/2021	2.35%	Water:	\$ 446.40
FY2023					\$ 14.70	251+ HCF	10% water if pd. within 15 days	Water & Sewer			Sewer:	\$ 909.60
											Combined:	\$ 1,356.00
Salem - 7/1/2023	\$ 4.06	\$ 5.49	HCF	\$ 7.81	\$ 11.83	0-250 HCF	yes	Enterprise Fund	8/1/2021	4.90%	Water:	\$ 487.20
Proposed					\$ 15.15	251+ HCF	10% water if pd. within 15 days	Water & Sewer			Sewer:	\$ 937.20
											Combined:	\$ 1,424.40
Beverly*	\$ 3.65	same	HCF	\$ 5.61	same	HCF	no	Enterprise	7/1/2018	-0.06%	Water:	\$ 393.00
								Water & Sewer			Sewer:	\$ 748.00
											Combined:	\$ 1,141.00
Chelsea	\$ 5.88	same	0-10 HCF	\$ 9.80	same	0-10 HCF	no	Enterprise Fund	7/1/2022	2.50%	Water:	\$ 705.60
	\$ 7.18	same	> 10-15 HCF	\$ 10.69	same	> 10-15 HCF		Water & Sewer			Sewer:	\$ 1,176.00
	\$ 9.32	same	> 15HCF	\$ 13.59	same	> 15HCF					Combined:	\$ 1,881.60
Danvers	\$ 7.69	\$ 7.69	0-20 HCF R / 0-40 HCF C	\$ 7.64	\$ 7.64	0-20 HCF R / 0-40 HCF C	yes	General Fund	7/1/2022	3.50%	Water:	\$ 922.80
	\$ 8.65		20-24 HCF R	\$ 7.95		20-24 HCF					Sewer:	\$ 916.80
	\$ 11.09	\$ 8.65	balance	\$ 9.55	\$ 7.95	balance	15% water elderly/low	Water & Sewer			Combined:	\$ 1,839.60
Gloucester	\$ 9.47	same	kgal	\$ 17.12	same	kgal	no	Enterprise Fund	4/1/2022	4.00%	Water:	\$ 852.30
								Water & Sewer			Sewer:	\$ 1,540.80
											Combined:	\$ 2,393.10
Lynn	\$ 4.04	same	0-27 HCF	\$ 7.40	same	0-27 HCF	yes	Enterprise Fund	7/1/2020	3.66%	Water:	\$ 499.20
	\$ 4.16	same	27-73 HCF	\$ 7.65	same	27-73 HCF	owner occ.	Water & Sewer			Sewer:	\$ 918.00
	\$ 4.23	same	73-2,812 HCF	\$ 7.79	same	73-2,812 HCF	elderly/disabled				Combined:	\$ 1,417.20
	\$ 4.29	same	balance	\$ 7.84	same	balance	single @ 15%, 2-fam @ 7.5%, 3-Fam @ 5%					
Marblehead	\$ 6.80	same	0-30 HCF	\$ 11.00	same	0-30 HCF	no	Enterprise Fund	7/1/2022	9.20%	Water:	\$ 816.00
	\$ 9.25	same	balance	\$ 11.00	same	balance		Water & Sewer			Sewer:	\$ 1,320.00
											Combined:	\$ 2,136.00
Peabody*	\$ 3.31	\$ 3.99	0-15 HCF	\$ 4.41	\$ 5.14	0-15 HCF	no	General Fund	7/1/2019	0.16%	Water:	\$ 397.20
	\$ 3.65	same	16-25 HCF	\$ 4.92	\$ 5.71	16-25 HCF		Water & Sewer			Sewer:	\$ 529.20
	\$ 3.90	\$ 4.37	26-30	\$ 5.23	\$ 6.06	26-30					Combined:	\$ 926.40
	\$ 4.04	\$ 4.80	balance	\$ 5.52	same	balance						
Revere	\$ 4.23	same	HCF	\$ 12.77	same	HCF	yes	Enterprise Fund	7/1/2022	4.25%	Water:	\$ 507.60
							senior	Water & Sewer			Sewer:	\$ 1,532.40
											Combined:	\$ 2,040.00
Swampscott	\$ 7.33	same	HCF	\$ 5.75	same	HCF	no	Enterprise Fund	8/1/2021	4.43%	Water:	\$ 879.60
								Water & Sewer			Sewer:	\$ 690.00
											Combined:	\$ 1,569.60

\*Peabody has announced an upcoming 30% rate increase.

**NOTE:** All data taken from MWRA Annual Water and Sewer Retail Rate Survey - 2022

# **Financial Forecasts, Policies and Debt**

# Five Year Financial Forecast

## Executive Summary

The five-year financial forecast for the City of Salem is used as a budget tool that enables municipal officials to review operating needs, identify fiscal challenges and opportunities, and help develop long term budgeting policies as part of an overall strategic plan. The five-year financial forecast is invaluable in identifying key areas that the City needs to focus on such as rising health insurance costs, retirement assessments, and collective bargaining agreements. It also helps the City plan for its capital budget, debt service management, and long-term sustainability.

Financial forecasting is the process of projecting revenues and expenditures over a five to ten-year period. Factors that affect forecasting are current and future economic conditions, collective bargaining agreements, future operating and capital scenarios, and other factors that affect future revenues and expenditures.

The five-year financial forecast is also used as a communication tool for both the City Council and the public. The forecast is always evolving and is constantly updated as information becomes available.

## Revenues

*Tax Levy: \$118,490,824*

The tax levy is the City's primary revenue source, comprising approximately 60% of the City's total general fund revenues to be raised in FY2023. Residential property values currently pay 73.16% of the total property taxes, while commercial, industrial, and personal property values pay 26.84%.

The City realizes an automatic 2.5% increase to the tax levy under Proposition 2 ¾, plus any increase due to "new growth" in the City. New growth includes new development, condominium conversions, and renovations/expansions to existing properties, to name a few. The City has typically averaged approximately \$1,000,000 per year in new growth; however, the final new growth number for FY22 was \$2,053,113 and \$1,828,203 in FY2024. For FY2024, new growth is expected to be closer to historical amounts at \$1,000,000. For forecasting purposes, the average of \$1,000,000 is used.

*Local Receipts: \$18,077,100*

Local receipts are locally generated revenues other than real and personal property taxes. Examples include motor vehicle excise, investment income, hotel/motel tax, fees, rentals, and charges. The City is seeing a healthy recovery from COVID-19, particularly in its meals and hotel/motel excise taxes. Salem is projecting an increase of \$693,039 (3.99%) in Local Receipts over FY2023. Categories can be variable and the financial forecast notes the percentages that are used to project into future years based on trends.

*Cherry Sheet Revenue (State Aid): \$37,641,877*

Named for the cherry-colored paper on which it was originally printed, the Cherry Sheet is the official notification by the Commissioner of Revenue to municipalities and regional school districts of estimated state aid to be paid and charges to be assessed over the next fiscal year. Cherry Sheets are usually issued each spring, following enactment by the Legislature of the state budget for the following year.

This year, the Legislature (based on the House budget) has increased the estimated state aid to the City of Salem by approximately \$624,263 from the FY2023 amount. The Chapter 70 appropriation would be increased from \$26,184,942 in FY23 to \$27,455,880 in FY24, a 4.8% increase, which is the result of Salem moving from minimum aid to foundation aid under the formula. Also, FY2024 will see an increase in Unrestricted General Government Aid (UGGA) by \$127,856 or 1.6%.

It is difficult to gauge the amount that the Commonwealth will allocate to the 351 municipalities due to the volatile economy. Nevertheless, we need to assume a figure for purposes of completing the five-year financial forecast. Therefore, it is predicted that the State will increase the FY2025 appropriation by 1% each year through FY2028. We hope that this is a conservative estimate; however, it could be the opposite.

*School Building Assistance: \$0*

The Massachusetts School Building Authority (MSBA) administers the school building assistance program that reimburses cities, towns, and regional school districts varying percentages of their school construction costs depending on the wealth of the community or district and the category of reimbursement. The City of Salem was lucky enough to receive 90% reimbursement for all its building projects. The City is not anticipating any School Building Assistance funds in FY2023.

*Enterprise Fund Revenue: \$18,805,466*

An enterprise fund, authorized by MGL Chapter 44, Section 53F ¾ is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any.

The City of Salem has three Enterprise Funds; water, sewer, and solid waste. The water and sewer enterprise funds, with estimated revenues of \$6,358,068 and \$10,788,897 respectively, strive for full cost recovery, including indirect costs that are appropriated in the general fund. Water and sewer enterprise fund revenues are estimated to have various increases over the next three fiscal years depending on the costs of assessments from the Salem Beverly Water Supply Board and the South Essex Sewer District, as well as the debt service from some of the major projects underway in the City, including the



completion of the water meter project, the reconstruction of several water mains, rehabilitation of the Folly Hill storage tanks, South River Basin upgrades, Canal Street Upgrades Phase II and water meter replacements.

In FY 2013, the City Council voted to combine the water and sewer enterprise funds for FY 2014, as allowed by the Department of Revenue as outlined in bullet 1 in 2012-B (page 3/7). Historically, the Water Enterprise fund revenue was not being sufficient to cover expenses and we have had to appropriate free cash to cover the deficits. By combining the funds, the City now utilizes sewer revenue to help offset the water deficit.

The water and sewer funds will remain in SEPARATE funds for accounting and budgeting purposes within the City. But they will be COMBINED for reporting purposes on the City's annual financial statements (ACFR) and when calculating Retained Earnings by the Department of Revenue.

For FY24, the administration is recommending a water rate increase of 9% and sewer rate increase of 3%.

The Solid Waste Enterprise fund, established in FY08, does not recoup all operating costs. However, the \$967,251 estimated revenues will cover approximately 26% of the total cost of \$4,124,261 in FY2024.

*Other Financial Resources – Recurring: \$1,832,011*

The City currently has five "receipts reserve" accounts; Harbormaster, Witch House, Golf Course, Charter Street Cemetery, and Forest River Pool. Receipts reserve accounts are accounts in which proceeds are earmarked by law and placed in separate accounts for appropriation for particular purposes. The City treats these accounts similar to Enterprise Funds, by which the fees charged cover the expenses of the particular program. It is estimated that the revenues generated will increase each year by 2.5% to keep up with rising costs of running each of the three departments.

## Expenses

*General Government: \$10,029,364*

Departments under General Government include all of the financial offices and overhead support functions, including Mayor, City Council, Finance, Assessing, Legal, Treasury, Collector, Purchasing, and the City Clerk/Elections.

The expense increase for FY24 is 2.75%. This amount includes the impact of collective bargaining agreement settlements, increases for exempt staff, and initiatives supported by the Mayor's office. The estimated increases for FY2025-2028 is projected at approximately 3%.

*Public Safety: \$25,402,507*

Departments under Public Safety include Police, Fire, Inspectional Services, Electrical and Harbormaster. The estimated expense increase for public safety for the City will be 3% for police and fire and 3% for inspectional services,

electrical and harbormaster for FY2025 through FY2028. These increases are expected due to the historical costs of collective bargaining agreements for police and fire, including minimum staffing levels, as well as the rising costs of utilities for both electrical and harbormaster departments and public safety resource needs resulting from increases in tourism.

In FY2024, Public Safety is a 7.03% increase. This amount includes annualizing recently settled collective bargaining agreements.

*Public Works and Facilities: \$4,454,120*

Departments under Public Works and Facilities include Public Services, Engineering, Snow and Ice Removal and the Parking Department. Estimated expense increase for public services is expected to increase at 3% per year through FY2028.

The FY2024 budget reflects an 3.06% increase for public works, reflecting increases in maintenance and other initiatives identified to improve services through the City. Engineering and Parking operating expenses are expected to increase by 3% per year through FY2028, and the Snow and Ice budget will be level funded through FY2028.

*Human Services: \$1,951,383*

Departments under Human Services include the Health Department, Council on Aging, and Veteran's Services. Although the benefits of veterans decreased this year due to less veterans applying for benefits, expenses in human services are still projected to increase by 3% per year due to normal increases in salaries and expenses, needs of an aging population, and the uncertainty of the number of veterans returning from war.

*Cultural and Recreation: \$4,146,913*

Departments under Cultural and Recreation include the Library, Park and Recreation, Golf Course, Witch House, Winter Island, Pioneer Village, and the Historical Commission. Expenses in Culture and Recreation are projected to increase by 3% per year due to normal increases in salaries and expenses.

*Fixed Costs: \$35,015,611*

Fixed costs are costs that are legally or contractually mandated such as health insurance, retirement assessment, Medicare, worker's compensation, unemployment, and several other items. Fixed costs continue to be the biggest challenge in municipal budgets. Each fixed cost has its own projected increase over the five-year forecast that reflects the average costs municipalities are seeing in each category. The projected increases through FY2028 for each fixed cost are as follows:

- Health Insurance: 6%
  - As a member of state GIC, Salem will see an FY24 increase of 2.84%. To be conservative, the average increase for FY25-28 will be 6%.

- Retirement Assessment: 5.5%
  - Estimated increases needed to fully fund liability by 2032 per current funding schedule.
- Retirement Anticipation Stabilization Fund: 3%
  - This fund is for those employees who retire and are due sick/vacation buyback.
- Medicare: 3%
  - Average increase in wages for City workers over the past several years.
- Municipal Insurance: 3%
  - Historical average of our increases since 2006.
- Worker's Compensation: 3%
  - We are fully insured and expect rates to increase at this level.
  - FY24 we will continue to share the cost with the school department.
- Unemployment: 3%
  - Reasonable estimate base on current economic conditions.
- Non – Contributory Pension: -3%
  - Negative number due to the shrinking number of those retirees who are part of this group.

*Fixed Costs – Debt Service: \$8,841,331 (Long Term - \$8,560,828 & Short Term - \$280,503)*

Debt service is the repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue. The overall debt service for the City is scheduled to decrease for existing debt; however, as part of our capital planning and the current interest rate increases, we estimating a 3.5% increase in the total cost of debt service so that we can actively manage the replacement of vehicles and machinery, maintenance on existing buildings and infrastructure, and construction of new facilities.

*Assessment – Essex Technical Vocational High School: \$2,565,518*

The assessment to the City of Salem reflects the number of students attending the school and the associated costs. The assessment decreased in FY2024 resulting from lower enrollment numbers. To be conservative these assessments are projected to increase 2.5% through FY2028.

*Education – Salem School District: \$71,154,142*

The School Committee oversees the budget process for the schools, and it has a bottom-line budget of \$71,154,142 for FY24, an increase of 3.5% from FY23.

For financial forecasting purposes, we expect that the cost of education will increase the general fund budget by 2.5% per year in both personnel and non-personnel expenses. The City's finance director and the School's business

administrator continue to work on cost saving measures and shared services to ensure that the level of staff at the SPS will be adequate to provide quality education to its students.

*Enterprise Fund Expenses: \$20,406,618*

Expenses in the enterprise fund represent personnel, expenses, contracted services, assessments, and debt service costs for the three enterprise funds of the City: water, sewer, and solid waste. Expenses in the funds are projected to rise from FY2025 to FY2028 as follows:

- Water Enterprise
  - Personnel: 5%
  - Expenses: 5%
  - Assessments: 3.5%
  - Debt Service: per debt schedule (actual and projected)
- Sewer Enterprise
  - Personnel: 5%
  - Expenses: 5%
  - Assessments: 3.5%
  - Debt Service: per debt schedule (actual and projected)
- Solid Waste Enterprise
  - Personnel: 3%
  - Expenses: 3%
  - Contracted Services: 15%

*Cherry Sheet Assessment: \$10,352,002*

Named for the cherry-colored paper on which it was originally printed, the Cherry Sheet is the official notification by the Commissioner of Revenue to municipalities and regional school districts of estimated state aid to be paid and charges to be assessed over the next fiscal year. Cherry Sheets are usually issued each spring, following enactment by the Legislature of the state budget for the following year.

The categories of charges include mosquito control projects, RMV non-renewal surcharge, MBTA, and tuition assessment.

It is projected that the Cherry Sheet assessment from the Commonwealth will increase 6% from FY2025 to FY2028.

*Other Expenditures: \$1,527,278*

- Overlay: \$915,000
  - Overlay is an account established annually to fund anticipated property tax abatements exemptions and uncollected taxes in that year. It is

anticipated that overlay will vary in its increases due to the triennial certifications of values per the DOR and the increased values of properties throughout the City. Typically, a municipality will increase its overlay on certification years (our next triennial is scheduled for 2024) due to the adjustments typically made to conform to all Massachusetts General Laws for assessing property taxes.

- Snow and Ice Deficit \$0 – for FY2024 the city of Salem does not plan to raise a deficit on the tax recap.
- All amortized costs have been paid.
- Cherry Sheet Offset: \$612,769
  - Offset receipts are receipts from the Cherry Sheet that are to be used for a specific purpose (school lunch and public library). These obligations are expected to increase 3% for FY2025 to FY2028.

### Conclusion

The City of Salem, like all municipalities throughout the Commonwealth, continue to struggle with rising fixed costs and contractual obligations that make balancing budgets very challenging. In most cases, Proposition 2 ¾, the

law that regulates the increases a municipality can increase its property taxes, does not allow for property tax revenue to keep up with the costs of doing business.

The five-year financial forecast is a tool that helps us best manage the challenges. It is a tool that uses reasonable estimates in both revenue and expenditure trends while considering the overall economic picture of the current times. The goal is to project revenues and expenditures up to five years into the future which will help the administration analyze where current trends are leading and estimate if money will be available for discretionary spending such as capital purchases, collective bargaining settlements, and new municipal program. It also will help identify those “budget buster” items that need reform from the local or state government.

The five-year forecast, combined with the capital improvement program and FY2024 budget will continue to be the basis for all future financial planning for the City of Salem.

Projection

	% INC/DEC FY24-FY27	FY23 RECAP	FY24 BUDGETED	FY25 PROJECTED	FY26 PROJECTED	FY27 PROJECTED	FY28 PROJECTED
<u>PROPERTY TAXES</u>							
PRIOR YEAR LEVY LIMIT		116,782,246	121,530,005	125,568,255	129,707,462	129,707,462	133,950,148
PROPOSITION 2.5 INCREASE TO LEVY	2.50%	2,919,556	3,038,250	3,139,206	3,242,687	3,242,687	3,348,754
NEW GROWTH		1,828,203	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
<b>TOTAL: LEVY LIMIT (not included in total)</b>		121,530,005	125,568,255	129,707,462	133,950,148	133,950,148	138,298,902
<b>REVENUES</b>							
ACTUAL REAL ESTATE AND PERSONAL PRO	2.75%	114,452,574	118,490,824	122,630,031	126,872,717	126,872,717	131,221,471
<u>LOCAL RECEIPTS</u>							
MOTOR VEHICLE	3.00%	4,515,000	4,550,000	4,686,500	4,827,095	4,827,095	4,971,908
HOTEL MOTEL TAX	5.00%	1,290,000	1,590,000	1,669,500	1,752,975	1,669,500	1,752,975
MEALS TAX	3.00%	1,000,000	1,220,000	1,256,600	1,294,298	1,256,600	1,294,298
BOAT EXCISE TAX	1.00%	30,000	30,000	30,300	30,603	30,300	30,603
CANNABIS EXCISE TAX	Varies	978,500	978,500	1,000,000	950,000	950,000	950,000
INTEREST ON TAXES	1.00%	550,000	550,000	555,500	561,055	555,500	561,055
" Urban Renewal (Chap 121A)	0.00%	500,000	500,000	500,000	500,000	500,000	500,000
IN LIEU OF TAXES	1.00%	785,000	785,000	785,000	792,850	700,000	700,000
CANNABIS CBA	Varies	194,000	0	0	0	0	0
CHARGES FOR SERVICES	2.50%	2,370,000	1,025,000	1,050,625	1,076,891	1,050,625	1,076,891
PARKING FEES	3.00%	2,880,000	2,973,600	3,062,808	3,154,692	3,062,808	3,154,692
LICENSES AND PERMITS	2.00%	300,000	1,645,000	1,677,900	1,711,458	1,677,900	1,711,458
FINES & FORFEITS	2.00%	800,000	900,000	918,000	936,360	918,000	936,360
INVESTMENT INCOME	0.00%	90,000	375,000	375,000	375,000	375,000	375,000
MEDICAID	1.00%	725,000	700,000	707,000	714,070	707,000	714,070
MISC. RECURRING (INCLUDES MEDICAL)	2.00%	376,561	255,000	260,100	265,302	260,100	265,302
MISC. NON-RECURRING	0.00%	0	0	0	0	0	0
<b>TOTAL: LOCAL RECEIPTS</b>	Varies	17,384,061	18,077,100	18,534,833	18,942,649	18,540,428	18,994,612
CHERRY SHEET REVENUE	1.00%	37,017,614	37,641,877	38,018,296	38,398,479	38,398,479	38,782,464
OFS - RECURRING	Varies	1,672,136	1,832,011	1,500,000	1,500,000	1,500,000	1,500,000
<b>OTHER FINANCIAL SOURCES (OFS) - NON-RECURRING</b>							
OVERLAY SURPLUS							
STABILIZATION FUND							
FREE CASH - for a particular purpose							
FREE CASH - level the tax rate		0	1,000,000	750,000	500,000	500,000	500,000
ARPA							
OFS - NON RECURRING	0.00%	0	1,000,000	750,000	500,000	500,000	500,000
<u>ENTERPRISE FUNDS</u>							
SEWER ENTERPRISE FUND REVENUE	2.00%	10,723,742	10,788,897	11,004,675	11,224,768	11,224,768	11,449,264
WATER ENTERPRISE FUND REVENUE	5.00%	5,854,891	6,358,068	6,675,971	7,009,770	7,009,770	7,360,258
TRASH ENTERPRISE FUND	3.00%	939,079	967,251	996,269	1,026,157	1,026,157	1,056,942
PEG ACCESS ENTERPRISE FUND		691,250	691,250	691,250	691,250	691,250	691,250
<b>TOTAL ENTERPRISE FUND REVENUE</b>	varies	18,208,961	18,805,466	19,368,165	19,951,945	19,951,945	20,557,714
<b>TOTAL REVENUES</b>		<b>188,735,346</b>	<b>195,847,278</b>	<b>200,801,325</b>	<b>206,165,790</b>	<b>205,763,569</b>	<b>211,556,260</b>

	% INC/DEC FY24-FY27	FY23 RECAP	FY24 BUDGETED	FY25 PROJECTED	FY26 PROJECTED	FY27 PROJECTED	FY28 PROJECTED
<b>EXPENDITURES</b>							
TOTAL: GENERAL GOVERNMENT	3.00%	9,760,620	10,029,364	10,330,245	10,640,152	10,640,152	10,959,357
TOTAL: PUBLIC SAFETY	3.50%	23,760,206	25,402,507	26,291,595	27,211,801	27,211,801	28,164,214
TOTAL: PUBLIC WORKS & FACILITIES	Varies	4,321,670	4,454,120	4,584,860	4,722,405	4,864,078	4,864,078
TOTAL: HUMAN SERVICES	3.00%	1,854,468	1,951,383	2,009,924	2,070,222	2,070,222	2,132,329
TOTAL: CULTURAL AND RECREATIONAL	3.00%	3,703,792	4,146,913	4,271,320	4,399,460	4,399,460	4,531,444
<b>FIXED COSTS</b>							
CONTRIBUTORY RETIREMENT	5.50%	14,429,326	14,930,794	15,751,988	16,618,347	16,618,347	17,532,356
NON-CONTRIBUTORY PENSIONS	-3.00%	10,625	10,625	10,306	9,997	9,997	9,697
WORKMANS COMPENSATION CITY/SCHO	3.00%	539,730	556,660	573,360	590,561	590,561	608,277
UNEMPLOYMENT COMPENSATION	3.00%	250,000	200,000	206,000	212,180	212,180	218,545
GROUP INSURANCE	6.00%	16,482,273	16,949,561	17,966,535	19,044,527	19,044,527	20,187,198
MEDICARE	3.00%	1,304,315	1,382,574	1,424,051	1,466,773	1,466,773	1,510,776
MUNICIPAL INSURANCE- CITY ONLY	3.00%	373,500	335,397	345,459	355,823	355,823	366,497
HEALTH REIMBURSEMENT ACCOUNT		0	0	0	0	0	0
RETIREMENT ANTICIPATION STABILIZATI	3.00%	600,000	600,000	618,000	636,540	636,540	655,636
TRANSFER TO CPA FUND		0	0	0	0	0	0
SALEM 2026 FUND		50,000	50,000	75,000	100,000	0	0
TOTAL: FIXED COSTS		34,039,769	35,015,611	36,970,699	39,034,747	38,934,747	41,088,984
TOTAL: DEBT SERVICE	3.52%	8,301,659	8,841,331	9,152,546	9,474,715	9,474,715	9,808,225
TOTAL: ESSEX TECH ASSESSMENT	2.50%	2,599,910	2,565,518	2,629,656	2,695,397	2,695,397	2,762,782
<b>CITY EXPENDITURE TOTAL</b>	<b>Varies</b>	<b>88,342,094</b>	<b>92,406,747</b>	<b>96,240,845</b>	<b>100,248,900</b>	<b>100,290,572</b>	<b>104,311,412</b>
TOTAL: EDUCATION	2.75%	68,747,963	71,154,142	73,110,881	75,121,430	75,121,430	77,187,269
<b>SCHOOL EXPENDITURE TOTAL</b>	<b>2.50%</b>	<b>68,747,963</b>	<b>71,154,142</b>	<b>73,110,881</b>	<b>75,121,430</b>	<b>75,121,430</b>	<b>77,187,269</b>
TOTAL: SEWER ENTERPRISE	varies	8,348,323	8,444,461	8,807,986	8,626,161	8,626,161	9,298,287
TOTAL: WATER ENTERPRISE	varies	6,736,263	7,146,646	7,179,340	7,179,340	7,179,340	7,670,616
TOTAL: TRASH ENTERPRISE	3.00%	4,015,663	4,124,261	4,203,756	4,203,756	4,203,756	4,329,868
TOTAL: PEG ENTERPRISE	0.00%	691,250	691,250	691,250	691,250	691,250	691,250
<b>ENTERPRISE FUND EXPENDITURE TOTAL</b>		<b>19,791,499</b>	<b>20,406,618</b>	<b>20,882,332</b>	<b>20,700,507</b>	<b>20,700,507</b>	<b>21,990,021</b>
<b>TOTAL - CITY, SCHOOL, AND ENTERPRISE</b>		<b>176,881,556</b>	<b>183,967,507</b>	<b>190,234,057</b>	<b>196,070,837</b>	<b>196,112,509</b>	<b>203,488,703</b>
TOTAL: CHERRY SHEET ASSESSMENT	2.00%	9,788,846	10,352,002	10,559,042	10,559,042	10,559,042	10,770,223
<b>OTHER EXPENDITURES</b>							
CHERRY SHEET OFFSET	2.00%	623,087	612,769	625,024	625,024	625,024	637,525
OVERLAY	2.00%	980,844	915,000	933,300	933,300	933,300	951,966
SNOW AND ICE DEFICIT	various	51,305	0	500,000	500,000	500,000	500,000
Less S/I Ammortization							
Less S/I Stabilization							
Less S/I School Portion							
OTHER DEFICITS RAISED ON RECAP							
Prior Year Overlay Deficit							
TOTAL: OTHER EXPENDITURES		1,655,236	1,527,769	2,058,324	2,058,324	2,058,324	2,089,491
<b>TOTAL EXPENDITURES</b>		<b>188,325,638</b>	<b>195,847,278</b>	<b>202,851,423</b>	<b>208,688,203</b>	<b>208,729,876</b>	<b>216,348,416</b>
<b>BUDGET GAP</b>		<b>409,708</b>	<b>0</b>	<b>-2,050,099</b>	<b>-2,522,413</b>	<b>-2,966,306</b>	<b>-4,792,156</b>

# Long Term Debt Service By Month

City of Salem, Massachusetts				
Fiscal Year 2024 Projected Principal and Interest Payments				
Aggregate Debt Service				
Part 1 of 7				
DATE	Issue : Purpose	PRINCIPAL	INTEREST	TOTAL P+I
07/15/2023	December 14 2006 DW-05-12 (O)	132,058.00	5,444.55	137,502.55
	Subtotal	\$132,058.00	\$5,444.55	\$137,502.55
09/01/2023	September 27 2012 : Water System Improvements (OSQ)	70,000.00	11,950.00	81,950.00
	September 27 2012 : Sewer Pump Station Upgrade (ISQ)	10,000.00	1,618.75	11,618.75
	September 27 2012 : South River Basin Upgrade (ISQ)	25,000.00	4,006.25	29,006.25
	September 27 2012 : South River Basin Upgrade 2 (ISQ)	20,000.00	3,012.50	23,012.50
	September 27 2012 : Forrester Street Drain Relief (ISQ)	20,000.00	3,162.50	23,162.50
	September 27 2012 : City Hall Roof (ISQ)	20,000.00	8,212.50	28,212.50
	September 27 2012 : City Hall Skylights (ISQ)	5,000.00	1,600.00	6,600.00
	September 27 2012 : City Hall Windows (ISQ)	10,000.00	4,231.25	14,231.25
	September 27 2012 : City Hall Masonry Repairs (ISQ)	25,000.00	10,571.88	35,571.88
	September 27 2012 : Roads, Sidewalks & Crosswalks (ISQ)	60,000.00	4,509.38	64,509.38
	September 27 2012 : Collins Cove Seawall (ISQ)	5,000.00	1,109.38	6,109.38
	September 27 2012 : Remediation (ISQ)	40,000.00	16,993.75	56,993.75
	September 27 2012 : Collins School (OSQ)	40,000.00	15,956.25	55,956.25
	September 27 2012 : Collins School 2 (OSQ)	150,000.00	66,290.63	216,290.63
	September 27 2012 : Saltonstall School (OSQ)	35,000.00	14,421.88	49,421.88
	September 27 2012 : Saltonstall School 2 (OSQ)	70,000.00	30,800.00	100,800.00
	November 18 2021 : Cur Ref of Oct 15 2010 Water Sys Improvement (O)	82,340.00	16,583.50	98,923.50
	November 18 2021 : Cur Ref of Oct 15 2010 Water Meters (O)	187,680.00	14,184.25	201,864.25
	November 18 2021 : Cur Ref of Oct 15 2010 Water Main (O)	124,480.00	18,418.00	142,898.00
	November 18 2021 : Cur Ref of Oct 15 2010 Sewer Pump Station (I)	8,860.00	1,346.50	10,206.50
	November 18 2021 : Cur Ref of Oct 15 2010 South River Basin (I)	66,030.00	11,104.50	77,134.50
	November 18 2021 : Cur Ref of Oct 15 2010 Fire Pumper Truck (I)	23,460.00	1,773.00	25,233.00
	November 18 2021 : Cur Ref of Oct 15 2010 School Infrastructure (I)	4,690.00	354.75	5,044.75
	November 18 2021 : Cur Ref of Oct 15 2010 Roads & Sidewalks (I)	100,910.00	5,067.00	105,977.00
	November 18 2021 : Cur Ref of Oct 15 2010 Furlong Park Remodeling (I)	19,220.00	965.25	20,185.25
	November 18 2021 : Cur Ref of Oct 15 2010 Roads & Sidewalks 2 (I)	9,380.00	709.25	10,089.25
	November 18 2021 : Cur Ref of Oct 15 Canal St Improvements Design (I)	28,150.00	2,127.75	30,277.75
	November 18 2021 : Cur Ref of Oct 15 School Ballfield Remodeling (I)	4,800.00	241.25	5,041.25
	November 18 2021 : Ash Landfill Closure Remediation (O)	5,000.00	1,125.00	6,125.00
	November 18 2021 : Fiber Optic Network (Phase II) (I)	5,000.00	1,750.00	6,750.00
	November 18 2021 : Ryan Brennan Memorial Skate Park (I)	5,000.00	1,675.00	6,675.00
	November 18 2021 : Salem Common Fence (I)	5,000.00	1,750.00	6,750.00
	November 18 2021 : Library Structural Upgrades (I)	5,000.00	1,125.00	6,125.00
	November 18 2021 : Bridge Light LED Conversion (I)	5,000.00	625.00	5,625.00
	November 18 2021 : Church Street Parking Reconfiguration (I)	5,000.00	875.00	5,875.00
	November 18 2021 : Common Fence (I)	5,000.00	875.00	5,875.00
	November 18 2021 : IT Equipment Life Cycle Managment - City (I)	5,000.00	1,000.00	6,000.00
	November 18 2021 : IT Ongoing Digitization of Records (I)	5,000.00	1,500.00	6,500.00
	November 18 2021 : Recreation-Bertram Field Phase II (I)	80,000.00	56,478.13	136,478.13
	November 18 2021 : Recreation-Playground, Irrigation & Fence (I)	5,000.00	875.00	5,875.00
	November 18 2021 : Parking and Traffic-MP & SH Garage Maintenance (I)	5,000.00	1,125.00	6,125.00
	November 18 2021 : Planning-Gallows Hill Park Renovation (I)	10,000.00	2,375.00	12,375.00
	November 18 2021 : Planning-Palmer Cove Park Renovation (I)	5,000.00	1,125.00	6,125.00
	November 18 2021 : Police & Fire Radio Communication System (I)	5,000.00	1,125.00	6,125.00
	November 18 2021 : IT-Theft Detection System Replacement (I)	5,000.00	625.00	5,625.00
	November 18 2021 : Engineering - Willows Park Restoration (I)	5,000.00	1,575.00	6,575.00
	November 18 2021 : Engineering - Derby St Complete Streets (I)	25,000.00	9,225.00	34,225.00
	November 18 2021 : Engineering - Roads, Sidewalks & Crosswalks (I)	15,000.00	5,800.00	20,800.00
	November 18 2021 : Digitization (I)	5,000.00	1,500.00	6,500.00
	November 18 2021 : IT Lifecycle Management (School) (I)	5,000.00	1,375.00	6,375.00
	November 18 2021 : IT Lifecycle Management (City) (I)	5,000.00	1,125.00	6,125.00
	November 18 2021 : Fire Station - ADA Upgrades (I)	5,000.00	1,750.00	6,750.00
	November 18 2021 : City Wide Playground Equipment/Park Upgrades (I)	5,000.00	1,625.00	6,625.00
	November 18 2021 : Tractor/Loader/Backhoe (I)	10,000.00	1,375.00	11,375.00
	November 18 2021 : Apron Tee Greens Mower (I)	5,000.00	1,000.00	6,000.00
	November 18 2021 : Park+Rec Facilities Truck (I)	5,000.00	625.00	5,625.00
	November 18 2021 : Norman Summer Chestnut Roundabout Phase 4 (I)	15,000.00	4,750.00	19,750.00
	November 18 2021 : Traffic Calming Improvements (I)	5,000.00	1,125.00	6,125.00
	November 18 2021 : Garage Improvements - Annual Maintenance & ADA (I)	5,000.00	1,125.00	6,125.00
	November 18 2021 : Bicycle Infrastructure (I)	10,000.00	3,850.00	13,850.00
	November 18 2021 : Mansell Field Restoration (I)	5,000.00	1,793.75	6,793.75
	November 18 2021 : Palmer Cove Park Renovation Phase I (I)	5,000.00	3,881.25	8,881.25
	November 18 2021 : Willows Restoration & Park Improvements (I)	5,000.00	1,675.00	6,675.00
	November 18 2021 : Ford F350 Pickup (I)	5,000.00	875.00	5,875.00
	November 18 2021 : McGrath Park Soils Remediation (I)	5,000.00	1,475.00	6,475.00
	November 18 2021 : DPS Building Project (I)	5,000.00	2,709.38	7,709.38
	November 18 2021 : Boston Street Complete Upgrade (I)	15,000.00	5,625.00	20,625.00
	November 18 2021 : Derby Street Complete Street (I)	15,000.00	5,500.00	20,500.00
	November 18 2021 : Bridge Street Complete Street Flint-Boston (I)	25,000.00	9,750.00	34,750.00
	November 18 2021 : Forest River Pool & Associated Facilities (I)	20,000.00	14,543.75	34,543.75
	November 18 2021 : Citywide Seawall Improvements (I)	5,000.00	625.00	5,625.00
	November 18 2021 : Citywide Roads, Sidewalks, and Crosswalks (I)	45,000.00	15,675.00	60,675.00
	November 18 2021 : District Camera and Access Control (I)	10,000.00	1,750.00	11,750.00
	November 18 2021 : Signature Parks Improvement I (I)	195,000.00	137,725.00	332,725.00
	November 18 2021 : Signature Parks Improvement II (I)	30,000.00	10,800.00	40,800.00
	November 18 2021 : Schools-SHS Library Remodel (I)	5,000.00	375.00	5,375.00
	November 18 2021 : Schools - Access/ADA/Architectural Studies (I)	20,000.00	1,500.00	21,500.00
	November 18 2021 : Bentley Academy Boiler Replacement (I)	10,000.00	6,912.50	16,912.50
	November 18 2021 : Schools - ADA Upgrades / Studies / Repairs (I)	30,000.00	2,375.00	32,375.00
	November 18 2021 : School Capital Repairs (I)	35,000.00	2,875.00	37,875.00
	November 18 2021 : School Building and Strategic Master Plan (I)	10,000.00	1,000.00	11,000.00
	November 18 2021 : Sewer-Derby St at Congress 6 Drainage Repairs (O)	5,000.00	2,768.75	7,768.75
	November 18 2021 : Sewer- Bertram Field Phase 2 (O)	5,000.00	3,318.75	8,318.75
	November 18 2021 : Sewer-SSES report implementation (O)	5,000.00	2,868.75	7,868.75
	November 18 2021 : Canal Street SSU Flood Mitigation Phase 2 (O)	5,000.00	5,215.63	10,215.63
	November 18 2021 : Forest River Pool Sewer Line & Stormwater Sys (O)	5,000.00	3,318.75	8,318.75

## City of Salem, Massachusetts

Fiscal Year 2024 Projected Principal and Interest Payments

## Aggregate Debt Service

Part 2 of 7					
DATE	Issue : Purpose	PRINCIPAL	INTEREST	TOTAL P+I	
09/15/2023	September 25 2019 : Senior Center Construction (I)	105,000.00	81,625.00	186,625.00	
	September 25 2019 : Planning- Blaney Street Pier & Terminal 1 (I)	15,000.00	375.00	15,375.00	
	September 25 2019 : Planning- Blaney Street Pier & Terminal 2 (I)	50,000.00	2,625.00	52,625.00	
	September 25 2019 : Telephone System Replacement 1 (I)	25,000.00	625.00	25,625.00	
	September 25 2019 : Telephone System Replacement 2 (I)	10,000.00	500.00	10,500.00	
	September 25 2019 : Bike Path Design/ Construction 1 (I)	5,000.00	250.00	5,250.00	
	September 25 2019 : Boston Street Roadway Improvements (I)	5,000.00	1,350.00	6,350.00	
	September 25 2019 : First Swampscott Rd Intersection Improvements2 (I)	15,000.00	4,750.00	19,750.00	
	September 25 2019 : 370 Essex St. HVAC Design, & Construction (I)	10,000.00	6,175.00	16,175.00	
	September 25 2019 : Boston Street Corridor Roadway Improvements 1 (I)	5,000.00	1,350.00	6,350.00	
	September 25 2019 : Boston Street Corridor Roadway Improvements 2 (I)	5,000.00	2,400.00	7,400.00	
	September 25 2019 : Bridge Street Massworks Roadway Improvements 2 (I)	5,000.00	1,800.00	6,800.00	
	September 25 2019 : Canal Street Bike Path 1 (I)	10,000.00	2,900.00	12,900.00	
	September 25 2019 : Canal Street Bike Path 2 (I)	20,000.00	6,275.00	26,275.00	
	September 25 2019 : Canal Street Corridor Roadway Improvements 1 (I)	5,000.00	2,125.00	7,125.00	
	September 25 2019 : Canal Street Corridor Roadway Improvements 2 (I)	10,000.00	2,725.00	12,725.00	
	September 25 2019 : Essex St. Ped. & Vehicle Access Improvements 2 (I)	80,000.00	26,825.00	106,825.00	
	September 25 2019 : First/Swampscott Rd Intersection Improvements 1(I)	40,000.00	12,225.00	52,225.00	
	September 25 2019 : First/Swampscott Rd Intersection Improvements 2(I)	5,000.00	1,800.00	6,800.00	
	September 25 2019 : Forest River Park and Pool Design (I)	5,000.00	1,700.00	6,700.00	
	September 25 2019 : Forest River Park Seawall Replacement 1 (I)	65,000.00	28,925.00	93,925.00	
	September 25 2019 : Forest River Park Seawall Replacement 2 (I)	20,000.00	10,400.00	30,400.00	
	September 25 2019 : Roads, Sidewalks, & Crosswalks (I)	30,000.00	9,425.00	39,425.00	
	September 25 2019 : Replacement School Bldg Grounds Equipment 1 (I)	15,000.00	375.00	15,375.00	
	September 25 2019 : Annual Equipment Life Cycle Mngment(Schools) (O)	60,000.00	1,500.00	61,500.00	
	September 25 2019 : Telephone System Replacements (Schools) 1 (I)	95,000.00	2,375.00	97,375.00	
	September 25 2019 : Telephone System Replacements (Schools) 2 (I)	35,000.00	1,750.00	36,750.00	
	September 25 2019 : Bertram Field Schematic Design Phase II 2 (I)	10,000.00	500.00	10,500.00	
	September 25 2019 : High School College & Career Center Floor (I)	5,000.00	1,250.00	6,250.00	
	September 25 2019 : Salerno Roof & Mechanical HVAC Replacement (I)	5,000.00	1,850.00	6,850.00	
	September 25 2019 : Canal Street - Phase II (Sewer) 1 (I)	5,000.00	850.00	5,850.00	
	September 25 2019 : Sewer Pump Station (O)	65,000.00	48,450.00	113,450.00	
	September 25 2019 : Canal Street (Sewer) Phase II 1 (I)	5,000.00	1,650.00	6,650.00	
	September 25 2019 : Canal Street (Sewer) Phase II 2 (I)	45,000.00	14,950.00	59,950.00	
	September 25 2019 : MS4 Compliance/Illicit Connection Removal 2 (I)	5,000.00	2,675.00	7,675.00	
	September 25 2019 : Pre-Paving Sewer/Drain Inspections (I)	5,000.00	500.00	5,500.00	
	September 25 2019 : SSES Report Implementation 1 (O)	5,000.00	2,450.00	7,450.00	
	September 25 2019 : 289 Derby Drain (O)	5,000.00	5,075.00	10,075.00	
	September 25 2019 : Fowler & No Pine Street Sewer Rehabilitation 1 (O)	5,000.00	1,700.00	6,700.00	
	September 25 2019 : Fowler & No Pine Street Sewer Rehabilitation 2 (O)	5,000.00	4,875.00	9,875.00	
	September 25 2019 : Willow Ave Sewer Replacement (O)	5,000.00	1,700.00	6,700.00	
	September 25 2019 : Rosie's Pond Flood Improvements (O)	15,000.00	11,350.00	26,350.00	
	September 25 2019 : Water System Upgrades- Valves & Hydrants (O)	20,000.00	16,250.00	36,250.00	
	September 25 2019 : Szetela Lane Water (O)	5,000.00	4,000.00	9,000.00	
	September 25 2019 : Citywide Flushing, Valve Leak Detection, GIS (O)	5,000.00	3,550.00	8,550.00	
	September 25 2019 : Citywide Water System Flushing, Maintenance (O)	10,000.00	6,575.00	16,575.00	
	Subtotal		\$980,000.00	\$345,350.00	\$1,325,350.00
	10/15/2023	November 17 2016 : Advance Refunding October 15 2007 High School (I)	315,000.00	30,940.00	345,940.00
		November 17 2016 : Adv Ref Oct 15 2007 Water System Improvements (O)	145,000.00	14,460.00	159,460.00
		November 17 2016 : Collins Middle School (O)	35,000.00	11,050.00	46,050.00
November 17 2016 : Districtwide Computer Replacement (School) (I)		5,000.00	400.00	5,400.00	
November 17 2016 : Saltonstall School Parking/DropOff Area Improve(I)		10,000.00	1,600.00	11,600.00	
November 17 2016 : Salerno Automotive Roof Replace (School) (I)		5,000.00	400.00	5,400.00	
November 17 2016 : Folly Hill Tank Storage (Water) (O)		55,000.00	4,500.00	59,500.00	
November 17 2016 : Water Meter Replacement Program (O)		10,000.00	800.00	10,800.00	
November 17 2016 : Rehab Gallows Hill Water Tanks 1 (O)		155,000.00	9,700.00	164,700.00	
November 17 2016 : Rehab Gallows Hill Water Tanks 2 (O)		5,000.00	2,100.00	7,100.00	
November 17 2016 : Water System Upgrade (Valves & Hydrants) (O)		20,000.00	6,750.00	26,750.00	
November 17 2016 : Water System Improvements (O)		50,000.00	15,625.00	65,625.00	
November 17 2016 : Water Leak Protection, Flushing & GIS Admin 1 (O)		25,000.00	1,500.00	26,500.00	
November 17 2016 : Water Leak Protection, Flushing & GIS Admin 2 (O)		20,000.00	1,700.00	21,700.00	
November 17 2016 : Canal Street Sewer Phase 2 (I)		65,000.00	20,450.00	85,450.00	
November 17 2016 : Sewer Leak Detection, Flushing & GIS Admin (I)		15,000.00	5,450.00	20,450.00	
November 17 2016 : Sewer Illicit Connection Removal (O)		30,000.00	10,275.00	40,275.00	
November 17 2016 : Bikeway & Roadway Improvements (I)		20,000.00	3,800.00	23,800.00	
November 17 2016 : McGrath Park Paving/Concession Stand (I)		10,000.00	1,700.00	11,700.00	
November 17 2016 : Roads Sidewalk & Crosswalks (Non-Chapter 90) (I)		10,000.00	1,800.00	11,800.00	
November 17 2016 : Replace Fire Engine 2 or 5 (I)		65,000.00	4,100.00	69,100.00	
November 17 2016 : Citywide Computer Replacement (I)		15,000.00	900.00	15,900.00	
November 17 2016 : Blaney Street Pier & Terminal (City Match) (I)		15,000.00	3,200.00	18,200.00	
November 17 2016 : Mary Jane Lee Park (Phase II) (I)		5,000.00	600.00	5,600.00	
November 17 2016 : Old City Hall Window Replacement (I)		5,000.00	1,325.00	6,325.00	
November 17 2016 : Ford F550 6-wheel dump Truck (unit 71)(PubServ)(I)		10,000.00	600.00	10,600.00	
November 17 2016 : Ford F550 6-wheel Dump Truck (unit 71)(PubServ)(I)		10,000.00	600.00	10,600.00	
November 17 2016 : 2000 Int'l Dump Truck (unit 14)(PubServ)(I)		20,000.00	1,200.00	21,200.00	
November 17 2016 : Trash Packer (Public Services) (I)		10,000.00	600.00	10,600.00	
November 17 2016 : 2-Ton Propane Hot Box (Public Services) (I)		5,000.00	300.00	5,300.00	
November 17 2016 : Automation of South Harbor Garages (Parking) (I)		60,000.00	5,000.00	65,000.00	
November 17 2016 : Parking Garage Upgrades (I)		5,000.00	2,100.00	7,100.00	
November 17 2016 : Transfer Station Property Remediation (O)		30,000.00	8,775.00	38,775.00	
Subtotal		\$1,260,000.00	\$174,300.00	\$1,434,300.00	
11/01/2023	December 2 2015 : Folly Hill Tank Storage I (O)	220,000.00	11,000.00	231,000.00	
	December 2 2015 : Folly Hill Tank Storage II (O)	110,000.00	5,500.00	115,500.00	
	December 2 2015 : System Flushing/Valve Maintenance (O)	45,000.00	2,125.00	47,125.00	
	December 2 2015 : Meter Replacement Program (O)	10,000.00	500.00	10,500.00	
	December 2 2015 : Valve Pipe Replacement (O)	10,000.00	500.00	10,500.00	
	December 2 2015 : W Study, Design & Construction (I)	40,000.00	8,534.38	48,534.38	
	December 2 2015 : Canal St. Phase II (I)	90,000.00	20,190.63	110,190.63	
	December 2 2015 : Illicit Connection Removal (I)	5,000.00	1,165.63	6,165.63	
	December 2 2015 : Line Extension, Rehab & Upgrades (I)	5,000.00	375.00	5,375.00	
	December 2 2015 : Garage Updates (I)	10,000.00	1,540.63	11,540.63	
	December 2 2015 : Kiosk Umbrellas (I)	5,000.00	250.00	5,250.00	
	December 2 2015 : Computer Replacement Program (I)	20,000.00	1,000.00	21,000.00	
	December 2 2015 : District-Wide Security Updates (I)	5,000.00	125.00	5,125.00	
	December 2 2015 : HS Transformer Replacement (I)	5,000.00	125.00	5,125.00	
	December 2 2015 : HS Transformer Replacement (I)	5,000.00	125.00	5,125.00	

**City of Salem, Massachusetts**  
*Fiscal Year 2024 Projected Principal and Interest Payments*

Aggregate Debt Service					Part 3 of 7
DATE	Issue : Purpose	PRINCIPAL	INTEREST	TOTAL P+I	
11/15/2023	November 18 2020 : Recreation-Bertram Field Phase II (I)	20,000.00	14,840.63	34,840.63	
	November 18 2020 : Recreation-Court Renovations (I)	5,000.00	1,000.00	6,000.00	
	November 18 2020 : IT-Equipment Life-Cycle Mgmt Program (City) (I)	5,000.00	1,625.00	6,625.00	
	November 18 2020 : IT-Equipment Life-Cycle Mgmt Program (School) (I)	20,000.00	3,625.00	23,625.00	
	November 18 2020 : IT-View Permit Upgrade (I)	5,000.00	1,625.00	6,625.00	
	November 18 2020 : Bridge Light LED Conversion (I)	5,000.00	1,625.00	6,625.00	
	November 18 2020 : Smart Signalization Expansion (I)	5,000.00	1,000.00	6,000.00	
	November 18 2020 : Electrical - Smart Signalization Expansion (I)	5,000.00	1,000.00	6,000.00	
	November 18 2020 : Fire Station One Parapet (I)	5,000.00	1,656.25	6,656.25	
	November 18 2020 : Winter Island Function Hall Deck/Accessibility (I)	5,000.00	1,656.25	6,656.25	
	November 18 2020 : Court Renovations (I)	5,000.00	2,525.00	7,525.00	
	November 18 2020 : Golf Course Cart Paths (I)	20,000.00	7,425.00	27,425.00	
	November 18 2020 : Parking-Traffic Calming Improvements (I)	5,000.00	1,250.00	6,250.00	
	November 18 2020 : Parking and Traffic-MP & SH Garage Maintenance (I)	5,000.00	1,000.00	6,000.00	
	November 18 2020 : Museum Place Parking Garage (I)	15,000.00	11,150.00	26,150.00	
	November 18 2020 : Common Fence (I)	5,000.00	1,550.00	6,550.00	
	November 18 2020 : Planning-Gallows Hill Park Renovation (I)	5,000.00	1,953.13	6,953.13	
	November 18 2020 : Furnace and Hot Water Replacement (Police) (I)	5,000.00	1,775.00	6,775.00	
	November 18 2020 : Police Cameras (I)	5,000.00	875.00	5,875.00	
	November 18 2020 : Police-Boiler and Heaters (I)	5,000.00	1,768.75	6,768.75	
	November 18 2020 : City Wide Traffic Calming Improvements (I)	5,000.00	125.00	5,125.00	
	November 18 2020 : Boston Street Corridor Roadway Improvements (I)	10,000.00	3,675.00	13,675.00	
	November 18 2020 : Bridge Street (Massworks) Roadway Improvements (I)	5,000.00	1,900.00	6,900.00	
	November 18 2020 : Forest River Park and Pool Design/Improvements (I)	5,000.00	3,287.50	8,287.50	
	November 18 2020 : Willows Park Restoration (I)	5,000.00	1,893.75	6,893.75	
	November 18 2020 : Derby St Complete Streets (I)	20,000.00	6,900.00	26,900.00	
	November 18 2020 : Szetela Lance Shared Use Path (I)	20,000.00	6,025.00	26,025.00	
	November 18 2020 : Roads, Sidewalks & Crosswalks (Non Ch 90) (I)	70,000.00	24,325.00	94,325.00	
	November 18 2020 : School-Saltonstall Water Heaters (I)	5,000.00	1,550.00	6,550.00	
	November 18 2020 : School-Witchcraft Chiller & Assoc. HVAC System (I)	5,000.00	5,159.38	10,159.38	
	November 18 2020 : Bentley Academy Boiler Replacement (I)	10,000.00	5,818.75	15,818.75	
	November 18 2020 : Canal Street SSU Flood Mitigation Phase II (I)	5,000.00	1,175.00	6,175.00	
	November 18 2020 : Derby St Drainage System Repairs (I)	5,000.00	1,175.00	6,175.00	
	November 18 2020 : SSES Report Implementation (Eliminate I/I) (I)	10,000.00	5,818.75	15,818.75	
	November 18 2020 : City Wide Sewer System Flushing & Maintenance (I)	5,000.00	2,862.50	7,862.50	
	November 18 2020 : Pre-Paving Sewer/Drain Inspections (I)	5,000.00	1,000.00	6,000.00	
	November 18 2020 : City Wide Water System Flushing & Maintenance (O)	5,000.00	3,593.75	8,593.75	
	November 18 2020 : Water-Distribution Main System Initiatives (O)	5,000.00	875.00	5,875.00	
	November 18 2020 : Water- Transmission Main System Initiatives (O)	5,000.00	1,600.00	6,600.00	
	November 17 2022 : Fiber Optic Network (Phase II) (I)	15,000.00	3,231.94	18,231.94	
	November 17 2022 : Church Street Parking Reconfiguration I (I)	3,122.00	3,934.12	7,056.12	
	November 17 2022 : Church Street Parking Reconfiguration II (I)	3,539.00	9,523.74	13,062.74	
	November 17 2022 : Police-Cameras Community/Police (I)	6,870.00	838.81	7,708.81	
	November 17 2022 : Bertram Field Phase II (I)	3,764.00	3,518.54	7,282.54	
	November 17 2022 : Derby Street Complete Street Phase (I)	2,400.00	2,854.06	5,254.06	
	November 17 2022 : Citywide Seawall Improvements (I)	2,099.00	3,435.76	5,534.76	
	November 17 2022 : IT Lifecycle Management (City) (I)	3,280.00	3,395.03	6,675.03	
	November 17 2022 : Garage Improvements - Annual Maintenance & ADA (I)	5,959.00	2,285.18	8,244.18	
	November 17 2022 : OTH and Artists' Row Repairs, Minor Renovation (I)	5,000.00	1,491.67	6,491.67	
	November 17 2022 : Artists Row Bathroom/OTH Basement Reno (I)	20,005.00	4,972.47	24,977.47	
	November 17 2022 : Willows Restoration & Park Improvements (I)	10,000.00	41,107.85	51,107.85	
	November 17 2022 : Cameras - Community/Police (I)	2,727.00	1,378.65	4,105.65	
	November 17 2022 : Court Renovations (I)	5,000.00	4,655.24	9,655.24	
	November 17 2022 : New 29 Passenger Buses (I)	13,500.00	3,405.97	16,905.97	
	November 17 2022 : Signature Parks Improvement Program I (I)	9,500.00	50,872.05	60,372.05	
	November 17 2022 : Signature Parks Improvement Program II (I)	6,500.00	3,853.47	10,353.47	
	November 17 2022 : Signature Parks Improvement Program III (I)	5,538.00	1,518.42	7,056.42	
	November 17 2022 : Roads Sidewalks Crosswalks (Non Chapter 90) I (I)	26,860.00	47,179.43	74,039.43	
	November 17 2022 : Roads Sidewalks Crosswalks (Non Chapter 90) II (I)	3,898.00	11,480.76	15,378.76	
	November 17 2022 : McGrath Park Soils Redemption (I)	45,000.00	9,944.44	54,944.44	
	November 17 2022 : Derby Street Complete Project Phase 3 (I)	4,429.00	5,739.39	10,168.39	
	November 17 2022 : Annual EquipmentLifeCycle Mgmt Program (City) (I)	4,596.00	1,720.14	6,315.14	
	November 17 2022 : Traffic Calming Improvements (I)	5,000.00	3,381.11	8,381.11	
	November 17 2022 : Museum Place Garage Renovation Phase 2 (I)	15,000.00	72,128.30	87,128.30	
	November 17 2022 : South Harbor Garage Stair Replacement & ADA (I)	3,300.00	26,386.34	29,686.34	
	November 17 2022 : MP & SH Garage Maintenance, Repairs, ADA (I)	4,417.00	3,967.44	8,384.44	
	November 17 2022 : OTH Restorations & System design (I)	17,124.00	4,580.61	21,704.61	
	November 17 2022 : Police & Fire Radio Communication System (I)	10,760.00	2,275.29	13,035.29	
	November 17 2022 : Police Vehicle Replacement Program (I)	22,549.00	5,596.19	28,145.19	
	November 17 2022 : Annual Small Repairs, DPS & Cemeteries (I)	6,410.00	815.94	7,225.94	
	November 17 2022 : Salem DPS Salt Shed Project (I)	5,000.00	19,174.13	24,174.13	
	November 17 2022 : Replace Primary Sweeper (I)	50,000.00	11,684.72	61,684.72	
	November 17 2022 : Willows Pier (I)	2,585.00	15,393.25	17,978.25	
	November 17 2022 : Citywide Roads, Sidewalks & Crosswalk non ch 90(I)	4,466.00	967.89	5,433.89	
	November 17 2022 : JD Front Loader (replacement of loader #41) (I)	35,809.00	11,227.73	47,036.73	
	November 17 2022 : Schools-Site/Field Studies & Small repairs (I)	3,499.00	919.81	4,418.81	
	November 17 2022 : Schools-Life Safety Studies & Small Repairs (I)	4,629.00	727.39	5,356.39	
	November 17 2022 : Schools-Access/ADA/Architectural Studies (I)	12,606.00	3,112.91	15,718.91	
	November 17 2022 : IT Life cycle Management (School) (I)	8,825.00	5,411.02	14,236.02	
	November 17 2022 : School Capital Repairs (I)	28,860.00	6,904.43	35,764.43	
	November 17 2022 : School Building and Strategic Master Plan (I)	14,966.00	3,727.48	18,693.48	
	November 17 2022 : Salem High Bathroom renovations (I)	4,912.00	9,138.30	14,050.30	
	November 17 2022 : District Camera and Access Control (I)	23,104.00	5,623.78	28,727.78	
	November 17 2022 : Collins Office Remodel (I)	5,000.00	12,349.76	17,349.76	
	November 17 2022 : School Safety, MEP, Utility, Repairs, Study I (I)	15,419.00	3,004.17	18,423.17	
	November 17 2022 : School Safety, MEP, Utility, Repairs, Study II (I)	8,347.00	2,155.31	10,502.31	
	November 17 2022 : Collins Roof/Masonry Study/Repair (I)	5,400.00	1,760.17	7,160.17	
	November 17 2022 : District Camera and Access Control II (I)	27,249.00	6,824.33	34,073.33	
	November 17 2022 : Energy/Water Upgrades and Audits (I)	3,680.00	1,177.42	4,857.42	
	November 17 2022 : Schools-ADA/Architectural/Interior repair study(I)	6,204.00	1,800.14	8,004.14	
	November 17 2022 : Schools-Witchcraft Chiller & Assoc. HVAC (I)	4,784.00	3,774.36	8,558.36	
	November 17 2022 : Schools-Witchcraft Heights Floor Replacement (I)	3,309.00	11,805.75	15,114.75	
	November 17 2022 : School Safety, MEP, Utility, Roof studies (I)	6,083.00	799.68	6,882.68	



City of Salem, Massachusetts  
Fiscal Year 2024 Projected Principal and Interest Payments

## Aggregate Debt Service

				Part 4 of 7
DATE	Issue : Purpose	PRINCIPAL	INTEREST	TOTAL P+I
12/01/2023	December 19 2013 : Saltonstall School (OSQ)	75,000.00	19,368.75	94,368.75
	December 19 2013 : Collins Middle School (OSQ)	160,000.00	40,056.25	200,056.25
	December 19 2013 : School Building Repairs (ISQ)	10,000.00	1,053.13	11,053.13
	December 19 2013 : Fire Equipment (ISQ)	85,000.00	8,043.75	93,043.75
	December 19 2013 : Parks & Rec (ISQ)	5,000.00	1,775.00	6,775.00
	December 19 2013 : Canal Street Utility Program (ISQ)	190,000.00	47,368.75	237,368.75
	December 19 2013 : Adv Ref of Jan 1 2005 Witchcraft School (ISQ)	90,000.00	3,128.13	93,128.13
	December 19 2013 : Adv Ref of Jan 1 2005 Carlton School (OSQ)	25,000.00	812.50	25,812.50
	December 3 2014 : South River Basin Upgrade (I)	100,000.00	19,312.50	119,312.50
	December 3 2014 : Drain Improvements (I)	15,000.00	2,896.88	17,896.88
	December 3 2014 : Road Improvements (I)	200,000.00	8,000.00	208,000.00
	December 3 2014 : Bartram Field (I)	105,000.00	10,106.25	115,106.25
	December 3 2014 : Electric- Generator (I)	5,000.00	406.25	5,406.25
	December 3 2014 : Parking- Water Proofing (I)	55,000.00	10,621.88	65,621.88
	December 3 2014 : Planning- MBTA Station (I)	25,000.00	4,828.13	29,828.13
	Subtotal	\$1,145,000.00	\$177,778.15	\$1,322,778.15
12/15/2023	June 27 2018 : Planning Blaney St Pier & Terminal (I)	-	1,631.25	1,631.25
	June 27 2018 : Old Town Hall Roof (I)	-	625.00	625.00
	June 27 2018 : Bike Path Master Plan Upgrades (I)	-	1,631.25	1,631.25
	June 27 2018 : Canal St Roadway & Bike Path Improvements II (I)	-	19,359.38	19,359.38
	June 27 2018 : Citywide Traffic Calming Improvements II (I)	-	850.00	850.00
	June 27 2018 : Essex St Roadway Improvements I (I)	-	125.00	125.00
	June 27 2018 : Essex St Roadway Improvements II (I)	-	500.00	500.00
	June 27 2018 : First/Swampscott Rd Intersection Improvement II (I)	-	1,506.25	1,506.25
	June 27 2018 : Seawall at Collins Cove (I)	-	1,540.63	1,540.63
	June 27 2018 : South Salem Walk & Downtown Walk (I)	-	125.00	125.00
	June 27 2018 : Basketball Court Renovations (I)	-	125.00	125.00
	June 27 2018 : Playground Upgrades (I)	-	250.00	250.00
	June 27 2018 : Historic Wrought Iron Fence- Salem Commons II (I)	-	250.00	250.00
	June 27 2018 : Dickson Memorial Chapel Restoration (I)	-	625.00	625.00
	June 27 2018 : Roof Replacement Police II (I)	-	9,681.25	9,681.25
	June 27 2018 : First Swampscott Rd Intersection Improvements (I)	-	625.00	625.00
	June 27 2018 : Forest River Park & Pool Improvements (I)	-	625.00	625.00
	June 27 2018 : Loring & Lafayette Improvements (I)	-	2,456.25	2,456.25
	June 27 2018 : Roads & Sidewalks (I)	-	13,115.63	13,115.63
	June 27 2018 : IT Annual Inventory (City) (I)	-	1,250.00	1,250.00
	June 27 2018 : IT Document Management System (I)	-	2,625.00	2,625.00
	June 27 2018 : IT Facilities Assessment Software (I)	-	2,000.00	2,000.00
	June 27 2018 : Library HVAC Upgrades (I)	-	1,209.38	1,209.38
	June 27 2018 : Library Structural Upgrades (I)	-	625.00	625.00
	June 27 2018 : Basketball Court Renovations 2 (I)	-	1,631.25	1,631.25
	June 27 2018 : Traffic Signal Communication Upgrades (I)	-	625.00	625.00
	June 27 2018 : High School HVAC Upgrades (I)	-	625.00	625.00
	June 27 2018 : IT Annual Inventory Schools (I)	-	2,125.00	2,125.00
	June 27 2018 : Bentley School Roof Replacement (I)	-	750.00	750.00
	June 27 2018 : Water System Upgrades- Valves & Hydrants (O)	-	17,662.50	17,662.50
	June 27 2018 : Water Distribution System Improvements (O)	-	20,437.50	20,437.50
	June 27 2018 : Water System Flushing, Valves, Leak & GIS (O)	-	2,125.00	2,125.00
	June 27 2018 : Water System Transmission System (O)	-	2,125.00	2,125.00
	June 27 2018 : Water- Essex St Improvements (O)	-	2,990.63	2,990.63
	June 27 2018 : Sewer Pump Station I (O)	-	625.00	625.00
	June 27 2018 : Sewer Pump Station II (O)	-	58,621.88	58,621.88
	June 27 2018 : Sewer System Flushing, Valve, Leak & GIS I (I)	-	2,118.75	2,118.75
	June 27 2018 : Sewer System Flushing, Valve, Leak & GIS II (I)	-	4,750.00	4,750.00
	June 27 2018 : Sewer MS4 Compliance/Connection Removal II (I)	-	10,031.25	10,031.25
	June 27 2018 : Canal St Sewer Upgrades Phase I (I)	-	5,425.00	5,425.00
	June 27 2018 : Sewer- Essex St Improvements (I)	-	2,990.63	2,990.63
	Subtotal	-	\$199,015.66	\$199,015.66
01/15/2024	December 14 2006 DW-05-12 (O)	-	4,123.97	4,123.97
	Subtotal	-	\$4,123.97	\$4,123.97
03/01/2024	September 27 2012 : Water System Improvements (OSQ)	-	10,550.00	10,550.00
	September 27 2012 : Sewer Pump Station Upgrade (ISQ)	-	1,418.75	1,418.75
	September 27 2012 : South River Basin Upgrade (ISQ)	-	3,506.25	3,506.25
	September 27 2012 : South River Basin Upgrade 2 (ISQ)	-	2,612.50	2,612.50
	September 27 2012 : Forrester Street Drain Relief (ISQ)	-	2,762.50	2,762.50
	September 27 2012 : City Hall Roof (ISQ)	-	7,812.50	7,812.50
	September 27 2012 : City Hall Skylights (ISQ)	-	1,500.00	1,500.00
	September 27 2012 : City Hall Windows (ISQ)	-	4,031.25	4,031.25
	September 27 2012 : City Hall Masonry Repairs (ISQ)	-	10,071.88	10,071.88
	September 27 2012 : Roads, Sidewalks & Crosswalks (ISQ)	-	3,309.38	3,309.38
	September 27 2012 : Collins Cove Seawall (ISQ)	-	1,009.38	1,009.38
	September 27 2012 : Remediation (ISQ)	-	16,193.75	16,193.75
	September 27 2012 : Collins School (OSQ)	-	15,156.25	15,156.25
	September 27 2012 : Collins School 2 (OSQ)	-	63,290.63	63,290.63
	September 27 2012 : Saltonstall School (OSQ)	-	13,721.88	13,721.88
	September 27 2012 : Saltonstall School 2 (OSQ)	-	29,400.00	29,400.00
	November 18 2021 : Cur Ref of Oct 15 2010 Water Sys Improvement (O)	-	14,525.00	14,525.00
	November 18 2021 : Cur Ref of Oct 15 2010 Water Meters (O)	-	9,492.25	9,492.25
	November 18 2021 : Cur Ref of Oct 15 2010 Water Main (O)	-	15,306.00	15,306.00
	November 18 2021 : Cur Ref of Oct 15 2010 Sewer Pump Station (I)	-	1,125.00	1,125.00
	November 18 2021 : Cur Ref of Oct 15 2010 South River Basin (I)	-	9,453.75	9,453.75
	November 18 2021 : Cur Ref of Oct 15 2010 Fire Pumper Truck (I)	-	1,186.50	1,186.50
	November 18 2021 : Cur Ref of Oct 15 2010 School Infrastructure (I)	-	237.50	237.50
	November 18 2021 : Cur Ref of Oct 15 2010 Roads & Sidewalks (I)	-	2,544.25	2,544.25
	November 18 2021 : Cur Ref of Oct 15 2010 Furlong Park Remodeling (I)	-	484.75	484.75
	November 18 2021 : Cur Ref of Oct 15 2010 Roads & Sidewalks 2 (I)	-	474.75	474.75
	November 18 2021 : Cur Ref of Oct 15 Canal St Improvements Design (I)	-	1,424.00	1,424.00
	November 18 2021 : Cur Ref of Oct 15 School Ballfield Remodeling (I)	-	121.25	121.25
	November 18 2021 : Ash Landfill Closure Remediation (O)	-	1,000.00	1,000.00
	November 18 2021 : Fiber Optic Network (Phase II) (I)	-	1,625.00	1,625.00

**City of Salem, Massachusetts**  
*Fiscal Year 2024 Projected Principal and Interest Payments*

Aggregate Debt Service					Part 5 of 7
DATE	Issue : Purpose	PRINCIPAL	INTEREST	TOTAL P+I	
03/01/2024	Continued November 18 2021 : Engineering - Willows Park Restoration (I)	-	1,450.00	1,450.00	
	November 18 2021 : Engineering - Derby St Complete Streets (I)	-	8,600.00	8,600.00	
	November 18 2021 : Engineering - Roads, Sidewalks & Crosswalks (I)	-	5,425.00	5,425.00	
	November 18 2021 : Digitization (I)	-	1,375.00	1,375.00	
	November 18 2021 : IT Lifecycle Management (School) (I)	-	1,250.00	1,250.00	
	November 18 2021 : IT Lifecycle Management (City) (I)	-	1,000.00	1,000.00	
	November 18 2021 : Fire Station - ADA Upgrades (I)	-	1,625.00	1,625.00	
	November 18 2021 : City Wide Playground Equipment/Park Upgrades (I)	-	1,500.00	1,500.00	
	November 18 2021 : Tractor/Loader/Backhoe (I)	-	1,125.00	1,125.00	
	November 18 2021 : Apron Tee Greens Mower (I)	-	875.00	875.00	
	November 18 2021 : Park+Rec Facilities Truck (I)	-	500.00	500.00	
	November 18 2021 : Norman Summer Chestnut Roundabout Phase 4 (I)	-	4,375.00	4,375.00	
	November 18 2021 : Traffic Calming Improvements (I)	-	1,000.00	1,000.00	
	November 18 2021 : Garage Improvements - Annual Maintenance & ADA (I)	-	1,000.00	1,000.00	
	November 18 2021 : Bicycle Infrastructure (I)	-	3,600.00	3,600.00	
	November 18 2021 : Mansell Field Restoration (I)	-	1,668.75	1,668.75	
	November 18 2021 : Palmer Cove Park Renovation Phase I (I)	-	3,756.25	3,756.25	
	November 18 2021 : Willows Restoration & Park Improvements (I)	-	1,550.00	1,550.00	
	November 18 2021 : Ford F350 Pickup (I)	-	750.00	750.00	
	November 18 2021 : McGrath Park Soils Remediation (I)	-	1,350.00	1,350.00	
	November 18 2021 : DPS Building Project (I)	-	2,584.38	2,584.38	
	November 18 2021 : Boston Street Complete Upgrade (I)	-	5,250.00	5,250.00	
	November 18 2021 : Derby Street Complete Street (I)	-	5,125.00	5,125.00	
	November 18 2021 : Bridge Street Complete Street Flint-Boston (I)	-	9,125.00	9,125.00	
	November 18 2021 : Forest River Pool & Associated Facilities (I)	-	14,043.75	14,043.75	
	November 18 2021 : Citywide Seawall Improvements (I)	-	500.00	500.00	
	November 18 2021 : Citywide Roads, Sidewalks, and Crosswalks (I)	-	14,550.00	14,550.00	
	November 18 2021 : District Camera and Access Control (I)	-	1,500.00	1,500.00	
	November 18 2021 : Signature Parks Improvement I (I)	-	132,850.00	132,850.00	
	November 18 2021 : Signature Parks Improvement II (I)	-	10,050.00	10,050.00	
	November 18 2021 : Schools-SHS Library Remodel (I)	-	250.00	250.00	
	November 18 2021 : Schools - Access/ADA/Architectural Studies (I)	-	1,000.00	1,000.00	
	November 18 2021 : Bentley Academy Boiler Replacement (I)	-	6,662.50	6,662.50	
	November 18 2021 : Schools - ADA Upgrades / Studies / Repairs (I)	-	1,625.00	1,625.00	
	November 18 2021 : School Capital Repairs (I)	-	2,000.00	2,000.00	
	November 18 2021 : School Building and Strategic Master Plan (I)	-	750.00	750.00	
	November 18 2021 : Sewer-Derby St at Congress 0 Drainage Repairs (O)	-	2,643.75	2,643.75	
	November 18 2021 : Sewer- Bertram Field Phase 2 (O)	-	3,193.75	3,193.75	
	November 18 2021 : Sewer-SSES report Implementation (O)	-	2,743.75	2,743.75	
	November 18 2021 : Canal Street SSU Flood Mitigation Phase 2 (O)	-	5,090.63	5,090.63	
	November 18 2021 : Forest River Pool Sewer Line & Stormwater Sys (O)	-	3,193.75	3,193.75	
	November 18 2021 : Derby/Congress St. Drainage System Repairs (O)	-	5,600.00	5,600.00	
	November 18 2021 : Sewer - SSES Report Implementation 2 (O)	-	5,540.63	5,540.63	
	November 18 2021 : Citywide Sewer Flushing & Pipe Replacements (O)	-	4,246.88	4,246.88	
	November 18 2021 : Water Leak Detection, Flushing & GIS Admin (O)	-	3,875.00	3,875.00	
	November 18 2021 : Water- Salem PS and Booster Station (O)	-	2,250.00	2,250.00	
	November 18 2021 : Water-Bertram Field Phase 2 (O)	-	1,550.00	1,550.00	
	November 18 2021 : Water - Citywide Flushing, Valves, Leaks (O)	-	1,450.00	1,450.00	
	November 18 2021 : Forest River New Water Line (O)	-	1,550.00	1,550.00	
	November 18 2021 : Water - Citywide Flushing, Valves, Leaks 2 (O)	-	4,246.88	4,246.88	
	November 18 2021 : Water Distribution Main System (O)	-	4,246.88	4,246.88	
	November 18 2021 : Water Transmission Main System (O)	-	2,793.75	2,793.75	
	November 18 2021 : Highland Ave 16-inch Water Main (O)	-	1,350.00	1,350.00	
	November 18 2021 : Vector Truck #18 Replacement (O)	-	5,625.00	5,625.00	
	Subtotal	-	\$627,456.31	\$627,456.31	
03/15/2024	September 25 2019 : Senior Center Construction (I)	-	79,000.00	79,000.00	
	September 25 2019 : Planning- Blaney Street Pier & Terminal 2 (I)	-	1,375.00	1,375.00	
	September 25 2019 : Telephone System Replacement 2 (I)	-	250.00	250.00	
	September 25 2019 : Bike Path Design/ Construction 1 (I)	-	125.00	125.00	
	September 25 2019 : Boston Street Roadway Improvements (I)	-	1,225.00	1,225.00	
	September 25 2019 : First Swampscott Rd Intersection Improvements2 (I)	-	4,375.00	4,375.00	
	September 25 2019 : 370 Essex St. HVAC Design, & Construction (I)	-	5,925.00	5,925.00	
	September 25 2019 : Boston Street Corridor Roadway Improvements 1 (I)	-	1,225.00	1,225.00	
	September 25 2019 : Boston Street Corridor Roadway Improvements 2 (I)	-	2,275.00	2,275.00	
	September 25 2019 : Bridge Street Massworks Roadway Improvements 2 (I)	-	1,675.00	1,675.00	
	September 25 2019 : Canal Street Bike Path 1 (I)	-	2,650.00	2,650.00	
	September 25 2019 : Canal Street Bike Path 2 (I)	-	5,775.00	5,775.00	
	September 25 2019 : Canal Street Corridor Roadway Improvements 1 (I)	-	2,000.00	2,000.00	
	September 25 2019 : Canal Street Corridor Roadway Improvements 2 (I)	-	2,475.00	2,475.00	
	September 25 2019 : Essex St. Ped. & Vehicle Access Improvements 2 (I)	-	24,825.00	24,825.00	
	September 25 2019 : First/Swampscott Rd Intersection Improvements 1(I)	-	11,225.00	11,225.00	
	September 25 2019 : First/Swampscott Rd Intersection Improvements 2(I)	-	1,675.00	1,675.00	
	September 25 2019 : Forest River Park and Pool Design (I)	-	1,575.00	1,575.00	
	September 25 2019 : Forest River Park Seawall Replacement 1 (I)	-	27,300.00	27,300.00	
	September 25 2019 : Forest River Park Seawall Replacement 2 (I)	-	9,900.00	9,900.00	
	September 25 2019 : Roads, Sidewalks, & Crosswalks (I)	-	8,675.00	8,675.00	
	September 25 2019 : Telephone System Replacements (Schools) 2 (I)	-	875.00	875.00	
	September 25 2019 : Bertram Field Schematic Design Phase II 2 (I)	-	250.00	250.00	
	September 25 2019 : High School College & Career Center Floor (I)	-	1,125.00	1,125.00	
	September 25 2019 : Salerno Roof & Mechanical HVAC Replacement (I)	-	1,725.00	1,725.00	
	September 25 2019 : Canal Street - Phase II (Sewer) 1 (I)	-	725.00	725.00	
	September 25 2019 : Sewer Pump Station (O)	-	46,825.00	46,825.00	
	September 25 2019 : Canal Street (Sewer) Phase II 1 (I)	-	1,525.00	1,525.00	
	September 25 2019 : Canal Street (Sewer) Phase II 2 (I)	-	13,825.00	13,825.00	
	September 25 2019 : MS4 Compliance/Illlicit Connection Removal 2 (I)	-	2,550.00	2,550.00	
	September 25 2019 : Pre-Paving Sewer/Drain Inspections (I)	-	375.00	375.00	
	September 25 2019 : SSES Report Implementation 1 (O)	-	2,325.00	2,325.00	
	September 25 2019 : 289 Derby Drain (O)	-	4,950.00	4,950.00	
	September 25 2019 : Fowler & No Pine Street Sewer Rehabilitation 1 (O)	-	1,575.00	1,575.00	
	September 25 2019 : Fowler & No Pine Street Sewer Rehabilitation 2 (O)	-	4,750.00	4,750.00	
	September 25 2019 : Willow Ave Sewer Replacement (O)	-	1,575.00	1,575.00	
	September 25 2019 : Rosie's Pond Flood Improvements (O)	-	10,975.00	10,975.00	
	September 25 2019 : Water System Upgrades- Valves & Hydrants (O)	-	15,750.00	15,750.00	
	September 25 2019 : Szelela Lane Water (O)	-	3,875.00	3,875.00	

## City of Salem, Massachusetts

Fiscal Year 2024 Projected Principal and Interest Payments

## Aggregate Debt Service

				Part 6 of 7
DATE	Issue : Purpose	PRINCIPAL	INTEREST	TOTAL P+I
04/15/2024	Continued November 17 2016 : Water System Improvements (O)	-	14,625.00	14,625.00
	November 17 2016 : Water Leak Protection, Flushing & GIS Admin 1 (O)	-	1,000.00	1,000.00
	November 17 2016 : Water Leak Protection, Flushing & GIS Admin 2 (O)	-	1,300.00	1,300.00
	November 17 2016 : Canal Street Sewer Phase 2 (I)	-	19,150.00	19,150.00
	November 17 2016 : Sewer Leak Detection, Flushing & GIS Admin (I)	-	5,150.00	5,150.00
	November 17 2016 : Sewer Illicit Connection Removal (O)	-	9,675.00	9,675.00
	November 17 2016 : Bikeway & Roadway Improvements (I)	-	3,400.00	3,400.00
	November 17 2016 : McGrath Park Paving/Concession Stand (I)	-	1,500.00	1,500.00
	November 17 2016 : Roads Sidewalk & Crosswalks (Non-Chapter 90) (I)	-	1,600.00	1,600.00
	November 17 2016 : Replace Fire Engine 2 or 5 (I)	-	2,800.00	2,800.00
	November 17 2016 : Citywide Computer Replacement (I)	-	600.00	600.00
	November 17 2016 : Blaney Street Pier & Terminal (City Match) (I)	-	2,900.00	2,900.00
	November 17 2016 : Mary Jane Lee Park (Phase II) (I)	-	500.00	500.00
	November 17 2016 : Old City Hall Window Replacement (I)	-	1,225.00	1,225.00
	November 17 2016 : Ford F550 6-wheel dump Truck (unit 71)(PubServ)(I)	-	400.00	400.00
	November 17 2016 : Ford F550 6-wheel Dump Truck (unit 71)(PubServ)(I)	-	400.00	400.00
	November 17 2016 : 2000 Int'l Dump Truck (unit 14)(PubServ)(I)	-	800.00	800.00
	November 17 2016 : Trash Packer (Public Services) (I)	-	400.00	400.00
	November 17 2016 : 2-Ton Propane Hot Box (Public Services) (I)	-	200.00	200.00
	November 17 2016 : Automation of South Harbor Garages (Parking) (I)	-	3,800.00	3,800.00
	November 17 2016 : Parking Garage Upgrades (I)	-	2,000.00	2,000.00
	November 17 2016 : Transfer Station Property Remediation (O)	-	8,175.00	8,175.00
Subtotal		-	\$149,100.00	\$149,100.00
05/01/2024	December 2 2015 : Folly Hill Tank Storage I (O)	-	5,500.00	5,500.00
	December 2 2015 : Folly Hill Tank Storage II (O)	-	2,750.00	2,750.00
	December 2 2015 : System Flushing/Valve Maintenance (O)	-	1,000.00	1,000.00
	December 2 2015 : Meter Replacement Program (O)	-	250.00	250.00
	December 2 2015 : Valve Pipe Replacement (O)	-	250.00	250.00
	December 2 2015 : II Study, Design & Construction (I)	-	7,534.38	7,534.38
	December 2 2015 : Canal St. Phase II (I)	-	17,940.63	17,940.63
	December 2 2015 : Illicit Connection Removal (I)	-	1,040.63	1,040.63
	December 2 2015 : Line Extension, Rehab & Upgrades (I)	-	250.00	250.00
	December 2 2015 : Garage Updates (I)	-	1,290.63	1,290.63
	December 2 2015 : Kiosk Umbrellas (I)	-	125.00	125.00
	December 2 2015 : Computer Replacement Program (I)	-	500.00	500.00
	December 2 2015 : Saltonstall Elementary School I (O)	-	5,921.88	5,921.88
	December 2 2015 : Saltonstall Elementary School II (O)	-	2,331.25	2,331.25
	December 2 2015 : Collins Middle School I (O)	-	3,840.63	3,840.63
	December 2 2015 : Collins Middle School II (O)	-	8,325.00	8,325.00
	December 2 2015 : Collins Middle School III (O)	-	11,696.88	11,696.88
	December 2 2015 : Wrought Iron Fence (I)	-	250.00	250.00
	December 2 2015 : Blaney Street Terminal - City Match (I)	-	2,331.25	2,331.25
	December 2 2015 : Winter Island Pathway & Fort Restoration (I)	-	250.00	250.00
	December 2 2015 : DPS 1988 Ladder Replacement (I)	-	1,462.50	1,462.50
	December 2 2015 : DPS 2000 Dump Truck Replacement (I)	-	975.00	975.00
	December 2 2015 : Paving (I)	-	5,062.50	5,062.50
	December 2 2015 : Seawalls (I)	-	1,925.00	1,925.00
Subtotal		-	\$82,803.16	\$82,803.16
05/15/2024	November 18 2020 : Recreation-Bertram Field Phase II (I)	-	14,340.63	14,340.63
	November 18 2020 : Recreation-Court Renovations (I)	-	875.00	875.00
	November 18 2020 : IT-Equipment Life-Cycle Mgmt Program (City) (I)	-	1,500.00	1,500.00
	November 18 2020 : IT-Equipment Life-Cycle Mgmt Program (School) (I)	-	3,125.00	3,125.00
	November 18 2020 : IT-View Permit Upgrade (I)	-	1,500.00	1,500.00
	November 18 2020 : Bridge Light LED Conversion (I)	-	1,500.00	1,500.00
	November 18 2020 : Smart Signalization Expansion (I)	-	875.00	875.00
	November 18 2020 : Electrical - Smart Signalization Expansion (I)	-	875.00	875.00
	November 18 2020 : Fire Station One Parapet (I)	-	1,531.25	1,531.25
	November 18 2020 : Winter Island Function Hall Deck/Accessibility (I)	-	1,531.25	1,531.25
	November 18 2020 : Court Renovations (I)	-	2,400.00	2,400.00
	November 18 2020 : Golf Course Cart Paths (I)	-	6,925.00	6,925.00
	November 18 2020 : Parking-Traffic Calming Improvements (I)	-	1,125.00	1,125.00
	November 18 2020 : Parking and Traffic-MP & SH Garage Maintenance (I)	-	875.00	875.00
	November 18 2020 : Museum Place Parking Garage (I)	-	10,775.00	10,775.00
	November 18 2020 : Common Fence (I)	-	1,425.00	1,425.00
	November 18 2020 : Planning-Gallows Hill Park Renovation (I)	-	1,828.13	1,828.13
	November 18 2020 : Furnace and Hot Water Replacement (Police) (I)	-	1,650.00	1,650.00
	November 18 2020 : Police Cameras (I)	-	750.00	750.00
	November 18 2020 : Police-Boiler and Heaters (I)	-	1,643.75	1,643.75
	November 18 2020 : Boston Street Corridor Roadway Improvements (I)	-	3,425.00	3,425.00
	November 18 2020 : Bridge Street (Massworks) Roadway Improvements (I)	-	1,775.00	1,775.00
	November 18 2020 : Forest River Park and Pool Design/Improvements (I)	-	3,162.50	3,162.50
	November 18 2020 : Willows Park Restoration (I)	-	1,768.75	1,768.75
	November 18 2020 : Derby St Complete Streets (I)	-	6,400.00	6,400.00
	November 18 2020 : Szetela Lance Shared Use Path (I)	-	5,525.00	5,525.00
	November 18 2020 : Roads, Sidewalks & Crosswalks (Non Ch 90) (I)	-	22,575.00	22,575.00
	November 18 2020 : School-Saltonstall Water Heaters (I)	-	1,425.00	1,425.00
	November 18 2020 : School-Witchcraft Chiller & Assoc. HVAC System (I)	-	5,034.38	5,034.38
	November 18 2020 : Bentley Academy Boiler Replacement (I)	-	5,568.75	5,568.75
	November 18 2020 : Canal Street SSU Flood Mitigation Phase II (I)	-	1,050.00	1,050.00
	November 18 2020 : Derby St Drainage System Repairs (I)	-	1,050.00	1,050.00
	November 18 2020 : SSES Report Implementation (Eliminate I/I) (I)	-	5,568.75	5,568.75
	November 18 2020 : City Wide Sewer System Flushing & Maintenance (I)	-	2,737.50	2,737.50
	November 18 2020 : Pre-Paving Sewer/Drain Inspections (I)	-	875.00	875.00
	November 18 2020 : City Wide Water System Flushing & Maintenance (O)	-	3,468.75	3,468.75
	November 18 2020 : Water-Distribution Main System Initiatives (O)	-	750.00	750.00
	November 18 2020 : Water- Transmission Main System Initiatives (O)	-	1,475.00	1,475.00
	November 17 2022 : Fiber Optic Network (Phase II) (I)	-	1,250.00	1,250.00
	November 17 2022 : Church Street Parking Reconfiguration I (I)	-	1,900.00	1,900.00
	November 17 2022 : Church Street Parking Reconfiguration II (I)	-	4,700.00	4,700.00
	November 17 2022 : Police-Cameras Community/Police (I)	-	250.00	250.00
	November 17 2022 : Bertram Field Phase II (I)	-	1,675.00	1,675.00
	November 17 2022 : Derby Street Complete Street Phase (I)	-	1,375.00	1,375.00
	November 17 2022 : Citywide Seawall Improvements (I)	-	1,675.00	1,675.00

**City of Salem, Massachusetts**  
*Fiscal Year 2024 Projected Principal and Interest Payments*

Aggregate Debt Service					Part 7 of 7
DATE	Issue : Purpose	PRINCIPAL	INTEREST	TOTAL P+I	
05/15/2024	November 17 2022 : Traffic Calming Improvements (I)	-	1,575.00	1,575.00	
Continued	November 17 2022 : Museum Place Garage Renovation Phase 2 (I)	-	35,890.63	35,890.63	
	November 17 2022 : South Harbor Garage Stair Replacement & ADA (I)	-	13,184.38	13,184.38	
	November 17 2022 : MP & SH Garage Maintenance, Repairs, ADA (I)	-	1,884.38	1,884.38	
	November 17 2022 : OTH Restorations & System design (I)	-	1,875.00	1,875.00	
	November 17 2022 : Police & Fire Radio Communication System (I)	-	875.00	875.00	
	November 17 2022 : Police Vehicle Replacement Program (I)	-	2,250.00	2,250.00	
	November 17 2022 : Annual Small Repairs, DPS & Cemeteries (I)	-	250.00	250.00	
	November 17 2022 : Salem DPS Salt Shed Project (I)	-	9,515.63	9,515.63	
	November 17 2022 : Replace Primary Sweeper (I)	-	4,625.00	4,625.00	
	November 17 2022 : Willows Pier (I)	-	7,675.00	7,675.00	
	November 17 2022 : Citywide Roads, Sidewalks & Crosswalk non ch 90(I)	-	375.00	375.00	
	November 17 2022 : JD Front Loader (replacement of loader #41) (I)	-	4,750.00	4,750.00	
	November 17 2022 : Schools-Site/Field Studies & Small repairs (I)	-	375.00	375.00	
	November 17 2022 : Schools-Life Safety Studies & Small Repairs (I)	-	250.00	250.00	
	November 17 2022 : Schools-Access/ADA/Architectural Studies (I)	-	1,250.00	1,250.00	
	November 17 2022 : IT Life cycle Management (School) (I)	-	2,500.00	2,500.00	
	November 17 2022 : School Capital Repairs (I)	-	2,750.00	2,750.00	
	November 17 2022 : School Building and Strategic Master Plan (I)	-	1,500.00	1,500.00	
	November 17 2022 : Salem High Bathroom renovations (I)	-	4,471.88	4,471.88	
	November 17 2022 : District Camera and Access Control (I)	-	2,250.00	2,250.00	
	November 17 2022 : Collins Office Remodel (I)	-	6,084.38	6,084.38	
	November 17 2022 : School Safety, MEP, Utility, Repairs, Study I (I)	-	1,125.00	1,125.00	
	November 17 2022 : School Safety, MEP, Utility, Repairs, Study II (I)	-	875.00	875.00	
	November 17 2022 : Collins Roof/Masonry Study/Repair (I)	-	750.00	750.00	
	November 17 2022 : District Camera and Access Control II (I)	-	2,750.00	2,750.00	
	November 17 2022 : Energy/Water Upgrades and Audits (I)	-	500.00	500.00	
	November 17 2022 : Schools-ADA/Architectural/Interior repair study(I)	-	750.00	750.00	
	November 17 2022 : Schools-Witchcraft Chiller & Assoc. HVAC (I)	-	1,778.13	1,778.13	
	November 17 2022 : Schools-Witchcraft Heights Floor Replacement (I)	-	5,853.13	5,853.13	
	November 17 2022 : School Safety, MEP, Utility, Roof studies (I)	-	250.00	250.00	
	November 17 2022 : Moffat Drainage Easement Improvements (I)	-	250.00	250.00	
	November 17 2022 : Canal Street SSU Flood Mitigation Improvements (O)	-	3,181.25	3,181.25	
	November 17 2022 : SSES Report Implementation (O)	-	2,328.13	2,328.13	
	November 17 2022 : Community Climate Change Model and Outreach (I)	-	1,000.00	1,000.00	
	November 17 2022 : Citywide Drain & Sewer Flushing, Pipes, GIS (O)	-	32,934.38	32,934.38	
	November 17 2022 : Ocean Ave. Sewer Pump Station Design (I)	-	2,000.00	2,000.00	
	November 17 2022 : SSES Report Implementation (eliminated) (O)	-	4,921.88	4,921.88	
	November 17 2022 : Water Transmission Main System Improvements I (O)	-	6,437.50	6,437.50	
	November 17 2022 : Highland Ave 16 inch Water Main (O)	-	2,653.13	2,653.13	
	November 17 2022 : Citywide Flushing, Valve Excise, Leak Detect (O)	-	9,075.00	9,075.00	
	November 17 2022 : Water Distribution Main System Improvements I (O)	-	18,115.63	18,115.63	
	November 17 2022 : Water Transmission Main System Improvements II (O)	-	3,556.25	3,556.25	
	November 17 2022 : Loring Ave. 16-Inch Water Main Replacement (O)	-	4,125.00	4,125.00	
	November 17 2022 : Water Distribution Main System Improvements II (O)	-	1,993.75	1,993.75	
	<b>Subtotal</b>	-	<b>\$450,618.84</b>	<b>\$450,618.84</b>	
06/01/2024	December 19 2013 : Saltonstall School (OSQ)	-	17,868.75	17,868.75	
	December 19 2013 : Collins Middle School (OSQ)	-	36,856.25	36,856.25	
	December 19 2013 : School Building Repairs (ISQ)	-	853.13	853.13	
	December 19 2013 : Fire Equipment (ISQ)	-	6,343.75	6,343.75	
	December 19 2013 : Parks & Rec (ISQ)	-	1,675.00	1,675.00	
	December 19 2013 : Canal Street Utility Program (ISQ)	-	43,568.75	43,568.75	
	December 19 2013 : Adv Ref of Jan 1 2005 Witchcraft School (ISQ)	-	1,328.13	1,328.13	
	December 19 2013 : Adv Ref of Jan 1 2005 Carlton School (OSQ)	-	312.50	312.50	
	December 3 2014 : South River Basin Upgrade (I)	-	17,312.50	17,312.50	
	December 3 2014 : Drain Improvements (I)	-	2,596.88	2,596.88	
	December 3 2014 : Road Improvements (I)	-	4,000.00	4,000.00	
	December 3 2014 : Bertram Field (I)	-	8,006.25	8,006.25	
	December 3 2014 : Electric- Generator (I)	-	306.25	306.25	
	December 3 2014 : Parking- Water Proofing (I)	-	9,521.88	9,521.88	
	December 3 2014 : Planning- MBTA Station (I)	-	4,328.13	4,328.13	
	<b>Subtotal</b>	-	<b>\$154,878.15</b>	<b>\$154,878.15</b>	
06/15/2024	June 27 2018 : Planning Blaney St Pier & Terminal (I)	5,000.00	1,631.25	6,631.25	
	June 27 2018 : Old Town Hall Roof (I)	5,000.00	625.00	5,625.00	
	June 27 2018 : Bike Path Master Plan Upgrades (I)	5,000.00	1,631.25	6,631.25	
	June 27 2018 : Canal St Roadway & Bike Path Improvements II (I)	70,000.00	19,359.38	89,359.38	
	June 27 2018 : Citywide Traffic Calming Improvements II (I)	5,000.00	850.00	5,850.00	
	June 27 2018 : Essex St Roadway Improvements I (I)	5,000.00	125.00	5,125.00	
	June 27 2018 : Essex St Roadway Improvements II (I)	5,000.00	500.00	5,500.00	
	June 27 2018 : First/Swampscott Rd Intersection Improvement II (I)	5,000.00	1,506.25	6,506.25	
	June 27 2018 : Seawall at Collins Cove (I)	5,000.00	1,540.63	6,540.63	
	June 27 2018 : South Salem Walk & Downtown Walk (I)	5,000.00	125.00	5,125.00	
	June 27 2018 : Basketball Court Renovations (I)	5,000.00	125.00	5,125.00	
	June 27 2018 : Playground Upgrades (I)	5,000.00	250.00	5,250.00	
	June 27 2018 : Historic Wrought Iron Fence- Salem Commons II (I)	5,000.00	250.00	5,250.00	
	June 27 2018 : Dickson Memorial Chapel Restoration (I)	5,000.00	625.00	5,625.00	
	June 27 2018 : Roof Replacement Police II (I)	35,000.00	9,681.25	44,681.25	
	June 27 2018 : First Swampscott Rd Intersection Improvements (I)	5,000.00	625.00	5,625.00	
	June 27 2018 : Forest River Park & Pool Improvements (I)	5,000.00	625.00	5,625.00	
	June 27 2018 : Loring & Lafayette Improvements (I)	10,000.00	2,456.25	12,456.25	
	June 27 2018 : Roads & Sidewalks (I)	45,000.00	13,115.63	58,115.63	
	June 27 2018 : IT Annual Inventory (City) (I)	10,000.00	1,250.00	11,250.00	
	June 27 2018 : IT Document Management System (I)	20,000.00	2,625.00	22,625.00	
	June 27 2018 : IT Facilities Assessment Software (I)	15,000.00	2,000.00	17,000.00	
	June 27 2018 : Library HVAC Upgrades (I)	5,000.00	1,209.38	6,209.38	
	June 27 2018 : Library Structural Upgrades (I)	5,000.00	625.00	5,625.00	
	June 27 2018 : Basketball Court Renovations 2 (I)	5,000.00	1,631.25	6,631.25	
	June 27 2018 : Traffic Signal Communication Upgrades (I)	5,000.00	625.00	5,625.00	
	June 27 2018 : High School HVAC Upgrades (I)	5,000.00	625.00	5,625.00	
	June 27 2018 : IT Annual Inventory Schools (I)	15,000.00	2,125.00	17,125.00	
	June 27 2018 : Bentley School Roof Replacement (I)	5,000.00	750.00	5,750.00	

# Debt Policies & Aggregate Debt Service

## City of Salem, Massachusetts

*\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds*

*\$65,000 Fiber Optic Network (Phase II) (I) Dated November 17, 2022*

*Ch. 44, s. 7(9), auth. 6/27/2016*

### Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	15,000.00	5.000%	3,231.94	18,231.94	-
05/15/2024	-	-	1,250.00	1,250.00	-
06/30/2024	-	-	-	-	19,481.94
11/15/2024	15,000.00	5.000%	1,250.00	16,250.00	-
05/15/2025	-	-	875.00	875.00	-
06/30/2025	-	-	-	-	17,125.00
11/15/2025	15,000.00	5.000%	875.00	15,875.00	-
05/15/2026	-	-	500.00	500.00	-
06/30/2026	-	-	-	-	16,375.00
11/15/2026	20,000.00	5.000%	500.00	20,500.00	-
06/30/2027	-	-	-	-	20,500.00
Total	\$65,000.00	-	\$8,481.94	\$73,481.94	-

### Yield Statistics

Bond Year Dollars.....	\$169.64
Average Life.....	2.610 Years
Average Coupon.....	4.9999974%
Net Interest Cost (NIC).....	3.3100252%
True Interest Cost (TIC).....	3.1959566%
Bond Yield for Arbitrage Purposes.....	3.9117641%
All Inclusive Cost (AIC).....	3.1959566%

### IRS Form 8038

Net Interest Cost.....	3.1462425%
Weighted Average Maturity.....	2.630 Years

**City of Salem, Massachusetts**  
**\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds**  
**\$83,122 Church Street Parking Reconfiguration I (I) Dated November 17, 2022**  
*Ch. 44, s. 7(1), auth. 7/3/2018*

**Debt Service Schedule**

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	3,122.00	5.000%	3,934.12	7,056.12	-
05/15/2024	-	-	1,900.00	1,900.00	-
06/30/2024	-	-	-	-	8,956.12
11/15/2024	5,000.00	5.000%	1,900.00	6,900.00	-
05/15/2025	-	-	1,775.00	1,775.00	-
06/30/2025	-	-	-	-	8,675.00
11/15/2025	5,000.00	5.000%	1,775.00	6,775.00	-
05/15/2026	-	-	1,650.00	1,650.00	-
06/30/2026	-	-	-	-	8,425.00
11/15/2026	5,000.00	5.000%	1,650.00	6,650.00	-
05/15/2027	-	-	1,525.00	1,525.00	-
06/30/2027	-	-	-	-	8,175.00
11/15/2027	5,000.00	5.000%	1,525.00	6,525.00	-
05/15/2028	-	-	1,400.00	1,400.00	-
06/30/2028	-	-	-	-	7,925.00
11/15/2028	5,000.00	5.000%	1,400.00	6,400.00	-
05/15/2029	-	-	1,275.00	1,275.00	-
06/30/2029	-	-	-	-	7,675.00
11/15/2029	5,000.00	5.000%	1,275.00	6,275.00	-
05/15/2030	-	-	1,150.00	1,150.00	-
06/30/2030	-	-	-	-	7,425.00
11/15/2030	5,000.00	5.000%	1,150.00	6,150.00	-
05/15/2031	-	-	1,025.00	1,025.00	-
06/30/2031	-	-	-	-	7,175.00
11/15/2031	5,000.00	5.000%	1,025.00	6,025.00	-
05/15/2032	-	-	900.00	900.00	-
06/30/2032	-	-	-	-	6,925.00
11/15/2032	5,000.00	5.000%	900.00	5,900.00	-
05/15/2033	-	-	775.00	775.00	-
06/30/2033	-	-	-	-	6,675.00
11/15/2033	5,000.00	5.000%	775.00	5,775.00	-
05/15/2034	-	-	650.00	650.00	-
06/30/2034	-	-	-	-	6,425.00
11/15/2034	10,000.00	5.000%	650.00	10,650.00	-
05/15/2035	-	-	400.00	400.00	-
06/30/2035	-	-	-	-	11,050.00
11/15/2035	10,000.00	4.000%	400.00	10,400.00	-
05/15/2036	-	-	200.00	200.00	-
06/30/2036	-	-	-	-	10,600.00
11/15/2036	10,000.00	4.000%	200.00	10,200.00	-
06/30/2037	-	-	-	-	10,200.00
Total	\$83,122.00	-	\$33,184.12	\$116,306.12	-

**Yield Statistics**

Bond Year Dollars.....	\$717.66
Average Life.....	8.634 Years
Average Coupon.....	4.6239320%
Net Interest Cost (NIC).....	3.8815333%
True Interest Cost (TIC).....	3.7332630%
Bond Yield for Arbitrage Purposes.....	3.9117641%
All Inclusive Cost (AIC).....	3.7332630%

**City of Salem, Massachusetts**  
\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds  
\$203,539 Church Street Parking Reconfiguration II (I) Dated November 17, 2022  
Ch. 44, s. 7(1), auth. 7/3/2018

**Debt Service Schedule**

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	3,539.00	5.000%	9,523.74	13,062.74	-
05/15/2024	-	-	4,700.00	4,700.00	-
06/30/2024	-	-	-	-	17,762.74
11/15/2024	10,000.00	5.000%	4,700.00	14,700.00	-
05/15/2025	-	-	4,450.00	4,450.00	-
06/30/2025	-	-	-	-	19,150.00
11/15/2025	10,000.00	5.000%	4,450.00	14,450.00	-
05/15/2026	-	-	4,200.00	4,200.00	-
06/30/2026	-	-	-	-	18,650.00
11/15/2026	10,000.00	5.000%	4,200.00	14,200.00	-
05/15/2027	-	-	3,950.00	3,950.00	-
06/30/2027	-	-	-	-	18,150.00
11/15/2027	10,000.00	5.000%	3,950.00	13,950.00	-
05/15/2028	-	-	3,700.00	3,700.00	-
06/30/2028	-	-	-	-	17,650.00
11/15/2028	10,000.00	5.000%	3,700.00	13,700.00	-
05/15/2029	-	-	3,450.00	3,450.00	-
06/30/2029	-	-	-	-	17,150.00
11/15/2029	15,000.00	5.000%	3,450.00	18,450.00	-
05/15/2030	-	-	3,075.00	3,075.00	-
06/30/2030	-	-	-	-	21,525.00
11/15/2030	15,000.00	5.000%	3,075.00	18,075.00	-
05/15/2031	-	-	2,700.00	2,700.00	-
06/30/2031	-	-	-	-	20,775.00
11/15/2031	15,000.00	5.000%	2,700.00	17,700.00	-
05/15/2032	-	-	2,325.00	2,325.00	-
06/30/2032	-	-	-	-	20,025.00
11/15/2032	15,000.00	5.000%	2,325.00	17,325.00	-
05/15/2033	-	-	1,950.00	1,950.00	-
06/30/2033	-	-	-	-	19,275.00
11/15/2033	15,000.00	5.000%	1,950.00	16,950.00	-
05/15/2034	-	-	1,575.00	1,575.00	-
06/30/2034	-	-	-	-	18,525.00
11/15/2034	15,000.00	5.000%	1,575.00	16,575.00	-
05/15/2035	-	-	1,200.00	1,200.00	-
06/30/2035	-	-	-	-	17,775.00
11/15/2035	20,000.00	4.000%	1,200.00	21,200.00	-
05/15/2036	-	-	800.00	800.00	-
06/30/2036	-	-	-	-	22,000.00
11/15/2036	20,000.00	4.000%	800.00	20,800.00	-
05/15/2037	-	-	400.00	400.00	-
06/30/2037	-	-	-	-	21,200.00
11/15/2037	20,000.00	4.000%	400.00	20,400.00	-
06/30/2038	-	-	-	-	20,400.00
Total	\$203,539.00	-	\$86,473.74	\$290,012.74	-

**Yield Statistics**

Bond Year Dollars.....	\$1,897.41
Average Life.....	9.322 Years
Average Coupon.....	4.5574663%
Net Interest Cost (NIC).....	3.8890281%
True Interest Cost (TIC).....	3.7530547%
Bond Yield for Arbitrage Purposes.....	3.9117641%
All Inclusive Cost (AIC).....	3.7530547%

City of Salem, Massachusetts

\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds

\$16,870 Police-Cameras Community/Police (I) Dated November 17, 2022

Ch. 44, s. 7(1), auth. 7/1/2019, amended 7/13/2020

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	6,870.00	5.000%	838.81	7,708.81	-
05/15/2024	-	-	250.00	250.00	-
06/30/2024	-	-	-	-	7,958.81
11/15/2024	5,000.00	5.000%	250.00	5,250.00	-
05/15/2025	-	-	125.00	125.00	-
06/30/2025	-	-	-	-	5,375.00
11/15/2025	5,000.00	5.000%	125.00	5,125.00	-
06/30/2026	-	-	-	-	5,125.00
Total	\$16,870.00	-	\$1,588.81	\$18,458.81	-

Yield Statistics

Bond Year Dollars.....	\$31.78
Average Life.....	1.884 Years
Average Coupon.....	4.9999878%
Net Interest Cost (NIC).....	3.2598532%
True Interest Cost (TIC).....	3.1627690%
Bond Yield for Arbitrage Purposes.....	3.9117641%
All Inclusive Cost (AIC).....	3.1627690%

IRS Form 8038

Net Interest Cost.....	3.1379561%
Weighted Average Maturity.....	1.895 Years



**City of Salem, Massachusetts**  
\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds  
\$73,764 Bertram Field Phase II (I) Dated November 17, 2022  
Ch. 44, s. 7(1), auth. 7/1/2019, amended 7/13/2020

**Debt Service Schedule**

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	3,764.00	5.000%	3,518.54	7,282.54	-
05/15/2024	-	-	1,675.00	1,675.00	-
06/30/2024	-	-	-	-	8,957.54
11/15/2024	5,000.00	5.000%	1,675.00	6,675.00	-
05/15/2025	-	-	1,550.00	1,550.00	-
06/30/2025	-	-	-	-	8,225.00
11/15/2025	5,000.00	5.000%	1,550.00	6,550.00	-
05/15/2026	-	-	1,425.00	1,425.00	-
06/30/2026	-	-	-	-	7,975.00
11/15/2026	5,000.00	5.000%	1,425.00	6,425.00	-
05/15/2027	-	-	1,300.00	1,300.00	-
06/30/2027	-	-	-	-	7,725.00
11/15/2027	5,000.00	5.000%	1,300.00	6,300.00	-
05/15/2028	-	-	1,175.00	1,175.00	-
06/30/2028	-	-	-	-	7,475.00
11/15/2028	5,000.00	5.000%	1,175.00	6,175.00	-
05/15/2029	-	-	1,050.00	1,050.00	-
06/30/2029	-	-	-	-	7,225.00
11/15/2029	5,000.00	5.000%	1,050.00	6,050.00	-
05/15/2030	-	-	925.00	925.00	-
06/30/2030	-	-	-	-	6,975.00
11/15/2030	5,000.00	5.000%	925.00	5,925.00	-
05/15/2031	-	-	800.00	800.00	-
06/30/2031	-	-	-	-	6,725.00
11/15/2031	5,000.00	5.000%	800.00	5,800.00	-
05/15/2032	-	-	675.00	675.00	-
06/30/2032	-	-	-	-	6,475.00
11/15/2032	5,000.00	5.000%	675.00	5,675.00	-
05/15/2033	-	-	550.00	550.00	-
06/30/2033	-	-	-	-	6,225.00
11/15/2033	5,000.00	5.000%	550.00	5,550.00	-
05/15/2034	-	-	425.00	425.00	-
06/30/2034	-	-	-	-	5,975.00
11/15/2034	5,000.00	5.000%	425.00	5,425.00	-
05/15/2035	-	-	300.00	300.00	-
06/30/2035	-	-	-	-	5,725.00
11/15/2035	5,000.00	4.000%	300.00	5,300.00	-
05/15/2036	-	-	200.00	200.00	-
06/30/2036	-	-	-	-	5,500.00
11/15/2036	5,000.00	4.000%	200.00	5,200.00	-
05/15/2037	-	-	100.00	100.00	-
06/30/2037	-	-	-	-	5,300.00
11/15/2037	5,000.00	4.000%	100.00	5,100.00	-
06/30/2038	-	-	-	-	5,100.00
Total	\$73,764.00	-	\$27,818.54	\$101,582.54	-

**Yield Statistics**

Bond Year Dollars.....	\$598.35
Average Life.....	8.112 Years
Average Coupon.....	4.6491760%
Net Interest Cost (NIC).....	3.8419050%
True Interest Cost (TIC).....	3.6891669%
Bond Yield for Arbitrage Purposes.....	3.9117641%
All Inclusive Cost (AIC).....	3.6891669%

**City of Salem, Massachusetts**  
**\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds**  
**\$57,400 Derby Street Complete Street Phase (I) Dated November 17, 2022**  
*Ch. 44, s. 7(1), auth. 7/13/2020, amended 1/31/2022*

**Debt Service Schedule**

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	2,400.00	5.000%	2,854.06	5,254.06	-
05/15/2024	-	-	1,375.00	1,375.00	-
06/30/2024	-	-	-	-	6,629.06
11/15/2024	5,000.00	5.000%	1,375.00	6,375.00	-
05/15/2025	-	-	1,250.00	1,250.00	-
06/30/2025	-	-	-	-	7,625.00
11/15/2025	5,000.00	5.000%	1,250.00	6,250.00	-
05/15/2026	-	-	1,125.00	1,125.00	-
06/30/2026	-	-	-	-	7,375.00
11/15/2026	5,000.00	5.000%	1,125.00	6,125.00	-
05/15/2027	-	-	1,000.00	1,000.00	-
06/30/2027	-	-	-	-	7,125.00
11/15/2027	5,000.00	5.000%	1,000.00	6,000.00	-
05/15/2028	-	-	875.00	875.00	-
06/30/2028	-	-	-	-	6,875.00
11/15/2028	5,000.00	5.000%	875.00	5,875.00	-
05/15/2029	-	-	750.00	750.00	-
06/30/2029	-	-	-	-	6,625.00
11/15/2029	5,000.00	5.000%	750.00	5,750.00	-
05/15/2030	-	-	625.00	625.00	-
06/30/2030	-	-	-	-	6,375.00
11/15/2030	5,000.00	5.000%	625.00	5,625.00	-
05/15/2031	-	-	500.00	500.00	-
06/30/2031	-	-	-	-	6,125.00
11/15/2031	5,000.00	5.000%	500.00	5,500.00	-
05/15/2032	-	-	375.00	375.00	-
06/30/2032	-	-	-	-	5,875.00
11/15/2032	5,000.00	5.000%	375.00	5,375.00	-
05/15/2033	-	-	250.00	250.00	-
06/30/2033	-	-	-	-	5,625.00
11/15/2033	5,000.00	5.000%	250.00	5,250.00	-
05/15/2034	-	-	125.00	125.00	-
06/30/2034	-	-	-	-	5,375.00
11/15/2034	5,000.00	5.000%	125.00	5,125.00	-
06/30/2035	-	-	-	-	5,125.00
<b>Total</b>	<b>\$57,400.00</b>	<b>-</b>	<b>\$19,354.06</b>	<b>\$76,754.06</b>	<b>-</b>

**Yield Statistics**

Bond Year Dollars.....	\$387.08
Average Life.....	6.744 Years
Average Coupon.....	5.0000011%
Net Interest Cost (NIC).....	3.7440680%
True Interest Cost (TIC).....	3.5331272%
Bond Yield for Arbitrage Purposes.....	3.9117641%
All Inclusive Cost (AIC).....	3.5331272%

**City of Salem, Massachusetts**  
\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds  
\$72,099 Citywide Seawall Improvements (I) Dated November 17, 2022  
Ch. 44, s. 7(1), auth. 7/13/2020, amended 1/31/2022

**Debt Service Schedule**

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	2,099.00	5.000%	3,435.76	5,534.76	-
05/15/2024	-	-	1,675.00	1,675.00	-
06/30/2024	-	-	-	-	7,209.76
11/15/2024	5,000.00	5.000%	1,675.00	6,675.00	-
05/15/2025	-	-	1,550.00	1,550.00	-
06/30/2025	-	-	-	-	8,225.00
11/15/2025	5,000.00	5.000%	1,550.00	6,550.00	-
05/15/2026	-	-	1,425.00	1,425.00	-
06/30/2026	-	-	-	-	7,975.00
11/15/2026	5,000.00	5.000%	1,425.00	6,425.00	-
05/15/2027	-	-	1,300.00	1,300.00	-
06/30/2027	-	-	-	-	7,725.00
11/15/2027	5,000.00	5.000%	1,300.00	6,300.00	-
05/15/2028	-	-	1,175.00	1,175.00	-
06/30/2028	-	-	-	-	7,475.00
11/15/2028	5,000.00	5.000%	1,175.00	6,175.00	-
05/15/2029	-	-	1,050.00	1,050.00	-
06/30/2029	-	-	-	-	7,225.00
11/15/2029	5,000.00	5.000%	1,050.00	6,050.00	-
05/15/2030	-	-	925.00	925.00	-
06/30/2030	-	-	-	-	6,975.00
11/15/2030	5,000.00	5.000%	925.00	5,925.00	-
05/15/2031	-	-	800.00	800.00	-
06/30/2031	-	-	-	-	6,725.00
11/15/2031	5,000.00	5.000%	800.00	5,800.00	-
05/15/2032	-	-	675.00	675.00	-
06/30/2032	-	-	-	-	6,475.00
11/15/2032	5,000.00	5.000%	675.00	5,675.00	-
05/15/2033	-	-	550.00	550.00	-
06/30/2033	-	-	-	-	6,225.00
11/15/2033	5,000.00	5.000%	550.00	5,550.00	-
05/15/2034	-	-	425.00	425.00	-
06/30/2034	-	-	-	-	5,975.00
11/15/2034	5,000.00	5.000%	425.00	5,425.00	-
05/15/2035	-	-	300.00	300.00	-
06/30/2035	-	-	-	-	5,725.00
11/15/2035	5,000.00	4.000%	300.00	5,300.00	-
05/15/2036	-	-	200.00	200.00	-
06/30/2036	-	-	-	-	5,500.00
11/15/2036	5,000.00	4.000%	200.00	5,200.00	-
05/15/2037	-	-	100.00	100.00	-
06/30/2037	-	-	-	-	5,300.00
11/15/2037	5,000.00	4.000%	100.00	5,100.00	-
06/30/2038	-	-	-	-	5,100.00
Total	\$72,099.00	-	\$27,735.76	\$99,834.76	-

**Yield Statistics**

Bond Year Dollars.....	\$596.70
Average Life.....	8.276 Years
Average Coupon.....	4.6482038%
Net Interest Cost (NIC).....	3.8437070%
True Interest Cost (TIC).....	3.6910183%
Bond Yield for Arbitrage Purposes.....	3.9117641%
All Inclusive Cost (AIC).....	3.6910183%

## City of Salem, Massachusetts

*\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds*

*\$68,280 IT Lifecycle Management (City) (I) Dated November 17, 2022*

*Ch. 44, s. 7(9), auth. 7/13/2020*

### Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	3,280.00	5.000%	3,395.03	6,675.03	-
05/15/2024	-	-	1,625.00	1,625.00	-
06/30/2024	-	-	-	-	8,300.03
11/15/2024	5,000.00	5.000%	1,625.00	6,625.00	-
05/15/2025	-	-	1,500.00	1,500.00	-
06/30/2025	-	-	-	-	8,125.00
11/15/2025	5,000.00	5.000%	1,500.00	6,500.00	-
05/15/2026	-	-	1,375.00	1,375.00	-
06/30/2026	-	-	-	-	7,875.00
11/15/2026	5,000.00	5.000%	1,375.00	6,375.00	-
05/15/2027	-	-	1,250.00	1,250.00	-
06/30/2027	-	-	-	-	7,625.00
11/15/2027	10,000.00	5.000%	1,250.00	11,250.00	-
05/15/2028	-	-	1,000.00	1,000.00	-
06/30/2028	-	-	-	-	12,250.00
11/15/2028	10,000.00	5.000%	1,000.00	11,000.00	-
05/15/2029	-	-	750.00	750.00	-
06/30/2029	-	-	-	-	11,750.00
11/15/2029	10,000.00	5.000%	750.00	10,750.00	-
05/15/2030	-	-	500.00	500.00	-
06/30/2030	-	-	-	-	11,250.00
11/15/2030	10,000.00	5.000%	500.00	10,500.00	-
05/15/2031	-	-	250.00	250.00	-
06/30/2031	-	-	-	-	10,750.00
11/15/2031	10,000.00	5.000%	250.00	10,250.00	-
06/30/2032	-	-	-	-	10,250.00
<b>Total</b>	<b>\$68,280.00</b>	<b>-</b>	<b>\$19,895.03</b>	<b>\$88,175.03</b>	<b>-</b>

### Yield Statistics

Bond Year Dollars.....	\$397.90
Average Life.....	5.827 Years
Average Coupon.....	4.9999992%
Net Interest Cost (NIC).....	3.5241434%
True Interest Cost (TIC).....	3.3325984%
Bond Yield for Arbitrage Purposes.....	3.9117641%
All Inclusive Cost (AIC).....	3.3325984%

### IRS Form 8038

Net Interest Cost.....	3.2107403%
Weighted Average Maturity.....	5.890 Years

City of Salem, Massachusetts

\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds

\$45,959 Garage Improvements - Annual Maintenance & ADA (I) Dated November 17, 20

Ch. 44, s. 7(1), auth. 7/13/2020

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	5,959.00	5.000%	2,285.18	8,244.18	-
05/15/2024	-	-	1,000.00	1,000.00	-
06/30/2024	-	-	-	-	9,244.18
11/15/2024	5,000.00	5.000%	1,000.00	6,000.00	-
05/15/2025	-	-	875.00	875.00	-
06/30/2025	-	-	-	-	6,875.00
11/15/2025	5,000.00	5.000%	875.00	5,875.00	-
05/15/2026	-	-	750.00	750.00	-
06/30/2026	-	-	-	-	6,625.00
11/15/2026	5,000.00	5.000%	750.00	5,750.00	-
05/15/2027	-	-	625.00	625.00	-
06/30/2027	-	-	-	-	6,375.00
11/15/2027	5,000.00	5.000%	625.00	5,625.00	-
05/15/2028	-	-	500.00	500.00	-
06/30/2028	-	-	-	-	6,125.00
11/15/2028	5,000.00	5.000%	500.00	5,500.00	-
05/15/2029	-	-	375.00	375.00	-
06/30/2029	-	-	-	-	5,875.00
11/15/2029	5,000.00	5.000%	375.00	5,375.00	-
05/15/2030	-	-	250.00	250.00	-
06/30/2030	-	-	-	-	5,625.00
11/15/2030	5,000.00	5.000%	250.00	5,250.00	-
05/15/2031	-	-	125.00	125.00	-
06/30/2031	-	-	-	-	5,375.00
11/15/2031	5,000.00	5.000%	125.00	5,125.00	-
06/30/2032	-	-	-	-	5,125.00
Total	\$45,959.00	-	\$11,285.18	\$57,244.18	-

Yield Statistics

Bond Year Dollars.....	\$225.70
Average Life.....	4.911 Years
Average Coupon.....	4.9999984%
Net Interest Cost (NIC).....	3.4970632%
True Interest Cost (TIC).....	3.3146166%
Bond Yield for Arbitrage Purposes.....	3.9117641%
All Inclusive Cost (AIC).....	3.3146166%

IRS Form 8038

Net Interest Cost.....	3.2031997%
Weighted Average Maturity.....	4.993 Years

City of Salem, Massachusetts

\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds

\$30,000 OTH and Artists Row Repairs (I) Dated November 17, 2022

Ch. 44, s. 7(1), auth. 7/13/2020

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	5,000.00	5.000%	1,491.67	6,491.67	-
05/15/2024	-	-	625.00	625.00	-
06/30/2024	-	-	-	-	7,116.67
11/15/2024	5,000.00	5.000%	625.00	5,625.00	-
05/15/2025	-	-	500.00	500.00	-
06/30/2025	-	-	-	-	6,125.00
11/15/2025	10,000.00	5.000%	500.00	10,500.00	-
05/15/2026	-	-	250.00	250.00	-
06/30/2026	-	-	-	-	10,750.00
11/15/2026	10,000.00	5.000%	250.00	10,250.00	-
06/30/2027	-	-	-	-	10,250.00
Total	\$30,000.00	-	\$4,241.67	\$34,241.67	-

Yield Statistics

Bond Year Dollars.....	\$84.83
Average Life.....	2.828 Years
Average Coupon.....	5.0000039%
Net Interest Cost (NIC).....	3.3158193%
True Interest Cost (TIC).....	3.1997830%
Bond Yield for Arbitrage Purposes.....	3.9117641%
All Inclusive Cost (AIC).....	3.1997830%

IRS Form 8038

Net Interest Cost.....	3.1460261%
Weighted Average Maturity.....	2.845 Years

City of Salem, Massachusetts

\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds

\$100,005 Artists Row Bathroom/OTH Basement Reno (I) Dated November 17, 2022

Ch. 44, s. 7(1), auth. 7/13/2020

Debt Service Schedule					
Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	20,005.00	5.000%	4,972.47	24,977.47	-
05/15/2024	-	-	2,000.00	2,000.00	-
06/30/2024	-	-	-	-	26,977.47
11/15/2024	25,000.00	5.000%	2,000.00	27,000.00	-
05/15/2025	-	-	1,375.00	1,375.00	-
06/30/2025	-	-	-	-	28,375.00
11/15/2025	25,000.00	5.000%	1,375.00	26,375.00	-
05/15/2026	-	-	750.00	750.00	-
06/30/2026	-	-	-	-	27,125.00
11/15/2026	30,000.00	5.000%	750.00	30,750.00	-
06/30/2027	-	-	-	-	30,750.00
Total	\$100,005.00	-	\$13,222.47	\$113,227.47	-

Yield Statistics

Bond Year Dollars.....	\$264.45
Average Life.....	2.644 Years
Average Coupon.....	4.9999997%
Net Interest Cost (NIC).....	3.3096235%
True Interest Cost (TIC).....	3.1958489%
Bond Yield for Arbitrage Purposes.....	3.9117641%
All Inclusive Cost (AIC).....	3.1958489%

IRS Form 8038

Net Interest Cost.....	3.1459611%
Weighted Average Maturity.....	2.663 Years

City of Salem, Massachusetts

\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds

\$900,000 Willows Restoration & Park Improvements (I) Dated November 17, 2022

Ch. 44, s. 7(1), auth. 7/13/2020

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	10,000.00	5.000%	41,107.85	51,107.85	-
05/15/2024	-	-	20,418.75	20,418.75	-
06/30/2024	-	-	-	-	71,526.60
11/15/2024	30,000.00	5.000%	20,418.75	50,418.75	-
05/15/2025	-	-	19,668.75	19,668.75	-
06/30/2025	-	-	-	-	70,087.50
11/15/2025	30,000.00	5.000%	19,668.75	49,668.75	-
05/15/2026	-	-	18,918.75	18,918.75	-
06/30/2026	-	-	-	-	68,587.50
11/15/2026	30,000.00	5.000%	18,918.75	48,918.75	-
05/15/2027	-	-	18,168.75	18,168.75	-
06/30/2027	-	-	-	-	67,087.50
11/15/2027	35,000.00	5.000%	18,168.75	53,168.75	-
05/15/2028	-	-	17,293.75	17,293.75	-
06/30/2028	-	-	-	-	70,462.50
11/15/2028	35,000.00	5.000%	17,293.75	52,293.75	-
05/15/2029	-	-	16,418.75	16,418.75	-
06/30/2029	-	-	-	-	68,712.50
11/15/2029	40,000.00	5.000%	16,418.75	56,418.75	-
05/15/2030	-	-	15,418.75	15,418.75	-
06/30/2030	-	-	-	-	71,837.50
11/15/2030	40,000.00	5.000%	15,418.75	55,418.75	-
05/15/2031	-	-	14,418.75	14,418.75	-
06/30/2031	-	-	-	-	69,837.50
11/15/2031	40,000.00	5.000%	14,418.75	54,418.75	-
05/15/2032	-	-	13,418.75	13,418.75	-
06/30/2032	-	-	-	-	67,837.50
11/15/2032	45,000.00	5.000%	13,418.75	58,418.75	-
05/15/2033	-	-	12,293.75	12,293.75	-
06/30/2033	-	-	-	-	70,712.50
11/15/2033	45,000.00	5.000%	12,293.75	57,293.75	-
05/15/2034	-	-	11,168.75	11,168.75	-
06/30/2034	-	-	-	-	68,462.50
11/15/2034	50,000.00	5.000%	11,168.75	61,168.75	-
05/15/2035	-	-	9,918.75	9,918.75	-
06/30/2035	-	-	-	-	71,087.50
11/15/2035	50,000.00	4.000%	9,918.75	59,918.75	-
05/15/2036	-	-	8,918.75	8,918.75	-
06/30/2036	-	-	-	-	68,837.50
11/15/2036	55,000.00	4.000%	8,918.75	63,918.75	-
05/15/2037	-	-	7,818.75	7,818.75	-
06/30/2037	-	-	-	-	71,737.50
11/15/2037	55,000.00	4.000%	7,818.75	62,818.75	-
05/15/2038	-	-	6,718.75	6,718.75	-
06/30/2038	-	-	-	-	69,537.50
11/15/2038	55,000.00	4.125%	6,718.75	61,718.75	-
05/15/2039	-	-	5,584.38	5,584.38	-
06/30/2039	-	-	-	-	67,303.13
11/15/2039	60,000.00	4.250%	5,584.38	65,584.38	-
05/15/2040	-	-	4,309.38	4,309.38	-
06/30/2040	-	-	-	-	69,893.76
11/15/2040	60,000.00	4.375%	4,309.38	64,309.38	-
05/15/2041	-	-	2,996.88	2,996.88	-
06/30/2041	-	-	-	-	67,306.26
11/15/2041	65,000.00	4.375%	2,996.88	67,996.88	-
05/15/2042	-	-	1,575.00	1,575.00	-
06/30/2042	-	-	-	-	69,571.88
11/15/2042	70,000.00	4.500%	1,575.00	71,575.00	-
06/30/2043	-	-	-	-	71,575.00
Total	\$900,000.00	-	\$492,001.63	\$1,392,001.63	-

Yield Statistics

Bond Year Dollars.....	\$11,025.00
Average Life.....	12.250 Years
Average Coupon.....	4.4625998%
Net Interest Cost (NIC).....	4.1352737%
True Interest Cost (TIC).....	4.0418402%



**City of Salem, Massachusetts**

*\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds*

*\$27,727 Cameras - Community/Police (I) Dated November 17, 2022*

*Ch. 44, s. 7(1), auth. 7/13/2020*

**Debt Service Schedule**

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	2,727.00	5.000%	1,378.65	4,105.65	-
05/15/2024	-	-	625.00	625.00	-
06/30/2024	-	-	-	-	4,730.65
11/15/2024	5,000.00	5.000%	625.00	5,625.00	-
05/15/2025	-	-	500.00	500.00	-
06/30/2025	-	-	-	-	6,125.00
11/15/2025	10,000.00	5.000%	500.00	10,500.00	-
05/15/2026	-	-	250.00	250.00	-
06/30/2026	-	-	-	-	10,750.00
11/15/2026	10,000.00	5.000%	250.00	10,250.00	-
06/30/2027	-	-	-	-	10,250.00
Total	\$27,727.00	-	\$4,128.65	\$31,855.65	-

**Yield Statistics**

Bond Year Dollars.....	\$82.57
Average Life.....	2.978 Years
Average Coupon.....	5.0000024%
Net Interest Cost (NIC).....	3.3191858%
True Interest Cost (TIC).....	3.2022322%
Bond Yield for Arbitrage Purposes.....	3.9117641%
All Inclusive Cost (AIC).....	3.2022322%

**IRS Form 8038**

Net Interest Cost.....	3.1462784%
Weighted Average Maturity.....	2.992 Years

City of Salem, Massachusetts

\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds

\$100,000 Court Renovations (I) Dated November 17, 2022

Ch. 44, s. 7(1), auth. 7/13/2020

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	5,000.00	5.000%	4,655.24	9,655.24	-
05/15/2024	-	-	2,215.63	2,215.63	-
06/30/2024	-	-	-	-	11,870.87
11/15/2024	5,000.00	5.000%	2,215.63	7,215.63	-
05/15/2025	-	-	2,090.63	2,090.63	-
06/30/2025	-	-	-	-	9,306.26
11/15/2025	5,000.00	5.000%	2,090.63	7,090.63	-
05/15/2026	-	-	1,965.63	1,965.63	-
06/30/2026	-	-	-	-	9,056.26
11/15/2026	5,000.00	5.000%	1,965.63	6,965.63	-
05/15/2027	-	-	1,840.63	1,840.63	-
06/30/2027	-	-	-	-	8,806.26
11/15/2027	5,000.00	5.000%	1,840.63	6,840.63	-
05/15/2028	-	-	1,715.63	1,715.63	-
06/30/2028	-	-	-	-	8,556.26
11/15/2028	5,000.00	5.000%	1,715.63	6,715.63	-
05/15/2029	-	-	1,590.63	1,590.63	-
06/30/2029	-	-	-	-	8,306.26
11/15/2029	5,000.00	5.000%	1,590.63	6,590.63	-
05/15/2030	-	-	1,465.63	1,465.63	-
06/30/2030	-	-	-	-	8,056.26
11/15/2030	5,000.00	5.000%	1,465.63	6,465.63	-
05/15/2031	-	-	1,340.63	1,340.63	-
06/30/2031	-	-	-	-	7,806.26
11/15/2031	5,000.00	5.000%	1,340.63	6,340.63	-
05/15/2032	-	-	1,215.63	1,215.63	-
06/30/2032	-	-	-	-	7,556.26
11/15/2032	5,000.00	5.000%	1,215.63	6,215.63	-
05/15/2033	-	-	1,090.63	1,090.63	-
06/30/2033	-	-	-	-	7,306.26
11/15/2033	5,000.00	5.000%	1,090.63	6,090.63	-
05/15/2034	-	-	965.63	965.63	-
06/30/2034	-	-	-	-	7,056.26
11/15/2034	5,000.00	5.000%	965.63	5,965.63	-
05/15/2035	-	-	840.63	840.63	-
06/30/2035	-	-	-	-	6,806.26
11/15/2035	5,000.00	4.000%	840.63	5,840.63	-
05/15/2036	-	-	740.63	740.63	-
06/30/2036	-	-	-	-	6,581.26
11/15/2036	5,000.00	4.000%	740.63	5,740.63	-
05/15/2037	-	-	640.63	640.63	-
06/30/2037	-	-	-	-	6,381.26
11/15/2037	5,000.00	4.000%	640.63	5,640.63	-
05/15/2038	-	-	540.63	540.63	-
06/30/2038	-	-	-	-	6,181.26
11/15/2038	5,000.00	4.125%	540.63	5,540.63	-
05/15/2039	-	-	437.50	437.50	-
06/30/2039	-	-	-	-	5,978.13
11/15/2039	5,000.00	4.250%	437.50	5,437.50	-
05/15/2040	-	-	331.25	331.25	-
06/30/2040	-	-	-	-	5,768.75
11/15/2040	5,000.00	4.375%	331.25	5,331.25	-
05/15/2041	-	-	221.88	221.88	-
06/30/2041	-	-	-	-	5,553.13
11/15/2041	5,000.00	4.375%	221.88	5,221.88	-
05/15/2042	-	-	112.50	112.50	-
06/30/2042	-	-	-	-	5,334.38
11/15/2042	5,000.00	4.500%	112.50	5,112.50	-
06/30/2043	-	-	-	-	5,112.50
Total	\$100,000.00	-	\$47,380.40	\$147,380.40	-

Yield Statistics

Bond Year Dollars.....	\$1,049.44
Average Life.....	10.494 Years
Average Coupon.....	4.5148078%
Net Interest Cost (NIC).....	4.0654320%
True Interest Cost (TIC).....	3.9505201%

## City of Salem, Massachusetts

*\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds*

*\$68,500 New 29 Passenger Buses (I) Dated November 17, 2022*

*Ch. 44, s. 7(1), auth. 7/13/2020*

### Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	13,500.00	5.000%	3,405.97	16,905.97	-
05/15/2024	-	-	1,375.00	1,375.00	-
06/30/2024	-	-	-	-	18,280.97
11/15/2024	15,000.00	5.000%	1,375.00	16,375.00	-
05/15/2025	-	-	1,000.00	1,000.00	-
06/30/2025	-	-	-	-	17,375.00
11/15/2025	20,000.00	5.000%	1,000.00	21,000.00	-
05/15/2026	-	-	500.00	500.00	-
06/30/2026	-	-	-	-	21,500.00
11/15/2026	20,000.00	5.000%	500.00	20,500.00	-
06/30/2027	-	-	-	-	20,500.00
Total	\$68,500.00	-	\$9,155.97	\$77,655.97	-

### Yield Statistics

Bond Year Dollars.....	\$183.12
Average Life.....	2.673 Years
Average Coupon.....	4.9999988%
Net Interest Cost (NIC).....	3.3098997%
True Interest Cost (TIC).....	3.1959459%
Bond Yield for Arbitrage Purposes.....	3.9117641%
All Inclusive Cost (AIC).....	3.1959459%

### IRS Form 8038

Net Interest Cost.....	3.1455514%
Weighted Average Maturity.....	2.691 Years

City of Salem, Massachusetts

\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds

\$1,114,500 Signature Parks Improvement Program I (I) Dated November 17, 2022

Ch. 44, s. 7(1), auth. 12/11/2020

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	9,500.00	5.000%	50,872.05	60,372.05	-
05/15/2024	-	-	25,340.63	25,340.63	-
06/30/2024	-	-	-	-	85,712.68
11/15/2024	35,000.00	5.000%	25,340.63	60,340.63	-
05/15/2025	-	-	24,465.63	24,465.63	-
06/30/2025	-	-	-	-	84,806.26
11/15/2025	40,000.00	5.000%	24,465.63	64,465.63	-
05/15/2026	-	-	23,465.63	23,465.63	-
06/30/2026	-	-	-	-	87,931.26
11/15/2026	40,000.00	5.000%	23,465.63	63,465.63	-
05/15/2027	-	-	22,465.63	22,465.63	-
06/30/2027	-	-	-	-	85,931.26
11/15/2027	45,000.00	5.000%	22,465.63	67,465.63	-
05/15/2028	-	-	21,340.63	21,340.63	-
06/30/2028	-	-	-	-	88,806.26
11/15/2028	45,000.00	5.000%	21,340.63	66,340.63	-
05/15/2029	-	-	20,215.63	20,215.63	-
06/30/2029	-	-	-	-	86,556.26
11/15/2029	45,000.00	5.000%	20,215.63	65,215.63	-
05/15/2030	-	-	19,090.63	19,090.63	-
06/30/2030	-	-	-	-	84,306.26
11/15/2030	50,000.00	5.000%	19,090.63	69,090.63	-
05/15/2031	-	-	17,840.63	17,840.63	-
06/30/2031	-	-	-	-	86,931.26
11/15/2031	50,000.00	5.000%	17,840.63	67,840.63	-
05/15/2032	-	-	16,590.63	16,590.63	-
06/30/2032	-	-	-	-	84,431.26
11/15/2032	55,000.00	5.000%	16,590.63	71,590.63	-
05/15/2033	-	-	15,215.63	15,215.63	-
06/30/2033	-	-	-	-	86,806.26
11/15/2033	55,000.00	5.000%	15,215.63	70,215.63	-
05/15/2034	-	-	13,840.63	13,840.63	-
06/30/2034	-	-	-	-	84,056.26
11/15/2034	60,000.00	5.000%	13,840.63	73,840.63	-
05/15/2035	-	-	12,340.63	12,340.63	-
06/30/2035	-	-	-	-	86,181.26
11/15/2035	65,000.00	4.000%	12,340.63	77,340.63	-
05/15/2036	-	-	11,040.63	11,040.63	-
06/30/2036	-	-	-	-	88,381.26
11/15/2036	65,000.00	4.000%	11,040.63	76,040.63	-
05/15/2037	-	-	9,740.63	9,740.63	-
06/30/2037	-	-	-	-	85,781.26
11/15/2037	70,000.00	4.000%	9,740.63	79,740.63	-
05/15/2038	-	-	8,340.63	8,340.63	-
06/30/2038	-	-	-	-	88,081.26
11/15/2038	70,000.00	4.125%	8,340.63	78,340.63	-
05/15/2039	-	-	6,896.88	6,896.88	-
06/30/2039	-	-	-	-	85,237.51
11/15/2039	75,000.00	4.250%	6,896.88	81,896.88	-
05/15/2040	-	-	5,303.13	5,303.13	-
06/30/2040	-	-	-	-	87,200.01
11/15/2040	75,000.00	4.375%	5,303.13	80,303.13	-
05/15/2041	-	-	3,662.50	3,662.50	-
06/30/2041	-	-	-	-	83,965.63
11/15/2041	80,000.00	4.375%	3,662.50	83,662.50	-
05/15/2042	-	-	1,912.50	1,912.50	-
06/30/2042	-	-	-	-	85,575.00
11/15/2042	85,000.00	4.500%	1,912.50	86,912.50	-
06/30/2043	-	-	-	-	86,912.50
Total	\$1,114,500.00	-	\$609,090.97	\$1,723,590.97	-

Yield Statistics

Bond Year Dollars.....	\$13,658.31
Average Life.....	12.255 Years
Average Coupon.....	4.4594906%
Net Interest Cost (NIC).....	4.1340456%
True Interest Cost (TIC).....	4.0413242%

**City of Salem, Massachusetts**

*\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds*  
*\$81,500 Signature Parks Improvement Program II (I) Dated November 17, 2022*  
*Ch. 44, s. 7(1), auth. 12/11/2020*

**Debt Service Schedule**

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	6,500.00	5.000%	3,853.47	10,353.47	-
05/15/2024	-	-	1,775.00	1,775.00	-
06/30/2024	-	-	-	-	12,128.47
11/15/2024	5,000.00	5.000%	1,775.00	6,775.00	-
05/15/2025	-	-	1,650.00	1,650.00	-
06/30/2025	-	-	-	-	8,425.00
11/15/2025	5,000.00	5.000%	1,650.00	6,650.00	-
05/15/2026	-	-	1,525.00	1,525.00	-
06/30/2026	-	-	-	-	8,175.00
11/15/2026	5,000.00	5.000%	1,525.00	6,525.00	-
05/15/2027	-	-	1,400.00	1,400.00	-
06/30/2027	-	-	-	-	7,925.00
11/15/2027	5,000.00	5.000%	1,400.00	6,400.00	-
05/15/2028	-	-	1,275.00	1,275.00	-
06/30/2028	-	-	-	-	7,675.00
11/15/2028	5,000.00	5.000%	1,275.00	6,275.00	-
05/15/2029	-	-	1,150.00	1,150.00	-
06/30/2029	-	-	-	-	7,425.00
11/15/2029	5,000.00	5.000%	1,150.00	6,150.00	-
05/15/2030	-	-	1,025.00	1,025.00	-
06/30/2030	-	-	-	-	7,175.00
11/15/2030	5,000.00	5.000%	1,025.00	6,025.00	-
05/15/2031	-	-	900.00	900.00	-
06/30/2031	-	-	-	-	6,925.00
11/15/2031	5,000.00	5.000%	900.00	5,900.00	-
05/15/2032	-	-	775.00	775.00	-
06/30/2032	-	-	-	-	6,675.00
11/15/2032	5,000.00	5.000%	775.00	5,775.00	-
05/15/2033	-	-	650.00	650.00	-
06/30/2033	-	-	-	-	6,425.00
11/15/2033	5,000.00	5.000%	650.00	5,650.00	-
05/15/2034	-	-	525.00	525.00	-
06/30/2034	-	-	-	-	6,175.00
11/15/2034	5,000.00	5.000%	525.00	5,525.00	-
05/15/2035	-	-	400.00	400.00	-
06/30/2035	-	-	-	-	5,925.00
11/15/2035	10,000.00	4.000%	400.00	10,400.00	-
05/15/2036	-	-	200.00	200.00	-
06/30/2036	-	-	-	-	10,600.00
11/15/2036	10,000.00	4.000%	200.00	10,200.00	-
06/30/2037	-	-	-	-	10,200.00
Total	\$81,500.00	-	\$30,353.47	\$111,853.47	-

**Yield Statistics**

Bond Year Dollars.....	\$661.05
Average Life.....	8.111 Years
Average Coupon.....	4.5917249%
Net Interest Cost (NIC).....	3.8451580%
True Interest Cost (TIC).....	3.7027467%
Bond Yield for Arbitrage Purposes.....	3.9117641%
All Inclusive Cost (AIC).....	3.7027467%

City of Salem, Massachusetts

\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds

\$30,538 Signature Parks Improvement Program III (I) Dated November 17, 2022

Ch. 44, s. 7(1), auth. 12/11/2020

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	5,538.00	5.000%	1,518.42	7,056.42	-
05/15/2024	-	-	625.00	625.00	-
06/30/2024	-	-	-	-	7,681.42
11/15/2024	5,000.00	5.000%	625.00	5,625.00	-
05/15/2025	-	-	500.00	500.00	-
06/30/2025	-	-	-	-	6,125.00
11/15/2025	10,000.00	5.000%	500.00	10,500.00	-
05/15/2026	-	-	250.00	250.00	-
06/30/2026	-	-	-	-	10,750.00
11/15/2026	10,000.00	5.000%	250.00	10,250.00	-
06/30/2027	-	-	-	-	10,250.00
Total	\$30,538.00	-	\$4,268.42	\$34,806.42	-

Yield Statistics

Bond Year Dollars.....	\$85.37
Average Life.....	2.795 Years
Average Coupon.....	5.0000033%
Net Interest Cost (NIC).....	3.3150461%
True Interest Cost (TIC).....	3.1992204%
Bond Yield for Arbitrage Purposes.....	3.9117641%
All Inclusive Cost (AIC).....	3.1992204%

IRS Form 8038

Net Interest Cost.....	3.1459660%
Weighted Average Maturity.....	2.813 Years

**City of Salem, Massachusetts**  
**\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds**  
**\$986,860 Roads Sidewalks Crosswalks (Non Chapter 90) I (I) Dated November 17, 20**  
**Ch. 44, s. 7(1), auth. 6/25/2021**

**Debt Service Schedule**

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	26,860.00	5.000%	47,179.43	74,039.43	-
05/15/2024	-	-	23,050.00	23,050.00	-
06/30/2024	-	-	-	-	97,089.43
11/15/2024	55,000.00	5.000%	23,050.00	78,050.00	-
05/15/2025	-	-	21,675.00	21,675.00	-
06/30/2025	-	-	-	-	99,725.00
11/15/2025	55,000.00	5.000%	21,675.00	76,675.00	-
05/15/2026	-	-	20,300.00	20,300.00	-
06/30/2026	-	-	-	-	96,975.00
11/15/2026	60,000.00	5.000%	20,300.00	80,300.00	-
05/15/2027	-	-	18,800.00	18,800.00	-
06/30/2027	-	-	-	-	99,100.00
11/15/2027	65,000.00	5.000%	18,800.00	83,800.00	-
05/15/2028	-	-	17,175.00	17,175.00	-
06/30/2028	-	-	-	-	100,975.00
11/15/2028	65,000.00	5.000%	17,175.00	82,175.00	-
05/15/2029	-	-	15,550.00	15,550.00	-
06/30/2029	-	-	-	-	97,725.00
11/15/2029	70,000.00	5.000%	15,550.00	85,550.00	-
05/15/2030	-	-	13,800.00	13,800.00	-
06/30/2030	-	-	-	-	99,350.00
11/15/2030	70,000.00	5.000%	13,800.00	83,800.00	-
05/15/2031	-	-	12,050.00	12,050.00	-
06/30/2031	-	-	-	-	95,850.00
11/15/2031	75,000.00	5.000%	12,050.00	87,050.00	-
05/15/2032	-	-	10,175.00	10,175.00	-
06/30/2032	-	-	-	-	97,225.00
11/15/2032	80,000.00	5.000%	10,175.00	90,175.00	-
05/15/2033	-	-	8,175.00	8,175.00	-
06/30/2033	-	-	-	-	98,350.00
11/15/2033	85,000.00	5.000%	8,175.00	93,175.00	-
05/15/2034	-	-	6,050.00	6,050.00	-
06/30/2034	-	-	-	-	99,225.00
11/15/2034	90,000.00	5.000%	6,050.00	96,050.00	-
05/15/2035	-	-	3,800.00	3,800.00	-
06/30/2035	-	-	-	-	99,850.00
11/15/2035	95,000.00	4.000%	3,800.00	98,800.00	-
05/15/2036	-	-	1,900.00	1,900.00	-
06/30/2036	-	-	-	-	100,700.00
11/15/2036	95,000.00	4.000%	1,900.00	96,900.00	-
06/30/2037	-	-	-	-	96,900.00
Total	\$986,860.00	-	\$392,179.43	\$1,379,039.43	-

**Yield Statistics**

Bond Year Dollars.....	\$8,356.38
Average Life.....	8.468 Years
Average Coupon.....	4.6931752%
Net Interest Cost (NIC).....	3.8528329%
True Interest Cost (TIC).....	3.6899957%
Bond Yield for Arbitrage Purposes.....	3.9117641%
All Inclusive Cost (AIC).....	3.6899957%

**City of Salem, Massachusetts**

*\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds  
\$243,898 Roads Sidewalks Crosswalks (Non Chapter 90) II (I) Dated November 17, 2  
Ch. 44, s. 7(1), auth. 6/25/2021*

**Debt Service Schedule**

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	3,898.00	5.000%	11,480.76	15,378.76	-
05/15/2024	-	-	5,675.00	5,675.00	-
06/30/2024	-	-	-	-	21,053.76
11/15/2024	10,000.00	5.000%	5,675.00	15,675.00	-
05/15/2025	-	-	5,425.00	5,425.00	-
06/30/2025	-	-	-	-	21,100.00
11/15/2025	15,000.00	5.000%	5,425.00	20,425.00	-
05/15/2026	-	-	5,050.00	5,050.00	-
06/30/2026	-	-	-	-	25,475.00
11/15/2026	15,000.00	5.000%	5,050.00	20,050.00	-
05/15/2027	-	-	4,675.00	4,675.00	-
06/30/2027	-	-	-	-	24,725.00
11/15/2027	15,000.00	5.000%	4,675.00	19,675.00	-
05/15/2028	-	-	4,300.00	4,300.00	-
06/30/2028	-	-	-	-	23,975.00
11/15/2028	15,000.00	5.000%	4,300.00	19,300.00	-
05/15/2029	-	-	3,925.00	3,925.00	-
06/30/2029	-	-	-	-	23,225.00
11/15/2029	15,000.00	5.000%	3,925.00	18,925.00	-
05/15/2030	-	-	3,550.00	3,550.00	-
06/30/2030	-	-	-	-	22,475.00
11/15/2030	15,000.00	5.000%	3,550.00	18,550.00	-
05/15/2031	-	-	3,175.00	3,175.00	-
06/30/2031	-	-	-	-	21,725.00
11/15/2031	15,000.00	5.000%	3,175.00	18,175.00	-
05/15/2032	-	-	2,800.00	2,800.00	-
06/30/2032	-	-	-	-	20,975.00
11/15/2032	20,000.00	5.000%	2,800.00	22,800.00	-
05/15/2033	-	-	2,300.00	2,300.00	-
06/30/2033	-	-	-	-	25,100.00
11/15/2033	20,000.00	5.000%	2,300.00	22,300.00	-
05/15/2034	-	-	1,800.00	1,800.00	-
06/30/2034	-	-	-	-	24,100.00
11/15/2034	20,000.00	5.000%	1,800.00	21,800.00	-
05/15/2035	-	-	1,300.00	1,300.00	-
06/30/2035	-	-	-	-	23,100.00
11/15/2035	20,000.00	4.000%	1,300.00	21,300.00	-
05/15/2036	-	-	900.00	900.00	-
06/30/2036	-	-	-	-	22,200.00
11/15/2036	20,000.00	4.000%	900.00	20,900.00	-
05/15/2037	-	-	500.00	500.00	-
06/30/2037	-	-	-	-	21,400.00
11/15/2037	25,000.00	4.000%	500.00	25,500.00	-
06/30/2038	-	-	-	-	25,500.00
Total	\$243,898.00	-	\$102,230.76	\$346,128.76	-

**Yield Statistics**

Bond Year Dollars.....	\$2,227.54
Average Life.....	9.133 Years
Average Coupon.....	4.5893956%
Net Interest Cost (NIC).....	3.8888210%
True Interest Cost (TIC).....	3.7474154%
Bond Yield for Arbitrage Purposes.....	3.9117641%
All Inclusive Cost (AIC).....	3.7474154%



## City of Salem, Massachusetts

*\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds*

*\$200,000 McGrath Park Soils Redemption (I) Dated November 17, 2022*

*Ch. 44, s. 7(1), auth. 6/25/2021*

### Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	45,000.00	5.000%	9,944.44	54,944.44	-
05/15/2024	-	-	3,875.00	3,875.00	-
06/30/2024	-	-	-	-	58,819.44
11/15/2024	50,000.00	5.000%	3,875.00	53,875.00	-
05/15/2025	-	-	2,625.00	2,625.00	-
06/30/2025	-	-	-	-	56,500.00
11/15/2025	50,000.00	5.000%	2,625.00	52,625.00	-
05/15/2026	-	-	1,375.00	1,375.00	-
06/30/2026	-	-	-	-	54,000.00
11/15/2026	55,000.00	5.000%	1,375.00	56,375.00	-
06/30/2027	-	-	-	-	56,375.00
Total	\$200,000.00	-	\$25,694.44	\$225,694.44	-

### Yield Statistics

Bond Year Dollars.....	\$513.89
Average Life.....	2.569 Years
Average Coupon.....	4.9999991%
Net Interest Cost (NIC).....	3.3064716%
True Interest Cost (TIC).....	3.1937024%
Bond Yield for Arbitrage Purposes.....	3.9117641%
All Inclusive Cost (AIC).....	3.1937024%

### IRS Form 8038

Net Interest Cost.....	3.1455073%
Weighted Average Maturity.....	2.588 Years

**City of Salem, Massachusetts**  
**\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds**  
**\$119,429 Derby Street Complete Project Phase 3 (I) Dated November 17, 2022**  
**Ch. 44, s. 7(1), auth. 6/25/2021**

**Debt Service Schedule**

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	4,429.00	5.000%	5,739.39	10,168.39	-
05/15/2024	-	-	2,775.00	2,775.00	-
06/30/2024	-	-	-	-	12,943.39
11/15/2024	5,000.00	5.000%	2,775.00	7,775.00	-
05/15/2025	-	-	2,650.00	2,650.00	-
06/30/2025	-	-	-	-	10,425.00
11/15/2025	5,000.00	5.000%	2,650.00	7,650.00	-
05/15/2026	-	-	2,525.00	2,525.00	-
06/30/2026	-	-	-	-	10,175.00
11/15/2026	5,000.00	5.000%	2,525.00	7,525.00	-
05/15/2027	-	-	2,400.00	2,400.00	-
06/30/2027	-	-	-	-	9,925.00
11/15/2027	10,000.00	5.000%	2,400.00	12,400.00	-
05/15/2028	-	-	2,150.00	2,150.00	-
06/30/2028	-	-	-	-	14,550.00
11/15/2028	10,000.00	5.000%	2,150.00	12,150.00	-
05/15/2029	-	-	1,900.00	1,900.00	-
06/30/2029	-	-	-	-	14,050.00
11/15/2029	10,000.00	5.000%	1,900.00	11,900.00	-
05/15/2030	-	-	1,650.00	1,650.00	-
06/30/2030	-	-	-	-	13,550.00
11/15/2030	10,000.00	5.000%	1,650.00	11,650.00	-
05/15/2031	-	-	1,400.00	1,400.00	-
06/30/2031	-	-	-	-	13,050.00
11/15/2031	10,000.00	5.000%	1,400.00	11,400.00	-
05/15/2032	-	-	1,150.00	1,150.00	-
06/30/2032	-	-	-	-	12,550.00
11/15/2032	10,000.00	5.000%	1,150.00	11,150.00	-
05/15/2033	-	-	900.00	900.00	-
06/30/2033	-	-	-	-	12,050.00
11/15/2033	10,000.00	5.000%	900.00	10,900.00	-
05/15/2034	-	-	650.00	650.00	-
06/30/2034	-	-	-	-	11,550.00
11/15/2034	10,000.00	5.000%	650.00	10,650.00	-
05/15/2035	-	-	400.00	400.00	-
06/30/2035	-	-	-	-	11,050.00
11/15/2035	10,000.00	4.000%	400.00	10,400.00	-
05/15/2036	-	-	200.00	200.00	-
06/30/2036	-	-	-	-	10,600.00
11/15/2036	10,000.00	4.000%	200.00	10,200.00	-
06/30/2037	-	-	-	-	10,200.00
Total	\$119,429.00	-	\$47,239.39	\$166,668.39	-

**Yield Statistics**

Bond Year Dollars.....	\$998.77
Average Life.....	8.363 Years
Average Coupon.....	4.7297779%
Net Interest Cost (NIC).....	3.8327115%
True Interest Cost (TIC).....	3.6624486%
Bond Yield for Arbitrage Purposes.....	3.9117641%
All Inclusive Cost (AIC).....	3.6624486%

## City of Salem, Massachusetts

*\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds*  
*\$34,595 Annual EquipmentLifeCycle Mgmt Program (City) (I) Dated November 17, 202*  
*Ch. 44, s. 7(1), auth. 6/25/2021*

### Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	4,595.00	5.000%	1,720.14	6,315.14	-
05/15/2024	-	-	750.00	750.00	-
06/30/2024	-	-	-	-	7,065.14
11/15/2024	5,000.00	5.000%	750.00	5,750.00	-
05/15/2025	-	-	625.00	625.00	-
06/30/2025	-	-	-	-	6,375.00
11/15/2025	5,000.00	5.000%	625.00	5,625.00	-
05/15/2026	-	-	500.00	500.00	-
06/30/2026	-	-	-	-	6,125.00
11/15/2026	5,000.00	5.000%	500.00	5,500.00	-
05/15/2027	-	-	375.00	375.00	-
06/30/2027	-	-	-	-	5,875.00
11/15/2027	5,000.00	5.000%	375.00	5,375.00	-
05/15/2028	-	-	250.00	250.00	-
06/30/2028	-	-	-	-	5,625.00
11/15/2028	5,000.00	5.000%	250.00	5,250.00	-
05/15/2029	-	-	125.00	125.00	-
06/30/2029	-	-	-	-	5,375.00
11/15/2029	5,000.00	5.000%	125.00	5,125.00	-
06/30/2030	-	-	-	-	5,125.00
Total	\$34,595.00	-	\$6,970.14	\$41,565.14	-

### Yield Statistics

Bond Year Dollars..... \$139.40  
Average Life..... 4.030 Years  
Average Coupon..... 4.9999998%

Net Interest Cost (NIC)..... 3.4150102%  
True Interest Cost (TIC)..... 3.2596409%  
Bond Yield for Arbitrage Purposes..... 3.9117641%  
All Inclusive Cost (AIC)..... 3.2596409%

### IRS Form 8038

Net Interest Cost..... 3.1688676%  
Weighted Average Maturity..... 4.082 Years

**City of Salem, Massachusetts**  
**\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds**  
**\$70,000 Traffic Calming Improvements (I) Dated November 17, 2022**  
**Ch. 44, s. 7(1), auth. 6/25/2021**

**Debt Service Schedule**

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	5,000.00	5.000%	3,381.11	8,381.11	-
05/15/2024	-	-	1,575.00	1,575.00	-
06/30/2024	-	-	-	-	9,956.11
11/15/2024	5,000.00	5.000%	1,575.00	6,575.00	-
05/15/2025	-	-	1,450.00	1,450.00	-
06/30/2025	-	-	-	-	8,025.00
11/15/2025	5,000.00	5.000%	1,450.00	6,450.00	-
05/15/2026	-	-	1,325.00	1,325.00	-
06/30/2026	-	-	-	-	7,775.00
11/15/2026	5,000.00	5.000%	1,325.00	6,325.00	-
05/15/2027	-	-	1,200.00	1,200.00	-
06/30/2027	-	-	-	-	7,525.00
11/15/2027	5,000.00	5.000%	1,200.00	6,200.00	-
05/15/2028	-	-	1,075.00	1,075.00	-
06/30/2028	-	-	-	-	7,275.00
11/15/2028	5,000.00	5.000%	1,075.00	6,075.00	-
05/15/2029	-	-	950.00	950.00	-
06/30/2029	-	-	-	-	7,025.00
11/15/2029	5,000.00	5.000%	950.00	5,950.00	-
05/15/2030	-	-	825.00	825.00	-
06/30/2030	-	-	-	-	6,775.00
11/15/2030	5,000.00	5.000%	825.00	5,825.00	-
05/15/2031	-	-	700.00	700.00	-
06/30/2031	-	-	-	-	6,525.00
11/15/2031	5,000.00	5.000%	700.00	5,700.00	-
05/15/2032	-	-	575.00	575.00	-
06/30/2032	-	-	-	-	6,275.00
11/15/2032	5,000.00	5.000%	575.00	5,575.00	-
05/15/2033	-	-	450.00	450.00	-
06/30/2033	-	-	-	-	6,025.00
11/15/2033	5,000.00	5.000%	450.00	5,450.00	-
05/15/2034	-	-	325.00	325.00	-
06/30/2034	-	-	-	-	5,775.00
11/15/2034	5,000.00	5.000%	325.00	5,325.00	-
05/15/2035	-	-	200.00	200.00	-
06/30/2035	-	-	-	-	5,525.00
11/15/2035	5,000.00	4.000%	200.00	5,200.00	-
05/15/2036	-	-	100.00	100.00	-
06/30/2036	-	-	-	-	5,300.00
11/15/2036	5,000.00	4.000%	100.00	5,100.00	-
06/30/2037	-	-	-	-	5,100.00
<b>Total</b>	<b>\$70,000.00</b>	<b>-</b>	<b>\$24,881.11</b>	<b>\$94,881.11</b>	<b>-</b>

**Yield Statistics**

Bond Year Dollars.....	\$524.61
Average Life.....	7.494 Years
Average Coupon.....	4.7427722%
Net Interest Cost (NIC).....	3.8071839%
True Interest Cost (TIC).....	3.6373310%
Bond Yield for Arbitrage Purposes.....	3.9117641%
All Inclusive Cost (AIC).....	3.6373310%

**City of Salem, Massachusetts**

*\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds*  
*\$1,580,000 Museum Place Garage Renovation Phase 2 (I) Dated November 17, 2022*  
*Ch. 44, s. 7(1), auth. 6/25/2021*

**Debt Service Schedule**

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	15,000.00	5.000%	72,128.30	87,128.30	-
05/15/2024	-	-	35,890.63	35,890.63	-
06/30/2024	-	-	-	-	123,018.93
11/15/2024	50,000.00	5.000%	35,890.63	85,890.63	-
05/15/2025	-	-	34,640.63	34,640.63	-
06/30/2025	-	-	-	-	120,531.26
11/15/2025	55,000.00	5.000%	34,640.63	89,640.63	-
05/15/2026	-	-	33,265.63	33,265.63	-
06/30/2026	-	-	-	-	122,906.26
11/15/2026	55,000.00	5.000%	33,265.63	88,265.63	-
05/15/2027	-	-	31,890.63	31,890.63	-
06/30/2027	-	-	-	-	120,156.26
11/15/2027	60,000.00	5.000%	31,890.63	91,890.63	-
05/15/2028	-	-	30,390.63	30,390.63	-
06/30/2028	-	-	-	-	122,281.26
11/15/2028	65,000.00	5.000%	30,390.63	95,390.63	-
05/15/2029	-	-	28,765.63	28,765.63	-
06/30/2029	-	-	-	-	124,156.26
11/15/2029	65,000.00	5.000%	28,765.63	93,765.63	-
05/15/2030	-	-	27,140.63	27,140.63	-
06/30/2030	-	-	-	-	120,906.26
11/15/2030	70,000.00	5.000%	27,140.63	97,140.63	-
05/15/2031	-	-	25,390.63	25,390.63	-
06/30/2031	-	-	-	-	122,531.26
11/15/2031	75,000.00	5.000%	25,390.63	100,390.63	-
05/15/2032	-	-	23,515.63	23,515.63	-
06/30/2032	-	-	-	-	123,906.26
11/15/2032	75,000.00	5.000%	23,515.63	98,515.63	-
05/15/2033	-	-	21,640.63	21,640.63	-
06/30/2033	-	-	-	-	120,156.26
11/15/2033	80,000.00	5.000%	21,640.63	101,640.63	-
05/15/2034	-	-	19,640.63	19,640.63	-
06/30/2034	-	-	-	-	121,281.26
11/15/2034	85,000.00	5.000%	19,640.63	104,640.63	-
05/15/2035	-	-	17,515.63	17,515.63	-
06/30/2035	-	-	-	-	122,156.26
11/15/2035	90,000.00	4.000%	17,515.63	107,515.63	-
05/15/2036	-	-	15,715.63	15,715.63	-
06/30/2036	-	-	-	-	123,231.26
11/15/2036	95,000.00	4.000%	15,715.63	110,715.63	-
05/15/2037	-	-	13,815.63	13,815.63	-
06/30/2037	-	-	-	-	124,531.26
11/15/2037	95,000.00	4.000%	13,815.63	108,815.63	-
05/15/2038	-	-	11,915.63	11,915.63	-
06/30/2038	-	-	-	-	120,731.26
11/15/2038	100,000.00	4.125%	11,915.63	111,915.63	-
05/15/2039	-	-	9,853.13	9,853.13	-
06/30/2039	-	-	-	-	121,768.76
11/15/2039	105,000.00	4.250%	9,853.13	114,853.13	-
05/15/2040	-	-	7,621.88	7,621.88	-
06/30/2040	-	-	-	-	122,475.01
11/15/2040	110,000.00	4.375%	7,621.88	117,621.88	-
05/15/2041	-	-	5,215.63	5,215.63	-
06/30/2041	-	-	-	-	122,837.51
11/15/2041	115,000.00	4.375%	5,215.63	120,215.63	-
05/15/2042	-	-	2,700.00	2,700.00	-
06/30/2042	-	-	-	-	122,915.63
11/15/2042	120,000.00	4.500%	2,700.00	122,700.00	-
06/30/2043	-	-	-	-	122,700.00
Total	\$1,580,000.00	-	\$865,178.48	\$2,445,178.48	-

**Yield Statistics**

Bond Year Dollars.....	\$19,396.22
Average Life.....	12.276 Years
Average Coupon.....	4.4605515%
Net Interest Cost (NIC).....	4.1354044%
True Interest Cost (TIC).....	4.0425785%

City of Salem, Massachusetts

\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds

\$578,300 South Harbor Garage Stair Replacement & ADA (I) Dated November 17, 2022

Ch. 44, s. 7(1), auth. 6/25/2021

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	3,300.00	5.000%	26,386.34	29,686.34	-
05/15/2024	-	-	13,184.38	13,184.38	-
06/30/2024	-	-	-	-	42,870.72
11/15/2024	20,000.00	5.000%	13,184.38	33,184.38	-
05/15/2025	-	-	12,684.38	12,684.38	-
06/30/2025	-	-	-	-	45,868.76
11/15/2025	20,000.00	5.000%	12,684.38	32,684.38	-
05/15/2026	-	-	12,184.38	12,184.38	-
06/30/2026	-	-	-	-	44,868.76
11/15/2026	20,000.00	5.000%	12,184.38	32,184.38	-
05/15/2027	-	-	11,684.38	11,684.38	-
06/30/2027	-	-	-	-	43,868.76
11/15/2027	20,000.00	5.000%	11,684.38	31,684.38	-
05/15/2028	-	-	11,184.38	11,184.38	-
06/30/2028	-	-	-	-	42,868.76
11/15/2028	25,000.00	5.000%	11,184.38	36,184.38	-
05/15/2029	-	-	10,559.38	10,559.38	-
06/30/2029	-	-	-	-	46,743.76
11/15/2029	25,000.00	5.000%	10,559.38	35,559.38	-
05/15/2030	-	-	9,934.38	9,934.38	-
06/30/2030	-	-	-	-	45,493.76
11/15/2030	25,000.00	5.000%	9,934.38	34,934.38	-
05/15/2031	-	-	9,309.38	9,309.38	-
06/30/2031	-	-	-	-	44,243.76
11/15/2031	25,000.00	5.000%	9,309.38	34,309.38	-
05/15/2032	-	-	8,684.38	8,684.38	-
06/30/2032	-	-	-	-	42,993.76
11/15/2032	30,000.00	5.000%	8,684.38	38,684.38	-
05/15/2033	-	-	7,934.38	7,934.38	-
06/30/2033	-	-	-	-	46,618.76
11/15/2033	30,000.00	5.000%	7,934.38	37,934.38	-
05/15/2034	-	-	7,184.38	7,184.38	-
06/30/2034	-	-	-	-	45,118.76
11/15/2034	30,000.00	5.000%	7,184.38	37,184.38	-
05/15/2035	-	-	6,434.38	6,434.38	-
06/30/2035	-	-	-	-	43,618.76
11/15/2035	35,000.00	4.000%	6,434.38	41,434.38	-
05/15/2036	-	-	5,734.38	5,734.38	-
06/30/2036	-	-	-	-	47,168.76
11/15/2036	35,000.00	4.000%	5,734.38	40,734.38	-
05/15/2037	-	-	5,034.38	5,034.38	-
06/30/2037	-	-	-	-	45,768.76
11/15/2037	35,000.00	4.000%	5,034.38	40,034.38	-
05/15/2038	-	-	4,334.38	4,334.38	-
06/30/2038	-	-	-	-	44,368.76
11/15/2038	35,000.00	4.125%	4,334.38	39,334.38	-
05/15/2039	-	-	3,612.50	3,612.50	-
06/30/2039	-	-	-	-	42,946.88
11/15/2039	40,000.00	4.250%	3,612.50	43,612.50	-
05/15/2040	-	-	2,762.50	2,762.50	-
06/30/2040	-	-	-	-	46,375.00
11/15/2040	40,000.00	4.375%	2,762.50	42,762.50	-
05/15/2041	-	-	1,887.50	1,887.50	-
06/30/2041	-	-	-	-	44,650.00
11/15/2041	40,000.00	4.375%	1,887.50	41,887.50	-
05/15/2042	-	-	1,012.50	1,012.50	-
06/30/2042	-	-	-	-	42,900.00
11/15/2042	45,000.00	4.500%	1,012.50	46,012.50	-
06/30/2043	-	-	-	-	46,012.50
Total	\$578,300.00	-	\$317,067.74	\$895,367.74	-

Yield Statistics

Bond Year Dollars.....	\$7,110.09
Average Life.....	12.295 Years
Average Coupon.....	4.4594072%
Net Interest Cost (NIC).....	4.1346812%
True Interest Cost (TIC).....	4.0419573%

**City of Salem, Massachusetts**  
**\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds**  
**\$84,417 MP & SH Garage Maintenance, Repairs, ADA (I) Dated November 17, 2022**  
**Ch. 44, s. 7(1), auth. 6/25/2021**

**Debt Service Schedule**

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	4,417.00	5.000%	3,967.44	8,384.44	-
05/15/2024	-	-	1,884.38	1,884.38	-
06/30/2024	-	-	-	-	10,268.82
11/15/2024	5,000.00	5.000%	1,884.38	6,884.38	-
05/15/2025	-	-	1,759.38	1,759.38	-
06/30/2025	-	-	-	-	8,643.76
11/15/2025	5,000.00	5.000%	1,759.38	6,759.38	-
05/15/2026	-	-	1,634.38	1,634.38	-
06/30/2026	-	-	-	-	8,393.76
11/15/2026	5,000.00	5.000%	1,634.38	6,634.38	-
05/15/2027	-	-	1,509.38	1,509.38	-
06/30/2027	-	-	-	-	8,143.76
11/15/2027	5,000.00	5.000%	1,509.38	6,509.38	-
05/15/2028	-	-	1,384.38	1,384.38	-
06/30/2028	-	-	-	-	7,893.76
11/15/2028	5,000.00	5.000%	1,384.38	6,384.38	-
05/15/2029	-	-	1,259.38	1,259.38	-
06/30/2029	-	-	-	-	7,643.76
11/15/2029	5,000.00	5.000%	1,259.38	6,259.38	-
05/15/2030	-	-	1,134.38	1,134.38	-
06/30/2030	-	-	-	-	7,393.76
11/15/2030	5,000.00	5.000%	1,134.38	6,134.38	-
05/15/2031	-	-	1,009.38	1,009.38	-
06/30/2031	-	-	-	-	7,143.76
11/15/2031	5,000.00	5.000%	1,009.38	6,009.38	-
05/15/2032	-	-	884.38	884.38	-
06/30/2032	-	-	-	-	6,893.76
11/15/2032	5,000.00	5.000%	884.38	5,884.38	-
05/15/2033	-	-	759.38	759.38	-
06/30/2033	-	-	-	-	6,643.76
11/15/2033	5,000.00	5.000%	759.38	5,759.38	-
05/15/2034	-	-	634.38	634.38	-
06/30/2034	-	-	-	-	6,393.76
11/15/2034	5,000.00	5.000%	634.38	5,634.38	-
05/15/2035	-	-	509.38	509.38	-
06/30/2035	-	-	-	-	6,143.76
11/15/2035	5,000.00	4.000%	509.38	5,509.38	-
05/15/2036	-	-	409.38	409.38	-
06/30/2036	-	-	-	-	5,918.76
11/15/2036	5,000.00	4.000%	409.38	5,409.38	-
05/15/2037	-	-	309.38	309.38	-
06/30/2037	-	-	-	-	5,718.76
11/15/2037	5,000.00	4.000%	309.38	5,309.38	-
05/15/2038	-	-	209.38	209.38	-
06/30/2038	-	-	-	-	5,518.76
11/15/2038	5,000.00	4.125%	209.38	5,209.38	-
05/15/2039	-	-	106.25	106.25	-
06/30/2039	-	-	-	-	5,315.63
11/15/2039	5,000.00	4.250%	106.25	5,106.25	-
06/30/2040	-	-	-	-	5,106.25
<b>Total</b>	<b>\$84,417.00</b>	<b>-</b>	<b>\$34,761.34</b>	<b>\$119,178.34</b>	<b>-</b>

**Yield Statistics**

Bond Year Dollars.....	\$763.95
Average Life.....	9.050 Years
Average Coupon.....	4.5502232%
Net Interest Cost (NIC).....	3.9260027%
True Interest Cost (TIC).....	3.7951086%
Bond Yield for Arbitrage Purposes.....	2.0117641%

City of Salem, Massachusetts

\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds

\$92,124 OTH Restorations & System design (I) Dated November 17, 2022

Ch. 44, s. 7(1), auth. 6/25/2021

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	17,124.00	5.000%	4,580.61	21,704.61	-
05/15/2024	-	-	1,875.00	1,875.00	-
06/30/2024	-	-	-	-	23,579.61
11/15/2024	25,000.00	5.000%	1,875.00	26,875.00	-
05/15/2025	-	-	1,250.00	1,250.00	-
06/30/2025	-	-	-	-	28,125.00
11/15/2025	25,000.00	5.000%	1,250.00	26,250.00	-
05/15/2026	-	-	625.00	625.00	-
06/30/2026	-	-	-	-	26,875.00
11/15/2026	25,000.00	5.000%	625.00	25,625.00	-
06/30/2027	-	-	-	-	25,625.00
Total	\$92,124.00	-	\$12,080.61	\$104,204.61	-

Yield Statistics

Bond Year Dollars.....	\$241.61
Average Life.....	2.623 Years
Average Coupon.....	5.0000000%
Net Interest Cost (NIC).....	3.3066997%
True Interest Cost (TIC).....	3.1940405%
Bond Yield for Arbitrage Purposes.....	3.9117641%
All Inclusive Cost (AIC).....	3.1940405%

IRS Form 8038

Net Interest Cost.....	3.1452906%
Weighted Average Maturity.....	2.640 Years



City of Salem, Massachusetts  
\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds  
\$45,760 Police & Fire Radio Communication System (I) Dated November 17, 2022  
Ch. 44, s. 7(1), auth. 6/25/2021

Debt Service Schedule					
Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	10,760.00	5.000%	2,275.29	13,035.29	-
05/15/2024	-	-	875.00	875.00	-
06/30/2024	-	-	-	-	13,910.29
11/15/2024	10,000.00	5.000%	875.00	10,875.00	-
05/15/2025	-	-	625.00	625.00	-
06/30/2025	-	-	-	-	11,500.00
11/15/2025	10,000.00	5.000%	625.00	10,625.00	-
05/15/2026	-	-	375.00	375.00	-
06/30/2026	-	-	-	-	11,000.00
11/15/2026	15,000.00	5.000%	375.00	15,375.00	-
06/30/2027	-	-	-	-	15,375.00
Total	\$45,760.00	-	\$6,025.29	\$51,785.29	-

Yield Statistics

Bond Year Dollars.....	\$120.51
Average Life.....	2.633 Years
Average Coupon.....	5.0000009%
Net Interest Cost (NIC).....	3.3121482%
True Interest Cost (TIC).....	3.1973010%
Bond Yield for Arbitrage Purposes.....	3.9117641%
All Inclusive Cost (AIC).....	3.1973010%

IRS Form 8038

Net Interest Cost.....	3.1466885%
Weighted Average Maturity.....	2.654 Years

City of Salem, Massachusetts

\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds

\$112,549 Police Vehicle Replacement Program (I) Dated November 17, 2022

Ch. 44, s. 7(1), auth. 6/25/2021

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	22,549.00	5.000%	5,596.19	28,145.19	-
05/15/2024	-	-	2,250.00	2,250.00	-
06/30/2024	-	-	-	-	30,395.19
11/15/2024	30,000.00	5.000%	2,250.00	32,250.00	-
05/15/2025	-	-	1,500.00	1,500.00	-
06/30/2025	-	-	-	-	33,750.00
11/15/2025	30,000.00	5.000%	1,500.00	31,500.00	-
05/15/2026	-	-	750.00	750.00	-
06/30/2026	-	-	-	-	32,250.00
11/15/2026	30,000.00	5.000%	750.00	30,750.00	-
06/30/2027	-	-	-	-	30,750.00
Total	\$112,549.00	-	\$14,596.19	\$127,145.19	-

Yield Statistics

Bond Year Dollars.....	\$291.92
Average Life.....	2.594 Years
Average Coupon.....	5.0000012%
Net Interest Cost (NIC).....	3.3059252%
True Interest Cost (TIC).....	3.1934737%
Bond Yield for Arbitrage Purposes.....	3.9117641%
All Inclusive Cost (AIC).....	3.1934737%

IRS Form 8038

Net Interest Cost.....	3.1452336%
Weighted Average Maturity.....	2.612 Years

City of Salem, Massachusetts

\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds

\$16,410 Annual Small Repairs, DPS & Cemeteries (I) Dated November 17, 2022

Ch. 44, s. 7(1), auth. 6/25/2021

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	6,410.00	5.000%	815.94	7,225.94	-
05/15/2024	-	-	250.00	250.00	-
06/30/2024	-	-	-	-	7,475.94
11/15/2024	5,000.00	5.000%	250.00	5,250.00	-
05/15/2025	-	-	125.00	125.00	-
06/30/2025	-	-	-	-	5,375.00
11/15/2025	5,000.00	5.000%	125.00	5,125.00	-
06/30/2026	-	-	-	-	5,125.00
Total	\$16,410.00	-	\$1,565.94	\$17,975.94	-

Yield Statistics

Bond Year Dollars.....	\$31.32
Average Life.....	1.909 Years
Average Coupon.....	4.9999947%
Net Interest Cost (NIC).....	3.2608175%
True Interest Cost (TIC).....	3.1634988%
Bond Yield for Arbitrage Purposes.....	3.9117641%
All Inclusive Cost (AIC).....	3.1634988%

IRS Form 8038

Net Interest Cost.....	3.1379633%
Weighted Average Maturity.....	1.920 Years

**City of Salem, Massachusetts**  
\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds  
\$420,000 Salem DPS Salt Shed Project (I) Dated November 17, 2022  
Ch. 44, s. 7(1), auth. 6/25/2021

**Debt Service Schedule**

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	5,000.00	5.000%	19,174.13	24,174.13	-
05/15/2024	-	-	9,515.63	9,515.63	-
06/30/2024	-	-	-	-	33,689.76
11/15/2024	15,000.00	5.000%	9,515.63	24,515.63	-
05/15/2025	-	-	9,140.63	9,140.63	-
06/30/2025	-	-	-	-	33,656.26
11/15/2025	15,000.00	5.000%	9,140.63	24,140.63	-
05/15/2026	-	-	8,765.63	8,765.63	-
06/30/2026	-	-	-	-	32,906.26
11/15/2026	15,000.00	5.000%	8,765.63	23,765.63	-
05/15/2027	-	-	8,390.63	8,390.63	-
06/30/2027	-	-	-	-	32,156.26
11/15/2027	15,000.00	5.000%	8,390.63	23,390.63	-
05/15/2028	-	-	8,015.63	8,015.63	-
06/30/2028	-	-	-	-	31,406.26
11/15/2028	15,000.00	5.000%	8,015.63	23,015.63	-
05/15/2029	-	-	7,640.63	7,640.63	-
06/30/2029	-	-	-	-	30,656.26
11/15/2029	20,000.00	5.000%	7,640.63	27,640.63	-
05/15/2030	-	-	7,140.63	7,140.63	-
06/30/2030	-	-	-	-	34,781.26
11/15/2030	20,000.00	5.000%	7,140.63	27,140.63	-
05/15/2031	-	-	6,640.63	6,640.63	-
06/30/2031	-	-	-	-	33,781.26
11/15/2031	20,000.00	5.000%	6,640.63	26,640.63	-
05/15/2032	-	-	6,140.63	6,140.63	-
06/30/2032	-	-	-	-	32,781.26
11/15/2032	20,000.00	5.000%	6,140.63	26,140.63	-
05/15/2033	-	-	5,640.63	5,640.63	-
06/30/2033	-	-	-	-	31,781.26
11/15/2033	20,000.00	5.000%	5,640.63	25,640.63	-
05/15/2034	-	-	5,140.63	5,140.63	-
06/30/2034	-	-	-	-	30,781.26
11/15/2034	20,000.00	5.000%	5,140.63	25,140.63	-
05/15/2035	-	-	4,640.63	4,640.63	-
06/30/2035	-	-	-	-	29,781.26
11/15/2035	25,000.00	4.000%	4,640.63	29,640.63	-
05/15/2036	-	-	4,140.63	4,140.63	-
06/30/2036	-	-	-	-	33,781.26
11/15/2036	25,000.00	4.000%	4,140.63	29,140.63	-
05/15/2037	-	-	3,640.63	3,640.63	-
06/30/2037	-	-	-	-	32,781.26
11/15/2037	25,000.00	4.000%	3,640.63	28,640.63	-
05/15/2038	-	-	3,140.63	3,140.63	-
06/30/2038	-	-	-	-	31,781.26
11/15/2038	25,000.00	4.125%	3,140.63	28,140.63	-
05/15/2039	-	-	2,625.00	2,625.00	-
06/30/2039	-	-	-	-	30,765.63
11/15/2039	30,000.00	4.250%	2,625.00	32,625.00	-
05/15/2040	-	-	1,987.50	1,987.50	-
06/30/2040	-	-	-	-	34,612.50
11/15/2040	30,000.00	4.375%	1,987.50	31,987.50	-
05/15/2041	-	-	1,331.25	1,331.25	-
06/30/2041	-	-	-	-	33,318.75
11/15/2041	30,000.00	4.375%	1,331.25	31,331.25	-
05/15/2042	-	-	675.00	675.00	-
06/30/2042	-	-	-	-	32,006.25
11/15/2042	30,000.00	4.500%	675.00	30,675.00	-
06/30/2043	-	-	-	-	30,675.00
Total	\$420,000.00	-	\$227,880.53	\$647,880.53	-

**Yield Statistics**

Bond Year Dollars.....	\$5,112.67
Average Life.....	12.173 Years
Average Coupon.....	4.4571756%
Net Interest Cost (NIC).....	4.1306190%
True Interest Cost (TIC).....	4.0379417%

City of Salem, Massachusetts  
\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds  
\$235,000 Replace Primary Sweeper (I) Dated November 17, 2022  
Ch. 44, s. 7(1), auth. 6/25/2021

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	50,000.00	5.000%	11,684.72	61,684.72	-
05/15/2024	-	-	4,625.00	4,625.00	-
06/30/2024	-	-	-	-	66,309.72
11/15/2024	60,000.00	5.000%	4,625.00	64,625.00	-
05/15/2025	-	-	3,125.00	3,125.00	-
06/30/2025	-	-	-	-	67,750.00
11/15/2025	60,000.00	5.000%	3,125.00	63,125.00	-
05/15/2026	-	-	1,625.00	1,625.00	-
06/30/2026	-	-	-	-	64,750.00
11/15/2026	65,000.00	5.000%	1,625.00	66,625.00	-
06/30/2027	-	-	-	-	66,625.00
Total	\$235,000.00	-	\$30,434.72	\$265,434.72	-

Yield Statistics

Bond Year Dollars.....	\$608.69
Average Life.....	2.590 Years
Average Coupon.....	4.9999996%
Net Interest Cost (NIC).....	3.3068513%
True Interest Cost (TIC).....	3.1940071%
Bond Yield for Arbitrage Purposes.....	3.9117641%
All Inclusive Cost (AIC).....	3.1940071%

IRS Form 8038

Net Interest Cost.....	3.1454995%
Weighted Average Maturity.....	2.609 Years

**City of Salem, Massachusetts**  
\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds  
\$337,585 Willows Pier (I) Dated November 17, 2022  
Ch. 44, s. 7(1), auth. 6/25/2021

**Debt Service Schedule**

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	2,585.00	5.000%	15,393.25	17,978.25	-
05/15/2024	-	-	7,675.00	7,675.00	-
06/30/2024	-	-	-	-	25,653.25
11/15/2024	10,000.00	5.000%	7,675.00	17,675.00	-
05/15/2025	-	-	7,425.00	7,425.00	-
06/30/2025	-	-	-	-	25,100.00
11/15/2025	10,000.00	5.000%	7,425.00	17,425.00	-
05/15/2026	-	-	7,175.00	7,175.00	-
06/30/2026	-	-	-	-	24,600.00
11/15/2026	10,000.00	5.000%	7,175.00	17,175.00	-
05/15/2027	-	-	6,925.00	6,925.00	-
06/30/2027	-	-	-	-	24,100.00
11/15/2027	15,000.00	5.000%	6,925.00	21,925.00	-
05/15/2028	-	-	6,550.00	6,550.00	-
06/30/2028	-	-	-	-	28,475.00
11/15/2028	15,000.00	5.000%	6,550.00	21,550.00	-
05/15/2029	-	-	6,175.00	6,175.00	-
06/30/2029	-	-	-	-	27,725.00
11/15/2029	15,000.00	5.000%	6,175.00	21,175.00	-
05/15/2030	-	-	5,800.00	5,800.00	-
06/30/2030	-	-	-	-	26,975.00
11/15/2030	15,000.00	5.000%	5,800.00	20,800.00	-
05/15/2031	-	-	5,425.00	5,425.00	-
06/30/2031	-	-	-	-	26,225.00
11/15/2031	15,000.00	5.000%	5,425.00	20,425.00	-
05/15/2032	-	-	5,050.00	5,050.00	-
06/30/2032	-	-	-	-	25,475.00
11/15/2032	15,000.00	5.000%	5,050.00	20,050.00	-
05/15/2033	-	-	4,675.00	4,675.00	-
06/30/2033	-	-	-	-	24,725.00
11/15/2033	15,000.00	5.000%	4,675.00	19,675.00	-
05/15/2034	-	-	4,300.00	4,300.00	-
06/30/2034	-	-	-	-	23,975.00
11/15/2034	20,000.00	5.000%	4,300.00	24,300.00	-
05/15/2035	-	-	3,800.00	3,800.00	-
06/30/2035	-	-	-	-	28,100.00
11/15/2035	20,000.00	4.000%	3,800.00	23,800.00	-
05/15/2036	-	-	3,400.00	3,400.00	-
06/30/2036	-	-	-	-	27,200.00
11/15/2036	20,000.00	4.000%	3,400.00	23,400.00	-
05/15/2037	-	-	3,000.00	3,000.00	-
06/30/2037	-	-	-	-	26,400.00
11/15/2037	20,000.00	4.000%	3,000.00	23,000.00	-
05/15/2038	-	-	2,600.00	2,600.00	-
06/30/2038	-	-	-	-	25,600.00
11/15/2038	20,000.00	4.125%	2,600.00	22,600.00	-
05/15/2039	-	-	2,187.50	2,187.50	-
06/30/2039	-	-	-	-	24,787.50
11/15/2039	25,000.00	4.250%	2,187.50	27,187.50	-
05/15/2040	-	-	1,656.25	1,656.25	-
06/30/2040	-	-	-	-	28,843.75
11/15/2040	25,000.00	4.375%	1,656.25	26,656.25	-
05/15/2041	-	-	1,109.38	1,109.38	-
06/30/2041	-	-	-	-	27,765.63
11/15/2041	25,000.00	4.375%	1,109.38	26,109.38	-
05/15/2042	-	-	562.50	562.50	-
06/30/2042	-	-	-	-	26,671.88
11/15/2042	25,000.00	4.500%	562.50	25,562.50	-
06/30/2043	-	-	-	-	25,562.50
Total	\$337,585.00	-	\$186,374.51	\$523,959.51	-

**Yield Statistics**

Bond Year Dollars.....	\$4,180.71
Average Life.....	12.384 Years
Average Coupon.....	4.4579636%
Net Interest Cost (NIC).....	4.1389735%
True Interest Cost (TIC).....	4.0475205%

City of Salem, Massachusetts

\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds

\$19,466 Citywide Roads, Sidewalks & Crosswalk non ch 90(I) Dated November 17, 20

Ch. 44, s. 7(1), auth. 6/27/2022

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	4,466.00	5.000%	967.89	5,433.89	-
05/15/2024	-	-	375.00	375.00	-
06/30/2024	-	-	-	-	5,808.89
11/15/2024	5,000.00	5.000%	375.00	5,375.00	-
05/15/2025	-	-	250.00	250.00	-
06/30/2025	-	-	-	-	5,625.00
11/15/2025	5,000.00	5.000%	250.00	5,250.00	-
05/15/2026	-	-	125.00	125.00	-
06/30/2026	-	-	-	-	5,375.00
11/15/2026	5,000.00	5.000%	125.00	5,125.00	-
06/30/2027	-	-	-	-	5,125.00
Total	\$19,466.00	-	\$2,467.89	\$21,933.89	-

Yield Statistics

Bond Year Dollars.....	\$49.36
Average Life.....	2.536 Years
Average Coupon.....	4.9999944%
Net Interest Cost (NIC).....	3.3043170%
True Interest Cost (TIC).....	3.1922984%
Bond Yield for Arbitrage Purposes.....	3.9117641%
All Inclusive Cost (AIC).....	3.1922984%

IRS Form 8038

Net Interest Cost.....	3.1451169%
Weighted Average Maturity.....	2.554 Years

City of Salem, Massachusetts

\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds

\$225,809 JD Front Loader (replacement of loader #41) (I) Dated November 17, 2022

Ch. 44, s. 7(1), auth. 6/27/2022

Debt Service Schedule					
Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	35,809.00	5.000%	11,227.73	47,036.73	-
05/15/2024	-	-	4,750.00	4,750.00	-
06/30/2024	-	-	-	-	51,786.73
11/15/2024	45,000.00	5.000%	4,750.00	49,750.00	-
05/15/2025	-	-	3,625.00	3,625.00	-
06/30/2025	-	-	-	-	53,375.00
11/15/2025	45,000.00	5.000%	3,625.00	48,625.00	-
05/15/2026	-	-	2,500.00	2,500.00	-
06/30/2026	-	-	-	-	51,125.00
11/15/2026	50,000.00	5.000%	2,500.00	52,500.00	-
05/15/2027	-	-	1,250.00	1,250.00	-
06/30/2027	-	-	-	-	53,750.00
11/15/2027	50,000.00	5.000%	1,250.00	51,250.00	-
06/30/2028	-	-	-	-	51,250.00
Total	\$225,809.00	-	\$35,477.73	\$261,286.73	-

Yield Statistics

Bond Year Dollars.....	\$709.55
Average Life.....	3.142 Years
Average Coupon.....	5.0000007%
Net Interest Cost (NIC).....	3.3391712%
True Interest Cost (TIC).....	3.2112131%
Bond Yield for Arbitrage Purposes.....	3.9117641%
All Inclusive Cost (AIC).....	3.2112131%

IRS Form 8038

Net Interest Cost.....	3.1454097%
Weighted Average Maturity.....	3.170 Years



City of Salem, Massachusetts

\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds

\$18,499 Schools-Site/Field Studies & Small repairs (I) Dated November 17, 2022

Ch. 44, s. 7(1), auth. 7/1/2019, amended 7/13/2020

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	3,499.00	5.000%	919.81	4,418.81	-
05/15/2024	-	-	375.00	375.00	-
06/30/2024	-	-	-	-	4,793.81
11/15/2024	5,000.00	5.000%	375.00	5,375.00	-
05/15/2025	-	-	250.00	250.00	-
06/30/2025	-	-	-	-	5,625.00
11/15/2025	5,000.00	5.000%	250.00	5,250.00	-
05/15/2026	-	-	125.00	125.00	-
06/30/2026	-	-	-	-	5,375.00
11/15/2026	5,000.00	5.000%	125.00	5,125.00	-
06/30/2027	-	-	-	-	5,125.00
Total	\$18,499.00	-	\$2,419.81	\$20,918.81	-

Yield Statistics

Bond Year Dollars.....	\$48.40
Average Life.....	2.616 Years
Average Coupon.....	4.9999971%
Net Interest Cost (NIC).....	3.3065180%
True Interest Cost (TIC).....	3.1939052%
Bond Yield for Arbitrage Purposes.....	3.9117641%
All Inclusive Cost (AIC).....	3.1939052%

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Net Interest Cost.....	3.1452698%
Weighted Average Maturity.....	2.634 Years

City of Salem, Massachusetts

\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds

\$14,629 Schools-Life Safety Studies & Small Repairs (I) Dated November 17, 2022

Ch. 44, s. 7(1), auth. 7/1/2019, amended 7/13/2020

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	4,629.00	5.000%	727.39	5,356.39	-
05/15/2024	-	-	250.00	250.00	-
06/30/2024	-	-	-	-	5,606.39
11/15/2024	5,000.00	5.000%	250.00	5,250.00	-
05/15/2025	-	-	125.00	125.00	-
06/30/2025	-	-	-	-	5,375.00
11/15/2025	5,000.00	5.000%	125.00	5,125.00	-
06/30/2026	-	-	-	-	5,125.00
Total	\$14,629.00	-	\$1,477.39	\$16,106.39	-

Yield Statistics

Bond Year Dollars.....	\$29.55
Average Life.....	2.020 Years
Average Coupon.....	5.0000122%
Net Interest Cost (NIC).....	3.2649211%
True Interest Cost (TIC).....	3.1666309%
Bond Yield for Arbitrage Purposes.....	3.9117641%
All Inclusive Cost (AIC).....	3.1666309%

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Net Interest Cost.....	3.1380783%
Weighted Average Maturity.....	2.030 Years

City of Salem, Massachusetts  
\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds  
\$62,606 Schools-Access/ADA/Architectural Studies (I) Dated November 17, 2022  
Ch. 44, s. 7(1), auth. 7/1/2019, amended 7/13/2020

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	12,606.00	5.000%	3,112.91	15,718.91	-
05/15/2024	-	-	1,250.00	1,250.00	-
06/30/2024	-	-	-	-	16,968.91
11/15/2024	15,000.00	5.000%	1,250.00	16,250.00	-
05/15/2025	-	-	875.00	875.00	-
06/30/2025	-	-	-	-	17,125.00
11/15/2025	15,000.00	5.000%	875.00	15,875.00	-
05/15/2026	-	-	500.00	500.00	-
06/30/2026	-	-	-	-	16,375.00
11/15/2026	20,000.00	5.000%	500.00	20,500.00	-
06/30/2027	-	-	-	-	20,500.00
Total	\$62,606.00	-	\$8,362.91	\$70,968.91	-

Yield Statistics

Bond Year Dollars.....	\$167.26
Average Life.....	2.672 Years
Average Coupon.....	5.0000003%
Net Interest Cost (NIC).....	3.3116944%
True Interest Cost (TIC).....	3.1971732%
Bond Yield for Arbitrage Purposes.....	3.9117641%
All Inclusive Cost (AIC).....	3.1971732%

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Net Interest Cost.....	3.1463781%
Weighted Average Maturity.....	2.691 Years

City of Salem, Massachusetts

\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds

\$108,825 IT Life cycle Management (School) (I) Dated November 17, 2022

Ch. 44, s. 7(1), auth. 7/13/2020

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	8,825.00	5.000%	5,411.02	14,236.02	-
05/15/2024	-	-	2,500.00	2,500.00	-
06/30/2024	-	-	-	-	16,736.02
11/15/2024	10,000.00	5.000%	2,500.00	12,500.00	-
05/15/2025	-	-	2,250.00	2,250.00	-
06/30/2025	-	-	-	-	14,750.00
11/15/2025	10,000.00	5.000%	2,250.00	12,250.00	-
05/15/2026	-	-	2,000.00	2,000.00	-
06/30/2026	-	-	-	-	14,250.00
11/15/2026	10,000.00	5.000%	2,000.00	12,000.00	-
05/15/2027	-	-	1,750.00	1,750.00	-
06/30/2027	-	-	-	-	13,750.00
11/15/2027	10,000.00	5.000%	1,750.00	11,750.00	-
05/15/2028	-	-	1,500.00	1,500.00	-
06/30/2028	-	-	-	-	13,250.00
11/15/2028	15,000.00	5.000%	1,500.00	16,500.00	-
05/15/2029	-	-	1,125.00	1,125.00	-
06/30/2029	-	-	-	-	17,625.00
11/15/2029	15,000.00	5.000%	1,125.00	16,125.00	-
05/15/2030	-	-	750.00	750.00	-
06/30/2030	-	-	-	-	16,875.00
11/15/2030	15,000.00	5.000%	750.00	15,750.00	-
05/15/2031	-	-	375.00	375.00	-
06/30/2031	-	-	-	-	16,125.00
11/15/2031	15,000.00	5.000%	375.00	15,375.00	-
06/30/2032	-	-	-	-	15,375.00
Total	\$108,825.00	-	\$29,911.02	\$138,736.02	-

Yield Statistics

Bond Year Dollars.....	\$598.22
Average Life.....	5.497 Years
Average Coupon.....	4.9999999%
Net Interest Cost (NIC).....	3.5194686%
True Interest Cost (TIC).....	3.3297875%
Bond Yield for Arbitrage Purposes.....	3.9117641%
All Inclusive Cost (AIC).....	3.3297875%

IRS Form 8038

Net Interest Cost.....	3.2106577%
Weighted Average Maturity.....	5.572 Years

City of Salem, Massachusetts

\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds

\$138,860 School Capital Repairs (I) Dated November 17, 2022

Ch. 44, s. 7(1), auth. 7/13/2020

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	28,860.00	5.000%	6,904.43	35,764.43	-
05/15/2024	-	-	2,750.00	2,750.00	-
06/30/2024	-	-	-	-	38,514.43
11/15/2024	35,000.00	5.000%	2,750.00	37,750.00	-
05/15/2025	-	-	1,875.00	1,875.00	-
06/30/2025	-	-	-	-	39,625.00
11/15/2025	35,000.00	5.000%	1,875.00	36,875.00	-
05/15/2026	-	-	1,000.00	1,000.00	-
06/30/2026	-	-	-	-	37,875.00
11/15/2026	40,000.00	5.000%	1,000.00	41,000.00	-
06/30/2027	-	-	-	-	41,000.00
Total	\$138,860.00	-	\$18,154.43	\$157,014.43	-

Yield Statistics

Bond Year Dollars.....	\$363.09
Average Life.....	2.615 Years
Average Coupon.....	5.0000006%
Net Interest Cost (NIC).....	3.3082067%
True Interest Cost (TIC).....	3.1949022%
Bond Yield for Arbitrage Purposes.....	3.9117641%
All Inclusive Cost (AIC).....	3.1949022%

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Net Interest Cost.....	3.1457350%
Weighted Average Maturity.....	2.633 Years

City of Salem, Massachusetts

\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds

\$74,966 School Building and Strategic Master Plan (I) Dated November 17, 2022

Ch. 44, s. 7(1), auth. 7/13/2020

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	14,966.00	5.000%	3,727.48	18,693.48	-
05/15/2024	-	-	1,500.00	1,500.00	-
06/30/2024	-	-	-	-	20,193.48
11/15/2024	20,000.00	5.000%	1,500.00	21,500.00	-
05/15/2025	-	-	1,000.00	1,000.00	-
06/30/2025	-	-	-	-	22,500.00
11/15/2025	20,000.00	5.000%	1,000.00	21,000.00	-
05/15/2026	-	-	500.00	500.00	-
06/30/2026	-	-	-	-	21,500.00
11/15/2026	20,000.00	5.000%	500.00	20,500.00	-
06/30/2027	-	-	-	-	20,500.00
Total	\$74,966.00	-	\$9,727.48	\$84,693.48	-

Yield Statistics

Bond Year Dollars.....	\$194.55
Average Life.....	2.595 Years
Average Coupon.....	5.0000020%
Net Interest Cost (NIC).....	3.3059655%
True Interest Cost (TIC).....	3.1935037%
Bond Yield for Arbitrage Purposes.....	3.9117641%
All Inclusive Cost (AIC).....	3.1935037%

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Net Interest Cost.....	3.1452381%
Weighted Average Maturity.....	2.613 Years

**City of Salem, Massachusetts**

\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds  
\$199,912 Salem High Bathroom renovations (I) Dated November 17, 2022  
Ch. 44, s. 7(1), auth. 7/13/2020

**Debt Service Schedule**

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	4,912.00	5.000%	9,138.30	14,050.30	-
05/15/2024	-	-	4,471.88	4,471.88	-
06/30/2024	-	-	-	-	18,522.18
11/15/2024	5,000.00	5.000%	4,471.88	9,471.88	-
05/15/2025	-	-	4,346.88	4,346.88	-
06/30/2025	-	-	-	-	13,818.76
11/15/2025	5,000.00	5.000%	4,346.88	9,346.88	-
05/15/2026	-	-	4,221.88	4,221.88	-
06/30/2026	-	-	-	-	13,568.76
11/15/2026	5,000.00	5.000%	4,221.88	9,221.88	-
05/15/2027	-	-	4,096.88	4,096.88	-
06/30/2027	-	-	-	-	13,318.76
11/15/2027	5,000.00	5.000%	4,096.88	9,096.88	-
05/15/2028	-	-	3,971.88	3,971.88	-
06/30/2028	-	-	-	-	13,068.76
11/15/2028	10,000.00	5.000%	3,971.88	13,971.88	-
05/15/2029	-	-	3,721.88	3,721.88	-
06/30/2029	-	-	-	-	17,693.76
11/15/2029	10,000.00	5.000%	3,721.88	13,721.88	-
05/15/2030	-	-	3,471.88	3,471.88	-
06/30/2030	-	-	-	-	17,193.76
11/15/2030	10,000.00	5.000%	3,471.88	13,471.88	-
05/15/2031	-	-	3,221.88	3,221.88	-
06/30/2031	-	-	-	-	16,693.76
11/15/2031	10,000.00	5.000%	3,221.88	13,221.88	-
05/15/2032	-	-	2,971.88	2,971.88	-
06/30/2032	-	-	-	-	16,193.76
11/15/2032	10,000.00	5.000%	2,971.88	12,971.88	-
05/15/2033	-	-	2,721.88	2,721.88	-
06/30/2033	-	-	-	-	15,693.76
11/15/2033	10,000.00	5.000%	2,721.88	12,721.88	-
05/15/2034	-	-	2,471.88	2,471.88	-
06/30/2034	-	-	-	-	15,193.76
11/15/2034	10,000.00	5.000%	2,471.88	12,471.88	-
05/15/2035	-	-	2,221.88	2,221.88	-
06/30/2035	-	-	-	-	14,693.76
11/15/2035	10,000.00	4.000%	2,221.88	12,221.88	-
05/15/2036	-	-	2,021.88	2,021.88	-
06/30/2036	-	-	-	-	14,243.76
11/15/2036	10,000.00	4.000%	2,021.88	12,021.88	-
05/15/2037	-	-	1,821.88	1,821.88	-
06/30/2037	-	-	-	-	13,843.76
11/15/2037	10,000.00	4.000%	1,821.88	11,821.88	-
05/15/2038	-	-	1,621.88	1,621.88	-
06/30/2038	-	-	-	-	13,443.76
11/15/2038	15,000.00	4.125%	1,621.88	16,621.88	-
05/15/2039	-	-	1,312.50	1,312.50	-
06/30/2039	-	-	-	-	17,934.38
11/15/2039	15,000.00	4.250%	1,312.50	16,312.50	-
05/15/2040	-	-	993.75	993.75	-
06/30/2040	-	-	-	-	17,306.25
11/15/2040	15,000.00	4.375%	993.75	15,993.75	-
05/15/2041	-	-	665.63	665.63	-
06/30/2041	-	-	-	-	16,659.38
11/15/2041	15,000.00	4.375%	665.63	15,665.63	-
05/15/2042	-	-	337.50	337.50	-
06/30/2042	-	-	-	-	16,003.13
11/15/2042	15,000.00	4.500%	337.50	15,337.50	-
06/30/2043	-	-	-	-	15,337.50
Total	\$199,912.00	-	\$110,513.46	\$310,425.46	-

**Yield Statistics**

Bond Year Dollars.....	\$2,473.80
Average Life.....	12.374 Years
Average Coupon.....	4.4673538%
Net Interest Cost (NIC).....	4.1420722%
True Interest Cost (TIC).....	4.0485353%

City of Salem, Massachusetts

\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds

\$113,104 District Camera and Access Control (I) Dated November 17, 2022

Ch. 44, s. 7(1), auth. 7/13/2020

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	23,104.00	5.000%	5,623.78	28,727.78	-
05/15/2024	-	-	2,250.00	2,250.00	-
06/30/2024	-	-	-	-	30,977.78
11/15/2024	30,000.00	5.000%	2,250.00	32,250.00	-
05/15/2025	-	-	1,500.00	1,500.00	-
06/30/2025	-	-	-	-	33,750.00
11/15/2025	30,000.00	5.000%	1,500.00	31,500.00	-
05/15/2026	-	-	750.00	750.00	-
06/30/2026	-	-	-	-	32,250.00
11/15/2026	30,000.00	5.000%	750.00	30,750.00	-
06/30/2027	-	-	-	-	30,750.00
Total	\$113,104.00	-	\$14,623.78	\$127,727.78	-

Yield Statistics

Bond Year Dollars.....	\$292.48
Average Life.....	2.586 Years
Average Coupon.....	4.9999992%
Net Interest Cost (NIC).....	3.3057112%
True Interest Cost (TIC).....	3.1933170%
Bond Yield for Arbitrage Purposes.....	3.9117641%
All Inclusive Cost (AIC).....	3.1933170%

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Net Interest Cost.....	3.1452170%
Weighted Average Maturity.....	2.604 Years



**City of Salem, Massachusetts**

*\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds*

*\$270,000 Collins Office Remodel (I) Dated November 17, 2022*

*Ch. 44, s. 7(1), auth. 7/13/2020*

**Debt Service Schedule**

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	5,000.00	5.000%	12,349.76	17,349.76	-
05/15/2024	-	-	6,084.38	6,084.38	-
06/30/2024	-	-	-	-	23,434.14
11/15/2024	10,000.00	5.000%	6,084.38	16,084.38	-
05/15/2025	-	-	5,834.38	5,834.38	-
06/30/2025	-	-	-	-	21,918.76
11/15/2025	10,000.00	5.000%	5,834.38	15,834.38	-
05/15/2026	-	-	5,584.38	5,584.38	-
06/30/2026	-	-	-	-	21,418.76
11/15/2026	10,000.00	5.000%	5,584.38	15,584.38	-
05/15/2027	-	-	5,334.38	5,334.38	-
06/30/2027	-	-	-	-	20,918.76
11/15/2027	10,000.00	5.000%	5,334.38	15,334.38	-
05/15/2028	-	-	5,084.38	5,084.38	-
06/30/2028	-	-	-	-	20,418.76
11/15/2028	10,000.00	5.000%	5,084.38	15,084.38	-
05/15/2029	-	-	4,834.38	4,834.38	-
06/30/2029	-	-	-	-	19,918.76
11/15/2029	10,000.00	5.000%	4,834.38	14,834.38	-
05/15/2030	-	-	4,584.38	4,584.38	-
06/30/2030	-	-	-	-	19,418.76
11/15/2030	10,000.00	5.000%	4,584.38	14,584.38	-
05/15/2031	-	-	4,334.38	4,334.38	-
06/30/2031	-	-	-	-	18,918.76
11/15/2031	10,000.00	5.000%	4,334.38	14,334.38	-
05/15/2032	-	-	4,084.38	4,084.38	-
06/30/2032	-	-	-	-	18,418.76
11/15/2032	15,000.00	5.000%	4,084.38	19,084.38	-
05/15/2033	-	-	3,709.38	3,709.38	-
06/30/2033	-	-	-	-	22,793.76
11/15/2033	15,000.00	5.000%	3,709.38	18,709.38	-
05/15/2034	-	-	3,334.38	3,334.38	-
06/30/2034	-	-	-	-	22,043.76
11/15/2034	15,000.00	5.000%	3,334.38	18,334.38	-
05/15/2035	-	-	2,959.38	2,959.38	-
06/30/2035	-	-	-	-	21,293.76
11/15/2035	15,000.00	4.000%	2,959.38	17,959.38	-
05/15/2036	-	-	2,659.38	2,659.38	-
06/30/2036	-	-	-	-	20,618.76
11/15/2036	15,000.00	4.000%	2,659.38	17,659.38	-
05/15/2037	-	-	2,359.38	2,359.38	-
06/30/2037	-	-	-	-	20,018.76
11/15/2037	15,000.00	4.000%	2,359.38	17,359.38	-
05/15/2038	-	-	2,059.38	2,059.38	-
06/30/2038	-	-	-	-	19,418.76
11/15/2038	15,000.00	4.125%	2,059.38	17,059.38	-
05/15/2039	-	-	1,750.00	1,750.00	-
06/30/2039	-	-	-	-	18,809.38
11/15/2039	20,000.00	4.250%	1,750.00	21,750.00	-
05/15/2040	-	-	1,325.00	1,325.00	-
06/30/2040	-	-	-	-	23,075.00
11/15/2040	20,000.00	4.375%	1,325.00	21,325.00	-
05/15/2041	-	-	887.50	887.50	-
06/30/2041	-	-	-	-	22,212.50
11/15/2041	20,000.00	4.375%	887.50	20,887.50	-
05/15/2042	-	-	450.00	450.00	-
06/30/2042	-	-	-	-	21,337.50
11/15/2042	20,000.00	4.500%	450.00	20,450.00	-
06/30/2043	-	-	-	-	20,450.00
Total	\$270,000.00	-	\$146,856.16	\$416,856.16	-

**Yield Statistics**

Bond Year Dollars.....	\$3,288.50
Average Life.....	12.180 Years
Average Coupon.....	4.4657491%
Net Interest Cost (NIC).....	4.1437224%
True Interest Cost (TIC).....	4.0511990%

City of Salem, Massachusetts

\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds

\$60,419 School Safety, MEP, Utility, Repairs, Study I (I) Dated November 17, 202

Ch. 44, s. 7(1), auth. 6/25/2021

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	15,419.00	5.000%	3,004.17	18,423.17	-
05/15/2024	-	-	1,125.00	1,125.00	-
06/30/2024	-	-	-	-	19,548.17
11/15/2024	15,000.00	5.000%	1,125.00	16,125.00	-
05/15/2025	-	-	750.00	750.00	-
06/30/2025	-	-	-	-	16,875.00
11/15/2025	15,000.00	5.000%	750.00	15,750.00	-
05/15/2026	-	-	375.00	375.00	-
06/30/2026	-	-	-	-	16,125.00
11/15/2026	15,000.00	5.000%	375.00	15,375.00	-
06/30/2027	-	-	-	-	15,375.00
Total	\$60,419.00	-	\$7,504.17	\$67,923.17	-

Yield Statistics

Bond Year Dollars.....	\$150.08
Average Life.....	2.484 Years
Average Coupon.....	5.0000020%
Net Interest Cost (NIC).....	3.3028250%
True Interest Cost (TIC).....	3.1912072%
Bond Yield for Arbitrage Purposes.....	3.9117641%
All Inclusive Cost (AIC).....	3.1912072%

IRS Form 8038

Net Interest Cost.....	3.1450055%
Weighted Average Maturity.....	2.503 Years

## City of Salem, Massachusetts

*\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds*  
*\$43,347 School Safety, MEP, Utility, Repairs, Study II (I) Dated November 17, 20*  
*Ch. 44, s. 7(1), auth. 6/25/2021*

### Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	8,347.00	5.000%	2,155.31	10,502.31	-
05/15/2024	-	-	875.00	875.00	-
06/30/2024	-	-	-	-	11,377.31
11/15/2024	5,000.00	5.000%	875.00	5,875.00	-
05/15/2025	-	-	750.00	750.00	-
06/30/2025	-	-	-	-	6,625.00
11/15/2025	10,000.00	5.000%	750.00	10,750.00	-
05/15/2026	-	-	500.00	500.00	-
06/30/2026	-	-	-	-	11,250.00
11/15/2026	10,000.00	5.000%	500.00	10,500.00	-
05/15/2027	-	-	250.00	250.00	-
06/30/2027	-	-	-	-	10,750.00
11/15/2027	10,000.00	5.000%	250.00	10,250.00	-
06/30/2028	-	-	-	-	10,250.00
Total	\$43,347.00	-	\$6,905.31	\$50,252.31	-

### Yield Statistics

Bond Year Dollars.....	\$138.11
Average Life.....	3.186 Years
Average Coupon.....	5.0000006%
Net Interest Cost (NIC).....	3.3421458%
True Interest Cost (TIC).....	3.2127723%
Bond Yield for Arbitrage Purposes.....	3.9117641%
All Inclusive Cost (AIC).....	3.2127723%

### IRS Form 8038

Net Interest Cost.....	3.1454260%
Weighted Average Maturity.....	3.215 Years

City of Salem, Massachusetts

\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds

\$35,400 Collins Roof/Masonry Study/Repair (I) Dated November 17, 2022

Ch. 44, s. 7(1), auth. 6/25/2021

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	5,400.00	5.000%	1,760.17	7,160.17	-
05/15/2024	-	-	750.00	750.00	-
06/30/2024	-	-	-	-	7,910.17
11/15/2024	5,000.00	5.000%	750.00	5,750.00	-
05/15/2025	-	-	625.00	625.00	-
06/30/2025	-	-	-	-	6,375.00
11/15/2025	5,000.00	5.000%	625.00	5,625.00	-
05/15/2026	-	-	500.00	500.00	-
06/30/2026	-	-	-	-	6,125.00
11/15/2026	5,000.00	5.000%	500.00	5,500.00	-
05/15/2027	-	-	375.00	375.00	-
06/30/2027	-	-	-	-	5,875.00
11/15/2027	5,000.00	5.000%	375.00	5,375.00	-
05/15/2028	-	-	250.00	250.00	-
06/30/2028	-	-	-	-	5,625.00
11/15/2028	5,000.00	5.000%	250.00	5,250.00	-
05/15/2029	-	-	125.00	125.00	-
06/30/2029	-	-	-	-	5,375.00
11/15/2029	5,000.00	5.000%	125.00	5,125.00	-
06/30/2030	-	-	-	-	5,125.00
Total	\$35,400.00	-	\$7,010.17	\$42,410.17	-

Yield Statistics

Bond Year Dollars.....	\$140.20
Average Life.....	3.961 Years
Average Coupon.....	5.0000024%
Net Interest Cost (NIC).....	3.4137419%
True Interest Cost (TIC).....	3.2587660%
Bond Yield for Arbitrage Purposes.....	3.9117641%
All Inclusive Cost (AIC).....	3.2587660%

IRS Form 8038

Net Interest Cost.....	3.1686931%
Weighted Average Maturity.....	4.015 Years

## City of Salem, Massachusetts

*\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds*  
*\$137,249 District Camera and Access Control II (I) Dated November 17, 2022*  
*Ch. 44, s. 7(1), auth. 6/25/2021*

### Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	27,249.00	5.000%	6,824.33	34,073.33	-
05/15/2024	-	-	2,750.00	2,750.00	-
06/30/2024	-	-	-	-	36,823.33
11/15/2024	35,000.00	5.000%	2,750.00	37,750.00	-
05/15/2025	-	-	1,875.00	1,875.00	-
06/30/2025	-	-	-	-	39,625.00
11/15/2025	35,000.00	5.000%	1,875.00	36,875.00	-
05/15/2026	-	-	1,000.00	1,000.00	-
06/30/2026	-	-	-	-	37,875.00
11/15/2026	40,000.00	5.000%	1,000.00	41,000.00	-
06/30/2027	-	-	-	-	41,000.00
Total	\$137,249.00	-	\$18,074.33	\$155,323.33	-

### Yield Statistics

Bond Year Dollars.....	\$361.49
Average Life.....	2.634 Years
Average Coupon.....	5.0000013%
Net Interest Cost (NIC).....	3.3087183%
True Interest Cost (TIC).....	3.1952760%
Bond Yield for Arbitrage Purposes.....	3.9117641%
All Inclusive Cost (AIC).....	3.1952760%

### IRS Form 8038

Net Interest Cost.....	3.1457750%
Weighted Average Maturity.....	2.652 Years

City of Salem, Massachusetts

\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds

\$23,680 Energy/Water Upgrades and Audits (I) Dated November 17, 2022

Ch. 44, s. 7(1), auth. 6/25/2021

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	3,680.00	5.000%	1,177.42	4,857.42	-
05/15/2024	-	-	500.00	500.00	-
06/30/2024	-	-	-	-	5,357.42
11/15/2024	5,000.00	5.000%	500.00	5,500.00	-
05/15/2025	-	-	375.00	375.00	-
06/30/2025	-	-	-	-	5,875.00
11/15/2025	5,000.00	5.000%	375.00	5,375.00	-
05/15/2026	-	-	250.00	250.00	-
06/30/2026	-	-	-	-	5,625.00
11/15/2026	10,000.00	5.000%	250.00	10,250.00	-
06/30/2027	-	-	-	-	10,250.00
Total	\$23,680.00	-	\$3,427.42	\$27,107.42	-

Yield Statistics

Bond Year Dollars.....	\$68.55
Average Life.....	2.895 Years
Average Coupon.....	4.9999968%
Net Interest Cost (NIC).....	3.3223073%
True Interest Cost (TIC).....	3.2042067%
Bond Yield for Arbitrage Purposes.....	3.9117641%
All Inclusive Cost (AIC).....	3.2042067%

IRS Form 8038

Net Interest Cost.....	3.1481846%
Weighted Average Maturity.....	2.913 Years

## City of Salem, Massachusetts

*\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds*  
*\$36,204 Schools-ADA/Architectural/Interior repair study(I) Dated November 17, 20*  
*Ch. 44, s. 7(1), auth. 6/25/2021*

### Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	6,204.00	5.000%	1,800.14	8,004.14	-
05/15/2024	-	-	750.00	750.00	-
06/30/2024	-	-	-	-	8,754.14
11/15/2024	10,000.00	5.000%	750.00	10,750.00	-
05/15/2025	-	-	500.00	500.00	-
06/30/2025	-	-	-	-	11,250.00
11/15/2025	10,000.00	5.000%	500.00	10,500.00	-
05/15/2026	-	-	250.00	250.00	-
06/30/2026	-	-	-	-	10,750.00
11/15/2026	10,000.00	5.000%	250.00	10,250.00	-
06/30/2027	-	-	-	-	10,250.00
Total	\$36,204.00	-	\$4,800.14	\$41,004.14	-

### Yield Statistics

Bond Year Dollars.....	\$96.00
Average Life.....	2.652 Years
Average Coupon.....	4.9999965%
Net Interest Cost (NIC).....	3.3074533%
True Interest Cost (TIC).....	3.1945903%
Bond Yield for Arbitrage Purposes.....	3.9117641%
All Inclusive Cost (AIC).....	3.1945903%

### IRS Form 8038

Net Interest Cost.....	3.1453402%
Weighted Average Maturity.....	2.669 Years

**City of Salem, Massachusetts**

*\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds*  
*\$79,784 Schools-Witchcraft Chiller & Assoc. HVAC (I) Dated November 17, 2022*  
*Ch. 44, s. 7(1), auth. 7/1/2019*

**Debt Service Schedule**

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	4,784.00	5.000%	3,774.36	8,558.36	-
05/15/2024	-	-	1,778.13	1,778.13	-
06/30/2024	-	-	-	-	10,336.49
11/15/2024	5,000.00	5.000%	1,778.13	6,778.13	-
05/15/2025	-	-	1,653.13	1,653.13	-
06/30/2025	-	-	-	-	8,431.26
11/15/2025	5,000.00	5.000%	1,653.13	6,653.13	-
05/15/2026	-	-	1,528.13	1,528.13	-
06/30/2026	-	-	-	-	8,181.26
11/15/2026	5,000.00	5.000%	1,528.13	6,528.13	-
05/15/2027	-	-	1,403.13	1,403.13	-
06/30/2027	-	-	-	-	7,931.26
11/15/2027	5,000.00	5.000%	1,403.13	6,403.13	-
05/15/2028	-	-	1,278.13	1,278.13	-
06/30/2028	-	-	-	-	7,681.26
11/15/2028	5,000.00	5.000%	1,278.13	6,278.13	-
05/15/2029	-	-	1,153.13	1,153.13	-
06/30/2029	-	-	-	-	7,431.26
11/15/2029	5,000.00	5.000%	1,153.13	6,153.13	-
05/15/2030	-	-	1,028.13	1,028.13	-
06/30/2030	-	-	-	-	7,181.26
11/15/2030	5,000.00	5.000%	1,028.13	6,028.13	-
05/15/2031	-	-	903.13	903.13	-
06/30/2031	-	-	-	-	6,931.26
11/15/2031	5,000.00	5.000%	903.13	5,903.13	-
05/15/2032	-	-	778.13	778.13	-
06/30/2032	-	-	-	-	6,681.26
11/15/2032	5,000.00	5.000%	778.13	5,778.13	-
05/15/2033	-	-	653.13	653.13	-
06/30/2033	-	-	-	-	6,431.26
11/15/2033	5,000.00	5.000%	653.13	5,653.13	-
05/15/2034	-	-	528.13	528.13	-
06/30/2034	-	-	-	-	6,181.26
11/15/2034	5,000.00	5.000%	528.13	5,528.13	-
05/15/2035	-	-	403.13	403.13	-
06/30/2035	-	-	-	-	5,931.26
11/15/2035	5,000.00	4.000%	403.13	5,403.13	-
05/15/2036	-	-	303.13	303.13	-
06/30/2036	-	-	-	-	5,706.26
11/15/2036	5,000.00	4.000%	303.13	5,303.13	-
05/15/2037	-	-	203.13	203.13	-
06/30/2037	-	-	-	-	5,506.26
11/15/2037	5,000.00	4.000%	203.13	5,203.13	-
05/15/2038	-	-	103.13	103.13	-
06/30/2038	-	-	-	-	5,306.26
11/15/2038	5,000.00	4.125%	103.13	5,103.13	-
06/30/2039	-	-	-	-	5,103.13
<b>Total</b>	<b>\$79,784.00</b>	<b>-</b>	<b>\$31,168.26</b>	<b>\$110,952.26</b>	<b>-</b>

**Yield Statistics**

Bond Year Dollars.....	\$679.34
Average Life.....	8.515 Years
Average Coupon.....	4.5880156%
Net Interest Cost (NIC).....	3.8806725%
True Interest Cost (TIC).....	3.7405986%
Bond Yield for Arbitrage Purposes.....	3.9117641%



**City of Salem, Massachusetts**

*\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds  
\$258,309 Schools-Witchcraft Heights Floor Replacement (I) Dated November 17, 20  
Ch. 44, s. 7(1), auth. 6/25/2021*

**Debt Service Schedule**

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	3,309.00	5.000%	11,805.75	15,114.75	-
05/15/2024	-	-	5,853.13	5,853.13	-
06/30/2024	-	-	-	-	20,967.88
11/15/2024	10,000.00	5.000%	5,853.13	15,853.13	-
05/15/2025	-	-	5,603.13	5,603.13	-
06/30/2025	-	-	-	-	21,456.26
11/15/2025	10,000.00	5.000%	5,603.13	15,603.13	-
05/15/2026	-	-	5,353.13	5,353.13	-
06/30/2026	-	-	-	-	20,956.26
11/15/2026	10,000.00	5.000%	5,353.13	15,353.13	-
05/15/2027	-	-	5,103.13	5,103.13	-
06/30/2027	-	-	-	-	20,456.26
11/15/2027	10,000.00	5.000%	5,103.13	15,103.13	-
05/15/2028	-	-	4,853.13	4,853.13	-
06/30/2028	-	-	-	-	19,956.26
11/15/2028	10,000.00	5.000%	4,853.13	14,853.13	-
05/15/2029	-	-	4,603.13	4,603.13	-
06/30/2029	-	-	-	-	19,456.26
11/15/2029	10,000.00	5.000%	4,603.13	14,603.13	-
05/15/2030	-	-	4,353.13	4,353.13	-
06/30/2030	-	-	-	-	18,956.26
11/15/2030	10,000.00	5.000%	4,353.13	14,353.13	-
05/15/2031	-	-	4,103.13	4,103.13	-
06/30/2031	-	-	-	-	18,456.26
11/15/2031	10,000.00	5.000%	4,103.13	14,103.13	-
05/15/2032	-	-	3,853.13	3,853.13	-
06/30/2032	-	-	-	-	17,956.26
11/15/2032	10,000.00	5.000%	3,853.13	13,853.13	-
05/15/2033	-	-	3,603.13	3,603.13	-
06/30/2033	-	-	-	-	17,456.26
11/15/2033	15,000.00	5.000%	3,603.13	18,603.13	-
05/15/2034	-	-	3,228.13	3,228.13	-
06/30/2034	-	-	-	-	21,831.26
11/15/2034	15,000.00	5.000%	3,228.13	18,228.13	-
05/15/2035	-	-	2,853.13	2,853.13	-
06/30/2035	-	-	-	-	21,081.26
11/15/2035	15,000.00	4.000%	2,853.13	17,853.13	-
05/15/2036	-	-	2,553.13	2,553.13	-
06/30/2036	-	-	-	-	20,406.26
11/15/2036	15,000.00	4.000%	2,553.13	17,553.13	-
05/15/2037	-	-	2,253.13	2,253.13	-
06/30/2037	-	-	-	-	19,806.26
11/15/2037	15,000.00	4.000%	2,253.13	17,253.13	-
05/15/2038	-	-	1,953.13	1,953.13	-
06/30/2038	-	-	-	-	19,206.26
11/15/2038	15,000.00	4.125%	1,953.13	16,953.13	-
05/15/2039	-	-	1,643.75	1,643.75	-
06/30/2039	-	-	-	-	18,596.88
11/15/2039	15,000.00	4.250%	1,643.75	16,643.75	-
05/15/2040	-	-	1,325.00	1,325.00	-
06/30/2040	-	-	-	-	17,968.75
11/15/2040	20,000.00	4.375%	1,325.00	21,325.00	-
05/15/2041	-	-	887.50	887.50	-
06/30/2041	-	-	-	-	22,212.50
11/15/2041	20,000.00	4.375%	887.50	20,887.50	-
05/15/2042	-	-	450.00	450.00	-
06/30/2042	-	-	-	-	21,337.50
11/15/2042	20,000.00	4.500%	450.00	20,450.00	-
06/30/2043	-	-	-	-	20,450.00
Total	\$258,309.00	-	\$140,662.15	\$398,971.15	-

**Yield Statistics**

Bond Year Dollars.....	\$3,151.87
Average Life.....	12.202 Years
Average Coupon.....	4.4628101%
Net Interest Cost (NIC).....	4.1448038%
True Interest Cost (TIC).....	4.0531974%

City of Salem, Massachusetts

\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds

\$16,083 School Safety, MEP, Utility, Roof studies (I) Dated November 17, 2022

Ch. 44, s. 7(1), auth. 6/27/2022

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	6,083.00	5.000%	799.68	6,882.68	-
05/15/2024	-	-	250.00	250.00	-
06/30/2024	-	-	-	-	7,132.68
11/15/2024	5,000.00	5.000%	250.00	5,250.00	-
05/15/2025	-	-	125.00	125.00	-
06/30/2025	-	-	-	-	5,375.00
11/15/2025	5,000.00	5.000%	125.00	5,125.00	-
06/30/2026	-	-	-	-	5,125.00
Total	\$16,083.00	-	\$1,549.68	\$17,632.68	-

Yield Statistics

Bond Year Dollars.....	\$30.99
Average Life.....	1.927 Years
Average Coupon.....	4.9999919%
Net Interest Cost (NIC).....	3.2615391%
True Interest Cost (TIC).....	3.1640501%
Bond Yield for Arbitrage Purposes.....	3.9117641%
All Inclusive Cost (AIC).....	3.1640501%

IRS Form 8038

Net Interest Cost.....	3.1379866%
Weighted Average Maturity.....	1.938 Years

City of Salem, Massachusetts

\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds

\$14,073 Moffat Drainage Easement Improvements (I) Dated November 17, 2022

Ch. 44, s. 7(1), auth. 7/3/2018

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	4,073.00	5.000%	699.74	4,772.74	-
05/15/2024	-	-	250.00	250.00	-
06/30/2024	-	-	-	-	5,022.74
11/15/2024	5,000.00	5.000%	250.00	5,250.00	-
05/15/2025	-	-	125.00	125.00	-
06/30/2025	-	-	-	-	5,375.00
11/15/2025	5,000.00	5.000%	125.00	5,125.00	-
06/30/2026	-	-	-	-	5,125.00
Total	\$14,073.00	-	\$1,449.74	\$15,522.74	-

Yield Statistics

Bond Year Dollars.....	\$28.99
Average Life.....	2.060 Years
Average Coupon.....	4.9999971%
Net Interest Cost (NIC).....	3.2662735%
True Interest Cost (TIC).....	3.1676571%
Bond Yield for Arbitrage Purposes.....	3.9117641%
All Inclusive Cost (AIC).....	3.1676571%

IRS Form 8038

Net Interest Cost.....	3.1380868%
Weighted Average Maturity.....	2.071 Years

City of Salem, Massachusetts

\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds

\$144,161 Canal Street SSU Flood Mitigation Improvements (O) Dated November 17, 2

Ch. 44, s. 8(14), auth. 7/3/2018

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	4,161.00	5.000%	6,534.05	10,695.05	-
05/15/2024	-	-	3,181.25	3,181.25	-
06/30/2024	-	-	-	-	13,876.30
11/15/2024	5,000.00	5.000%	3,181.25	8,181.25	-
05/15/2025	-	-	3,056.25	3,056.25	-
06/30/2025	-	-	-	-	11,237.50
11/15/2025	5,000.00	5.000%	3,056.25	8,056.25	-
05/15/2026	-	-	2,931.25	2,931.25	-
06/30/2026	-	-	-	-	10,987.50
11/15/2026	5,000.00	5.000%	2,931.25	7,931.25	-
05/15/2027	-	-	2,806.25	2,806.25	-
06/30/2027	-	-	-	-	10,737.50
11/15/2027	5,000.00	5.000%	2,806.25	7,806.25	-
05/15/2028	-	-	2,681.25	2,681.25	-
06/30/2028	-	-	-	-	10,487.50
11/15/2028	5,000.00	5.000%	2,681.25	7,681.25	-
05/15/2029	-	-	2,556.25	2,556.25	-
06/30/2029	-	-	-	-	10,237.50
11/15/2029	5,000.00	5.000%	2,556.25	7,556.25	-
05/15/2030	-	-	2,431.25	2,431.25	-
06/30/2030	-	-	-	-	9,987.50
11/15/2030	5,000.00	5.000%	2,431.25	7,431.25	-
05/15/2031	-	-	2,306.25	2,306.25	-
06/30/2031	-	-	-	-	9,737.50
11/15/2031	5,000.00	5.000%	2,306.25	7,306.25	-
05/15/2032	-	-	2,181.25	2,181.25	-
06/30/2032	-	-	-	-	9,487.50
11/15/2032	5,000.00	5.000%	2,181.25	7,181.25	-
05/15/2033	-	-	2,056.25	2,056.25	-
06/30/2033	-	-	-	-	9,237.50
11/15/2033	5,000.00	5.000%	2,056.25	7,056.25	-
05/15/2034	-	-	1,931.25	1,931.25	-
06/30/2034	-	-	-	-	8,987.50
11/15/2034	10,000.00	5.000%	1,931.25	11,931.25	-
05/15/2035	-	-	1,681.25	1,681.25	-
06/30/2035	-	-	-	-	13,612.50
11/15/2035	10,000.00	4.000%	1,681.25	11,681.25	-
05/15/2036	-	-	1,481.25	1,481.25	-
06/30/2036	-	-	-	-	13,162.50
11/15/2036	10,000.00	4.000%	1,481.25	11,481.25	-
05/15/2037	-	-	1,281.25	1,281.25	-
06/30/2037	-	-	-	-	12,762.50
11/15/2037	10,000.00	4.000%	1,281.25	11,281.25	-
05/15/2038	-	-	1,081.25	1,081.25	-
06/30/2038	-	-	-	-	12,362.50
11/15/2038	10,000.00	4.125%	1,081.25	11,081.25	-
05/15/2039	-	-	875.00	875.00	-
06/30/2039	-	-	-	-	11,956.25
11/15/2039	10,000.00	4.250%	875.00	10,875.00	-
05/15/2040	-	-	662.50	662.50	-
06/30/2040	-	-	-	-	11,537.50
11/15/2040	10,000.00	4.375%	662.50	10,662.50	-
05/15/2041	-	-	443.75	443.75	-
06/30/2041	-	-	-	-	11,106.25
11/15/2041	10,000.00	4.375%	443.75	10,443.75	-
05/15/2042	-	-	225.00	225.00	-
06/30/2042	-	-	-	-	10,668.75
11/15/2042	10,000.00	4.500%	225.00	10,225.00	-
06/30/2043	-	-	-	-	10,225.00
Total	\$144,161.00	-	\$78,234.05	\$222,395.05	-

Yield Statistics

Bond Year Dollars.....	\$1,768.36
Average Life.....	12.267 Years
Average Coupon.....	4.4241017%
Net Interest Cost (NIC).....	4.1434988%
True Interest Cost (TIC).....	4.0620353%

City of Salem, Massachusetts

\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds

\$102,241 SSES Report Implementation (O) Dated November 17, 2022

Ch. 44, s. 8(14), auth. 7/13/2020

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	2,241.00	5.000%	4,741.81	6,982.81	-
05/15/2024	-	-	2,328.13	2,328.13	-
06/30/2024	-	-	-	-	9,310.94
11/15/2024	5,000.00	5.000%	2,328.13	7,328.13	-
05/15/2025	-	-	2,203.13	2,203.13	-
06/30/2025	-	-	-	-	9,531.26
11/15/2025	5,000.00	5.000%	2,203.13	7,203.13	-
05/15/2026	-	-	2,078.13	2,078.13	-
06/30/2026	-	-	-	-	9,281.26
11/15/2026	5,000.00	5.000%	2,078.13	7,078.13	-
05/15/2027	-	-	1,953.13	1,953.13	-
06/30/2027	-	-	-	-	9,031.26
11/15/2027	5,000.00	5.000%	1,953.13	6,953.13	-
05/15/2028	-	-	1,828.13	1,828.13	-
06/30/2028	-	-	-	-	8,781.26
11/15/2028	5,000.00	5.000%	1,828.13	6,828.13	-
05/15/2029	-	-	1,703.13	1,703.13	-
06/30/2029	-	-	-	-	8,531.26
11/15/2029	5,000.00	5.000%	1,703.13	6,703.13	-
05/15/2030	-	-	1,578.13	1,578.13	-
06/30/2030	-	-	-	-	8,281.26
11/15/2030	5,000.00	5.000%	1,578.13	6,578.13	-
05/15/2031	-	-	1,453.13	1,453.13	-
06/30/2031	-	-	-	-	8,031.26
11/15/2031	5,000.00	5.000%	1,453.13	6,453.13	-
05/15/2032	-	-	1,328.13	1,328.13	-
06/30/2032	-	-	-	-	7,781.26
11/15/2032	5,000.00	5.000%	1,328.13	6,328.13	-
05/15/2033	-	-	1,203.13	1,203.13	-
06/30/2033	-	-	-	-	7,531.26
11/15/2033	5,000.00	5.000%	1,203.13	6,203.13	-
05/15/2034	-	-	1,078.13	1,078.13	-
06/30/2034	-	-	-	-	7,281.26
11/15/2034	5,000.00	5.000%	1,078.13	6,078.13	-
05/15/2035	-	-	953.13	953.13	-
06/30/2035	-	-	-	-	7,031.26
11/15/2035	5,000.00	4.000%	953.13	5,953.13	-
05/15/2036	-	-	853.13	853.13	-
06/30/2036	-	-	-	-	6,806.26
11/15/2036	5,000.00	4.000%	853.13	5,853.13	-
05/15/2037	-	-	753.13	753.13	-
06/30/2037	-	-	-	-	6,606.26
11/15/2037	5,000.00	4.000%	753.13	5,753.13	-
05/15/2038	-	-	653.13	653.13	-
06/30/2038	-	-	-	-	6,406.26
11/15/2038	5,000.00	4.125%	653.13	5,653.13	-
05/15/2039	-	-	550.00	550.00	-
06/30/2039	-	-	-	-	6,203.13
11/15/2039	5,000.00	4.250%	550.00	5,550.00	-
05/15/2040	-	-	443.75	443.75	-
06/30/2040	-	-	-	-	5,993.75
11/15/2040	5,000.00	4.375%	443.75	5,443.75	-
05/15/2041	-	-	334.38	334.38	-
06/30/2041	-	-	-	-	5,778.13
11/15/2041	5,000.00	4.375%	334.38	5,334.38	-
05/15/2042	-	-	225.00	225.00	-
06/30/2042	-	-	-	-	5,559.38
11/15/2042	10,000.00	4.500%	225.00	10,225.00	-
06/30/2043	-	-	-	-	10,225.00
Total	\$102,241.00	-	\$51,741.97	\$153,982.97	-

Yield Statistics

Bond Year Dollars.....	\$1,146.67
Average Life.....	11.215 Years
Average Coupon.....	4.5123562%
Net Interest Cost (NIC).....	4.1054076%
True Interest Cost (TIC).....	3.9946812%

City of Salem, Massachusetts

\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds

\$50,000 Community Climate Change Model and Outreach (I) Dated November 17, 2022

Ch. 44, s. 7(7), auth. 6/25/2021

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	10,000.00	5.000%	2,486.11	12,486.11	-
05/15/2024	-	-	1,000.00	1,000.00	-
06/30/2024	-	-	-	-	13,486.11
11/15/2024	10,000.00	5.000%	1,000.00	11,000.00	-
05/15/2025	-	-	750.00	750.00	-
06/30/2025	-	-	-	-	11,750.00
11/15/2025	15,000.00	5.000%	750.00	15,750.00	-
05/15/2026	-	-	375.00	375.00	-
06/30/2026	-	-	-	-	16,125.00
11/15/2026	15,000.00	5.000%	375.00	15,375.00	-
06/30/2027	-	-	-	-	15,375.00
Total	\$50,000.00	-	\$6,736.11	\$56,736.11	-

Yield Statistics

Bond Year Dollars.....	\$134.72
Average Life.....	2.694 Years
Average Coupon.....	4.9999992%
Net Interest Cost (NIC).....	3.3111167%
True Interest Cost (TIC).....	3.1966816%
Bond Yield for Arbitrage Purposes.....	3.9117641%
All Inclusive Cost (AIC).....	3.1966816%

IRS Form 8038

Net Interest Cost.....	3.1456537%
Weighted Average Maturity.....	2.713 Years

**City of Salem, Massachusetts**

*\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds*  
*\$1,450,000 Citywide Drain & Sewer Flushing, Pipes, GIS (O) Dated November 17, 20*  
*Ch. 44, s. 7(1), auth. 6/25/2021*

**Debt Service Schedule**

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	15,000.00	5.000%	66,248.65	81,248.65	-
05/15/2024	-	-	32,934.38	32,934.38	-
06/30/2024	-	-	-	-	114,183.03
11/15/2024	50,000.00	5.000%	32,934.38	82,934.38	-
05/15/2025	-	-	31,684.38	31,684.38	-
06/30/2025	-	-	-	-	114,618.76
11/15/2025	50,000.00	5.000%	31,684.38	81,684.38	-
05/15/2026	-	-	30,434.38	30,434.38	-
06/30/2026	-	-	-	-	112,118.76
11/15/2026	50,000.00	5.000%	30,434.38	80,434.38	-
05/15/2027	-	-	29,184.38	29,184.38	-
06/30/2027	-	-	-	-	109,618.76
11/15/2027	55,000.00	5.000%	29,184.38	84,184.38	-
05/15/2028	-	-	27,809.38	27,809.38	-
06/30/2028	-	-	-	-	111,993.76
11/15/2028	60,000.00	5.000%	27,809.38	87,809.38	-
05/15/2029	-	-	26,309.38	26,309.38	-
06/30/2029	-	-	-	-	114,118.76
11/15/2029	60,000.00	5.000%	26,309.38	86,309.38	-
05/15/2030	-	-	24,809.38	24,809.38	-
06/30/2030	-	-	-	-	111,118.76
11/15/2030	65,000.00	5.000%	24,809.38	89,809.38	-
05/15/2031	-	-	23,184.38	23,184.38	-
06/30/2031	-	-	-	-	112,993.76
11/15/2031	65,000.00	5.000%	23,184.38	88,184.38	-
05/15/2032	-	-	21,559.38	21,559.38	-
06/30/2032	-	-	-	-	109,743.76
11/15/2032	70,000.00	5.000%	21,559.38	91,559.38	-
05/15/2033	-	-	19,809.38	19,809.38	-
06/30/2033	-	-	-	-	111,368.76
11/15/2033	75,000.00	5.000%	19,809.38	94,809.38	-
05/15/2034	-	-	17,934.38	17,934.38	-
06/30/2034	-	-	-	-	112,743.76
11/15/2034	80,000.00	5.000%	17,934.38	97,934.38	-
05/15/2035	-	-	15,934.38	15,934.38	-
06/30/2035	-	-	-	-	113,868.76
11/15/2035	80,000.00	4.000%	15,934.38	95,934.38	-
05/15/2036	-	-	14,334.38	14,334.38	-
06/30/2036	-	-	-	-	110,268.76
11/15/2036	85,000.00	4.000%	14,334.38	99,334.38	-
05/15/2037	-	-	12,634.38	12,634.38	-
06/30/2037	-	-	-	-	111,968.76
11/15/2037	90,000.00	4.000%	12,634.38	102,634.38	-
05/15/2038	-	-	10,834.38	10,834.38	-
06/30/2038	-	-	-	-	113,468.76
11/15/2038	90,000.00	4.125%	10,834.38	100,834.38	-
05/15/2039	-	-	8,978.13	8,978.13	-
06/30/2039	-	-	-	-	109,812.51
11/15/2039	95,000.00	4.250%	8,978.13	103,978.13	-
05/15/2040	-	-	6,959.38	6,959.38	-
06/30/2040	-	-	-	-	110,937.51
11/15/2040	100,000.00	4.375%	6,959.38	106,959.38	-
05/15/2041	-	-	4,771.88	4,771.88	-
06/30/2041	-	-	-	-	111,731.26
11/15/2041	105,000.00	4.375%	4,771.88	109,771.88	-
05/15/2042	-	-	2,475.00	2,475.00	-
06/30/2042	-	-	-	-	112,246.88
11/15/2042	110,000.00	4.500%	2,475.00	112,475.00	-
06/30/2043	-	-	-	-	112,475.00
Total	\$1,450,000.00	-	\$791,398.83	\$2,241,398.83	-

**Yield Statistics**

Bond Year Dollars.....	\$17,731.94
Average Life.....	12.229 Years
Average Coupon.....	4.4631249%
Net Interest Cost (NIC).....	4.1351499%
True Interest Cost (TIC).....	4.0416770%

City of Salem, Massachusetts

\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds

\$105,000 Ocean Ave. Sewer Pump Station Design (I) Dated November 17, 2022

Ch. 44, s. 7(7), auth. 6/25/2021

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	25,000.00	5.000%	5,220.83	30,220.83	-
05/15/2024	-	-	2,000.00	2,000.00	-
06/30/2024	-	-	-	-	32,220.83
11/15/2024	25,000.00	5.000%	2,000.00	27,000.00	-
05/15/2025	-	-	1,375.00	1,375.00	-
06/30/2025	-	-	-	-	28,375.00
11/15/2025	25,000.00	5.000%	1,375.00	26,375.00	-
05/15/2026	-	-	750.00	750.00	-
06/30/2026	-	-	-	-	27,125.00
11/15/2026	30,000.00	5.000%	750.00	30,750.00	-
06/30/2027	-	-	-	-	30,750.00
Total	\$105,000.00	-	\$13,470.83	\$118,470.83	-

Yield Statistics

Bond Year Dollars.....	\$269.42
Average Life.....	2.566 Years
Average Coupon.....	4.9999988%
Net Interest Cost (NIC).....	3.3074717%
True Interest Cost (TIC).....	3.1942790%
Bond Yield for Arbitrage Purposes.....	3.9117641%
All Inclusive Cost (AIC).....	3.1942790%

IRS Form 8038

Net Interest Cost.....	3.1457931%
Weighted Average Maturity.....	2.585 Years



**City of Salem, Massachusetts**  
\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds  
\$218,148 SSES Report Implementation (eliminated) (O) Dated November 17, 2022  
Ch. 44, s. 7(1), auth. 6/25/2021

**Debt Service Schedule**

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	3,148.00	5.000%	9,945.59	13,093.59	-
05/15/2024	-	-	4,921.88	4,921.88	-
06/30/2024	-	-	-	-	18,015.47
11/15/2024	5,000.00	5.000%	4,921.88	9,921.88	-
05/15/2025	-	-	4,796.88	4,796.88	-
06/30/2025	-	-	-	-	14,718.76
11/15/2025	5,000.00	5.000%	4,796.88	9,796.88	-
05/15/2026	-	-	4,671.88	4,671.88	-
06/30/2026	-	-	-	-	14,468.76
11/15/2026	10,000.00	5.000%	4,671.88	14,671.88	-
05/15/2027	-	-	4,421.88	4,421.88	-
06/30/2027	-	-	-	-	19,093.76
11/15/2027	10,000.00	5.000%	4,421.88	14,421.88	-
05/15/2028	-	-	4,171.88	4,171.88	-
06/30/2028	-	-	-	-	18,593.76
11/15/2028	10,000.00	5.000%	4,171.88	14,171.88	-
05/15/2029	-	-	3,921.88	3,921.88	-
06/30/2029	-	-	-	-	18,093.76
11/15/2029	10,000.00	5.000%	3,921.88	13,921.88	-
05/15/2030	-	-	3,671.88	3,671.88	-
06/30/2030	-	-	-	-	17,593.76
11/15/2030	10,000.00	5.000%	3,671.88	13,671.88	-
05/15/2031	-	-	3,421.88	3,421.88	-
06/30/2031	-	-	-	-	17,093.76
11/15/2031	10,000.00	5.000%	3,421.88	13,421.88	-
05/15/2032	-	-	3,171.88	3,171.88	-
06/30/2032	-	-	-	-	16,593.76
11/15/2032	10,000.00	5.000%	3,171.88	13,171.88	-
05/15/2033	-	-	2,921.88	2,921.88	-
06/30/2033	-	-	-	-	16,093.76
11/15/2033	10,000.00	5.000%	2,921.88	12,921.88	-
05/15/2034	-	-	2,671.88	2,671.88	-
06/30/2034	-	-	-	-	15,593.76
11/15/2034	10,000.00	5.000%	2,671.88	12,671.88	-
05/15/2035	-	-	2,421.88	2,421.88	-
06/30/2035	-	-	-	-	15,093.76
11/15/2035	10,000.00	4.000%	2,421.88	12,421.88	-
05/15/2036	-	-	2,221.88	2,221.88	-
06/30/2036	-	-	-	-	14,643.76
11/15/2036	15,000.00	4.000%	2,221.88	17,221.88	-
05/15/2037	-	-	1,921.88	1,921.88	-
06/30/2037	-	-	-	-	19,143.76
11/15/2037	15,000.00	4.000%	1,921.88	16,921.88	-
05/15/2038	-	-	1,621.88	1,621.88	-
06/30/2038	-	-	-	-	18,543.76
11/15/2038	15,000.00	4.125%	1,621.88	16,621.88	-
05/15/2039	-	-	1,312.50	1,312.50	-
06/30/2039	-	-	-	-	17,934.38
11/15/2039	15,000.00	4.250%	1,312.50	16,312.50	-
05/15/2040	-	-	993.75	993.75	-
06/30/2040	-	-	-	-	17,306.25
11/15/2040	15,000.00	4.375%	993.75	15,993.75	-
05/15/2041	-	-	665.63	665.63	-
06/30/2041	-	-	-	-	16,659.38
11/15/2041	15,000.00	4.375%	665.63	15,665.63	-
05/15/2042	-	-	337.50	337.50	-
06/30/2042	-	-	-	-	16,003.13
11/15/2042	15,000.00	4.500%	337.50	15,337.50	-
06/30/2043	-	-	-	-	15,337.50
<b>Total</b>	<b>\$218,148.00</b>	<b>-</b>	<b>\$118,470.75</b>	<b>\$336,618.75</b>	<b>-</b>

**Yield Statistics**

Bond Year Dollars.....	\$2,661.94
Average Life.....	12.202 Years
Average Coupon.....	4.4505483%
Net Interest Cost (NIC).....	4.1242061%
True Interest Cost (TIC).....	4.0324747%

City of Salem, Massachusetts

\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds

\$282,499 Water Transmission Main System Improvements I (O) Dated November 17, 20

Ch. 44, s. 8(5), auth. 7/13/2020

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	2,499.00	5.000%	12,927.73	15,426.73	-
05/15/2024	-	-	6,437.50	6,437.50	-
06/30/2024	-	-	-	-	21,864.23
11/15/2024	10,000.00	5.000%	6,437.50	16,437.50	-
05/15/2025	-	-	6,187.50	6,187.50	-
06/30/2025	-	-	-	-	22,625.00
11/15/2025	10,000.00	5.000%	6,187.50	16,187.50	-
05/15/2026	-	-	5,937.50	5,937.50	-
06/30/2026	-	-	-	-	22,125.00
11/15/2026	10,000.00	5.000%	5,937.50	15,937.50	-
05/15/2027	-	-	5,687.50	5,687.50	-
06/30/2027	-	-	-	-	21,625.00
11/15/2027	10,000.00	5.000%	5,687.50	15,687.50	-
05/15/2028	-	-	5,437.50	5,437.50	-
06/30/2028	-	-	-	-	21,125.00
11/15/2028	10,000.00	5.000%	5,437.50	15,437.50	-
05/15/2029	-	-	5,187.50	5,187.50	-
06/30/2029	-	-	-	-	20,625.00
11/15/2029	10,000.00	5.000%	5,187.50	15,187.50	-
05/15/2030	-	-	4,937.50	4,937.50	-
06/30/2030	-	-	-	-	20,125.00
11/15/2030	15,000.00	5.000%	4,937.50	19,937.50	-
05/15/2031	-	-	4,562.50	4,562.50	-
06/30/2031	-	-	-	-	24,500.00
11/15/2031	15,000.00	5.000%	4,562.50	19,562.50	-
05/15/2032	-	-	4,187.50	4,187.50	-
06/30/2032	-	-	-	-	23,750.00
11/15/2032	15,000.00	5.000%	4,187.50	19,187.50	-
05/15/2033	-	-	3,812.50	3,812.50	-
06/30/2033	-	-	-	-	23,000.00
11/15/2033	15,000.00	5.000%	3,812.50	18,812.50	-
05/15/2034	-	-	3,437.50	3,437.50	-
06/30/2034	-	-	-	-	22,250.00
11/15/2034	15,000.00	5.000%	3,437.50	18,437.50	-
05/15/2035	-	-	3,062.50	3,062.50	-
06/30/2035	-	-	-	-	21,500.00
11/15/2035	15,000.00	4.000%	3,062.50	18,062.50	-
05/15/2036	-	-	2,762.50	2,762.50	-
06/30/2036	-	-	-	-	20,825.00
11/15/2036	15,000.00	4.000%	2,762.50	17,762.50	-
05/15/2037	-	-	2,462.50	2,462.50	-
06/30/2037	-	-	-	-	20,225.00
11/15/2037	15,000.00	4.000%	2,462.50	17,462.50	-
05/15/2038	-	-	2,162.50	2,162.50	-
06/30/2038	-	-	-	-	19,625.00
11/15/2038	20,000.00	4.125%	2,162.50	22,162.50	-
05/15/2039	-	-	1,750.00	1,750.00	-
06/30/2039	-	-	-	-	23,912.50
11/15/2039	20,000.00	4.250%	1,750.00	21,750.00	-
05/15/2040	-	-	1,325.00	1,325.00	-
06/30/2040	-	-	-	-	23,075.00
11/15/2040	20,000.00	4.375%	1,325.00	21,325.00	-
05/15/2041	-	-	887.50	887.50	-
06/30/2041	-	-	-	-	22,212.50
11/15/2041	20,000.00	4.375%	887.50	20,887.50	-
05/15/2042	-	-	450.00	450.00	-
06/30/2042	-	-	-	-	21,337.50
11/15/2042	20,000.00	4.500%	450.00	20,450.00	-
06/30/2043	-	-	-	-	20,450.00
Total	\$282,499.00	-	\$154,277.73	\$436,776.73	-

Yield Statistics

Bond Year Dollars.....	\$3,450.93
Average Life.....	12.216 Years
Average Coupon.....	4.4706137%
Net Interest Cost (NIC).....	4.1327436%
True Interest Cost (TIC).....	4.0369597%

City of Salem, Massachusetts

\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds  
\$120,000 Highland Ave 16 inch Water Main (O) Dated November 17, 2022  
Ch. 44, s. 8(5), auth. 7/13/2020

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	5,000.00	5.000%	5,525.38	10,525.38	-
05/15/2024	-	-	2,653.13	2,653.13	-
06/30/2024	-	-	-	-	13,178.51
11/15/2024	5,000.00	5.000%	2,653.13	7,653.13	-
05/15/2025	-	-	2,528.13	2,528.13	-
06/30/2025	-	-	-	-	10,181.26
11/15/2025	5,000.00	5.000%	2,528.13	7,528.13	-
05/15/2026	-	-	2,403.13	2,403.13	-
06/30/2026	-	-	-	-	9,931.26
11/15/2026	5,000.00	5.000%	2,403.13	7,403.13	-
05/15/2027	-	-	2,278.13	2,278.13	-
06/30/2027	-	-	-	-	9,681.26
11/15/2027	5,000.00	5.000%	2,278.13	7,278.13	-
05/15/2028	-	-	2,153.13	2,153.13	-
06/30/2028	-	-	-	-	9,431.26
11/15/2028	5,000.00	5.000%	2,153.13	7,153.13	-
05/15/2029	-	-	2,028.13	2,028.13	-
06/30/2029	-	-	-	-	9,181.26
11/15/2029	5,000.00	5.000%	2,028.13	7,028.13	-
05/15/2030	-	-	1,903.13	1,903.13	-
06/30/2030	-	-	-	-	8,931.26
11/15/2030	5,000.00	5.000%	1,903.13	6,903.13	-
05/15/2031	-	-	1,778.13	1,778.13	-
06/30/2031	-	-	-	-	8,681.26
11/15/2031	5,000.00	5.000%	1,778.13	6,778.13	-
05/15/2032	-	-	1,653.13	1,653.13	-
06/30/2032	-	-	-	-	8,431.26
11/15/2032	5,000.00	5.000%	1,653.13	6,653.13	-
05/15/2033	-	-	1,528.13	1,528.13	-
06/30/2033	-	-	-	-	8,181.26
11/15/2033	5,000.00	5.000%	1,528.13	6,528.13	-
05/15/2034	-	-	1,403.13	1,403.13	-
06/30/2034	-	-	-	-	7,931.26
11/15/2034	5,000.00	5.000%	1,403.13	6,403.13	-
05/15/2035	-	-	1,278.13	1,278.13	-
06/30/2035	-	-	-	-	7,681.26
11/15/2035	5,000.00	4.000%	1,278.13	6,278.13	-
05/15/2036	-	-	1,178.13	1,178.13	-
06/30/2036	-	-	-	-	7,456.26
11/15/2036	5,000.00	4.000%	1,178.13	6,178.13	-
05/15/2037	-	-	1,078.13	1,078.13	-
06/30/2037	-	-	-	-	7,256.26
11/15/2037	5,000.00	4.000%	1,078.13	6,078.13	-
05/15/2038	-	-	978.13	978.13	-
06/30/2038	-	-	-	-	7,056.26
11/15/2038	5,000.00	4.125%	978.13	5,978.13	-
05/15/2039	-	-	875.00	875.00	-
06/30/2039	-	-	-	-	6,853.13
11/15/2039	10,000.00	4.250%	875.00	10,875.00	-
05/15/2040	-	-	662.50	662.50	-
06/30/2040	-	-	-	-	11,537.50
11/15/2040	10,000.00	4.375%	662.50	10,662.50	-
05/15/2041	-	-	443.75	443.75	-
06/30/2041	-	-	-	-	11,106.25
11/15/2041	10,000.00	4.375%	443.75	10,443.75	-
05/15/2042	-	-	225.00	225.00	-
06/30/2042	-	-	-	-	10,668.75
11/15/2042	10,000.00	4.500%	225.00	10,225.00	-
06/30/2043	-	-	-	-	10,225.00
Total	\$120,000.00	-	\$63,581.78	\$183,581.78	-

Yield Statistics

Bond Year Dollars.....	\$1,419.33
Average Life.....	11.828 Years
Average Coupon.....	4.4796933%
Net Interest Cost (NIC).....	4.1539946%
True Interest Cost (TIC).....	4.0598953%

City of Salem, Massachusetts

\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds

\$400,000 Citywide Flushing, Valve Excise, Leak Detect (O) Dated November 17, 202

Ch. 44, s. 8(5), auth. 6/25/2021

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	5,000.00	5.000%	18,297.78	23,297.78	-
05/15/2024	-	-	9,075.00	9,075.00	-
06/30/2024	-	-	-	-	32,372.78
11/15/2024	15,000.00	5.000%	9,075.00	24,075.00	-
05/15/2025	-	-	8,700.00	8,700.00	-
06/30/2025	-	-	-	-	32,775.00
11/15/2025	15,000.00	5.000%	8,700.00	23,700.00	-
05/15/2026	-	-	8,325.00	8,325.00	-
06/30/2026	-	-	-	-	32,025.00
11/15/2026	15,000.00	5.000%	8,325.00	23,325.00	-
05/15/2027	-	-	7,950.00	7,950.00	-
06/30/2027	-	-	-	-	31,275.00
11/15/2027	15,000.00	5.000%	7,950.00	22,950.00	-
05/15/2028	-	-	7,575.00	7,575.00	-
06/30/2028	-	-	-	-	30,525.00
11/15/2028	15,000.00	5.000%	7,575.00	22,575.00	-
05/15/2029	-	-	7,200.00	7,200.00	-
06/30/2029	-	-	-	-	29,775.00
11/15/2029	15,000.00	5.000%	7,200.00	22,200.00	-
05/15/2030	-	-	6,825.00	6,825.00	-
06/30/2030	-	-	-	-	29,025.00
11/15/2030	20,000.00	5.000%	6,825.00	26,825.00	-
05/15/2031	-	-	6,325.00	6,325.00	-
06/30/2031	-	-	-	-	33,150.00
11/15/2031	20,000.00	5.000%	6,325.00	26,325.00	-
05/15/2032	-	-	5,825.00	5,825.00	-
06/30/2032	-	-	-	-	32,150.00
11/15/2032	20,000.00	5.000%	5,825.00	25,825.00	-
05/15/2033	-	-	5,325.00	5,325.00	-
06/30/2033	-	-	-	-	31,150.00
11/15/2033	20,000.00	5.000%	5,325.00	25,325.00	-
05/15/2034	-	-	4,825.00	4,825.00	-
06/30/2034	-	-	-	-	30,150.00
11/15/2034	20,000.00	5.000%	4,825.00	24,825.00	-
05/15/2035	-	-	4,325.00	4,325.00	-
06/30/2035	-	-	-	-	29,150.00
11/15/2035	20,000.00	4.000%	4,325.00	24,325.00	-
05/15/2036	-	-	3,925.00	3,925.00	-
06/30/2036	-	-	-	-	28,250.00
11/15/2036	25,000.00	4.000%	3,925.00	28,925.00	-
05/15/2037	-	-	3,425.00	3,425.00	-
06/30/2037	-	-	-	-	32,350.00
11/15/2037	25,000.00	4.000%	3,425.00	28,425.00	-
05/15/2038	-	-	2,925.00	2,925.00	-
06/30/2038	-	-	-	-	31,350.00
11/15/2038	25,000.00	4.125%	2,925.00	27,925.00	-
05/15/2039	-	-	2,409.38	2,409.38	-
06/30/2039	-	-	-	-	30,334.38
11/15/2039	25,000.00	4.250%	2,409.38	27,409.38	-
05/15/2040	-	-	1,878.13	1,878.13	-
06/30/2040	-	-	-	-	29,287.51
11/15/2040	25,000.00	4.375%	1,878.13	26,878.13	-
05/15/2041	-	-	1,331.25	1,331.25	-
06/30/2041	-	-	-	-	28,209.38
11/15/2041	30,000.00	4.375%	1,331.25	31,331.25	-
05/15/2042	-	-	675.00	675.00	-
06/30/2042	-	-	-	-	32,006.25
11/15/2042	30,000.00	4.500%	675.00	30,675.00	-
06/30/2043	-	-	-	-	30,675.00
Total	\$400,000.00	-	\$215,985.30	\$615,985.30	-

Yield Statistics

Bond Year Dollars.....	\$4,837.78
Average Life.....	12.094 Years
Average Coupon.....	4.4645560%
Net Interest Cost (NIC).....	4.1291283%
True Interest Cost (TIC).....	4.0342426%

City of Salem, Massachusetts

\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds

\$800,000 Water Distribution Main System Improvements I (O) Dated November 17, 20

Ch. 44, s. 8(5), auth. 6/25/2021

Debt Service Schedule					
Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	10,000.00	5.000%	36,527.19	46,527.19	-
05/15/2024	-	-	18,115.63	18,115.63	-
06/30/2024	-	-	-	-	64,642.82
11/15/2024	25,000.00	5.000%	18,115.63	43,115.63	-
05/15/2025	-	-	17,490.63	17,490.63	-
06/30/2025	-	-	-	-	60,606.26
11/15/2025	25,000.00	5.000%	17,490.63	42,490.63	-
05/15/2026	-	-	16,865.63	16,865.63	-
06/30/2026	-	-	-	-	59,356.26
11/15/2026	30,000.00	5.000%	16,865.63	46,865.63	-
05/15/2027	-	-	16,115.63	16,115.63	-
06/30/2027	-	-	-	-	62,981.26
11/15/2027	30,000.00	5.000%	16,115.63	46,115.63	-
05/15/2028	-	-	15,365.63	15,365.63	-
06/30/2028	-	-	-	-	61,481.26
11/15/2028	30,000.00	5.000%	15,365.63	45,365.63	-
05/15/2029	-	-	14,615.63	14,615.63	-
06/30/2029	-	-	-	-	59,981.26
11/15/2029	35,000.00	5.000%	14,615.63	49,615.63	-
05/15/2030	-	-	13,740.63	13,740.63	-
06/30/2030	-	-	-	-	63,356.26
11/15/2030	35,000.00	5.000%	13,740.63	48,740.63	-
05/15/2031	-	-	12,865.63	12,865.63	-
06/30/2031	-	-	-	-	61,606.26
11/15/2031	35,000.00	5.000%	12,865.63	47,865.63	-
05/15/2032	-	-	11,990.63	11,990.63	-
06/30/2032	-	-	-	-	59,856.26
11/15/2032	40,000.00	5.000%	11,990.63	51,990.63	-
05/15/2033	-	-	10,990.63	10,990.63	-
06/30/2033	-	-	-	-	62,981.26
11/15/2033	40,000.00	5.000%	10,990.63	50,990.63	-
05/15/2034	-	-	9,990.63	9,990.63	-
06/30/2034	-	-	-	-	60,981.26
11/15/2034	45,000.00	5.000%	9,990.63	54,990.63	-
05/15/2035	-	-	8,865.63	8,865.63	-
06/30/2035	-	-	-	-	63,856.26
11/15/2035	45,000.00	4.000%	8,865.63	53,865.63	-
05/15/2036	-	-	7,965.63	7,965.63	-
06/30/2036	-	-	-	-	61,831.26
11/15/2036	45,000.00	4.000%	7,965.63	52,965.63	-
05/15/2037	-	-	7,065.63	7,065.63	-
06/30/2037	-	-	-	-	60,031.26
11/15/2037	50,000.00	4.000%	7,065.63	57,065.63	-
05/15/2038	-	-	6,065.63	6,065.63	-
06/30/2038	-	-	-	-	63,131.26
11/15/2038	50,000.00	4.125%	6,065.63	56,065.63	-
05/15/2039	-	-	5,034.38	5,034.38	-
06/30/2039	-	-	-	-	61,100.01
11/15/2039	55,000.00	4.250%	5,034.38	60,034.38	-
05/15/2040	-	-	3,865.63	3,865.63	-
06/30/2040	-	-	-	-	63,900.01
11/15/2040	55,000.00	4.375%	3,865.63	58,865.63	-
05/15/2041	-	-	2,662.50	2,662.50	-
06/30/2041	-	-	-	-	61,528.13
11/15/2041	60,000.00	4.375%	2,662.50	62,662.50	-
05/15/2042	-	-	1,350.00	1,350.00	-
06/30/2042	-	-	-	-	64,012.50
11/15/2042	60,000.00	4.500%	1,350.00	61,350.00	-
06/30/2043	-	-	-	-	61,350.00
Total	\$800,000.00	-	\$438,571.11	\$1,238,571.11	-
Yield Statistics					
Bond Year Dollars.....	\$9,830.56				
Average Life.....	12.288 Years				
Average Coupon.....	4.4613054%				
Net Interest Cost (NIC).....	4.1379382%				
True Interest Cost (TIC).....	4.0454296%				

City of Salem, Massachusetts

\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds

\$161,042 Water Transmission Main System Improvements II (O) Dated November 17, 2

Ch. 44, s. 8(5), auth. 6/25/2021

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	6,042.00	5.000%	7,373.41	13,415.41	-
05/15/2024	-	-	3,556.25	3,556.25	-
06/30/2024	-	-	-	-	16,971.66
11/15/2024	5,000.00	5.000%	3,556.25	8,556.25	-
05/15/2025	-	-	3,431.25	3,431.25	-
06/30/2025	-	-	-	-	11,987.50
11/15/2025	5,000.00	5.000%	3,431.25	8,431.25	-
05/15/2026	-	-	3,306.25	3,306.25	-
06/30/2026	-	-	-	-	11,737.50
11/15/2026	5,000.00	5.000%	3,306.25	8,306.25	-
05/15/2027	-	-	3,181.25	3,181.25	-
06/30/2027	-	-	-	-	11,487.50
11/15/2027	5,000.00	5.000%	3,181.25	8,181.25	-
05/15/2028	-	-	3,056.25	3,056.25	-
06/30/2028	-	-	-	-	11,237.50
11/15/2028	5,000.00	5.000%	3,056.25	8,056.25	-
05/15/2029	-	-	2,931.25	2,931.25	-
06/30/2029	-	-	-	-	10,987.50
11/15/2029	5,000.00	5.000%	2,931.25	7,931.25	-
05/15/2030	-	-	2,806.25	2,806.25	-
06/30/2030	-	-	-	-	10,737.50
11/15/2030	5,000.00	5.000%	2,806.25	7,806.25	-
05/15/2031	-	-	2,681.25	2,681.25	-
06/30/2031	-	-	-	-	10,487.50
11/15/2031	10,000.00	5.000%	2,681.25	12,681.25	-
05/15/2032	-	-	2,431.25	2,431.25	-
06/30/2032	-	-	-	-	15,112.50
11/15/2032	10,000.00	5.000%	2,431.25	12,431.25	-
05/15/2033	-	-	2,181.25	2,181.25	-
06/30/2033	-	-	-	-	14,612.50
11/15/2033	10,000.00	5.000%	2,181.25	12,181.25	-
05/15/2034	-	-	1,931.25	1,931.25	-
06/30/2034	-	-	-	-	14,112.50
11/15/2034	10,000.00	5.000%	1,931.25	11,931.25	-
05/15/2035	-	-	1,681.25	1,681.25	-
06/30/2035	-	-	-	-	13,612.50
11/15/2035	10,000.00	4.000%	1,681.25	11,681.25	-
05/15/2036	-	-	1,481.25	1,481.25	-
06/30/2036	-	-	-	-	13,162.50
11/15/2036	10,000.00	4.000%	1,481.25	11,481.25	-
05/15/2037	-	-	1,281.25	1,281.25	-
06/30/2037	-	-	-	-	12,762.50
11/15/2037	10,000.00	4.000%	1,281.25	11,281.25	-
05/15/2038	-	-	1,081.25	1,081.25	-
06/30/2038	-	-	-	-	12,362.50
11/15/2038	10,000.00	4.125%	1,081.25	11,081.25	-
05/15/2039	-	-	875.00	875.00	-
06/30/2039	-	-	-	-	11,956.25
11/15/2039	10,000.00	4.250%	875.00	10,875.00	-
05/15/2040	-	-	662.50	662.50	-
06/30/2040	-	-	-	-	11,537.50
11/15/2040	10,000.00	4.375%	662.50	10,662.50	-
05/15/2041	-	-	443.75	443.75	-
06/30/2041	-	-	-	-	11,106.25
11/15/2041	10,000.00	4.375%	443.75	10,443.75	-
05/15/2042	-	-	225.00	225.00	-
06/30/2042	-	-	-	-	10,668.75
11/15/2042	10,000.00	4.500%	225.00	10,225.00	-
06/30/2043	-	-	-	-	10,225.00
Total	\$161,042.00	-	\$85,823.41	\$246,865.41	-

Yield Statistics

Bond Year Dollars.....	\$1,920.15
Average Life.....	11.923 Years
Average Coupon.....	4.4696263%
Net Interest Cost (NIC).....	4.1222275%
True Interest Cost (TIC).....	4.0247634%

## City of Salem, Massachusetts

*\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds*  
*\$175,000 Loring Ave. 16-Inch Water Main Replacement (O) Dated November 17, 2022*  
*Ch. 44, s. 8(5), auth. 6/25/2021*

### Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	10,000.00	5.000%	8,701.39	18,701.39	-
05/15/2024	-	-	4,125.00	4,125.00	-
06/30/2024	-	-	-	-	22,826.39
11/15/2024	15,000.00	5.000%	4,125.00	19,125.00	-
05/15/2025	-	-	3,750.00	3,750.00	-
06/30/2025	-	-	-	-	22,875.00
11/15/2025	20,000.00	5.000%	3,750.00	23,750.00	-
05/15/2026	-	-	3,250.00	3,250.00	-
06/30/2026	-	-	-	-	27,000.00
11/15/2026	20,000.00	5.000%	3,250.00	23,250.00	-
05/15/2027	-	-	2,750.00	2,750.00	-
06/30/2027	-	-	-	-	26,000.00
11/15/2027	20,000.00	5.000%	2,750.00	22,750.00	-
05/15/2028	-	-	2,250.00	2,250.00	-
06/30/2028	-	-	-	-	25,000.00
11/15/2028	20,000.00	5.000%	2,250.00	22,250.00	-
05/15/2029	-	-	1,750.00	1,750.00	-
06/30/2029	-	-	-	-	24,000.00
11/15/2029	20,000.00	5.000%	1,750.00	21,750.00	-
05/15/2030	-	-	1,250.00	1,250.00	-
06/30/2030	-	-	-	-	23,000.00
11/15/2030	25,000.00	5.000%	1,250.00	26,250.00	-
05/15/2031	-	-	625.00	625.00	-
06/30/2031	-	-	-	-	26,875.00
11/15/2031	25,000.00	5.000%	625.00	25,625.00	-
06/30/2032	-	-	-	-	25,625.00
Total	\$175,000.00	-	\$48,201.39	\$223,201.39	-

### Yield Statistics

Bond Year Dollars.....	\$964.03
Average Life.....	5.509 Years
Average Coupon.....	5.0000001%
Net Interest Cost (NIC).....	3.5162514%
True Interest Cost (TIC).....	3.3277185%
Bond Yield for Arbitrage Purposes.....	3.9117641%
All Inclusive Cost (AIC).....	3.3277185%

### IRS Form 8038

Net Interest Cost.....	3.2096667%
Weighted Average Maturity.....	5.579 Years

**City of Salem, Massachusetts**  
\$14,345,000 General Obligation Municipal Purpose Loan of 2022 Bonds  
\$89,955 Water Distribution Main System Improvements II (O) Dated November 17, 20  
Ch. 44, s. 8(5), auth. 6/27/2022

**Debt Service Schedule**

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
11/17/2022	-	-	-	-	-
11/15/2023	4,955.00	5.000%	4,211.72	9,166.72	-
05/15/2024	-	-	1,993.75	1,993.75	-
06/30/2024	-	-	-	-	11,160.47
11/15/2024	5,000.00	5.000%	1,993.75	6,993.75	-
05/15/2025	-	-	1,868.75	1,868.75	-
06/30/2025	-	-	-	-	8,862.50
11/15/2025	5,000.00	5.000%	1,868.75	6,868.75	-
05/15/2026	-	-	1,743.75	1,743.75	-
06/30/2026	-	-	-	-	8,612.50
11/15/2026	5,000.00	5.000%	1,743.75	6,743.75	-
05/15/2027	-	-	1,618.75	1,618.75	-
06/30/2027	-	-	-	-	8,362.50
11/15/2027	5,000.00	5.000%	1,618.75	6,618.75	-
05/15/2028	-	-	1,493.75	1,493.75	-
06/30/2028	-	-	-	-	8,112.50
11/15/2028	5,000.00	5.000%	1,493.75	6,493.75	-
05/15/2029	-	-	1,368.75	1,368.75	-
06/30/2029	-	-	-	-	7,862.50
11/15/2029	5,000.00	5.000%	1,368.75	6,368.75	-
05/15/2030	-	-	1,243.75	1,243.75	-
06/30/2030	-	-	-	-	7,612.50
11/15/2030	5,000.00	5.000%	1,243.75	6,243.75	-
05/15/2031	-	-	1,118.75	1,118.75	-
06/30/2031	-	-	-	-	7,362.50
11/15/2031	5,000.00	5.000%	1,118.75	6,118.75	-
05/15/2032	-	-	993.75	993.75	-
06/30/2032	-	-	-	-	7,112.50
11/15/2032	5,000.00	5.000%	993.75	5,993.75	-
05/15/2033	-	-	868.75	868.75	-
06/30/2033	-	-	-	-	6,862.50
11/15/2033	5,000.00	5.000%	868.75	5,868.75	-
05/15/2034	-	-	743.75	743.75	-
06/30/2034	-	-	-	-	6,612.50
11/15/2034	5,000.00	5.000%	743.75	5,743.75	-
05/15/2035	-	-	618.75	618.75	-
06/30/2035	-	-	-	-	6,362.50
11/15/2035	5,000.00	4.000%	618.75	5,618.75	-
05/15/2036	-	-	518.75	518.75	-
06/30/2036	-	-	-	-	6,137.50
11/15/2036	5,000.00	4.000%	518.75	5,518.75	-
05/15/2037	-	-	418.75	418.75	-
06/30/2037	-	-	-	-	5,937.50
11/15/2037	5,000.00	4.000%	418.75	5,418.75	-
05/15/2038	-	-	318.75	318.75	-
06/30/2038	-	-	-	-	5,737.50
11/15/2038	5,000.00	4.125%	318.75	5,318.75	-
05/15/2039	-	-	215.63	215.63	-
06/30/2039	-	-	-	-	5,534.38
11/15/2039	5,000.00	4.250%	215.63	5,215.63	-
05/15/2040	-	-	109.38	109.38	-
06/30/2040	-	-	-	-	5,325.01
11/15/2040	5,000.00	4.375%	109.38	5,109.38	-
06/30/2041	-	-	-	-	5,109.38
Total	\$89,955.00	-	\$38,724.24	\$128,679.24	-

**Yield Statistics**

Bond Year Dollars.....	\$854.46
Average Life.....	9.499 Years
Average Coupon.....	4.5320384%
Net Interest Cost (NIC).....	3.9746142%
True Interest Cost (TIC).....	3.8498550%
Bond Yield for Arbitrage Purposes.....	3.9117641%



# Financial Reserve Policies & Graphs

## Stabilization Fund

A **stabilization fund** is a fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose (MGL Ch. 40 B5B). Communities may establish one or more stabilization funds for different purposes and may appropriate into them in any year an amount not to exceed ten percent of the prior year’s tax levy. The total of all stabilization fund balances shall not exceed ten percent of the community’s equalized value, and any interest shall be added to and become a part of the funds. A two-thirds vote of the city council is required to establish, amend the purpose of, or appropriate money from the stabilization fund.

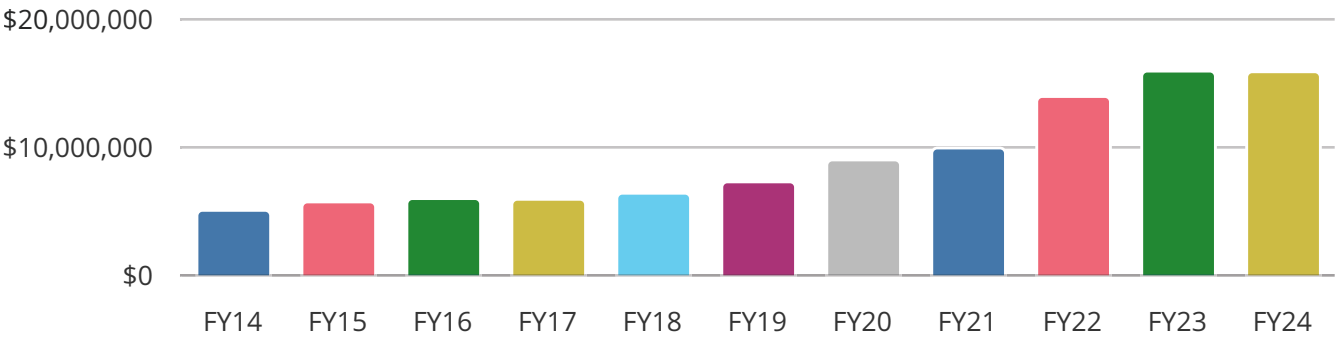
The City has set a target level for minimum Stabilization fund of 5% of the City’s current general fund operating budget. The stabilization fund shall be funded by appropriations from free cash, operating budget appropriations when available, and other one-time non-recurring revenues that become available for appropriation per M.G.L.

- Any draw down of the stabilization fund from the prior fiscal year should be allocated from the certified free cash if available.
- Ten percent of any free cash available after funding #1 above will be allocated from free cash to the stabilization fund, up to the proposed reserve balance of the stabilization fund (5% of operating budget).

The stabilization fund should only be used for the following circumstances:

- When net State Aid (receipts less assessments) is reduced by an amount less than the average of the prior two years.
- When Local Receipts projected are below a three per cent (3%) increase of the prior two year’s actual receipts as reported on page three of the Tax Rate Recapitulation as certified by the Director of the Bureau of Accounts (excluding non-recurring receipts).
- When there is a catastrophic or emergency event(s) that cannot be supported by current general fund appropriations.

Stabilization Fund



## Retirement Stabilization Fund (Budgeted)

The Retirement Stabilization Fund was created in FY 2008 to fund all appropriations for sick and vacation time earned by an employee as regulated by collective bargaining agreements or City of Salem policy for non-union and management employees. When budget season begins, the finance department will request each department to determine if there are any employees in their department who may be retiring. Departments (including Salem Public Schools) will submit list of employees and the anticipated amounts of each employee’s retirement buyout.

In FY 2013 the Commonwealth of Massachusetts created Massachusetts General Law Chapter 40 Section 13D which authorizes the creation of a retirement stabilization account to fund future payment of accrued liabilities for compensated absences. A council order was submitted to the City Council on May 23, 2013 to adopt this legislation.

The Finance Department will calculate the cumulative amount of anticipated retirement dollars needed for the following year’s budget and incorporate the amount into the Mayor’s recommended budget submitted to Council. There is line item within the Budget Transfers Out to account for retirement anticipations. This line item will be reviewed and voted on by the City Council as it does with other budgets.

Once Council approves the budget, the funds are then booked into the Retirement Stabilization Fund as voted. Appropriations both into and from the Retirement Stabilization Fund require a 2/3 vote of the City Council.

- The fund is limited to 10% of the prior year’s tax levy.
- All interest earned in the Retirement Stabilization Fund will stay with the Fund.

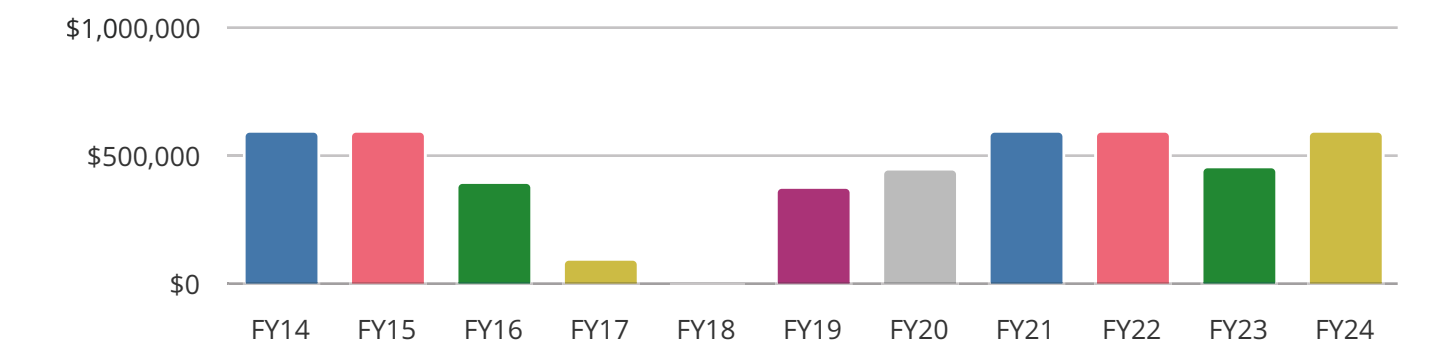
Any appropriations that are not used during the fiscal year will be carried over into the next fiscal year as a fund balance. All employees who are on the list will then be compensated at retirement for their accrued sick, vacation, and other benefits that they are entitled once approved by both Human Resources and the Department Head.

If an employee retires and was not budgeted for in the Retirement Stabilization Fund, the department head shall submit a request to the human resource department who will verify the buyback amounts and forward the request to

the Finance Department. The Finance Director will consider the request and fund it from surplus Retirement Stabilization funds or other available funds. It is the policy of the City to build up an adequate reserve in the retirement anticipation fund to cover those retirements that were not anticipated.

At the end of FY 2023 we may transfer some free cash into this fund to cover remaining FY 2023 retirements. In FY 2024 we are budgeting 600,000 to be transferred to this fund.

Retirement Stabilization Fund (Budgeted)

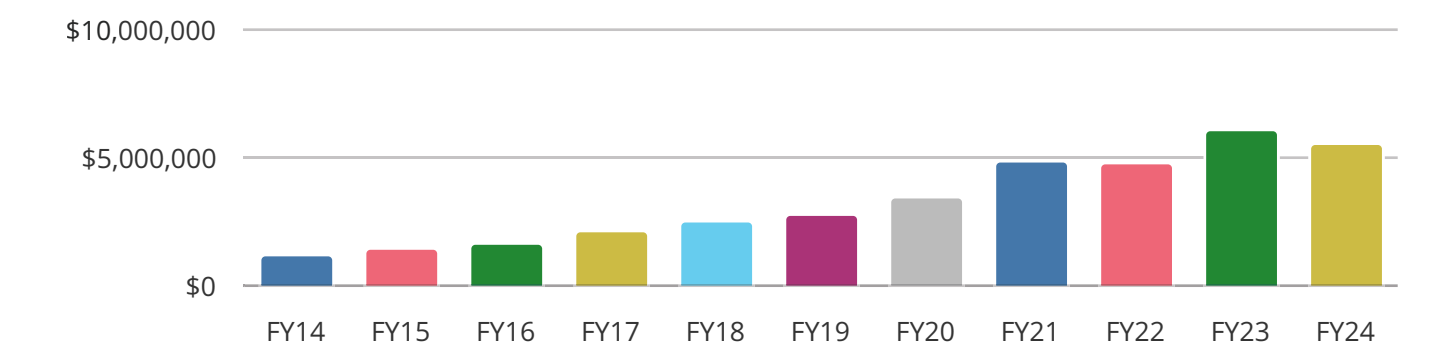


Other Post-Employment Benefits (OPEB) Fund

The City is mandated by the Governmental Accounting Standards Board (GASB) to start accounting for Other Post Employment Benefit (OPEB) as outlined in statement 45. In FY 2011 the City Council voted to establish an OPEB Stabilization Fund. We anticipate funding this account through annual appropriation from certified free cash (10%) as we do for our Capital Project and our Stabilization fund.

In FY 2015 the Mayor modified the policy to move 5% of free cash to OPEB and 5% of free cash to the Retirement Board to help offset the pension liability. Five percent (5%) of free cash certified will be allocated to the OPEB Reserve Fund for the future liability of current worker’s post-employment benefits (other than retirement pension). This includes the cost of health, life, and dental benefits. The amount to be funded for GASB 45 is to be determined by an actuarial study that is to be performed by an actuary that the City chooses (perhaps in conjunction with actuarial studies done by the Salem Contributory Retirement System).

Other Post-Employment Benefits (OPEB) Fund

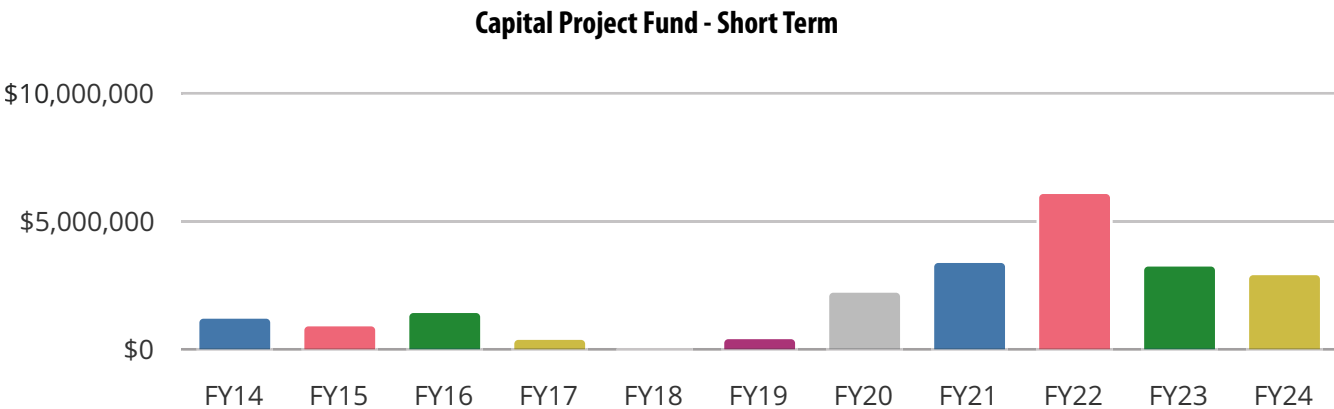


### Capital Project Fund - Short Term

The City of Salem uses a capital project fund to supplement the short-term capital needs of the City.

- Thirty percent of any free cash available after funding #1 above will be allocated from free cash to the Capital Improvement Program (CIP) Fund.

These funds are used during the fiscal year for to supplement the Capital Improvement Plan (Section 7) for unanticipated or emergency equipment or repairs as needed, or for those items that don't meet the CIP criteria (value > \$25,000 and a life expectancy of 5 or more years).

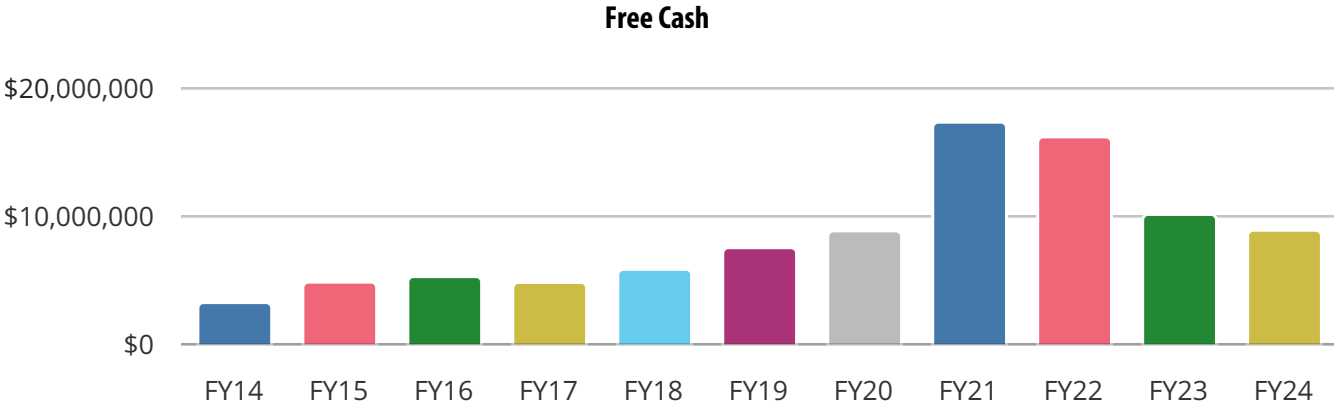


### Free Cash

Free cash is the remaining, unrestricted funds from operations of the previous fiscal year including unexpended free cash from the previous year, actual receipts in excess of revenue estimates shown on the tax rate recapitulation sheet, and unspent amounts in budget line-items. Unpaid property taxes and certain deficits reduce the amount that can be certified as free cash. The calculation of free cash is based on the balance sheet as of June 30, which is submitted by the community's auditor, accountant, or comptroller. Free cash is not available for appropriation until certified by the Massachusetts Director of Accounts. Free cash is the term used for a community's funds that are available for appropriation. Once free cash is certified, it is available for appropriation by City Council.

Free cash may be used for any lawful municipal purpose and provides communities with flexibility to fund additional appropriations after the tax rate has been set. Free cash balances do not necessarily carry forward to the next fiscal year (July 1st); the Director's certification expires on June 30th at the end of the fiscal year.

The City's policy is to use free cash for reserves, capital, and special uses in accordance with the policies set forth by the Mayor and Finance Director as stated above. Any free cash available after funding the above may be used to augment trust funds related to fringe benefits and un-funded liabilities related to employee benefits, Workers' Compensation Fund, Unemployment Fund, and any health benefits payable through Police and Fire operating budgets (111f settlements). Free Cash available may also be used to augment general fund appropriations for expenses that increased due to extraordinary and/or unforeseen events as detailed by the department head of the affected budget.



Water-Sewer Retained Earnings

Retained Earnings is the portion of Net Assets Unrestricted that is certified by the Department of Revenue as available for appropriation. Certification requires submission of a June 30 balance sheet accompanied by all information necessary to calculate free cash in the General Fund. Once certified, retained earnings may be appropriated through the following June 30 and no appropriation may be in excess of the certified amount.

Retained earnings may be appropriated to:

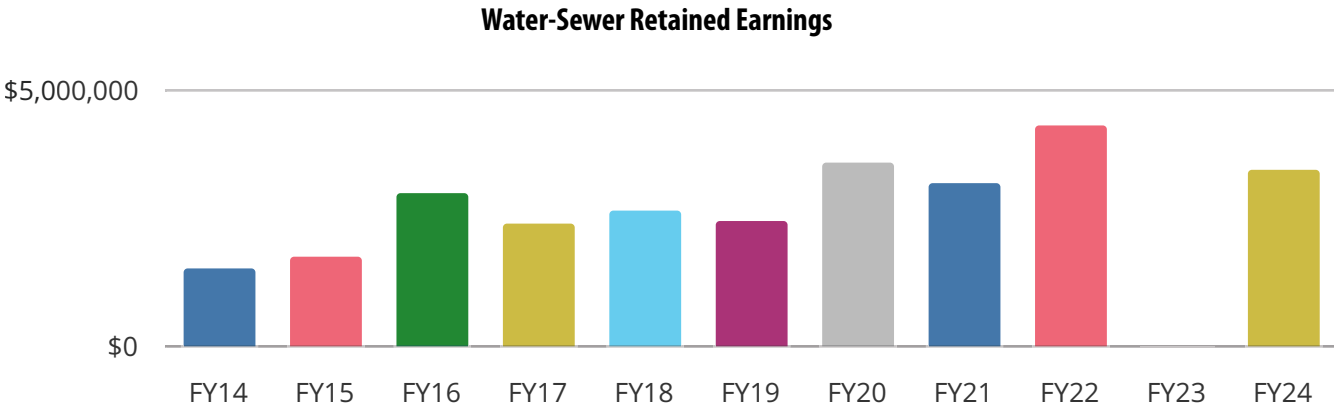
The City of Salem generally uses Water & Sewer retained earnings to fund capital improvements that may come up during the fiscal year as well as emergency repairs needed due to water or sewer main breaks or other related repairs. Some capital equipment may be funded during the year from these as well.

In FY 2013 the Mayor submitted a council order to request that the water and sewer enterprise funds be combined for FY 2014 as allowed by the Department of Revenue as outlined in bullet1in 2012-B (page 3/7). The Water Enter-

prise fund revenues had been insufficient to cover expenses and the City had to appropriate free cash to cover the deficits. Part of the problem was the one time use of retained earnings in FY 2012 to supplement the revenue. That funding was not used in FY 2013 and the rate increases were insufficient to cover expenses. In FY 2013 we had to raise \$218,738 on the General Fund RECAP to cover the FY 2012 deficit. We also had to appropriate Free Cash to cover the June 30, 2013 deficit of \$307,522.50. By combining the funds we can use sewer revenue to help offset the water deficit. We may be requesting an increase on both water and sewer rates for FY 2019 to cover increased debt expenses.

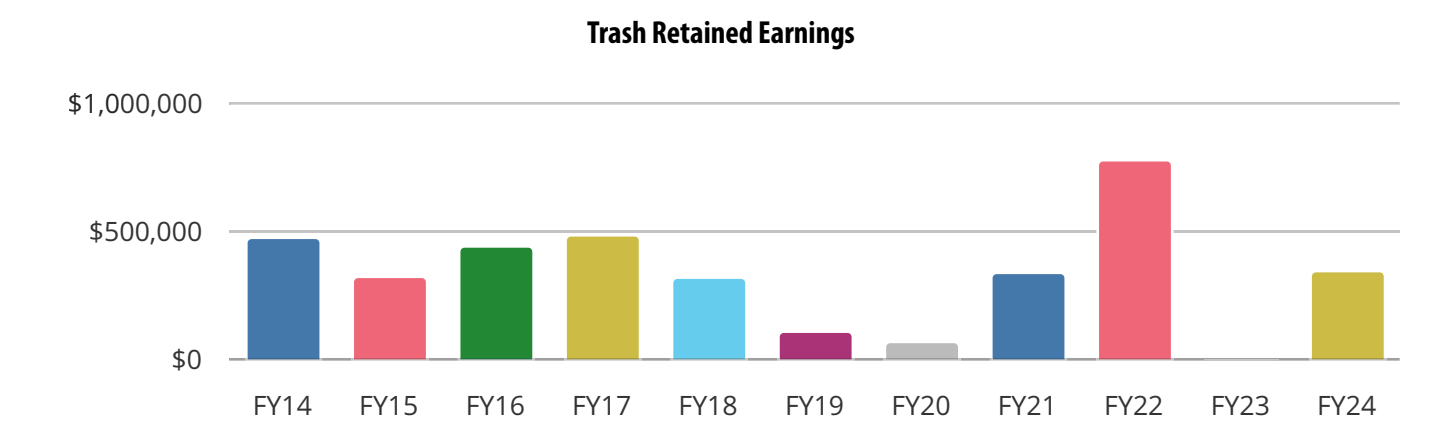
The water and sewer funds will remain in separate funds for accounting and budgeting purposes within the City. However, they are combined for reporting purposes on the City’s annual financial statements (CAFR), when calculating Retained Earnings by the Department of Revenue, and when filing the City’s annual Tax Recapitulation (RECAP).

The following are the Sewer and Water COMBINED retained earnings.



Trash Retained Earnings

The Trash Enterprise fund is not a fully self-supporting fund but has generated retained earnings.



# Investment Policies

## Section I - The investment of General Funds, Special Revenue Funds, Enterprise Funds, and Capital Projects Funds.

### Scope

This section of the policy applies only to short term operating funds such as general funds, special revenue funds, enterprise funds, and capital project funds. Section 2 will deal with trust funds, bond proceeds, and any other funds with special circumstances such as stabilization funds. A separate Contributory Retirement Board, either local or county, is responsible for the investment of the pension funds.

### Objectives

Massachusetts General Laws, Chapter 44, section 55B requires the municipal/district treasurer to invest all public funds except those required to be kept uninvested for purposes of immediate distribution. Modern banking systems enable the public treasurer to maintain even these funds in interest bearing form until the date a disbursement order clears through the banking system.

The state law further requires that invested funds are to be placed at the highest possible rate of interest reasonably available, taking account of safety, liquidity and yield. Therefore, these guidelines are intended to further the objective of securing the highest return that is consistent with safety of principal while meeting the daily cash requirements for the operation of the entity's business.

Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital through the mitigation of credit risk and interest rate risk. The diversification and prudent selection of investment instruments and choice of depository shall mitigate these risks. Credit risk is the risk of loss due to the failure of the security issuer or backer. Interest rate risk is the risk that the market value of the security will fall due to changes in general interest rates.

Liquidity is the next most important objective. The overall investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. Since all possible cash demands cannot be anticipated, the treasurer shall carry out investment activities in a manner that provides for meeting unusual cash demands without the liquidation of investments that could result in forfeiture of accrued interest earnings, and loss of principal in some cases.

Yield is the third, and last, objective. Investments shall be undertaken so as to achieve a fair market average rate of return, taking into account safety and liquidity constraints as well as all legal requirements.

### Investment Instruments

The Treasurer may invest in the following instruments:

1. Massachusetts State pooled fund: Unlimited amounts (Pool is liquid)

The Massachusetts Municipal Depository Trust (MMDT), an investment pool for state, local, county and other independent governmental authorities, is under the auspices of the Massachusetts State Treasurer and currently managed by Fidelity Investments. It invests in Bankers Acceptances, Commercial Paper of high quality, Bank Certificates of Deposit, Repurchase agreements (Repos), and U. S. Treasury Obligations. It has Federal Deposit Insurance Corporation (F.D.I.C.) pass-through insurance on the CD's and takes delivery on the Repos and Treasuries. Under Government Accounting Standards Board Regulation (GASB III), it is not considered an uncollateralized product.

2. U. S. Treasuries that will be held to maturity: Unlimited amounts (Up to one-year maturity from date of purchase)

3. U.S. Agency obligations that will be held to maturity. Unlimited amounts (Up to one-year maturity from date of purchase)

4. Bank accounts or Certificates of Deposit, hitherto termed CD's. (Up to one year) which are fully collateralized through a third party agreement: Unlimited amounts

5. Bank accounts and CD's (Up to one year) fully insured by F.D.I.C. and in some cases also Depository Insurance Fund of Massachusetts (D.I.F.M): \$250,000 limit all bank accounts and CD's in one institution are considered in the aggregate to receive the \$250,000 insurance coverage.

6. Unsecured bank deposits of any kind such as other checking, savings, money market, or Certificates of Deposit accounts at Banks that do not fit the above categories. These investments are subject to the following limitations: These investments will be limited to no more than 5% of an institution's assets and no more than 10% of a municipality's cash. Their credit worthiness will be tracked by Veribanc, Sheshunoff, or other bank credit worthiness reporting systems. They will be diversified as much as possible. CD's will be purchased for no more than three months and will be reviewed frequently.

7. Money Market Mutual Funds that are registered with the Securities and Exchange Commission that have received the highest possible rating from at least one nationally recognized statistical rating organization and as otherwise referenced in the MGL 44 Section 55.

### Risk Tolerance

Credit Risk is the risk that an issuer or other counterparty to an investment neither will fulfill its obligations. The City will manage credit risk several ways. There will be no limit to the amount of United States Treasury and United States Government Agency obligations, as they carry an AAA rating. In regards to other investments, the City will only purchase investment grade securities with a high concentration in securities rated A or better. The City may invest in the Massachusetts Municipal Depository Trust (MMDT) with no limit to the amount of funds placed in the fund.

Custodial Risk is the risk for deposits that in the event of the failure of a depository financial institution, a municipality will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a municipality will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The City will review the financial institution's financial statements and the background of the advisor. The intent of qualification is to limit the city's exposure to only those institutions with a proven financial strength, capital adequacy of the firm, and the overall affirmative reputation in the municipal industry. Further all securities not held directly by the city will be held in the city's name and tax identification number by a third party custodian approved by the Treasurer and evidenced by safekeeping receipts showing individual CUSIP numbers for each security.

Concentration of Credit Risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The City will minimize concentration of credit risk by diversifying the investment portfolio so that the impact of potential losses from any one type of security or issuer will be minimized or not exist.

Interest Rate Risk is the risk that changes in interest rates will adversely affect the fair market value of an investment. The City will manage interest rate risk by managing duration in the account.

Foreign Currency Risk is the risk that changes in foreign monetary exchange rates will adversely affect the fair value of an investment. The City will not invest in any instrument exposed to foreign currency risk.

### Diversification

Diversification should be interpreted in two ways: in terms of maturity as well as instrument type and issuer. The diversification concept should include prohibition against over concentration of maturities as well as concentration in a specific institution. With the exception of U.S. Treasury obligations or investments fully collateralized by U.S. Treasuries or agencies, and State pools (MMDT), no more than 10% of the Town's investments shall be invested in a single financial institution.

### Authorization

The Treasurer has authority to invest municipality/district funds, subject to the statutes of the Commonwealth cited above.

### Ethics

The Treasurer (and any Assistant Treasurers) shall refrain from any personal activity that may conflict with the proper execution of the investment program or which could impair or appear to impair ability to make impartial investment decisions. Said individuals shall disclose to the Chief Executive Officer any material financial interest in financial institutions that do business with the City. They shall also disclose any large personal financial investment positions or loans that could be related to the performance of the town's investments.

### Relationship with Financial Institutions

Financial institutions should be selected first and foremost with regard to safety. Municipalities/Districts should subscribe to and use one or more of the recognized bank rating services, such as Veribanc or Sheshunoff. Brokers should be recognized, reputable dealers.

The Treasurer shall require any brokerage houses and broker/dealers, wishing to do business with the municipality, to supply the following information to the Treasurer:

- Audited financial statements
- Proof of National Association of Security Dealers certification
- A statement that the dealer has read the municipality's investment policy and will comply with it
- Proof of credit worthiness (minimum standards: at least five years in operation and a minimum capital of 10 million dollars)

### Section II - The Investment of Trust Funds and Bond Proceeds

This section of the policy applies only to funds that could be invested long term, i.e. trust funds, stabilization funds and bond proceeds. For issues subject to arbitrage rebate, an arbitrage tracking system such as those available at banks and Mass Municipal Depository Trust (MMDT) will be used to track expenditures of and interest earned on borrowed funds. Alternative tracking systems should be approved by and used under the advice of Bond Counsel.

### Arbitrage Regulations

Tax free debt may be issued by cities, towns, and districts, which means that they are able to borrow at rates well below market rates. At the same time, the federal government has issued regulations to prevent them from issuing debt with the goal of investing the borrowed funds at a higher rate of interest than that at which the money was borrowed, or committing arbitrage. If the federal regulations are not followed, there are fines and penalties, but even worse, the tax free status of the debt could be jeopardized. The following arbitrage regulations will be followed:

Unless debt is issued as a "small issuer," that is, an entity issuing less than \$10 million of tax exempt debt in a calendar year, the proceeds shall be used within certain prescribed time frames, or be subject to fines and penalties as described above.

Following are the general rules and time frames for spending borrowed funds in order to avoid having to pay a rebate to the Federal government on investment income earned on the borrowed funds. All funds must be used according to the following schedules or sooner:

### CONSTRUCTION DEBT

First six months: 10%

First year: 45%

Eighteen months: 75%

Two years: 100%

#### **CAPITAL EXPENDITURES DEBT OTHER THAN CONSTRUCTION PROJECTS**

First six months: 15%

First year: 60%

Eighteen months: 100%

#### **ALL OTHER MUNICIPAL PURPOSE DEBT**

First six months: 100%

#### **Trust Funds**

Trust Funds may be co-mingled and invested in any instruments allowed by the Legal List issued by the Banking Commissioner each July. Each trust fund must be accounted for separately.

#### **Stabilization Funds**

The Stabilization Fund shall not exceed ten per cent of the equalized valuation of the city or town, and any interest shall be added to and become a part of the fund. The treasurer may invest the proceeds in the following:

- National Banks
- Savings Banks

- Cooperative banks or trust companies organized under Massachusetts laws
- Securities legal for savings banks ( i.e. those on the Legal List described above)
- Federal Savings and Loan Associations situated in the Commonwealth
- Massachusetts Municipal Depository Trust

#### **Reporting Requirements**

On a regular basis (quarterly, semi-annually, or annually), a report containing the following information will be prepared by the Treasurer and distributed to the Chief Executive Officer, Town Manager, and/or Finance Committee, as appropriate. The quarterly report will include the following information, as a minimum requirement:

- A listing of the individual accounts and individual securities held at the end of the reporting period.
- A listing of the short-term investment portfolio by security type and maturity to ensure compliance with the diversification and maturity guidelines established in the “Diversification” section of this Investment Policy.
- A summary of the income earned on a monthly basis and year to date basis shall be reported.
- The municipal treasurer shall include in the report a brief statement of general market and economic conditions and other factors that may affect the City’s cash position.

The report should demonstrate the degree of compliance with the tenets set forth in the Investment Policy.



# Debt Policies

## Bond Ratings – Upgraded

### Standard & Poor's Rating Services

On June 08, 2018 the City of Salem received notification from Standard and Poor's that they City's bond rating remains at AA/Stable based on their view of the City's financial management procedures and sound budgeting practices. The bond rating helps decrease the City's borrowing costs and sends a positive message regarding the City's approach to budgeting both operational and capital needs. S&P assigned the 'AA' long-term rating to the city's series back in 2016 and the City has maintained that rating. The outlook is stable.

The bond rating is a great acknowledgement of all of the City's management of its finances. This is a confirmation Salem is managing its resources as well as it can.

Reasons for the rating cited by Standard and Poor's reflects their opinion of the city's:

- Very strong economy, with access to a broad and diverse metropolitan statistical area (MSA);
- Strong management, with "good" financial policies and practices under our financial management assessment (FMA) methodology;
- Strong budgetary performance, with a slight operating surplus in the general fund and operating surplus at the total-governmental – fund level in fiscal 2017
- Strong budgetary flexibility, with an available fund balance in fiscal 2017 of 9.5% of operating expenditures;
- Very strong liquidity, with total government available cash at 15.9% of total governmental fund expenditures and
- 5x governmental debt service, and access to external liquidity we consider strong;
- Adequate debt and contingent liability position, with debt service carrying charges at 3.2% of expenditures and net direct debt that is 35.8% of total governmental fund revenue, as well as low overall net debt at less than 3.0% of market value, but a large pension and other postemployment benefit (OPEB) obligation and the lack of a plan to sufficiently address the obligation; and
- Strong institutional framework score.

## Capital Improvement Projects

When the city finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the expected useful life of the project. Total net debt service payments from general obligation debt will not exceed five (5) percent of total annual operating budget as listed on part 1a of the annual tax rate recapitulation as submitted to the Department of Revenue. Per the total amount to be raised on the FY23 Tax Rate Recapitulation Sheet -

\$210,761,148.15 this limit would be \$10,583,057. Debt will only be issued for capital that is valued greater than \$25,000 and has a depreciable life of five (5) or more years. A cash flow statement will be required for each project funded with long term debt. Total general obligation debt will not exceed the limits provided in the state statutes.

Whenever possible, the city will use special revenue funds, special assessments, or other self-supporting bonds, instead of general obligation bonds. The city will not use long-term debt for current operations unless otherwise allowed via special legislation.

The city will maintain good communications with bond rating agencies about its financial condition. The city will follow a policy of full disclosure on every financial report and bond prospectus.

## General Information on Debt Authorization and Legal Limit

Notes and notes including refunding notes are generally authorized on behalf of the City by vote of two-thirds of all the members of the City Council with the approval of the Mayor. Provision is made for a referendum on the filing of a petition bearing the requisite number of signatures. Borrowings for certain purposes require state administrative approval. When serial bonds or notes have been authorized, bond anticipation notes may be issued by the officers authorized to issue the serial bonds or notes Temporary loans in anticipation of certain state and county reimbursements are generally authorized by majority vote but provision is made for temporary loans in anticipation of current revenues and federal grants and for other purposes in certain circumstances without City Council authorization.

The general debt limit of the City consists of a normal debt limit and a double debt limit. The normal debt limit is 5 percent of the valuation of taxable property as last equalized by the State Department of Revenue. The City can authorize debt up to this amount without State approval. It can authorize debt up to twice this amount (the double debt limit) with the approval of the State's Municipal Finance Oversight Board. Based on the City 's equalized valuation (EQV) of \$6,641,110,700 effective January 1, 2021, its normal debt limit is \$332,055,535 and its double debt limit is \$664,111,070.

There are many categories of general obligation debt which are exempt from and do not count against the general debt limit. Among others, these exempt categories include revenues anticipation notes and grant anticipation notes; emergency loans exempted by special laws, bonds for water (limited to 10 percent of equalized valuation), housing, urban renewal and economic development (subject to various debt limits) and electric, gas, community antenna television systems, and telecommunication systems (subject to separate limits. Revenue bonds and water pollution abatement revenue bonds are not subject to these debt limits. The general debt limit and the special debt limit for water bonds apply at the time debt is authorized. The other special debt limits generally apply at the time the debt is incurred.

The amount borrowed in each fiscal year by the issue of revenue anticipation notes is limited to the tax levy of the prior fiscal year, together with the net receipts in the prior fiscal year from the motor vehicle excise and certain payments made by the Commonwealth in lieu of taxes. The fiscal year ends on June 30. Notes may mature in the following fiscal year, and notes may be refunded into the following fiscal year to the extent of the uncollected, unabated current tax levy and certain other items, including revenue deficits, overlay deficits, final judgments and lawful un-appropriated expenditures, which are to be added to the next tax levy, but excluding deficits arising from a failure to collect taxes of earlier years. In any event, the period from an original borrowing to its final maturity cannot exceed one year.

### **Types of Obligations**

**General Obligations** - Massachusetts cities and towns are authorized to issue general obligation indebtedness of the following types:

**Serial Bonds and Notes** - These are generally required to be payable in equal or diminishing annual principal amounts beginning no later than the end of the next fiscal year commencing after the date of issue and ending within the terms permitted by law. Level debt service is permitted for bonds and notes issued for certain purposes including self supporting enterprise purposes, certain state aided school projects and for projects for which debt service has been exempted from property tax limitations. The maximum terms vary from one year to 40 years, depending on the purpose of the issue. Most of the purposes are capital projects. Bonds or notes may be made callable and redeemed prior to their maturity, and a redemption premium may be paid. Refunding bonds or notes may be issued subject to the maximum term measured from the date of the original bonds or notes. Serial bonds may be issued as "qualified bonds" with the approval the state Municipal Finance Oversight Board consisting of the Attorney General, the State Treasurer, the State Auditor, and the Director of Accounts, subject to such conditions and limitations (including restrictions on future indebtedness) as may be required by the Board. Qualified bonds may mature in not less than 10 or more than 30 years from their dates and are not subject to the amortization requirements described above. The State Treasurer is required to pay the debt service on

qualified bonds and thereafter to withhold the amount of the debt service from state aid or other state payments. Administrative costs and any loss of interest income to the State are to be assessed upon the city or town.

**Bond Anticipation Notes (BAN)** . These generally must mature within two years of their original dates of issuance but may be refunded from time to time for a period not to exceed five years from their original dates of issuances, provided that (except for notes issued for certain school projects that have been approved for state school construction aid) for each year that the notes are refunded beyond the second year they must be paid in part from revenue funds in an amount at least equal to the minimum annual payment that would have been required if the bonds had been issued at the end of the second year. The maximum term of bonds issued to refund bond anticipation notes is measured from the date of the original issue of the notes, (except for certain school projects).

**Revenue Anticipation Notes (RAN)** . These are issued to meet current expenses in anticipation of taxes and other revenues. They must mature within one year but, if payable in less than one year, may be refunded from time to time up to one year from the original date of issue. (Such notes may be extended beyond fiscal year end in an amount not exceeding current receivables.)

**Grant Anticipation Notes (GAN)** . These are issued for temporary financing in anticipation of federal grants and state and county reimbursements. Generally they must mature within two years, but may be refunded from time to time as long as the municipality remains entitled to the grant or reimbursement.

**Revenue Bonds** - Cities and towns may issue revenue bonds for solid waste disposal facilities and for projects financed under the Commonwealth's Water Pollution Abatement or Drinking Water Revolving Loan Programs and for certain economic development projects supported by tax increment financing. In addition to general obligation bonds and notes, cities and towns having electric departments may issue electric revenue bonds, and notes in anticipation of such bonds, subject to the approval of the State Department of Telecommunications and Energy.

# Anti-Fraud Policies

The City of Salem is committed to protecting its revenue, property, information, and other assets from any attempt, either by members of the public, contractors, vendors, agents or its own employees, to gain by deceit, financial or other benefits at the expense of the taxpayers.

City Officials and employees must, at all times, comply with all applicable laws and regulations. The City will not condone the activities of officials or employees who achieve results through violation of the law or unethical business dealings. The City does not permit any activity that fails to stand the closest possible public scrutiny.

This policy sets out specific guidelines and responsibilities regarding appropriate actions that must be followed for the investigation of fraud and other similar irregularities.

In FY 2015 the City hired the auditing firm of Melanson & Heath to conduct a fraud risk assessment covering accounts receivable, accounts payable and payroll. Melanson & Heath will provide the Finance Director with a comprehensive report outlining how each department is performing in these areas and make recommendations as to what we can do to further protect the City's assets. This will be an ongoing project with annual reviews and updates.

## Definitions

**Occupational fraud** is defined by the Association of Certified Fraud Examiners as the use of one's occupation for personal enrichment through the deliberate misuse or misapplication of the employing organization's resources or assets. There are three major categories of occupational fraud.

**Asset Misappropriations** – Theft or misuse of an organization's assets.

## Cash

- Fraudulent Disbursements – Perpetrator causes organization to disburse funds through some trick or device (e.g. submitting false invoices/ time card/sheets, expense reimbursement schemes, check tampering, etc.)
- Skimming – Cash is stolen from an organization before it is recorded on the organization's books and records.
- Cash Larceny – Cash is stolen from an organization after it has been recorded on the organization's books and records.

## Inventory and all other assets

- Misuse – Misuse of an organization's inventory or assets for personal use (e.g. City vehicles, computers, supplies, etc.)
- Larceny – Inventory or other assets are stolen from an organization.
- Corruption – Wrongfully use influence in a business transaction in order to procure some benefit for themselves or another person, contrary to duty to employer or the rights of another.

- Conflicts of Interest – An undisclosed economic or personal interest in a transaction that adversely affects the employer.
- Bribery – The offering, giving, receiving, or soliciting of anything of value to influence an official act or business decision.
- Illegal Gratuities – A party who benefits from an official act or a business decision gives a gift to a person who made the decision. An illegal gratuity does not require proof
- Economic Extortion – An employee demands that a vendor/contractor/ etc. pay to influence an official act or a business decision.
- Fraudulent Statements – Falsification of an organization's financial statements.

**Other similar irregularities** is defined as any activity involving questionable behavior or business dealings by members of the public, contractors, vendors, agents or government employees, that put government revenue, property, information and other assets at risk of waste or abuse.

## Applicability

This policy applies to all Elected Officials and employees of the City of Salem as well as any business or individual doing business with the government.

## General Policy and Responsibility

It is the government's intent to fully investigate any suspected acts of fraud or other similar irregularity. An objective and impartial investigation will be conducted regardless of the position, title, and length of service, or relationship with the government of any party who might be or becomes involved in or becomes/is the subject of such investigation.

Each Elected Official, Department Head, Commissioner and Manager is responsible for instituting and maintaining a system of internal control to provide reasonable assurance for the prevention and detection of fraud, misappropriations and other irregularities. Management should be familiar with the types of improprieties that might occur within their area of responsibility and be alert for any indications of such conduct.

- The Finance Director has the primary responsibility for the investigation of all activity defined in this policy.
- The Finance Director will notify their Independent Auditing Firm and the Mayor of a reported allegation of fraudulent or irregular conduct upon the commencement of the investigation to the extent practical. Throughout the investigation the Mayor will be informed of pertinent investigative findings.
- In all circumstance where there are reasonable grounds to indicate that a fraud may have occurred, the Finance Department and/or Independent Auditor, subject to the advice of Mayor and City Solicitor, will contact the office of the District Attorney and/or the Salem Police.

- Upon conclusion of the investigation, the results will be reported to the Mayor and others as determined necessary.
- The City Solicitor will pursue every reasonable effort, including court ordered restitution, to obtain recovery of the City's losses from the offender, or other appropriate source.

## Procedures

### All Employees

Any employee who has knowledge of an occurrence of irregular conduct, or has reason to suspect that a fraud has occurred, shall immediately notify his/her supervisor. If the employee has reason to believe that their supervisor may be involved or does not feel comfortable reporting the occurrence to their supervisor, the employee shall immediately notify the OTA.

Employees have a duty to cooperate during an investigation. Employees who knowingly make false allegations will be subject to discipline and possible termination of employment.

### City Management/Elected Officials/Board Members

Upon notification from an employee of suspected fraud, or if management has reason to suspect that a fraud has occurred, they shall immediately notify the Finance Director.

### Office of the Mayor

Upon notification or discovery of a suspected fraud, the Finance Director and/or Independent Auditor will promptly investigate the suspected fraud. In all circumstances, where there are reasonable grounds to indicate that a fraud may have occurred, the Finance Director or Independent Auditor will inform the Mayor. Subject to the advice of the City Solicitor, the Finance Director or Independent Auditor will contact the Office of the District Attorney and/or the Salem Police.

### Contacts/Protocols

After an initial review and a determination that the suspected fraud warrants additional investigation, the Finance Director or Independent Auditor will notify the Mayor. The Finance Director or Independent Auditor will coordinate the investigation with the Mayor and appropriate law enforcement officials.

### Security of Evidence

Once a suspected fraud is reported, the Finance Director or Independent Auditor, in consultation with the City Solicitor, shall take immediate action to prevent the theft, alteration, or destruction of relevant records. Such actions include, but are not necessarily limited to, removing the records and placing them in a secure location, limiting access to the location where the records currently exist, and preventing the individual suspected of committing the fraud from having access to the records. The records must be adequately secured until the Finance Director or Independent Auditor obtains the records to begin the audit investigation.

## Personnel Actions

If a suspicion of fraud is substantiated by the investigation, disciplinary action shall be taken by the Mayor, in consultation with the Personnel Director and the Finance Director or Independent Auditor.

## Whistle-Blower Protection

Under Massachusetts General Law Chapter 149, paragraphs 148A, 185 and 187, no employer or person acting on behalf of an employer shall:

- Dismiss or threaten to dismiss an employee
- Discipline or suspend, or threaten to discipline or suspend, an employee
- Impose any penalty upon an employee; or
- Intimidate or coerce an employee because the employee has acted in accordance with the requirements of this policy. The violation of this section will result in discipline up to and including dismissal in accordance with the applicable federal, state, and local administrative laws.

## Media Issues

Any City employee or elected official contacted by the media with respect to an audit investigation shall refer the media to the Mayor's Office at 978-619-5600. The alleged fraud or audit investigation shall not be discussed with the media by any person other than through the Mayor's Office.

If the Finance Director or Independent Auditor is contacted by the media regarding an alleged fraud or audit investigation, they will consult the Mayor, before responding to a media request.

Neither the Finance Director nor Independent Auditor will discuss the details of any ongoing fraud investigation with the media that may compromise the integrity of the investigation.

## Documentation

At the conclusion of the investigation, the results will be reported to the Mayor and others as determined necessary. If the report concludes that the allegations are founded, the report will be forwarded to the Office of the District Attorney and/or the Salem Police.

## Completion of the Investigation

Upon completion of the investigation, including all legal and personnel action, any records, documents and other evidentiary material will be returned by the Finance Director or Independent Auditor to the appropriate department.

## Training

New employees are trained at the time of hiring about the City's Code of Conduct and Fraud Policy. This training explicitly covers expectations of all employees regarding

- Their duty to communicate certain matters;

- A list of the types of matters, including actual or suspected fraud, to be communicated along with specific examples; and
- Information on how to communicate those matters.



# **Capital Improvement Program**

# Capital Improvement Program Mayor's Message

## Goals of the Capital Improvement Program (CIP)

The City of Salem relies on a capital improvement program and capital budget to ensure that capital needs are being addressed in a responsible manner based on priority and thoughtful planning. A capital improvement program is a critical component of the capital improvement budget and the overall budget strategy. By formalizing a capital plan and capital budget, the City of Salem has the ability and knowledge to address deferred maintenance issues that have been postponed and ignored in prior years, as well as plan for the future needs of the City.

When considering funding items in the Capital Improvement Program, the City strategically pursues available options from grants at the state and federal levels, and also utilizes monies available from water and sewer retained earnings to avoid the issuance of long term debt for certain projects that can be covered in full by such retained earnings. From a financing perspective, priority is given to projects with grant revenues or other matching funds to offset the costs of borrowing.

Addressing capital needs when appropriate will assist the City in reaching many of its longer-term goals such as reducing fuel consumption, decreasing deferred maintenance costs, reducing heating and electricity expenses, and creating efficiencies by means of technological advances and automation. As important, a sound capital improvement program will continue to ensure that our facilities, equipment and vehicles are safe, energy efficient and operable at all times to deliver top-notch services to the City's residents.

## Goals of the Mayor – FY2024 Capital Improvement Program (CIP)

The Mayor's main goals are to improve the overall planning and budget process for addressing capital needs and to ensure accountability as it relates to implementation of capital work projects. Our early efforts focused on overhauling and renovating neglected parks, playgrounds and recreational spaces, as well as a full assessment of roadway, sidewalk and utility infrastructure conditions which enabled us to begin implementation of a comprehensive strategy to address long overdue maintenance needs in these areas. Priority is given to projects that can use grant funds to help offset overall costs of projects, or in some cases, fund an entire project. Otherwise, projects are ranked based upon priority as well as the ability to stabilize long term operational costs.

## FY2024 Capital Improvement Program (CIP) – highlights of proposed CIP and FY2024 Capital Budget

For FY2024, the Mayor and Finance Director have created a capital plan that is fiscally responsible and transparent. The plan includes a particular focus on asset preservation, replacement of apparatus and equipment, and continued improvements to the City's historic infrastructure.

The FY2024 capital improvement plan reflects a continued commitment to addressing aging infrastructure and improving the appearance of our City overall. Investments in playground upgrades, traffic calming, parking infrastructure, roadway improvement, technology initiatives, also including computer hardware, various departmental vehicles and equipment, as well as building repairs and maintenance.



# Capital Improvement Program Overview

A capital improvement program (CIP) is a blueprint for planning a community's capital expenditures. A CIP is typically a multi-year plan identifying capital projects and equipment to be funded during the planning period. A CIP is composed of two parts, a capital program and a capital budget. The capital program is a plan for capital expenditures that extends out past the capital budget. The capital budget is the upcoming year's spending plan for capital items.

Developing a CIP that will ensure sound financial and capital planning requires effective leadership and the involvement and cooperation of all municipal departments. A properly developed CIP will help the City in many ways such as enhancing a community's credit rating, stabilizing debt service payments, and identifying the most economical means of financing capital projects. It will also help increase opportunities to obtain federal and state aid and help avoid duplication by overlapping governmental units.

The City has several ways to finance its CIP, including state and federal grants, appropriations from the City's Capital Outlay account, capital leases, and long-term borrowing. Depending on the cost and the useful life, the Finance Director will make recommendations to the Mayor for funding the City's capital needs.

Capital leases are often three years or less and are built into the operating budget. Capital leases are often used for items such as school buses, office equipment, and other items that may not last five years in useful life. The City's Capital Outlay account typically funds items under \$25,000 but can be used to fund items over \$25,000 if it is deemed prudent. Funding capital

improvements through the Capital Outlay account is beneficial because there is no borrowing or interest costs; you simply pay for the item in the year that it is purchased. Many of the City's capital items over \$25,000 require long-term borrowing as authorized by a 2/3rd vote of the City Council upon recommendation of the Mayor. Long term bonding helps spread the costs of expensive capital improvements over their full useful life (per MGL Chapter 44/7 and Chapter 44/8).

The CIP dovetails into the City's five-year financial forecast for planning purposes. The CIP has to be worked into the operational part of the budget so that both the operational and capital needs of the municipal departments are met on a year-to-year basis. Oftentimes the CIP suffers as fixed costs such as health insurance and retirement assessments continue to rise which places further pressure on the operational budget. However, it is incumbent upon the Mayor and Finance Director to ensure that both the operating budget and CIP are reasonable and attainable to ensure fiscal stability within the limitations of Proposition 2 ¾.

## What is a Capital Asset?

Capital items are tangible assets or projects with a value of \$25,000 or more and must have a depreciable life of five (5) or more years.

Examples of Capital Assets are DPW equipment, Buildings (purchase or major renovations), water and sewer infrastructure. Items that are NOT capital assets include services, painting rooms or buildings, books, field maintenance, routine building maintenance.

## FY 2024 CIP Executive Summary

### FY 2024 CIP OVERVIEW

#### Project/Description

#### Amount

During the budget process the City's Finance Director met with department heads to review the capital requests. The Finance Director subsequently met with the Mayor to discuss funding options and priority levels for the requested items. This resulted in the Capital Plan for the General Fund included in this section of the budget. This year's Capital Plan relies on a mix of one-time appropriations from the City's Capital Outlay account, grant dollars and long term debt financing.

#### Proposed funding list for the CIP budget is as follows:

Loan Order (General Fund)	\$ 4,400,000.00
Loan Order (Enterprise Fund)	\$ 18,982,000.00
Capital Improvement Fund (Fund 2000)	\$ 3,904,152.00
Retained Earnings	\$ 610,000.00
ARPA	\$ 2,015,797.00
Grants	\$ 5,337,000.00
Receipts Reserved	\$ 95,000.00
Community Preservation Act Funds	\$ 250,000.00
Capital Leases	\$ -
Bond Premium	\$ 368,000.00
Revolving	\$ 78,943.00
Other	\$ 1,664,370.00

The total proposed list of CIP is----->

\$ 37,705,262.00

### FY 2024 Routine Debt

Routine debt is issued for items used during normal operations by City Departments. Vehicle replacement, departmental equipment, general repairs and maintenance are all considered routine. The debt service proposed for FY2024 that is routine in nature would be as follows:

#### Engineering (General Fund)

Citywide Roads, Sidewalks, and Crosswalk Improvements (Non-Chapter 90)	\$1,300,000.00
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#### Engineering (Enterprise Fund)

Citywide Drain & Sewer cleaning, inspection, replacement, engineering, GIS, construction	\$400,000.00
Ocean Ave Stormwater Pump Station	\$10,500,000.00
Rosie's Pond Flood Protection & Drainage System Improvements -	\$3,820,000.00
SSES Report Implementation (eliminate I/I sources citywide)	\$600,000.00
Water and Sewer Pump Station Improvements /Replacement	\$1,650,000.00
Citywide Flushing, Valve Repair/Maintenance, Leak detection, GIS	\$400,000.00
Water Distribution Main System Improvements	\$800,000.00
Water Transmission Main System Improvements	\$812,000.00

#### Total Engineering

\$20,282,000.00

FY 2024 CIP OVERVIEW	
Project/Description	Amount
Willows Pier	\$ 400,000.00
Total Park and Recreation	\$ 400,000.00
Parking	
Fort Ave/Columbus Ave Intersection Re-Design Project	\$ 1,100,000.00
South Harbor Garage Storm Water Drain & Air Exchange Upgrades	\$ 440,000.00
Total Parking	\$ 1,540,000.00
Planning	
Palmer Cove Park Phase 2 Renovation	\$ 475,000.00
Total Planning	\$ 475,000.00
General Fund Total	\$4,400,000.00
Enterprise Fund Total	\$18,982,000.00
GRAND TOTAL	\$23,382,000.00

## Five-Year Capital Plan - All Funds

Capital Requests	Previously Approved	FY24 Funding Source	Department Request FY24	Future Need	FY 2025	FY 2026	FY 2027	FY 2028
<b>Assessor</b>								
EV Hybrid Vehicle for the Assessors' Daily Inspections	\$0	Other	\$57,000	\$0	\$0	\$0	\$0	\$0
<b>Assessor Total</b>	<b>\$0</b>		<b>\$57,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Building</b>								
ADA Compliance and Associated Improvements	\$0	Fund 2000	\$30,000	\$0	\$0	\$0	\$0	\$0
Annual Priority Small Repairs, Upgrades, FF&E & Associated Improvements	\$0	Fund 2000	\$20,000	\$5,000	\$0	\$0	\$0	\$0
City Hall Camera and Keycard Access	\$0	Fund 2000, Grant	\$30,000	\$83,624	\$0	\$0	\$0	\$0
<b>Building Total</b>	<b>\$0</b>		<b>\$80,000</b>	<b>\$88,624</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Clerk</b>								
Repair Council Furniture	\$18,795	Fund 2000	\$15,000	\$80,000	\$20,000	\$20,000	\$20,000	\$20,000
<b>Clerk Total</b>	<b>\$18,795</b>		<b>\$15,000</b>	<b>\$80,000</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>
<b>Electrical</b>								
ADA walk signal buttons	\$0	Fund 2000	\$10,000	\$115,000	\$0	\$0	\$0	\$0
Ford F650	\$0	Fund 2000	\$44,000	\$0	\$0	\$0	\$0	\$0
SMART SIGNALIZATION EXPANSION Phase 3	\$0		\$0	\$0	\$350,000	\$0	\$0	\$0
Traffic Signal Maintenance	\$0	Fund 2000	\$20,000	\$0	\$0	\$0	\$0	\$0
<b>Electrical Total</b>	<b>\$0</b>		<b>\$74,000</b>	<b>\$115,000</b>	<b>\$350,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Engineering Municipal</b>								
Boston Street Complete Upgrade - Design	\$0	Fund 2000	\$300,000	\$13,700,000	\$0	\$0	\$0	\$0
Citywide Roads, Sidewalks, and Crosswalk Improvements (Non-Chapter 90)	\$3,800,000	GF Bond	\$1,300,000	\$3,900,000	\$1,300,000	\$1,300,000	\$1,300,000	\$1,300,000
Derby Street Complete Street Phase 3 -	\$1,742,400	Fund 2000	\$200,000	\$1,057,600	\$0	\$0	\$0	\$0
<b>Engineering Municipal Total</b>	<b>\$5,542,400</b>		<b>\$1,800,000</b>	<b>\$18,657,600</b>	<b>\$1,300,000</b>	<b>\$1,300,000</b>	<b>\$1,300,000</b>	<b>\$1,300,000</b>
<b>Engineering Sewer</b>								
Citywide Drain & Sewer cleaning, inspection, replacement, engineering, GIS, construction	\$1,950,000	Sewer Bond	\$400,000	\$5,900,000	\$400,000	\$400,000	\$400,000	\$0
Loring/Cedar Drain Improvements	\$0	Retained Earnings	\$250,000	\$0	\$0	\$0	\$0	\$0
Ocean Ave Stormwater Pump Station	\$0		\$10,500,000	\$0	\$0	\$0	\$0	\$0
Rosie's Pond Flood Protection & Drainage System Improvements -	\$1,000,000	Sewer Bond, Other	\$4,000,000	\$400,000	\$0	\$0	\$0	\$0
SSES Report Implementation (eliminate I/I sources citywide)	\$1,500,000	Sewer Bond	\$600,000	\$3,400,000	\$600,000	\$0	\$0	\$0

Capital Requests	Previously Approved	FY24 Funding Source	Department Request FY24	Future Need	FY 2025	FY 2026	FY 2027	FY 2028
Water and Sewer Pump Station Improvements /Replacement	\$0	Sewer Bond	\$1,650,000	\$1,550,000	\$0	\$0	\$0	\$0
<b>Engineering Sewer Total</b>	<b>\$4,450,000</b>		<b>\$17,400,000</b>	<b>\$11,250,000</b>	<b>\$1,000,000</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>\$0</b>
<b>Engineering Water</b>								
Citywide Flushing, Valve Repair/ Maintenance, Leak detection, GIS	\$800,000	Water Bond	\$400,000	\$1,600,000	\$400,000	\$400,000	\$400,000	\$400,000
Water Distribution Main System Improvements	\$1,200,000	Water Bond	\$800,000	\$3,200,000	\$800,000	\$800,000	\$800,000	\$800,000
Water Meter Replacement Program	\$0	Retained Earnings	\$200,000	\$0	\$0	\$0	\$0	\$0
Water Transmission Main System Improvements	\$1,000,000	Water Bond, Other	\$1,000,000	\$4,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Watts Gate Turning Trailer	\$0		\$0	\$0	\$100,000	\$0	\$0	\$0
<b>Engineering Water Total</b>	<b>\$3,000,000</b>		<b>\$2,400,000</b>	<b>\$8,800,000</b>	<b>\$2,300,000</b>	<b>\$2,200,000</b>	<b>\$2,200,000</b>	<b>\$2,200,000</b>
<b>Fire</b>								
Annual Repairs and Upgrades	\$0	Fund 2000	\$30,000	\$0	\$0	\$0	\$0	\$0
Build Women’s Locker Room add ADA Bathroom	\$0	Fund 2000	\$173,000	\$0	\$0	\$0	\$0	\$0
New Fire Department Light Rescue Truck	\$0	Fund 2000	\$8,727	\$0	\$0	\$0	\$0	\$0
New Fire Pump	\$0	GF Bond	\$685,000	\$0	\$0	\$0	\$0	\$0
Replace Front line response vehicle #2 Deputy Chiefs Car	\$0	Other	\$55,000	\$0	\$0	\$0	\$0	\$0
<b>Fire Total</b>	<b>\$0</b>		<b>\$951,727</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Harbor Master</b>								
Harbormaster Office	\$0	Revolving Fund	\$10,000	\$0	\$90,000	\$0	\$0	\$0
HM230 Propulsion	\$0	Grant	\$27,000	\$0	\$0	\$0	\$0	\$0
Kernwood Accessibility and Improvement Project	\$0	ARPA	\$106,300	\$0	\$0	\$0	\$0	\$0
<b>Harbor Master Total</b>	<b>\$0</b>		<b>\$143,300</b>	<b>\$0</b>	<b>\$90,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Health</b>								
Health Department Vehicle	\$0	Other	\$56,670	\$0	\$0	\$0	\$0	\$0
Mack Park Community Farm Phase 2	\$0		\$0	\$0	\$0	\$0	\$0	\$0
<b>Health Total</b>	<b>\$0</b>		<b>\$56,670</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>IT</b>								
Digitization	\$225,000		\$0	\$425,000	\$105,000	\$105,000	\$105,000	\$105,000

Capital Requests	Previously Approved	FY24 Funding Source	Department Request FY24	Future Need	FY 2025	FY 2026	FY 2027	FY 2028
Replacement of essential network systems, city-wide, including: data center, core network, telephony and SPS wireless.	\$0	Fund 2000	\$225,000	\$900,000	\$225,000	\$225,000	\$225,000	\$225,000
<b>IT Total</b>	<b>\$225,000</b>		<b>\$225,000</b>	<b>\$1,325,000</b>	<b>\$330,000</b>	<b>\$330,000</b>	<b>\$330,000</b>	<b>\$330,000</b>
<b>Library</b>								
ADA Improvements and Associated Repairs at Library	\$10,000	Fund 2000	\$20,000	\$10,000	\$20,000	\$0	\$0	\$0
Furniture Upgrades	\$0	Fund 2000	\$32,240	\$0	\$0	\$0	\$0	\$0
Glass Door Replacement	\$0	Fund 2000	\$30,000	\$0	\$0	\$0	\$0	\$0
Outdoor ADA Accessible Book Drop	\$0		\$0	\$13,006	\$0	\$0	\$0	\$0
Roof Envelope Leak Improvements	\$0		\$0	\$0	\$36,000	\$0	\$0	\$0
Window Replacement	\$0		\$0	\$0	\$240,000	\$0	\$0	\$0
<b>Library Total</b>	<b>\$10,000</b>		<b>\$82,240</b>	<b>\$23,006</b>	<b>\$296,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Park &amp; Recreation</b>								
Clubhouse Maintenance	\$0	Receipts Reserved for Appropriation	\$35,000	\$0	\$0	\$0	\$0	\$0
Electric Charging Stations at the Golf Course	\$0	Fund 2000	\$150,000	\$0	\$0	\$0	\$0	\$0
Greens Mower	\$0	Receipts Reserved for Appropriation	\$60,000	\$0	\$0	\$0	\$0	\$0
Park and Recreation ADA Compliance and Related Repairs	\$140,000	Fund 2000	\$50,000	\$10,000	\$50,000	\$50,000	\$50,000	\$50,000
Willows Pier	\$0	ARPA, GF Bond	\$1,013,797	\$566,203	\$0	\$0	\$0	\$0
<b>Park &amp; Recreation Total</b>	<b>\$140,000</b>		<b>\$1,308,797</b>	<b>\$576,203</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>
<b>Parking</b>								
Bicycle Infrastructure Design, Implementation & Repairs/Improvements	\$325,500	Fund 2000	\$50,000	\$885,000	\$215,000	\$220,000	\$225,000	\$225,000
Fort Ave/Columbus Ave Intersection Re-Design Project	\$0	GF Bond, Grant	\$1,600,000	\$0	\$0	\$0	\$0	\$0
Garage Improvements - Annual Repairs & ADA Compliance	\$300,000	Fund 2000	\$100,000	\$400,000	\$100,000	\$100,000	\$100,000	\$100,000
License Plate Readers	\$0	Fund 2000	\$60,000	\$0	\$0	\$0	\$0	\$0
Museum Place Garage Restoration Phase 3	\$0	Fund 2000	\$150,000	\$1,750,000	\$0	\$0	\$0	\$0
Parking Infrastructure Improvements, EV, and Equipment Install/Maintenance	\$125,000	Fund 2000	\$150,000	\$262,000	\$52,000	\$55,000	\$58,000	\$58,000

Capital Requests	Previously Approved	FY24 Funding Source	Department Request FY24	Future Need	FY 2025	FY 2026	FY 2027	FY 2028
Resident Permit Parking Platform	\$0	Fund 2000	\$40,000	\$0	\$0	\$0	\$0	\$0
South Harbor Garage Storm Water Drain & Air Exchange Upgrades	\$0	GF Bond	\$440,000	\$0	\$0	\$0	\$0	\$0
Traffic Calming Capital Improvements	\$196,500	Fund 2000	\$200,000	\$515,000	\$110,000	\$115,000	\$120,000	\$120,000
<b>Parking Total</b>	<b>\$947,000</b>		<b>\$2,790,000</b>	<b>\$3,812,000</b>	<b>\$477,000</b>	<b>\$490,000</b>	<b>\$503,000</b>	<b>\$503,000</b>
<b>Planning</b>								
Charlotte Forten Memorial Project	\$0	Fund 2000	\$70,000	\$0	\$0	\$0	\$0	\$0
Dickson Chapel Exterior Restoration Phases 2-4	\$0		\$0	\$150,000	\$350,000	\$0	\$0	\$0
Ferry Terminal Building	\$0	Other, Grant	\$5,700,000	\$0	\$0	\$0	\$0	\$0
Five-Year Consolidated Plan	\$0	Fund 2000	\$50,000	\$0	\$0	\$0	\$0	\$0
Forten Park Programming, Management, Maintenance	\$0		\$0	\$40,000	\$10,000	\$10,000	\$10,000	\$10,000
On Point Center Renovations	\$0	ARPA	\$395,700	\$200,100	\$0	\$0	\$0	\$0
Palmer Cove Park Phase 2 Renovation	\$0	ARPA, GF Bond, Other	\$1,325,000	\$100,108	\$0	\$0	\$0	\$0
Salem Common Fence Restoration Phase 6	\$0		\$0	\$400,000	\$365,000	\$0	\$0	\$0
Salem Wharf Deep Water Berth	\$0		\$0	\$0	\$0	\$0	\$588,000	\$0
<b>Planning Total</b>	<b>\$0</b>		<b>\$7,540,700</b>	<b>\$890,208</b>	<b>\$725,000</b>	<b>\$10,000</b>	<b>\$598,000</b>	<b>\$10,000</b>
<b>Police</b>								
Body Worn Cameras / Evidence.com / Taser Lease Progrms	\$0	Fund 2000	\$105,999	\$0	\$0	\$0	\$0	\$0
Equipment purchase	\$0	Fund 2000	\$35,000	\$0	\$0	\$0	\$0	\$0
Evidence Room	\$0	Fund 2000	\$150,000	\$0	\$0	\$0	\$0	\$0
Variable-Air-Volume (VAV) Rooftop Units	\$0	Fund 2000	\$150,000	\$0	\$0	\$0	\$0	\$0
Vehicle Replacement Plan - Patrol and Non Patrol	\$0	Fund 2000	\$385,687	\$0	\$0	\$0	\$0	\$0
Workspace Solutions & Upgrades	\$0	Fund 2000	\$28,000	\$0	\$0	\$0	\$0	\$0
<b>Police Total</b>	<b>\$0</b>		<b>\$854,686</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Public Services</b>								
ADA Improvements and Associated Repairs-DPS & Cemeteries	\$0	Fund 2000	\$20,000	\$80,000	\$20,000	\$20,000	\$20,000	\$20,000
Annual Small Repairs, DPS Building Studies - DPS & Cemeteries	\$100,000	Fund 2000	\$20,000	\$15,000	\$25,000	\$30,000	\$30,000	\$30,000
Greening gateways city grant	\$0	Fund 2000	\$99,999	\$0	\$0	\$0	\$0	\$0
Park Department Foreman Truck	\$0		\$0	\$0	\$0	\$48,000	\$0	\$0
Trailer Mounted Leaf Vacuum/Loader	\$0	Fund 2000	\$170,000	\$0	\$0	\$0	\$0	\$0

Capital Requests	Previously Approved	FY24 Funding Source	Department Request FY24	Future Need	FY 2025	FY 2026	FY 2027	FY 2028
Trash Truck	\$0	Retained Earnings	\$160,000	\$0	\$0	\$0	\$0	\$0
Tyler Time and Attendance Software	\$0	Fund 2000	\$16,500	\$0	\$0	\$0	\$0	\$0
<b>Public Services Total</b>	<b>\$100,000</b>		<b>\$486,499</b>	<b>\$95,000</b>	<b>\$45,000</b>	<b>\$98,000</b>	<b>\$50,000</b>	<b>\$50,000</b>
<b>School</b>								
ADA repairs, districtwide	\$0	Fund 2000	\$100,000	\$150,000	\$0	\$0	\$0	\$0
Generator Replacements	\$0		\$0	\$0	\$0	\$0	\$165,000	\$0
MEP & life safety (district)	\$0	Fund 2000	\$150,000	\$150,000	\$0	\$0	\$0	\$0
MSBA design costs	\$0	GF Bond	\$2,000,000	\$0	\$0	\$0	\$0	\$0
Witchcraft Playground	\$0	ARPA, Fund 2000, Other	\$700,000	\$100,000	\$0	\$0	\$0	\$0
<b>School Total</b>	<b>\$0</b>		<b>\$2,950,000</b>	<b>\$400,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$165,000</b>	<b>\$0</b>
<b>Sustainability</b>								
Electric vehicle charging stations	\$0	Revolving Fund	\$68,943	\$0	\$0	\$0	\$0	\$0
<b>Sustainability Total</b>	<b>\$0</b>		<b>\$68,943</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Veterans' Services</b>								
Transportation vehicle for Veteran Services	\$0	Other	\$25,000	\$0	\$0	\$0	\$0	\$0
<b>Veterans' Services Total</b>	<b>\$0</b>		<b>\$25,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Department Total</b>	<b>\$14,433,195</b>		<b>\$39,309,562</b>	<b>\$46,112,641</b>	<b>\$6,983,000</b>	<b>\$4,898,000</b>	<b>\$5,616,000</b>	<b>\$4,463,000</b>



# Capital Plan by Department

Department	Project ID	Project Description	Amount
<b>Assessor</b>			
Other	23051	EV Hybrid Vehicle for the Assessors' Daily Inspections	\$57,000
<b>Assessor Total</b>			<b>\$57,000</b>
<b>Building</b>			
Fund 2000	24002	ADA Compliance and Associated Improvements	\$30,000
Fund 2000	24003	Annual Priority Small Repairs, Upgrades, FF&E & Associated Improvements	\$20,000
Fund 2000, Grant	24001	City Hall Camera and Keycard Access	\$30,000
<b>Building Total</b>			<b>\$80,000</b>
<b>Clerk</b>			
Fund 2000	23001	Repair Council Furniture	\$15,000
<b>Clerk Total</b>			<b>\$15,000</b>
<b>Electrical</b>			
Fund 2000	21236A	ADA walk signal buttons	\$10,000
Fund 2000	24006	Ford F650	\$44,000
Fund 2000	24007	Traffic Signal Maintenance	\$20,000
<b>Electrical Total</b>			<b>\$74,000</b>
<b>Engineering Municipal</b>			
Fund 2000	17078	Boston Street Complete Upgrade - Design	\$300,000
Fund 2000	23573-P	Derby Street Complete Street Phase 3	\$200,000
GF Bond	20105	Citywide Roads, Sidewalks, and Crosswalk Improvements (Non-Chapter 90)	\$1,300,000
<b>Engineering Municipal Total</b>			<b>\$1,800,000</b>
<b>Engineering Sewer</b>			
Retained Earnings	22011P	Loring/Cedar Drain Improvements	\$250,000
Sewer Bond	10237	SSES Report Implementation (eliminate I/I sources citywide)	\$600,000
Sewer Bond	16025	Citywide Drain & Sewer cleaning, inspection, replacement, engineering, GIS, construction	\$400,000
Sewer Bond	21034P	Ocean Ave Stormwater Pump Station	\$10,500,000
Sewer Bond	24008	Water and Sewer Pump Station Improvements /Replacement	\$1,650,000
Sewer Bond, Other	18088	Rosie's Pond Flood Protection & Drainage System Improvements	\$4,000,000
<b>Engineering Sewer Total</b>			<b>\$17,400,000</b>
<b>Engineering Water</b>			
Retained Earnings	24009	Water Meter Replacement Program	\$200,000
Water Bond	10026	Water Distribution Main System Improvements	\$800,000
Water Bond	20083	Citywide Flushing, Valve Repair/Maintenance, Leak detection, GIS	\$400,000

Department	Project ID	Project Description	Amount
Water Bond, Other	20085	Water Transmission Main System Improvements	\$1,000,000
<b>Engineering Water Total</b>			<b>\$2,400,000</b>
<b>Fire</b>			
Fund 2000	24010	Build Women's Locker Room add ADA Bathroom	\$173,000
Fund 2000	24012	Annual Repairs and Upgrades	\$30,000
Fund 2000	24014	New Fire Department Light Rescue Truck	\$8,727
GF Bond	24011	New Fire Pump	\$685,000
Other	23057	Replace Front line response vehicle #2 Deputy Chiefs Car	\$55,000
<b>Fire Total</b>			<b>\$951,727</b>
<b>Harbor Master</b>			
ARPA	24056	Kernwood Accessibility and Improvement Project	\$106,300
Grant	24015	HM230 Propulsion	\$27,000
Revolving Fund	23010	Harbormaster Office	\$10,000
<b>Harbor Master Total</b>			<b>\$143,300</b>
<b>Health</b>			
Other	24016	Health Department Vehicle	\$56,670
<b>Health Total</b>			<b>\$56,670</b>
<b>IT</b>			
Fund 2000	23068	Replacement of Essential Network Systems, City-wide, including: data center, core network, telephony and SPS wireless	\$225,000
<b>IT Total</b>			<b>\$225,000</b>
<b>Library</b>			
Fund 2000	23012	Glass Door Replacement	\$30,000
Fund 2000	23012A	ADA Improvements and Associated Repairs at Library	\$20,000
Fund 2000	24017	Furniture Upgrades	\$32,240
<b>Library Total</b>			<b>\$82,240</b>
<b>Park &amp; Recreation</b>			
ARPA, GF Bond	22028P	Willows Pier	\$1,013,797
Fund 2000	21231A	Park and Recreation ADA Compliance and Related Repairs	\$50,000
Fund 2000	24021	Electric Charging Stations at the Golf Course	\$150,000
Receipts Reserved for Appropriation	24019	Greens Mower	\$60,000
Receipts Reserved for Appropriation	24020	Clubhouse Maintenance	\$35,000
<b>Park &amp; Recreation Total</b>			<b>\$1,308,797</b>
<b>Parking</b>			
Fund 2000	10018	Garage Improvements - Annual Repairs & ADA Compliance	\$100,000

Department	Project ID	Project Description	Amount
Fund 2000	10228	Traffic Calming Capital Improvements	\$200,000
Fund 2000	20067	Bicycle Infrastructure Design, Implementation & Repairs/Improvements	\$50,000
Fund 2000	22063A	Parking Infrastructure Improvements, EV, and Equipment Install/Maintenance	\$150,000
Fund 2000	23019	Museum Place Garage Restoration Phase 3	\$150,000
Fund 2000	24025	Resident Permit Parking Platform	\$40,000
Fund 2000	24026	License Plate Readers	\$60,000
GF Bond	24024	South Harbor Garage Storm Water Drain & Air Exchange Upgrades	\$440,000
GF Bond, Grant	23018	Fort Ave/Columbus Ave Intersection Re-Design Project	\$1,600,000
<b>Parking Total</b>			<b>\$2,790,000</b>
<b>Planning</b>			
ARPA	23581-P	On Point Center Renovations	\$395,700
ARPA, GF Bond, Other	24027	Palmer Cove Park Phase 2 Renovation	\$1,325,000
Fund 2000	24030	Charlotte Forten Memorial Project	\$70,000
Fund 2000	24031	Five-Year Consolidated Plan	\$50,000
Other, Grant	23023	Ferry Terminal Building	\$5,700,000
<b>Planning Total</b>			<b>\$7,540,700</b>
<b>Police</b>			
Fund 2000	20038	Vehicle Replacement Plan - Patrol and Non Patrol	\$385,687
Fund 2000	22300E	Body Worn Cameras / Evidence.com / Taser Lease Progrms	\$105,999
Fund 2000	23032	Evidence Room	\$150,000
Fund 2000	24032	Workspace Solutions & Upgrades	\$28,000
Fund 2000	24036	Variable-Air-Volume (VAV) Rooftop Units	\$150,000
Fund 2000	24037	Equipment purchase	\$35,000
<b>Police Total</b>			<b>\$854,686</b>
<b>Public Services</b>			
Fund 2000	21234A	Annual Small Repairs, DPS Building Studies - DPS & Cemeteries	\$20,000
Fund 2000	23234A	ADA Improvements and Associated Repairs- DPS & Cemeteries	\$20,000
Fund 2000	23578-E	Trailer Mounted Leaf Vacuum/Loader	\$170,000
Fund 2000	24043	Greening Gateways City Grant	\$99,999
Fund 2000	24045	Tyler Time and Attendance Software	\$16,500
Retained Earnings	24039	Trash Truck	\$160,000
<b>Public Services Total</b>			<b>\$486,499</b>
<b>School</b>			
ARPA, Fund 2000, Other	24046	Witchcraft Playground	\$700,000
Fund 2000	24049	MEP & Life Safety (district)	\$150,000
Fund 2000	24050	ADA Repairs, Districtwide	\$100,000

Department	Project ID	Project Description	Amount
GF Bond	24047	MSBA Design Costs	\$2,000,000
School Total			\$2,950,000
Sustainability			
Revolving Fund	24054	Electric Vehicle Charging Stations	\$68,943
Sustainability Total			\$68,943
Veterans' Services			
Other	24055	Transportation Vehicle for Veteran Services	\$25,000
Veterans' Services Total			\$25,000
Department Total			\$39,309,562

# Capital Plan by Funding Source

Funding Source	Project ID	Project Description	Amount
<b>ARPA</b>			
Harbor Master	24056	Kernwood Accessibility and Improvement Project	106,300
School	24046	Witchcraft Playground	225,000
Planning	24027	Palmer Cove Park Phase 2 Renovation	350,000
School	24046	Witchcraft Playground	75,000
Park & Recreation	22028P	Willows Pier	613,797
Planning	23581-P	On Point Center Renovations	395,700
Planning	24027	Palmer Cove Park Phase 2 Renovation	500,000
School	24046	Witchcraft Playground	400,000
<b>ARPA Total</b>			<b>2,015,797</b>
<b>Fund 2000</b>			
Park & Recreation	22028P	Willows Pier	400,000
Planning	24027	Palmer Cove Park Phase 2 Renovation	475,000
Building	24001	City Hall Camera and Keycard Access	10,000
Parking	23018	Fort Ave/Columbus Ave Intersection Re-Design Project	500,000
Planning	23023	Ferry Terminal Building	4,800,000
Building	24001	City Hall Camera and Keycard Access	20,000
Building	24002	ADA Compliance and Associated Improvements	30,000
Building	24003	Annual Priority Small Repairs, Upgrades, FF&E & Associated Improvements	20,000
Clerk	23001	Repair Council Furniture	15,000
Electrical	21236A	ADA walk signal buttons	10,000
Electrical	24006	Ford F650	44,000
Electrical	24007	Traffic Signal Maintenance	20,000
Engineering Municipal	17078	Boston Street Complete Upgrade - Design	300,000
Engineering Municipal	23573-P	Derby Street Complete Street Phase 3	200,000
Fire	24010	Build Women's Locker Room add ADA Bathroom	173,000
Fire	24012	Annual Repairs and Upgrades	30,000
Fire	24014	New Fire Department Light Rescue Truck	8,727
IT	23068	Replacement of Essential Network Systems, City-wide, including: data center, core network, telephony and SPS wireless	225,000
Library	23012	Glass Door Replacement	30,000
Library	23012A	ADA Improvements and Associated Repairs at Library	20,000
Library	24017	Furniture Upgrades	32,240
Park & Recreation	21231A	Park and Recreation ADA Compliance and Related Repairs	50,000
Park & Recreation	24021	Electric Charging Stations at the Golf Course	150,000

Funding Source	Project ID	Project Description	Amount
Parking	10018	Garage Improvements - Annual Repairs & ADA Compliance	100,000
Parking	10228	Traffic Calming Capital Improvements	200,000
Parking	20067	Bicycle Infrastructure Design, Implementation & Repairs/Improvements	50,000
Parking	22063A	Parking Infrastructure Improvements, EV, and Equipment Install/Maintenance	150,000
Parking	23019	Museum Place Garage Restoration Phase 3	150,000
Parking	24025	Resident Permit Parking Platform	40,000
Parking	24026	License Plate Readers	60,000
Planning	24030	Charlotte Forten Memorial Project	70,000
Planning	24031	Five-Year Consolidated Plan	50,000
Police	20038	Vehicle Replacement Plan - Patrol and Non Patrol	385,687
Police	22300E	Body Worn Cameras / Evidence.com / Taser Lease Progrms	105,999
Police	23032	Evidence Room	150,000
Police	24032	Workspace Solutions & Upgrades	28,000
Police	24036	Variable-Air-Volume (VAV) Rooftop Units	150,000
Police	24037	Equipment purchase	35,000
Public Services	21234A	Annual Small Repairs, DPS Building Studies - DPS & Cemeteries	20,000
Public Services	23234A	ADA Improvements and Associated Repairs- DPS & Cemeteries	20,000
Public Services	23578-E	Trailer Mounted Leaf Vacuum/Loader	170,000
Public Services	24043	Greening Gateways City Grant	99,999
Public Services	24045	Tyler Time and Attendance Software	16,500
School	24049	MEP & Life Safety (district)	150,000
School	24050	ADA Repairs, Districtwide	100,000
<b>Fund 2000 Total</b>			<b>3,904,152</b>
<b>GF Bond</b>			
Engineering Sewer	18088	Rosie's Pond Flood Protection & Drainage System Improvements	180,000
Engineering Water	20085	Water Transmission Main System Improvements	188,000
Engineering Municipal	20105	Citywide Roads, Sidewalks, and Crosswalk Improvements (Non-Chapter 90)	1,300,000
Fire	24011	New Fire Pump	685,000
Parking	23018	Fort Ave/Columbus Ave Intersection Re-Design Project	1,100,000
Parking	24024	South Harbor Garage Storm Water Drain & Air Exchange Upgrades	440,000
School	24047	MSBA Design Costs	2,000,000
<b>GF Bond Total</b>			<b>6,400,000</b>
<b>Grant</b>			
Harbor Master	24015	HM230 Propulsion	27,000
<b>Grant Total</b>			<b>5,337,000</b>
<b>Other</b>			
Assessor	23051	EV Hybrid Vehicle for the Assessors' Daily Inspections	57,000

Funding Source	Project ID	Project Description	Amount
Fire	23057	Replace Front line response vehicle #2 Deputy Chiefs Car	55,000
Health	24016	Health Department Vehicle	56,670
Planning	23023	Ferry Terminal Building	900,000
Veterans' Services	24055	Transportation Vehicle for Veteran Services	25,000
Other Total			1,886,670
<b>Receipts Reserved for Appropriation</b>			
Park & Recreation	24019	Greens Mower	60,000
Park & Recreation	24020	Clubhouse Maintenance	35,000
Receipts Reserved for Appropriation Total			95,000
<b>Retained Earnings</b>			
Engineering Sewer	22011P	Loring/Cedar Drain Improvements	250,000
Engineering Water	24009	Water Meter Replacement Program	200,000
Public Services	24039	Trash Truck	160,000
Retained Earnings Total			610,000
<b>Revolving Fund</b>			
Harbor Master	23010	Harbormaster Office	10,000
Sustainability	24054	Electric Vehicle Charging Stations	68,943
Revolving Fund Total			78,943
<b>Sewer Bond</b>			
Engineering Sewer	10237	SSES Report Implementation (eliminate I/I sources citywide)	600,000
Engineering Sewer	16025	Citywide Drain & Sewer cleaning, inspection, replacement, engineering, GIS, construction	400,000
Engineering Sewer	18088	Rosie's Pond Flood Protection & Drainage System Improvements	3,820,000
Engineering Sewer	21034P	Ocean Ave Stormwater Pump Station	10,500,000
Engineering Sewer	24008	Water and Sewer Pump Station Improvements /Replacement	1,650,000
Sewer Bond Total			16,970,000
<b>Water Bond</b>			
Engineering Water	10026	Water Distribution Main System Improvements	800,000
Engineering Water	20083	Citywide Flushing, Valve Repair/Maintenance, Leak detection, GIS	400,000
Engineering Water	20085	Water Transmission Main System Improvements	812,000
Water Bond Total			2,012,000
Department Total			39,309,562

## EV Hybrid Vehicle for the Assessors’ daily inspections

Department

Assessor

Project Number

23051

Division

Gov’t/Finance/IT

Location

Downtown

Street or Building

93 Washington St.

Strategic Goals

Sustainability  
Improved Transportation  
Increased Safety

Description

Shared EV Hybrid for 3 Assessors doing daily inspections. Currently the stipends paid back to staff don’t factor in millage, vehicle wear and tear and parking tickets. Parking can be difficult with tourists & garage renovations. A clearly marked City vehicle would alos build trust with the public. This only department that performs inspections without a vehicle.

Request Type

New

Asset Condition

Does Not Exist

Category

Transportation

Useful Life

15+

Phase

1 - Concept

Total Cost

\$57,000

Five Year Capital Plan

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$0	\$57,000	\$0	\$0	\$0	\$0



# City Hall Camera and Keycard Access

<b>Department</b>	<b>Description</b>
Building	Security upgrades at City Hall and City Hall annex, including cameras in public areas and and keycard access system for employees.
<b>Project Number</b>	<b>Request Type</b>
24001	New
<b>Division</b>	<b>Asset Condition</b>
Gov't/Finance/IT	Does Not Exist
<b>Location</b>	<b>Category</b>
Downtown	Building Project
<b>Street or Building</b>	<b>Useful Life</b>
93 Washington Street	5+
<b>Strategic Goals</b>	<b>Total Cost</b>
Increased Safety	113,623.81

Five Year Capital Plan

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$0	\$30,000	\$0	\$0	\$0	\$0

ADA Compliance and Associated Improvements



**Department**  
Building

**Project Number**  
24002

**Five Year Capital Plan**

**Division**  
Public Services /Infrastructure

**Location**  
Downtown

**Street or Building**  
93 Washington Street

**Strategic Goals**  
Accessibility  
For All Ages  
Increased Safety

**Description**  
ADA Compliance and Associated Improvements

**Request Type**  
Repair/Maintenance

**Category**  
Annual Maintenance

**Useful Life**  
5+

**Total Cost**  
\$30,000

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$0	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000

Annual Priority Small Repairs, Upgrades, FF&E & Associated Improvements

<b>Department</b>	<b>Description</b>
Building	Annual Priority Small Repairs, Upgrades, FF&E & Associated Improvements
<b>Project Number</b>	<b>Request Type</b>
24003	Repair/Maintenance
<b>Division</b>	<b>Category</b>
Public Services /Infrastructure	Annual Maintenance
<b>Location</b>	<b>Useful Life</b>
Downtown	5+
<b>Street or Building</b>	<b>Total Cost</b>
93 Washington Street	\$25,000
<b>Strategic Goals</b>	
Improved Maintenance	
<b>Five Year Capital Plan</b>	

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$0	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000

## Repair Council Furniture



**Department**

Clerk

**Project Number**

23001

**Division**

Gov't/Finance/IT

**Location**

Ward 2

**Five Year Capital Plan**

**Street or Building**

City Hall

**Strategic Goals**

- Improved Maintenance
- Historic Preservation
- For All Ages
- Increased Safety

**Description**

To continue to restore the furniture in the Council Chambers back to its historic period and for the public to use during meetings.

**Request Type**

Repair/Maintenance

**Asset Condition**

Fair

**Category**

Other

**Useful Life**

5+

**Phase**

8 - Hold

**Total Cost**

\$110,000

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$18,795	\$15,000	\$20,000	\$20,000	\$20,000	\$20,000

Traffic Signal Maintenance

<b>Department</b>	<b>Description</b>
Electrical	Annual funds for basic traffic signal maintenance
<b>Project Number</b>	<b>Request Type</b>
24007	Repair/Maintenance
<b>Division</b>	<b>Category</b>
Public Services /Infrastructure	Annual Maintenance
<b>Location</b>	<b>Useful Life</b>
Citywide	5+
<b>Street or Building</b>	<b>Total Cost</b>
City Wide	\$20,000
<b>Strategic Goals</b>	
Improved Maintenance	
<b>Five Year Capital Plan</b>	

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$0	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000

Ford F650



**Department**  
Electrical

**Project Number**  
24006

**Division**  
Public Services /Infrastructure

**Location**  
Citywide

**Street or Building**  
44 LAFAYETTE STREET ELECTRICAL DEPARTMENT GARAGE

**Strategic Goals**  
Increased Safety

**Description**  
This is an addition to what was approved in FY23 for the purchase of a Ford F650 Bucket Truck. Due to timing of purchase and inflation the cost for this vehicle has incnreased significantly.

**Request Type**  
Replacement

**Asset Condition**  
Poor

**Category**  
Transportation

**Useful Life**  
15+

**Total Cost**  
\$219,000

Five Year Capital Plan

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$175,000	\$44,000	\$0	\$0	\$0	\$0

ADA walk signal buttons



**Department**  
Electrical

**Project Number**  
21236A

**Street or Building**  
Various

**Description**  
This is an annual appropriation to support the installation of ADA Walk signals at various locations around the City.

**Phase**  
Annual

**Total Cost**  
\$125,000

Five Year Capital Plan

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$0	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000

## Derby Street Complete Street Phase 3

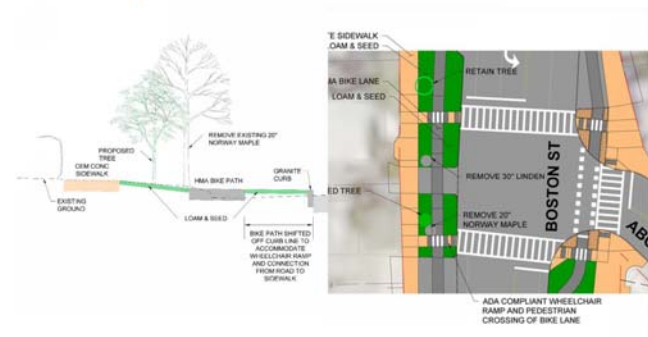
<b>Department</b>	<b>Description</b>
Engineering Municipal	This would fund the 3rd phase of Derby Street renovation. The final scope and timing of Phase 3 is dependant upon ensuring coordiantion with other projects, and avoiding major congestion times. Design is sis being finalized.
<b>Project Number</b>	<b>Request Type</b>
23573-P	Major Renovation
<b>Division</b>	<b>Asset Condition</b>
Public Services /Infrastructure	Fair
<b>Location</b>	<b>Category</b>
Ward 1	Transportation
<b>Street or Building</b>	<b>Useful Life</b>
Derby Street	15+
<b>Strategic Goals</b>	<b>Total Cost</b>
Sustainability	\$3,000,000
Improved Transportation	
Increased Safety	
<b>Five Year Capital Plan</b>	

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$1,742,400	\$200,000	\$0	\$0	\$0	\$0



## Boston Street Complete Upgrade - Design

Proposed sidewalk cross sections



**Department**  
Engineering Municipal

**Project Number**  
17078

**Division**  
Public Services /Infrastructure

**Location**  
Ward 4

**Street or Building**  
Boston Street

### Five Year Capital Plan

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$842,000	\$300,000	\$0	\$0	\$0	\$0

### Strategic Goals

Accessibility  
Complete Streets  
Sustainability  
Improved Transportation  
Economic Development  
Affordable Housing  
Recreation  
Increased Safety

### Description

This street is in very poor condition, near failure. Currently, the project is in design, which is funded by the City to keep the project on the State TIP list. Construction is expected to be funded by the state once approved. Construction is in a separate row.

### Request Type

Major Renovation

### Asset Condition

Poor

### Category

Transportation

### Useful Life

20+

### Phase

4 - Design

### Total Cost

\$2,000,000

## Citywide Roads, Sidewalks, and Crosswalk Improvements (Non-Chapter 90)



**Department**  
Engineering Municipal

**Project Number**  
20105

**Division**  
Public Services /Infrastructure

**Location**  
Citywide

**Street or Building**  
N/A

**Five Year Capital Plan**

**Strategic Goals**  
Improved Maintenance  
Resiliency  
Improved Transportation  
Economic Development  
Recreation  
Increased Safety

**Description**  
Pavement, sidewalk, and road improvements throughout the City included in pavement management plan. This fund is also used for other road/sidewalk related needs that occur during the year. Other funds come from National Grid mitigation related to trench restoration.

**Request Type**  
Replacement

**Asset Condition**  
Fair

**Category**  
Transportation

**Useful Life**  
10+

**Phase**  
Annual

**Total Cost**  
\$7,500,000

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$2,300,000	\$1,300,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000

# Rosie’s Pond Flood Protection & Drainage System Improvements

<b>Department</b>	<b>Description</b>
Engineering Sewer	This project would provide protection to the Brooks Streets neighborhood off Jefferson Ave. The area is in a flood plain. The project would create berms, walls, and other structures to protect about 30 homes from flooding.
<b>Project Number</b>	<b>Request Type</b>
18088	Major Renovation
<b>Division</b>	<b>Asset Condition</b>
Public Services /Infrastructure	Failed
<b>Location</b>	<b>Category</b>
Ward 3	Water/Sewer
<b>Street or Building</b>	<b>Useful Life</b>
Brook Street	20+
<b>Strategic Goals</b>	<b>Phase</b>
Improved Maintenance	8 - Hold
Resiliency	<b>Total Cost</b>
Affordable Housing	\$5,400,000

Five Year Capital Plan

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$1,000,000	\$4,000,000	\$0	\$0	\$0	\$0

## Loring/Cedar Drain Improvements

<b>Department</b>	<b>Request Type</b>
Engineering Sewer	Repair
<b>Project Number</b>	<b>Asset Condition</b>
22011P	Poor
<b>Location</b>	<b>Category</b>
Ward 7	Water/Sewer
<b>Street or Building</b>	<b>Useful Life</b>
Loring Ave and Cedar	30+
<b>Strategic Goals</b>	<b>Phase</b>
Improved Maintenance	6 - Implementation
Resiliency	<b>Total Cost</b>
	\$250,000

**Description**  
The project will extend the existing drainage system in Loring Ave to the intersection of Cedar and Loring to eliminate stormwater ponding at that intersection and at the intersection of Loring Ave and Paradise Road.

**Five Year Capital Plan**

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$0	\$250,000	\$0	\$0	\$0	\$0

# Water and Sewer Pump Station Improvements /Replacement

<b>Department</b>	<b>Description</b>
Engineering Sewer	The city has eight (8) sewer, one (1) storm water and two (2) water pumping stations. each station has been evaluated and a cost estimate has been created to make critical repairs, ranging from equipment replacement to complete station replacement. The total cost for these improvements is \$3.2 million.
<b>Project Number</b>	<b>Request Type</b>
24008	Replacement
<b>Division</b>	<b>Asset Condition</b>
Public Services /Infrastructure	Poor
<b>Location</b>	<b>Category</b>
Citywide	Water/Sewer
<b>Street or Building</b>	<b>Useful Life</b>
various	30+
<b>Strategic Goals</b>	<b>Total Cost</b>
Improved Maintenance	\$3,200,000
Sustainability	
Resiliency	
Economic Development	
<b>Five Year Capital Plan</b>	

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$0	\$1,650,000	\$0	\$0	\$0	\$0

SSES Report Implementation (eliminate I/I sources citywide)



Infiltration into a sanitary sewer

**Department**  
Engineering Sewer

**Project Number**  
10237

**Division**  
Public Services /Infrastructure

**Location**  
Citywide

**Five Year Capital Plan**

**Street or Building**  
N/A

**Strategic Goals**  
Improved Maintenance  
Sustainability  
Resiliency  
Wildlife

**Description**  
Removal of sources of infiltration and inflow (I/I) from the sewer collection system is required as part of the City’s actions in the Sanitary Sewer Evaluation Survey (SSES). Unnecessary conveyance of I/I reduces the capacity of the sewer collection system and increases the cost to treat wastewater.

**Request Type**  
Preventative Maintenance

**Asset Condition**  
Fair

**Category**  
Water/Sewer

**Useful Life**  
10+

**Phase**  
Annual

**Total Cost**  
\$5,500,000

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$900,000	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000

# Citywide Drain & Sewer cleaning, inspection, replacement, engineering, GIS, construction



**Division**  
Public Services /Infrastructure

**Location**  
Citywide

**Street or Building**  
N/A

**Strategic Goals**  
Improved Maintenance  
Resiliency  
Economic Development  
Affordable Housing

**Description**  
This is for upgrades, repairs, assessments, studies, and other work related to the City’s sewer and stormwater system.

**Request Type**  
Preventative Maintenance

**Asset Condition**  
Fair

**Category**  
Water/Sewer

**Useful Life**  
5+

**Phase**  
Annual

**Total Cost**  
\$9,250,000

**Department**  
Engineering Sewer

**Project Number**  
16025

**Five Year Capital Plan**

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$1,750,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000

## Ocean Ave Stormwater Pump Station



**Department**  
Engineering Sewer

**Project Number**  
21034P

**Division**  
Public Services /Infrastructure

**Location**  
Ward 5

**Five Year Capital Plan**

**Street or Building**  
Ocean Avenue

**Strategic Goals**  
Improved Maintenance  
Resiliency  
Economic Development

**Description**  
The Ocean Ave Stormwater Pump Station is in poor condition and needs replacement. The project has been submitted to the state for SRF loan approval. Previous appropriations funded the design and this amount will fund the construction.

**Request Type**  
Major Renovation

**Asset Condition**  
Poor

**Category**  
Water/Sewer

**Useful Life**  
30+

**Total Cost**  
\$11,020,000

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$0	\$10,500,000	\$0	\$0	\$0	\$0



# Water Meter Replacement Program

<b>Department</b> Engineering Water	<b>Description</b> A city-wide meter replacement project was completed over 10 years ago. We are starting to see issues in unaccounted for water, as the meters are aging. We are currently testing and calibrating the larger (greater than 3-inch) water meters and have found a large amount are not reading accurately and should be replaced.
<b>Project Number</b> 24009	<b>Request Type</b> Replacement
<b>Division</b> Public Services /Infrastructure	<b>Asset Condition</b> Poor
<b>Location</b> Citywide	<b>Category</b> Water/Sewer
<b>Street or Building</b> city-wide	<b>Useful Life</b> 10+
<b>Strategic Goals</b> Sustainability	<b>Total Cost</b> \$200,000

## Five Year Capital Plan

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$0	\$200,000	\$0	\$0	\$0	\$0

## Water Distribution Main System Improvements



**Department**  
Engineering Water

**Project Number**  
10026

**Division**  
Public Services /Infrastructure

**Location**  
Citywide

**Street or Building**  
N/A

**Strategic Goals**  
Sustainability  
Improved Transportation  
Economic Development

**Description**  
This is for major infrastructure improvements to the City water system, focused on the distribution system within the City. This fund sometimes supplements other projects. This includes studies, project management, and construction.

**Request Type**  
Preventative Maintenance

**Asset Condition**  
Fair

**Category**  
Water/Sewer

**Useful Life**  
20+

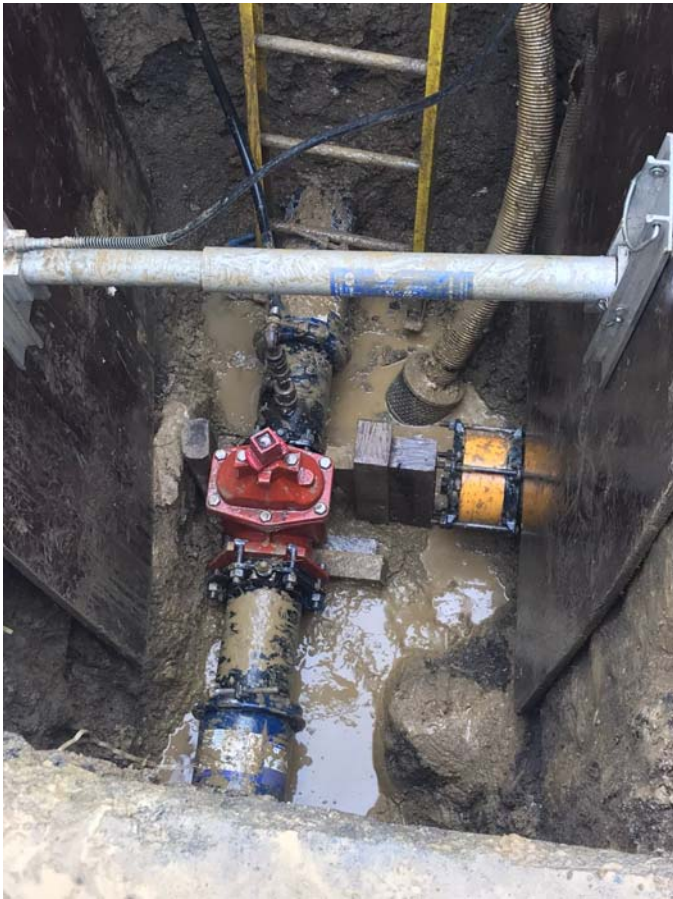
**Phase**  
Annual

**Total Cost**  
\$4,635,000

Five Year Capital Plan

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$1,100,000	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000

Citywide Flushing, Valve Repair/Maintenance, Leak detection, GIS



**Department**  
Engineering Water

**Project Number**  
20083

**Five Year Capital Plan**

**Division**  
Public Services /Infrastructure

**Location**  
Citywide

**Street or Building**  
N/A

**Strategic Goals**  
Improved Maintenance  
Sustainability  
Resiliency

**Description**  
This is for upgrades, repairs, assessments, studies, and other work related to the City’s water system.

**Request Type**  
Preventative Maintenance

**Asset Condition**  
Fair

**Category**  
Annual Maintenance

**Useful Life**  
5+

**Phase**  
Annual

**Total Cost**  
\$2,000,000

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$700,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000

# Water Transmission Main System Improvements



**Department**  
Engineering Water

**Project Number**  
20085

**Division**  
Public Services /Infrastructure

**Location**  
Citywide

**Street or Building**  
N/A

**Strategic Goals**  
Sustainability  
Resiliency  
Improved Transportation  
Economic Development

**Description**  
This is for large infrastructure improvements to the City transmission system from the central reservoirs and tanks.

**Request Type**  
Preventative Maintenance

**Asset Condition**  
Fair

**Category**  
Water/Sewer

**Useful Life**  
20+

**Phase**  
Annual

**Total Cost**  
\$5,400,000

Five Year Capital Plan

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$900,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000

# New Fire Department Light Rescue Truck

<b>Department</b>	<b>Description</b>
Fire	Salem Fire has applied for a REMA Assistance to Firefighter Grant for a new Light Rescue Vehicle and Utility Cap to be used to hold all the water rescue gear and tow the 27' rescue boat and the 14' quick deploy Zodiac boat. This request is for the cities match amount of the Grant - total grant amount \$96,000 City of Salem share is \$8,727.27.
<b>Project Number</b>	<b>Request Type</b>
24014	Replacement
<b>Division</b>	<b>Asset Condition</b>
Public Safety	Poor
<b>Location</b>	<b>Category</b>
Downtown	Equipment
<b>Street or Building</b>	<b>Useful Life</b>
48 Lafayette Street	15+
<b>Strategic Goals</b>	<b>Total Cost</b>
Increased Safety	8,727.27

## Five Year Capital Plan

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$0	\$8,727	\$0	\$0	\$0	\$0

## Annual Repairs and Upgrades



**Project Number**  
24012

**Division**  
Public Safety

**Location**  
Citywide

**Street or Building**  
various

**Strategic Goals**  
Accessibility  
Improved Maintenance  
Sustainability  
Resiliency  
Increased Safety

**Description**  
Funds for small annual repairs and upgrades at stations citywide.

**Request Type**  
Repair/Maintenance

**Category**  
Annual Maintenance

**Useful Life**  
15+

**Total Cost**  
\$29,999

**Department**  
Fire

**Five Year Capital Plan**

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$0	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000

## New Fire Pump

Department

Fire

Project Number

24011

Division

Public Safety

Location

Citywide

Street or Building

48 Lafayette St., Fire Headquarters

Strategic Goals

Improved Maintenance

Resiliency

Increased Safety

Description

Purchase new fire pump to replace Engine 4. Engine 4 is 16 years old and has been experiencing problems due to its age. This is the 2nd busiest pump in the city and it must be reliable. NFPA recommends pumps older than 15 years should be used as reserves only. Manufacturers are now requiring 18 to 24 months to build a fire pump, for this reason It would be best to order a pump ASAP.

Request Type

Replacement

Asset Condition

Poor

Category

Equipment

Useful Life

10+

Total Cost

\$684,999

Five Year Capital Plan

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$0	\$685,000	\$0	\$0	\$0	\$0

## Build Women’s Locker Room and ADA Bathroom



**Department**  
Fire

**Project Number**  
24010

**Division**  
Public Safety

**Location**  
Downtown

**Five Year Capital Plan**

**Street or Building**  
48 Lafayette St., Fire Headquarters

**Strategic Goals**  
Accessibility

**Description**  
Replace the 1st floor bathroom in Fire HQ admin wing to make it ADA compliant. Expand existing 2nd floor female bathroom to create a women’s locker room with bath, showers, etc.

**Request Type**  
New

**Asset Condition**  
Does Not Exist

**Category**  
Building Project

**Useful Life**  
30+

**Total Cost**  
\$203,000

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$0	\$173,000	\$0	\$0	\$0	\$0



Replace Front line response vehicle #2 Deputy Chiefs Car



**Department**  
Fire

**Project Number**  
23057

**Division**  
Public Safety

**Location**  
Citywide

**Street or Building**  
Fire Station Headquarters

**Five Year Capital Plan**

**Strategic Goals**  
Improved Maintenance  
Improved Transportation  
Increased Safety

**Description**  
Replace Front line response vehicle #2 Deputy chiefs car - vehicle to be replaced is a 2000 chevy Tahoe

**Request Type**  
Replacement

**Asset Condition**  
Poor

**Category**  
Transportation

**Useful Life**  
15+

**Phase**  
1 - Concept

**Total Cost**  
\$55,000

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$0	\$55,000	\$0	\$0	\$0	\$0

## Harbormaster Office

<b>Department</b>	<b>Description</b>
Harbor Master	This would be a phased project to evaluate feasibility to renovate and expand the Harbormaster Office at Winter Island by adding an upper level. Also, reconfigure the entrance for better accessibility. At its current size, The heating and electrical system for this space needs to be updated for efficiency and current needs.
<b>Project Number</b>	<b>Request Type</b>
23010	Major Renovation
<b>Division</b>	<b>Asset Condition</b>
Public Safety	Fair
<b>Location</b>	<b>Category</b>
Ward 1	Building Project
<b>Street or Building</b>	<b>Useful Life</b>
Harbormaster Office	20+
<b>Strategic Goals</b>	<b>Total Cost</b>
Accessibility	\$100,000
Sustainability	

### Five Year Capital Plan

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$0	\$10,000	\$90,000	\$0	\$0	\$0

# HM230 Propulsion

<b>Department</b>	<b>Description</b>
Harbor Master	The new propulsion unit will be procured to eventually replace a four year old unit that is in primary service. The existing engine manufacturer warranty has recently expired.
<b>Project Number</b>	<b>Request Type</b>
24015	Replacement
<b>Division</b>	<b>Asset Condition</b>
Public Safety	Fair
<b>Location</b>	<b>Category</b>
Citywide	Equipment
<b>Street or Building</b>	<b>Useful Life</b>
Salem Harbot	5+
<b>Strategic Goals</b>	<b>Total Cost</b>
Increased Safety	\$27,000

## Five Year Capital Plan

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$0	\$27,000	\$0	\$0	\$0	\$0

## Kernwood Accessibility and Improvement Project

<b>Department</b>	<b>Description</b>
Harbor Master	Fabricate and install new floating docks, ADA compliant gangway, and new floats to make Kernwood Boat Ramp ADA compliant.
<b>Project Number</b>	<b>Request Type</b>
24056	New
<b>Division</b>	<b>Asset Condition</b>
Park/Recreation /Community Service	Does Not Exist
<b>Location</b>	<b>Category</b>
Ward 6	Park & Recreation
<b>Street or Building</b>	<b>Useful Life</b>
Kernwood Boat Ramp	20+
<b>Strategic Goals</b>	<b>Total Cost</b>
Accessibility_x000D_ For All Ages_x000D_ Recreation	\$106,300.00
<b>Five Year Capital Plan</b>	

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$0	\$106,300	\$0	\$0	\$0	\$0

# Health Department Vehicle

<b>Department</b>	<b>Description</b>
Health	The health department vehicle is 12 years old and has needed significant, costly repairs over the last 3 years.
<b>Project Number</b>	<b>Request Type</b>
24016	Replacement
<b>Division</b>	<b>Asset Condition</b>
Public Safety	Poor
<b>Location</b>	<b>Category</b>
Citywide	Transportation
<b>Street or Building</b>	<b>Useful Life</b>
98 Washington Street	10+
<b>Strategic Goals</b>	<b>Total Cost</b>
Improved Maintenance	\$56,670
Sustainability	
Improved Transportation	
Increased Safety	
<b>Five Year Capital Plan</b>	

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$0	\$56,670	\$0	\$0	\$0	\$0

# Replacement of Essential Network Systems, City-wide, including: data center, core network, telephony and SPS wireless

<b>Department</b>	<b>Description</b>
IT	Replacement of essential network components that drive Salem’s access to data, systems and enterprise operations. In SPS replacement of the wireless network will continue the tremendous strides and investments that have been made around the use of technology and integration of 1:1 computing. It is suggested this project be funded evenly, FY24-27 (\$225,000/yr).
<b>Project Number</b>	<b>Request Type</b>
23068	Replacement
<b>Division</b>	<b>Asset Condition</b>
Gov’t/Finance/IT	Poor
<b>Location</b>	<b>Category</b>
Citywide	IT
<b>Street or Building</b>	<b>Useful Life</b>
N/A	5+
<b>Strategic Goals</b>	<b>Total Cost</b>
Resiliency	\$1,400,000
Education	

Five Year Capital Plan

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$0	\$225,000	\$225,000	\$225,000	\$225,000	\$225,000

# Glass Door Replacement

<b>Department</b>	<b>Description</b>
Library	Study for replacement of glass doors at main entryway, ground level entrance, and entryway to courtyard.
<b>Project Number</b>	<b>Request Type</b>
23012	Replacement
<b>Division</b>	<b>Asset Condition</b>
Park/Recreation /Community Service	Poor
<b>Location</b>	<b>Category</b>
Ward 2	Building Project
<b>Street or Building</b>	<b>Useful Life</b>
Library	20+
<b>Strategic Goals</b>	<b>Total Cost</b>
Accessibility	\$29,115
Improved Maintenance	
Historic Preservation	
Sustainability	
Increased Safety	
<b>Five Year Capital Plan</b>	

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$0	\$30,000	\$0	\$0	\$0	\$0

## Furniture Upgrades

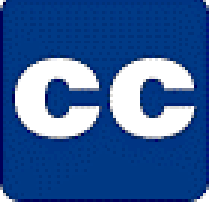
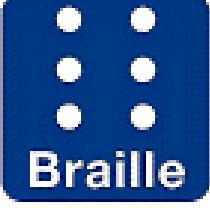






<b>Department</b>	<b>Description</b>
Library	Library furniture has not been purchased since the renovation in 1989 and our visitors tend to crowd around the edges of the rooms where there is access to power outlets. We plan to redesign the Reference area space with wooden tables with outlets that will allow people to spread out into the space and upgrade the seating on the main floor and second floor.
<b>Project Number</b>	<b>Request Type</b>
24017	Replacement
<b>Division</b>	<b>Asset Condition</b>
Park/Recreation /Community Service	Poor
<b>Location</b>	<b>Category</b>
Ward 2	Equipment
<b>Street or Building</b>	<b>Useful Life</b>
Library	30+
<b>Strategic Goals</b>	<b>Total Cost</b>
Accessibility	32,240.23
Art/Culture	
Increased Safety	

Five Year Capital Plan

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$0	\$32,240	\$0	\$0	\$0	\$0



ADA Improvements and Associated Repairs at Library



Department

Library

Project Number

23012A

Division

Park/Recreation /Community Service

Five Year Capital Plan

Location

Ward 2

Street or Building

Salem Public Library

Strategic Goals

Accessibility  
For All Ages

Description

This should address all remaining smaller items. It includes a new book drop. Approximately \$50-60k remaining work to address.

Request Type

Repair

Asset Condition

Poor

Category

Other

Useful Life

20+

Phase

Annual

Total Cost

\$60,000

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$10,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000

FY 2024 Proposed Operating Budget & Capital Plan 2024 - 2028

Park and Recreation ADA Compliance and Related Repairs

<b>Department</b>	<b>Description</b>
Park & Recreation	New or existing conditions that are requested to improve ADA accessibility in the IHCD report. Existing projects underway, none needed currently. FY24-7 plan to fund approximately \$80-100k per year.
<b>Project Number</b>	<b>Request Type</b>
21231A	New
<b>Division</b>	<b>Asset Condition</b>
Park/Recreation /Community Service	Does Not Exist
<b>Location</b>	<b>Category</b>
Citywide	Park & Recreation
<b>Street or Building</b>	<b>Useful Life</b>
N/A	15+
<b>Strategic Goals</b>	<b>Phase</b>
Accessibility	Annual
Improved Maintenance	<b>Total Cost</b>
For All Ages	\$400,000
Recreation	
<b>Five Year Capital Plan</b>	

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$140,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000

Electric Charging Stations at the Golf Course

<b>Department</b>	<b>Description</b>
Park & Recreation	Transition to Electric Golf cart charging station for electric golf carts in line with eco friendly initiatives. Currently our staff is still filling up containers of gas cans and transporting them to the golf course.
<b>Project Number</b>	<b>Request Type</b>
24021	New
<b>Division</b>	<b>Asset Condition</b>
Park/Recreation /Community Service	Does Not Exist
<b>Location</b>	<b>Category</b>
Ward 3	Park & Recreation
<b>Street or Building</b>	<b>Useful Life</b>
Golf Course	20+
<b>Strategic Goals</b>	<b>Total Cost</b>
Accessibility	\$150,000
Sustainability	
For All Ages	
Recreation	
<b>Five Year Capital Plan</b>	

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$0	\$150,000	\$0	\$0	\$0	\$0

# Clubhouse Maintenance

<b>Department</b>	<b>Description</b>
Park & Recreation	Pressure washing and staining the golf clubhouse and replacing interior flooring
<b>Project Number</b>	<b>Request Type</b>
24020	Repair/Maintenance
<b>Division</b>	<b>Asset Condition</b>
Park/Recreation /Community Service	Poor
<b>Location</b>	<b>Category</b>
Ward 3	Annual Maintenance
<b>Street or Building</b>	<b>Useful Life</b>
75 Wilson St	10+
<b>Strategic Goals</b>	<b>Total Cost</b>
Improved Maintenance	\$35,000
Sustainability	
Resiliency	
Recreation	
<b>Five Year Capital Plan</b>	

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$0	\$35,000	\$0	\$0	\$0	\$0

# Greens Mower

<b>Department</b>	<b>Description</b>				
Park & Recreation	Purchase of a new greens mower for golf course maintenance				
<b>Project Number</b>	<b>Request Type</b>				
24019	Replacement				
<b>Division</b>	<b>Asset Condition</b>				
Park/Recreation /Community Service	Poor				
<b>Location</b>	<b>Category</b>				
Ward 3	Equipment				
<b>Street or Building</b>	<b>Useful Life</b>				
75 Wilson St	10+				
<b>Strategic Goals</b>	<b>Total Cost</b>				
Improved Maintenance Recreation	\$60,000				
<b>Five Year Capital Plan</b>					
<b>Previously Approved</b>	<b>FY24 Requested</b>	<b>FY25 Projected</b>	<b>FY26 Projected</b>	<b>FY27 Projected</b>	<b>FY28 Projected</b>
\$0	\$60,000	\$0	\$0	\$0	\$0

## Willows Pier



**Department**  
Park & Recreation

**Project Number**  
22028P

**Division**  
Park/Recreation /Community Service

**Location**  
Ward 1

**Street or Building**  
Salem Willows

**Strategic Goals**

Accessibility  
Resiliency  
Recreation

**Description**

Design and construction of a new pier in the same location. The new structure will be higher in elevation and built from materials to mitigate damage from adverse weather and sea conditions. The work will include the replacement of approximately 60’ of seawall, surface drain repairs, and grading to meet the planned phase II Willows Parks improvement project.

**Request Type**

Major Renovation

**Asset Condition**

Failed

**Category**

Park & Recreation

**Phase**

6 - Implementation

**Total Cost**

\$5,400,000

**Five Year Capital Plan**

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$0	\$1,013,797	\$0	\$0	\$0	\$0

## Museum Place Garage Restoration Phase 3

**Department**

Parking

**Project Number**

23019

**Division**

Public Services /Infrastructure

**Location**

Ward 2

**Five Year Capital Plan****Street or Building**

Museum Place Garage

**Strategic Goals**

Accessibility  
Improved Maintenance  
Economic Development  
Increased Safety

**Description**

Funds will address drainage and structural issues on 2nd and 3rd level of the garage as well as pedestrian access on New Liberty Street and upgrades to the Parking Office.

**Request Type**

Repair/Maintenance

**Asset Condition**

Poor

**Category**

Building Project

**Useful Life**

15+

**Total Cost**

\$1,900,000

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$0	\$150,000	\$0	\$0	\$0	\$0

License Plate Readers



Street or Building

City Wide

Strategic Goals

Improved Maintenance

Description

Purchase of license plate readers for enforcement vehicles

Request Type

New

Asset Condition

Does Not Exist

Category

Equipment

Useful Life

5+

Total Cost

\$60,000

Department

Parking

Project Number

24026

Division

Public Services /Infrastructure

Location

Citywide

Five Year Capital Plan

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$0	\$60,000	\$0	\$0	\$0	\$0



## Resident Permit Parking Platform

<b>Department</b>	<b>Description</b>
Parking	Purchase of new resident permit parking software platform
<b>Project Number</b>	<b>Request Type</b>
24025	New
<b>Division</b>	<b>Asset Condition</b>
Gov't/Finance/IT	Does Not Exist
<b>Location</b>	<b>Category</b>
Citywide	Other
<b>Street or Building</b>	<b>Useful Life</b>
City Wide	5+
<b>Strategic Goals</b>	<b>Total Cost</b>
Improved Maintenance	\$40,000
<b>Five Year Capital Plan</b>	

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$0	\$40,000	\$0	\$0	\$0	\$0

## South Harbor Garage Storm Water Drain & Air Exchange Upgrades



**Department**  
Parking

**Project Number**  
24024

**Division**  
Public Services /Infrastructure

**Location**  
Ward 1

**Five Year Capital Plan**

**Street or Building**  
South Harbor Garage

**Strategic Goals**  
Improved Maintenance  
Increased Safety

**Description**  
Removal and replacement of existing, deteriorated storm water piping as well as removal of existing air exchange/exhaust duct work.

**Request Type**  
Repair/Maintenance

**Asset Condition**  
Poor

**Category**  
Building Project

**Useful Life**  
20+

**Total Cost**  
\$440,000

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$0	\$440,000	\$0	\$0	\$0	\$0

## Garage Improvements - Annual Repairs & ADA Compliance

**Department**

Parking

**Project Number**

10018

**Division**

Public Services /Infrastructure

**Location**

Downtown

**Street or Building**

N/A

**Strategic Goals**

Accessibility  
Improved Maintenance  
Improved Transportation  
Economic Development  
Increased Safety

**Five Year Capital Plan****Description**

Funds would be allocated to repair any minor damages which may occur in the garages while the more long term restoration program and development projects are still underway.

**Request Type**

Repair

**Asset Condition**

Fair

**Category**

Annual Maintenance

**Useful Life**

10+

**Phase**

Annual

**Total Cost**

\$350,000

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$200,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000

## Traffic Calming Capital Improvements



**Department**

Parking

**Project Number**

10228

**Division**

Public Safety

**Location**

Citywide

**Street or Building**

Various

**Strategic Goals**

- Accessibility
- Complete Streets
- Sustainability
- Improved Transportation
- For All Ages
- Economic Development
- Increased Safety

**Description**

These funds would be used to conduct traffic studies, design plans and implement traffic improvements to improve safety and accessibility as part of the City’s Traffic Calming Program. 200K beginning in FY23 divided amongst study/ design/ construction with 2% increase each fiscal year.

**Request Type**

New

**Asset Condition**

Does Not Exist

**Category**

Transportation

**Useful Life**

20+

**Phase**

Annual

**Total Cost**

\$1,300,000

**Five Year Capital Plan**

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$120,000	\$200,000	\$110,000	\$115,000	\$120,000	\$120,000

Bicycle Infrastructure Design, Implementation & Repairs/Improvements



Division

Public Services /Infrastructure

Location

Citywide

Street or Building

Various

Strategic Goals

Complete Streets

Sustainability

Improved Transportation

Recreation

Increased Safety

Description

Develop designs based on Bike Master Plan and implement bike accommodations as well as maintain existing on street elements.

Asset Condition

Does Not Exist

Category

Transportation

Useful Life

10+

Phase

Annual

Total Cost

\$525,000

Department

Parking

Project Number

20067

Five Year Capital Plan

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$300,000	\$50,000	\$215,000	\$220,000	\$225,000	\$225,000

Parking Infrastructure Improvements, EV, and Equipment Install/Maintenance



**Department**  
Parking

**Project Number**  
22063A

**Division**  
Public Services /Infrastructure

**Location**  
Downtown

**Street or Building**  
Various

**Strategic Goals**  
Complete Streets  
Improved Maintenance  
Sustainability  
Improved Transportation  
For All Ages  
Economic Development

**Description**  
Seeking funds to repave and stripe Crombie and Salem Green Lots which may involve installation of charging stations as well as sustainability/drainage improvements. Funds to restripe Crescent Lot. Also seeking funds to begin design efforts for Sewall St lot to reconstruct lot and improve vehicle and pedestrian circulation as well as install kiosks (funds for kiosks already in place). Funds would also cover ongoing maintenance of lots moving forward.

**Request Type**  
Replacement

**Asset Condition**  
Does Not Exist

**Category**  
Equipment

**Useful Life**  
15+

**Phase**  
Annual

**Total Cost**  
\$710,000

Five Year Capital Plan

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$75,000	\$150,000	\$52,000	\$55,000	\$58,000	\$58,000

Fort Ave/Columbus Ave Intersection Re-Design Project



Project Number

23018

Division

Public Services /Infrastructure

Location

Ward 1

Street or Building

Willows

Strategic Goals

- Accessibility
- Complete Streets
- Sustainability
- Improved Transportation
- For All Ages
- Recreation
- Increased Safety

Description

Develop design plans with the goal of introducing geometric improvements that result in reduced travel speeds, safer conditions and enhanced accessibility for motorists, cyclists and pedestrians. The study area includes Fort Avenue where it intersects with Winter Island Road, Columbus Avenue, Columbus Square and Memorial Drive.

Request Type

Major Renovation

Asset Condition

Fair

Category

Transportation

Useful Life

20+

Total Cost

\$1,600,000

Department

Parking

Five Year Capital Plan

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$0	\$1,600,000	\$0	\$0	\$0	\$0

## On Point Center Renovations

<b>Department</b>	<b>Description</b>
Planning	This project would renovate the On Point building to provide services for school parents and other functions. Existing funding is CDBG and Salem is seeking state grant funding for remaining work.
<b>Project Number</b>	<b>Request Type</b>
23581-P	Major Renovation
<b>Division</b>	<b>Asset Condition</b>
Park/Recreation /Community Service	Fair
<b>Location</b>	<b>Category</b>
Ward 5	Building Project
<b>Street or Building</b>	<b>Useful Life</b>
Palmer Cove Park	15+
<b>Strategic Goals</b>	<b>Total Cost</b>
Accessibility	\$650,000
Improved Maintenance	
Education	
<b>Five Year Capital Plan</b>	

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$0	\$395,700	\$0	\$0	\$0	\$0



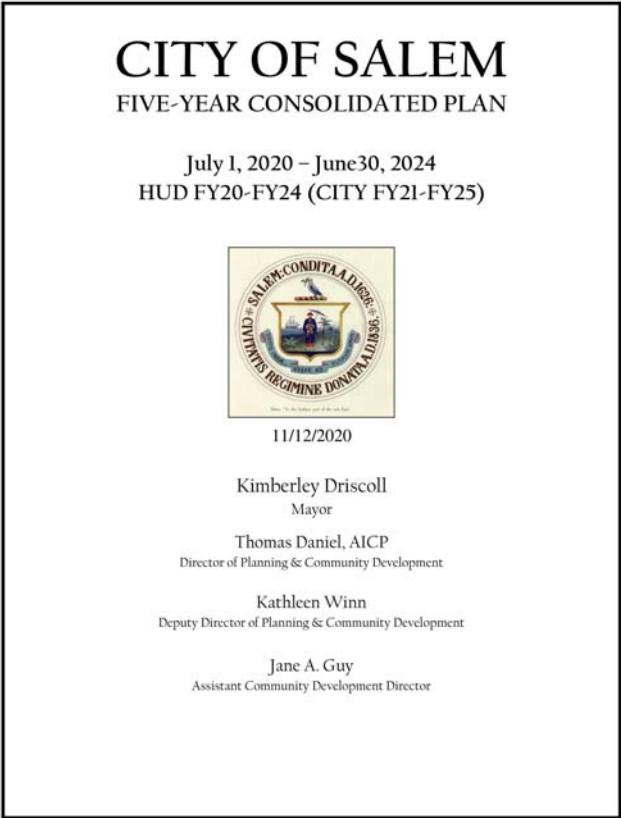
# Ferry Terminal Building

<b>Department</b>	<b>Description</b>
Planning	Seeking 20% match funding to leverage for state and federal grants to construct a new terminal building. Existing building is nearing the end of it's design life. Estimated overall cost of \$6m developed in coordination with GEI based on Lynn cost estimates and prior Salem design. Lynn cost estimate was for \$4.2M, from 2013, and did not include soft costs.
<b>Project Number</b>	<b>Request Type</b>
23023	New
<b>Division</b>	<b>Asset Condition</b>
Public Services /Infrastructure	Poor
<b>Location</b>	<b>Category</b>
Ward 1	Building Project
<b>Street or Building</b>	<b>Useful Life</b>
Salem Wharf	30+
<b>Strategic Goals</b>	<b>Total Cost</b>
Resiliency	\$6,000,000
Improved Transportation	
Economic Development	

## Five Year Capital Plan

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$0	\$5,700,000	\$0	\$0	\$0	\$0

Five-Year Consolidated Plan



Department  
Planning

Project Number  
24031

Division  
Gov't/Finance/IT

Location  
Citywide

Five Year Capital Plan

Street or Building  
Citywide

Strategic Goals  
Accessibility  
Complete Streets  
Art/Culture  
Sustainability  
Resiliency  
Improved Transportation  
Economic Development  
Affordable Housing  
Recreation  
Education  
Access to Food  
Increased Safety

Description  
Every five years, the City must develop a Five-Year Consolidated Plan in order to be eligible for the CDBG program. It is an extensive process over the course of a year that involves data collection and analysis, community engagement, developing goals, drafting the plan, and submitting it for approval by HUD.

Request Type  
New

Asset Condition  
Does Not Exist

Category  
Study Only

Useful Life  
5+

Total Cost  
\$50,000

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$0	\$50,000	\$0	\$0	\$0	\$0

# Charlotte Forten Memorial Project



**Department**  
Planning

**Project Number**  
24030

**Division**  
Park/Recreation /Community Service

**Location**  
Downtown

**Street or Building**  
Charlotte Forten Park

**Five Year Capital Plan**

**Strategic Goals**  
Art/Culture  
For All Ages  
Education

**Description**  
Using input gather from the community during multiple engagements and survives, this project aims to commission a bronze figurative statue as a memorial to Charlotte Forten in her namesake park. The project will build on previous community engagement efforts to develop an accessible & engaging public space that welcomes diverse communities in Salem, particularly those who live in socioeconomically & linguistically underserved and isolated neighborhoods as well as strengthen and lifting up local communities through the sharing of Charlotte’s Legacy to a broad audience.

**Request Type**  
New

**Asset Condition**  
Does Not Exist

**Category**  
Art, Culture, Historic Preservation

**Useful Life**  
30+

**Total Cost**  
\$150,000

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$0	\$70,000	\$0	\$0	\$0	\$0

Palmer Cove Park Phase 2 Renovation



Street or Building

Palmer Cove Park

Strategic Goals

- Improved Maintenance
- Art/Culture
- Sustainability
- Resiliency
- Improved Transportation
- For All Ages
- Recreation

Description

Second phase of construction of the Palmer Cove Park Master Plan. Includes second basketball court, new play area, adult exercise equipment, conversation of baseball field to multiuse field, completion of path network, new trees, lighting, park furnishings, and drainage upgrades.

Request Type

Major Renovation

Asset Condition

Poor

Category

Park & Recreation

Useful Life

30+

Total Cost

\$2,493,321

Department

Planning

Project Number

24027

Division

Park/Recreation /Community Service

Location

Ward 5

Five Year Capital Plan

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$0	\$975,000	\$0	\$0	\$0	\$0

## Evidence Room

**Department**

Police

**Project Number**

23032

**Division**

Public Safety

**Location**

Ward 3

**Street or Building**

Salem Police Department Headquarters

**Five Year Capital Plan**

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$0	\$150,000	\$0	\$0	\$0	\$0

**Strategic Goals**

Increased Safety

**Description**

The Evidence Room has not been modified in over 30 years since the construction of the Police Headquarters in 1992. Property and evidence control and tracking are always an enormous concern for police departments. Upgrading the system would allow for enhanced storage capabilities, and the ability to add complete chain of custody custom software tracking and reporting capabilities providing full accountability as well as a time savings for officers.

**Request Type**

New

**Asset Condition**

Fair

**Category**

Building Project

**Useful Life**

15+

**Total Cost**

\$150,000

Equipment Purchase



Department  
Police

Five Year Capital Plan

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$0	\$35,000	\$0	\$0	\$0	\$0

**Project Number**  
24037

**Division**  
Public Safety

**Location**  
Citywide

**Street or Building**  
95 Margin Street Salem Police Headquarters

**Strategic Goals**  
Increased Safety

**Description**  
\$10,000 for drones and \$25,000 for license plate reader

**Request Type**  
New

**Asset Condition**  
Does Not Exist

**Category**  
Equipment

**Useful Life**  
5+

**Total Cost**  
\$0

## Variable-Air-Volume (VAV) Rooftop Units

**Department**

Police

**Project Number**

24036

**Division**

Public Safety

**Location**

Ward 3

**Five Year Capital Plan**

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$0	\$150,000	\$0	\$0	\$0	\$0

**Street or Building**

95 Margin Street Salem Police Headquarters

**Strategic Goals**

Improved Maintenance

Sustainability

**Description**

Replace 2 variable-air-volume (VAV) rooftop units. The current units are having significant component failures due to age and constant usage. The existing units use the phased-out R22 refrigerant and related components. R22 refrigerant has been deemed harmful and at the direction of the Environmental Protection Agency (EPA), it is being phased out. Estimate attached for furnishing and installation of 2 rooftop units.

**Request Type**

Replacement

**Asset Condition**

Poor

**Category**

Equipment

**Useful Life**

20+

**Total Cost**

\$150,000

## Workspace Solutions & Upgrades

<b>Department</b>	<b>Description</b>
Police	Robert M. St.Pierre Police Headquarters was first occupied by the Salem Police Department in February of 1992. It was the premiere modern facility of its time. Thirty-one years later, the divisions and units that the building first housed have re-organized and expanded and workspace and office functionality have become impaired. The department and its personnel are still using original furniture that was procured 32 years ago. While still useable, it is not ergonomically correct, nor is it practical for the space and number of personnel that it now needs to serve.
<b>Project Number</b>	<b>Request Type</b>
24032	Replacement
<b>Division</b>	<b>Asset Condition</b>
Public Safety	Fair
<b>Location</b>	<b>Category</b>
Ward 3	Other
<b>Street or Building</b>	<b>Useful Life</b>
95 Margin Street Salem Police Headquarters	30+
<b>Strategic Goals</b>	<b>Total Cost</b>
Accessibility	\$28,000

Five Year Capital Plan

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$0	\$28,000	\$0	\$0	\$0	\$0



## Vehicle Replacement Plan - Patrol and Non Patrol



**Department**  
Police

**Project Number**  
20038

**Division**  
Public Safety

**Location**  
Citywide

**Street or Building**  
95 Margin Street Salem Police Headquarters

**Strategic Goals**  
Increased Safety

**Description**  
Purchase three (3) new Ford Interceptor HYBRID SUVs to replace units 21, 25 and 26. Purchase one (1) Ford E-Transit 350LR van to replace unit 31. Purchase a new fully electric vehicle (Mach-E) for our comfort dog. Purchase five (5) mobile radios and modems for new vehicles.

**Request Type**  
Replacement

**Asset Condition**  
Poor

**Category**  
Equipment

**Useful Life**  
10+

**Total Cost**  
\$385,687

### Five Year Capital Plan

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$0	\$385,687	\$0	\$0	\$0	\$0

## Body Worn Cameras



**Department**

Police

**Project Number**

22300E

**Division**

Public Safety

**Location**

Citywide

**Five Year Capital Plan**

**Street or Building**

95 Margin Street Salem Police Headquarters

**Strategic Goals**

Increased Safety

**Description**

We need to increase the number of body worn cameras from 80 to 100. An additional 20 BWCs was required and the state grant was submitted & approved in FY2023. The additional 20 BWCs are on order. The federal grant covered approximately 50% of the cloud storage, license fees, warranties, & additional software for 80 BWCs. I anticipate submitting an additional federal grant application in May 2023 for the 20 BWC storage, licenses, warranties, & software. I am requesting additional City funds to cover this increase.

**Request Type**

New

**Asset Condition**

Does Not Exist

**Category**

Equipment

**Useful Life**

5+

**Total Cost**

\$105,999

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$0	\$105,999	\$0	\$0	\$0	\$0

Trailer Mounted Leaf Vacuum/Loader

<b>Department</b>	<b>Description</b>
Public Services	New equipment that will allow for additiona leaf pick up in the fall.
<b>Project Number</b>	<b>Request Type</b>
23578-E	New
<b>Division</b>	<b>Asset Condition</b>
Public Services /Infrastructure	Does Not Exist
<b>Location</b>	<b>Category</b>
Citywide	Equipment
<b>Street or Building</b>	<b>Useful Life</b>
Dps Bulding	15+
<b>Strategic Goals</b>	<b>Total Cost</b>
Complete Streets	\$170,000
Improved Maintenance	
<b>Five Year Capital Plan</b>	

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$0	\$170,000	\$0	\$0	\$0	\$0

Tyler Time and Attendance Software

Department	Description				
Public Services	Purchase of Tyler Tie and Attendance Software				
Project Number	Request Type				
24045	New				
Division	Asset Condition				
Public Services /Infrastructure	Does Not Exist				
Location	Category				
Ward 3	Equipment				
Street or Building	Useful Life				
Dps Bulding	5+				
Strategic Goals	Total Cost				
Improved Maintenance	\$16,500				
Five Year Capital Plan					
Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$0	\$16,500	\$0	\$0	\$0	\$0

Greening Gateways City Grant

<b>Department</b>	<b>Description</b>
Public Services	Greening the Gateway Cities Grant FY2024. Statewide grant program for increased tree planting in Gateway Cities.
<b>Project Number</b>	<b>Request Type</b>
24043	New
<b>Division</b>	<b>Asset Condition</b>
Public Services /Infrastructure	Does Not Exist
<b>Location</b>	<b>Category</b>
Citywide	Other
<b>Street or Building</b>	<b>Useful Life</b>
District Wide	30+
<b>Strategic Goals</b>	<b>Total Cost</b>
Complete Streets	\$99,999
Sustainability	
Resiliency	
Economic Development	
<b>Five Year Capital Plan</b>	

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$0	\$99,999	\$0	\$0	\$0	\$0

# Trash Truck

<b>Department</b>	<b>Description</b>
Public Services	Existing truck is a 2016 and runs 7 days a week in season 16 hours per day. Truck is needing more costly repairs to keep in service. Requesting second truck to lessen load on one truck bringing Maintenance cost in line with service being provided.
<b>Project Number</b>	<b>Request Type</b>
24039	New
<b>Division</b>	<b>Asset Condition</b>
Public Safety	Poor
<b>Location</b>	<b>Category</b>
Citywide	Equipment
<b>Street or Building</b>	<b>Useful Life</b>
5 Jefferson Ave	15+
<b>Strategic Goals</b>	<b>Total Cost</b>
Improved Maintenance	\$160,000
Sustainability	
Resiliency	
Recreation	
<b>Five Year Capital Plan</b>	

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$0	\$160,000	\$0	\$0	\$0	\$0

Annual Small Repairs, DPS Building Studies - DPS & Cemeteries

<b>Department</b>	<b>Description</b>
Public Services	This is for small repairs, improvements, and other upgrades to DPS buildings and facilities, including 5 Jefferson and at Greenlawn.
<b>Project Number</b>	<b>Request Type</b>
21234A	Repair
<b>Division</b>	<b>Asset Condition</b>
Public Services /Infrastructure	Poor
<b>Location</b>	<b>Category</b>
Various	Annual Maintenance
<b>Street or Building</b>	<b>Useful Life</b>
DPS and Greenlawn	10+
<b>Strategic Goals</b>	<b>Phase</b>
Accessibility	Annual
Improved Maintenance	
Sustainability	
Resiliency	
Increased Safety	
<b>Five Year Capital Plan</b>	<b>Total Cost</b>
	\$250,000

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$100,000	\$20,000	\$25,000	\$30,000	\$30,000	\$30,000

ADA Improvements and Associated Repairs- DPS & Cemeteries



**Department**  
Public Services

**Project Number**  
23234A

**Division**  
Public Services /Infrastructure

**Location**  
Various

**Street or Building**  
DPS and Greenlawn

**Strategic Goals**  
Accessibility  
Improved Maintenance  
Sustainability  
Resiliency  
Increased Safety

**Description**  
This funding is for ADA and associated repairs at DPS facilities. There is estimated \$40k remaining is improvements needed.

**Request Type**  
Repair

**Asset Condition**  
Poor

**Category**  
Annual Maintenance

**Useful Life**  
10+

**Phase**  
Annual

**Total Cost**  
\$40,000

Five Year Capital Plan

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$0	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000



ADA Repairs, Districtwide

Department	Description
School	Districtwide repairs for accessibility for all sites, including playgrounds and building interiors (based on facilities master plan & playground audit.)
Project Number	Phase
24050	1 - Concept
Street or Building	Total Cost
All Schools	\$250,000

Five Year Capital Plan

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$0	\$100,000	\$0	\$0	\$0	\$0

MEP & Life Safety (District)

Department	Description
School	Preventative maintenance measures for district buildings that include repairs to electrical, mechanical, plumbing and life safety issues. Estimate is based on prior year expenses, planned upgrades, and increased costs.
Project Number	Phase
24049	1 - Concept
Street or Building	Total Cost
All Schools	\$300,000

Five Year Capital Plan

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$0	\$150,000	\$0	\$0	\$0	\$0

MSBA Design Costs

Department	Description
School	As part of the high school rebuild process, SPS will be required to fund a design of the building and will need to appropriate the funds by January 2024. Salem is expected to need up to \$2.5 million for the design phase.
Project Number	Phase
24047	1 - Concept
Street or Building	Total Cost
Salem High School	\$2,000,000

Five Year Capital Plan

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$0	\$2,000,000	\$0	\$0	\$0	\$0

# Witchcraft Playground

<b>Department</b>	<b>Description</b>
School	Replace existing playground to make the space ADA compliant, more accessible, and safer for all students. This was identified as the highest priority in the Playground Audit.
<b>Project Number</b>	<b>Phase</b>
24046	1 - Concept
<b>Street or Building</b>	<b>Total Cost</b>
Witchcraft Heights Elementary School	\$800,000

## Five Year Capital Plan

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$0	\$625,000	\$0	\$0	\$0	\$0

# Electric Vehicle Charging Stations

<b>Department</b>	<b>Description</b>
Sustainability	A standard station includes a ChargePoint level 2 dual output with locking holsters, each port supplying up to 7.2 kW. With this standard connector, the station can charge any electric vehicle. The Stations are 8’ tall with 18’ cord, bollard mounted for easy installation.
<b>Project Number</b>	<b>Request Type</b>
24054	New
<b>Division</b>	<b>Asset Condition</b>
Public Services /Infrastructure	Does Not Exist
<b>Location</b>	<b>Category</b>
Ward 3	Other
<b>Street or Building</b>	<b>Useful Life</b>
95 Margin Street Salem Police Headquarters	30+
<b>Strategic Goals</b>	<b>Total Cost</b>
Accessibility	33,942.5
Sustainability	
Resiliency	
Improved Transportation	
<b>Five Year Capital Plan</b>	

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$0	\$68,943	\$0	\$0	\$0	\$0

## Transportation Vehicle for Veteran Services

<b>Department</b>	<b>Description</b>
Veterans' Services	A new transportation vehicle is needed to transport veterans to and from required Veterans Administration medical appointments in and around the Boston area.
<b>Project Number</b>	<b>Request Type</b>
24055	Replacement
<b>Division</b>	<b>Asset Condition</b>
Public Services /Infrastructure	Poor
<b>Location</b>	<b>Category</b>
Citywide	Transportation
<b>Street or Building</b>	<b>Useful Life</b>
Community Life Center	5+
<b>Strategic Goals</b>	<b>Total Cost</b>
Improved Transportation	\$0

Five Year Capital Plan

Previously Approved	FY24 Requested	FY25 Projected	FY26 Projected	FY27 Projected	FY28 Projected
\$0	\$25,000	\$0	\$0	\$0	\$0

Department	Description	Funding	Cost	Impact
Assessor	EV Hybrid Vehicle for the Assessors' Daily Inspections	Other	\$57,000	Increased Efficiency New Investment for Economic Growth
Building	City Hall Camera and Keycard Access	Fund 2000, Gant	\$30,000	No Impact
Building	ADA Compliance and Associated Improvements	Fund 2000	\$30,000	No Impact
Building	Annual Priority Small Repairs, Upgrades, FF&E & Associated Improvements	Fund 2000	\$20,000	No Impact
Clerk	Repair Council Furniture	Fund 2000	\$15,000	Increases Operational Costs
Electrical	Ford F650	Fund 2000	\$44,000	Increased Efficiency
Electrical	Traffic Signal Maintenance	Fund 2000	\$20,000	No Impact
Electrical	ADA walk signal buttons	Fund 2000	\$10,000	
Engineering Municipal	Boston Street Complete Upgrade - Design	Fund 2000	\$300,000	Increased Efficiency Improves Safety of Asset Asset Preservation
Engineering Municipal	Citywide Roads, Sidewalks, and Crosswalk Improvements (Non-Chapter 90)	GF Bond	\$1,300,000	Decreased Maintenance Asset Preservation
Engineering Municipal	Derby Street Complete Street Phase 3 -	Fund 2000	\$200,000	Increased Efficiency Improves Safety of Asset Asset Preservation
Engineering Sewer	SSES Report Implementation (eliminate I/I sources citywide)	Sewer Bond	\$600,000	Increased Efficiency Decreased Maintenance
Engineering Sewer	Citywide Drain & Sewer cleaning, inspection, replacement, engineering, GIS, construction	Sewer Bond	\$400,000	Increased Efficiency Decreased Maintenance Preventative Maintenance
Engineering Sewer	Rosie's Pond Flood Protection & Drainage System Improvements -	Sewer Bond, Other	\$4,000,000	Improves Safety of Asset Asset Preservation
Engineering Sewer	Water and Sewer Pump Station Improvements /Replacement	Sewer Bond	\$1,650,000	Increased Efficiency Decreased Maintenance Improves Safety of Asset New Investment for Economic Growth
Engineering Sewer	Ocean Ave Stormwater Pump Station	Sewer Bond	\$10,500,000	Increases Operational or Maintenance Costs
Engineering Sewer	Loring/Cedar Drain Improvements	Retained Earnings	\$250,000	No Impact
Engineering Water	Water Distribution Main System Improvements	Water Bond	\$800,000	Increased Efficiency Decreased Maintenance Preventative Maintenance
Engineering Water	Citywide Flushing, Valve Repair/Maintenance, Leak detection, GIS	Water Bond	\$400,000	Increased Efficiency Decreased Maintenance Preventative Maintenance
Engineering Water	Water Transmission Main System Improvements	Water Bond, Other	\$1,000,000	Increased Efficiency Decreased Maintenance Preventative Maintenance
Engineering Water	Water Meter Replacement Program	Retained Earnings	\$200,000	Increased Efficiency Decreased Maintenance Asset Preservation/Maintenance
Fire	Replace Front line response vehicle #2 Deputy Chiefs Car	Other	\$55,000	Increased Efficiency Decreased Maintenance Asset Preservation/Maintenance Improves Safety of Asset
Fire	Build Women's Locker Room add ADA Bathroom	Fund 2000	\$173,000	No Impact
Fire	New Fire Pump	GF Bond	\$684,999	Increased Efficiency Decreased Maintenance Improves Safety of Asset
Fire	Annual Repairs and Upgrades	Fund 2000	\$30,000	Decreased Maintenance
Fire	New Fire Department Light Rescue Truck	Fund 2000	\$8,727	No Impact
Harbor Master	Harbormaster Office	Revolving Fund	\$10,000	No Impact
Harbor Master	HM230 Propulsion	Grant	\$27,000	No Impact
Harbor Master	Kernwood Accessibility and Improvement Project	ARPA	\$106,300.00	No Impact
Health	Health Department Vehicle	Other	\$56,670	Increased Efficiency Decreased Maintenance Asset Preservation/Maintenance Improves Safety of Asset
IT	Replacement of essential network systems, city-wide, including: data center, core network, telephony and SPS wireless.	Fund 2000	\$225,000	No Impact
Library	Glass Door Replacement	Fund 2000	\$30,000	Increased Efficiency Improves Safety of Asset
Library	Furniture Upgrades	Fund 2000	\$32,240	Asset Preservation/Maintenance Improves Safety of Asset
Library	ADA Improvements and Associated Repairs at Library	Fund 2000	\$20,000	No Impact Decreased Maintenance Code Compliance
Park & Recreation	Greens Mower	Receipts Reserved for Appropriation	\$60,000	Increased Efficiency Decreased Maintenance Asset Preservation/Maintenance Increases Revenue
Park & Recreation	Clubhouse Maintenance	Receipts Reserved for Appropriation	\$35,000	Asset Preservation/Maintenance
Park & Recreation	Electric Charging Stations at the Golf Course	Fund 2000	\$150,000	Increased Efficiency Decreased Maintenance Code Compliance
				Decreased Maintenance

Department	Description	Funding	Cost	Impact
Parking	Bicycle Infrastructure Design, Implementation & Repairs/Improvements	Fund 2000	\$50,000	Increases Operational or Maintenance Costs Improves Safety of Asset New Investment for Economic Growth
Parking	Fort Ave/Columbus Ave Intersection Re-Design Project	GF Bond, Grant	\$1,600,000	No Impact
Parking	Museum Place Garage Restoration Phase 3	Fund 2000	\$150,000	Decreased Maintenance
Parking	South Harbor Garage Storm Water Drain & Air Exchange Upgrades	GF Bond	\$440,000	Decreased Maintenance Improves Safety of Asset
Parking	Resident Permit Parking Platform	Fund 2000	\$40,000	No Impact
Parking	License Plate Readers	Fund 2000	\$60,000	No Impact Increased Efficiency
Parking	Parking Infrastructure Improvements, EV, and Equipment Install/Maintenance	Fund 2000	\$150,000	Increased Efficiency Increases Revenue
Planning	Ferry Terminal Building	Other, Grant	\$5,700,000	Increases Operational or Maintenance Costs
Planning	Palmer Cove Park Phase 2 Renovation	ARPA, GF Bond, Other	\$1,325,000	Asset Preservation/Maintenance
Planning	Charlotte Forten Memorial Project	Fund 2000	\$70,000	No Impact
Planning	Five-Year Consolidated Plan	Fund 2000	\$50,000	Increases Revenue
Planning	On Point Center Renovations	ARPA	\$395,700	Increases Operational or Maintenance Costs
Police	Vehicle Replacement Plan - Patrol and Non Patrol	Fund 2000	\$385,687	Decreased Maintenance
Police	Evidence Room	Fund 2000	\$150,000	No Impact
Police	Workspace Solutions & Upgrades	Fund 2000	\$28,000	Increased Efficiency Decreased Maintenance
Police	Variable-Air-Volume (VAV) Rooftop Units	Fund 2000	\$150,000	Increases Operational or Maintenance Costs
Police	Equipment purchase	Fund 2000	\$35,000	No Impact
Police	Body Worn Cameras / Evidence.com / Taser Lease Progrms	Fund 2000	\$105,999	No Impact
Public Services	Trash Truck	Retained Earnings	\$160,000	Increased Efficiency Improves Safety of Asset
Public Services	Greening gateways city grant	Fund 2000	\$99,999	Asset Preservation/Maintenance
Public Services	Tyler Time and Attendance Software	Fund 2000	\$16,500	Increased Efficiency
Public Services	Annual Small Repairs, DPS Building Studies - DPS & Cemeteries	Fund 2000	\$20,000	Decreased Maintenance Code Compliance Asset Preservation
Public Services	ADA Improvements and Associated Repairs- DPS & Cemeteries	Fund 2000	\$20,000	Decreased Maintenance Code Compliance Asset Preservation
Public Services	Trailer Mounted Leaf Vacuum/Loader	Fund 2000	\$170,000	Increased Efficiency Decreased Maintenance
School	Witchcraft Playground	ARPA, Fund 2000, Other	\$700,000	No Impact Code Compliance
School	MSBA design costs	GF Bond	\$2,000,000	No Impact
School	MEP & life safety (district)	Fund 2000	\$150,000	No Impact
School	ADA repairs, districtwide	Fund 2000	\$100,000	No Impact Code Compliance
Sustainability	Electric vehicle charging stations	Revolving Fund	\$68,943	Increased Efficiency
Veterans' Services	Transportation vehicle for Veteran Services	Other	\$25,000	No Impact

## Budget Policies

- The city will make all capital purchases and improvements in accor-

dance with the adopted capital improvement program.



- The city will develop a multi-year plan for capital improvements and update it annually.
- The city will enact an annual capital budget based on the multi-year capital improvement plan. Future capital expenditures necessitated by changes in population, changes in real estate development or changes in economic base will be calculated and included in capital budget projections.
- The city will coordinate development of the capital improvement budget with the development of the operating budget. Future operating costs associated with new capital improvement will be projected and included in operating budget forecasts.
- The city will use intergovernmental assistance to finance only those capital improvements that are consistent with the capital improvement plan and priorities, and whos' operating and maintenance costs have been included in operating budget forecasts.
- The city will maintain all its assets at a level adequate to protect the city's capital investment and to minimize future maintenance and replacement costs.
- The city, as part of its capital planning process, will project its equipment replacement and maintenance needs for the next several years and will update this projection each year. From this projection, a maintenance and replacement schedule will be developed and followed.
- The city will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted to the City Council for approval.
- The city will determine the least costly financing method for all new projects.

## **Debt Policies**

- The city will confine long-term borrowing to capital improvements or projects/equipment that cannot be finance from current revenues.
- When the city finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the expected useful life of the project.
- Total net debt service from general obligation debt will not exceed five (5) percent of total annual operating budget as listed on part 1a of the annual tax rate recapitulation as submitted to the Department of Revenue.
- Debt will only be issued for capital that is valued greater than \$25,000 and has a depreciable life of five (5) or more years.
- Total general obligation debt will not exceed that provided in the state statutes.
- Whenever possible, the city will use special revenue funds, special assessments, or other self-supporting bonds, instead of general obligation bonds.
- The city will not use long-term debt for current operations unless otherwise allowed via special legislation.
- The city will retire bond anticipation debt within six months after completion of the project.
- The city will maintain good communications with bond rating agencies about its financial condition.
- The city will follow a policy of full disclosure on every financial report and bond prospectus.

Source: "Handbook 4, Financial Performance Goals", Evaluating Local Government Financial Condition, International City Management Association.



# Departmental Budgets



# Mayor

## Mission Statement

### Why We Exist

The Mayor is the Chief Executive Officer and administrative head of the City of Salem. In that capacity, he appoints department staff and board members, submits the annual budget to the City Council, approves all financial instruments and contracts, recommends bond issues, legislation, and orders to the City Council, and represents the City with other governmental entities. As the general administrator of all City departments he is responsible for the operations of City government in carrying out the people's work and ensuring the City's overall welfare. The Mayor serves as Chair of the School Committee, the Board of Public Library Trustees, the Salem Harbor Port Authority, the Board of Trust Fund Commissioners, and the North Shore Coalition. The Mayor also serves on the Commonwealth's Seaport Economic Advisory Council and the Salem Housing Authority. The Office of the Mayor ensures that Salem's residents, businesses, and visitors receive the highest quality services and assistance that is available to them within the Mayor's jurisdiction. The Mayor's Office is accountable to all individuals and municipal employees within the City of Salem and provides constituent services in a concise and business friendly manner.



### Goals and Objectives

- Continue and broaden efforts to address issues of housing affordability and home insecurity
- Continue to work with the City Council on a pro-active agenda to professionalize local government and lead Salem forward
- Continue comprehensive school improvement process for Salem Public Schools
- Continue to enhance the management of Haunted Happenings and other special events in the City
- Continue efforts to improve and enhance Salem's waterfront activity
- Continue oversight of concurrent and planned public and private capital projects
- Continue to offer the highest quality customer/constituent services and responsiveness

### How FY 2024 Departmental Goals Relate to City's Overall Long & Short Term Goals

The goals of the Mayor's Office are closely aligned to the City's overall strategic plan goals. As the most frequently utilized portal to local government by constituents, the Mayor's Office places a high priority on customer service, responsiveness, and transparency. By seeking to reduce response times to constituent inquiries the Office aims to improve communication and maintain a high level of responsiveness and accessibility.

The Office is actively involved in the implementation of performance measurement and evaluation programs, transparency and resident engagement, and other improvement initiatives. Communication and transparency are also achieved through the Neighborhood Improvement Advisory Council (NIAC) and the Salem State University Neighborhood Advisory Council (SSUNAC), which are made up of residents and are chaired by the Chief of Staff. It is also met through the deployment of innovative platforms and tools, such as SeeClickFix and the BuildingSalem public information initiative. The Mayor's Office includes the City's Latino Affairs Coordinator and LGBT Liaison, and oversees the Salem Mass in Motion health and wellness program, Safe Routes to School, the Problem Properties Task Force, the Salem Food Policy Council, the Salem for All Ages initiative, the Mayor's Homelessness Task Force, the Scholarship and Education Committee, and the Youth Commission. The Mayor's Office develops the Mayor's annual budget and seeks to annually develop, in partnership with the Finance Department, an on-time, balanced budget and five-year capital plan that meet the GFOA's highest standards.

The Mayor and his staff are deeply engaged in advancing the City's housing and economic growth goals, implementation of all City plans, and the development of new policies and projects to advance housing affordability goals to ensure Salem remains livable and welcoming to all. The Mayor and his team are very involved in the planning and execution of special events, including July 4th celebration, Heritage Days, Haunted Happenings, and other community events that positively impact the local economy and build civic pride and engagement. Finally, the Mayor takes an active role in ensuring public infrastructure and facilities projects are advanced; these especially include roadway improvement projects, park and open space improvements, capital facilities planning and buildings, infrastructure work, complete streets upgrades, and climate change adaptation strategies and projects.

### Significant Budget & Staffing Changes For FY 2024

None.

### Recent Accomplishments Constituent Services

- Advanced the City's efforts to become a Certified Welcoming Community through the completion of an audit.
- Started the first session of the Salem City Academy.
- Has maintained "Wednesday Walks", regular physical outreach to Salem's most disadvantaged neighborhood, The Point.
- Provided daily in person Spanish language interpretation.
- Translated no less than 50 documents.

- No less than 927 Constituent contacts
- Continuously conducted outreach at the Community Life Center with monthly office hours.
- Flag raising policy revised. Including the creation of an application process.
- No less than 66 documents notarized for members of the public.
- Assisted the Sustainability & Resiliency Department. Consulted and provided outreach assistance for the Resilient Together: El Punto project.
- Over 30 CodeRED alerts.
- More CodeRED messages translated to Spanish.
- Provided Case management to victims of 29 Hancock Street fire victims. Collected and distributed over.
- LGBT Liaison began regular attendance of monthly nAGLY meetings.
- Hired Neighborhood Stability Coordinator (NSC).
- NSC has driven policy development alongside Planning Dept. A "Right of first Refusal".
- NSC has reached at least 202 constituents.
- Attended several events which returned after COVID-19 absence, including First Muster at the Salem Commons, (as pictured below)



### Finances

- Completed Comprehensive Annual Financial Report (CAFR) in accordance with GFOA standards
- Held City spending to 0.3% growth
- Continued historically low change in average tax bills
- Received eleventh Distinguished Budget Presentation Award
- Continuation of City's 5-year financial forecast
- Continuation of comprehensive Capital Improvement Plan
- Reconfirmation of bond rating upgrade by Standard & Poor's to AA, the highest level on record for the City

### Improving Government

- Continuation of Salem State University Neighborhood Advisory Committee, Neighborhood Improvement Advisory Council, and Scholarship and Education Committee
- Established the Race Equity Task Force and served as a member
- Continued support and promotion of the Salem Tree Fund, Salem Athletics Fund, and the Salem Relief Fund for residents facing economic distress after disasters, including from the pandemic.
- Continued the work of the Salem Affordable Housing Trust Fund Board on affordable housing policies and projects
- Continued participation in joint Salem/Beverly Homelessness Task Force and Salem's local Homelessness Task Force
- Continued internal Problem Properties Working Group and participation in the Attorney General's Abandoned Housing Initiative
- Continued work with the Innovation Field Lab of Harvard's Kennedy School to improve response to problem properties
- Continuation of the Salem for All Ages Task Force and Leadership Council, which completed Year 4 implementation of the Salem for All Ages action plan
- Continued Salem for All Ages website, social media presence, and updated resource guide
- Continued regular mailing of Salem For All Ages resource guide to new 65-year-old residents
- Continued the Building Salem public information initiative
- Updated New Resident Guide in English and Spanish and continued regular mailing to new Salem homeowners
- Continued transparency initiative of posting of board and committee vacancies weekly on the City website, in English and Spanish
- Continued transparency initiative of posting Mayor's filings with the City Council on website before every regular City Council meeting and the online tracking tool for major items before the City Council
- Continued annual online Resident Survey in English and Spanish and compiled/analyzed results
- Continued the FYI Salem newsletter of City updates and information
- Continued the FYI Salem podcast and launched new FYI Salem Snapshot mini-news announcements.

- Encouraged broader civic engagement through appointments to City boards and commissions
- Began development of a relaunch to the Salem Stat program to collect and analyze performance measures in various departments
- Continued planning for Municipal Diversity Index and participated again in the Human Rights Campaign's Municipal Equality Index, scoring 100 for another year in a row
- Continued planning for achieving Welcoming City status
- Continued new tools for capital planning and facility maintenance and launched a similar tool for tracking accessibility work
- Continued and grew official City of Salem accounts on Facebook, Twitter, LinkedIn, and Instagram
- Continued implementation of SeeClickFix work order and CRM tool for City workers
- Continued service for 3-1-1 services across City teams
- Updated online Snow Emergency webpage with maps, guides, contact information, and other resources
- Continued Imagine Salem visioning initiative in anticipation of the 400th Anniversary in 2026 and adopted Signature Parks initiative

#### Public Improvement Initiatives

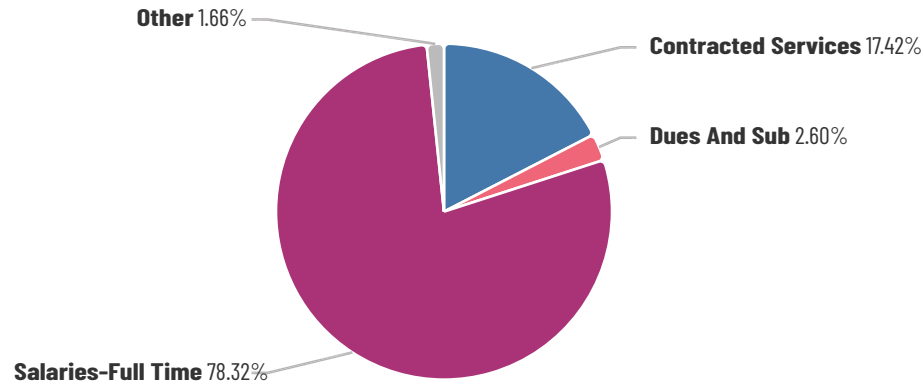
- Continued advocacy for South Salem MBTA commuter rail station
- Working with community stakeholders developed next round of City CPA applications
- Oversaw disposition of vacant state court buildings to ensure historic preservation and productive reuse for the community
- Launched on-demand "Salem Skipper" City shuttle service and community car pilot program
- Oversaw repaving of multiple City streets
- Continued study on future options related to the DPW building and the Transfer Station site
- Continued work on improvements to Bertram Field, Forest River Park and Salem Willows
- Finished first phase of improvements to Gallows Hill Park and began planning for Mansell Field remediation
- Launched complete streets project to improve Bridge Street/Boston Street area and finalized plans for Essex Street project
- Continued design phase for Boston Street Roadway Improvement Project
- Worked with MassDOT on design phase of upgrades to Route 107/Highland Avenue
- Continued neighborhood traffic calming program

- Cleaning of storm water/sewer siphons, completion of planned leak detection and valve exercising to address water infrastructure challenges
- Continued planning for second phase of Canal Street flood control project and associated impacts
- Continued planning and installation of bicycle infrastructure and for the launch of Blue Bikes Salem
- Continued Salem PowerChoice electrical aggregation program, saving Salem residents on their electric bills and reducing the community's carbon footprint

#### Other Accomplishments

- Continued to advance the licensure of recreational cannabis establishments in Salem in a fair, transparent, and objective process
- Supported job creation and retention through private business expansion and job readiness programs
- Continued implementation of the Point Vision and Action Plan, Salem for All Ages Plan, Historic Preservation Plan, Public Art Master Plan, and Open Space and Recreation Plan
- Co-chaired participation in the By All Means education initiative through Harvard's Graduate School of Education and continued the Our Salem, Our Kids initiative
- Continued chairing the Salem Children's Cabinet
- Continued Mayors for Equality to combat discrimination against LGBTQ individuals
- Continued efforts to support and grow Mack Park Food Farm and other food security, urban agriculture, and healthy eating initiatives
- Continued Salem Safe Routes to Schools initiative with project supporting the Bates Elementary School community
- Continued Innovation North technology consortium and initiative
- Worked with Salem Chamber of Commerce and Main Streets to organize and promote the Salem Farmers Market and other community and business events
- Managed safe and successful Haunted Happenings
- Kicked off the harbor planning process and convened Harbor Plan Committee
- Continued preservation planning around Broad Street Cemetery and completed preservation project at Charter Street Cemetery, including launching new Charter Street Cemetery Welcome Center in partnership with PEM
- Received numerous grants for programs, public safety, recreation, parks and playgrounds, transportation and infrastructure needs, historic preservation, planning, energy initiatives, and more
- Worked with City Clerk to promote complete count efforts for the 2020 Census

### Expenditure by Department



Outcomes and Performance Measures	Actual FY2020	Actual FY2021	Actual FY2022	Estimated FY2023	Estimated FY2024
Submit balanced City budget on schedule	Yes	Yes	Yes	Yes	Yes
Total constituent contacts to office	1,839	1,855	2,123	1,723	1,855
Average business days to respond to constituent contact	0.25	0.35	0.33	0.25	0.35
Percentage of constituent contacts acknowledged on same business day	90%	90%	89%	91%	90%
Average business days to close constituent contact	0.32	0.66	0.54	0.4	0.5
SeeClickFix: iOtheri issues closed out	663	634	782	687	634
Board vacancies at end of FY	5	4	32	11	11
Board appointments and re-appointments	75	66	84	64	66
News and announcements subscribers	9,229	9,400	9,569	9,622	9,700
All salem.com subscribers	41,731	41,800	42,100	42,175	42,200
CodeRED registered phone numbers	39,270	40,000	41,125	41,130	41,150
CodeRED registered email addresses/texts	11,256	11,300	11,350	11,355	11,400
Mayor's social media followers	24,335	25,544	25,670	-	-
City of Salem Twitter followers	2,596	2,700	2,720	2,890	2,900
City of Salem Facebook page followers	5,363	5,400	6,900	10,241	10,250
City of Salem Instagram followers	3,072	3,100	3,225	3,230	3,240
New Resident Guides sent out	614	593			593
Salem for All Ages Task Force meetings	12	11	11	12	12
NIAC meetings	12	12	12	10	12
SSUNAC meetings	2	2	2	2	2
Youth Commission meetings	12	12	2	2	12



Outcomes and Performance Measures	Actual FY2020	Actual FY2021	Actual FY2022	Estimated FY2023	Estimated FY2024
Scholarship & Education Committee meetings	11	11	10	9	11
Trust Fund Commissioners Board meetings	12	11	11	12	12
Harbor Port Authority meetings	12	12	12	12	12
Constable appointments processed	6	8	6	8	8
Banner applications processed	32	40	32	38	40
Notarizations completed	40+ ____	42	44	44	44

Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
Mayor - Personnel											
11211	5111	Salaries-Full Time	382,688	407,302	447,477	454,903	455,487	449,498	0	2,021	0.45
11211	5113	Salaries-Part Time	39,297	0	0	0	0	0	0	0	0.00
			421,985	407,302	447,477	454,903	455,487	449,498	0	2,021	0.45
Mayor - Expenditures											
11212	5305	Accounting And Audit	55,800	23,000	71,800	107,910	0	0	0	(71,800)	(100.00)
11212	5320	Consult/Contracted Services	61,079	72,854	100,000	95,000	100,000	100,000	0	0	0.00
11212	5381	Printing And Binding	26	1,412	1,500	1,500	1,500	1,500	0	0	0.00
11212	5421	Office Supplies (Gen	1,516	4,527	5,000	5,000	5,000	5,000	0	0	0.00
11212	5710	In State Travel/Meetings	1,246	1,205	3,000	3,000	3,000	3,000	0	0	0.00
11212	5730	Dues And Sub	14,040	11,082	14,900	19,900	14,900	14,900	0	0	0.00
11212	5780A	Other Expenses Covid 19 A	24,279	8,764	0	0	0	0	0	0	0.00
			157,986	122,845	196,200	232,310	124,400	124,400	0	(71,800)	(36.60)
Department Total			579,971	530,147	643,677	687,213	579,887	573,898	0	(69,779)	(10.84)

Personnel Summary

Employee Name	Job Description	Hire Date	Approved Budget FY2023	Calc Pay Period FY24	Code	FTE	# Hours	# of Board Meetings	Dept Request FY2024	Mayor Proposed FY2024	Approved Budget FY2024
MOTA	JULIO	Constituent Serv/ Latino Coord	12/13/2022	68,938.97	1,320.67		1.00	1	100%	68,675	68,675
PANGALLO	DOMINICK	Mayor	1/1/2006	150,577.16	2,023.57		1.00	1	100%	150,000	150,000
		Chief of Staff	3/18/2013	105,630.51	-		1.00	1	100%	105,631	105,631
		Executive Secretary	1/1/2006	75,002.00	1,508.66		1.00	1	100%	77,864	77,864
		Constituent Serv/Sp Proj Asst	10/19/2016	47,328.38	-		1.00	35	100%	47,328	47,328
11211-5111			447,477.02			5.00	Total Full Time		449,498	449,498	
			447,477.02			5.00	Department Total		449,498	449,498	

General Fund FTE		
Full-Time Equivalent Employees:	FY2022	5.00
	FY2023	5.00
	FY2024	5.00
	Variance FY 24 v. FY23	0.00

Grants Detail

Employee Name		Dept/Grant	Org/Obj	Job Description	FTE	Amount
Cherol	Virginia	Mayor's Office	Salem 400th	Salem 400th Coordinator	Hr	35/hour
Stewart	Lorelee	Mayor's Office	ARPA	Neighborhood Stability Coordinator	1.00	70,000.00

## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>11212 Mayor-Expenses</b>				
<b>5305 Accounting And Audit</b>				
Annual City audit (AFCR, Retirement System, and federal Single Audit)	61,800	0	0	0
Comprehensive Annual Financial Report filing fees	5,000	0	0	0
Retirement Board Audit	5,000	0	0	0
<b>5305 Accounting And Audit Total</b>	<b>71,800</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5320 Consult/Contracted Services</b>				
Consulting, translation and constituent services, performance improvement and public engagement initiatives	80,000	80,000	80,000	0
Ota Japan - \$20,000	20,000	20,000	20,000	0
<b>5320 Consult/Contracted Services Total</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>0</b>
<b>5381 Printing And Binding</b>				
City Seals, Business Cards, Envelopes, Notices, etc.	1,500	1,500	1,500	0
<b>5381 Printing And Binding Total</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>0</b>
<b>5421 Office Supplies (Gen</b>				
General office supplies as needed	5,000	5,000	5,000	0
<b>5421 Office Supplies (Gen Total</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>
<b>5710 In State Travel/Meetings</b>				
Registrations and travel expenses for meetings and seminars	3,000	3,000	3,000	0
<b>5710 In State Travel/Meetings Total</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>0</b>
<b>5730 Dues And Sub</b>				
Massachusetts Municipal Associations	8,400	8,400	8,400	0
North Shore Mayors' Coalition (Metropolitan Area Planning Council)	1,500	1,500	1,500	0
U.S. Conference of Mayors	3,500	3,500	3,500	0
Welcoming America membership dues	1,500	1,500	1,500	0
<b>5730 Dues And Sub Total</b>	<b>14,900</b>	<b>14,900</b>	<b>14,900</b>	<b>0</b>
<b>11212 Mayor-Expenses Total</b>	<b>196,200</b>	<b>124,400</b>	<b>124,400</b>	<b>0</b>

# City Council

## Mission Statement

### Why We Exist

As Clerk of the City Council attends all regular, special, emergency, executive sessions and public hearing meetings. Serves as the parliamentarian. Provides quality administrative support to the Council. Prepares agendas and backup documentation for the Council and the public by posting all documents online. Records the action taken by the City Council at meetings, records roll call votes. Processes all actions taken the following day by backing the inside and outside of Council matters following through on actions needed such as the advertising of all ordinances as required by City Charter, preparing all documents necessary to be sent to the Mayor for their signature, forwarding the appropriate documents to proper departments and agencies. Takes notes at the meeting, then prepares and post minutes online as well as hard copies in our minutes books. Indexes all minutes. Schedules all Council Subcommittee meetings, sends invitation to invitees, and post meetings in accordance with the Open Meeting Law. Prepares the paperwork for the subcommittees and post minutes online .

### Goals and Objectives

- Continue to work with Civic Plus to learn their agenda software and then put into practice
- To research ways for the City Council meetings to be translated into Spanish at real-time
- Review ordinances pertaining to licenses/permits/applications to see if any need updating to reflect current times, changes and to speed up the licensing time frame.
- Continue to work with IT and SATV to tweak issues regarding hybrid meetings
- To continue to restore and repair Council Furniture. Second Life has submitted a proposal to restore additional chairs and tables in the Council Chambers used by the public.
- To preserve older Council Books by having them rebound and re-stitched if necessary.
- Researching the ability to add the City Council sub-committee meetings audio recordings to the website.
- Continue to send all Ordinances to Municipal Code as they are passed so the website reflects the most up to date information.
- Keeping up to date on all Council Meeting Minutes.

### How FY 2024 Departmental Goals Relate to City's Overall Long- & Short-Term Goals

- Purchasing new agenda software will reduce the amount of time it takes to put the agenda together and should allow for the flow of items after the meeting to be processed quicker. Embrace Technology and professionalize city services.
- To have the ability for City Council meetings to be translated/spoken in Spanish in real time reflects our commitment to value diversity

- To shorten length of time to grant licenses will improve the time involved with processing them and will allow the petitioner to receive their license sooner. This will professionalize our City Services.
- To be able to tweak issues pertaining to hybrid meetings will allow us to continue embracing technology and upholding professional and ethical standards.
- To restore the antique furniture in the Council Chambers will bring back the splendor of this room. And will keep the public safe from injuries.
- Maintaining and Archiving Council Records will preserve them for the future.
- Adding audio recording of Council & Subcommittee Meetings to our website will allow the public to acquire audio own their own. By improving this technology will improve citizen access to information more efficiently and effectively and it embraces technology and professionalizes city services.
- By continuing to send all ordinances to Municode as they pass, the public and department heads do not have to wait for the hard copies that are only sent once a year.
- By keeping up to date with posting Council Meetings will allow the public to access the actions taken by Council sooner than later and meets the sunshine ordinance requirement. This is up holding professional and ethic standards.

### Significant Budget & Staffing Changes For FY 2024

No significant budget changes. Councillor Megan Stott elected as Council President for the year 2023. Councillor Robert K. McCarthy was elected as Acting Mayor on January 4, 2023 until the final election is certified (mid May 2023). The chairpersons of the following standard subcommittees are: Councillor McClain, Administration and Finance, Councillor Hapworth, Community and Economic Development, Councillor Prosniewski, Government Services, Councillor Morsillo, Ordinances, Licenses and Legal Affairs, Councillor Varela, Public Health, Safety and Environment.

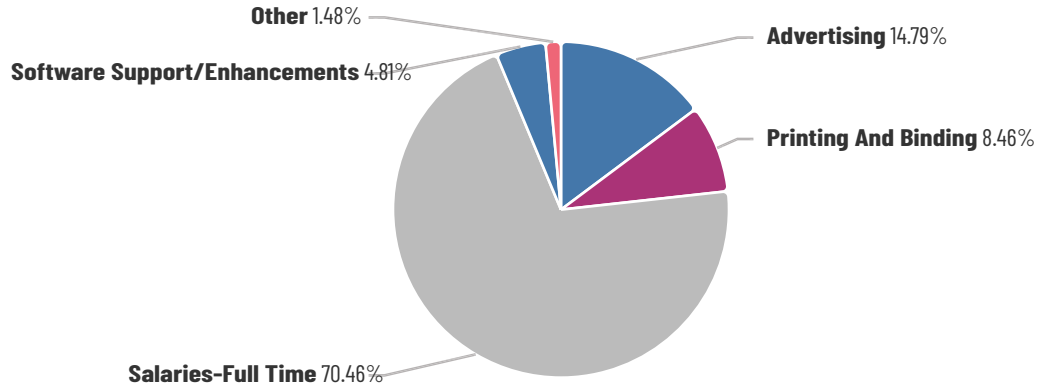
### Recent Accomplishments

- First time Reorganizational Meeting had additional subject matters and orders on the agenda due to Mayor Driscoll resigning, Councillors electing an Acting Mayor, the Acting Mayor being sworn in and giving a short speech. Without having past agendas to work off of this, created my own and was told that the meeting went very well and the flow of the meeting was seamless.
- Swore in Councillor Robert McCarthy as Acting Mayor by giving him the oath.
- Sign-up to speak for Council Meetings now have a link to go to a form online to sign up in addition to signing the roster.
- Each Councillor now has their own iPad for city business
- Obtained another laptop to be used solely for the podium to run Council and Subcommittee hybrid meetings without a Councillor having to remember to bring their laptop.
- Acquired our own Zoom Account so there will be no more issues with finding availability on Zoom

- Gave training to all committee chairs on the technical side on how to run a hybrid meeting using the equipment
- Reorganized Council Records in the upstairs and downstairs vault for easier accessibility.
- All tracking forms and council matters referred to committee are in the shared drive
- Up to date on all Council Meeting Minutes
- Up to date on sending SATV the zoom subcommittee videos to put on their YouTube page.



### Expenditure by Department



Outcomes and Performance Measures	Actual FY2020	Actual FY2021	Actual FY2022	Estimated FY2023	Estimated FY2024
Public Guide	153	165	185	170	175
Second Hand Valuable	11	13	10	6	6
Secondhand Clothing	3	4	3	2	3
Taxi Operators	86	119	100	90	95
Taxi-Cab Licenses (# of cars)	39	50	4**	4**	3
Limousine License (#of Companies)	3	6	48	50	55
Vehicle for Hire	8	15	6	6	6
Vehicle for Hire Operators	14	17	14	39	40
Drain layer/Contract Operator	45	43	40	43	44
Junk Dealer	1	1	2	1	1
Pawnbroker	1	1	1	1	1
Sea worm License	4	8	7	2	3
COUNCIL RECORDS PROCESSED	551	770	765	780	700
# of Meetings	29	28	33	29	26
Ordinances adopted	10	14	18	17	20
Zoning Ordinances	0	5	1	2	3
Traffic Ordinances	38	40	25	30	32

Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
City Council - Personnel											
11111	5111	Salaries-Full Time	160,278	167,300	170,700	170,700	178,700	178,700	0	8,000	4.69
11111	5150	Fringe/Stipends	0	0	0	4,000	0	0	0	0	0.00
			160,278	167,300	170,700	174,700	178,700	178,700	0	8,000	4.69
City Council - Expenditures											
11112	5306	Advertising	31,144	68,681	27,500	34,674	37,500	37,500	0	10,000	36.36
11112	5381	Printing And Binding	12,067	20,196	19,400	19,400	21,457	21,457	0	2,057	10.60
11112	5421	Office Supplies (Gen	3,515	189	250	261	250	250	0	0	0.00
11112	5520	Software Support/ Enhancements	0	12,630	12,200	22,607	12,200	12,200	0	0	0.00
11112	5710	In State Travel/Meetings/ Train	0	0	1,000	1,000	2,500	2,500	0	1,500	150.00
11112	5730	Dues And Sub	420	987	500	513	500	500	0	0	0.00
11112	5783	Midterm/Inaugural	70	0	500	500	500	500	0	0	0.00
11112	5846	Renovation & Repairs	0	18,480	0	0	0	0	0	0	0.00
			47,215	121,163	61,350	78,955	74,907	74,907	0	13,557	22.10
Department Total			207,494	288,463	232,050	253,655	253,607	253,607	0	21,557	9.29



Personnel Summary

			Approved Budget FY2023	Calc Pay Period FY24	Code	FTE	# Hours	# of Board Meetings	Dept Request FY2024	Mayor Proposed FY2024	Approved Budget FY2024
DOMINGUEZ	DOMINGO J	COUNCILLOR	1/1/2018	15,000.00	288.46		1	AT LARGE	15,000.00	15,000.00	
HAPWORTH	TY	COUNCILLOR	1/1/2020	15,000.00	288.46		1	AT LARGE	15,000.00	15,000.00	
PROSNIEWSKI	CONRAD J	COUNCILLOR	1/1/2020	15,000.00	288.46		1	AT LARGE	15,000.00	15,000.00	
MERKL	ALICE	COUNCILLOR	1/1/2022	15,000.00	288.46		1	AT LARGE	15,000.00	15,000.00	
MCCARTHY	ROBERT K	COUNCILLOR (Acting Mayor)	1/1/2018	15,000.00	288.46		1	WARD 1	15,000.00	15,000.00	
WATSON-FELT	CAROLINE	COUNCILLOR	1/1/2022	15,000.00	288.46		1	WARD 2	15,000.00	15,000.00	
MORSILLO	PATRICIA	COUNCILLOR	1/1/2020	15,500.00	288.46		1	WARD 3	15,000.00	15,000.00	
MCCLAIN	LEVEILLE	COUNCILLOR	1/1/2022	15,000.00	288.46		1	WARD 4	15,000.00	15,000.00	
COHEN	JEFREY	COUNCILLOR	1/1/2022	15,000.00	288.46		1	WARD 5	15,000.00	15,000.00	
STOTT	MEGAN	COUNCILLOR - President	1/1/2020	15,000.00	298.08	President	1	WARD 6	15,500.00	15,500.00	
VARELA	ANDREW	COUNCILLOR	1/1/2022	15,000.00	288.46		1	WARD 7	15,000.00	15,000.00	
SIMONS	ILENE	CLERK OF COUNCIL		4,000.00	4,000.00	B		12	4,000.00	4,000.00	
SIMONS	ILENE	CLERK OF COMMITTEE		500.00	500.00	B		12	500.00	500.00	
FISHER	MAUREEN	ASST CLERK		-	-	B		12	4,000.00	4,000.00	
SACCO	EILEEN	BUDGET CLERK		700.00	700.00	B		1	700.00	700.00	
SPORT	ROCHELLE	NEW - MINUTE TAKER			4,000.00				4,000.00	4,000.00	
11111-5111				170,700.00			0.00	Total Full Time	178,700.00	178,700.00	
				170,700.00			0.00	Department Total	178,700.00	178,700.00	

General Fund FTE		
Full-Time Equivalent Employees:		FY2022
		0.00
		FY2023
		0.00
		FY2024
		0.00
		Variance FY 24 v. FY23
		0.00

## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>11112 City Council-Expenses</b>				
<b>5306 Advertising</b>				
Salem Evening News - Charter and M.G.L. mandated ordinance advertising unpredictable due to adoption of all traffic, zoning and general code of ordinances and Bond Orders *to reflect more accurate spending	27,500	0	0	0
Salem Evening News - Charter and M.G.L. mandated ordinance and joint public hearing advertising. Expense unpredictable due to adoption of all traffic, zoning and general code of ordinances and Bond Orders. Have no control over ordinances brought in by other departments	0	37,500	37,500	0
<b>5306 Advertising Total</b>	<b>27,500</b>	<b>37,500</b>	<b>37,500</b>	<b>0</b>
<b>5381 Printing And Binding</b>				
Annual fee of ordinances and online hosting	0	17,057	17,057	0
Bond paper for minutes, binders, binding of minutes (\$1,000)	0	1,000	1,000	0
City Manual printing costs \$3,000.00 Government cards (printed in-house) minimal cost for cardstock.	0	2,000	2,000	0
Colonial Engravers - City Council name plates, gavels, clocks (\$400)	400	400	400	0
Forms, ordinances, orders, committee reports, archive paper for minutes, binders, binding (\$1,000)	1,000	0	0	0
Government cards (printed in-house) minimal cost for cardstock. Printing City Manuals (\$2,000 for 300 or \$3,000 for 500)	2,000	0	0	0
last year's fees for supplements, online download and online maintenance \$14,000)	15,000	0	0	0
Stationery and envelopes (\$1,000). Municipal Code Ordinances - hardcopy and online download* Municipal Code Zoning Ordinances - hard copy and online download* Municipal Code Traffic Ordinances - hard copy and online download* * Due to increase in MuniCode pricing and Increase in Ordinances amended/created.	1,000	1,000	1,000	0
<b>5381 Printing And Binding Total</b>	<b>19,400</b>	<b>21,457</b>	<b>21,457</b>	<b>0</b>
<b>5421 Office Supplies (Gen</b>				
General office supplies as needed	250	250	250	0
<b>5421 Office Supplies (Gen Total</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>0</b>
<b>5520 Software Support/Enhancements</b>				
Quotes from Granicus (\$23,136) and Civic Plus (\$18,886)	12,200	12,200	12,200	0
<b>5520 Software Support/Enhancements Total</b>	<b>12,200</b>	<b>12,200</b>	<b>12,200</b>	<b>0</b>
<b>5710 In State Travel/Meetings/Train</b>				
	1,000	2,500	2,500	0
<b>5710 In State Travel/Meetings/Train Total</b>	<b>1,000</b>	<b>2,500</b>	<b>2,500</b>	<b>0</b>

Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>5730 Dues And Sub</b>				
International Institute of Municipal Clerks	135	135	135	0
Massachusetts City and Town Clerk’s Association	150	150	150	0
Massachusetts City Clerk’s Association	150	150	150	0
New England Association of City and Town Clerks	40	40	40	0
North Shore City and Town Clerk’s Association	25	25	25	0
<b>5730 Dues And Sub Total</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>0</b>
<b>5783 Midterm/Inaugural</b>				
Programs, flowers, etc.	500	500	500	0
<b>5783 Midterm/Inaugural Total</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>0</b>
<b>11112 City Council-Expenses Total</b>	<b>61,350</b>	<b>74,907</b>	<b>74,907</b>	<b>0</b>



# City Clerk

## Mission Statement

### Why We Exist

The position of City Clerk in the Commonwealth of Massachusetts was originally modeled after a similar position in England. City Clerks are required to exercise wide authority and have extensive responsibilities and knowledge of state and local laws. The City Clerk holds department head status, and serves as the custodian and keeper of the City Seal and city records. The City Clerk is the official supervisor of the recording and reporting of vital records, including births, deaths and marriages. These records are processed, indexed, preserved, corrected, certified, and administered by the City Clerk's Office. The City Clerk's Office issues all permits and licenses in accordance with State Laws and Ordinances, such as marriage intentions, marriage licenses, certified birth, death and marriage certificates, dog licenses, business certificates, yard sale permits and inflammables. The City Clerk administers the oath of office to elected and appointed City officials for all City Departments, Boards and Commissions and attests all official documents of the City with the City Seal. In addition, other duties and responsibilities under the City Clerk include disseminating the annual conflict of interest law and on-line ethics training, maintaining and processing non-criminal citations, and time-stamping and posting meeting notices from all departments on the bulletin board. Other responsibilities include filing city contracts, Planning Board and Zoning Board of Appeals petitions, decisions and notices of appeals. The City Clerk's office provides professional and courteous customer service either by phone, email or in person.



### Goals and Objectives

- To allow more payments for permits, licenses and non-criminal fines to be made on-line in order to offer alternative methods of payment.

- To translate more forms into Spanish. Encourage my staff to take advantage of the Spanish classes offered by the city. And to have a Virtual Translator available when needed
- To encourage residents to register their dog by using the new on-line program to increase the number of dogs to get registered
- For staff and myself to attend City Clerk meetings, conferences and webinars in order to keep up with state changes, learn best practices, and to network with other city and town clerks.
- To learn how to use all the features on the new State Ethics Commission on-line program
- Continue to advocate for repairs to City Clerk's offices i.e., painting, rugs, ceilings, walls, etc.
- Purging of additional records per MA retention laws
- To continue to update our website with information and forms.
- Continue to provide courteous and accurate information to customers.

### How FY 2024 Departmental Goals Relate to City's Overall Long- & Short-Term Goals

- By adding more on-line payments to our city page i.e. non-criminal fines and other permits and licenses will allow the public to pay at their convenience by not having to come downtown and park or if they work the same hours as we are open. This will allow us to modernize and embrace technology and continue to offer professional city services.
- By translating more forms into Spanish will allow customers to fill out paperwork easier and on their own. This reflects our commitment to our diversified community. Taking Spanish classes will allow my employees to assist and communicate with customers who do not speak or understand English. Having a virtual translator available for the office to use when necessary. This reflects our commitment to our diversified community and make customers more comfortable to visit City hall. At the same time this will embrace technology and provide professional services.
- By implementing the new dog friendly licensing software, residents will be able to register their dog on their own time, as well as reducing the time the staff will have to spend in inputting the information manually. A resident may also come to our office and use our kiosk or if unable to we will still have the ability to register the dog for them. The goal by promoting and using this the new software is to increase the number of dogs that will be registered in our community. The Dog Officer will also have the ability to access the program and to look up names and addresses to see if dogs are registered.
- Since birth and death records are issued from the State's Virtual Information Processing System, we must keep up with any changes in order to implement them. Having fellow colleagues to call when the State is not available, is very helpful. Attending workshops regarding vitals, inflammables and even first amendment audits are valuable. This will allow us to continue our professionalized services to customers and uphold ethical standards.
- The new online program will allow for easier individuals to check on their status and will allow me to send email reminders and to view who has not completed their training which is required by State Law. Since this pro-

grams is available in 4 languages it values are inclusive and diversified work force and also allows us to embrace technology and uphold professional and ethical standards.

- By repairing, painting and upgrading the offices will make the rooms healthier and safer for the employees. It will also improve their morale which in turns will increase their productivity. It will also reflect on our professional city services when customers come into our office. Many customers have commented on the poor condition of our rooms.
- Purging of materials no longer needed will increase space needed.
- Increasing accessible information on the website will allow the public to search and obtain information quicker. This will uphold professional city services and embrace technology.
- Continuing to provide excellent customer service will allow us to serve the public quickly and efficiently while providing correct information which will continue to professionalize city services.

### **Significant Budget & Staffing Changes For FY 2024**

No significant budget and staffing changes

### **Recent Accomplishments**

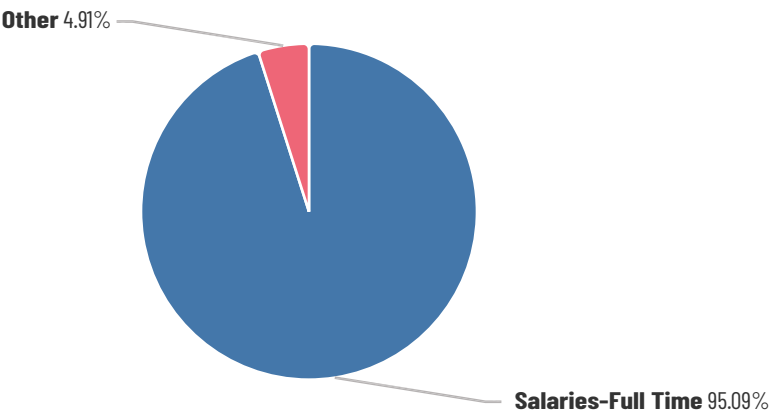
- Signed up in a timely matter to become the Local Administrator to the New State Ethic's Commission On-Line Program for the Annual Conflict of Inter-



est Summary Law and on-line ethics training. Currently those cities and towns that have not signed up will to wait.

- The City Clerk's Office launched a new easy to use on-line dog software program. This system will allow for residents to license their dogs and pay on-line with ease. This new program will reduce the time my staff will need to process and mail the dog licenses.
- Having one of our pipes and plaster on the wall fixed after decades of deterioration

Expenditure by Department



Outcomes and Performance Measures	Actual FY2020	Actual FY2021	Actual FY2022	Estimated FY2023	Estimated FY2024
Copies of vital records	8000	9000	9500	9800	9600
Birth records recorded	1418	1550	1272	1225	1250
Death records recorded	663	550	660	625	650
Marriage Licenses	427	340	435	430	440
Affidavits of vital records	90	95	105	107	110
LICENSES					
Dog Licenses	2500	3000	2100	2200	2250
Business Certificates	283	320	287	300	310
Yard Sale permits	50	100	107	111	115

Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
City Clerk - Personnel											
11611	5111	Salaries-Full Time	295,053	311,772	329,054	330,058	346,249	346,249	0	17,195	5.23
11611	5131	Overtime (General)	3,640	3,915	4,000	4,000	4,000	4,000	0	0	0.00
			298,693	315,688	333,054	334,058	350,249	350,249	0	17,195	5.16
City Clerk - Expenditures											
11612	5242	Office Equipment Rep	750	0	750	750	750	750	0	0	0.00
11612	5381	Printing And Binding	2,397	5,893	3,400	5,442	3,400	3,400	0	0	0.00
11612	5421	Office Supplies (Gen	2,773	1,302	1,500	1,502	1,500	1,500	0	0	0.00
11612	5450	Archival Supp & Equi	1,581	2,883	4,500	4,500	4,500	4,500	0	0	0.00
11612	5509	Dog Licenses	615	609	1,000	1,000	3,420	3,420	0	2,420	242.00
11612	5730	Dues And Sub	0	300	300	300	300	300	0	0	0.00
			8,117	10,988	11,450	13,494	13,870	13,870	0	2,420	21.14
Department Total			306,810	326,676	344,504	347,552	364,119	364,119	0	19,615	5.69



Personnel Summary

				Approved Budget FY2023	Calc Pay Period FY24	Code	FTE	# Hours	# of Board Meetings	Dept Request FY2024	Mayor Proposed FY2024	Approved Budget FY2024
FISHER	MAUREEN	ASST CITY CLERK	9/21/2012	64,563.25	1,281.19		1.00	1	100%	66,622	66,622	
SIMONS	ILENE	CITY CLERK	9/5/2000	110,200.10	2,114.43		1.00	1	100%	109,950	109,950	
AFSCME				154,290.31			3.00		Total AFSCME 1818	169,677	169,677	
11611-5111				329,053.66			5.00		Total Full Time	346,249	346,249	
OVERTIME				4,000.00	4,000.00					4,000	4,000	
11611-5131				4,000.00					Total Overtime	4,000	4,000	
PART-TIME					\$17.00/HR		0.50	19		-		
				333,053.66			5.00		Department Total	350,249	350,249	

General Fund FTE		
Full-Time Equivalent Employees:		FY2022
		5.00
		FY2023
		5.00
		FY2024
		5.00
Variance FY 24 v. FY23		0.00

Union Detail

										Step Increases			Dept Req	Mayor	Approved
Employee Name	Job Desc	Start Date	Job Grp	Voted by Council	FTE	Calc Period	Munis Budget	Step	Date	Rate	# Weeks				
SACCO	KRISTEN	ASST REGISTRAR	6/1/2021	2	51,294.93	1.00	1,088.56	56,605.12	3	6/1/2023			56,605.12	56,605.12	
TEJEDA	LILLIBETH	ASST REGISTRAR I/II	5/14/18	2	53,024.24	1.00	1,088.56	56,605.12	3				56,605.12	56,605.12	
LAPOINTE	AIMEE	ASST REGISTRAR I	7/12/2021	2	49,971.14	1.00	1,027.27	53,418.04	2	7/12/2022	2.00	50.20	56,466.42	56,466.42	
				154,290.31	3.00		166,628.28						169,676.66	169,676.66	

## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>11612 City Clerk-Expenses</b>				
<b>5242 Office Equipment Rep</b>				
simplex time recorder maintenance and typewriter maintenance (5 typewriters)	750	750	750	0
<b>5242 Office Equipment Rep Total</b>	<b>750</b>	<b>750</b>	<b>750</b>	<b>0</b>
<b>5381 Printing And Binding</b>				
Book Binding (Index/Birth/Death/Marriage), Marriage Return Envelopes, City Clerk Envelopes, City Clerk Stationary, dog license inserts for census mailing	3,400	0	0	0
Marriage Software = \$2,000.00	0	3,400	3,400	0
Book Binding (Index/Birth/Death/Marriage), Marriage Return Envelopes, City Clerk Envelopes, City Clerk Stationary, dog license inserts for census mailing (\$1,400.00)				
<b>5381 Printing And Binding Total</b>	<b>3,400</b>	<b>3,400</b>	<b>3,400</b>	<b>0</b>
<b>5421 Office Supplies (Gen</b>				
General office supplies	1,500	1,500	1,500	0
<b>5421 Office Supplies (Gen Total</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>0</b>
<b>5450 Archival Supp &amp; Equi</b>				
Birth, Death & Marriage certificate bond paper required by State for vital records, Vital Records Binders & Sleeves(Birth-Death-Marriage), Mylar sheets (Birth-Death-Marriage)	4,500	4,500	4,500	0
<b>5450 Archival Supp &amp; Equi Total</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>	<b>0</b>
<b>5509 Dog Licenses</b>				
3,000 dog tags = \$1,000.00	0	3,420	3,420	0
Dog Software = \$2,420.00				
National Band and Tag for dog tags (3000 tags), Maintenance for Dog Software	1,000	0	0	0
<b>5509 Dog Licenses Total</b>	<b>1,000</b>	<b>3,420</b>	<b>3,420</b>	<b>0</b>
<b>5730 Dues And Sub</b>				
City Clerk Educational and Training Workshops	300	300	300	0
<b>5730 Dues And Sub Total</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>0</b>
<b>11612 City Clerk-Expenses Total</b>	<b>11,450</b>	<b>13,870</b>	<b>13,870</b>	<b>0</b>

## Elections & Registrations

### Mission Statement

#### Why We Exist

The City Clerk serves as the Chief Election Official for the City of Salem and also serves as a member of the Board of Registrars of Voters. The City Clerk is dedicated to protecting the integrity of the electoral process in accordance with federal, state and local laws and to conduct secure elections. The Elections Department prepares all materials necessary to run an election including printing voter lists, appropriate rosters for inactive voters, paperwork and supplies for provisional ballots, legal notices that must be posted and providing write-in and hand count tally sheets for the end of the night.

Conducts yearly training for poll workers to refresh their memory and to update them on any changes in laws or procedures. The Election's Office maintains accurate voter registration records, by registering new voters, changing voter's address or party affiliation, deleting voters when permitted, and inactivating others when necessary. Also organizes the set-up of precincts and maintains handicapped accessibility of all voting locations. We are also responsible for the mass mailing of the annual city census and notifying non-respondents with voter confirmation cards. The Election's Department issues nominations papers to local candidates, certifies signatures of voters signing nomination papers and initiative petitions for ballot questions.



### Goals and Objectives

- To purchase new voting equipment and reporting software. Our current Accuvote machines were purchased in 1998 and replacement parts are no longer being produced. Demonstration from LHS and ES&S on their newest equipment were held. Working on an RFP with the Procurement Manager

for publication soon. This is to uphold Professional and Ethical Standards and Embrace Technology.

- To purchase end of night software and to lease a high-speed scanner to use for Early Deposit and on Election Day to tabulate mail in ballots, especially since Vote by Mail became permanent. This is to Professionalize City Services and embrace technology

- To add one additional full-time employee to the Election's Office. This is needed to continue professional city services, uphold our professional standards and to value diversity.
- Continue recruiting new poll workers including bilingual and student age groups by working with the Supt. of Schools, Youth Build, NSCDC and other organizations. This is to Value Diversity and to maximize professional services to the city.
- Continue Training for poll workers by using various scenarios to keep their interest i.e. mock elections, separate trainings for Wardens/Clerks/Asst. and Inspectors/Translators. To eventually produce a poll worker training videotape. This is done to uphold Professional and Ethical Standards.
- Continue to meet with the following organizations: LLC, WLV, SSU Civic Engagement and Commission on Disabilities and to continue meeting and improving on ADA compliance, diversity, and non-English speaking residents and voters. To value diversity and uphold our professional city services.
- To conduct additional voter training & education, as well as, holding voter registration drives at the high school and other locations. this will continue to professionalize city services and to value diversity
- To make our voter database as accurate as possible by finding ways to increase the return of City's Annual census forms, by more advertising, and possible doing a second mailing if budget allows. This is to uphold professional and ethical standards.
- To attend more Naturalization Ceremonies in person when they occur in Salem. This shows how much we value diversity and professionalize our city services.
- Continue to purge certain documentation per retention schedule. By following the retention schedule we are upholding ethical standards.

#### **How FY 2024 Departmental Goals Relate to City's Overall Long- & Short-Term Goals**

- Purchasing new voting equipment will allow for the replacement of the current machines that are almost 30 years old and which are no longer being produced.
- Purchasing new reporting software will allow for the City's results to be generated faster and upgrade the way they are presented to the public. To lease a high speed scanner will be beneficial to process vote by mail ballots quicker and would not have to be sent to each precinct.
- Since the new voting laws which include vote by mail ballots, the volume of work has increased exponentially. By adding an employee will allow more work to be done in house and will be more cost effective than hiring seasonal employees.
- Working collaboratively with outside organizations to recruit and mentor student aged poll workers will help foster relations in the hopes this age group stays for future elections and become our future Wardens and Clerks.
- Producing online poll worker training documents and/or video will free up time for me and my staff to not have to organize a date and to run a training course and it will allow poll workers to access the training when convenient to them.

- Positive Working Relationships with outside organizations will lead to better communication, feeling of inclusivity, less tensions, and to learn how to better realize and accommodate the needs of people with disabilities.
- The objective to hold voter education and registration drives outside of the office is to increase voter turnout, teach the voters the process of voting and why things are done a certain way, and to also give a face and positive image to the Election's Office.
- By increasing the number of census forms returned will keep our voter database as accurate as possible. A blank census form has been placed online in case a household has not received theirs.
- Continue to attend the Naturalization Ceremonies at the Settlement House. First, it's an amazing ceremony to be part of and you get to help brand new US citizens register to vote.
- Purging paper, documents, forms, etc. will give us much needed space to retain the increased paperwork due to VBM and other documents that are required to be retain.

#### **Significant Budget & Staffing Changes For FY 2024**

Seeking one full-time Assistant Registrar - Step 1

#### **Recent Accomplishments**

- The State Primary and General Elections were held on September 4, 2022 and November 7, 2022 without incident.
- Many of the temporary election law provisions passed in July of 2020 became permanent on DATE including Vote By Mail Ballots. The Election's Office mailed 4,777 ballots for the September 2022 Primary and 7,461 ballots for the November 2022 Election.
- In-Person Early Voting is another permanent change for State Elections. We held seven (7) days straight of In-Person Early Voting for the September Primary from Saturday, August 27, 2022 through Friday September 2, 2022. During this time 660 voters came in person to vote early. The fourteen (14) days straight of In Person Early Voting for the November 7, 2022 Election was held from Saturday, October 22, 2022 through Friday, November 4, 2022. During this time 1,228 voters voted early. The In-Person Early Voting was held in the large conference room at the City Hall Annex, 98 Washington Street. Since Salem is unique when it comes to October, I also set up a second in-person early voting location at the Salem High School during the last weekend in October due to Halloween in Salem.
- Developed a great rapport with the Salem Post Office Supervisors, Walter, Chris and Mark. Delivered ballots daily to them. They had them stay in house and given to the mail carriers without having to go to the central processing facility in Woburn and then back to us.
- Since the DOJ designated Salem to provide Election Related Material in Spanish including ballots, signs, and forms, the transition was made easily due to having most material already in Spanish. However new signs had to be ordered to match the English signs we place at the polling locations. Took part in a zoom meeting with DOJ for more clarity.
- DOJ visited all 14 precincts during the November 2022 election. While at Ward 5, the DOJ representative came in for their visit and I was able to demonstrate to them how our new virtual poll worker program works.

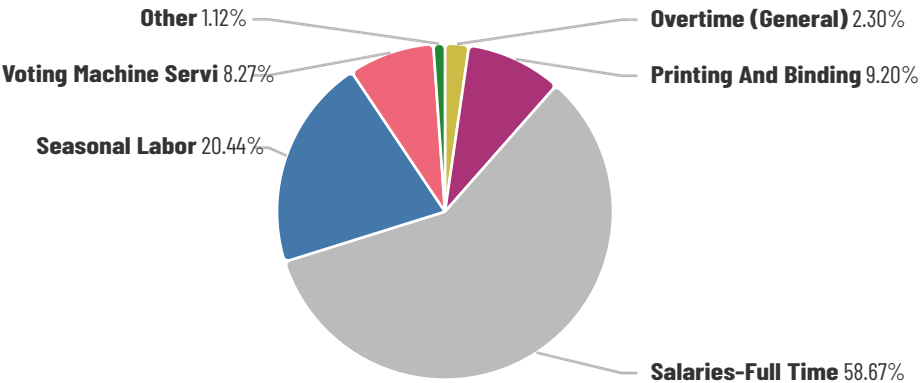
Once of the Spanish speaking DOJ representative spoke Spanish to one of the third party translators.

- These State Elections were the first time having dual language ballots, which are printed by the State. The State Final Election was the first time Salem had a ballot consisting of 2 cards. I added a note on bright paper with each ballot mailed (in English and Spanish) to inform the voter there were 2 cards and each were double sided and to return both cards when mailing back. With this note along with notifications on the website, robo-calls sent , emails, texts to voters regarding the 2 cards most voters returned both cards and the precinct workers handled depositing 2 cards without difficulty.
- Worked with the Supt. of Schools and bilingual teachers to start a mentoring program with bilingual students to work on election day to provide

translation if necessary and to learn the election process. Five students were recruited for this and al 5 want to work in 2023.

- Worked on a Home Rule Petition with the City Solicitor to change Ch. 445 of the Acts of 1960 as well as Sec. 59A of the Charter due to the fact that Mayor Driscoll was running for Lt. Governor of the State of Massachusetts
- Since Mayor Driscoll was elected Lt. Governor, a Special Election by Charter has to take place. First a Home Rule Petition had to be created and approved by Council and the State to make some needed changes. Working with our Solicitor and KP Law the HRP was approved on Governor Bakers' last day of office.
- Two dates for a Special Election, to fill the vacancy of the Mayor for the remainder of her term, had to be determined. These dates are March 28, 2023 for the Special Preliminary Election and May 16, 2023 for the Special Final Election.

Expenditure by Department



Outcomes and Performance Measures	Actual FY2020	Actual FY2021	Actual FY2022	Estimated FY2023	Estimated FY2024
ELECTIONS (based on month of Nov.)					
# Registered Voters	30,691	32,498	33,217	32,500	33,210
# of Voters who voted	8,116	24,500	16702	19,000	24,000
% of Voters who voted	26%	74%	50%	58%	73%
CENSUS					
Census forms mailed out and processed					
# of New Registered Voters		3695	2730	2475	2500
# of Absentee Ballots Processed	534	831	121	200	550
# VBM Ballots Mailed	16092	2114	7461	8000	16500
# of In-Person Early Voting	5338	868	1228	900	5500
Voter Confirmation Cards Sent		6548	8875	8500	8000

Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
Elections & Registrations - Personnel											
11621	5111	Salaries-Full Time	113,680	119,564	122,698	122,698	178,856	178,856	0	56,158	45.77
11621	5113	Salaries-Part Time	6,893	6,751	16,861	16,861	24,700	0	0	(16,861)	(100.00)
11621	5118	Seasonal Labor	0	41,649	62,320	128,206	94,000	62,320	0	0	0.00
11621	5131	Overtime (General)	5,000	8,164	7,000	24,428	14,000	7,000	0	0	0.00
			125,573	176,128	208,879	292,192	311,556	248,176	0	39,297	18.81
Elections & Registrations - Expenditures											
11622	5242	Office Equipment Rep	405	280	500	500	500	500	0	0	0.00
11622	5280	Polling Place Rent	0	0	300	300	300	300	0	0	0.00
11622	5306	Advertising	0	1,300	1,600	1,600	1,600	1,600	0	0	0.00
11622	5309	Pollworkers	44,353	0	0	0	0	0	0	0	0.00
11622	5381	Printing And Binding	7,050	21,325	20,000	46,500	41,300	28,050	0	8,050	40.25
11622	5386	Voting Machine Servi	21,581	23,214	20,400	20,400	25,200	25,200	0	4,800	23.53
11622	5421	Office Supplies (Gen	947	745	1,000	1,000	1,000	1,000	0	0	0.00
			74,336	46,864	43,800	70,300	69,900	56,650	0	12,850	29.34
Department Total			199,909	222,991	252,679	362,492	381,456	304,826	0	52,147	20.64

Personnel Summary

Employee Name		Job Description	Hire Date	Approved Budget FY2023	Calc Pay Period FY24	Code	FTE	# Hours	# of Board Meetings	Dept Request FY2024	Mayor Proposed FY2024	Approved Budget FY2024
BARTON	CHARLES	BD REGISTRAR CHAIRMAN	9/17/2008	700.00	750.00	B			4	700	700	
BATES	DONALD	BD REGISTRAR MEMBER	3/22/00	750.00	700.00	B			4	750	750	
SIMONS	ILENE	CLERK OF BOARD	9/5/2000	1,600.00	1,600.00	B			12	1,600	1,600	
SIMONS	ILENE	BD REGISTRAR MEMBER	9/5/2000	700.00	700.00	B			12	700	700	
PINEROS SHIELDS	ALEXANDRA	BD REGISTRAR MEMBER	11/19/2020	700.00	700.00	B			4	700	700	
SPORT	ROCHELLE	ASSISTANT CITY CLERK	9/26/2000	65,223.70	1,274.49		1.00	1	100%	66,273	66,273	
AFSCME				53,024.24			2.00		Total AFSCME 1818	108,132	108,132	
11621-5111				122,697.94			3.00		Total Full Time	178,856	178,856	
VACANT		PT Election Clerk	8/6/18	16,860.60	323.00	P		19	100%	24,700	-	
11621-5113				16,860.60			0.00		Total Part Time	24,700	-	
OVERTIME				7,000.00						14,000	7,000	
11621-5131				7,000.00			3.00		Total Overtime	14,000	7,000	
Seasonal Poll Workers				62,320.00						94,000	62,320	
Training 140 p/w @\$50												
In-Person EV for 2 Weeks - non reimbursable												
3 Scheduled Elections Sept & Nov '23												
and March '24 avg of \$25K/election												
11621-5118				62,320.00					Total	94,000	62,320	
									Overtime			
				208,878.54			3.00		Department Total	311,556	248,176	



General Fund FTE		
Full-Time Equivalent Employees:	FY2022	2.50
	FY2023	2.50
	FY2024	3.00
	Variance FY 24 v. FY23	0.50

Union Detail

Step Increases																
				Voted by Council		Calc	Munis Budget	# Weeks						Dept Req	Mayor	Approved Budget
Employee Name	Job Desc	Start Date	Job Grp	FY2023	FTE	Period	FY2024	Step	Date	Rate	Old	New	FY2024	FY2024	FY2024	
AYUBE	ALEXANDER	ASST REGISTRAR	2/19/2019	2	53,024.24	1.00	1,015.79	56,604.64	3				56,605	56,605		
NEW	ASST REGISTRAR	7/1/2023				1.00		51,527.84				51527.8	51,528	51,528		
				53,024.24	2.00		108,132.48						108,132	108,132		

## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>11622 Elect &amp; Reg-Expenses</b>				
<b>5242 Office Equipment Rep</b>				
Time stamp ribbon & installation, printer cartridges	500	500	500	0
<b>5242 Office Equipment Rep Total</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>0</b>
<b>5280 Polling Place Rent</b>				
use of polling location for elections	300	300	300	0
<b>5280 Polling Place Rent Total</b>	<b>300</b>	<b>300</b>	<b>300</b>	<b>0</b>
<b>5306 Advertising</b>				
Salem Evening News advertising for last day to register to vote sessions. Ads have increased due to English & Spanish; this year also EV Ad	1,600	1,600	1,600	0
<b>5306 Advertising Total</b>	<b>1,600</b>	<b>1,600</b>	<b>1,600</b>	<b>0</b>
<b>5381 Printing And Binding</b>				
Printing of Annual Census Forms - \$9,300	0	41,300	28,050	0
Annual VCC cards - \$3,000				
Annual Poll Books - \$2,500				
printing of ballots for 2 city elections				
Early Voting Ballots - \$13,250				
Official Ballots - \$13,250				
Printing of Annual Poll Books & Census Forms, Printing of postcards for confirmation mailings, Envelopes for voter registration acknowledgment notices, New Election Day Signage - SSU and Ward 2 relocation signs, Printing of Ward 2 Voter change of location cards	20,000	0	0	0
<b>5381 Printing And Binding Total</b>	<b>20,000</b>	<b>41,300</b>	<b>28,050</b>	<b>0</b>
<b>5386 Voting Machine Servi</b>				
Poll Pad Maintenance - \$4,200	0	25,200	25,200	0
Tabulator Maintenance - \$4,800				
Coding/programming for 16 tabulators and 14 Automarks - \$5,600				
Translation Services - \$1,800				
Election day coverage - \$2,800/election X 3 elections for FY24 = \$8,400				
Election Supplies- special ribbons, ink, electrical cords, adapters, paper rolls, Toner for State Printer, paper for voting lists - \$400				
Voting Machine and Tabulator Maintenance Agreement, Election coding/ programs for 16 tabulators and 14 Automarks, Election day coverage L.H.S. Associates (software & program vendor), four-hole legal paper for voting list, Tabulator supplies-special ribbons, ink, electrical cords, adapters, paper rolls, Election Supplies, Purchase of Toner for State Printer	20,400	0	0	0
<b>5386 Voting Machine Servi Total</b>	<b>20,400</b>	<b>25,200</b>	<b>25,200</b>	<b>0</b>
<b>5421 Office Supplies (Gen</b>				
General office supplies as needed	1,000	1,000	1,000	0
<b>5421 Office Supplies (Gen Total</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>
<b>11622 Elect &amp; Reg-Expenses Total</b>	<b>43,800</b>	<b>69,900</b>	<b>56,650</b>	<b>0</b>

# Assessors

## Mission Statement

### Why We Exist

The duties and responsibilities of the Assessing Department remain essentially the same from year to year. The Assessors are required by Massachusetts General Law to value all real and personal property as well as prepare tax-billing commitments for both motor vehicle and boat excise tax. The Assessing Department team assists with customer inquiries when they call, email or come into the office as well as with our daily routine onsite inspections for the purposes of the state mandated cyclical inspections, building permit inspections and sales verification inspections to name a few. The Assessing Department also receives and processes a few hundred exemption 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.



### Goals and Objectives

- To establish tax assessed values for Fiscal year 2024 on all Real and Personal Property that meet or exceed the standards of uniformity and equity established by the Commissioner of Revenue.
- Ensure that every effort is made to make taxpayer's dealings with the Assessing Department pleasant and efficient.
- To enhance the Assessors' portion of the City of Salem website with more online information available to the public.
- Continue to utilize the new software which indicates growth used in the calculations during the tax rate hearing.
- Continue our close working relationship with the Council on Aging to enhance the awareness of the Work Off program and existing exemptions available to our senior and low income population.
- To have our FY2024 valuations certified by the end of September and be prepared to have our classification hearing by November.

### How FY 2024 Departmental Goals Relate to City's Overall Long- & Short-Term Goals

- The Assessing Department continues to work closely with the Council on Aging and other departments to spread the awareness of all tax exemptions and programs geared toward helping the elderly and low-income population.
- The Assessors seek to continue providing updated information to the public via our enhanced section of the Salem website.
- Producing high quality work and implementing and conducting an aggressive database maintenance program remain our principal tasks. Since these elements are essential in maintaining the level of professionalism expected by Department of Revenue, the City and the public at large, it is the primary objective and continuous goal of the Department to achieve both.
- The Assessing Department plans to digitalize maps, documents, applications and forms as to keep up with modern means of accessing and retaining nonpublic and public requests and entries in accordance with the Public Record Laws. Foreseeable use of cutting-edge software and online databases will help utilize the staff more efficiently and will provide the City with a return on investment in the form of growth and transparency.



### Significant Budget & Staffing Changes For FY 2024

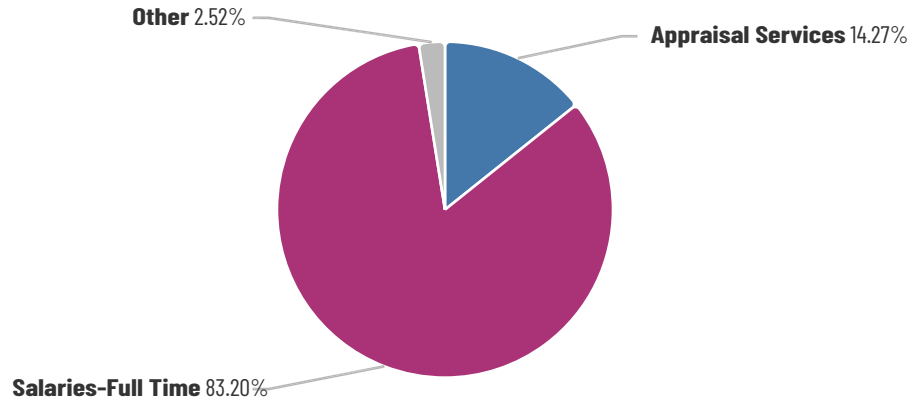
With the staff changes last year, the Assessing Department continues to evolve in our skills and productivity with a budget increase request in the In State Travel/Meetings expenditure for the newly hired Assistant Assessor to pursue his mandatory Massachusetts Association of Assessors designation by attending workshops, courses and meetings.

Also, we moved the two programs that were granted to the Assessing Department from the FY23 CIP funds to our contracted services . Those are: Pushpin parcel change detection software and Nearmap aerial imagery program which in conjunction, helps to collect new growth (new additions and renovations) used in the formulation of the tax rate set at the end of the year.

### Recent Accomplishments

- With the aforementioned *Pushpin* Pushpin and *Nearmap* Nearmap programs only, we have managed to collect \$22,194.08 in new growth tax dollars so far as of 2/15/23.
- A smooth certification process and classification hearing was completed in December of 2022 for Fiscal Year 2023.
- We have implemented an annual re-inspection plan to inspect approximately 1,400 properties per year beyond the annual sales verification and building permit inspection already in place in preparation for Department of Revenue 10-year inspection cycle. We are well on our way to accomplishing this goal with the staff coordination and the inspection process managed by the entire office staff.
- Our return rate on the Personal Property Form of Lists and the Commercial/Industrial/Mixed Use property Income and Expense Forms continue to climb with continued outreach by our staff.
- Online website renovation with additional and thoroughly detailed information which helps the public with understanding, transparency and trust in the department.

## Expenditure by Department



Outcomes and Performance Measures	Actual FY2020	Actual FY2021	Actual FY2022	Estimated FY2023	Estimated FY2024
Real Estate Billing - Bills done quarterly	13131	13163	13209	13350	*13484
Personal Property Bills- Billing done quarterly	837	798	793	842	*860
Auto Excise (Calendar Year)	35919	36465	35316	*35500	*35855
Boat Excise	1142	1105	1096	1323	*1340
Exemptions	270	344	317	*300	*300
Abatements received	90	67	50	78	*78
Personal Property inventory forms (required by law for abatements)	1000	1000	1000	1000	1000
ABC Forms - Tax exempts (required by law to qualify for status)	80	75	76	78	*78
Income & Expense Statements	1225	1225	1268	1261	*1261
*Estimates					

Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
Assessors - Personnel											
11411	5111	Salaries-Full Time	296,242	265,391	345,052	346,925	363,547	363,547	0	18,495	5.36
11411	5150	Fringe/Stipends	5,833	5,187	6,000	6,000	5,000	2,500	0	(3,500)	(58.33)
			302,075	270,579	351,052	352,925	368,547	366,047	0	14,995	4.27
Assessors - Expenditures											
11412	5308	Contracted Services	54,313	52,909	49,715	49,720	62,365	62,365	0	12,650	25.45
11412	5381	Printing And Binding	559	825	2,700	2,448	2,700	2,700	0	0	0.00
11412	5421	Office Supplies (Gen	2,113	1,967	2,500	2,778	2,500	2,500	0	0	0.00
11412	5710	In State Travel/Meetings	1,355	1,948	2,500	2,500	3,320	3,320	0	820	32.80
			58,340	57,648	57,415	57,446	70,885	70,885	0	13,470	23.46
Department Total			360,415	328,227	408,467	410,371	439,432	436,932	0	28,465	6.97

Personnel Summary

			Approved Budget FY2023	Calc Pay Period FY24	Code	FTE	# Hours	# of Board Meetings	Dept Request FY2024	Mayor Proposed FY2024	Approved Budget FY2024
BOND	JAMES	ASST ASSESSOR	9/19/2011	68,261.54	1,333.84		1.00	1	100%	70,040	70,040
HALL	JAMES	ASST ASSESSOR		65,000.00	1,250.00		1.00	1	100%	65,000	65,000
DELLORFANO	DELINDA	BOARD CLERK	4/1/2012	1,500.00	375.00	B			4	1,500	1,500
JAGOLTA	RICHARD	BOARD MEMBER	11/5/1998	3,000.00	750.00	B			4	3,000	3,000
ZELANO	CATHERINA	BOARD MEMBER	10/24/2019	3,000.00	750.00	B			4	3,000	3,000
MILLERICK	ROBERT	BOARD MEMBER	4/1/2014	3,000.00	750.00	B			4	3,000	3,000
CORTES	STEPHEN	DIR ASSESSING	10/10/12	98,226.35	2,015.33		1.00	1	100%	104,797	104,797
			AFSCME	106,048.48			2.00		Total AFSCME 1818	113,210	113,210
11411-5111			348,036.36			5.00		Total Full Time	363,547	363,547	
			Certified Assessor Stipends	3,000.00	3,000.00				1	2,000	2,000
			Mileage Reimbursement - Assessors	3,000.00	3,000.00				1	3,000	500
11411-5150			6,000.00			-		Total Fringe	5,000	2,500	
			354,036.36			5.00		Department Total	368,547	366,047	

General Fund FTE		
Full-Time Equivalent Employees:		FY2022
		5.00
		FY2023
		5.00
		FY2024
		5.00
		Variance FY 24 v. FY23
		0.00

Union Detail

										Step Increases						Approved Budget FY2024
		Start Date	Job Grp	Voted by Council FY2023	FTE	Calc Period	Munis Budget FY2024	Step	Date	Rate	# Weeks Old    New		Dept Req FY2024	Mayor FY2024		
DELLORFAN 0	DELINDA	PRINCIPAL CLERK	12/17/2012	2	53,024.24	1.00	1,088.56	56,605.12	3					56,605.12	56,605.12	
FELIX	GLORIA	PRINCIPAL CLERK	03/22/1993	2	53,024.24	1.00	1,088.56	56,605.12	3					56,605.12	56,605.12	
					106,048.48	2.00		113,210.24						113,210.24	113,210.24	

## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>11412 Assessors-Expenses</b>				
<b>5308 Contracted Services</b>				
Annual GIS Enhancement contract addition	1,500	0	0	0
Contract assistance with tax bill processing and review of condo sales analysis and evaluation for FY24	0	10,000	10,000	0
Contract assistance with tax bill processing and review of condo sales analysis and evaluation for the FY23	9,000	0	0	0
Legal services with ATB cases, representation and appraisal fees.	4,000	0	0	0
Legal services, professional opinions and representation with ATB cases and with TIF/PILOT agreements.	0	3,000	3,000	0
Maintenance fee for Patriot Property AssessPro, our CAMA software provider	20,165	20,165	20,165	0
Posting of Form of List and 3ABC charitable information to the public for local business	0	50	50	0
Posting of Form of List and 3ABC charitable information to the public for local business'	50	0	0	0
Software review by our provider (Patriot), additional appraisal analysis and valuation with commercial and industrial properties in FY 2023. Start sales analysis and valuation in spring of FY2023 for Dept of Revenue five year certification in affect Required for certification, 3 appraisals for Salem Utility companies, Mass Electric Nationalgrid and New England Power Company for fiscal year 2023.	15,000	0	0	0
Software subscriptions to: MLS for the review of sales data, Nearmap Imagery for areal images taken during plane flyovers of the entire city and PushPin software which detects changes in parcels utilizing nearmaps images.	0	9,700	9,700	0
Work-plan review by our provider (Patriot) for analysis and valuation with commercial and industrial properties. Start sales analysis and valuation in spring of 2023 for Dept of Revenue five year certification in affect Required for certification. Also 3 DOR mandated appraisals (Muddy River Advisors, LLC) for Salem's Utility companies: Mass Electric Nationalgrid and New England Power Company.	0	19,450	19,450	0
<b>5308 Contracted Services Total</b>	<b>49,715</b>	<b>62,365</b>	<b>62,365</b>	<b>0</b>
<b>5381 Printing And Binding</b>				
Used to pay for binding and printing of tax commitment books, envelopes, assessing forms, letter head and business cards. Budget to pay for the printing of our tax maps = \$20 x 52 maps x 2 (two sets), along with additional Street maps, Neighborhood maps, zoning maps.	0	2,700	2,700	0
Used to pay for binding and printing of tax commitment books, envelopes, assessing forms, letter head and business cards. We now have to budget to pay for the printing of our tax maps = \$20 x 52 maps x 2 (two sets), along with Street maps, Neighborhood maps, zoning maps.	2,700	0	0	0
<b>5381 Printing And Binding Total</b>	<b>2,700</b>	<b>2,700</b>	<b>2,700</b>	<b>0</b>



Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>5421 Office Supplies (Gen</b>				
General office supplies as needed. Water, toner and paper. Additional cost Assessors’ inspection equipment.	0	2,500	2,500	0
General office supplies as needed. Water, toner and paper. Additional cost for new employee equipment and office reconfiguration	2,500	0	0	0
<b>5421 Office Supplies (Gen Total</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>0</b>
<b>5710 In State Travel/Meetings</b>				
Used to pay for professional meetings, courses, workshops and seminars throughout the year. Eg., Mass. Assessors Association and Essex County Assessors Association, and Assessing Clerk’s meetings. Also additional cost for the MAAO and ECAA dues.	2,500	0	0	0
Used to pay for professional meetings, courses, workshops and seminars throughout the year. Eg., Mass. Assessors Association and Essex County Assessors Association, USPAP (uniform standards of appraisal practice), and Assessing Clerk’s meetings. Also additional cost for the MAAO and ECAA dues.	0	3,320	3,320	0
<b>5710 In State Travel/Meetings Total</b>	<b>2,500</b>	<b>3,320</b>	<b>3,320</b>	<b>0</b>
<b>11412 Assessors-Expenses Total</b>	<b>57,415</b>	<b>70,885</b>	<b>70,885</b>	<b>0</b>



## Collector

### Mission Statement

#### Why We Exist

The Collector's Office serves as the portal for all revenues billed and received by the City of Salem . All bills for Real Estate & Personal Property Taxes, Motor Vehicle Excise Taxes, Personal Property Taxes, Boat Excise Tax, Water and Sewer Bills, Trash fees, City Ordinance tickets, and all other receivables committed by the Board of Assessors are the responsibility of the Collector. Parking tickets are also paid at the Collector's Office. Upon receipt of a written request and the applicable payment, the Collector's office will research and produce a Municipal Lien Certificate (MLC). The Collector's Office also processes Passport Applications.



#### Goals and Objectives

- Maintain high collection rate.

- Continue to promote online payment system and continue to provide public education to increase usage of the system and encourage the e-billing option.
- Maintain quality service.
- Continue educating members of the Collector's Office.



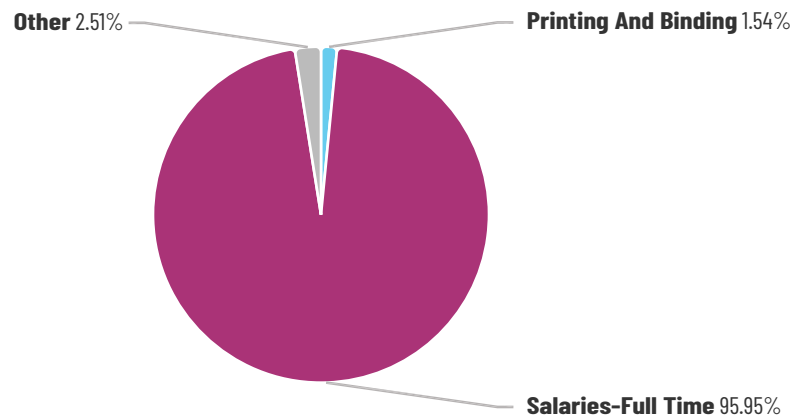
#### Significant Budget & Staffing Changes for FY 2024

The Collector's office anticipates no significant changes for FY 2024.

#### Recent Accomplishments

- Collector continues to attend annual school to maintain certification.
- Assistant Collector earned certification continues schooling.
- Received passport re-certification for four members in the office.
- Assisted with the implementation of GIC-Cloud based harbor management system.

Expenditure by Department



Outcomes and Performance Measures	Actual FY2020	Actual FY2021	Actual FY2022	Estimated FY2023	Estimated FY2024
Passports processed	169	307	310	310	310
Municipal Lien Certificates processed	1,780	1,408	930	930	930
Parking Tickets Collected	23,648	35,650	30,000	30,000	30,000
Online Payments					
Real Estate	7,595	8028	8500	8500	8500
Personal Property	709	625	650	650	650
Water Sewer	16,267	17580	18,000	18,000	18,000
Trash	6,007	6,232	6,500	6,500	6,500
Boat Excise Tax	312	482	500	500	500
Motor Vehicle Excise Tax	15,165	15,552	15,000	15,000	15,000

Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
Collector - Personnel											
11461	5111	Salaries-Full Time	237,803	248,101	250,791	259,464	267,674	267,674	0	16,883	6.73
11461	5131	Overtime (General)	0	789	1,000	1,000	1,000	1,000	0	0	0.00
11461	5150	Fringe/Stipends	5,250	3,750	2,000	2,000	2,000	2,000	0	0	0.00
			243,052	252,640	253,791	262,464	270,674	270,674	0	16,883	6.65
Collector - Expenditures											
11462	5317	Educational Training	400	664	1,000	1,336	1,000	1,000	0	0	0.00
11462	5381	Printing And Binding	3,609	3,594	4,300	4,713	4,300	4,300	0	0	0.00
11462	5421	Office Supplies (Gen	2,630	1,836	3,000	3,581	3,000	3,000	0	0	0.00
			6,639	6,094	8,300	9,630	8,300	8,300	0	0	0.00
Department Total			249,692	258,734	262,091	272,093	278,974	278,974	0	16,883	6.44

Personnel Summary

Employee Name		Job Description	Hire Date	Approved Budget FY2023	Calc Pay Period FY24	Code	FTE	# Hours	# of Board Meetings	Dept Request FY2024	Mayor Proposed FY2024	Approved Budget FY2024
CELI	BONNIE	CITY COLLECTOR	2/01/2004	85,753.80	1,759.43		1.00	1	100%	91,490	91,490	
		AFSCME		165,037.61			3.00		Total AFSCME 1818	176,183	176,183	
11461-5111				250,791.41			4.00		Total Full Time	267,674	267,674	
		Certified Collector Stipends		2,000.00	2,000.00					2,000	2,000	
		RES Parking Sticker Stipend		-	-					-	-	
		Hearing Officer Admin		-	-					-	-	
11461-5150				2,000.00					Total Fringe	2,000	2,000	
		OVERTIME		1,000.00	1,000.00					1,000	1,000	
11461-5131				1,000.00					Total Overtime	1,000	1,000	
				253,791.41			4.00		Department Total	270,674	270,674	

General Fund FTE		
Full-Time Equivalent Employees:		FY2022
		4.00
		FY2023
		4.00
		FY2024
		4.00
		Variance FY 24 v. FY23
		0.00

Union Detail

Employee Name		Job Desc	Start Date	Job Grp	Voted by Council FY2023	FTE	Calc Period	Munis Budget FY2024	Step	Date	Rate	Step Increases		Dept Req FY2024	Mayor FY2024	Approved Budget FY2024
												# Weeks				
												Old	New			
MEJIA	ARACELIS	PRINCIPAL CLERK	4/3/17	2	53,024.24	1.00	1,088.56	56,605.12	3					56,605.12	56,605.12	
WIZDA	JONAS	PRINCIPAL CLERK	10/30/18	2	53,024.24	1.00	1,088.56	56,605.12	3					56,605.12	56,605.12	
SOSNOWSKI	SARAH	ASSISTANT COLLECTOR	11/08/2004	2	58,989.13	1.00	1,211.02	62,973.04	3					62,973.04	62,973.04	
					165,037.61	3.00		176,183.28						176,183.28	176,183.28	

Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>11462 Collector-Expenses</b>				
<b>5317 Educational Training</b>				
certification courses for collectors staff, continue classes for both Collector & Asst Collector to retain certification	1,000	1,000	1,000	0
<b>5317 Educational Training Total</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>
<b>5381 Printing And Binding</b>				
Inserts for real estate tax bills, Print resident parking stickers - reorder zone stickers and visitor passes, Print passes for monthly pass zone (100 per month) \$1.00 per pass	4,300	4,300	4,300	0
<b>5381 Printing And Binding Total</b>	<b>4,300</b>	<b>4,300</b>	<b>4,300</b>	<b>0</b>
<b>5421 Office Supplies (Gen</b>				
General office supplies as needed.	3,000	3,000	3,000	0
<b>5421 Office Supplies (Gen Total</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>0</b>
<b>11462 Collector-Expenses Total</b>	<b>8,300</b>	<b>8,300</b>	<b>8,300</b>	<b>0</b>





## Finance

### Mission Statement

#### Why We Exist

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 ensure 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.



#### Goals and Objectives

- Implement personnel budgeting in MUNIS and provide training to departments in preparation for next year budget preparation.
- Ensure timely and accurate reporting relevant to the city's ARPA allocation.
- Assess options for improved Fixed Asset tracking and management.
- Continue training programs for department staff in best practice use of MUNIS.
- Continue to improve the GFOA budget as per recommendations by GFOA review committee.
- Work collaboratively with the School Department, Business Manager, to address and implement new procedures to improve internal controls.
- Continue to review all departmental revenues with departments to make recommendations to the Mayor for potential revenue enhancements.
- Continue to review departmental expenditures with each department and to identify areas for potential cost savings.
- Continue to enhance new procedures and formats in tracking the status of capital projects and management of debt borrowing and reporting.
- Continue to address Management letter recommendations offered by the audit firm.
- Ongoing collaboration with Human Resources and City Departments to enhance training and continuing education program for all Financial departments staff.



#### How FY 2024 Departmental Goals Relate to City's Overall Long & Short Term Goals

- The Finance Department will continue to work with the Mayor to implement sound fiscal policies and procedures, including adherence to the City's funding of the Stabilization, OPEB Liability and Capital Improvement Fund to ensure long term sustainability.
- The Finance Department will work with departments to conceptualize ways to regionalize services with other communities with the goal to create synergies and improve delivery of services to all.
- The Finance Department will work closely with the School department on all financial matters to ensure all requirements are met in a responsible manner.
- The Finance Department will work with all departments in developing and implementing Capital Improvement Programs that will not only maintain and upgrade City buildings, infrastructure, and vehicle fleet, but also maximize the use of grant dollars and other cost offsetting opportunities to ensure all City's assets are maintained and preserved.



#### Significant Budget & Staffing Changes For FY 2024

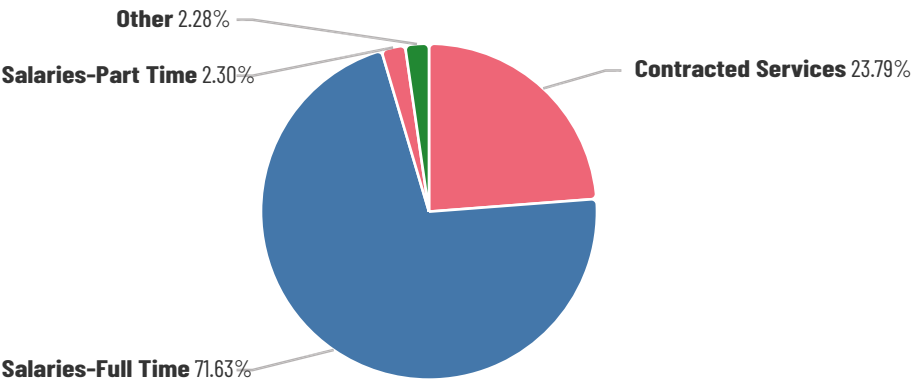
The Finance Department is currently fully staffed for the first time in several years and expects to be fully staffed in FY2024. The department welcomed a Deputy Finance Director at the end of FY2022. Additionally, federal ARPA funds have been used to support two temporary department positions: Director of Recovery Strategy and Initiatives and Federal Funds Manager.

These positions are noted as grant funded below. The Federal Funds Manager recently took on additional responsibilities as Capital Planning and Federal Funds Manager so the department is requesting to begin phasing in that position's salary onto the General Fund to reflect its expanded role. The Capital Planning responsibilities were previously funded only via capital projects and the role was fulfilled by an individual in another department. This effort is part of an organizational realignment regarding those capital responsibilities.

#### **Recent Accomplishments**

- Closed out the CARES Act COVID-19 grant, maximized federal reimbursement opportunities through FEMA, and implemented an accounting and reporting structure for the city's American Rescue Plan Act (ARPA) allocation.
- Implemented the use of MUNIS software for budget development and provided training to city departments and school to improve process efficiency and reduce potential error.
- Updated the annual budget book document to reflect recent GFOA requirement updates and enhance the understandability of the budget document.
- Collaborated with the Information Technology Department, as well as other core financial departments to implement a major upgrade (from version 11.3 to 2019) to the city's accounting system (MUNIS).
- Reviewed and identified MUNIS processes, began training and implementation to improve on quarterly grant and account reconciliations.
- Began process of drafting step by step training manuals for financial support processes.
- Received the GFOA Distinguished Budget Presentation Award for the FY2022 budget (14th year awarded to the city).
- Received the GFOA Certificate of Achievement for Excellence in Financial Reporting (ACFR) FY2021 budget (14th year awarded to the city).
- Increased the City's stabilization fund to \$16 million dollars through sound fiscal policy.
- Collaborated to improve the Capital Improvement Project reporting, scheduling, and budgeting process.
- Worked with the School Business Manager to improve financial procedures as they related to internal controls and adherence to M.G.L.
- Reviewed and made suggestions in identifying areas to increase Revenues Sources.
- Continuing to develop, implement and execute new procedures and policies related to Accounts Payable and Purchasing, to ensure adherence to M.G.L. As part of this effort, additional training has been developed and offered to all City Departments.
- Worked toward addressing management letter recommendations.

Expenditure by Department



Outcomes and Performance Measures	Actual FY2020	Actual FY2021	Actual FY2022	Estimated FY2023	Estimated FY2024
Free Cash certified	6,000,000	8,951,313	17,444,553	9,000,000	8,500,000
Capital Improvement Project Fund End of Year Balance)	2,494,371	3,476,793	6,265,899	4,000,000	4,500,000
Stabilization Fund Balance (End of Year Balance)	9,111,337	10,043,960	14,196,557	15,000,000	16,500,000
OPEB Liability Fund (End of Year Balance)	3,511,488	4,914,890	5,184,191	5,500,000	5,750,000

Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
Finance - Personnel											
11351	5111	Salaries-Full Time	286,358	240,705	351,562	351,562	375,766	374,270	0	22,708	6.46
11351	5113	Salaries-Part Time	24,346	7,877	15,000	15,000	12,000	12,000	0	(3,000)	(20.00)
11351	5131	Overtime (General)	117	0	200	200	200	200	0	0	0.00
11351	5150	Fringe/Stipends	0	0	2,000	2,000	2,000	2,000	0	0	0.00
			310,821	248,582	368,762	368,762	389,966	388,470	0	19,708	5.34
Finance - Expenditures											
11352	5320	Contracted Services	499	153,348	49,500	96,616	124,300	124,300	0	74,800	151.11
11352	5421	Office Supplies (Gen	3,442	806	2,500	2,500	2,500	2,500	0	0	0.00
11352	5423	Budget Preparation	0	2,060	2,400	2,400	2,400	2,400	0	0	0.00
11352	5710	In State Travel/Meetings	0	0	3,000	3,000	3,000	3,000	0	0	0.00
11352	5730	Dues And Sub	340	835	1,815	1,815	1,815	1,815	0	0	0.00
			4,281	157,049	59,215	106,331	134,015	134,015	0	74,800	126.32
Department Total			315,102	405,631	427,977	475,093	523,981	522,485	0	94,508	22.08

Personnel Summary

Employee Name		Job Description	Hire Date	Approved Budget FY2023	Calc Pay Period FY24	Code	FTE	# Hours	# of Board Meetings	Dept Request FY2024	Mayor Proposed FY2024	Approved Budget FY2024
FREEDMAN	ANNA	Finance Director/ Auditor	5/4/2021	135,707.45	2,837.39		1.00			147,544	147,544	
MACCUTCHEON	JUSTIN	Deputy Finance Director		98,041.66	1,922.30		1.00			99,960	99,960	
SMITH	ELIZABETH	Assistant Accountant/Budget Analyst	12/02/19	68,887.69	1,346.08		1.00	1	100%	73,496	72,000	
		AFSCME		48,926.28			1.00		Total AFSCME 1818	54,766	54,766	
11351-5111				351,563.08			4.00		Total Full Time	375,766	374,270	
		TEMP PT STAFF/ INTERNS		15,000.00	15,000.00	P				12,000	12,000	
11351-5113				15,000.00			0.00		Total Part Time	12,000	12,000	
		Stipend/Senior Part time support staff		2,000.00	2,000.00					2,000	2,000	
11351-5150				2,000.00					Total Fringe	2,000	2,000	
		Overtime		200.00	200.00					200	200	
11351-5131				200.00					Total Overtime	200	200	
				368,763.08			4.00		Department Total	389,966	388,470	

General Fund FTE		
Full-Time Equivalent Employees:	FY2022	4.00
	FY2023	4.00
	FY2024	4.00
	Variance FY 24 v. FY23	0.00

Union Detail

Employee Name		Job Desc	Start Date	Job Grp	Voted by Council FY2023	FTE	Calc Period	Munis Budget FY2024	Step	Date	Rate	# Weeks		Dept Req FY2024	Mayor FY2024	Approved Budget FY2024
WALSH	MICHAEL	PRINC ACCT CLERK	1/26/2022	2	48,926.28	1.00	1,027.27	54,766.20	2	1/26/2024	1,088.55	30	22.0	54,766.20	54,766.20	
					48,926.28									54,766.20	54,766.20	

Grants Detail

Employee Name		Dept/Grant	Org/Obj	Job Description	FTE	Amount
DOWNING	NICHOLAS	ARPA	25513-5111	Capital Planning and Federal Funds Manager	1.00	92,947.50
RODRIGUES	DAVID	ARPA	25513-5111	Director of Recovery Strategies and Initiatives	1.00	102,000.00

## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>11352 Finance-Expenses</b>				
<b>5320 Contracted Services</b>				
Annual City Audit (ACFR, Retirement System, and federal Single Audit). (Line item moved from Mayor's Office Audit & Accounting line in FY24)	0	61,800	61,800	0
Comprehensive Annual Financial Report filing fees. (Line item moved from Mayor's Office Audit & Accounting in FY24).	0	5,000	5,000	0
Contract Services Special Projects	12,000	5,000	5,000	0
Fraud Risk Audits per Management Letter	12,500	7,500	7,500	0
Funds to be used for operational audits of department to ensure compliance with Fed. State, and Local regulations and sound business practices. Fund actuarial report for GASB 45 - OPEB Report	25,000	25,000	25,000	0
Patternstream Budget Platform Tool	0	15,000	15,000	0
Retirement Board Audit. (Line item moved from Mayor's Office Audit & Accounting line in FY24).	0	5,000	5,000	0
<b>5320 Contracted Services Total</b>	<b>49,500</b>	<b>124,300</b>	<b>124,300</b>	<b>0</b>
<b>5421 Office Supplies (Gen</b>				
General office supplies as needed.	2,500	2,500	2,500	0
<b>5421 Office Supplies (Gen Total</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>0</b>
<b>5423 Budget Preparation</b>				
Binders For Budget, Dividers/Cover Papers/File	2,400	2,400	2,400	0
<b>5423 Budget Preparation Total</b>	<b>2,400</b>	<b>2,400</b>	<b>2,400</b>	<b>0</b>
<b>5710 In State Travel/Meetings</b>				
Seminars and Training as needed - MUNIS, GFOA online classes, NEGFOA, MMA, MAPPO. Mileage, tolls, etc.	3,000	3,000	3,000	0
<b>5710 In State Travel/Meetings Total</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>0</b>
<b>5730 Dues And Sub</b>				
Eastern Massachusetts Municipal Auditors/Accountants Assoc	105	105	105	0
GFOA Membership	610	610	610	0
MAPPO Membership	175	175	175	0
MMAAA membership	700	700	700	0
Publications - Financial, GASB, GAO, MMA, MGFOA, etc.	225	225	225	0
<b>5730 Dues And Sub Total</b>	<b>1,815</b>	<b>1,815</b>	<b>1,815</b>	<b>0</b>
<b>11352 Finance-Expenses Total</b>	<b>59,215</b>	<b>134,015</b>	<b>134,015</b>	<b>0</b>





# Purchasing - General Administration

## Mission Statement

### Why We Exist

The Purchasing Department is responsible for ensuring compliance with federal, state, and local law in the procurement and disposition of all goods, services, and real property. The Department helps other departments achieve their goals by procuring goods and services for the best value to the City. The Department also drafts and administers City contracts, oversees vendors, reports to state and federal authorities, and approves requisitions for goods, services, and construction-related activities.



### Goals and Objectives

- Assist the Finance Office in reviewing City's property, casualty, and automotive insurance policies and schedules by October 31, 2023.
- With IT, implement vendor self service and electronic funds transfers for vendor payments and employee reimbursements by December 31, 2023.
- Create a database of bids, contracts, and leases by December 31, 2023.
- With Legal Department, develop supplier diversity standards and program for all projects by December 31, 2023.
- Conduct training for local businesses on taking advantage of supplier diversity opportunities with the City and State by March 30, 2024.
- Update Department website to provide more information, including bid results and current contracts, by June 30, 2024.

### How FY2024 Departmental Goals Related to City's Overall Long- & Short-term Goals

- Maintain a high level of accessibility to and responsiveness for City Departments.
- Continue to make improvements to the layout and contents of the website making information more accessible.
- Notify vendors and constituents electronically of bidding opportunities and will maintain a page of bid results and current contract available for viewing via the Department website.
- Maintain an online registration form for procurement solicitations which populates an automated plan holder list.
- Deliver City services more efficiently and effectively through the use of technology.

- Through maintaining electronic procurement files, efficiently share information among departments and with the public.
- Expand the use of electronic purchase orders.
- Implement regionalized services where applicable to better utilize tax dollars.
- The Department has engaged in, and will continue to seek, collective purchasing options with other communities and/or purchasing groups, including state and federal contracts.



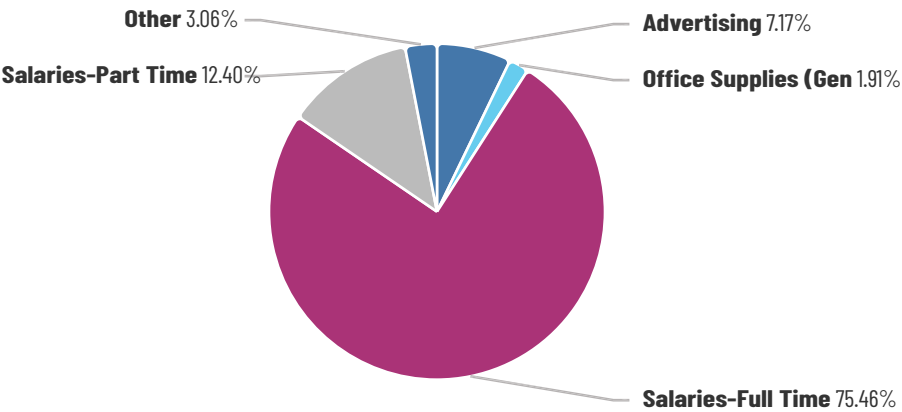
### Significant Budget & Staffing Changes For FY 2024

New Assistant Procurement Officer: Eva Roldan-Allocca

### Recent Accomplishments

- Achieved MCPPO certification for Assistant Procurement Officer and Purchasing Assistant.
- With IT department, updated requisition and purchase order workflows for greater efficiency.
- Conducted Citywide training on new Munis software features, new procurement rules, and procurement best practices.
- Moved offices to a more central and accessible location on the second floor of City Hall.
- Participated in cooperative bidding opportunities and other collective purchasing arrangements, including state and federal contracts.
- Signed up more departments to make online purchases with Amazon Business for greater savings through their products purchased under the national purchasing cooperative of U.S. Communities.
- Updated City's master list of bids/contracts/leases.

Expenditure by Department



Outcomes and Performance Measures	Actual FY2020	Actual FY2021	Actual FY2022	Estimated FY2023	Estimated FY2024
Invitations for Bid and Requests for Proposals	45	42	60	65	65
Purchase Orders	8,103	8780	8450	8500	8500
Disadvantaged business vendors identified	-	-	-	100	100
Vendors signed up for VSS/EFT	-	-	39	150	150

Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
Purchasing - General Administration - Personnel											
11381	5111	Salaries-Full Time	143,091	138,381	150,931	150,931	159,738	157,813	0	6,882	4.56
11381	5113	Salaries-Part Time	0	13,097	25,415	25,415	25,928	25,928	0	513	2.02
11381	5150	Fringe/Stipends	0	500	0	0	0	0	0	0	0.00
			143,091	151,978	176,346	176,346	185,666	183,741	0	7,395	4.19
Purchasing - General Administration - Expenditures											
11382	5306	Advertising	12,058	9,356	15,000	15,951	15,000	15,000	0	0	0.00
11382	5320	Contracted Services	0	0	2,639	2,639	2,771	2,771	0	132	5.00
11382	5421	Office Supplies (Gen	617	2,976	4,000	4,000	4,000	4,000	0	0	0.00
11382	5710	In State Travel/Meetings	825	0	2,700	2,700	2,700	2,700	0	0	0.00
11382	5730	Dues And Sub	525	1,516	925	925	925	925	0	0	0.00
			14,026	13,847	25,264	26,215	25,396	25,396	0	132	0.52
Department Total			157,117	165,825	201,610	202,561	211,062	209,137	0	7,527	3.73

Personnel Summary

			Approved Budget FY2023	Calc Pay Period FY24	Code	FTE	# Hours	# of Board Meetings	Dept Request FY2024	Mayor Proposed FY2024	Approved Budget FY2024
OBRIEN	MARGARET	ASST PURCHASING AGENT	10/17/2016	55,806.79	-			100%	-	-	
DELANEY	ANTHONY	PURCHASING AGENT	8/23/2021	95,124.46	1,895.92	1.00		100%	98,588	98,588	
ROLDAN- ALLOCCA	EVA	ASST PURCHASING AGENT	10/27/2022		1,127.89	1.00		100%	61,150	59,225	
11381-5111				150,931.25		2.00		Total Full Time	159,738	157,813	
THERIAULT	CYNTHIA	PT ADMIN ASSISTANT	12/20/2021	27,328.60	25,828.89	0.50	19	hours per wk	25,928	25,928	
11381-5113				27,328.60		0.50		Total PartTime	25,928	25,928	
				178,259.85		2.50		Department Total	185,666	183,741	

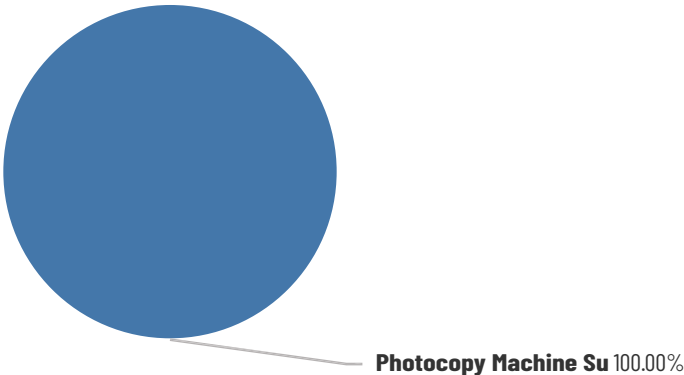
General Fund FTE		
Full-Time Equivalent Employees:		FY2022 2.00
		FY2023 2.50
		FY2024 2.50
		Variance FY 24 v. FY23 0.00

## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>11382 Purchasing-Expenses</b>				
<b>5306 Advertising</b>				
Required legal notices for solicitation of bids and proposals	15,000	15,000	15,000	0
<b>5306 Advertising Total</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>0</b>
<b>5320 Contracted Services</b>				
Electronic signature software	2,639	2,771	2,771	0
<b>5320 Contracted Services Total</b>	<b>2,639</b>	<b>2,771</b>	<b>2,771</b>	<b>0</b>
<b>5421 Office Supplies (Gen</b>				
Office supplies as needed	2,000	2,000	2,000	0
Sit/stand desks for City Hall departments (one time purchase for FY20)	2,000	2,000	2,000	0
<b>5421 Office Supplies (Gen Total</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>0</b>
<b>5710 In State Travel/Meetings</b>				
MCPPPO Certification and Re-certification Courses	0	2,000	2,000	0
MCPPPO Certification Courses	2,000	0	0	0
Travel Reimbursement for MAPPO Meetings	700	700	700	0
<b>5710 In State Travel/Meetings Total</b>	<b>2,700</b>	<b>2,700</b>	<b>2,700</b>	<b>0</b>
<b>5730 Dues And Sub</b>				
ICMA Membership	250	250	250	0
Massachusetts Association of Public Purchasing Officials Yearly Membership Dues	675	675	675	0
<b>5730 Dues And Sub Total</b>	<b>925</b>	<b>925</b>	<b>925</b>	<b>0</b>
<b>11382 Purchasing-Expenses Total</b>	<b>25,264</b>	<b>25,396</b>	<b>25,396</b>	<b>0</b>

# Purchasing - Fixed Costs

## Expenditure by Department



### Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
Purchasing - Fixed Costs - Expenditures											
11392	5341	Telephone-Wireless	40,128	45,585	0	5,843	0	0	0	0	0.00
11392	5422	Copiers & Supplies	32,638	35,054	39,181	42,003	39,181	39,181	0	0	0.00
			72,766	80,639	39,181	47,845	39,181	39,181	0	0	0.00
Department Total			72,766	80,639	39,181	47,845	39,181	39,181	0	0	0.00

## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>11392 Purchasing-Fixed Costs</b>				
<b>5422 Copiers &amp; Supplies</b>				
Assessor/Collector	1,596	1,596	1,596	0
Clerk 1	3,096	3,096	3,096	0
Clerk 2	2,548	2,548	2,548	0
Finance	3,071	3,071	3,071	0
Health	1,980	1,980	1,980	0
Inspectional Services	2,351	2,351	2,351	0
Mayor	2,088	2,088	2,088	0
Planning	2,419	2,419	2,419	0
Purchasing/Legal	1,915	1,915	1,915	0
Supplies (Toner, Staples, Copy Paper)	3,000	3,000	3,000	0
Treasurer	1,915	1,915	1,915	0
Usage and Overage Charges	13,200	13,200	13,200	0
<b>5422 Copiers &amp; Supplies Total</b>	<b>39,181</b>	<b>39,181</b>	<b>39,181</b>	<b>0</b>
<b>11392 Purchasing-Fixed Costs Total</b>	<b>39,181</b>	<b>39,181</b>	<b>39,181</b>	<b>0</b>





# Treasurer - General Admin

## Mission Statement

### Why We Exist

The primary function of the Treasurer's Office is to preserve, protect and manage the financial resources of the City. The Treasurer is responsible for the receipt, deposit and disbursement of City funds, the accurate accounting and prudent investment of City funds in order to maximize yields while maintaining adequate liquidity and ensure compliance with Massachusetts General Laws, with the Charter and Ordinances of the City of Salem. The Treasurer 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 and cash accounts. The Treasurer in conjunction with the Finance Director negotiates municipal borrowings (both long and short term) for capital related projects. 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.



### Goals and Objectives

- Strive to maintain quality fiscal management and reporting.
- Continue to train staff, and to take advantage of professional training and education when available and practical.
- Continue to maximize investment earnings by working with current and new financial institutions.
- Review debt management policies and make recommendations and updates as needed.
- Continued to improve efficiencies and controls.
- Review tax title accounts to identify possible foreclosures to generate additional revenue for the City.
- Discussions with Finance Director to consider the adoption of MGL Ch. 60 s 15B to create a tax title revolving fund.
- Address gaps in the process to best utilize staff expertise and contribute to sustaining positive staff morale and productivity.
- Work in conjunction with IT to implement Vendor Self Service and electronic check processing.
- Update policies and procedures to comply with current laws and regulations.

- Upgrade cash management software and conversion of past data to streamline and simplify the cash reconciliation process and ensure preservation of historical data.
- Update how-to manuals to provide step-by-step instruction for all departmental functions.

### How FY 2024 Departmental Goals Relate to City's Overall Long- & Short-Term Goals

- The Treasurer's Office will work with the Mayor and Finance Department to maintain or possibly increase the City's bond rating.
- The Treasurer's Office will oversee the management of the City's Stabilization, OPEB Liability and Capital Improvement investments.
- The Treasurer's Office will reconcile and manage cash accounts resulting in accountability and transparency.
- Promote integrity, transparency, and accountability by ensuring that all financial transactions in the Treasurer's Office are clearly documented.
- Ensure all expenditures are accounted for within the Treasurer's budget.



### Significant Budget & Staffing Changes For FY 2024

Appointment of new Treasurer in late FY23

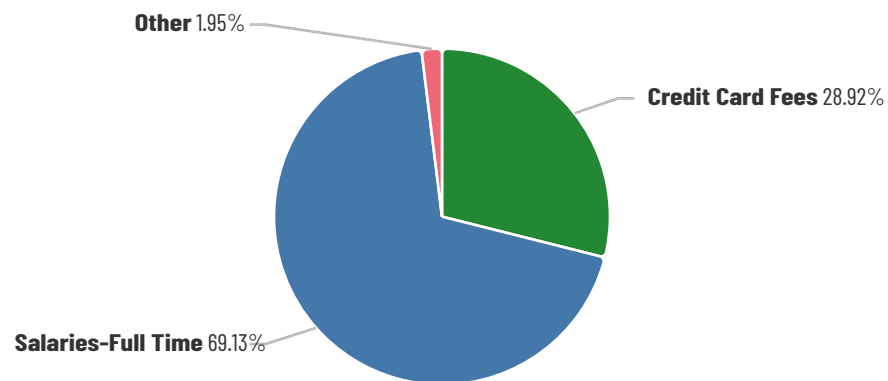
Anticipated replacement of Deputy Treasurer

Expected retirement of Principal Account Clerk

### Recent Accomplishments

- Continued to supervise and enhance the Payroll Coordinator position.
- Supervised payroll functions for weekly and bi-weekly payroll.
- Continued to streamline the paying of various employee deductions.
- Prepared monthly reconciliation for the GIC Health Insurance previously completed by a consultant.
- Maximized Investment Earnings.
- Participated in the Cities review process resulting in an upgraded bond rating from Standard & Poors.

### Expenditure by Department



Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
Treasurer - General Admin - Personnel											
11451	5111	Salaries-Full Time	255,452	253,965	276,271	276,271	286,908	286,908	0	10,637	3.85
11451	5150	Fringe/Stipends	1,000	1,000	1,000	1,000	1,000	1,000	0	0	0.00
			256,452	254,965	277,271	277,271	287,908	287,908	0	10,637	3.84
Treasurer - General Admin - Expenditures											
11452	5317	Educational Training	160	594	1,170	1,070	1,170	1,170	0	0	0.00
11452	5320	Contracted Services	0	832	850	850	1,428	1,426	0	576	67.76
11452	5388	Tax Foreclosure Serv	7,347	7,184	7,200	7,200	7,200	0	0	(7,200)	(100.00)
11452	5421	Office Supplies (Gen	1,884	1,522	1,500	1,600	1,500	1,500	0	0	0.00
11452	5425	Checks/Forms	2,646	2,645	2,660	2,660	2,660	2,660	0	0	0.00
11452	5709	Credit Card/Eft Fees	90,066	110,914	159,948	159,948	159,948	120,000	0	(39,948)	(24.98)
11452	5730	Dues And Sub	305	280	345	345	345	345	0	0	0.00
			102,408	123,971	173,673	173,673	174,251	127,101	0	(46,572)	(26.82)
Department Total			358,861	378,936	450,944	450,944	462,159	415,009	0	(35,935)	(7.97)

Personnel Summary

			Approved Budget FY2023	Calc Pay Period FY24	Code	FTE	# Hours	# of Board Meetings	Dept Request FY2024	Mayor Proposed FY2024	Approved Budget FY2024
CAROLINE	NYE	Payroll Coordinator	59,000.00	1,157.31		1.00	1	100%	65,180	65,180	
MCAHON	KATHLEEN	(RETIRED) Treasurer	12/27/2010	95,406.69	-		1	100%	-	-	
VACANT		Assistant Treasurer	4/5/21	68,839.96	-	1.00	1	100%	70,840	70,840	
LINDBERG	KRISTEN	Treasurer	3/1/2023		1,843.85	1.00			94,000	94,000	
		AFSCME		53,024.24		1.00		Total AFSCME 1818	56,887	56,887	
11451-5111			276,270.89			4.00		Total Full Time	286,908	286,908	
Certified Treasurer's Stipend			1,000.00	1,000.00				1	1,000	1,000	
11451-5150			1,000.00					Total Fringe	1,000	1,000	
			277,270.89			4.00		Department Total	287,908	287,908	

General Fund FTE		
Full-Time Equivalent Employees:		FY2022 4.00
		FY2023 4.00
		FY2024 4.00
		Variance 0.00

Union Detail

				Step Increases										Approved Budget FY2024	
Employee Name	Job Desc	Start Date	Job Grp	Voted by Council FY2023	FTE	Calc Period	Munis Budget FY2024	Step	Date	Rate	# Weeks Old	New	Dept Req FY2024	Mayor FY2024	
EMPLOYEE NAME	Job Title	Job Start	Job	Voted by Council	F	Calc Pay Period Rate	Munis Budget	Step		STEP INCREASES			Dept Request	Mayor	Council
COOK	ELAINE	PRINCIPAL CLERK	3/11/96	2	53,024.24	1.00	1,093.99	56,887.48	3				56,887.48	56,887.48	
					53,024.24	1.00		56,887.48					56,887.48	56,887.48	

## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>11452 Treasurer-Expenses</b>				
<b>5317 Educational Training</b>				
Professional Training/Education	1,170	1,170	1,170	0
<b>5317 Educational Training Total</b>	<b>1,170</b>	<b>1,170</b>	<b>1,170</b>	<b>0</b>
<b>5320 Contracted Services</b>				
Financial Consulting Services 7.7 Hrs. @ 130.00	850	850	850	0
QuickBooks Upgrade (\$27.50 x 3 months plus \$55.00 x 9 months)	0	578	576	0
<b>5320 Contracted Services Total</b>	<b>850</b>	<b>1,428</b>	<b>1,426</b>	<b>0</b>
<b>5388 Tax Foreclosure Serv</b>				
Cost of Required Advertising	7,200	7,200	0	0
<b>5388 Tax Foreclosure Serv Total</b>	<b>7,200</b>	<b>7,200</b>	<b>0</b>	<b>0</b>
<b>5421 Office Supplies (Gen</b>				
General Office supplies as needed	1,500	1,500	1,500	0
<b>5421 Office Supplies (Gen Total</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>0</b>
<b>5425 Checks/Forms</b>				
18000 Blue C fold pressure seal checks @ \$85.00 per 1000 \$1,530	2,210	2,210	2,210	0
500 1099M \$50, 500 1095 \$50, and 1000 W's \$125 plus shipping, \$100	450	450	450	0
<b>5425 Checks/Forms Total</b>	<b>2,660</b>	<b>2,660</b>	<b>2,660</b>	<b>0</b>
<b>5709 Credit Card/Eft Fees</b>				
Bank fees associated with credit card machines and meters located throughout the City	122,828	122,828	100,000	0
Transaction Fees	0	37,120	20,000	0
Transaction Fees 464000 x .08	37,120	0	0	0
<b>5709 Credit Card/Eft Fees Total</b>	<b>159,948</b>	<b>159,948</b>	<b>120,000</b>	<b>0</b>
<b>5730 Dues And Sub</b>				
MCTA 2 members @ \$140 each	280	280	280	0
Treasurer's Association dues Eastern Mass Treasurer's Collector's Association	65	65	65	0
<b>5730 Dues And Sub Total</b>	<b>345</b>	<b>345</b>	<b>345</b>	<b>0</b>
<b>11452 Treasurer-Expenses Total</b>	<b>173,673</b>	<b>174,251</b>	<b>127,101</b>	<b>0</b>

## Treasurer - Long Term Debt Service

### Mission Statement

#### 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 FY 24 the City's total long-term debt service is \$8,560,828. This includes principal payments of \$5,473,491 and interest payments of \$3,087,337. The debt service is broken down as follows:

- Water Enterprise Fund principal \$1,725,054 - Water Enterprise interest \$608,113
- Sewer Enterprise Fund principal \$933,513 - Sewer Enterprise Fund interest \$789,078 In FY 23 the City's total long-term debt service is \$11,847,942. This includes principal payments of \$7,704,443 and interest payments of \$4,143,499. The debt service is broken down as follows:
- Water Enterprise Fund principal \$1,599,572 - Water Enterprise interest \$650,021
- Sewer Enterprise Fund principal \$1,025,694- Sewer Enterprise Fund interest \$828,098
- General Fund capital improvements and equipment principal \$4,949,177- General Fund capital improvements interest \$2,795,379

In FY 22 the City's total long-term debt service was \$10,570,317. This includes principal payments of \$7,106,880 and interest payments of \$3,463,437.

The debt service is broken down as follows:

- Water Enterprise Fund principal \$1,621,880 - Water Enterprise interest \$547,428
- Sewer Enterprise Fund principal \$1,108,000- Sewer Enterprise Fund interest \$822,488
- General Fund capital improvements and equipment principal \$4,395,000 - General Fund capital improvements interest \$2,075,521

In FY 21 the City's total long-term debt service was \$10,642,540. This includes principal payments of \$7,324,368 and interest payments of \$3,318,172. The debt service is broken down as follows:

- Water Enterprise Fund principal \$1,773,165 - Water Enterprise interest \$644,424
- Sewer Enterprise Fund principal \$975,269- Sewer Enterprise Fund interest \$807,276
- General Fund capital improvements and equipment principal \$4,580,934 - General Fund capital improvements interest \$1,861,472

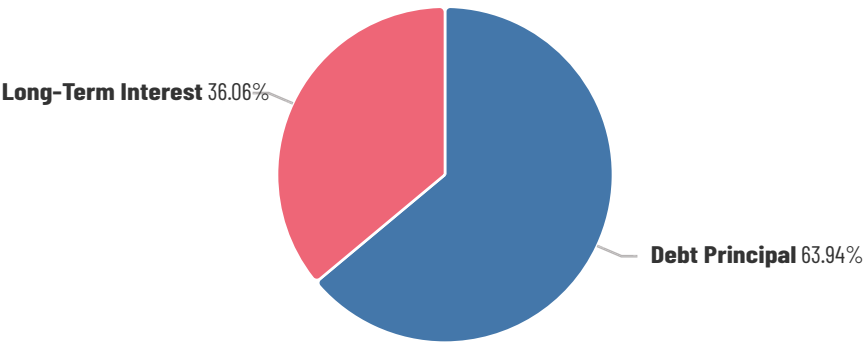
In FY 20 the City's total long-term debt service was \$10,373,264. This includes principal payments of \$7,561,904 and interest payments of \$2,811,360. The debt service is broken down as follows:

- Water Enterprise Fund principal \$1,636,904 - Water Enterprise interest \$624,792
- Sewer Enterprise Fund principal \$935,000- Sewer Enterprise Fund interest \$674,001
- General Fund capital improvements and equipment principal \$4,990,000 - General Fund capital improvements interest \$1,512,567

In FY 22 the City refinanced the October 15, 2010, bonds (the remaining, non-called portions). Based on market rates the refunding produced approximately \$373,548 in budgetary savings over the remaining life of the bonds being refunded, which is 8.98% on a present value basis. (The standard threshold for refunding transactions is to have present value savings of at least 3% of refunded principal). The refunding bonds totaling \$3,527,790 were included in the 11/19/21 \$29,010,000 bond issue. A premium of \$2,859,160 was received and used to paydown debt service. The long-term debt bond proceeds were used to pay a \$27,482,818 BAN.

Per the Municipal Finance Oversight Board of the Commonwealth of Massachusetts the City in accordance with provisions of Chapter 44A of the General Laws is entitled to issue state qualified bonds from time to time in increments not to exceed sixty-two million twenty-four thousand eight hundred fifty-nine dollars (\$62,024,859).

Expenditure by Department



Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
Treasurer - Long Term Debt Service - Expenditures											
17102	5908H	16-High School-Prin (07)	320,000	320,000	315,000	315,000	0	0	0	(315,000)	(100.00)
17102	5908I	Witchcraft-Prin (14 Ref)	95,000	95,000	90,000	90,000	0	0	0	(90,000)	(100.00)
17102	5908K	Bowditch-Prin (14 Ref)	80,000	80,000	80,000	80,000	0	0	0	(80,000)	(100.00)
17102	5908L	Carlton-Prin (14 Ref)	60,000	60,000	60,000	60,000	0	0	0	(60,000)	(100.00)
17102	5908M	Carlton-Prin (14 Ref)	25,000	25,000	25,000	25,000	0	0	0	(25,000)	(100.00)
17102	5910	Debt Principal	0	0	647,828	647,828	5,473,491	5,473,491	0	4,825,663	744.90
17102	5915	Long-Term Interest	0	0	708,280	708,280	3,087,336	3,087,337	0	2,379,057	335.89
17102	5918	18-Ferry-Prin (07)	50,000	0	0	0	0	0	0	0	0.00
17102	5919F	Saltonstall Prin (2013)	160,000	170,000	185,000	185,000	0	0	0	(185,000)	(100.00)
17102	5919G	Collins Prin (2013)	340,000	350,000	375,000	375,000	0	0	0	(375,000)	(100.00)
17102	5919H	Mcgrath Prin (2013)	35,000	40,000	40,000	40,000	0	0	0	(40,000)	(100.00)
17102	5938	18-Ferry-Int (07)	1,000	0	0	0	0	0	0	0	0.00
17102	5948H	16-High School-Int (07)	93,680	80,880	68,180	68,180	0	0	0	(68,180)	(100.00)
17102	5948N	Saltonstall Int (2013)	146,181	139,581	134,881	134,881	0	0	0	(134,881)	(100.00)
17102	5948O	Collins Int (2013)	302,506	288,706	274,206	274,206	0	0	0	(274,206)	(100.00)
17102	5948P	Mcgrath Int (2013)	37,888	36,388	34,788	34,788	0	0	0	(34,788)	(100.00)
17102	5948Q	Witchcraft-Int (14 Ref)	15,556	11,756	8,056	8,056	0	0	0	(8,056)	(100.00)
17102	5948S	Bowditch-Int (14 Ref)	8,200	4,900	1,600	1,600	0	0	0	(1,600)	(100.00)
17102	5948T	Carlton-Int (14 Ref)	6,000	3,600	3,325	3,325	0	0	0	(3,325)	(100.00)
17102	5948U	Carlton-Int (14 Ref)	4,125	3,125	0	0	0	0	0	0	0.00
17102	5949A	Cip 2009-Int (11)	8,600	5,400	16,925	16,925	0	0	0	(16,925)	(100.00)

Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
17102	5949B	Cip 2010-Int (11)	23,200	17,500	0	0	0	0	0	0	0.00
17102	5949C	Cip 2009-Prin (12)	130,000	30,000	45,000	45,000	0	0	0	(45,000)	(100.00)
17102	5949D	Cip 2010-Prin (12)	165,000	130,000	0	0	0	0	0	0	0.00
17102	5949E	Cip 2011 Int	9,700	7,900	0	0	0	0	0	0	0.00
17102	5949F	Cip 2011-Prin	40,000	40,000	0	0	0	0	0	0	0.00
17102	5949G	Cip 2012-Prin	105,000	97,000	140,000	140,000	0	0	0	(140,000)	(100.00)
17102	5949H	Cip 2012-Int	71,769	14,287	69,594	69,594	0	0	0	(69,594)	(100.00)
17102	5949I	Cip 2013-Prin	135,000	150,000	150,000	150,000	0	0	0	(150,000)	(100.00)
17102	5949J	Cip 2013-Int	36,444	30,744	38,616	38,616	0	0	0	(38,616)	(100.00)
17102	5949K	Cip 2014-Prin	85,000	85,000	390,000	390,000	0	0	0	(390,000)	(100.00)
17102	5949L	Cip 2014-Int	40,213	34,078	75,725	75,725	0	0	0	(75,725)	(100.00)
17102	5949M	Cip 2015-Prin	195,000	185,000	175,000	175,000	0	0	0	(175,000)	(100.00)
17102	5949N	Cip 2015-Int	59,469	49,969	41,094	41,094	0	0	0	(41,094)	(100.00)
17102	5949O	Cip 2016-Prin	635,000	345,000	289,827	289,827	0	0	0	(289,827)	(100.00)
17102	5949P	Cip 2016-Int	127,275	106,925	83,108	83,108	0	0	0	(83,108)	(100.00)
17102	5949Q	Cip-Bertram-Prin	110,000	105,000	0	0	0	0	0	0	0.00
17102	5949R	Cip-Bertram-Int	30,813	26,512	0	0	0	0	0	0	0.00
17102	5949S	Cip-Roadways 2014-Prin	200,000	200,000	0	0	0	0	0	0	0.00
17102	5949T	Cip-Roadways 2014-Int	36,000	28,000	0	0	0	0	0	0	0.00
17102	5949U	Cip 2017 Prin	590,000	615,174	385,000	385,000	0	0	0	(385,000)	(100.00)
17102	5949V	Cip 2017 Int	149,125	127,812	233,673	233,673	0	0	0	(233,673)	(100.00)
17102	5949W	Cip 2018 Prin	305,000	325,000	402,593	402,593	0	0	0	(402,593)	(100.00)
17102	5949X	Cip 2018 Int	104,450	104,324	244,579	244,579	0	0	0	(244,579)	(100.00)
17102	5949Y	Cip-289 Derby St-Prin	45,000	45,000	45,000	45,000	0	0	0	(45,000)	(100.00)
17102	5949Z	Cip-289 Derby St-Int	24,381	22,131	19,881	19,881	0	0	0	(19,881)	(100.00)
17102	5949ZA	Cip 2019-Prin	581,798	645,000	705,894	705,894	0	0	0	(705,894)	(100.00)
17102	5949ZB	Cip 2019-Int	349,545	425,618	363,537	363,537	0	0	0	(363,537)	(100.00)
17102	5949ZC	Cip-Clc-Prin	94,136	95,000	100,000	100,000	0	0	0	(100,000)	(100.00)
17102	5949ZD	Cip-Clc-Int	175,353	170,625	165,750	165,750	0	0	0	(165,750)	(100.00)
17102	5949ZG	Museum Pl Garage Prin	0	4,000	0	0	0	0	0	0	0.00
17102	5949ZH	Museum Pl Garage Int	0	34,581	0	0	0	0	0	0	0.00
17102	5949ZI	Cip 2020 Prin	0	140,826	303,035	303,035	0	0	0	(303,035)	(100.00)
17102	5949ZJ	Cip 2020 Interest	0	239,472	209,582	209,582	0	0	0	(209,582)	(100.00)
			6,442,405	6,391,814	7,744,556	7,744,556	8,560,827	8,560,828	0	816,272	10.54
Department Total			6,442,405	6,391,814	7,744,556	7,744,556	8,560,827	8,560,828	0	816,272	10.54



## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>17102 Debt Service-Expenses</b>				
<b>5908H 16-High School-Prin (07)</b>				
16-HIGH SCHOOL-PRIN (07)	315,000	0	0	0
<b>5908H 16-High School-Prin (07) Total</b>	<b>315,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5908I Witchcraft-Prin (14 Ref)</b>				
WITCHCRAFT-PRIN (14 REF)	90,000	0	0	0
<b>5908I Witchcraft-Prin (14 Ref) Total</b>	<b>90,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5908K Bowditch-Prin (14 Ref)</b>				
BOWDITCH-PRIN (14 REF)	80,000	0	0	0
<b>5908K Bowditch-Prin (14 Ref) Total</b>	<b>80,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5908L Carlton-Prin (14 Ref)</b>				
CARLTON-PRIN (14 REF)	60,000	0	0	0
<b>5908L Carlton-Prin (14 Ref) Total</b>	<b>60,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5908M Carlton-Prin (14 Ref)</b>				
CARLTON-PRIN (14 REF)	25,000	0	0	0
<b>5908M Carlton-Prin (14 Ref) Total</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5910 Debt Principal</b>				
FY23 long-term debt service principal	647,828	0	0	0
General Fund long-term debt service principal	0	5,473,491	5,473,491	0
<b>5910 Debt Principal Total</b>	<b>647,828</b>	<b>5,473,491</b>	<b>5,473,491</b>	<b>0</b>
<b>5915 Long-Term Interest</b>				
FY23 long-term debt service interest	708,280	0	0	0
General Fund long-term debt service interest	0	3,087,336	3,087,337	0
<b>5915 Long-Term Interest Total</b>	<b>708,280</b>	<b>3,087,336</b>	<b>3,087,337</b>	<b>0</b>
<b>5919F Saltonstall Prin (2013)</b>				
SALTONSTALL PRIN (2013)	185,000	0	0	0
<b>5919F Saltonstall Prin (2013) Total</b>	<b>185,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5919G Collins Prin (2013)</b>				
COLLINS PRIN (2013)	375,000	0	0	0
<b>5919G Collins Prin (2013) Total</b>	<b>375,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5919H Mcgrath Prin (2013)</b>				
MCGRATH PRIN (2013)	40,000	0	0	0
<b>5919H Mcgrath Prin (2013) Total</b>	<b>40,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5948H 16-High School-Int (07)</b>				
16-HIGH SCHOOL-INT (07)	68,180	0	0	0
<b>5948H 16-High School-Int (07) Total</b>	<b>68,180</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>5948N Saltonstall Int (2013)</b>				
SALTONSTALL INT (2013)	134,881	0	0	0
<b>5948N Saltonstall Int (2013) Total</b>	<b>134,881</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>59480 Collins Int (2013)</b>				
COLLINS INT (2013)	274,206	0	0	0
<b>59480 Collins Int (2013) Total</b>	<b>274,206</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5948P Mcgrath Int (2013)</b>				
MCGRATH INT (2013)	34,788	0	0	0
<b>5948P Mcgrath Int (2013) Total</b>	<b>34,788</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5948Q Witchcraft-Int (14 Ref)</b>				
WITCHCRAFT-INT (14 REF)	8,056	0	0	0
<b>5948Q Witchcraft-Int (14 Ref) Total</b>	<b>8,056</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5948S Bowditch-Int (14 Ref)</b>				
BOWDITCH-INT (14 REF)	1,600	0	0	0
<b>5948S Bowditch-Int (14 Ref) Total</b>	<b>1,600</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5948T Carlton-Int (14 Ref)</b>				
CARLTON-INT (14 REF)	3,325	0	0	0
<b>5948T Carlton-Int (14 Ref) Total</b>	<b>3,325</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5949A Cip 2009-Int (11)</b>				
CIP 2009-INT (11)	16,925	0	0	0
<b>5949A Cip 2009-Int (11) Total</b>	<b>16,925</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5949C Cip 2009-Prin (12)</b>				
CIP 2009-PRIN (12)	45,000	0	0	0
<b>5949C Cip 2009-Prin (12) Total</b>	<b>45,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5949G Cip 2012-Prin</b>				
CIP 2012-PRIN	140,000	0	0	0
<b>5949G Cip 2012-Prin Total</b>	<b>140,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5949H Cip 2012-Int</b>				
CIP 2012-INT	69,594	0	0	0
<b>5949H Cip 2012-Int Total</b>	<b>69,594</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5949I Cip 2013-Prin</b>				
CIP 2013-PRIN	150,000	0	0	0
<b>5949I Cip 2013-Prin Total</b>	<b>150,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5949J Cip 2013-Int</b>				
CIP 2013-INT	38,616	0	0	0
<b>5949J Cip 2013-Int Total</b>	<b>38,616</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>5949K Cip 2014-Prin</b>				
CIP 2014-PRIN	390,000	0	0	0
<b>5949K Cip 2014-Prin Total</b>	<b>390,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5949L Cip 2014-Int</b>				
CIP 2014-INT	75,725	0	0	0
<b>5949L Cip 2014-Int Total</b>	<b>75,725</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5949M Cip 2015-Prin</b>				
CIP 2015-PRIN	175,000	0	0	0
<b>5949M Cip 2015-Prin Total</b>	<b>175,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5949N Cip 2015-Int</b>				
CIP 2015-INT	41,094	0	0	0
<b>5949N Cip 2015-Int Total</b>	<b>41,094</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5949O Cip 2016-Prin</b>				
CIP 2016-PRIN	289,827	0	0	0
<b>5949O Cip 2016-Prin Total</b>	<b>289,827</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5949P Cip 2016-Int</b>				
CIP 2016-INT	83,108	0	0	0
<b>5949P Cip 2016-Int Total</b>	<b>83,108</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5949U Cip 2017 Prin</b>				
CIP 2017 PRIN	385,000	0	0	0
<b>5949U Cip 2017 Prin Total</b>	<b>385,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5949V Cip 2017 Int</b>				
CIP 2017 INT	233,673	0	0	0
<b>5949V Cip 2017 Int Total</b>	<b>233,673</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5949W Cip 2018 Prin</b>				
CIP 2018 PRIN	402,593	0	0	0
<b>5949W Cip 2018 Prin Total</b>	<b>402,593</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5949X Cip 2018 Int</b>				
CIP 2018 INT	244,579	0	0	0
<b>5949X Cip 2018 Int Total</b>	<b>244,579</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5949Y Cip-289 Derby St-Prin</b>				
CIP-289 DERBY ST-PRIN	45,000	0	0	0
<b>5949Y Cip-289 Derby St-Prin Total</b>	<b>45,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5949Z Cip-289 Derby St-Int</b>				
CIP-289 DERBY ST-INT	19,881	0	0	0
<b>5949Z Cip-289 Derby St-Int Total</b>	<b>19,881</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>5949ZA Cip 2019-Prin</b>				
CIP 2019 PRIN	705,894	0	0	0
<b>5949ZA Cip 2019-Prin Total</b>	<b>705,894</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5949ZB Cip 2019-Int</b>				
CIP 2019-INT	363,537	0	0	0
<b>5949ZB Cip 2019-Int Total</b>	<b>363,537</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5949ZC Cip-Clc-Prin</b>				
CIP-CLC-PRIN	100,000	0	0	0
<b>5949ZC Cip-Clc-Prin Total</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5949ZD Cip-Clc-Int</b>				
CIP-CLC-INT	165,750	0	0	0
<b>5949ZD Cip-Clc-Int Total</b>	<b>165,750</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5949ZI Cip 2020 Prin</b>				
CIP 2020 PRIN	303,035	0	0	0
<b>5949ZI Cip 2020 Prin Total</b>	<b>303,035</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5949ZJ Cip 2020 Interest</b>				
CIP 2020-INT	209,582	0	0	0
<b>5949ZJ Cip 2020 Interest Total</b>	<b>209,582</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>17102 Debt Service-Expenses Total</b>	<b>7,744,556</b>	<b>8,560,827</b>	<b>8,560,828</b>	<b>0</b>

## Treasurer - Short Term Debt Service

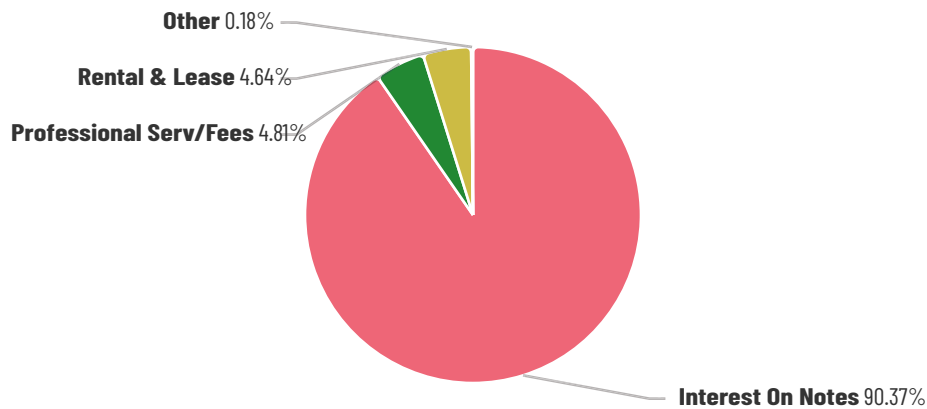
### Mission Statement

#### Treasurer – Short Term Debt Service

The 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, Grant Anticipation Notes and State Aid Anticipation Note.

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.

### Expenditure by Department



### Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
<b>Treasurer - Short Term Debt Service - Expenditures</b>											
17522	5270	Lease Payments	784,122	606,853	374,501	374,501	13,010	13,010	0	(361,491)	(96.53)
17522	5304	Prof Services/Fees	(82,190)	2,500	13,500	13,500	13,500	13,500	0	0	0.00
17522	5925	Interest On Bans	115,985	106,878	160,113	160,113	253,493	253,493	0	93,380	58.32
17522	5927	Interest On Leases	28,748	29,705	8,988	8,988	500	500	0	(8,488)	(94.44)
			<b>846,666</b>	<b>745,936</b>	<b>557,103</b>	<b>557,103</b>	<b>280,503</b>	<b>280,503</b>	<b>0</b>	<b>(276,600)</b>	<b>(49.65)</b>
<b>Department Total</b>											
			<b>846,666</b>	<b>745,936</b>	<b>557,103</b>	<b>557,103</b>	<b>280,503</b>	<b>280,503</b>	<b>0</b>	<b>(276,600)</b>	<b>(49.65)</b>

## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>17522 Short Term Debt Int-Expense</b>				
<b>5270 Lease Payments</b>				
CIP FY 2020 \$595,346 Lease - Principal Payment 1 of 3	200,116	0	0	0
LED Street Light Conversion \$1,180,101 Lease - Principal Payment Year 5 of 7	174,385	0	0	0
Police department - 2 motorcycles	0	13,010	13,010	0
<b>5270 Lease Payments Total</b>	<b>374,501</b>	<b>13,010</b>	<b>13,010</b>	<b>0</b>
<b>5304 Prof Services/Fees</b>				
Fees for Hilltop Securities and Legal Services	13,500	13,500	13,500	0
<b>5304 Prof Services/Fees Total</b>	<b>13,500</b>	<b>13,500</b>	<b>13,500</b>	<b>0</b>
<b>5925 Interest On Bans</b>				
Interest on BAN \$14,000,000*.0.04	160,113	0	0	0
Interest on BAN (5%)	0	253,493	253,493	0
<b>5925 Interest On Bans Total</b>	<b>160,113</b>	<b>253,493</b>	<b>253,493</b>	<b>0</b>
<b>5927 Interest On Leases</b>				
CIP FY 2020 \$595,346 Lease - Interest Payment Year 1 of 3	6,145	0	0	0
LED Street Light Conversion \$1,180,101 Lease - Principal Payment Year 4 of 7	2,843	0	0	0
PD Motorcycles	0	500	500	0
<b>5927 Interest On Leases Total</b>	<b>8,988</b>	<b>500</b>	<b>500</b>	<b>0</b>
<b>17522 Short Term Debt Int-Expense Total</b>	<b>557,103</b>	<b>280,503</b>	<b>280,503</b>	<b>0</b>

# Essex Tech & Voc Assessment

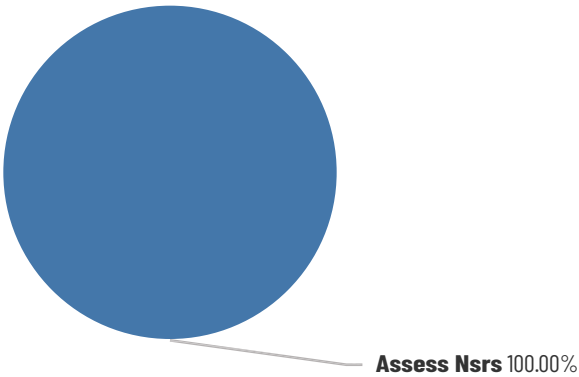
## Mission Statement

### Treasurer - Essex North Shore Agricultural & Technical School District

A portion (23%) of the funding for the ENSTAD comes from the State through Chapter 70 School Aid and Regional Transportation Reimbursement. The majority (77%) is made up by assessments from each of the 17 member

communities in the school district. The amount of a community's assessment is determined by the size of its enrollment. As of October 2021, Salem had 190 students in the regional system. There will be debt service principal and interest payment in FY23 included in the assessment.

## Expenditure by Department



## Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
Essex Tech & Voc Assessment - Expenditures											
18202	5641	Essex Tech & Voc Assessment	2,367,453	2,597,484	2,599,910	2,599,910	2,565,518	2,565,518	0	(34,392)	(1.32)
			2,367,453	2,597,484	2,599,910	2,599,910	2,565,518	2,565,518	0	(34,392)	(1.32)
Department Total			2,367,453	2,597,484	2,599,910	2,599,910	2,565,518	2,565,518	0	(34,392)	(1.32)

Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
18202 School Assessments				
5641 Essex Tech & Voc Assessment				
Essex Aggie & Technical School	2,599,910	2,565,518	2,565,518	0
5641 Essex Tech & Voc Assessment Total	2,599,910	2,565,518	2,565,518	0
18202 School Assessments Total	2,599,910	2,565,518	2,565,518	0



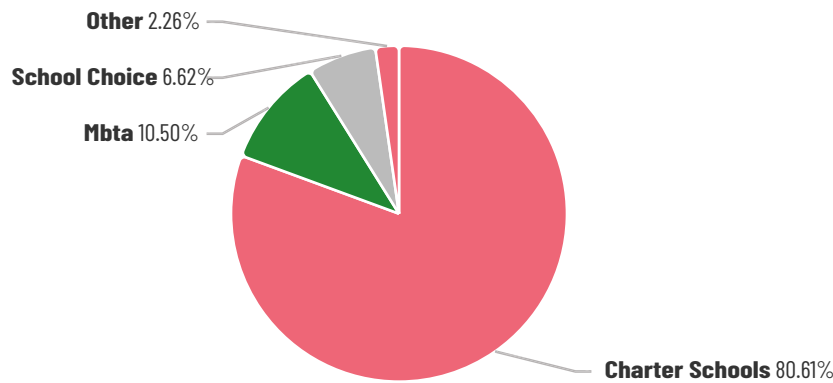
## State Assessments (Cherry Sheet)

### Mission Statement

#### Treasurer – State Assessments (Cherry Sheet)

The State assess the municipalities for certain functions including Mass Teachers Retirement, Air Pollution Control, Mosquito Control, MBTA, Metropolitan Area Planning Council, RMV Non-Renewal Surcharges, School Choice Charger Schools and Special Ed. A complete description of each assessment can be found on the DOR website.

### Expenditure by Department



### Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
State Assessments (Cherry Sheet) - Expenditures											
18302	5630	Mbta	975,651	978,993	1,027,143	1,027,143	1,087,014	1,087,014	0	59,871	5.83
18302	5631	Special Education	31,762	7,419	7,865	7,865	242	242	0	(7,623)	(96.92)
18302	5637	Air Pollution Contr	12,840	13,547	13,956	13,956	14,733	14,733	0	777	5.57
18302	5638	Met Area Planning Co	23,382	23,814	24,843	24,843	25,974	25,974	0	1,131	4.55
18302	5640	Rmv Nonrenewal Sur	132,400	118,480	118,480	118,480	137,160	137,160	0	18,680	15.77
18302	5643	School Choice	563,363	601,049	596,626	636,016	685,602	685,602	0	88,976	14.91
18302	5644	Charter Schools	7,476,793	7,694,316	7,906,278	7,906,278	8,345,022	8,345,022	0	438,744	5.55
18302	5646	Ne Mass Mosquito Con	49,440	52,670	54,265	54,265	56,255	56,255	0	1,990	3.67
			9,265,631	9,490,288	9,749,456	9,788,846	10,352,002	10,352,002	0	602,546	6.18
Department Total			9,265,631	9,490,288	9,749,456	9,788,846	10,352,002	10,352,002	0	602,546	6.18

## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>18302 State Assessments-Expenses</b>				
<b>5630 Mbita</b>				
State Assessment amounts are derived from Massachusetts Department of Revenue	1,027,143	1,087,014	1,087,014	0
<b>5630 Mbita Total</b>	<b>1,027,143</b>	<b>1,087,014</b>	<b>1,087,014</b>	<b>0</b>
<b>5631 Special Education</b>				
State Assessment amounts are derived from Massachusetts Department of Revenue	7,865	242	242	0
<b>5631 Special Education Total</b>	<b>7,865</b>	<b>242</b>	<b>242</b>	<b>0</b>
<b>5637 Air Pollution Contr</b>				
State Assessment amounts are derived from Massachusetts Department of Revenue	13,956	14,733	14,733	0
<b>5637 Air Pollution Contr Total</b>	<b>13,956</b>	<b>14,733</b>	<b>14,733</b>	<b>0</b>
<b>5638 Met Area Planning Co</b>				
State Assessment amounts are derived from Massachusetts Department of Revenue	24,843	25,974	25,974	0
<b>5638 Met Area Planning Co Total</b>	<b>24,843</b>	<b>25,974</b>	<b>25,974</b>	<b>0</b>
<b>5640 Rmv Nonrenewal Sur</b>				
State Assessment amounts are derived from Massachusetts Department of Revenue	118,480	137,160	137,160	0
<b>5640 Rmv Nonrenewal Sur Total</b>	<b>118,480</b>	<b>137,160</b>	<b>137,160</b>	<b>0</b>
<b>5643 School Choice</b>				
State Assessment amounts are derived from Massachusetts Department of Revenue	596,626	685,602	685,602	0
<b>5643 School Choice Total</b>	<b>596,626</b>	<b>685,602</b>	<b>685,602</b>	<b>0</b>
<b>5644 Charter Schools</b>				
State Assessment amounts are derived from Massachusetts Department of Revenue	7,906,278	8,345,022	8,345,022	0
<b>5644 Charter Schools Total</b>	<b>7,906,278</b>	<b>8,345,022</b>	<b>8,345,022</b>	<b>0</b>
<b>5646 Ne Mass Mosquito Con</b>				
State Assessment amounts are derived from Massachusetts Department of Revenue	54,265	56,255	56,255	0
<b>5646 Ne Mass Mosquito Con Total</b>	<b>54,265</b>	<b>56,255</b>	<b>56,255</b>	<b>0</b>
<b>18302 State Assessments-Expenses Total</b>	<b>9,749,456</b>	<b>10,352,002</b>	<b>10,352,002</b>	<b>0</b>

## Contributory Retirement

### Mission Statement

#### 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, the Essex North Shore Agricultural and Technical High School and the Salem

Housing Authority. It provides pension and annuity payments to 633 retirees, 99 survivors, and 16 quadros. The retirement system collects pension contributions from 1088 active employees, a decrease of 73 from FY 21, and there are 199, incomplete or on leave members as of March 17, 2022. There were 22 transfers, 27 refunds, 1 death refund and 8 rollovers.

### Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
<b>Contributory Retirement - Expenditures</b>											
19101	5178	Pension Asses (Contr	12,798,253	13,458,711	14,429,326	14,429,326	14,980,794	14,930,794	0	501,468	3.48
			12,798,253	13,458,711	14,429,326	14,429,326	14,980,794	14,930,794	0	501,468	3.48
<b>Department Total</b>			<b>12,798,253</b>	<b>13,458,711</b>	<b>14,429,326</b>	<b>14,429,326</b>	<b>14,980,794</b>	<b>14,930,794</b>	<b>0</b>	<b>501,468</b>	<b>3.48</b>

### Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>19101 Contrib Retirement - Personnel</b>				
<b>5178 Pension Asses (Contr</b>				
City Contributory Retirement. Less Fringe (\$200K) from grants.	0	14,980,794	14,930,794	0
City Contributory Retirement. Less Fringe from grants.	14,429,326	0	0	0
<b>5178 Pension Asses (Contr Total</b>	<b>14,429,326</b>	<b>14,980,794</b>	<b>14,930,794</b>	<b>0</b>
<b>19101 Contrib Retirement - Personnel Total</b>	<b>14,429,326</b>	<b>14,980,794</b>	<b>14,930,794</b>	<b>0</b>

# Non-Contributory Pensions

## Mission Statement

### Treasurer – Non-Contributory Pensions

As of March 17, 2022, the City provides a pension benefit for a one non-contributory retiree. This includes a pension payment that is paid weekly.

## Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
Non-Contributory Pensions - Expenditures											
19111	5176	Pensions-Non Contrib	9,530	9,530	10,625	10,625	10,944	10,625	0	0	0.00
			9,530	9,530	10,625	10,625	10,944	10,625	0	0	0.00
Department Total			9,530	9,530	10,625	10,625	10,944	10,625	0	0	0.00

## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
19111 Non-Contrib Retire-Personnel				
5176 Pensions-Non Contrib				
City Non-Contributory Retirement based on current payments annualized. Weekly \$192.59 X 52 weeks 1 pensioners.	0	10,944	10,625	0
City Non-Contributory Retirement based on current payments annualized. Weekly \$192.59 X 52.1 weeks 1 pensioners.	10,625	0	0	0
5176 Pensions-Non Contrib Total	10,625	10,944	10,625	0
19111 Non-Contrib Retire-Personnel Total	10,625	10,944	10,625	0

## Medicare

### Mission Statement

#### Treasurer – Medicare

The Medicare budget calculation is based on prior year number of employees and is adjusted for inflation and contract settlements. There is no indication that there will be enough of a change in the employment level for FY23, thus FY23 is based upon actual FY 21 plus 4%.

### Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
<b>Medicare - Expenditures</b>											
19191	5177	Medicare	1,229,912	1,310,135	1,304,315	1,304,315	1,382,574	1,382,574	0	78,259	6.00
			<b>1,229,912</b>	<b>1,310,135</b>	<b>1,304,315</b>	<b>1,304,315</b>	<b>1,382,574</b>	<b>1,382,574</b>	<b>0</b>	<b>78,259</b>	<b>6.00</b>
<b>Department Total</b>			<b>1,229,912</b>	<b>1,310,135</b>	<b>1,304,315</b>	<b>1,304,315</b>	<b>1,382,574</b>	<b>1,382,574</b>	<b>0</b>	<b>78,259</b>	<b>6.00</b>

### Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>19191 Medicare-Personnel</b>				
<b>5177 Medicare</b>				
The Medicare budget is based on the number of employees and there is no indication that there will be enough of a change in the employment level for FY23. There will be retro wages for settled contracts, thus FY 23 is funded based on the prior year amount budgeted plus 4%.	1,304,315	0	0	0
The Medicare budget is based on the number of employees and there is no indication that there will be enough of a change in the employment level for FY24. There will be retro wages for settled contracts, thus FY 24 is funded based on the prior year amount budgeted plus 6%.	0	1,382,574	1,382,574	0
<b>5177 Medicare Total</b>	<b>1,304,315</b>	<b>1,382,574</b>	<b>1,382,574</b>	<b>0</b>
<b>19191 Medicare-Personnel Total</b>	<b>1,304,315</b>	<b>1,382,574</b>	<b>1,382,574</b>	<b>0</b>

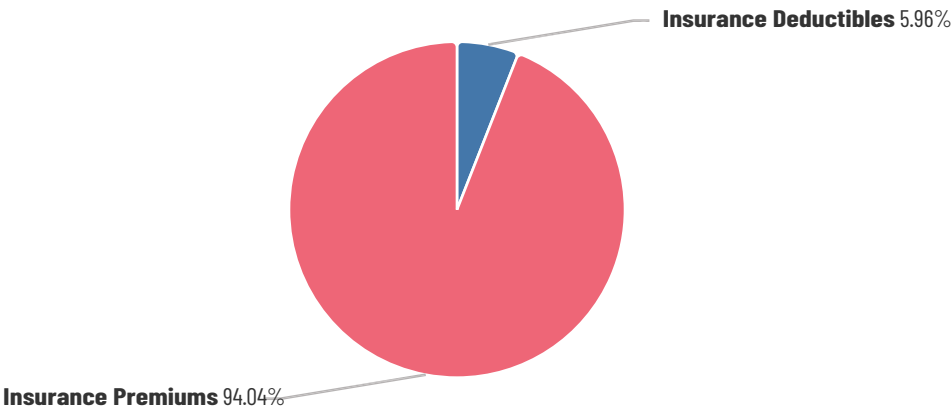
# Municipal Insurance

## Mission Statement

### Treasurer – Municipal Insurance

The City’s Liability Insurance is currently with Massachusetts Inter-local Insurance Association (MIIA).

## Expenditure by Department



## Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
Municipal Insurance - Expenditures											
19452	5740	Insurance Premiums	290,357	384,080	368,500	368,500	384,750	315,397	0	(53,103)	(14.41)
19452	5740A	Insurance Deductibles	54	3,880	5,000	5,000	25,000	20,000	0	15,000	300.00
			290,412	387,960	373,500	373,500	409,750	335,397	0	(38,103)	(10.20)
Department Total			290,412	387,960	373,500	373,500	409,750	335,397	0	(38,103)	(10.20)

## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>19452 Municipal Insurance-Expense</b>				
<b>5740 Insurance Premiums</b>				
Additional Participation Credits	(14,000)	(14,000)	(15,000)	0
Annual municipal insurance costs Property & Casualty	500,000	0	0	0
Annual municipal insurance costs Property & Casualty and Professional Liability. 2.5% increase per rate guarantee letter.	0	512,500	712,897	0
Annual professional liability insurance costs	150,000	0	0	0
Coverage for 6 Ford Escapes	50,000	50,000	0	0
Less 2.5% Early Pay	0	(17,500)	(17,500)	0
Less 3% Early Pay	(17,500)	0	0	0
Less School Portion	(300,000)	(300,000)	(320,000)	0
Rewards Credits	0	0	(45,000)	0
<b>5740 Insurance Premiums Total</b>	<b>368,500</b>	<b>231,000</b>	<b>315,397</b>	<b>0</b>
<b>5740A Insurance Deductibles</b>				
Deductibles - estimated	5,000	25,000	20,000	0
<b>5740A Insurance Deductibles Total</b>	<b>5,000</b>	<b>25,000</b>	<b>20,000</b>	<b>0</b>
<b>19452 Municipal Insurance-Expense Total</b>	<b>373,500</b>	<b>256,000</b>	<b>335,397</b>	<b>0</b>





# Traffic & Parking Department

## Mission Statement

### Why We Exist

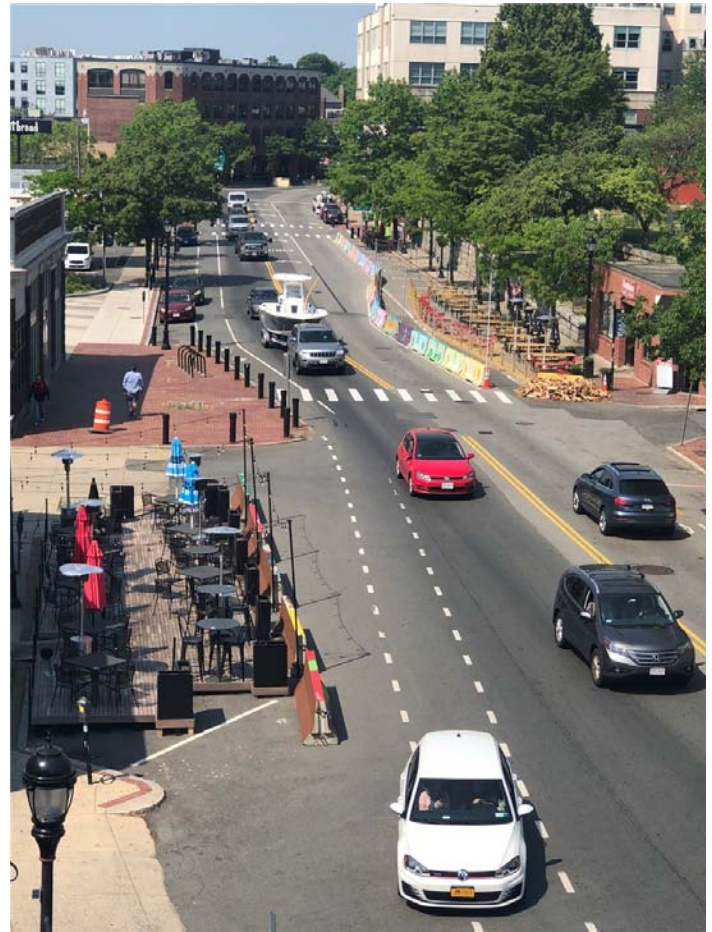
The mission of the Traffic and Parking Department is to provide an efficient, reliable, multimodal transportation system throughout the City of Salem, designing and building complete streets that accommodate all users – pedestrians, bicyclists, transit riders, and drivers – and to provide pleasant and secure parking services to residents, businesses, and visitors while maintaining courteous and helpful assistance to the general public.

An efficient, reliable, and well-maintained transportation and parking system of choice is critical to the quality of life for Salem residents and for the overall economic prosperity of the city. As such, the Traffic and Parking Department aims to coordinate efforts with other relevant departments to prioritize and implement projects that improve safety, connectivity, mobility, and accessibility at the local and regional level for persons of all ages and abilities. The Department oversees the Salem Skipper, a city-wide on-demand rideshare service, introduced and expanded a bike share program as part of the BlueBikes regional program and launched a community car share program where individuals can rent a vehicle on an hourly basis. Investments in technology and infrastructure are also being made that improve traffic safety and parking capacity, and which provide extensive data collection opportunities to track the effectiveness of various initiatives and better plan projects to meet current and future needs throughout the city.

## Goals and Objectives

### Transportation/Traffic Goals & Objectives

- Continue to evaluate and implement measures to enhance safety as part of the Neighborhood Traffic Calming Program.
- Continue to build ridership and partnerships with the Salem Skipper service.
- Evaluate utilization of community car share program.
- Continue implementation of items identified in Bicycle Master Plan.
- Continue to implement items identified in the city's ADA Transition Plan.
- Support efforts to maintain BlueBikes bike share program and explore opportunities to introduce e-bikes.
- Continue to implement complete streets measures when roads are reconstructed or repaved through coordination with the Engineering Department.



### Parking Goals & Objectives

- Survey Sewall St lot to begin effort to improve circulation and drainage as well as replace older parking meters with multi-space payment kiosks.
- Complete activities to repave Crombie St and Salem Green parking lots which may involve the addition of electric charging stations and improved drainage systems.
- Finalize contract to provide license plate recognition software to assist with administration and enforcement of resident permit parking.
- Continue efforts to implement structural repairs to other levels of the Museum Place Garage as well as put into action some preventative maintenance measures.
- Develop plans to address additional maintenance issues in the South Harbor Garage.



## How FY 2024 Departmental Goals Relate to City's Overall Long & Short Term Goals

### General Government

- Improve communication and transparency with citizens, including social media and online tools, software, and more.
- To maintain a high level of accessibility to and responsiveness by City departments and employees.
- Look for ways to deliver City services more efficiently and effectively through the use of technology and performance management, including development of Salem 311.
- Implement regional services where applicable in order to better utilize tax dollars.
- Continue efforts to address climate change and plan to mitigate carbon footprint through the Green Communities program, energy efficiency goals, the climate change action plan, and more.
- Strengthening City's reputation as a welcoming, accessible, and inclusive community for all.

### Public Safety

- Improve traffic and parking enforcement.
- Enhance use of technology in public safety.

### Economic Development

- Collaborate with project partners on implementation of offshore wind infrastructure development at the former Salem Harbor Station Power Plant site that helps create green jobs, supports alternative/renewable energy, and grows the local economy and tax base, while managing impacts on the surrounding neighborhoods.

### Parks and Recreation

- Launch and carry out Signature Parks program for Willows, Winter Island, Pioneer Village/Camp Naumkeag, Forest River Park, and Salem Common.

- Finalize and implement plans for improvements at Palmer Cove, Bertram Field, and Gallows Hill Park.

### Travel and Tourism

- Continue to improve upon management of Haunted Happenings & other community events.

### Public Service – Engineering – Traffic and Parking

- Reorganize staff to more efficiently and effectively deliver services and respond to requests.
- Maintain and upgrade City roads, sidewalks, open spaces as reflected by the City's complete streets policy, open space plan, and road and sidewalk master plan.
- Continue to advance Essex Street, Derby Street, Highland Avenue, North Street, and Boston Street improvement projects and the Boston/Bridge intersection project.
- Continue residential traffic calming program.
- Continue advocating for South Salem MBTA commuter rail stop.
- Continue implementation of complete streets policy and encouragement of alternatives to car use, including micro-mobility, the new on-demand shuttle service, and community car share pilot.



## Significant Budget & Staffing Changes For FY 2024

There were some vacancies in the Department over FY23 due to shifts in personnel either filling openings within the Department or moving to work in other City Departments. The FY24 budget seeks to increase salaries for the garage supervisors as well as for a vacant full time supervisor to cover shifts at the South Harbor Garage. This position was funded in FY23 but it has been challenging to attract good candidates at the current salary. The FY24 budget also reflects a salary increase and promotion of the Mobility Coordinator to a Transportation Data Analyst. Changes to the Department's operating budget are related to additional maintenance measures for the city garages in part to maintain the significant repairs completed in the Summer of 2020 and Summer/Fall 2022 as well as funds to support the operations of the mobility programs as well as investing in new technology to migrate the City's Resident



Permit Parking Program to a license plate-based system that improves admin and enforcement capabilities. Additional funds for the operations budget are related to taking over payments of cellular communication fees associated with smartphones and parking lot kiosks.

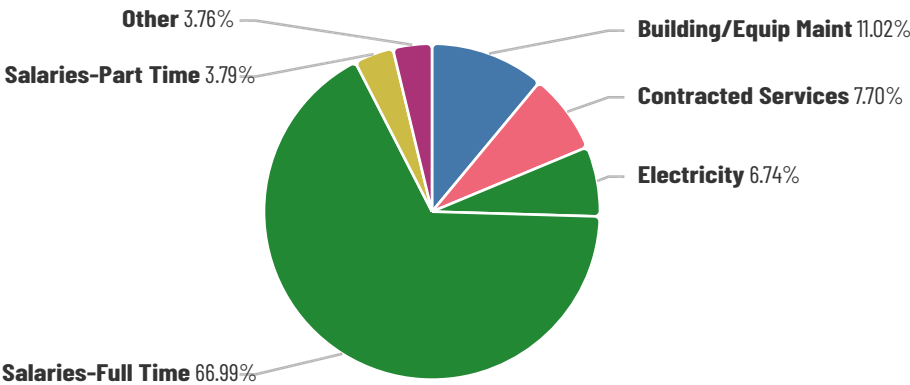


### Recent Accomplishments

- Awarded a \$200,000 Federal Highway Association Safe Streets and Roads for All grant to help Department and City develop a Vision Zero Action Plan.
- Assisted the Commission on Disabilities to be awarded a \$71,712 Municipal Americans with Disabilities Act (ADA) Improvement grant to construct accessibility improvements at Mary Jane Lee Park.
- Awarded a \$95,000 MassDOT Shared Streets and Spaces grant to construct the North Street for All Safety Enhancement project which introduced protected on-street bicycle lanes, formalized parking spaces, and traffic calming elements from the Peabody town line to the North Street bridge.
- Awarded a \$50,000 MassDOT Shared Streets and Spaces grant to assist DPS in purchasing equipment dedicated to removing snow and cleaning debris from bicycle lanes.
- Implemented the North Street for All Safety Enhancement project in fall 2022 and posted educational signs as well as helpful information on the Public Input webpage regarding the reallocation of roadway space for all users. Additional upgrades to traffic signals as well as installation of crosswalks and ADA bus landing work is to be completed in spring/summer 2023.
- Worked collaboratively with the Parks and Recreation, Health, and Engineering Departments to create accessibility, pedestrian, and parking improvements at the Mack Park entrance on Grove Street adjacent to the Community Farm.
- Installed traffic calming elements along 10 streets throughout the City as well as the first series of 16 permanent speed humps in North Salem on Buffum Street, Barr Street, Barstow Street, and Dunlap Street.
- Created a revised traffic calming prioritization tool that incorporates various criteria, including demographics, proximity to certain land uses, crash data, and vehicle speed and volume (count) data to generate scores. These scores are one of several factors that will be considered when determining how the Department allocates funding through the Program.
- Installed eight BlueBikes stations in Salem, bringing the City to a total of 15 BlueBikes stations.
- Awarded a Boston Region MPO Community Connections grant for \$89,000 to purchase and install three additional BlueBike stations in spring 2023.
- Distributed free BlueBike memberships during the month of October for Salem residents.
- Expanded and oversaw the Satellite Shuttle Services during all five weekends in October.
- The Salem Skipper broke several ride records this year as the service continues to be increasingly utilized by Salem residents and visitors. Since launching in December 2020 the service has provided over 120,000 rides. In December 2022, Salem along with Peabody and Danvers were awarded a \$2.3M grant to expand the service as part of the Federal Omnibus Spending Bill.
- Finalized the implementation of a Community Car Share Program in Fall 2022 which offers residents an opportunity to rent vehicles, owned by the city, at an affordable hourly rate.
- Completed improvements to South Harbor Garage which include replacement of both stairwells, installation of security cameras, construction of public bathrooms and the new Destination Salem Visitor Center.
- Completed ADA, drainage, and structural improvements to the roof of the Museum Place Garage as well as installing security cameras throughout the facility and upgraded electrical equipment and lighting.



Expenditure by Department



Outcomes and Performance Measures	Actual FY2020	Actual FY2021	Actual FY2022	Estimated FY2023	Estimated FY2024
Parking Fines collected	\$887,302.51	\$846,053.50	\$1,198,465.67	\$1,200,000.00	\$1,300,00.00
Parking Garage revenue	\$1,271,339.79	\$1,087,162.49	\$1,685,578.20	\$1,700,000.00	\$1,800,000.00
Parking Lot / Meter revenue	\$1,641,033.03	\$1,549,781.99	\$1,851,120.38	\$1,900,000.00	\$2,000,000.00
Parking citations issued	25,493	27,072	43,999	45,000	47,000
Parking citation dollar value	\$651,085.00	\$705,395.00	\$1,166,485.00	\$1,200,000.00	\$1,250,000.00

Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
Traffic & Parking Department - Personnel											
14811	5111	Salaries-Full Time	781,505	901,000	1,020,960	1,020,960	1,088,366	1,078,932	0	57,972	5.68
14811	5113	Salaries-Part Time	49,605	45,324	60,520	60,520	61,072	61,072	0	552	0.91
14811	5131	Overtime (General)	13,345	23,558	10,000	10,000	25,000	17,500	0	7,500	75.00
14811	5150	Fringe/Stipends	1,417	4,000	8,000	8,000	8,000	8,000	0	0	0.00
			845,872	973,881	1,099,480	1,099,480	1,182,437	1,165,504	0	66,024	6.01
Traffic & Parking Department - Expenditures											
14812	5211	Electricity	87,750	84,102	108,500	101,684	108,500	108,500	0	0	0.00
14812	5255	Building/Equip Maint	131,675	162,408	172,535	185,989	182,535	177,535	0	5,000	2.90
14812	5320	Contracted Services	162,307	169,154	160,000	180,839	200,000	124,000	0	(36,000)	(22.50)
14812	5341	Telephone	9,816	10,929	7,600	8,602	19,500	19,500	0	11,900	156.58
14812	5381	Printing And Binding	5,500	6,942	7,000	7,000	8,000	8,000	0	1,000	14.29
14812	5421	Office Supplies (Gen	2,500	3,000	3,000	3,000	3,000	3,000	0	0	0.00
14812	5710	In State Travel/Meetings	0	0	1,500	154	1,500	1,500	0	0	0.00
14812	5860	Equipment	1,877	3,123	3,000	3,000	3,000	3,000	0	0	0.00
			401,425	439,658	463,135	490,267	526,035	445,035	0	(18,100)	(3.91)
Department Total			1,247,297	1,413,540	1,562,615	1,589,747	1,708,472	1,610,539	0	47,924	3.07

Personnel Summary

			Approved Budget FY2023	Calc Pay Period FY24	Code	FTE	# Hours	# of Board Meetings	Dept Request FY2024	Mayor Proposed FY2024	Approved Budget FY2024
FINDLEY	RUSSELL	TRANSPORTATION DATA ANALYST	51,265.10	1,001.73		1.00		100%	55,215	52,601	
GAGNE	GEORGE	SHIFT SUPERVISOR	38,751.84	757.22		1.00		100%	44,181	42,965	
KUCHARSKY	DAVID	DIR OF PARKING & TRAFFIC	103,702.12	2,087.15		1.00	1	100%	108,532	108,532	
NELSON	MARJORIE	SHIFT SUPERVISOR	47,008.15	918.55		1.00		100%	51,628	50,645	
ISLAM	MOHAMMAD	SHIFT SUPERVISOR	38,751.84	842.08		1.00		100%	44,181	42,965	
ROMEO	MARISSA	SHIFT SUPERVISOR	46,438.77	907.42		1.00		100%	51,002	50,031	
SULLAWAY	ALAN	ASST PARKING DIRECTOR	62,939.55	1,229.85		1.00	1	100%	63,952	63,952	
SUMMIT	TIMOTHY	SHIFT SUPERVISOR	38,751.84	757.22		1.00		100%	44,181	42,965	
HODGE	CHRISTINA	ASST. TRANSP DIRECTOR	77,170.91	1,507.94		1.00		100%	78,413	78,413	
LINARD	BRENDAN	TRANSP PLANNER	60,230.97	1,176.93		1.00		100%	61,200	61,200	
VACANT		SHIFT SUPERVISOR (SOUTH HARBOR)	37,623.15						44,181	42,965	
9% Night Shift Differential & .50 Weekend - 3 Shift Supervisors			13,990.58				4	100%	13,991	13,991	
AFSCME			404,334.55			8.00		Total AFSCME 1818	427,706	427,706	
			1,020,959.40			18.00		Total Full Time - 5111	1,088,366	1,078,932	
						Wks	# Pos	Hours			
WONG	MICHAEL	SEASONAL WORKER	12,903.84	12,903.84	P	52	1	16	12,854	12,854	
MERRILL	GLORIA	PT METER CONTROL	16,129.80	16,129.80	P	52	1	20	16,068	16,068	
DARCY	GERALD	SECURITY & SUPPORT	15,323.31	15,323.31	P	52	1	19	15,265	15,265	
WYDE	DARRELL	SECURITY	15,323.31	15,323.31	P	52	1	19	15,265	15,265	
PINTO	JONATHAN	BOARD CLERK	840.00	840.00	B			12	1,620	1,620	
		PT SHIFT SUPERVISOR	-						-	-	
14811-5113			60,520.26					Total Part Time	61,072	61,072	
OVERTIME			10,000.00	10,000.00					25,000	17,500	
14811-5131			10,000.00					Total Overtime	25,000	17,500	

Personnel Summary

Employee Name	Job Description	Hire Date	Approved Budget FY2023	Calc Pay Period FY24	Code	FTE	# Hours	# of Board Meetings	Dept Request FY2024	Mayor Proposed FY2024	Approved Budget FY2024
	RES PARKING STICKER Stipend		3,000.00	3,000.00				12	3,000	3,000	
	AICP CERTIFICATION Stipend		2,000.00	2,000.00					2,000	2,000	
	Parking Ticket Hearing Officer Stipend		3,000.00	3,000.00					3,000	3,000	
14811-5150			8,000.00					Total Fringe	8,000	8,000	
						18.00		Department Total	1,182,437	1,165,504	

General Fund FTE		
Full-Time Equivalent Employees:		FY2022 15.00
		FY2023 18.00
		FY2024 18.00
Variance FY 24 v. FY23		0.00

Union Detail

Step Increases															Approved Budget FY2024
Employee Name	Job Desc	Start Date	Job Grp	Voted by Council FY2023	FTE	Calc Period	Munis Budget FY2024	Step	Date	Rate	# Weeks		Dept Req FY2024	Mayor FY2024	
CONERLY MARILYN	METER CONTROL I/II	11/6/2018	1	50,201.26	1.00	1,030.60	53,591.20	3					53,591.20	53,591.20	
RICKLEFS MARK	METER REPAIR	3/6/2023	1	52,968.91	1.00	1,011.56	52,600.78	1	3/6/2024	1,011.54	35	17.0	52,600.78	52,600.78	
MANDEVILLE RICHARDE	METER REPAIR I/II	01/02/2019	1	52,968.91	1.00	1,087.42	56,545.84	3					56,545.84	56,545.84	
MERCED PEDRO	PK GARAGE MAINT	01/03/2019	1	47,891.93	1.00	983.20	51,126.40	3					51,126.40	51,126.40	
RAMSDELL DAWNE	METER CONTROL	08/27/2001	1	50,201.26	1.00	1,030.60	53,591.20	3					53,591.20	53,591.20	
TOBICHUK MICHAEL	METER CONTROL I/II	2/21/2023	1	50,201.26	1.00	959.02	49,868.66	1	2/21/2024	959.00	33.0	19.0	49,868.66	49,868.66	
EMELIAN OLIVIA	METER CONTROL I/II	08/04/2021		48,166.87	1.00	994.11	53,407.34	2	08/04/2023	1,030.57	5.0	47.0	53,407.34	53,407.34	

Union Detail

Step Increases															Approved Budget FY2024
Employee Name	Job Desc	Start Date	Job Grp	Voted by Council FY2023	FTE	Calc Period	Munis Budget FY2024	Step	Date	Rate	# Weeks Old    New		Dept Req FY2024	Mayor FY2024	
COLLINS	TIMOTHY	METER CONTROL I/II	08/04/2021		48,166.87	1.00	994.11	53,407.34	2	08/04/2023	1,030.57	5.0	47.0	53,407.34	53,407.34
Meter Reader	Shift Differential-WEEKENDS 50 CENTS PER HOUR	1/2/2019			200.00			200.00						200.00	200.00
Meter Repair	Shift Differential-WEEKENDS 50 CENTS PER HOUR				420.00			420.00						420.00	420.00
	Shift Differential-9%				2,947.28			2,947.28						2,947.28	2,947.28
					404,334.55	8.00		427,706.04						427,706.04	427,706.04



## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>14812 Parking Department-Expenses</b>				
<b>5211 Electricity</b>				
Church St, Sewall St, Charter & Crombie	18,000	18,000	18,000	0
Museum Place	55,500	55,500	55,500	0
South Harbor Garage	35,000	35,000	35,000	0
<b>5211 Electricity Total</b>	<b>108,500</b>	<b>108,500</b>	<b>108,500</b>	<b>0</b>
<b>5255 Building/Equip Maint</b>				
Amano McGann Garage Systems Maintenance Service	25,524	25,524	25,524	0
Elevator Contract	10,011	10,011	10,011	0
Garage repairs	25,000	30,000	30,000	0
General building maintenance & custodial supplies. Increase related to improving striping of each facility on an annual basis.	60,000	0	0	0
General building maintenance & custodial supplies. Striping parking stalls, flushing storm pipes on an annual basis.	0	60,000	55,000	0
High pressure water jet to clean and flush floor drains. Begin power washing each garage once a year to remove sand and dirt built up in joints and stairwells.	40,000	0	0	0
High pressure water jet to clean facility.	0	45,000	45,000	0
Parking lot kiosk communication/data fees	12,000	12,000	12,000	0
<b>5255 Building/Equip Maint Total</b>	<b>172,535</b>	<b>182,535</b>	<b>177,535</b>	<b>0</b>
<b>5320 Contracted Services</b>				
Transportation & Parking Operations	160,000	200,000	124,000	0
<b>5320 Contracted Services Total</b>	<b>160,000</b>	<b>200,000</b>	<b>124,000</b>	<b>0</b>
<b>5341 Telephone</b>				
2 Modems	1,200	0	0	0
At&T\$200.00 Monthly	2,400	0	0	0
Communication Fees	0	3,300	3,300	0
Credit Card Transaction Communication Fees	0	3,900	3,900	0
credit cards	1,900	0	0	0
Monthly Verizon Kiosk Fees	0	7,300	7,300	0
T-Mobile Smart Phones	0	5,000	5,000	0
Telephone Repairs (Responsible for dept. phone repairs)	500	0	0	0
Verizon	1,600	0	0	0
<b>5341 Telephone Total</b>	<b>7,600</b>	<b>19,500</b>	<b>19,500</b>	<b>0</b>
<b>5381 Printing And Binding</b>				
Garage & Lot Tickets, & parking stamps	7,000	8,000	8,000	0
<b>5381 Printing And Binding Total</b>	<b>7,000</b>	<b>8,000</b>	<b>8,000</b>	<b>0</b>

Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>5421 Office Supplies (Gen</b>				
General Office Supplies	3,000	3,000	3,000	0
<b>5421 Office Supplies (Gen Total</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>0</b>
<b>5710 In State Travel/Meetings</b>				
Training and meetings; certifications & membership dues	1,500	1,500	1,500	0
<b>5710 In State Travel/Meetings Total</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>0</b>
<b>5860 Equipment</b>				
Misc. office equipment replacement as needed	3,000	3,000	3,000	0
<b>5860 Equipment Total</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>0</b>
<b>14812 Parking Department-Expenses Total</b>	<b>463,135</b>	<b>526,035</b>	<b>445,035</b>	<b>0</b>

## IT - General Admin

### Mission Statement

#### Why We Exist

The Office of Information Technology provides and supports the resources which facilitate the flow of information within and between departments and expands the reach and usefulness of technology to staff, residents, and the public schools. This includes the enterprise network, telephone system and wireless access across 28 city & school sites, as well as all essential business systems and hardware.

#### Goals and Objectives

- Reassess operations dashboard by September 2023.
- Deploy internal network monitoring solution by October 2023.
- Complete Windows 11 upgrade by October 2023.
- Develop plan for upgrade of SPS wireless and switch infrastructure by November 2023.
- Assess migration to laptop-only for non-union staff by November 2023.
- Finalize municipal device inventory by November 2023.
- Expand use of Laserfiche system to include Assessing & Police by December 2023.
- Upgrade phone system backend infrastructure by March 2024.
- Expand online permitting system with 25 additional record types by April 2024.
- Consolidate backup solutions by June 2024.
- Replace aging network switches by June 2024.

#### How FY 2024 Departmental Goals Relate to City's Overall Long- & Short-Term Goals

- The department remains committed to the City's overall goal to be a healthier place to live, work, and do business in. To that extent, we have implemented as many "green" initiatives as possible with the digitization and preservation of city records & e-delivery of documents providing excellent examples.
- The department supports the mission to provide open, honest, and proactive services effectively and efficiently, focusing on the needs of today with a vision for the future by pursuing and implementing improvements such as competitive, high speed Internet for all businesses and residents.
- The department continues to pursue all means to provide a secure environment, protecting critical systems, data, and infrastructure from bad actors.

#### Significant Budget & Staffing Changes For FY 2023

The transfer of mobile device management from Purchasing was successfully completed early in the year. Also, a successful partnership was launched with MassHire – Northshore Workforce Board to combine technology support with the City. Additionally, the department reorganized to streamline service delivery, supported Deputy CIO Gansenberg's attendance at the MMA Supervisory Leadership Development Program, and established a consistent presence in the City Hall Annex to support daily operations.

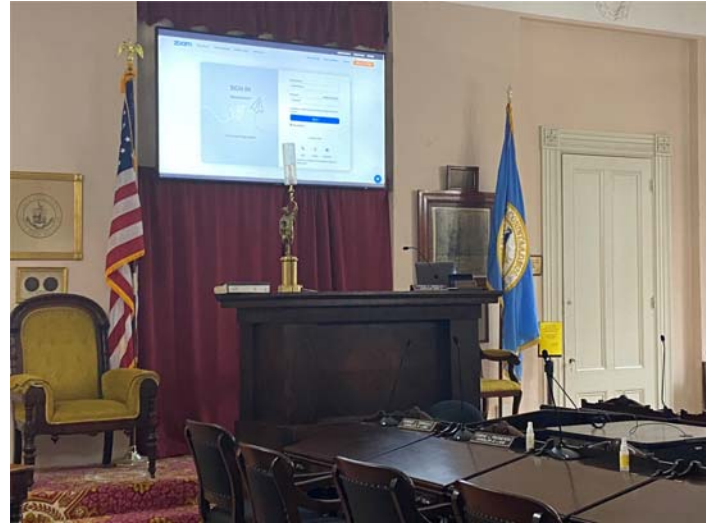


#### Recent Accomplishments

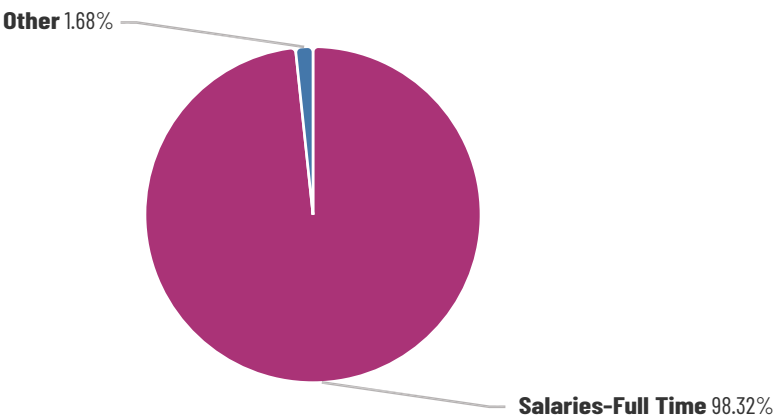
- Expanded self-service time off requests to senior staff and Finance, Human Resources, Mayor's Office, Solicitor, and Treasurer department staff.
- Implemented Laserfiche forms in City Clerk, Health, Building, DPCD, Facilities, and Fire Prevention.
- Added .gov address space for website and email.
- Led upgrade of the Munis financial system.
- Completed implementation of the Vendor Self-Service platform.
- Upgraded municipal, school and public safety firewall systems.
- Continued replacement of network equipment across the city and schools.
- Strengthened our cybersecurity posture by expanding employee training, and implementing continuous monitoring.

- Upgraded telephone service to improve availability, scalability and business services.
- Expanded remote work capacity by extending the internal phone system to work off-premises and migrating user and shared departmental data to the cloud.
- Successfully transitioned mobile device management from Purchasing. Continued migration to Windows 11.
- Completed transition of school laptop support to Instructional Technology.
- Expanded hybrid meeting capacity to include the CLC great room.
- Conducted Zoom room trainings across the city.
- Partnered with SFD to expand access to the NexGen CAD system.
- Significantly improved network and Internet at the golf course; upgraded POS system.
- Successfully implemented partnership with MassHire/NSWIB leadership.
- Completed migration of financial system access permissions to role-based access.
- Partnered with Finance to transition GL account maintenance to the their team.
- Implemented regular updates of the reverse 911 system (Code Red) with staff data.
- Led upgrade of the financial system.
- Partnered with the Treasurer's office to implement vendor EFT payments, reducing paper checks.
- Partnered with Purchasing to design and implement a workflow-based PO change system.
- Implemented identity management (Okta), enhancing financial system security.
- Expanded online permitting system with 23 new applications.
- Fully implemented Tableau business intelligence platform and aligned with
- SalemStat across multiple departments.
- Selected and deployed Udemy training platform for on-going IT staff development.

- Implemented daily integration of permitting system documents with Laserfiche repository.
- Partnered with Engineering to support GIS operations.
- Secured access to "push" updates to Waze and other navigation apps regarding street construction, closures, and other alerts.



Expenditure by Department



Outcomes and Performance Measures	Actual FY2020	Actual FY2021	Actual FY2022	Estimated FY2023	Estimated FY2024
Help Desk Tickets Received and Resolved	4,271	3,152	2,596	2,515	2,500
Website Hits	1,982,157	3,620,284	3,460,897	2,540,000	2,000,000
Website Sessions	687,113	1,309,141	1,291,368	890,000	700,000
Website Subscribers	37,764	42,037	43,317	47,000	50,000

Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
IT - General Admin - Personnel											
11551	5111	Salaries-Full Time	694,303	720,828	858,007	858,007	918,240	879,546	0	21,539	2.51
11551	5113	Salaries-Part Time	0	0	2,500	2,500	9,000	2,500	0	0	0.00
			694,303	720,828	860,507	860,507	927,240	882,046	0	21,539	2.50
IT - General Admin - Expenditures											
11552	5317	Educational Training	4,315	6,000	6,500	6,500	6,500	6,500	0	0	0.00
11552	5421	Office Supplies (Gen	235	1,331	1,000	1,218	1,000	1,000	0	0	0.00
11552	5520	Software Support/ Enhancements	3,500	3,500	3,500	3,500	0	0	0	(3,500)	(100.00)
11552	5582	Data Processing Supp	0	0	3,000	3,000	3,000	3,000	0	0	0.00
11552	5710	In State Travel/Meetings	73	1,514	1,500	1,500	1,500	1,500	0	0	0.00
11552	5730	Dues And Sub	0	500	500	500	500	500	0	0	0.00
			8,123	12,845	16,000	16,218	12,500	12,500	0	(3,500)	(21.88)
Department Total			702,426	733,673	876,507	876,725	939,740	894,546	0	18,039	2.06

Personnel Summary

Employee Name		Job Description	Hire Date	Approved Budget FY2023	Calc Pay Period FY24	Code	FTE	# Hours	# of Board Meetings	Dept Request FY2024	Mayor Proposed FY2024	Approved Budget FY2024
ANKIEWICZ	JOHN	NETWORK ADMINISTRATOR	10/29/2018	62,225.78	1,215.90		1.00	1	100%	63,227	63,227	
BANKS	ROBERT	BUSINESS SYSTEMS ANALYST	9/24/2018	72,728.28	1,421.13		1.00	1	100%	77,594	73,899	
BEDELL	JUDY	TECHNOLOGY MANAGER	8/22/2016	81,886.19	1,600.07		1.00	1	100%	83,204	83,204	
DUJIVESTEIJN	OLLE	TECHNOLOGY MANAGER	10/12/2010	82,523.97	1,612.54		1.00	1	100%	83,852	83,852	
GANSENBERG	ROBERTA	TECHNOLOGY MANAGER	8/15/1998	91,250.10	1,783.05		1.00	1	100%	92,719	92,719	
GARCIA	CARLOS	Technical Support Analyst	12/12/16	52,640.89	1,137.69		1.00	1	100%	59,160	59,160	
HO	HUNG	NETWORK ADMINISTRATOR	8/2/16	62,658.10	1,224.36		1.00	1	100%	63,667	63,667	
KILLEN	MATTHEW	CHIEF INFO OFFICER	1/20/2015	129,048.18	2,572.06		1.00	1	100%	133,747	133,747	
MULLINS	LISA	SUPPORT DESK ANALYST	9/19/2011	61,126.25	1,194.42		1.00	1	100%	62,110	62,110	
TALBOT	STUART	Technical Support Analyst	12/13/2021	56,951.79	1,112.85		1.00	1	100%	57,868	57,868	
KELSO	BRANDON	BUSINESS SYSTEMS ANALYST	5/2/2022	69,967.84	1,367.19		1.00	1	100%	71,094	71,094	
NEW REQUEST		MICROSOFT 365 ADMINISTRATOR		35,000.00			1.00	1	100%	70,000	35,000	
11551-5111				858,007.38			12.00		Total Full Time	918,240	879,546	
Interns				2,500.00	2,500.00	P				9,000	2,500	
Innovation Team (stipends)										-	-	
11551-5113				2,500.00					Total Part Time	9,000	2,500	
				860,507.38			12.00		Department Total	927,240	882,046	

General Fund FTE		
Full-Time Equivalent Employees:		FY2022
		11.00
		FY2023
		12.00
		FY2024
		12.00
		Variance FY 24 v. FY23
		0.00

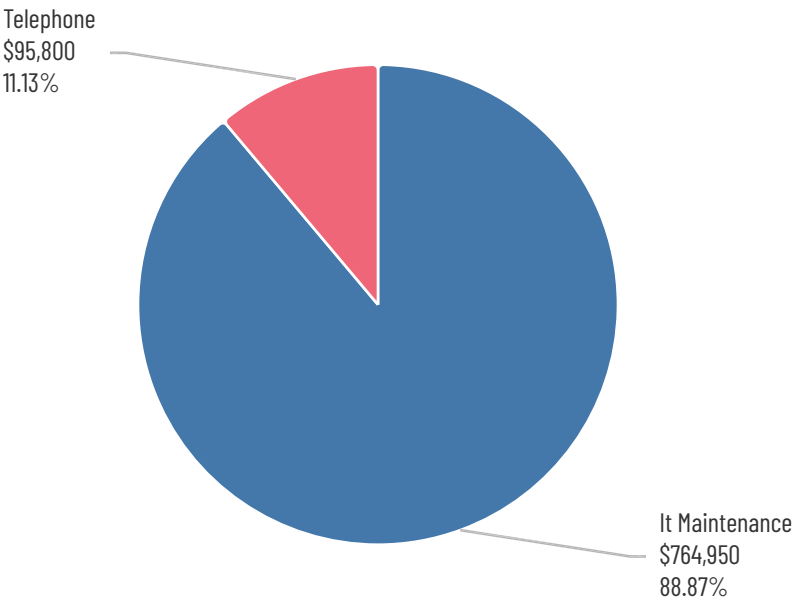
## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>11552 IT/GIS-Expenses</b>				
<b>5317 Educational Training</b>				
Technology Training & Certification	6,500	6,500	6,500	0
<b>5317 Educational Training Total</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>	<b>0</b>
<b>5421 Office Supplies (Gen</b>				
General office supplies as needed	1,000	1,000	1,000	0
<b>5421 Office Supplies (Gen Total</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>
<b>5520 Software Support/Enhancements</b>				
ArcGIS Desktop Extension	2,500	0	0	0
DELL/ASAP State Contract Misc. network software and licensing fees	1,000	0	0	0
<b>5520 Software Support/Enhancements Total</b>	<b>3,500</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5582 Data Processing Supp</b>				
Plotter supplies	3,000	3,000	3,000	0
<b>5582 Data Processing Supp Total</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>0</b>
<b>5710 In State Travel/Meetings</b>				
IT/GIS Meetings & Conferences; Registration, Travel & Gas	1,500	1,500	1,500	0
<b>5710 In State Travel/Meetings Total</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>0</b>
<b>5730 Dues And Sub</b>				
Professional memberships, subscriptions	500	500	500	0
<b>5730 Dues And Sub Total</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>0</b>
<b>11552 IT/GIS-Expenses Total</b>	<b>16,000</b>	<b>12,500</b>	<b>12,500</b>	<b>0</b>



IT - Fixed Costs

Expenditure by Department



Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
IT - Fixed Costs - Expenditures											
11562	5243	It/Gis Maintenance	426,840	894,559	773,600	815,104	866,450	764,950	0	(8,650)	(1.12)
11562	5341	Phone/Dsl/Communications	32,715	36,873	95,800	100,031	95,800	95,800	0	0	0.00
			459,555	931,432	869,400	915,136	962,250	860,750	0	(8,650)	(0.99)
Department Total			459,555	931,432	869,400	915,136	962,250	860,750	0	(8,650)	(0.99)

## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>11562 IT/GIS-Fixed Costs</b>				
<b>5243 It/Gis Maintenance</b>				
Adobe Pro licensing - all departments	0	5,500	5,500	0
Alloy Software Help Desk and Inventory	7,000	0	0	0
Annual Microsoft software licensing	100,000	0	0	0
Annual Microsoft software licensing - Workstation/Server/Database	5,000	0	0	0
Antivirus for City & Public Schools	18,000	0	0	0
Antivirus, email security and response	0	20,000	20,000	0
Backup and disaster recovery services	0	13,000	13,000	0
City and PD website hosting and support	0	9,500	9,500	0
Cybersecurity, possible to fund via ARPA	0	101,500	0	0
Dashboard software	2,000	0	0	0
Dashboard software licensing and support	0	2,500	2,500	0
Data center A/C maintenance	0	1,000	1,000	0
Domain registration for various domains, such as salem.com, buildingsalem.com, salemferry.com, salemfilloffice, ci.salem.ma.us	250	0	0	0
Domain registration services	0	250	250	0
Electronic document management system licensing, support and public portal	0	21,000	21,000	0
ESRI ArcEnterprise portal	25,000	0	0	0
ESRI ArcGIS Desktop Extensions license Annual Maintenance (3)	3,000	0	0	0
ESRI ArcGIS Engine without Extension Maintenance (1)	200	0	0	0
ESRI ArcGIS for Desktop Advanced (ArcInfo) Concurrent Use Annual Maintenance (2)	6,000	0	0	0
ESRI ArcGIS for Desktop Basic (ArcView) Single Use Primary Annual Maintenance (1)	400	0	0	0
ESRI ArcGIS for Server Workgroup Advanced (ArcInfo) Annual Maintenance (1)	2,500	0	0	0
ESRI ArcGIS Network Analyst for Desktop Concurrent Use Primary Annual Maintenance (1)	500	0	0	0
ESRI ArcGIS Spatial Analyst for Desktop Concurrent Use Primary Annual Maintenance (1)	500	0	0	0
ESRI ArcPad Annual Maintenance (1)	250	0	0	0
ESRI desktop licensing - Engineering, IT, Parking, and Planning - consolidated FY24	0	12,000	12,000	0
ESRI server licensing	0	11,500	11,500	0
Essex Craftsman - data center A/V maintenance	1,000	0	0	0
Facilities work order and DPS mobile 311 system	0	41,000	41,000	0
Help Desk and inventory system	0	7,000	7,000	0
Microsoft software licensing	0	104,000	104,000	0

## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
Munis licenses	10,000	0	0	0
MyCivic Citizen Engagement	8,000	8,500	8,500	0
Network systems maintenance, licensing and support	95,000	65,000	65,000	0
Online meeting software and video conferencing	0	10,000	10,000	0
Permitting system licensing and maintenance	0	55,000	55,000	0
Remote Computer Assistance & Administration	0	2,200	2,200	0
Remote Computer Assistance & Administration Software Maintenance	3,000	0	0	0
RetroFit - Backup and Disaster Recovery Services for 9 MS Windows Servers with on-site virtualization and Server image/data stored nightly at both East and West Coast data centers	8,000	0	0	0
Smartsheet and data uploader module	25,500	25,500	25,500	0
SPD - hosting On Duty/Extra Duty	2,500	0	0	0
SPD - surveillance camera maint. & support	49,500	60,000	60,000	0
Technology Equipment Repair	3,000	3,000	3,000	0
Tyler Technologies - Munis ASP Annual Fee includes OSDBA , Disaster Recovery Support, PACE program	278,000	0	0	0
Tyler Technologies - Munis licensing and application services	0	280,000	280,000	0
Veterans - federal records document imaging system	0	500	500	0
View Permit Annual Software License, Maintenance & Hosting	53,000	0	0	0
Virtual Town Hall Annual - City website	10,500	0	0	0
WebGIS - Annual application and hosting	9,500	0	0	0
Website chatbot AI	0	7,000	7,000	0
Work order and Mobile 311 systems	38,500	0	0	0
Zoom online meetings and hybrid meeting rooms	8,000	0	0	0
<b>5243 It/Gis Maintenance Total</b>	<b>773,600</b>	<b>866,450</b>	<b>764,950</b>	<b>0</b>
<b>5341 Phone/Dsl/Communications</b>				
Cellular phone service - Cemetery, City Clerk, Electrical, Engineer, Finance, Health, Legal, Mayor, Park, Parking, Planning, Public Property, Public Services, Veterans	0	40,000	40,000	0
Internet/Network: Internet services, City & Schools	14,000	14,000	14,000	0
Internet/Phone/PBX: City-wide telephone services	34,000	34,000	34,000	0
Mobile device data services - ITS, Public Property, Electrical, DPW, Park	0	7,500	7,500	0
T-Mobile (moving from Purchasing) - Cellphones - (Cemetery, City Clerk, Electrical, Engineer, Finance, Health, Legal, Mayor, Park, Parking, Planning, Public Property, Public Services, Veterans)	40,000	0	0	0
Tablets (Moving from Purchasing) (ITS, Public Property, Electrical, DPW, Park)	7,500	0	0	0
TV: Digital Transport Adaptors for city buildings	300	300	300	0
<b>5341 Phone/Dsl/Communications Total</b>	<b>95,800</b>	<b>95,800</b>	<b>95,800</b>	<b>0</b>
<b>11562 IT/GIS-Fixed Costs Total</b>	<b>869,400</b>	<b>962,250</b>	<b>860,750</b>	<b>0</b>



# Solicitor & Licensing Board

## Mission Statement

### Why We Exist

The Solicitor's office is responsible for providing representation and advice to the City and its officials in numerous areas including but not limited to zoning issues, employment law, collective bargaining, civil rights, civil service, contract actions, real estate, workmen's compensation and tort actions involving personal injury and property damage claims. Members of the legal department regularly attend and provide advice at meetings of the City Council and sub-committees thereof and to several City boards and commissions. In addition to drafting ordinances and other legal documents, numerous verbal and written opinions are rendered to the City Council and Department Heads.

The Licensing Board issues and oversees licenses for the following activities: auto dealerships, fortunetelling, liquor, vending, common victualer, lodging houses and entertainment.



## Goals and Objectives

### FY 2024

- Goal: Successfully defend claims against city and its officers  
Objective: Maximize resources, including insurance coverage to defend claims as needed
- Goal: Revise existing ordinances to address any inefficiencies  
Objective: Conduct quarterly review of Ordinance with Department Heads
- Goal: Address local needs/neighborhood concerns  
Objective: Create or amend Ordinances to provide tools to address needs/concerns as needed
- Goal: Maximize MIIA rewards programs  
Objective: Assign staff to attend monthly programs
- Goal: Assist Licensing Board in regulating licenses  
Objective: Create specific regulations for the board by end of calendar year
- Goal: Improve vendor management and offerings  
Objective: Work as part of a team to improve quality of vendors each October
- Goal: Ensure all liquor licenses are fully utilized  
Objective: Work with Boards, businesses and Chamber of Commerce annually

- Goal: Redevelop Transfer Station Site  
Objective: Develop DEP approved plan to see site is remediated by 2024
- Goal: Redevelop municipally controlled properties  
Objective: Assist in redevelopment of properties as they become available
- Goal: Have an inclusive workplace, prevent discrimination suits and promptly address complaints  
Objective: Continue to oversee DEI Director training and promptly address complaints
- Goal: Improve process for identifying and reducing the number of problem properties  
Objective: Work with team to step up enforcement, collect data and take legal action when necessary
- Goal: Conduct performance appraisals for union staff  
Objective: Negotiate/implement inclusion of performance reviews with unions
- Goal: Ensure success of new Diversity, Equity and Inclusion office  
Objective: Work with new DEI director to ensure annual training and change in policy to increase equity and diversity

### How FY 2024 Departmental Goals Relate to City's Overall Long- & Short-Term Goals

The Legal Department's goals include several of the short and long-term goals of the City. These shared goals include:

1. Encouraging responsible private development and new growth opportunities;
2. Continuing to improve upon management of Haunted Happenings and other community events;
3. Maintaining a high level of accessibility to and responsiveness to the public;
4. Overseeing successful disposition and remediation of the transfer station site, 5 Broad St., and other sites; and
5. Strengthen city's reputation as a welcoming, accessible, and inclusive community through work of new DEI role and Licensing Board policy and regulation.

### Significant Budget & Staffing Changes For FY 2024

Salary adjustments made to reflect survey results and added responsibilities

Salary for a Clerk to take minutes for the newly formed Race Equity Commission was included

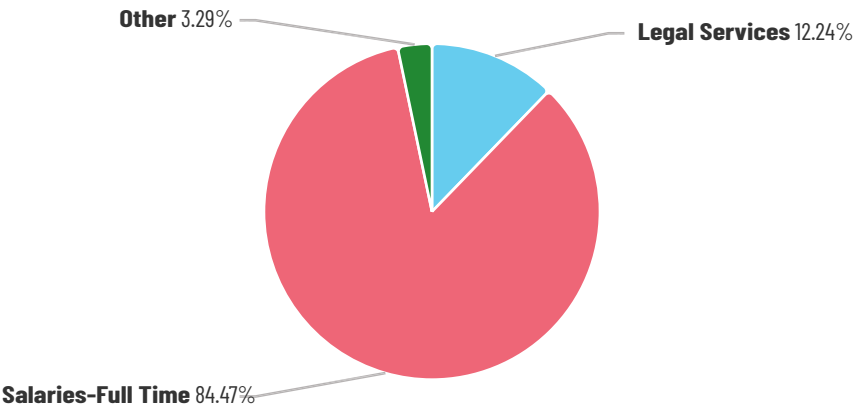
The hours of the Asst. Solicitor, previously 28 hours, was increased to 35 hours



### **Recent Accomplishments**

- Prepared multiple amendments to the City's Ordinances
- Prepared multiple Zoning Ordinance amendments
- Advised various boards and commissions regarding state and local laws as well as case law
- Prepared contracts, license agreements and mutual aid agreements
- Prepared Opinions for boards and commissions
- Managed claims against city
- Defended lawsuits against the city and its Boards
- Worked with various departments on solicitations for bids and requests for proposals
- Served as part of team to interview prospective senior staff
- Advised HR and department heads on various personnel matters
- Advised School Department on various personnel and policy matters
- Investigated and advised departments on personnel infractions and prepared disciplinary documents
- Drafted various easements and rights of entry agreements
- Prepared legal documents for disposition of city property
- Prepared deed restrictions for CPA-funded projects
- Prepared various home rule petitions
- Assisted the Licensing Board in conducting hearings and establishing policy
- Worked with DEI Director and HR Director to implement new employee policies, complete an internal equity audit and DEI Report
- Secured two grants for the completion of an external equity audit and diverse workforce program development
- Launched new Race Equity Commission
- Participating on team of city officials from five communities to develop a Commonwealth model for increasing diversity in development

Expenditure by Department



Outcomes and Performance Measures	Actual FY2020	Actual FY2021	Actual FY2022	Estimated FY2023	Estimated FY2024
% MIAA REWARDS ACHIEVED	88%	90%	92%	100%	100%
MIIA REWARD SAVINGS	\$48,000	\$50,700	\$53,200	\$56,000	\$57,000

Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
Solicitor & Licensing Board - Personnel											
11511	5111	Salaries-Full Time	300,361	354,029	460,540	460,540	484,786	483,087	0	22,547	4.90
11511	5131	Overtime (General)	2,648	2,682	3,000	3,000	3,000	3,000	0	0	0.00
11511	5150	Fringe/Stipends	1,500	2,000	3,500	3,500	4,700	4,700	0	1,200	34.29
			304,509	358,711	467,040	467,040	492,486	490,787	0	23,747	5.08
Solicitor & Licensing Board - Expenditures											
11512	5303	Legal Services	42,363	65,247	70,000	84,118	70,000	70,000	0	0	0.00
11512	5306	Advertising	0	0	200	200	200	200	0	0	0.00
11512	5381	Printing And Binding	0	0	100	100	100	100	0	0	0.00
11512	5421	Office Supplies (Gen	474	500	750	750	2,250	2,250	0	1,500	200.00
11512	5730	Dues And Sub	3,255	3,804	4,550	4,550	4,550	4,550	0	0	0.00
11512	5760	Judgments	3,047	4,071	4,000	4,000	4,000	4,000	0	0	0.00
			49,139	73,622	79,600	93,718	81,100	81,100	0	1,500	1.88
Department Total			353,648	432,333	546,640	560,758	573,586	571,887	0	25,247	4.62



Personnel Summary

			Approved Budget FY2023	Calc Pay Period FY24	Code	FTE	# Hours	# of Board Meetings	Dept Request FY2024	Mayor Proposed FY2024	Approved Budget FY2024
RENNARD	ELIZABETH	SOLICITOR	4/1/2004	123,979.69	2,543.72	1.00	1	100%	132,273	132,273	
ROOMEY	JOANNE	PARALEGAL	6/28/06	56,126.87	1,096.73	1.00	1	100%	58,708	58,708	
VACANT		ASSISTANT SOLICITOR	3/24/14	84,784.68	-	1.00	1	100%	105,000	105,000	
ZARAGOZA	REGINA	DIRECTOR OF DIVERSITY, EQUITY, AND INCLUSION		86,389.66	1,717.33	1.00	1	100%	91,000	89,301	
VACANT		ASSISTANT SOLICITOR	9/6/2021	46,534.47	-	0.30		30%	31,500	31,500	
SANTO	GARY	BOARD MEMBER		2,100.00				4	2,100	2,100	
PAGLIARO	MELISSA	CLERK OF BOARD		3,000.00				4	3,000	3,000	
BARRETT	GARY	BOARD CHAIRMAN		2,500.00				4	2,500	2,500	
GREEL	DEBORA	BOARD MEMBER		2,100.00				4	2,100	2,100	
								12	-	-	
								Total AFSCME 1818	56,605	56,605	
11511-5111			#####			5.30		Total Full Time	484,786	483,087	
Overtime			3,000.00	3,000.00					3,000	3,000	
11511-5131			3,000.00					Total Overtime	3,000	3,000	
Public Records Officer Stipend			3,500.00	3,500.00				1	3,500	3,500	
CLERK OF RACE EQUITY COMMISSION									1,200	1,200	
11511-5150			3,500.00					Total Fringe	4,700	4,700	
#####						5.30		Department Total	492,486	490,787	

General Fund FTE		
Full-Time Equivalent Employees:		FY2022 3.80
		FY2023 5.30
		FY2024 5.30
		Variance FY 24 v. FY23 0.00

Union Detail

Step Increases															
Employee Name		Job Desc		Start Date	Job Grp	Voted by Council		Calc Period	Munis Budget		Step		# Weeks		Approved Budget FY2024
						FY2023	FTE		FY2024		Date	Rate	Old	New	
MOJICA		MELISSA		PRINCIPAL CLERK	6/19/06	2	53,024.24	1.00	1,088.56	56,605.12	3				
							53,024.24	1.00		56,605.12					

## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>11512 Solicitor-Licensing-Expenses</b>				
<b>5303 Legal Services</b>				
Outside legal services - labor, litigation, environmental Surveying, title Examinations, Etc. arbitration fees - filing and arbitrator fees. Memberships and Publications. Expenses incurred for travel and meetings.	70,000	70,000	70,000	0
<b>5303 Legal Services Total</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>0</b>
<b>5306 Advertising</b>				
Advertisement for Alcohol Licensing	200	200	200	0
<b>5306 Advertising Total</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>0</b>
<b>5381 Printing And Binding</b>				
Licenses and Forms as needed (alcohol, auto dealers, etc.) Envelopes, Business Cards, Letterhead Stationary.	100	100	100	0
<b>5381 Printing And Binding Total</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>0</b>
<b>5421 Office Supplies (Gen</b>				
General office supplies as needed	750	1,500	1,500	0
Training Refreshments and Materials	0	750	750	0
<b>5421 Office Supplies (Gen Total</b>	<b>750</b>	<b>2,250</b>	<b>2,250</b>	<b>0</b>
<b>5730 Dues And Sub</b>				
Bar membership/ dues	1,050	1,050	1,050	0
Lexis service	2,500	2,500	2,500	0
Subscriptions & publications; Cont. legal ed.	1,000	1,000	1,000	0
<b>5730 Dues And Sub Total</b>	<b>4,550</b>	<b>4,550</b>	<b>4,550</b>	<b>0</b>
<b>5760 Judgments</b>				
Judgments	4,000	4,000	4,000	0
<b>5760 Judgments Total</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>0</b>
<b>11512 Solicitor-Licensing-Expenses Total</b>	<b>79,600</b>	<b>81,100</b>	<b>81,100</b>	<b>0</b>



## HR - General Admin

### Mission Statement Why We Exist

The City of Salem Human Resources Department (HR) is a department of four full-time employees. Along with myself, we have an Office Manager/Assistant, Alicia Brady, a Personnel Aide, Amy O'Keefe, and a Benefits Manager, Jim Taliadoros. The part-time switchboard operator, Joe Freitas also falls under our Department, and our Department coordinates the remaining hours at the switchboard with volunteers to have full coverage.

HR is responsible for posting vacant positions, scheduling and conducting interviews, hiring full/part-time/temporary/seasonal employees, participating in negotiations and administering various collective bargaining agreements (CBAs). We are also called upon to interpret agreement language and review/hear various grievances, and draft and enforce personnel policies and procedures. The Department works well together, and we interact with every City Department on many matters and occasions. We work very closely with our Finance Department and our Treasurer's Office to ensure new and existing employees are processed timely, paid accurately and have correct deductions taken from their payroll. We consult with our Legal Department when needed to ensure personnel actions are done in accordance with applicable laws, policies, and collective bargaining agreements.

We monitor and administer our Workers' Compensation Insurance, and utilization for the City and the Salem Public School Department. HR monitors and administers all City and School unemployment claims, develops programs and procedures to ensure the City's compliance with the ADA, and the Director is the liaison to the Commission on Disabilities. HR is also responsible for administering health, dental, and life insurance benefits to all benefit eligible City employees (including those at MassHire formerly known as the North Shore Workforce Investment Board) retirees (all City and School) along with a host of many other voluntary plans. We also seek out specific training for individual departments and City-wide staff on a regular basis.

The Department is also a confidential resource for employees, and the Director acts as a liaison, mediator, and facilitator with employees, their supervisors and co-workers to address and resolve any matters, as needed.

### Goals and Objectives

#### FY 2024

- Continue working on streamlining our recruitment process and add in a streamlined process for our onboarding. We still experience hiring difficulties, yet not to the degree we saw during the pandemic. We need to have had to think outside the box to recruit to attract talent to our team, and we'll try (as budget allows) to keep our salaries competitive. A streamlined onboarding process (paperwork etc.) would be more efficient for new hires and staff.
- Work with DEI Director to ensure our practices are in compliance. We are excited that the City was awarded a grant to assist us in its DEI efforts as they relate to HR.

- Continue to offer conversational Spanish classes to employees, with an opportunity for a "Spanish II" module. We'd like to expand our Spanish classes to our employees at the Department of Public Services, as well.
- Implement a pathway for employees to obtain their CDL licenses.
- Educate and communicate! We will continue to educate employees about the GIC and assist new employees as they navigate the health care system of the GIC. I cannot overstate the importance of this.
- Partner with our EAP provider to offer options for wellness and work-balance trainings and activities. Post-COVID, the need for wellness has never been stronger. Any assistance we can offer (free!) is always valuable.
- Continue to maintain salary schedule for non-union and union employees current on an annual and as-needed basis; we don't want to lose good employees to other communities that offer higher salaries. We want to attract the most talented candidates for vacant positions.
- Work with the Commission on Disabilities to continue to wisely use the funds generated from the Handicap Violations. As a member of the Commission's subcommittee for this purpose, I am in the position to ensure purchases are in compliance with the statute allowing the Commission to utilize these funds.
- Work with our MIIA Risk Manager and seek out trainings through MIIA to assist us in earning rewards towards our Workers' Compensation Insurance Premium. Establish a Risk Committee to ensure we are doing all we can to minimize our financial risks with regards to Workers' Compensation, and our Property and Casualty premiums.
- Review our City policies, revise as necessary for compliance, and negotiate implementation as required.
- Prepare a Departmental Procedure Manual, for this Department.
- Update and implement an Employee Evaluation Process/Assessment with our bargaining units and non-union staff and follow up with training for management staff in conducting performance appraisals.
- Seek out and encourage training for various topics, departments, and positions.
- Continue to focus on employee relations and good will, which will include quarterly gatherings and check-in with new staff.
- Work with the IT and Payroll department to automate our onboarding and internal personnel actions and offer MUNIS training to all end users.

#### How FY 2024 Departmental Goals Relate to City's Overall Long & Short Term Goals

- July 1, 2023 will be the start of our final contractual year with the GIC. This past year we requested our data from the GIC to help us determine our plan for health care for FY'24 and beyond. After our due diligence we determined and recommended the City remain with the GIC for another two years. Our PEC is dedicated to the memberships they represent; while we may not always agree, we are all committed to providing affordable and quality healthcare to our employees and retirees.
- I would like to put out an RFP for our voluntary benefits as well. This may be a long and involved process. Many options are available to employees, and things can just get too confusing, resulting in people not enrolling in

voluntary plans that may be of value to them. One provider would streamline that process and offer quality benefits to our employees.

- We will again be looking to offer more in-house training this coming year, from training geared to front line staff as well as department heads. The City is very supportive of staff development, and as such, we will be taking advantage of opportunities to ensure all staff members are as effective as they can be in the City. Some of these training will require additional funding, and some are offered free to us through MIIA.
- Finally, our dedication to a productive and efficient workforce begins with employee morale. Once an employee is hired, we need to foster the individual's growth in the workplace. The City is committed to strong employee relations and partnerships, and as such, this goal is directly related to the City's long and short-term goals.

### **Significant Budget & Staffing Changes for FY 2024**

Budget increases this year for HR are seen in the same line we see increases in every fiscal year: health insurance and workers' compensation insurance. There are also increases in staff salary lines. From office supplies to job postings, from various coverages to preplacement physicals, and in our efforts to keep our current employees on staff, we want to stay competitive. Our current staff size is sufficient.

Another area I see important for a budget line to remain intact is within the education line. This fiscal year we brought back our conversational Spanish classes. Twelve employees participated in an eight week session with two classes per week in the Annex building. Taught by a retired Spanish Teacher, Victoria Shams, these classes provided the students (employees) with the ability and the confidence to interact with our non-English speaking constituents.

### **Recent Accomplishments:**

- Our Department assisted in the notification for, coordination of, and scheduling for the mandatory DEI training for all City employees. All City employees participated in this important and valuable training hosted by our DEI Director. These trainings were held twice a week, and each group was comprised of employees from all of our departments. Conducted weekly and biweekly staff meetings in HR to keep up to date on retirements, new hires and daily operations. After the last couple of years, we have all learned that communication is important.
- Drafted and implemented two new policies: a Remote Work Policy and a Flexible Workweek/Compressed Workweek Policy. Post COVID we realized that not only would these Policies benefit current staff, but also potential new hires. These Policies were well received and have been implemented in some of our Departments.
- Successfully produced our 1095Cs and submitted verification of the same without errors to the IRS for calendar year 2022.
- Successfully defended an IRS 1095 audit and absolved the City of a \$10K plus penalty.

- Provided several informational sessions for GIC Health Insurance Open Enrollment. We went onsite to the Salem Public Schools, our Fire Department Headquarters, our Police Department, and invited employees to our Annex. These sessions were set up to explain the insurance plan changes for July 1, 2023. These sessions are very important for our employees, and assisted by our consultant and benefit staff, we were able to answer employees' and retirees' questions.
- We routinely promoted our Employee Assistance Program from MIIA, a completely free and confidential program for all employees. EAP is a resource for employees with any number of needs for assistance.
- Implemented weekly check-in meetings with SPS to discuss unemployment claims, and biweekly meetings with the SPS to discuss employees retiring from the school department who will become our insureds.
- Implemented a phone screening/interview process for applicants. We conducted numerous interviews this past year, and in some areas, we have been unable to fill certain positions. However, in other areas we have been successful, specifically:

**Since July 1, 2022 we have interviewed, processed, hired and onboarded hired 42 full time employees:**

- Engineering: Waste Reduction Coordinator
- Building: Local Inspector, Plumbing/Gas Inspector, Principal Clerk
- Park/Recreation/CLC: Signature Parks Manager, Receptionist, Event Manager/Recreation Assistant
- Purchasing: Assistant Purchasing Officer
- Police: Ten Patrol Officers, Dispatcher
- Public Services: General Foreperson, Principal Clerk, Laborer, Heavy Motor Equipment Operator
- Golf Course: Golf Course Mechanic/Grounds
- Traffic and Parking: Parking Garage Supervisor, Meter Control
- Treasurer: City Treasurer
- Mayor: Neighborhood Stability Coordinator
- Health: Director, Tobacco Control
- Electrical: Wire Inspector
- Fire: Eight Fire Fighters, Fire Alarm Operator
- IT: Tech Support Analyst
- Sustainability & Resiliency: Director
- Library: Staff Librarian II
- We are interviewing for an Assistant Treasurer, and we have Conditional Offers of Employment in process for a Recreation Coordinator and the Off-shore Wind Project Manager Role.

With summer approaching, we will be processing additional seasonal employees in the next few weeks, and since July 1, 2023, we have processed over sixty part time employees.

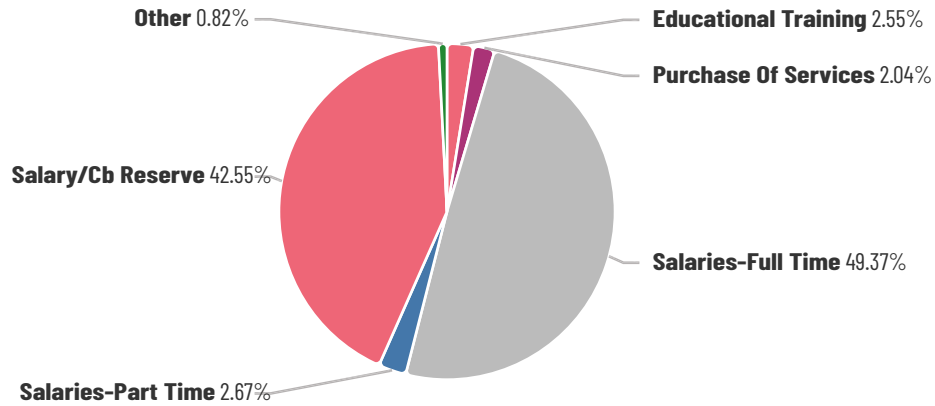
Our partnership with MassHire Northshore Career Center causes us to be involved in their hirings; since July 1, 2022, eight employees were processed by HR.

Conducted several exit interviews as employees left the City for either retirement or to pursue other opportunities. This process allows us to have a meaningful dialog with a departing employee to not only wish him or her well, but also learn of any matters relative to the department we may not have been aware of or receive suggestions and critique for investigations and improvement.

Maintained our practice of performative exercises as part of the interview process to ensure we hire the most qualified candidates for our open positions. These exercises are a valuable tool in our evaluation of candidates for employment. Depending upon the position, we can determine the candidate's ability to either drive our vehicles and trucks or examine an AP batch for accuracy.

Facilitated the purchase of accessible picnic tables using the Handicap Violation Fund to provide accessible outdoor seating at the Mack Park Food Farm.

### Expenditure by Department



Outcomes and Performance Measures	Actual FY2020	Actual FY2021	Actual FY2022	Estimated FY2023	Estimated FY2024
CORI checks	-	300	300	155	250
Labor Service Applications processed	-	45	50	23	45
Resumes rec'd/processed for FT vacancies	-	350	400	485 so far	500
Retirements processed; City	-	-	-	9	12
Retirements processed; SPS	-	-	-	10	12
NEW HIRES					
Part time	-	167	200	60	80
Full Time	-	65	50	42	20
Full time Conditional Offers in place	-	-	-	2	-
AUDIT PREPARATION					
Accrual compilation	-	1, all city employees	1; all city employees	1, all city employees	1; all city employees
GASB 45 compilation	-	1, all city employees	1; all city employees	1, all city employees	1; all city employees
Insurance enrollment and full census for actuary	-	1	1	1	1
WORKERS' COMPENSATION					
Workers' Compensation cases open (pre-miia)	-	5	5	5	5
Workers' Compensation salaries	-	170600	200000	202460	214000
Medicals on tail claims	-	4000	5000		
CLAIMS					



Outcomes and Performance Measures	Actual FY2020	Actual FY2021	Actual FY2022	Estimated FY2023	Estimated FY2024
Salem Public Schools	-	-	-	59 so far	65
City	-	-	-	25 so far	25
TRAINING SESSIONS					
MIIA rewards	-	5	10	4	8
DEI (organized)	-	-	-	25	6
Emergency Preparedness	-	-	-	4	8
OPEN ENROLLMENTS					
PEC meetings	-	6	6	6	6
Dental (includes email to City and SPS)	-	4	2	3	3
Cafeteria Plan (includes email to City and SPS)	-	-	-	4	4
Health Insurance (includes email to City and SPS)	-	-	-	11	5
Life Insurance (Includes email to City and SPS)	-	-	-	10	5
UNEMPLOYMENT INSURANCE					
City (percentge of budget)	-	-	-	10%	10%
Salem Public Schools (percentage of budget)	-	-	-	90%	90%
Fraudulent Claims					
City	-	-	-	10	15
Salem Public Schools	-	-	-	15	25
Random, non-City or Salem Public School employee	-	-	-	1	3

Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
HR - General Admin - Personnel											
11521	5111	Salaries-Full Time	237,882	259,379	273,184	275,122	290,103	290,103	0	16,919	6.19
11521	5113	Salaries-Part Time	13,485	14,593	15,710	15,710	15,710	15,710	0	0	0.00
11521	5161	Retroactive Wages	210,488	783,722	0	429,912	0	0	0	0	0.00
11521	5171A	Salary/Cb Reserve	0	0	250,000	48,831	250,000	250,000	0	0	0.00
			461,856	1,057,694	538,894	769,576	555,813	555,813	0	16,919	3.14
HR - General Admin - Expenditures											
11522	5300	Purchase Of Services	8,586	12,000	12,000	12,023	12,000	12,000	0	0	0.00
11522	5303	Legal Services/Abritation	75	50	1,000	500	1,000	1,000	0	0	0.00
11522	5306	Advertising	1,300	1,605	2,000	2,225	2,000	2,000	0	0	0.00
11522	5317	Educational Training	1,321	2,763	15,000	15,000	15,000	15,000	0	0	0.00
11522	5320	Contracted Services	10,275	0	0	0	0	0	0	0	0.00
11522	5421	Office Supplies (Gen	1,490	1,701	1,700	2,489	1,700	1,700	0	0	0.00
11522	5710	In State Travel/Meetings	57	0	100	0	100	100	0	0	0.00
			23,104	18,120	31,800	32,236	31,800	31,800	0	0	0.00
Department Total			484,960	1,075,813	570,694	801,812	587,613	587,613	0	16,919	2.96

Personnel Summary

			Approved Budget FY2023	Calc Pay Period FY24	Code	FTE	# Hours	# of Board Meetings	Dept Request FY2024	Mayor Proposed FY2024	Approved Budget FY2024
BRADY	ALICIA	OFFICE MANAGER	8/7/2007	58,543.03	1,161.11	1.00	1	100%	62,153	62,153	
CAMMARATA	LISA	PERSONNEL DIRECTOR	3/5/07	107,793.04	2,148.43	1.00	1	100%	111,718	111,718	
TALIADOROS	JAMES	BENEFITS MANAGER	12/02/19	58,289.65	1,184.56	1.00	1	100%	63,408	63,408	
OKEEFE	AMY	PERSONNEL AIDE/ ASST	8/29/16	48,558.53	986.80	1.00	28	100%	52,823	52,823	
11521-5111			273,184.25			4.00		Total Full Time	290,103	290,103	
FREITAS	JOSEPH	PT SWITCHBOARD	7/16/13	15,710.11	300.96	P	0.54	19	Hrs/wk	15,710	15,710
11521-5113			15,710.11			0.54		Total Part Time	15,710	15,710	
Salary/Collective Bargaining Reserve			250,000.00						250,000	250,000	
11521-5171A			250,000.00					Other Total	250,000	250,000	
			538,894.36			4.54		Department Total	555,813	555,813	

General Fund FTE		
Full-Time Equivalent Employees:		FY2022 4.54
		FY2023 4.54
		FY2024 4.54
		Variance FY 24 v. FY23 0.00

## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>11522 Human Resources-Expenses</b>				
<b>5300 Purchase Of Services</b>				
Custom Drug Testing, random CDL license holder testing, 4x per year \$350.00-\$550.00 per event. Pre-employment physicals for all new employees. Shredding services with Heritage Industries.	12,000	12,000	12,000	0
<b>5300 Purchase Of Services Total</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>	<b>0</b>
<b>5303 Legal Services/Abritation</b>				
Fees to AAA; filing fee \$275.00, case fee between \$500 and \$1000 per case.	1,000	1,000	1,000	0
<b>5303 Legal Services/Abritation Total</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>
<b>5306 Advertising</b>				
Advertising of vacant positions within the City via various media: Mass Municipal Association, position related publications, Boston Globe	2,000	2,000	2,000	0
<b>5306 Advertising Total</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>
<b>5317 Educational Training</b>				
Union and non-union tuition reimbursement, licenses for City employees. Miscellaneous training courses for employees. Conversational/work-based Spanish classes for employees	15,000	15,000	15,000	0
<b>5317 Educational Training Total</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>0</b>
<b>5421 Office Supplies (Gen</b>				
Paper, toner cartridges, envelopes	1,700	1,700	1,700	0
<b>5421 Office Supplies (Gen Total</b>	<b>1,700</b>	<b>1,700</b>	<b>1,700</b>	<b>0</b>
<b>5710 In State Travel/Meetings</b>				
Periodic MMA, MIIA and MMPA seminars and training	100	100	100	0
<b>5710 In State Travel/Meetings Total</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>0</b>
<b>11522 Human Resources-Expenses Total</b>	<b>31,800</b>	<b>31,800</b>	<b>31,800</b>	<b>0</b>

## Workers Comp

### Mission Statement – Overview

Having an insurance carrier for administering this important City responsibility is invaluable. Once a claim is filed, the decision-making is **not** left to staff here at the City, rather, an insurance company looking out for our best interests follows the claim and maintains communication with us all along the way. Our relationship with MIIA has allowed us to minimize our premium increases. WC is not inexpensive; however, in-house administration and oversight of this process is a less desirable alternative.

Additionally, our involvement with the MIIA Rewards Program has enabled us to keep our other premiums somewhat affordable as our internal practices (best practices, policies, procedures and trainings) earn us credits towards our premiums.

We meet with our WC representative from MIIA on a regular basis and have numerous discussions over the phone to monitor the progress of our injured employees. We encourage MIIA to pursue all claims aggressively to assist our employees in returning to work in a timely manner.



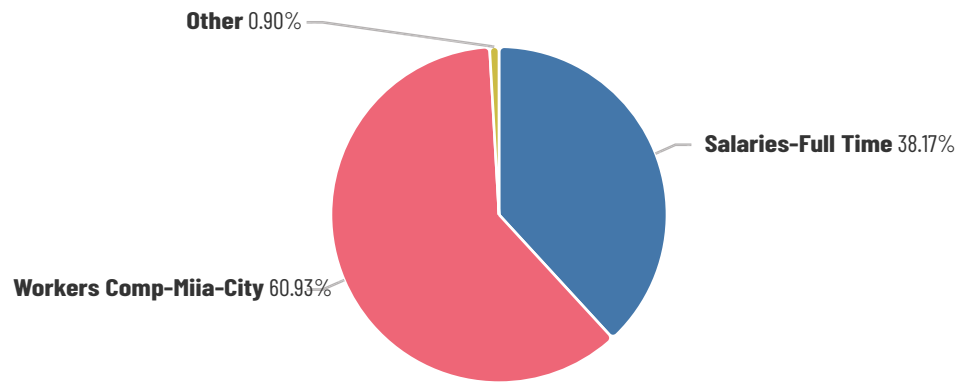
### Goals and Objectives

- Continue to train supervisory staff trainings to staff regarding claim reporting and tracking. Timely claim reporting is key in staying on top of our claims to ensure our injured employees are provided the most effective and efficient care and treatment.
- Meet with MIIA and the (new) leadership at the School Department prior to the start of the new school year this Fall to promote training to prevent on the job injuries that ultimately affect our premium rates.
- Promote the MIIA Rewards Program via MIIA sponsored safety trainings, which will help keep employee injuries to a minimum, which will ultimately and hopefully influence our annual premium with MIIA.
- Work with our Risk Manager to establish a strong safety/risk committee to assist in minimizing our physical risk factors within the city and the schools.
- Work with the Police Chief and the Fire Chief to retain a carrier for 111F coverage for our Public Safety employees.
- Continue to work with Department Heads to offer and implement light duty restrictions for employees returning to work after an injury. Allowing an employee to return to work just makes sense as we budget for salary, and indemnity costs will affect our premiums.

### Significant Budget Changes for FY 2024

- Our Workers' Compensation premium is a big number in our budget every year. It's based on estimate payrolls, risk codes assigned to each position, and our experience. As such, the premium is the most significant change for this year; however, we'll do our due diligence in our MUNIS system to make sure that all positions are assigned the correct risk code.
- We are audited every year, and it's during this process that our estimated payrolls are reviewed for comparison to actuals. We were fortunate this year that our audited payroll from the prior year resulted in a credit and not an amount owed. This is due to accurate records and risk codes.

Expenditure by Department



Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
Workers Comp - Expenditures											
19121	5111	Salaries-Full Time	167,263	179,848	202,460	202,460	212,460	212,460	0	10,000	4.94
19121	5172	Workmens' Comp-Medic	4,041	3,312	5,000	5,525	5,000	5,000	0	0	0.00
19121	5179	Workers Comp-Miia Premium	314,705	315,103	332,270	332,270	383,721	339,200	0	6,930	2.09
			486,008	498,263	539,730	540,255	601,181	556,660	0	16,930	3.14
Department Total			486,008	498,263	539,730	540,255	601,181	556,660	0	16,930	3.14

Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
19121 Workmens' Comp-Personnel				
5111 Salaries-Full Time				
Wages paid to former employees of the City and School Department who were injured on the job. These are pre-Miia Workers' Compensation coverage. COLA increase 10/1/2021 anticipated, weekly payroll increase.	202,460	0	0	0
Wages paid to former employees of the City and School Department who were injured on the job. These are pre-Miia Workers' Compensation coverage. COLA increase 10/1/2023 anticipated, weekly payroll increase.	0	212,460	212,460	0
5111 Salaries-Full Time Total	202,460	212,460	212,460	0

Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>5172 Workmens' Comp-Medic</b>				
Medical invoices for injuries incurred prior to 7/1/2008	5,000	5,000	5,000	0
<b>5172 Workmens' Comp-Medic Total</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>
<b>5179 Workers Comp-Miia Premium</b>				
FY23 Premium actual	706,958	0	0	0
FY24 Premium Estimate from MIIA	0	760,000	760,000	0
Less 2.5% Early Pay	0	(22,800)	(18,000)	0
Less 3% Early Pay	(21,209)	0	0	0
School Workers Comp in School Budget 53% . Claims - School 80% City 20%	(353,479)	(353,479)	(402,800)	0
<b>5179 Workers Comp-Miia Premium Total</b>	<b>332,270</b>	<b>383,721</b>	<b>339,200</b>	<b>0</b>
<b>19121 Workmens' Comp-Personnel Total</b>	<b>539,730</b>	<b>601,181</b>	<b>556,660</b>	<b>0</b>

## Unemployment Compensation



### Goals and Objectives

- Stay current on the landscape of unemployment to help us minimize our exposure on all fronts.
- Maintain communication with the school department staff to obtain the most accurate information when it comes to employee terminations. Many employees are terminated at the end of the school year. On our end, we must ensure we are minimizing our unemployment liability with the most effective tool: Reasonable Assurance Correspondence.
- Work with department heads city-wide in personnel procedures regarding any terminations and the like that can lead to a claim for unemployment. Proper documentation is imperative.
- Keep our Unemployment costs as low as we can via our aggressive efforts and be sure to use best practices when an employee is relieved from service.
- Significant Budget & Staffing Changes For FY 2024

### Overview and Recent Accomplishments

We have seen an uptick in fraudulent unemployment claims. They had ceased for about a year, and as soon as we received one, we realized they were starting up again. We got ahead of the wave and notified all employees (City and Salem Public Schools) of the resurgence, with instructions on what to do if they fall victim to a fraudulent claim. The fraudulent claims have no discretion, and we are vigilant, as we are notified of every claim.

We monitor our bill every month for accuracy, and make sure that erroneous charges drop off completely. We still review every claim for legitimacy, and we gather any and all information from either City Departments or the School Department to answer the claim. An unanswered claim results in an approved claim.

We still protest claims we believe are meritless. Our diligence out of the gate with accurate information lends to our success in that area. Furthermore, with a potential maximum weekly benefit of \$1015.00 (up \$41.00 from last year plus dependent allowances of \$25.00 each) it is in our best interest to review every claim.

### Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
<b>Unemployment Compensation - Expenditures</b>											
19131	5173	Unemployment Compens	319,948	133,196	250,000	256,212	250,000	200,000	0	(50,000)	(20.00)
			<b>319,948</b>	<b>133,196</b>	<b>250,000</b>	<b>256,212</b>	<b>250,000</b>	<b>200,000</b>	<b>0</b>	<b>(50,000)</b>	<b>(20.00)</b>
<b>Department Total</b>			<b>319,948</b>	<b>133,196</b>	<b>250,000</b>	<b>256,212</b>	<b>250,000</b>	<b>200,000</b>	<b>0</b>	<b>(50,000)</b>	<b>(20.00)</b>



Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
19131 Unemployment Comp-Personnel				
5173 Unemployment Compens				
Payments to Department of Unemployment Assistance for unemployment wages paid to former City and School Department employees. School 94%, City 6% baseline	250,000	250,000	200,000	0
5173 Unemployment Compens Total	250,000	250,000	200,000	0
19131 Unemployment Comp-Personnel Total	250,000	250,000	200,000	0

## Employee Insurance Benefits

### Mission Statement

#### Goals and Objectives

- July 1, 2023 marks the start of our two-year renewal with the GIC. We have been with the GIC since July 2012, and since then, the analysis has shown that GIC coverage offers our employees, retirees and survivors the most diverse and affordable health care options. Our most recent analysis of our utilization proved that it was cost-prohibitive to seek an alternate provider. Our PEC was not in favor of our decision; however, we were not able to demonstrate savings to warrant such move out of the GIC. Over the next several months and the next year, we'll continue to work with our PEC to review costs, and plan for the future. July 2025 will be here before we know it, and we will continue to explore ways to minimize health care costs, as we'll need to again review our utilization and offer out an RFP to other carriers.
- Questions come up all the time, whether they be about mail order prescriptions, bills, deductibles, or how to get reimbursed for a co-pay, there are always ways to assist our employees with rising health care costs. We'll continue to do emails to all employees about a health care topic. Whether it is a reminder to submit for a fitness reimbursement or to be more aware of an 'Explanation of Benefits' form to ensure employees are paying only for services they are responsible for, we think it is important to have consistent communication with employees about their health care benefit.

#### Significant Budget & Staffing Changes For FY 2024

As of April 30, 2023, the City of Salem had **1855** enrollees in our health insurance plans. All but 572 of those enrollees are administered in the HR department. As noted above, given our utilization and trends with rate increases, I am still confident that our moving to the GIC has been the best move for the City of Salem with regards to health insurance. It has not been without its challenges; however, the coverage we offer is excellent in quality. The process

can be confusing for some, if not many, and that is why my office is always helping with all phases of health care issues. We are used to the process, and the 'insurance language' lingo and processes that are confusing to others, so we help whenever we can.

We are pleased the final numbers from the GIC regarding rate increases were not as high as we initially anticipated, even with plan consolidation at the GIC this year. Additionally, we have been able to project an accurate budget for FY24, based on actual enrollment, post Open Enrollment.

Knowing that rate increases are tied to utilization, we encourage wellness and carrier sponsored programs to assist our employees and retirees in staying healthy. We educate employees about these changes. As always, we will stay on top of this year-round.

Last July we moved all active employees to a new dental plan, Altus Dental, which has been well received, by currently **312** total subscribers enrolled in either individual or other familial plans. This plan, with a lower rate at the time of the move, along with the \$2,000.00 annual maximum and a rate guarantee has proven to be a worthwhile move for not only the employees, but also the City. Retirees, our own and from the Salem Public Schools are insured with Altus as well, and as of April 2023, **127** City retiree subscribers were enrolled in various plans, and **122** Salem Public School retirees were enrolled in various plans.

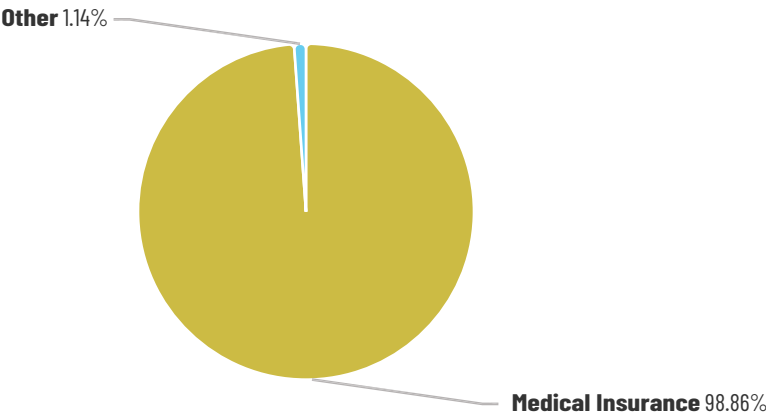
We are in our second year of a rate hold with Boston Mutual, our life insurance carrier. As of this date, we cover **349** city employees with basic life insurance, and **611** (396 City and 315 Salem Public Schools) retirees with basic life insurance.



**Commonwealth of Massachusetts  
Group Insurance Commission**

*Your  
Benefits  
Connection*

Expenditure by Department



Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
Employee Insurance Benefits - Expenditures											
19141	5174	Medical Insurance	13,728,369	14,490,947	16,274,273	16,274,273	16,756,561	16,756,561	0	482,288	2.96
19141	5181	Dental Insurance	45,797	41,431	48,000	48,000	48,000	48,000	0	0	0.00
19141	5182	Life Insurance	107,376	101,720	120,000	120,000	120,000	120,000	0	0	0.00
19141	5186	Opt Out Program	11,750	18,100	40,000	40,000	40,000	25,000	0	(15,000)	(37.50)
			13,893,291	14,652,198	16,482,273	16,482,273	16,964,561	16,949,561	0	467,288	2.84
Department Total			13,893,291	14,652,198	16,482,273	16,482,273	16,964,561	16,949,561	0	467,288	2.84

## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>19141 Group Insurance-Personnel</b>				
<b>5174 Medical Insurance</b>				
City share of health insurance costs for City and School employees and Retirees. Estimate for FY 2023	16,439,273	0	0	0
City share of health insurance costs for City and School employees and Retirees. Estimate for FY 2024. (School active/retiree costs approximately 60% of appropriation. Estimate for school-related costs in FY24 is \$9,814,505)	0	16,921,561	16,921,561	0
HRA Copay	35,000	35,000	35,000	0
Less Fringe from WIB, School Grants, CDBG, less fringe	(200,000)	(200,000)	(200,000)	0
<b>5174 Medical Insurance Total</b>	<b>16,274,273</b>	<b>16,756,561</b>	<b>16,756,561</b>	<b>0</b>
<b>5181 Dental Insurance</b>				
City share of dental insurance costs for City and School employees	48,000	48,000	48,000	0
<b>5181 Dental Insurance Total</b>	<b>48,000</b>	<b>48,000</b>	<b>48,000</b>	<b>0</b>
<b>5182 Life Insurance</b>				
City share of employee basic term life insurance premiums - City and School	80,000	80,000	80,000	0
City share of retiree basic term life insurance premiums - City and School	40,000	40,000	40,000	0
<b>5182 Life Insurance Total</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>	<b>0</b>
<b>5186 Opt Out Program</b>				
Program to pay for employees who opt-out of City-offered health insurance. Individual = 2,400; Family = 6,000 paid out in four installments.	40,000	40,000	25,000	0
<b>5186 Opt Out Program Total</b>	<b>40,000</b>	<b>40,000</b>	<b>25,000</b>	<b>0</b>
<b>19141 Group Insurance-Personnel Total</b>	<b>16,482,273</b>	<b>16,964,561</b>	<b>16,949,561</b>	<b>0</b>

# Fire

## Mission Statement

The primary mission of the Salem Fire Department is to provide a range of programs designed to protect the lives and property of the citizens of Salem from the adverse effects of fire, sudden medical emergencies, or exposure to dangerous conditions created by either man or nature.



The Salem Fire Department operates out of five fire stations manning four engines and two ladder companies. The department employs 89 firefighters, 5 full-time dispatchers, and one office department manager. The department responds to 7500 calls for service annually. The department also operates a Fire Prevention division, the Salem Emergency Management division, and oversees the private ambulance contractor for the city. 80 department members are EMTs and 2 are paramedics; fire companies have all the capabilities of a BLS ambulance unit without the transport function, and respond to all priority medical calls in the city. Due to the strategic positioning of the fire stations throughout the city, firefighters are well-situated to respond to all types of calls for service promptly. The Salem Fire Department is one of the oldest in the nation steep in history – its ranks consist of true professionals who are always ready to serve and very proud of what they do.

## Goals and Objectives

- **Fire Prevention:** The Fire Prevention Division is an integral part of the Salem Fire Department. The goal of this division is to ensure fire codes are strictly enforced and to educate the public on the importance of good code enforcement and fire safety.
- **Objectives**
  - Code enforcement: code enforcement and inspections are a critical part of any modern fire department and are the most important functions within the fire prevention division. The division not only completes inspections daily but also oversees inspections within the fire companies and assigns inspections to be completed daily. The fire department strives to complete 1200 – 1300 inspections annually



- Education: Community education has always been a priority for the fire prevention division and the department - education will continue to be an integral part of the department's operation – fire education within the elderly community includes multiple residential locations and different housing developments – a special focus on educating the youth of the community in the schools, at afterschool programs, camps and other organizations and events for children will be continued and expanded wherever possible.
- New Construction: growth in our community is still increasing and it is the responsibility of the fire department to work with the building department to make sure builders comply with today's engineering standards ensuring the best fire protection available. As always, exist-





ing buildings will be routinely checked by our firefighters to ensure regulations are followed and all buildings are safe.

#### ● Emergency Medical Services:

- Modern-day emergency medical services are one of the most important parts of the Salem Fire Department's mission. Firefighters in Salem responded to 4043 medical calls in 2022 – 90% of all firefighters in Salem are EMTs – many with more than 20 years of experience in the emergency medical field. The goal of the department is to continue expanding the medical services in the community and to expand access to life-saving equipment.
- Some of the objectives already underway include continued advanced medical training for all department personnel and modernizing the cache of medical equipment used by the department.
- "Other" funding sources have allowed the department to purchase advanced CPR machines for the department fire apparatus. These devices are game changers for persons suffering cardiac arrest and have proven to be invaluable to the emergency medical service nationwide. See online "STRYKER LUCAS 3 chest compression system" for more information.



- In addition to the LUCAS system the department has purchased 12 new advanced technology LIFEPAK Automatic External Defibrillators (AEDs). The new AEDs work in conjunction with the LUCUS CPR device to prolong life and correct cardiac arrhythmias associated with cardiac arrest. See online "STRYKER LIFEPAK 1000 Defibrillator" for more information
- Lastly, through "other" funding sources, the department has ordered 60 fully automatic external defibrillators for use by the public. This summer, these devices will be placed throughout the community in private & public settings and will be available for immediate use by a layperson in the event of sudden cardiac arrest.
- As part of an objective to advance the expansion of AEDs in the community; the department will strive to establish and operate free monthly training for the public to teach basic CPR and the use of an AED.

#### ● Special Operations:

- Firefighters are called on to respond to so much more than just fires and medical calls – every department member is trained to fill many roles including vehicle extrication, electrical emergencies, alarm system troubleshooting, forcible entry, and elevator rescues, just to name a few. On occasion, department members are called to perform very specialized tasks to affect a rescue or mitigate a challenging scene – The

evenly spread throughout the department's four divisions to make this specialized skill set always available to the department. This year the goal for the special operation team is to add more department members to the team and expand the training programs available to the division.

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#### ● Building Maintenance:

- The city of Salem has 5 active fire stations: these buildings require a substantial amount of maintenance and repairs annually. Since many of the buildings are more than a hundred years old, some upkeep is very challenging. The department's primary goal is to continue to make repairs as needed to keep all 5 stations operational and work to modernize the buildings whenever possible. Last year saw a substantial amount of completed projects.
- Fire Headquarters: The entire apparatus garage space was repainted, all man doors were replaced, 7 overhead door opener machines were modernized, laundry facilities for the firefighters were expanded, security and video surveillance on the exterior of all stations was installed, the apparatus floor was patched, administrative offices were re-carpeted and painted, air conditioning and heating was added to the watch desk/OD areas, the entire exterior of the building was landscaped, new building signage was installed. This year a new ADA bathroom and



Salem Fire Department Special Operation Team expands on the department's ability by training for high-risk, low-frequent emergency incidents. These might include but are not limited to confined space rescues and high and low-angle rescues. Team members take part in up to three annual full-day training events at regional industrial sites funded by private partners with equipment provided by these same private community partners. This specialized skill set is then brought back to the department and shared with the remaining department members through daily training and drills. Special Operation Team members are



female locker room will be built along with additional exterior painting and landscaping on the Klop Alley side of the building.

- Station 2 North Salem: Exterior painting was completed, some interior painting, a new gym was built and equipped entirely by the firefighters, a faulty apparatus floor drain was cut out and replaced along with drain piping in the basement, new laundry facilities were installed and roof repairs were completed.
- Station 4 Essex Street: The entire interior of the building was repainted by the firefighters, major repairs were made to the slate roof, the gutters were repaired, the snow fence and the entire building exterior were repainted, new building signage was added and the entire front ramp was excavated and replaced. Plans are underway to add exterior lighting to three sides of the building, replace three exterior man doors and begin replacing 38 windows over three years.

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- Station 5 Loring Ave: The interior of the building was painted in some areas, and plans are underway for a major exterior renovation which will be half-funded by a CDBG Grant. This project will commence this June – the entire front ramp, rear driveway & sidewalk will be excavated and replaced, ADA access will be added, two apparatus overhead doors will be replaced & three man doors will be replaced, and exterior lighting will be added to the entire building and signage installed.

- Sustainability Goals: Increase cost efficiency for all five department buildings to reduce utility expenses and increase building usability, for years to come.
- The objectives to meet the department's sustainability goals are part of a city-wide initiative to upgrade all building infrastructure and fund the modernization with savings achieved over 15 to 20 years of efficient operation. This initiative includes modernizing heating and air conditioning, installing new electrical services, insulating buildings, new windows if needed, replacing lighting, and installing modern controls for all building services. The city has contracted with a private vendor and they have completed the survey portion of the plan and are now designing systems for all five fire department stations. This undertaking along with the major renovations which should be completed within the next three years will finalize the modernization of 5 fire stations and ensure the guaranteed use and reliability of these buildings for the foreseeable future.
- Firefighters take great pride in the department and have worked tirelessly to complete many projects in the stations, without the generous efforts of the firefighters, many of these projects would not be possible.

#### ● **Funding and Grant Writing:**

- Grants are a major source of funding for the Salem Fire Department. This year the department was very successful and awarded significant grant funding:
- Mass Emergency Management Grant of \$21,150 for two light towers for use by the fire department, emergency management, and DPW.
- Mass SAFE Education and Prevention Grant \$6000 for the education of the children in the schools and afterschool programs.
- FEMA SAFER Equipment Grant for \$25,000 to replace some of the department LDH supply line hose, purchase master stream fire fighting equipment, and purchase 5 rescue air packs for the apparatus.
- Cares Act: \$35,000 to fund an entirely new NEXGEN CAD system for fire alarm dispatch. CAD is a computerized dispatch platform that allows for the rapid sharing of dispatch information between agencies – Police, Fire & Ambulance – Procurement and implementation began in 2022 – the project will move to completion in the summer of 2023. Since its inception as anticipated, there has been a significant decrease in the amount of time it takes to receive/record emergency calls and dispatch the fire companies. In some instances, there has been a 3-4 minute reduction in time to ensure the quickest emergency response possible.
- CDBG: \$150,000 funding the exterior remodel of Station 5 on Loring Ave as described above.

#### ● **Apparatus and Equipment:**

- The department has established a goal in the form of a 20-year capital plan to better anticipate the replacement of the department apparatus and vehicles. The city presently operates 5 fire pumps, 2 ladder trucks, 3 inspection vehicles, 2 heavy-duty pickup trucks, 3 frontline response command vehicles, two UTV all-terrain vehicles, and 2 boats. This plan



anticipates the year that a truck or department vehicle will need to be replaced and works to spread these purchases over years to avoid purchasing multiple vehicles in the same year. The objectives of the plan will involve close monitoring of all department vehicle assets and adjusting the plan accordingly as needed. The plan will be provided to the city finance director and integrated with other city departments to ensure efficient management of vehicle replacement costs over a prolonged period of time.

- In June Salem Fire will take delivery of a new 2023 Ferrara Fire Pumper – due to severe supply chain issues, this truck has been delayed but is finally slated for delivery. This truck will be the third truck purchased from Ferrara Apparatus Inc. it replaces an aging truck in our fleet and will be assigned to Fire Headquarters and run as Salem Engine 1 – the new pump will be identical to our existing Engine 2 and Engine 5. There are many advantages to keeping the trucks all the same – significantly reducing the time for repairs – every effort will be made to keep an inventory of parts for these specific trucks to reduce downtime – firefighters will be accustomed to one type of apparatus increasing safety and performance.
- In October of 2022, the department's second ladder - ladder 1 was retired due to major issues related to its age. The city has moved to purchase a stock aerial ladder from the Pierce MFG company and if supply chain issues do not interfere, the new ladder will be delivered in the fall of 2023
- Engine 4 is due to be replaced and plans are underway to design another engine identical to the three others in the department fleet.
- 



#### ● Communications:

- Major changes have been completed at the Fire Department dispatch center to modernize call-taking and synergize the dispatch effort with Police and private ambulance. Goals moving forward include refining the department's city-wide property database including "persons to notify" (PTNs), property access data, and better national reporting. With the recent implementation of a computer-aided dispatch system,

(CAD) this information is now available to both police and fire instead of both maintaining their own system

- Salem Fire and Police have completed the design phase of a project to replace the radio dispatch infrastructure for the entire city. Six aging radio repeaters will be replaced with two state-of-the-art units which will serve the entire city – station receivers will be upgraded, and all infrastructure modernized to ensure a reliable radio network for the city for the foreseeable future. The new system will operate using microwave transmitters and fiber optics. Police and Fire will maintain separate frequencies, but will no longer have independent radio repeaters and networks – instead, both will share one system allowing for better reliability and significant savings. This project is now in the implementation phase and will move to completion by the end of this year.

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#### ● Staffing:

- Over the past three years, Salem Fire has seen a sizable shift in its workforce. There have been many retirements and some resignations. For the first time in many years, the Salem Fire Department is fully staffed. This full staffing is instrumental in providing the best service to the community while significantly reducing overtime costs. Presently the department is now maintaining a reserve hiring list – candidates will be completely vetted and assigned to an unpaid reserve list in anticipation of position openings. When a position becomes available, the reserve candidate will be hired immediately eliminating lengthy periods with open positions.
- It is the Goal of the department to maintain a reserve list and eliminate delays in hiring through better planning. By maintaining an effective reserve list there will be no delays in filling positions.
- The present group of firefighters and officers working for the department are well-trained and very well-suited to provide emergency services to the community – the future continues to look bright.



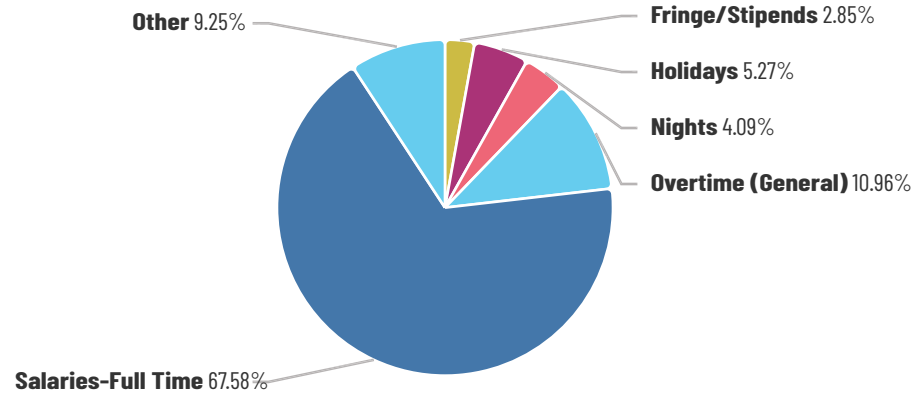
money, and further the capabilities of the department which will have a direct benefit for the community. In emergency services time is everything – technology saves time.

- A red and blue initiative between police and fire over the past two years has shown how much more can be accomplished when agencies combine their efforts. Better communication between dispatch is inevitable with the new equipment and technology installed – better-combined training between both agencies will increase performance and safety – a spirit of teamwork between police and fire will help to create a better public safety work experience for all.
- The department is now looking to replace Engine 4 which is 17 years old. Front-line fire pumps cannot be relied on for good performance in an urban setting like Salem for more than 15 years. It takes two years to design, purchase, and manufacture a pump.
- Sustainability is an important goal for the city: The fire department is part of a design study to replace antiquated heating, lighting, windows, overhead doors, etc. – this will have a major impact on buildings’ efficiency and significantly reduce cost.
- Two 23-year-old vehicles used by our inspection services have been replaced and modernized, significantly reducing downtime, and repair, & fuel cost.
- Community involvement and partnerships have been an integral part of the department’s overall plan. So often people and organizations are willing to get involved – our department will work to identify and use these available resources. We have always relied on outside funding from community partners for special operations teams, special vehicles, and equipment - we will continue to foster the relations necessary for their continued support. Community partnership is a two-way street; our department will continue to take part in special community events and activities all of which improve the overall city life experience.
- Training and special hazard preparation will continue to be one of the daily activities of this department. We are only as strong as our weakest link – a synergistic approach to training will be made to include all members of the department at all levels – consistency in training is essential.
- Quality equipment and technology are essential to a modern-day fire-fighting/EMS force. With the recent purchase of new AEDs, CPR machines, new dispatch equipment & software along with a soon to be delivered fire pump and ladder truck, the Salem Fire Department is well-positioned to successfully complete its mission and provide the highest level of service to the community for many years to come.

**FY 2024 Departmental Goals Relating to City’s Overall Long- & Short-Term Goals:**

- The Fire Department will continue to work towards modernizing everywhere possible: better technology will streamline operations, save

### Expenditure by Department



Outcomes and Performance Measures	Actual FY2020	Actual FY2021	Actual FY2022	Estimated FY2023	Estimated FY2024
Fires		170	118	137	
Emergency Medical Calls		2614	3780	4043	
Hazrdous Condition Calls		280	364	344	
Service/Assistance Calls		640	792	802	
Investigations		382	328	476	
Alarm Activations/Investigat Alarm		1432	1667	1545	
Weather Related Calls		22	10	12	
Other		2	4	4	
Hazardous Materials Calls		48	84	99	
Structure Fires		58	31	35	
Vehicle Fires		8	7	8	
Vegetation Fires		62	36	89	
Motor Vehicle Accidents		212	197	257	
Automobile Extrications		12	19	21	
Rescues Other Types		48	48	82	
Receive Mutual Aid		26	37	44	
Provide Mutual Aid		31	41	32	

Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
Fire - Personnel											
12201	5111	Salaries-Full Time	6,103,740	6,205,135	6,561,192	6,561,192	7,094,026	7,094,026	0	532,834	8.12
12201	5113	Salaries-Part Time	55,022	37,486	70,684	70,684	75,684	65,684	0	(5,000)	(7.07)
12201	5131	Overtime (General)	1,289,059	1,479,017	1,056,611	1,056,611	1,163,774	1,150,874	0	94,263	8.92
12201	5133	Emt	41,178	39,106	48,600	48,600	50,400	50,400	0	1,800	3.70
12201	5136	Holidays	472,044	468,248	491,844	491,844	553,438	553,438	0	61,594	12.52
12201	5138	Out Of Grade	89,342	75,367	80,000	80,000	80,000	80,000	0	0	0.00
12201	5139	Nights	397,298	390,198	429,701	429,701	429,701	429,701	0	0	0.00
12201	5141	Longevity	140,913	134,096	146,260	146,260	155,450	155,450	0	9,190	6.28
12201	5143	Firefighter Rank Stipend	27,000	20,800	29,000	29,000	29,000	29,000	0	0	0.00
12201	5145	Education Incentive	96,257	69,444	113,852	113,852	60,000	60,000	0	(53,852)	(47.30)
12201	5150	Fringe/Stipends	306,373	287,377	290,000	290,000	298,850	298,850	0	8,850	3.05
12201	5154	Specialty Stipend	6,000	6,000	9,600	9,600	8,000	8,000	0	(1,600)	(16.67)
			9,024,226	9,212,274	9,327,343	9,327,343	9,998,323	9,975,423	0	648,080	6.95
Fire - Expenditures											
12202	5211	Electricity	40,253	38,619	42,869	55,494	42,869	42,869	0	0	0.00
12202	5215	Natural Gas	18,157	21,261	28,000	28,010	28,000	28,000	0	0	0.00
12202	5216	Oil Heat	10,589	19,711	15,000	22,000	15,000	15,000	0	0	0.00
12202	5241	Building Maintenance	29,945	35,981	35,000	35,000	35,000	35,000	0	0	0.00
12202	5258	Fire Equipment Repai	26,308	46,092	52,000	66,422	52,000	52,000	0	0	0.00
12202	5277	Photocopy Machine Le	3,405	4,444	5,520	5,520	6,000	6,000	0	480	8.70
12202	5284	Equipment Lease	87,972	87,972	87,973	87,973	87,973	87,973	0	0	0.00
12202	5294	Fire Prot Clothing	47,700	35,198	47,700	77,202	79,200	47,700	0	0	0.00
12202	5300	Purchase Of Services	38,418	20,091	36,200	33,200	36,200	36,200	0	0	0.00
12202	5317	Educational Training	40,843	27,161	42,187	16,187	42,187	42,187	0	0	0.00
12202	5318	Dental/Medical Servi	20,257	42,779	17,600	29,600	17,600	17,600	0	0	0.00
12202	5318R	Dental/Medical Servi	3,405	3,161	25,000	10,087	25,000	25,000	0	0	0.00
12202	5320	Contracted Services	0	0	4,436	0	5,216	5,216	0	780	17.58
12202	5341	Telephone	19,309	19,567	23,028	21,903	23,028	23,028	0	0	0.00
12202	5421	Office Supplies (Gen	2,342	5,021	6,500	6,500	7,500	6,500	0	0	0.00
12202	5451	Custodial Supplies	8,662	9,207	9,000	9,000	9,500	9,500	0	500	5.56
12202	5510	Fire Prevention	4,263	8,319	14,500	9,500	14,500	14,500	0	0	0.00
12202	5513	Emergency Management	600	562	1,000	1,000	1,000	1,000	0	0	0.00
12202	5586	Fire Suppression Sup	9,281	28,255	23,730	23,730	24,930	24,930	0	1,200	5.06
12202	5730	Dues And Sub	1,900	2,000	2,000	2,000	2,000	2,000	0	0	0.00
			413,608	455,402	519,243	540,328	554,703	522,203	0	2,960	0.57
Department Total			9,437,834	9,667,675	9,846,586	9,867,671	10,553,025	10,497,626	0	651,040	6.61

Personnel Summary

Employee Name			Job Description	Hire Date	Approved Budget FY2023	Calc Pay Period FY24	Code	FTE	# Hours	# of Board Meetings	Dept Request FY2024	Mayor Proposed FY2024	Approved Budget FY2024
DIONNE	ALAN	CHIEF			164,480.93	3,151.27		1.00	40	100%	167,963	167,963	
		DEPUTY CHIEFS			394,909.70	9,456.65		5.00	5	100%	630,867	630,867	
		CAPTAINS			772,506.23	14,798.97		9.00	9	100%	850,912	850,912	
		LIEUTENANTS			1,194,427.87	22,881.76		16.00	16	100%	1,290,093	1,290,093	
		FIRE FIGHTERS-4			2,662,120.66	59,386.04		49.00	49	100%	3,343,660	3,343,660	
		FIRE FIGHTERS-3			664,475.72	-		0.00	0	100%	(181,221)	(181,221)	
		FIRE FIGHTERS-2			277,461.27	-		8.00	8	100%	478,563	478,563	
		FIRE FIGHTERS-1			0.00	957.97		1.00	1	100%	53,906	53,906	
						-					-	-	
ADDISON	JOHN	MECHANIC	1/1/2014	72,751.14	1,464.35		1.00	40	100%	76,289	76,289		
SULLIVAN	ASHLEY	OFFICE MANAGER	9/2021	62,472.35	1,101.44		1.00	35	100%	62,472	62,472		
		STEP INCREASES (ADDED TO BASE ABOVE)			-	-					-	-	
		FIRE PREVENTION			7,500.00			3.00			7,500	7,500	
		Adjust for & Rounding			-						-	-	
FAO Salary		AFSCME			288,086.04			5.00		Total AFSCME 1818	313,021	313,021	
12201-5111					6,561,191.93			99.00		Total Full Time	7,094,026	7,094,026	
C. Dichirico		EVENING AP CLERK			23,744.74	454.88	P	1.00	16	100%	8,745	8,745	
Part-Time FAO's		FAO's - PART TIME			19,999.91	383.14			19	100%	30,000	25,000	
Capt. Darisse		EMERGENCY MGMT CLERK			26,939.38	64.51		1.00	8		36,939	31,939	
12201-5113					70,684.02					Total Part Time	75,684	65,684	
		OT FF CONTRACTUAL- 88 & MECHANIC			914,964.43	891,424.42			88		1,000,000	1,000,000	
		OT - FAO'S			37,772.97	37,772.97			5		45,000	45,000	
		OT - FF NON- CONTRACTUAL			60,000.00	60,000.00					60,000	60,000	
		OT - HAUNTED HAPENINGS			17,100.00	7,100.00					30,000	17,100	
		OT - COMMUNITY EVENTS			6,300.00	6,300.00					6,300	6,300	

Personnel Summary

Employee Name	Job Description	Hire Date	Approved Budget FY2023	Calc Pay Period FY24	Code	FTE	# Hours	# of Board Meetings	Dept Request FY2024	Mayor Proposed FY2024	Approved Budget FY2024
5 Recruits, 14hrs/wk x 10 wks	OT - RECRUITS TO ACADEMY		20,473.60	7,000.00					22,474	22,474	
12201-5131			1,056,611.00					Total Overtime	1,163,774	1,150,874	
	EMT		48,600.00	600.00		73.00			50,400	50,400	
	HOLIDAYS FF		491,843.70	Varies					553,438	553,438	
	OUT OF GRADE		80,000.00	Varies					80,000	80,000	
	NIGHTS FIREFIGHTERS		429,700.58	Varies					429,701	429,701	
	LONGEVITY - FF & Mechanic		146,259.92	Varies					155,450	155,450	
"FF NEW"	FF RANK DUTY RECOGNITION		29,000.00	500.00			58		29,000	29,000	
21 Bachelor's, 14 Associates	EDUCATION INCENTIVE STIPEND		113,852.20	Varies					60,000	60,000	
SMV	SENIOR/MASTER/ VETERAN		290,000.00	Varies					298,850	298,850	
Colorguard, EMT, Training, Car seat	SPECIALTY PAY		9,600.00	Varies					8,000	8,000	
			1,638,856.40					Total All Other	1,664,839	1,664,839	
			9,327,343.35			99.00		Department Total	9,998,323	9,975,423	

General Fund FTE		
Full-Time Equivalent Employees:	FY2022	95.00
	FY2023	98.00
	FY2024	99.00
	Variance FY 24 v. FY23	1.00



Union Detail

										Step Increases						Approved Budget
Employee Name		Job Desc	Start Date	Job Grp	Voted by Council FY2023	FTE	Calc Period	Munis Budget FY2024	Step	Date	Rate	# Weeks Old    New		Dept Req FY2024	Mayor FY2024	Budget FY2024
LERNER	SHAWN	FIRE ALARM OP SUPERV	11/11/1994	2	60,081.16	1.00	1,265.62	65,812.18	3					65,812.18	65,812.18	
LERNER - Shift Differential					1,498.66		8.00	416.00						\$416.00	416.00	
TREFREY	MARGARET	FIRE ALARM OPERATOR	5/22/2021	2	53,395.38	1.00	1,098.22	57,107.22	2/3	5/22/2023				59,116.72	59,116.72	
TREFREY - Shift Differential					5,223.13		100.06	5,223.13						5,736.64	5,736.64	
WHITMORE	JONATHON	FIRE ALARM OPERATOR	3/20/2010	2	55,375.85	1.00	1,136.86	59,116.72	3					59,116.72	59,116.72	
WHITMORE - Shift Differential					4,984.05		102.32	5,320.64	3					5,320.64	5,320.64	
VACANT		FIRE ALARM OPERATOR		2	51,492.69	1.00	-	57,001.88	1/2					57,001.88	57,001.88	
VACANT SHIFT DIFFERENTIAL					2,271.22		39.52	2,055.04						2,055.04	2,055.04	
					-									-	-	
VACANT		FIRE ALARM OPERATOR			51,492.69	1.00	-	57,001.88	1/2					57,001.88	57,001.88	
VACANT SHIFT DIFFERENTIAL					2,271.22		27.76	1,443.52						1,443.52	1,443.52	
					-									-	-	
					288,086.04	5.00		310,498.20						313,021.21	313,021.21	

## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>12202 Fire-Expenses</b>				
<b>5211 Electricity</b>				
Electric service for five stations.	42,869	42,869	42,869	0
<b>5211 Electricity Total</b>	<b>42,869</b>	<b>42,869</b>	<b>42,869</b>	<b>0</b>
<b>5215 Natural Gas</b>				
Gas service for heating, cooking, hot water in five stations.	28,000	28,000	28,000	0
<b>5215 Natural Gas Total</b>	<b>28,000</b>	<b>28,000</b>	<b>28,000</b>	<b>0</b>
<b>5216 Oil Heat</b>				
Fuel oil for heat at Stations 4 & 6.	15,000	15,000	15,000	0
<b>5216 Oil Heat Total</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>0</b>
<b>5241 Building Maintenance</b>				
Repair of overhead doors, springs, and motors. General station maintenance/ repairs, exhaust recovery system/ Plymovent in all 4 stations Repairs to plumbing, toilets & sinks.	35,000	35,000	35,000	0
<b>5241 Building Maintenance Total</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>0</b>
<b>5258 Fire Equipment Repai</b>				
Air compressors service & repairs air and breathing air	3,850	3,850	3,850	0
Equipment - valves, hose repairs, plumbing	4,000	4,000	4,000	0
Ladder testing Aerial Trucks	3,500	3,500	3,500	0
Ladder testing ground ladders	2,000	2,000	2,000	0
Pump testing and repairs	2,500	2,500	2,500	0
Spark plugs, filters, small parts for trucks & other vehicles, brakes, & other misc. parts & supplies	10,500	10,500	10,500	0
Tires - cars & trucks, Batteries, motor oil, vehicle glass repairs, inspection stickers	7,650	7,650	7,650	0
Transmission, body work (apparatus) & engine work	17,000	17,000	17,000	0
Truck lighting equipment	1,000	1,000	1,000	0
<b>5258 Fire Equipment Repai Total</b>	<b>52,000</b>	<b>52,000</b>	<b>52,000</b>	<b>0</b>
<b>5277 Photocopy Machine Le</b>				
Machine lease and service calls - two copiers (Administration & Fire Prevention)	5,520	6,000	6,000	0
<b>5277 Photocopy Machine Le Total</b>	<b>5,520</b>	<b>6,000</b>	<b>6,000</b>	<b>0</b>
<b>5284 Equipment Lease</b>				
Lease payment 4 of 7 for Station 5 Pump Truck	87,973	0	0	0
Lease payment 5 of 7 for Station 5 Pump Truck	0	87,973	87,973	0
<b>5284 Equipment Lease Total</b>	<b>87,973</b>	<b>87,973</b>	<b>87,973</b>	<b>0</b>



## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>5294 Fire Prot Clothing</b>				
Badges, PBI hoods, rubber & leather boots, suspenders, gloves	7,000	7,000	7,000	0
helmets..	27,000	27,000	27,000	0
Hi-Vis Jackets to reduce turnout gear wear time.	0	31,500	0	0
Purchase of replacement Personal Protective Equipment (PPE) boots, gloves, turnout gear,	11,700	11,700	11,700	0
Repairs to PPE (jackets & trousers)	2,000	2,000	2,000	0
<b>5294 Fire Prot Clothing Total</b>	<b>47,700</b>	<b>79,200</b>	<b>47,700</b>	<b>0</b>
<b>5300 Purchase Of Services</b>				
Call back/detail program: CrewSense	5,200	5,200	5,200	0
Computer upgrades, hardware, servers	5,500	5,500	5,500	0
First Due NIFIRs reporting Software	16,000	16,000	16,000	0
LEXIPRO Policy Management and Development	(0)	(0)	0	0
1st year with development \$26,687.70 Year two annual cost \$11,288.70				
Radio service- consoles, mobiles, portables, repeaters, batteries	9,500	9,500	9,500	0
<b>5300 Purchase Of Services Total</b>	<b>36,200</b>	<b>36,200</b>	<b>36,200</b>	<b>0</b>
<b>5317 Educational Training</b>				
New Officer training, EMT Recertifications, Classes, Training Seminars	10,500	10,500	10,500	0
Reimbursement for academic expenses for continuing education	31,687	31,687	31,687	0
<b>5317 Educational Training Total</b>	<b>42,187</b>	<b>42,187</b>	<b>42,187</b>	<b>0</b>
<b>5318 Dental/Medical Servi</b>				
Provides for medical expenses for active personnel - job-related medical expenses.	17,600	17,600	17,600	0
<b>5318 Dental/Medical Servi Total</b>	<b>17,600</b>	<b>17,600</b>	<b>17,600</b>	<b>0</b>
<b>5318R Dental/Medical Servi</b>				
Provides for medical expenses incurred by retired personnel who were retired on a line of duty medical disability.	25,000	25,000	25,000	0
<b>5318R Dental/Medical Servi Total</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>0</b>
<b>5320 Contracted Services</b>				
Cleaning Service For the Fire Department Administrative wing.	4,436	5,216	5,216	0
<b>5320 Contracted Services Total</b>	<b>4,436</b>	<b>5,216</b>	<b>5,216</b>	<b>0</b>

## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>5341 Telephone</b>				
Long distance provider	1,500	1,500	1,500	0
Telephone lines from repeaters/channel 2 added	4,000	4,000	4,000	0
Verizon (Local & Regional)	15,200	15,200	15,200	0
Verizon Inspection I pads	2,328	2,328	2,328	0
<b>5341 Telephone Total</b>	<b>23,028</b>	<b>23,028</b>	<b>23,028</b>	<b>0</b>
<b>5421 Office Supplies (Gen</b>				
General Office Supplies as needed	6,500	7,500	6,500	0
<b>5421 Office Supplies (Gen Total</b>	<b>6,500</b>	<b>7,500</b>	<b>6,500</b>	<b>0</b>
<b>5451 Custodial Supplies</b>				
General Custodial Supplies as needed	9,000	9,500	9,500	0
<b>5451 Custodial Supplies Total</b>	<b>9,000</b>	<b>9,500</b>	<b>9,500</b>	<b>0</b>
<b>5510 Fire Prevention</b>				
Citizen Academy	10,000	10,000	10,000	0
Fire Prevention seminars / meetings/expenses	500	500	500	0
Fire Prevention supplies	1,000	1,000	1,000	0
Grounds care/ lawn service	1,000	1,000	1,000	0
NFPA code updates	2,000	2,000	2,000	0
<b>5510 Fire Prevention Total</b>	<b>14,500</b>	<b>14,500</b>	<b>14,500</b>	<b>0</b>
<b>5513 Emergency Management</b>				
Emergency management expenses: Multi gas meter replacement	1,000	1,000	1,000	0
<b>5513 Emergency Management Total</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>
<b>5586 Fire Suppression Sup</b>				
Hand and gas tool repair and replace	2,000	2,000	2,000	0
Hose & nozzles	5,000	5,000	5,000	0
Mask fit testing	3,100	3,100	3,100	0
Mobil radio parts, microphones, cases	4,500	4,500	4,500	0
Self-contained breathing apparatus (SCBA) repair, face piece, flo testing	3,000	3,000	3,000	0
Sensors for 4-gas meters	2,000	3,200	3,200	0
Supplies laundering PPE	1,630	1,630	1,630	0
Tools and Equipment	2,500	2,500	2,500	0
<b>5586 Fire Suppression Sup Total</b>	<b>23,730</b>	<b>24,930</b>	<b>24,930</b>	<b>0</b>
<b>5730 Dues And Sub</b>				
Membership dues - professional organizations: ECFC/ FPdivision FCAM, NFPA	2,000	2,000	2,000	0
<b>5730 Dues And Sub Total</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>
<b>12202 Fire-Expenses Total</b>	<b>519,243</b>	<b>554,703</b>	<b>522,203</b>	<b>0</b>

## Police

### Mission Statement

#### Why We Exist

To protect the people of Salem and its visitors and to fairly uphold the law.



### Goals and Objectives

#### Maintain a high level of public safety: Police and Fire

##### Objectives

1. (1) The Massachusetts Peace Officers Standards and Training (POST) Commission was established in 2020 and charged with creating a mandatory certification process for police officers, as well as processes for decertification, suspension of certification, or reprimand in the event of certain misconduct. To meet POST reporting requirements, the Salem Police Department has updated its record management system to better capture and report instances of officer misconduct and streamline the flow of required information to POST. The Department met all POST reporting requirements for FY23 and all current Salem Police officers were certified by POST in calendar year 2023.
2. (2) The Massachusetts Police Accreditation Commission (MPAC) offers an accreditation process for police agencies across the Commonwealth. The accreditation process consists of two major components: (1) the establishment of a body of professional standards for police agencies to meet, and (2) a voluntary assessment process by which agencies can be publicly recognized for meeting those standards considered best practices for the pro-

fession. The Salem Police Department has been fully accredited by MPAC since 2013 and successfully underwent re-accreditation in October, 2022.



3. (3) In order to maintain a professional and responsive police agency, the Department must invest in training for its officers. In FY23, our requested training budget includes \$47,549.06 for training fees. In addition to mandated training requirements for currently serving officers, this line item includes training and associated fees for two (2) recruits to attend basic police academy training during FY24 and the training of two new K9 handlers.
4. (4) The Department has received funding (\$20,000.00) for two Community Development Block Grants (CDBG) focused on community-policing activities through FY24. These grants place an emphasis on engagement (through directed patrols and community-building activities) in the Point Neighborhood and other low and moderate income (LMI) areas throughout the city. Activities covered under these grants include directed patrol coverage, bike and walking patrols, hosting community-engagement events, the maintenance of a Duty Captain program to oversee weekend activities and target engagement activities by our School Resource Officers, Community Impact Unit and Special Police Officers etc.
5. (5) The Department has been awarded a federally funded grant, administered through the Essex County Community Foundation (ECCF), to fund 1.4 full time employees (FTE) who are certified mental health clinicians. The clinicians are embedded with the Community Impact Unit (CIU) to respond with officers to mental health-related calls as well as conduct follow-up with all mental health related calls that occur during off hours. As part of this grant, ten officers will be trained in Crisis Intervention Team (CIT) for response to calls involving mental health issues.
6. (6) In an ongoing effort to enhance police-community relations and to provide comfort to victims of crime, in March 2022 the Department procured a Community Resource Dog (CRD), "Derby." Derby works alongside a specially trained officer to act as a comforting, calming resource for community members who are experiencing, or have experienced crisis or trauma, Derby had deployed to schools, nursing homes, community events and responded to crime scenes to provide comfort to those in need and has become a well-known ambassador for the Department. Derby



and his handler are members of the NEMLEC Crisis Incident Stress Management (CISM) Team.



7. (7) In FY24, the Department will reconstitute its police K9 program, which had been dormant since the 2021 retirement of K9 Officer Jonathan Bedard. We will procure and train one explosive detection dog through a program administered by the Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF) and one narcotics detection dog through City funding and public donations made to the Department's K9 fund. K9 officers have been

selected and will undergo training during FY23/FY24. We are awaiting procurement of the dogs and expect to be fully operational by the end of FY24.

8. (8) In a continuing effort to document the Department's history and tell its story, in May 2022 we dedicated the SPD Fallen Officers Memorial and in November 2022, McCarthy Square was dedicated by the City to 1LT Philip A. McCarthy, U.S. Army, a Salem patrol officer who was killed in action during World War Two.



9. (9) Staffing improved significantly during FY23 and we have achieved our authorized personnel complement of one chief, 27 superior officers and 69 patrol officers (62 currently on board, 7 in the academy). We are anticipating two possible retirements in FY24 and have plans in place to hire replacements.

### Improve traffic and parking enforcement

#### Objectives

1. (1) Motor vehicle traffic stops have remained fairly consistent over the past three calendar years (5,866 in CY20, 5,907 in CY21 and 5,364 in CY22). Selective enforcement operations are a tool utilized by both the Patrol and Traffic Divisions to address residents' concerns and identified traffic safety issues.
2. (2) The Department currently maintains six (6) traffic data collection units that are deployed on City streets in response to residents' complaints and in support of road improvement projects. These units collect data such as speed and time-of-day traffic counts, etc. and analysis of data enables the Department, working in coordination with the Traffic and Parking Commission, to address issues and design solutions to address traffic problems. Since mid-2019, the data collection units have been deployed to 255 locations throughout the City.
3. (3) To assist in traffic management and improve public awareness, particularly during major City events such as *Haunted Happenings* and during critical incidents, the Department received funding for one message board / speed detection unit in FY22. The unit has been received and it is being deployed, as needed, for traffic, event, and incident management messaging.



4. (4) E-ticket modules have been installed in front line Patrol Division and Traffic Division cruisers. The E-ticket system enables patrol officers to issue motor vehicle citations electronically, negating the need to handwrite the citation and to immediately file the citation with the Registry of Motor Vehicles (RMV) and the Massachusetts Department of Transportation (DOT). A total of 5,508 citations were issued in CY22, 64% (3,249) were E-ticket citations and 36% (1,809) were paper tickets. Our goal for FY24 is 80% E-tickets and 20% paper tickets.
5. (6) The full complement of the SPD Traffic Division has historically been five personnel; one superior officer and four patrol officers. Due to retirements and the June, 2020 death of Officer Dana Mazola, the Division has been staffed with one superior officer and two patrol officers. In January 2023 we added one patrol officer and anticipate assigning another patrol officer by the end of FY23.
6. (7) In FY23 the Department received a \$59,000.00 Municipal Road Safety Grant which will fund additional selective enforcement operations, pedestrian and bicycle safety education events and the distribution of safety materials to pedestrians and cyclists.

#### Enhanced use of technology in public safety

##### Objectives

1. (1) Recent high-profile cases involving police use of force have fueled ongoing local and national conversations about ways to improve police accountability, transparency, and legitimacy. Department leadership and City stakeholders recognized the use of body-worn cameras (BWC) as being vital to advance these goals. Because BWCs provide an audio-visual record of police-public encounters that can be reviewed after an incident, the presence of BWCs may encourage both officers and community members to maintain a higher standard of behavior during an encounter. In FY23 we developed policies and procedures for BWCs and conducted extensive field testing of the devices. Through City funding (approximately \$66,000.00), state grant funding (approximately \$72,000.00 and federal grant matching funds (approximately \$53,000.00) we have outfitted all Salem police officers with BWCs and the program is now fully operational.
2. (2) In FY23 we implemented a digital evidence management system to store, review, redact and transmit to authorized users, the digital data recorded from body cameras. Digital evidence management is under the direction of a superior officer, assisted by Records Department personnel and two part-time special police officers working on special assignment. As part of this program, superior officers randomly view patrol officers' body camera footage to ensure compliance with policies and procedures.
3. (3) The Salem Police Department serves as the City's Public Service Answering Point (PSAP) for incoming 9-1-1 calls. The current configuration of the Dispatch Center allows for three personnel to handle incoming calls, monitor the City camera system and perform the myriad of dispatching functions. Based on current and anticipated public safety needs, in FY23 the Department received approval from the Massachusetts State 911 program for a fourth 9-1-1 answering position. The necessary equipment has been received and will be installed in FY24.



4. (4) The Department began procuring hybrid cruisers in FY21 and they have proven satisfactory for both patrol and administrative use. We currently operate six hybrid vehicles (five in Patrol and one administrative use vehicle) and in FY23 we took possession of an all-electric pickup truck for use in the Traffic Division. It is interesting to note that the Department received its first all-electric vehicle in 1912, over 110 years ago. By the end of FY23 we anticipate taking delivery of one additional fully electric vehicle for administrative use. The FY24 budget contains a request (\$90,000.00) to procure one fully electric prisoner transport van. We aim to reduce fuel costs by selectively phasing out gasoline fueled vehicles and replacing them with hybrids and/or electric vehicles.



5. (5) Expansion of the city-wide community camera program continued in FY23 with the installation of one camera at Collins Cove Park and cameras permanently mounted outside four fire stations to provide coverage of ballot drop boxes. City cameras are monitored by the Dispatch Center and aid in crime prevention, investigation of vandalism and other criminal acts, traffic monitoring and assists in public safety planning and response during large-scale public events and criminal incidents. The FY24 budget contains a request (\$45,000.00) to upgrade and expand the existing camera system. If approved, new cameras will be installed at various locations throughout the City and will include repair and maintenance costs.
6. (6) Over the past decade the Department has been experiencing a continuing degradation of its radio system. The system, which supports Dispatch, cruiser, and handheld radios, is almost thirty years old. The radio system also supports the Salem Fire Department and its communications requirements. Repairs have become increasingly difficult as replacement parts are no longer manufactured, and many must be procured on the second-hand market. In FY22 the City funded an engineering study to refine requirements and identify locations throughout the City for placement of antenna arrays and microwave repeaters to ensure optimum coverage. The engineering study has been completed and the City has awarded a contract (approximately \$2.5m) for installation of a new Citywide radio network which will be utilized by Police, Fire and other City departments. Work is scheduled to begin in early 2023 and will be completed in FY24.

## Significant Budget & Staffing Changes For FY 2024

### Personnel

Chief: 1 (Lucas Miller)

Superior Officers: 27

Patrol Officers: 69 (62 onboard, 7 in academy)

### FY23 Retirements

Patrol Officer Victor Ruiz

### FY23 Resignations

Patrol Officer Corey Boulay

### FY23 Promotions

Sergeants (effective 09 April 2022): James Bedard, Matthew Fisher, Kevin McDonnell, Robert Monk and Michael Vangelist

### FY23 Academy Graduates

Patrol Officers Francis Santos, Jennifer Galvin, Nathan Rumson, Ricardo Villanueva, Luis Colon Castro, Jenna Cripps and Liam Hickey

### FY23 Police Academy Cadets

Cadets Fernando Cabrera, James Dean, Sara Hosman, Vincent Lento, Cameron Mirra, Alexander Santos, Ryan Tierney

### FY23 Special Police Officers

Pursuant to Chapter 309 of the Acts of 2018, the Department maintains a cadre of special police officers, all of whom are retired SPD officers, who are available for police detail duty and special assignments; Thomas Brennan, Thomas Cunningham, James Johnson, Gary LeBrun, Michael Levesque, Kevin O'Donnell, Robert Phelan, Timothy Salvo, Edward Vaillancourt, Phillias Verrette and Jonathan Bedard.

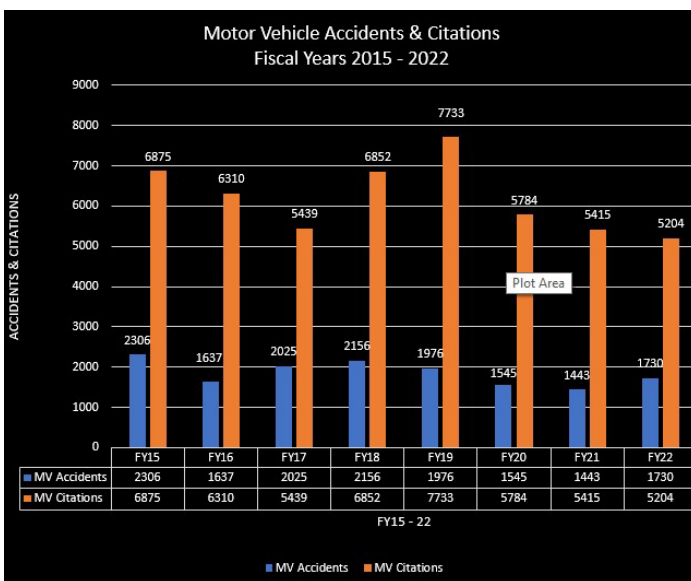
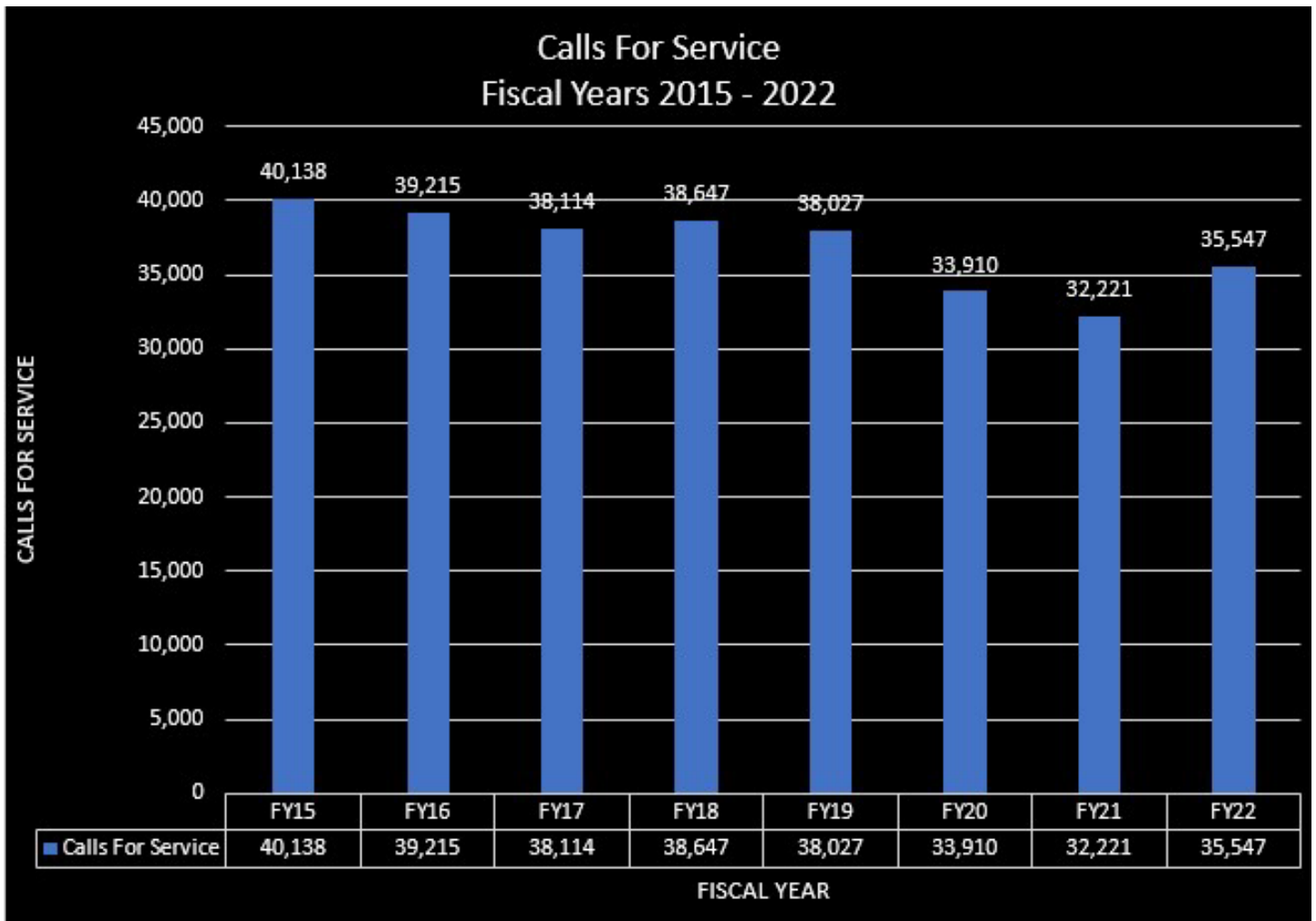
With the departure of officers through normal attrition, the Department anticipates hiring two (2) patrol officers during FY24.



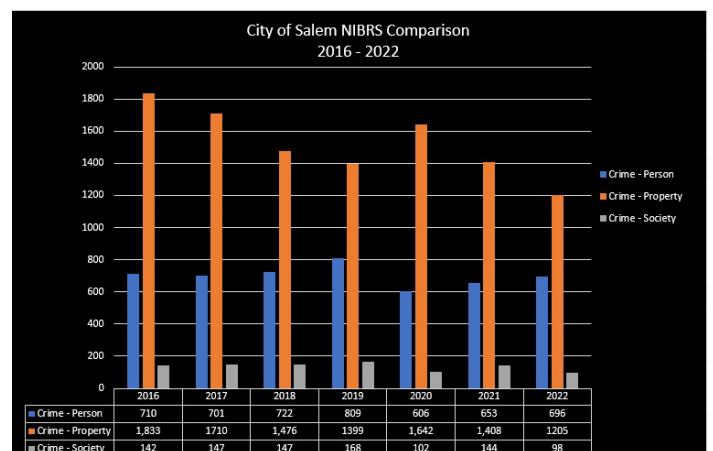
FY22 saw a 10% increase in calls for service from FY21. This increase is primarily attributable to the lifting of pandemic health restrictions that were enacted in early 2020.

Motor vehicle accidents saw a 19% increase from FY21 to FY22. This is most likely due to an increase in traffic with the easing of COVID-19 pandemic health restrictions (such as work-from-home, cancellation of activities etc.). The issuance of citations was down approximately 4% from FY21 to FY22 primarily due to limited staffing in the Traffic Division.

Crimes against persons include, for examples, offenses such as murder/non-negligent manslaughter, negligent manslaughter, kidnapping/abduction, forcible rape, aggravated and simple assaults, etc.



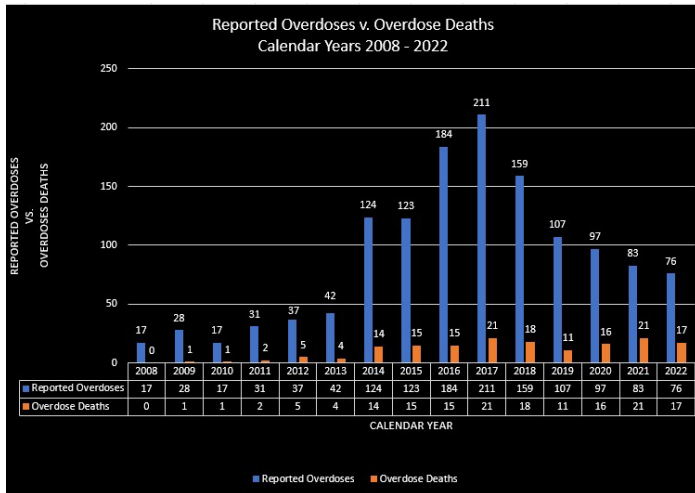
Crimes against property include burglary/breaking and entering, destruction/damage/vandalism of property, fraud, shoplifting, thefts from buildings and motor vehicles and other larcenies.



Crimes against society include drug and narcotic offenses, prostitution, weapon law violations, etc.

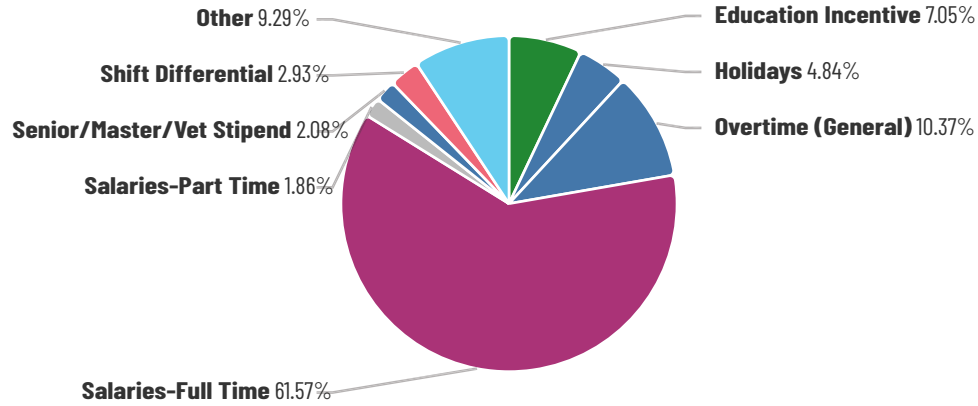
The number of overdoses responded to by the police in calendar year 2022 saw a 8.43% decrease from calendar year 2021, continuing the downward trend seen since the high point in calendar year 2017.

The number of overdose fatalities decreased 19.04 % from 21 in calendar year 2021 to 17 in calendar year 2022.





### Expenditure by Department



Outcomes and Performance Measures	Actual FY2020	Actual FY2021	Actual FY2022	Estimated FY2023	Estimated FY2024
Calls for Service	33,910	32,221	35,547	NA	NA
Arrests (Court Action Taken)/PC	1,988	1,579	1,848	NA	NA
Robberies	20	15	10	NA	NA
Breaking and Entering	76	50	75	NA	NA
Sexual Assaults	26	26	19	NA	NA
MV Thefts	44	31	38	NA	NA
Larceny	696	519	568	NA	NA
Assaults	590	545	567	NA	NA
MV Accidents	1,545	1,443	1,730	NA	NA
MV Citation Violations	5,784	5,415	5,204		5,300
Neighborhood Meetings	36	18	37		

Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
Police - Personnel											
12101	5111	Salaries-Full Time	6,753,987	6,673,557	7,268,563	7,648,117	7,952,085	7,883,223	0	614,660	8.46
12101	5113	Salaries-Part Time	155,647	204,523	285,094	285,094	270,451	238,417	0	(46,677)	(16.37)
12101	5131	Overtime (General)	763,876	1,069,288	1,328,242	1,328,242	1,393,405	1,328,242	0	(0)	0.00
12101	5136	Holidays	532,875	544,219	550,946	550,946	619,873	619,873	0	68,927	12.51
12101	5138	Out Of Grade	37,922	11,129	15,000	15,000	15,000	15,000	0	0	0.00
12101	5141	Longevity	76,300	78,000	74,900	74,900	80,100	80,100	0	5,200	6.94
12101	5142	Elections	25,936	19,211	23,000	45,202	23,000	23,000	0	0	0.00
12101	5145	Education Incentive	687,264	577,454	609,543	609,543	902,046	902,046	0	292,503	47.99
12101	5151	Wellness	5,250	4,250	6,500	6,500	6,750	0	0	(6,500)	(100.00)
12101	5153	Senior/Master/Vet Stipend	255,000	259,025	257,700	257,700	266,450	266,450	0	8,750	3.40
12101	5154	Specialty Stipend	67,590	75,325	77,650	77,650	114,750	114,750	0	37,100	47.78
12101	5156	Shift Differential	393,948	333,056	381,487	381,487	375,032	375,032	0	(6,455)	(1.69)
			9,755,596	9,849,035	10,878,626	11,280,382	12,018,942	11,846,133	0	967,507	8.89
Police - Expenditures											
12102	5211	Electricity	74,814	84,631	83,000	87,500	87,000	85,300	0	2,300	2.77
12102	5215	Natural Gas	18,692	20,293	30,200	30,200	30,200	29,325	0	(875)	(2.90)
12102	5253	Radio & Vehicle Maint	95,129	357,692	103,632	120,758	118,735	118,735	0	15,103	14.57
12102	5272	Technology	85,159	92,451	108,575	112,825	128,773	128,774	0	20,199	18.60
12102	5284	Equipment Lease	6,451	6,451	6,500	6,500	21,500	6,500	0	0	0.00
12102	5300	Building Maint & Services	54,648	81,545	81,250	129,946	89,500	89,500	0	8,250	10.15
12102	5317	Training And Education	46,124	59,493	55,700	74,424	47,549	47,549	0	(8,151)	(14.63)
12102	5318	Medical - Active	52,618	51,789	57,000	64,731	43,000	43,000	0	(14,000)	(24.56)
12102	5319	Dental/Medical - Retirees	0	0	0	0	7,000	7,000	0	7,000	0.00
12102	5320	Contracted Services	42,244	28,304	30,000	4,200	40,000	35,000	0	5,000	16.67
12102	5326	Dive Team Expenses	505	8,468	6,000	6,000	6,000	6,000	0	0	0.00
12102	5341	Telephone & Communications	70,954	79,714	97,064	88,596	91,038	90,588	0	(6,476)	(6.67)
12102	5381	Printing And Binding	4,178	8,910	8,750	8,750	8,750	8,750	0	0	0.00
12102	5384	Animal Care & Control	1,403	7,202	7,000	7,000	13,000	7,000	0	0	0.00
12102	5421	Office Supplies (Gen	20,923	29,437	32,000	32,907	34,000	32,000	0	0	0.00
12102	5585	Arms And Ammunition	18,815	7,686	35,000	57,479	35,000	35,000	0	0	0.00
12102	5710	In State Travel/Meetings	139	317	1,000	1,379	1,000	1,000	0	0	0.00
12102	5720	Out Of State Travel	64	345	5,000	5,000	7,000	5,000	0	0	0.00
12102	5730	Dues And Sub	16,023	13,027	18,700	19,135	18,700	18,700	0	0	0.00
12102	5775	Community Events	46,529	64,366	82,400	66,028	76,400	72,400	0	(10,000)	(12.14)
12102	5862	Police Equipment	39,720	47,102	84,949	116,164	124,978	89,978	0	5,029	5.92
			695,132	1,049,223	933,720	1,039,522	1,029,124	957,099	0	23,379	2.50
Department Total			10,450,728	10,898,258	11,812,346	12,319,904	13,048,066	12,803,232	0	990,886	8.39

Personnel Summary

Employee Name		Job Description	Hire Date	Approved Budget FY2023	Calc Pay Period FY24	Code	FTE	# Hours	# of Board Meetings	Dept Request FY2024	Mayor Proposed FY2024	Approved Budget FY2024
MILLER	LUCAS	CHIEF		169,569.69	3,191.32		1.00	1		200,000	200,000	
		CAPTAINS		415,112.31	7,952.34		4.00	4		438,801	438,801	
		LIEUTENANTS		716,818.75	13,732.16		8.00	8		757,724	757,724	
		SERGEANTS		1,083,345.93	22,236.16		15.00	15		1,226,966	1,226,966	
		PATROLMEN STEP 5		3,026,619.32	57,981.21		47.00	47		3,268,886	3,268,886	
		PATROLMEN STEP 4		458,703.19	8,787.42		1.00	1		69,312	69,312	
		PATROLMEN STEP 3		64,848.98	1,242.32		6.00	6		409,284	409,284	
		PATROLMEN STEP 2		374,639.45	7,177.00		5.00	5		331,758	331,758	
		PATROLMEN STEP 1		61,230.65	1,173.00		10.00	10		648,998	648,998	
Recruits to Academy		Academy - full year (4)		237,679.49	-		0.00	4	Full Year	-	-	
		Academy - 9 months (2)		89,129.81	-		0.00	1.5	9 months	-	-	
		Academy - 6 months (2)		59,419.87			0.00	1	6 months	-	-	
		Academy - 3 months (1)		14,854.97			0.00	0.5	3 months	-	-	
		Anticipated Retirees		(65,417.36)						-	(68,862)	
CONNORS	JAYNE	ADMIN ASSISTANT	12/06/2010	54,270.05	1,039.66	54,062.32	1.00	1	100%	56,765	56,765	
GREENER	FREDERICK	ADMIN ASSISTANT		51,531.76	987.20	51,334.40	1.00	1	100%	54,928	54,928	
MULLIGAN	ROBERT	OFFICE MANAGER	6/12/17	64,650.74	1,263.29	65,691.08	1.00	1	100%	65,944	65,944	
GERMAN	INDHIRA	JR CLERK	10/23/2017	43,332.26	830.12	43,166.24	1.00	1	100%	45,325	45,325	
				-						-	-	
		AFSCME		348,223.41			6.20		Total AFSCME 1818	377,394	377,394	
				-						-	-	
12101-5111				7,268,563.27			107.20		Total Full Time	7,952,085	7,883,223	
VACANT		JR CLERK	12/24/92	15,033.60	-		0.46	16		15,034	-	
FAMICO	DONALD	ANIMAL CONTROL	3/1/76	20,917.06	389.11		0.54	19		20,917	20,917	
GAUTHIER	JAMES	FINGERPRINT EXPERT	10/17/06	31,328.35	600.24		0.46	16		31,328	31,328	
		PER DIEM DISPATCHERS	Avg/P/wk.	40,000.00	55,000.00		Varies	0.23	40x1.5 hrs. per wk.	40,000	40,000	
		Civilians - O'Donnell/Makros/Ruiz		91,271.85			Varies			114,972	114,972	
		Sharyn Lubas		45,173.08			0.00	17.5		-	-	
		CIU - Vaillancourt		17,017.20			0.25	8		17,000	-	
		PT Custodian		17,852.40			0.50	19		24,700	24,700	
		Custodian - seasonal		6,500.00						6,500	6,500	

Personnel Summary

Employee Name	Job Description	Hire Date	Approved Budget FY2023	Calc Pay Period FY24	Code	FTE	# Hours	# of Board Meetings	Dept Request FY2024	Mayor Proposed FY2024	Approved Budget FY2024
12101-5113			285,093.54			2.21		Total Part Time	270,451	238,417	
	OVERTIME		690,000.00	690,000.00					724,500	690,000	
	TRAINING		132,000.00	132,000.00					138,600	132,000	
	OT COURT		132,000.00	132,000.00					138,600	132,000	
	OT-EVENTS		52,000.00	52,000.00					54,600	52,000	
	OT HH		297,242.47	297,242.47					312,105	297,242	
	OT - DISPATCHERS		25,000.00	25,000.00					25,000	25,000	
12101-5131			1,328,242.47					Total Overtime	1,393,405	1,328,242	
	HOLIDAYS Officers & Dispatch		550,946.41	550,946.41					619,873	619,873	
	OUT OF GRADE		15,000.00	15,000.00					15,000	15,000	
	LONGEVITY		74,900.00	74,900.00					80,100	80,100	
	ELECTIONS		23,000.00	23,000.00					23,000	23,000	
	WELLNESS		6,500.00	6,500.00			27	250	6,750	-	
	SENIOR/MASTER/ VETERAN		257,700.00	257,700.00					266,450	266,450	
	SPECIALTY STIPEND		73,150.00	73,150.00					91,825	110,250	
	OIC - SPECIALTY STIPEND		4,500.00	4,500.00		OIC - 900 per year X 5 = 4,500			4,500	4,500	
1,005,696.41								Total Other	1,107,498	1,119,173	
	EDUCATION INCENTIVE-Old QUINN		374,543.39	374,543.39					387,546	387,546	
	EDUCATION INCENTIVE-New Hires		235,000.00	235,000.00					495,000	514,500	
12101-5145			609,543.39					Total Edu Incentive	882,546	902,046	

Personnel Summary

Employee Name	Job Description	Hire Date	Approved Budget FY2023	Calc Pay Period FY24	Code	FTE	# Hours	# of Board Meetings	Dept Request FY2024	Mayor Proposed FY2024	Approved Budget FY2024
	SHIFT DIFFERENTIAL		381,486.56	381,486.56					375,032	375,032	
	Night/Weekend Differential-Dispatchers		-				Included in AFSCME FT Amount		-	-	
12101-5156			381,486.56					Total Shift/ Night Diff	375,032	375,032	
			10,878,625.65			109.41		Department Total	11,981,017	11,846,135	

General Fund FTE		
Full-Time Equivalent Employees:		
	FY2022	113.46
	FY2023	111.71
	FY2024	109.41
	Variance FY 24 v. FY23	(2.30)

Union Detail

Employee Name		Job Desc		Start Date	Job Grp	Voted by Council FY2023	FTE	Calc Period	Munis Budget FY2024	Step Increases				Dept Req FY2024	Mayor FY2024	Approved Budget FY2024
										Step	Date	Rate	# Weeks Old New			
CHRISTY	GEORGE	Sr. Building Manager		02/18/20		58,257.80	1.00	1,108.30	57,853.35	3				57,526.19	57,526.19	
CRAWLEY	JACK	Police Dispatcher		11/29/2021	2	20,715.66	0.70	1,060.84	55,375.85	1			21	16,113.94	16,113.94	
CRAWLEY	Shift Differential	Base Rate X 9%				1,871.55								1,450.25	1,450.25	
CRAWLEY	JACK	Police Dispatcher			2	31,832.17					11/29/2023		31.0	24,669.38	24,669.38	
CRAWLEY	Shift Differential	Base Rate X 9%				4,805.53								2,220.25	2,220.25	
GREENE	ANNMARIE	PRIN CLERK		3/10/2016		53,023.72	1.00	1,088.56	53,023.72	3				56,605.13	56,605.13	
PROSNIEWSKI	MICHAEL	Police Dispatcher		10/3/2015	2	57,895.54	0.70	1,136.84	59,342.93	3				41,380.89	41,380.89	
PROSNIEWSKI	Shift Differential	Base Rate X 9%				-		-	-					-	-	
ROMEOS	SARAH	Police Dispatcher		2/2/2019	2	57,895.54	0.70	1,136.84	59,342.93	3				41,380.89	41,380.89	
ROMEOS	Shift Differential	Base Rate X 9%				4,984.06		-	-					3,724.28	3,724.28	

Union Detail

										Step Increases						Approved
			Start	Job	Voted by		Calc	Munis Budget			# Weeks		Dept Req	Mayor	Budget	
Employee Name	Job Desc	Date	Grp	FY2023	FTE	Period	FY2024	Step	Date	Rate	Old	New	FY2024	FY2024	FY2024	
SARAIVA	MELISSA	Police Dispatch Supervisor	9/26/2010	2	64,453.95	0.70	1,265.62	66,065.30	3				46,068.53	46,068.53		
ZIRIN	KATELYN	Police Dispatcher	11/11/2019	2	57,895.54	0.70	1,136.84	59,342.93	3				41,380.89	41,380.89		
ZIRIN	Shift Differential	Base Rate X 9%			4,984.06		-	-					(0.00)	(0.00)		
VACANT	Police Dispatcher		2		51,493.21	-							-	-		
Weekend Differential - Friday C Shift through Monday A Shift .50 X 52 X 60					-			-					1,560.00	1,560.00		
					470,108.33	6.20					410,347.01		377,394.02	377,394.02		

Grants Detail

Employee Name	Dept/Grant	Org/Obj	Job Description	FTE	Amount
Six Dispatchers	Police 911 Support Grant	25343-5111		0.30	112,158.30
Six Dispatchers	Police Budget	12101-5111		0.70	261,702.71
CIU - Vaillancourt	CIU	Opioid Stabilization			17,017.20

## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>12102 Police-Expenses</b>				
<b>5211 Electricity</b>				
Costs for OnPoint Building shifting to School	0	0	(1,700)	0
National Grid (95 Margin Street/50 Leavitt Street) Electric	83,000	87,000	87,000	0
<b>5211 Electricity Total</b>	<b>83,000</b>	<b>87,000</b>	<b>85,300</b>	<b>0</b>
<b>5215 Natural Gas</b>				
Costs for OnPoint Building shifting to Schools	0	0	(875)	0
National Grid Gas for 95 Margin Street and 50 Leavitt Street - Direct Energy for 95 Margin Street and 50 Leavitt Street	30,200	30,200	30,200	0
<b>5215 Natural Gas Total</b>	<b>30,200</b>	<b>30,200</b>	<b>29,325</b>	<b>0</b>
<b>5253 Radio &amp; Vehicle Maint</b>				
All Comm contract maintenance & repair radios	29,697	34,800	34,800	0
All Comm repair of portable, mobile and base radios	4,000	4,000	4,000	0
Car washes for a fleet of over 50 vehicles	500	500	500	0
ELSAG SELEX License Plate Reader software	4,435	4,435	4,435	0
Normal maintenance of 50+ vehicles and deductibles	0	75,000	75,000	0
Normal maintenance of fleet & deductibles	65,000	0	0	0
<b>5253 Radio &amp; Vehicle Maint Total</b>	<b>103,632</b>	<b>118,735</b>	<b>118,735</b>	<b>0</b>
<b>5272 Technology</b>				
ADOBE PRO	0	2,752	2,752	0
AFFIX Technologies (Fingerprint)	6,383	6,383	6,383	0
AKAMI/LINODE (Website Yearly Contract)	0	480	480	0
Cellebrite (Cell phone extraction)	4,300	4,300	4,300	0
Community cameras maintenance contract (Bridgewave)	39,500	50,000	50,000	0
Flock (License Plate Reader)	10,000	15,000	15,000	0
GiM Security	2,500	2,500	2,500	0
Monthly maintenance/support fee				
Idemia Morpho Trust (Live Scan)	4,771	4,771	4,771	0
Integration Partners (Approved Vendor for CJIS)	730	730	730	0
JivaSoft On-Dty/X-Tra Duty enhanced scheduling	3,850	0	0	0
NexGen (CAD/RMS)	23,184	23,996	23,997	0
NexGen (Licenses) PLUS - Net motion Maintenance and Appeon Maintenance	4,182	4,182	4,182	0
PMAM	1,500	5,504	5,504	0
Transcor GPS (Trackstar Software)	3,975	3,975	3,975	0
TransUnion - Identity verification capabilities	3,700	4,200	4,200	0
<b>5272 Technology Total</b>	<b>108,575</b>	<b>128,773</b>	<b>128,774</b>	<b>0</b>

## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>5284 Equipment Lease</b>				
Lease 2 Copiers ( 1color/ 1Blk & White plus copies)	6,500	0	0	0
Seacoast Harley/Motorcycle Lease	0	15,000	0	0
XEROX - Lease 2 Copiers ( color/black) OIC and Muster Room	0	6,500	6,500	0
<b>5284 Equipment Lease Total</b>	<b>6,500</b>	<b>21,500</b>	<b>6,500</b>	<b>0</b>
<b>5300 Building Maint &amp; Services</b>				
Action Target - Range clean up	8,950	0	0	0
Bldg. Services & maintenance not covered by contract	0	22,000	22,000	0
Bldg. Services & maintenance not covered by contract (estimated)	22,000	0	0	0
Custodial Supplies *Coast, Winer, Hayden,	17,000	0	0	0
Custodial Supplies - Home Depot, Coast, Winer, Hayden,	0	20,000	20,000	0
Falite (maintenance)	17,000	30,000	30,000	0
General Inspections and services ( Boiler, Elevator and Cells- Sprinklers etc.)	12,100	0	0	0
General Inspections and services (Boiler, Elevator and Cells- Sprinklers etc.)	0	12,100	12,100	0
Outdoor Equip./Grounds Maint./Landscaping-Lawn mower, snowblower, sprinklers	3,000	4,000	4,000	0
Terminix	1,200	0	0	0
Terminix (pest control)	0	1,400	1,400	0
<b>5300 Building Maint &amp; Services Total</b>	<b>81,250</b>	<b>89,500</b>	<b>89,500</b>	<b>0</b>
<b>5317 Training And Education</b>				
Academy Training for 2 new recruits Tuition	0	8,000	8,000	0
Academy Training for 6 new recruits Tuition	24,000	0	0	0
Apple computers/Books for 2 New Recruits	0	600	600	0
Apple computers/Books for 6 New Recruits	1,800	0	0	0
FUJI MATS	0	4,149	4,149	0
Inservice training	7,500	0	0	0
Leadership and Supervisory Training	13,500	13,500	13,500	0
MA Police Accreditation	2,400	3,300	3,300	0
Mandated Training & Supplemental (Legal Updates/K-9 In-service Training)	0	5,000	5,000	0
Mandated Training & Supplemental (Legal Updates/K-9 In-service)	1,000	0	0	0
MGL updates, mandated posters, Printed, Legal Updates, I.D. Manuals	5,500	5,500	5,500	0
MPI In-service training	0	7,500	7,500	0
<b>5317 Training And Education Total</b>	<b>55,700</b>	<b>47,549</b>	<b>47,549</b>	<b>0</b>
<b>5318 Medical - Active</b>				
Psychological consults, medical costs and drug screens-Active	0	43,000	43,000	0
Psychological consults, medical costs and drug screens-Active / Retirees	57,000	0	0	0
<b>5318 Medical - Active Total</b>	<b>57,000</b>	<b>43,000</b>	<b>43,000</b>	<b>0</b>



## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>5319 Dental/Medical - Retirees</b>				
RETIRED OFFICERS MEDICAL EXPENSES	0	7,000	7,000	0
<b>5319 Dental/Medical - Retirees Total</b>	<b>0</b>	<b>7,000</b>	<b>7,000</b>	<b>0</b>
<b>5320 Contracted Services</b>				
Outreach Specialist	30,000	0	0	0
Outreach Specialist/Language Specialist	0	30,000	30,000	0
SJ Contractor/David Shea - Snow/Ice removal/general cleaning	0	10,000	5,000	0
<b>5320 Contracted Services Total</b>	<b>30,000</b>	<b>40,000</b>	<b>35,000</b>	<b>0</b>
<b>5326 Dive Team Expenses</b>				
Replacement and repair of Robotics & tanks & truck repair/equip	6,000	6,000	6,000	0
<b>5326 Dive Team Expenses Total</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>0</b>
<b>5341 Telephone &amp; Communications</b>				
Code Red Weather	588	588	588	0
Code Red Yearly maintenance	18,076	19,000	19,000	0
Comcast Internet Services / Cable / DCJIS Access - 95 Margin Street and 50 Leavitt Street	6,000	7,000	7,000	0
On Point Building Alarm Services (Instant Alarm)	400	450	0	0
Verizon Wireless & AT&T Mobility	58,000	50,000	50,000	0
Verizon/ AT&T - avg monthly	14,000	14,000	14,000	0
<b>5341 Telephone &amp; Communications Total</b>	<b>97,064</b>	<b>91,038</b>	<b>90,588</b>	<b>0</b>
<b>5381 Printing And Binding</b>				
Bus. cards, Detail Slips, Warnings, Prop. Tags, Taxi Medallions, Public Safety Campaigns Taxi/Constable card maker system	8,500	0	0	0
Bus. cards, Detail Slips, Warnings, Property Tags, Taxi Medallions, Public Safety Campaigns Taxi/Constable card maker system, Overtime cards, etc.	0	8,500	8,500	0
Oversize document printing - uptown charge	250	250	250	0
<b>5381 Printing And Binding Total</b>	<b>8,750</b>	<b>8,750</b>	<b>8,750</b>	<b>0</b>
<b>5384 Animal Care &amp; Control</b>				
K9 supplies, food, training, vet costs as needed	0	6,000	0	0
Temporary housing for stray/dangerous animals & transportation- City of Salem	7,000	7,000	7,000	0
<b>5384 Animal Care &amp; Control Total</b>	<b>7,000</b>	<b>13,000</b>	<b>7,000</b>	<b>0</b>
<b>5421 Office Supplies (Gen</b>				
General Office supplies as needed	32,000	34,000	32,000	0
<b>5421 Office Supplies (Gen Total</b>	<b>32,000</b>	<b>34,000</b>	<b>32,000</b>	<b>0</b>

## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>5585 Arms And Ammunition</b>				
Ammo for mandatory state qualification and training of all officers/ new recruits	35,000	35,000	35,000	0
<b>5585 Arms And Ammunition Total</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>0</b>
<b>5710 In State Travel/Meetings</b>				
In-State conferences, training, investigations, etc. - travel, EZ Pass ,parking, fees, etc.	1,000	0	0	0
In-State conferences, training, investigations, etc. - travel, EZ Pass, parking, fees, etc.	0	1,000	1,000	0
<b>5710 In State Travel/Meetings Total</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>
<b>5720 Out Of State Travel</b>				
Any travel out of state for conferences, training, investigations, etc.	1,000	1,000	1,000	0
Chief to Attend IACP Training/Dallas - FBI National Conference/Cleveland, OH	4,000	0	0	0
Chief to Attend IACP Training/San Diego FBI National Conference/Colorado	0	6,000	4,000	0
<b>5720 Out Of State Travel Total</b>	<b>5,000</b>	<b>7,000</b>	<b>5,000</b>	<b>0</b>
<b>5730 Dues And Sub</b>				
All police affiliations, dues, investigative databases subscriptions	18,500	18,500	18,500	0
Plymouth County Commissioner- Vehicle Bid	200	200	200	0
<b>5730 Dues And Sub Total</b>	<b>18,700</b>	<b>18,700</b>	<b>18,700</b>	<b>0</b>
<b>5775 Community Events</b>				
4th of July, Halloween ( Boston PD, NEMLEC, local PD's & Sheriff's Dept. etc)	0	60,000	60,000	0
4th of July, Halloween ( Boston PD, NEMLEC, local PD's & Sheriff's Dept.)	70,000	0	0	0
Annual Opiate Awareness Day, Heroin Outreach, Citizens /Youth Police Academies	3,000	0	0	0
Archival Social (Social Media Archiving)	5,900	5,900	5,900	0
Citizen's Police Academy	0	3,500	3,500	0
Gaylord Archival (Archive boxes for Archives)	0	1,000	1,000	0
Heroin Outreach	0	2,000	2,000	0
Salem Public Safety Day/Essex County Summer Program (buses, tuition)	3,500	4,000	0	0
<b>5775 Community Events Total</b>	<b>82,400</b>	<b>76,400</b>	<b>72,400</b>	<b>0</b>

## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>5862 Police Equipment</b>				
2 Drones as needed	0	10,000	0	0
Chief Miller uniform/equipment allowance	0	1,000	1,000	0
ELSAG Plate Reader	14,500	0	0	0
Gen. equip, radar & Sign Board maint, AED Batteries, Repl, Tint Meters, badges, uniforms, etc.	27,000	29,000	29,000	0
License Plate Reader	0	25,000	0	0
Lidar (2 @ \$1,989)	3,978	3,978	3,978	0
Motorola Solutions (batteries/microphones/chargers)	10,000	10,000	10,000	0
Motorola Solutions (new radios for new hires)	11,634	15,000	15,000	0
Portable Vehicle Barriers	4,500	0	0	0
Salem Cycle - \$1,679/each - 3 bikes	5,037	0	0	0
Salem Cycle - 4 bikes	0	6,800	6,800	0
Shield and Entry Tool	0	15,000	15,000	0
Simons (academy uniforms for new recruits - \$400 ea.)	2,400	0	0	0
Simons (academy uniforms for new recruits - \$800 ea.)	0	1,600	1,600	0
Simons/Salem Police Merchandise (Dispatcher clothing allowance)	2,400	2,600	2,600	0
Taser Supplies	3,500	5,000	5,000	0
<b>5862 Police Equipment Total</b>	<b>84,949</b>	<b>124,978</b>	<b>89,978</b>	<b>0</b>
<b>12102 Police-Expenses Total</b>	<b>933,720</b>	<b>1,029,124</b>	<b>957,099</b>	<b>0</b>



# Harbormaster

## Mission Statement

### Why We Exist

The primary mission of the Harbormaster Department is the preservation of life and protection of property in the waters and on the Islands of the City of Salem, including the enforcement of local, state, and in some cases, federal laws. Additionally, the department implements and maintains MTSA mandated security, provides management of the port area, public boating piers, gangways and floats as well as supervises the proper mooring of vessels and collection of associated fees within the jurisdiction.



### Goals and Objectives

- Continue to expand use of newly implemented web-based harbor management system for improved efficiency and access.
- Provide input regarding optimum port design for Offshore Wind Marshaling Facility and interface with waterway users.
- Revitalize a harbor shuttle/water taxi service.
- Work with Federal and State partners to identify a suitable location and construct a regional CAD cell project.
- Provide input derived from local knowledge to educate designers of marine related projects on environmentally thoughtful project design.
- Continue to implement recently mandated personnel training requirements.

- Collaborate with the Commonwealth's Department of Fishing and Game & Salem's Park Commission to commence construction of a new Fishing Pier at the Willows.
- Perform major overhaul on primary response vessel.



### How FY 2024 Departmental Goals Relate to City's Overall Long & Short Term Goals

- Continue to implement/utilize technology for efficient waterway management and enhanced public safety.
- Revitalize Salem's waterfront and port area for the benefit of all stakeholders.
- Leverage waterway assets to enhance public transportation.
- Collaborate with maritime focused partners for improvements at the DPA to promote marine commerce and job creation.



### **Significant Budget & Staffing Changes For FY 2024**

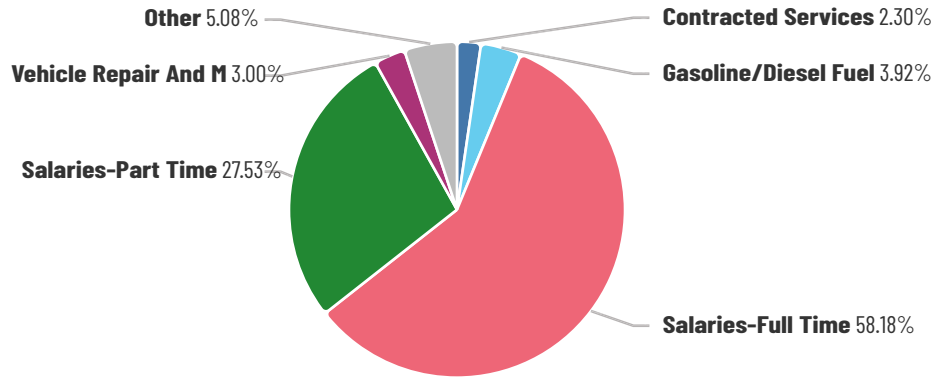
The incremental increase to the state minimum wage and adopted mandated training will continue to impact personnel scheduling and labor costs.

#### **Recent Accomplishments**

- Coordinated implementation of cloud-based harbor management program resulting in 100% fee compliance.
- Secured additional funding from state for Willows Pier construction.
- Coordinated total propulsion unit(s) overhaul for Salem Ferry.
- Drafted, implemented and gained approval of mandated cyber-security addendum for Port Security Plan
- Led Port through regulatory Annual Compliance Exam.
- 



### Expenditure by Department



Outcomes and Performance Measures	Actual FY2020	Actual FY2021	Actual FY2022	Estimated FY2023	Estimated FY2024
MOORINGS RECORDS	1361	1355	1370	1370	1458
MOORINGS CATALOGED	1036	1035	1035	1035	1065
SLIPS CATALOGED	325	320	335	335	393
MOORING / SLIP FEE'S COLLECTED	1299	1344	1370	1370	1458
WARNING TAGS ISSUED	141	98	100	100	20
MOORING CALLS (UNAUTHORIZED USE OR BOATS HITTING)	32	22	30	30	15
<b>POWER PLANT SERVICE</b>					
FACILITY SECURITY RESPONSE	22	18	40	60	50
<b>PASSENGER VESSEL ACTIVITY</b>					
VESSEL ESCORT & ASSIST	1	0	2	0	0**
<b>LAW ENFORCEMENT</b>					
FOUND/LOST/STOLEN BOATS	15	28	35	35	15
BREAKING AND ENTERING	2	3	2	2	1
ABANDONED BOATS	2	2	2	2	1
FUEL SPILLS	8	12	10	10	5
DOMESTICS/ PUBLIC COMPLAINT	22	17	10	10	10
LARCENY	2	6	5	2	2
MOVING & CITY VIOLATIONS	0/2	1/2	5/5	5/5	10/10
CASES THAT REACH COURT	0	1	2	2	5
WARNING/SAFETY STOP	50	71	90	90	75
LEAVING SCENE OF/ ACCIDENT	2	1	2	2	2

Outcomes and Performance Measures	Actual FY2020	Actual FY2021	Actual FY2022	Estimated FY2023	Estimated FY2024
ARREST/PROTECTIVE CUSTODY	0	0	0	0	0
<b>SAR RESPONSES (SEARCH &amp; RESCUE)</b>					
FATALITIES	0	0	0	0	0
MAYDAYS	41	38	35	35	35
GROUNDINGS SOFT	15	11	15	15	15
TOWS	59	53	45	45	45
DEWATERINGS (PREVENT SINKING)	79	55	60	60	60
FLARE SIGHTINGS	0	1	3	3	5
COLLISIONS	2	15	3	3	5
FIRES	7	7	5	5	3
MANOVERBOARD	3	2	5	5	5
MED AID	19	32	25	25	25
OVERDUE	4	9	5	5	5
<b>MUTUAL AID REQUESTS</b>					
MARBLEHEAD	13	14	15	15	20
BEVERLY	21	18	15	15	15
MANCHESTER	5	2	3	3	3
COAST GUARD	28	33	10	10	10
MEP	3	7	5	5	5
OTHER CALLS	621	788	600	600	600



Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
Harbormaster - Personnel											
12951	5111	Salaries-Full Time	231,713	240,607	252,888	256,310	254,651	252,452	0	(436)	(0.17)
12951	5113	Salaries-Part Time	95,248	103,915	115,494	115,494	119,445	119,445	0	3,951	3.42
12951	5150	Fringe/Stipends	0	0	0	0	2,000	2,000	0	2,000	0.00
			326,961	344,522	368,382	371,804	376,096	373,897	0	5,515	1.50
Harbormaster - Expenditures											
12952	5211	Electricity	1,768	2,271	2,500	2,500	2,500	2,500	0	0	0.00
12952	5244	Vehicle Repair And M	11,783	10,756	13,000	13,000	13,000	13,000	0	0	0.00
12952	5317	Educational Training	1,003	2,989	3,000	3,000	3,000	3,000	0	0	0.00
12952	5320	Contracted Services	872	1,515	0	0	9,999	9,999	0	9,999	0.00
12952	5341	Telephone	5,147	5,280	5,200	5,200	5,500	5,500	0	300	5.77
12952	5353	Hauling Floats/Boats	4,282	4,424	4,500	4,500	4,500	4,500	0	0	0.00
12952	5381	Printing And Binding	750	775	825	825	850	850	0	25	3.03
12952	5421	Office Supplies (Gen	1,228	1,670	1,500	1,500	1,500	1,500	0	0	0.00
12952	5481	Gasoline/Diesel Fuel	9,165	11,527	14,000	16,271	17,000	17,000	0	3,000	21.43
12952	5791	Uniforms	990	3,255	2,200	2,200	2,200	2,200	0	0	0.00
			36,989	44,464	46,725	48,996	60,049	60,049	0	13,324	28.52
Department Total			363,949	388,985	415,107	420,800	436,145	433,946	0	18,839	4.54

Personnel Summary

			Approved Budget FY2023	Calc Pay Period FY24	Code	FTE	# Hours	# of Board Meetings	Dept Request FY2024	Mayor Proposed FY2024	Approved Budget FY2024
MCHUGH	WILLIAM	Harbormaster	7/12/2011	94,785.49	1,889.57		1.00	1	100%	98,258	98,258
MCHUGH	WILLIAM	Port Authority Director		-	**				100%	-	-
MULLIGAN	PATRICK	Office Manager/Asst Hrbmstr	7/1/13	60,401.95	1,157.49		1.00	1	100%	65,189	62,690
VACANT	SETH	Port Authority Deputy Planner	08/12/19	97,700.47	-	**	1.00	1	100%	90,000	90,000
12951-5111			252,887.91			3.00		Total Full Time	253,447	250,947	
Seasonal PT Positions:											
Pump Out		Pump Out Operators		7,350.00				504	man hrs	7,920	7,920
Deckhand/Utility		Deckhand/Utility		20,955.00				1336	man hrs	22,044	22,044
Patrol - Regular & Peak Weekdays/Weekends		Assistant Harbormaster		69,700.00				3511	man hrs	71,992	71,992
Clerk		Clerk		2,550.00				150	man hrs	2,550	2,550
McCabe-Winter Isl Personnel		Ramp-Public Access Attendant		14,939.00				925	man hrs (PA)	14,939	14,939
12951-5113			115,494.00			0.00		Total Part Time	119,445	119,445	
AICP Stipend											
12951-5150			-					Total Fringe	2,000	2,000	
			368,381.91			3.00		Department Total	372,892	370,392	

General Fund FTE		
Full-Time Equivalent Employees:		FY2022
		3.00
		FY2023
		3.00
		FY2024
		3.00
		Variance FY 24 v. FY23
		0.00

## Grants Detail

Employee Name		Dept/Grant	Org/Obj	Job Description	FTE	Amount
MCHUGH	WILLIAM	HARBORMASTER	12951-5111	HARBORMASTER	0.95	89,315.28
			12951-5111	Footprint - CBA Money	0.05	4,998.64
NOTE - Footprint CBA money will be deposited into the Harbormasters Receipts Reserved Fund. This money is then appropriated to cover Harbormaster Expenses						
** Footnote: Footprint has provided \$180k, mitigation funding, to be used to establish a Salem Port Authority						

## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>12952 Harbormaster-Expenses</b>				
<b>5211 Electricity</b>				
General electrical costs	2,500	2,500	2,500	0
<b>5211 Electricity Total</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>0</b>
<b>5244 Vehicle Repair And M</b>				
These funds allow for department vessels and their trailers to receive routine maintenance and repairs from mechanical or electrical failure. Due to the harsh salt water environment, all equipment suffer adverse effects even with proactive maintenance.	13,000	13,000	13,000	0
<b>5244 Vehicle Repair And M Total</b>	<b>13,000</b>	<b>13,000</b>	<b>13,000</b>	<b>0</b>
<b>5317 Educational Training</b>				
Dues to the Harbormaster Association and CHAMP (\$450) for Harbormaster and Assistants. Organization(s) provides training and the nexus for state recognized certification. Also, this item provides for Law Enforcement Training through the Massachusetts Police Training Council and USCG License Ed.	3,000	3,000	3,000	0
<b>5317 Educational Training Total</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>0</b>
<b>5320 Contracted Services</b>				
These funds are to be utilized for ongoing harbor management software and vendor support which includes billing, collection and enforcement of mooring permits as well as data used for vessel excise. Also, this software improves tracking of data used for the verification of mandated mooring maintenance compliance, which enhances waterway safety.	0	9,999	9,999	0
<b>5320 Contracted Services Total</b>	<b>0</b>	<b>9,999</b>	<b>9,999</b>	<b>0</b>

## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>5341 Telephone</b>				
ATT First Net Mobile tablet for daily harbor management compliance audit and enforcement.	400	0	0	0
The office phone equipment operates on a 3-phone line "rollover" system . This allows multiple calls to be transferred to open lines for timely dispatch of units in an emergency. Also, this line item funds Department mobile devices. A mobile phone is assigned to the Harbormaster and Watch Officer (s), for a total of three (3) units as well as a tablet which is activated on a seasonal basis to audit/enforce mooring permit compliance. In addition to redundant direct communication between watch-standers, mobile phones allow for call forwarding and direct dispatch/response on a 24/7/365 basis. With the increased popularity of paddle craft, many calls for service are received by telephone in place of VHF marine radio. Also, office internet costs are funded with this item.	0	5,500	5,500	0
The office phone equipment operates on a 4-phone line "rollover" system . This allows multiple calls to be transferred to open lines for timely dispatch of units in an emergency. Also, a ATT "First Net" cellular device is assigned to the Harbormaster and Watch Officer (s), (3) units This arrangement allows for call forwarding and department staff dispatch/response on a 24/7/365 basis. With the increased popularity of paddle craft, many calls for service are received by telephone in place of VHF marine radio which provides unimpeded communications. for a total Also, office internet costs are funded with this item.	4,800	0	0	0
<b>5341 Telephone Total</b>	<b>5,200</b>	<b>5,500</b>	<b>5,500</b>	<b>0</b>
<b>5353 Hauling Floats/Boats</b>				
Hauling Floats money moved from Park & Rec budget - FY 2015	3,500	3,500	3,500	0
These funds are used to pay marine trucking contractors to haul out and properly secure abandoned boats on land before they become a hazard. Legal action is taken against derelict owners. If the vessels are deemed abandoned by the court, they are auctioned or destroyed depending on condition. Also parts and minor repairs to City floats and ground tackle.	1,000	1,000	1,000	0
<b>5353 Hauling Floats/Boats Total</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>	<b>0</b>
<b>5381 Printing And Binding</b>				
Mooring and slip permit decals are funded through this item.	825	850	850	0
<b>5381 Printing And Binding Total</b>	<b>825</b>	<b>850</b>	<b>850</b>	<b>0</b>
<b>5421 Office Supplies (Gen</b>				
General Office & Medical Supplies as needed	1,500	1,500	1,500	0
<b>5421 Office Supplies (Gen Total</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>0</b>

Budget Detail

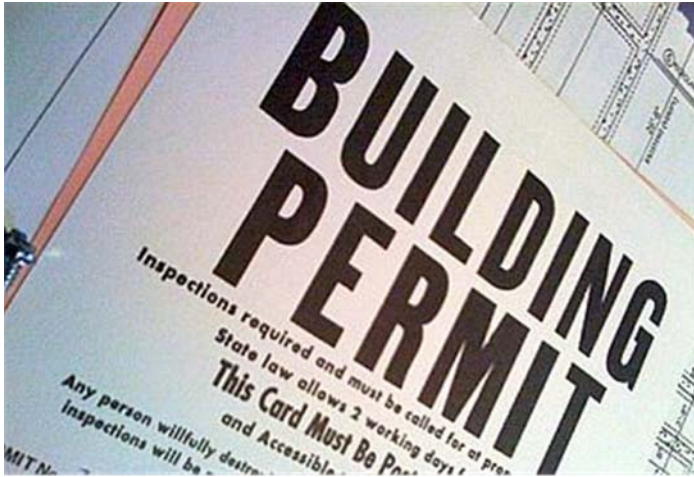
Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>5481 Gasoline/Diesel Fuel</b>				
Fuel and oil to operate the department’s boats.	14,000	17,000	17,000	0
<b>5481 Gasoline/Diesel Fuel Total</b>	<b>14,000</b>	<b>17,000</b>	<b>17,000</b>	<b>0</b>
<b>5791 Uniforms</b>				
Defrags costs to employees for uniforms, duty equipment and survival gear.	2,200	2,200	2,200	0
<b>5791 Uniforms Total</b>	<b>2,200</b>	<b>2,200</b>	<b>2,200</b>	<b>0</b>
<b>12952 Harbormaster-Expenses Total</b>	<b>46,725</b>	<b>60,049</b>	<b>60,049</b>	<b>0</b>

# Building/Plumb/Gas Inspectors

## Mission Statement

### Why We Exist

The Department is responsible for receiving, reviewing, and issuing all Building, Plumbing and Gas Permits. Most of these permits require at least one inspection. The department also handles large amounts of complaints and inquiries regarding housing, zoning, and City Ordinance compliance.



### Goals and Objectives

- Will attempt to track numbers and source of calls made to the department.
- Additional coordination of annual inspections and enforcement actions.
- Will coordinate with health and Data Processing to select new software program that would tie all inspectional services together as well as much simplified reporting of activities.
- Will increase the 21D Ticket program for chronic offenders.

### How FY 2024 Departmental Goals Relate to City's Overall Long- & Short-Term Goals

This Department's goal is to continually update the new View Permit Cloud software. We also are updating hardware for plan review electronically as we strive to eliminate as much paper as possible.

We continue to support many Departments with projects and Handicap compliance issues.



### Significant Budget & Staffing Changes For FY 2024

New Building Commissioner & Facilities Director anticipated in FY 2024.

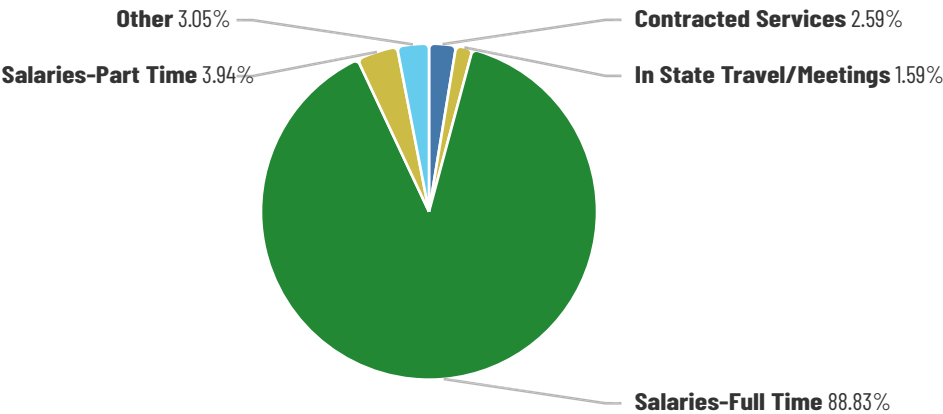
### Recent Accomplishments

- Received and processed 1472 building permits with values of \$859,648 and collection of fees of \$256,435.
- Received and processed 1009 gas and plumbing permits, collecting \$ 100,906 in fees.
- Assisted Fire, Health, Police, Electrical and many other Departments with numerous inspections and miscellaneous problems.
- Performed inspections for 304 certificates, of which 67 were issued with \$6,790 in fees and 110 Inspections totaling 91 with fees of \$5,340.





Expenditure by Department



Outcomes and Performance Measures	Actual FY2020	Actual FY2021	Actual FY2022	Estimated FY2023	Estimated FY2024
Number of permits--- Building, plumbing and Gas and certificates of inspection	2581	3210	1672	1650	
Revenue	\$ 8,533,449	\$ 1,534,139	\$ 950,000	\$ 925,000	

Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
Building/Plumb/Gas Inspectors - Personnel											
12411	5111	Salaries-Full Time	548,891	542,149	722,683	722,683	769,933	697,613	0	(25,070)	(3.47)
12411	5113	Salaries-Part Time	27,263	28,653	27,945	27,945	30,915	30,915	0	2,970	10.63
12411	5131	Overtime (General)	3,901	1,331	5,000	5,000	5,000	5,000	0	0	0.00
			580,054	572,133	755,628	755,628	805,848	733,528	0	(22,100)	(2.92)
Building/Plumb/Gas Inspectors - Expenditures											
12412	5295	Safety Gear	1,348	615	1,500	1,500	1,500	1,500	0	0	0.00
12412	5320	Contracted Services	18,488	29,708	20,334	26,182	20,334	20,334	0	0	0.00
12412	5381	Printing And Binding	439	395	450	675	450	450	0	0	0.00
12412	5421	Office Supplies (Gen	849	1,156	2,000	2,682	5,000	4,500	0	2,500	125.00
12412	5451	Custodial Supplies	5,408	10,688	9,000	9,216	9,500	9,500	0	500	5.56
12412	5710	In State Travel/Meetings	12,594	11,244	12,500	13,383	12,500	12,500	0	0	0.00
12412	5713C	Expenses-Clean It/Lien It	1,650	100	2,000	2,000	2,000	2,000	0	0	0.00
12412	5778	Sealer Weights & Measurers Exp	800	541	1,000	1,438	1,000	1,000	0	0	0.00
			41,575	54,446	48,784	57,077	52,284	51,784	0	3,000	6.15
Department Total			621,629	626,579	804,412	812,705	858,132	785,312	0	(19,100)	(2.37)

Personnel Summary

Employee Name		Job Description	Hire Date	Approved Budget FY2023	Calc Pay Period FY24	Code	FTE	# Hours	# of Board Meetings	Dept Request FY2024	Mayor Proposed FY2024	Approved Budget FY2024
SALAMIDA	GREG	LOCAL BLDG INSP	3/13/2023	63,562.87	1,250.00		1.00	1	100%	65,650	65,650	
DEAN	MICHAEL	PLUMBING & GAS INSP	8/08/2022	78,000.00	1,314.23		1.00	1	100%	69,010	69,010	
VACANT		FACILITIES DIRECTOR	9/29/2011	97,749.35	-		1.00	1	100%	92,000	92,000	
ORFANOS	STAVROULA	ASST BUILDING INSPEC	4/30/2018	62,732.56	1,333.84		1.00	1	100%	74,360	70,040	
ST PIERRE	THOMAS	INSPECTIONAL SERV DIR	4/2/1998	106,463.13	2,080.31		1.00	1	100%	109,657	109,657	
NEW	POSITION	LOCAL BLDG/CODE COMPL INSP			1,307.69			1	100%	68,000	-	
				AFSCME	314,175.42		5.00		Total AFSCME 1818	291,256	291,256	
12411-5111				722,683.33			10.00		Total Full Time	769,933	697,613	
DOYLE	JOHN	SEALER WEIGHTS/ MEAS	1/2/2008	27,998.51	536.37			19	hours per wk	30,915	30,915	
12411-5113				27,998.51					Total PartTime	30,915	30,915	
				OVERTIME - GENERAL	5,000.00					5,000	5,000	
12411-5131				5,000.00					Overtime	5,000	5,000	
				755,681.84			10.00		Department Total	805,847	733,528	

General Fund FTE		
Full-Time Equivalent Employees:		FY2022 10.00
		FY2023 11.00
		FY2024 10.00
		Variance FY 24 v. FY23 (1.00)

Union Detail

Employee Name		Job Desc	Start Date	Job Grp	Voted by Council FY2023	FTE	Calc Period	Munis Budget FY2024	Step	Date	Step Increases		Dept Req FY2024	Mayor FY2024	Approved Budget FY2024
											Rate	# Weeks Old New			
CONNOLLY	JONATHAN	SR BLDG CUST	7/25/2016	1	53,886.06	1.00	1,106.27	57,526.04	3				57,526.04	57,526.04	
NEGRON	SORAIDA	PRINCIPAL CLERK	11/21/2022	2	48,754.25	1.00	990.92	52,618.64	1	11/21/2023	1,027.28	22 30.0	52,618.64	52,618.64	
EMMONS	JANET	PRINCIPAL CLERK	05/17/2010	2	53,024.24	1.00	1,088.55	56,604.60	3				56,604.60	56,604.60	
CAMIRE	JARED	SR BLDG CUST	06/17/2022	1			1,066.85	55,555.04	2	6/17/2024	1,106.27	50 2.0		-	
RUSTIN	DARREN	BLDG CUSTODIAN	1/09/2023		46,534.28	1.00	1,030.57	53,589.64	3				53,589.64	53,589.64	
Rustin - Shift Differential		Base Rate X 9%			4,745.79		4,864.43	4,864.43	3				4,864.43	4,864.43	
STANWOOD	DANIEL	WORKING FOREMAN	12/4/1999	1	57,029.54	1.00	1,270.25	66,053.00	3				66,053.00	66,053.00	
					263,974.16	5.00		346,811.39					291,256.35	291,256.35	

## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>12412 Bldg/Gas/Plumb Insp - Expenses</b>				
<b>5295 Safety Gear</b>				
Hard hats, protective eyewear, etc. for inspectors	1,500	1,500	1,500	0
<b>5295 Safety Gear Total</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>0</b>
<b>5320 Contracted Services</b>				
Contract Services-Enforcement support for short term rental properties	6,650	6,650	6,650	0
Hamari-short term rental enforcement				
Contracted Services - Temp Plumbing Inspector to cover vacations/sick/etc.	4,000	4,000	4,000	0
Professional Building Cleaning Services	9,684	9,684	9,684	0
<b>5320 Contracted Services Total</b>	<b>20,334</b>	<b>20,334</b>	<b>20,334</b>	<b>0</b>
<b>5381 Printing And Binding</b>				
For printing and binding of zoning book and maps, as well as letterhead, envelopes, signs and placards.	0	450	450	0
For printing and binding of zoning book and maps. Letter Head & Envelopes	450	0	0	0
<b>5381 Printing And Binding Total</b>	<b>450</b>	<b>450</b>	<b>450</b>	<b>0</b>
<b>5421 Office Supplies (Gen</b>				
4 sets of International Building Code Books and 1 Plumbing Code Book.	0	2,500	2,500	0
General Office Supplies - as needed	0	2,000	1,500	0
General office supplies as needed	2,000	0	0	0
New time and date stamp	0	500	500	0
<b>5421 Office Supplies (Gen Total</b>	<b>2,000</b>	<b>5,000</b>	<b>4,500</b>	<b>0</b>
<b>5451 Custodial Supplies</b>				
Coast Maintenance - Custodial Supplies	6,700	7,200	7,200	0
Delandes Supply - Electrical Supplies	300	300	300	0
State Chemical - Custodial Chemicals	1,000	1,000	1,000	0
Winer Bros - Misc Supplies	1,000	1,000	1,000	0
<b>5451 Custodial Supplies Total</b>	<b>9,000</b>	<b>9,500</b>	<b>9,500</b>	<b>0</b>
<b>5710 In State Travel/Meetings</b>				
Mileage and seminar reimbursements for 4 full time and one part time inspector plus mileage for Director of facilities	12,500	0	0	0
Mileage and seminar reimbursements for 4 full time and one part time inspector plus mileage for Director of Facilities.	0	12,500	12,500	0
<b>5710 In State Travel/Meetings Total</b>	<b>12,500</b>	<b>12,500</b>	<b>12,500</b>	<b>0</b>

## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>5713C Expenses-Clean It/Lien It</b>				
Clean it or lien it- Monies to secure vacant buildings etc. Monies expended are recovered through a lien on the property.	0	2,000	2,000	0
Clean it or lien it- Monies to secure vacant buildings etc. Monies expended are recovered through leaning	2,000	0	0	0
<b>5713C Expenses-Clean It/Lien It Total</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>
<b>5778 Sealer Weights &amp; Measurers Exp</b>				
Misc. supplies	1,000	1,000	1,000	0
<b>5778 Sealer Weights &amp; Measurers Exp Total</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>
<b>12412 Bldg/Gas/Plumb Insp - Expenses Total</b>	<b>48,784</b>	<b>52,284</b>	<b>51,784</b>	<b>0</b>

## Public Property - Fixed Costs

### Mission Statement

#### Why We Exist

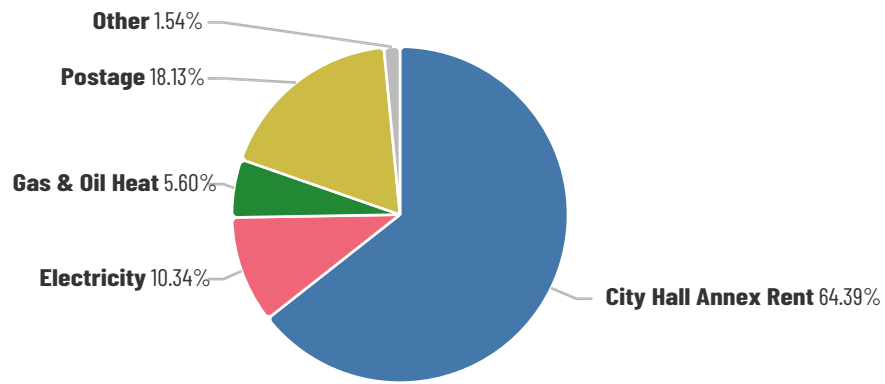
Fixed costs are related to rental costs and utilities for City Hall, City Hall Annex, and Council on Aging. Additionally, city wide postage is included in this section.

#### Significant Budget & Staffing Changes For FY 2024

No significant changes.



### Expenditure by Department





Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
Public Property - Fixed Costs - Expenditures											
11962	5211	Electricity	71,838	77,479	70,362	72,274	73,872	73,872	0	3,510	4.99
11962	5212	Hvac/Water-120 Washington St	535	2,323	2,000	2,000	2,000	2,000	0	0	0.00
11962	5216	Oil Heat	23,965	31,785	40,000	40,290	40,000	40,000	0	0	0.00
11962	5271	City Hall Annex	445,826	443,973	460,000	460,000	460,000	460,000	0	0	0.00
11962	5341	Telephone	5,426	9,094	9,000	9,000	9,000	9,000	0	0	0.00
11962	5342	Postage	96,576	115,864	125,000	132,500	129,500	129,500	0	4,500	3.60
			644,166	680,519	706,362	716,064	714,372	714,372	0	8,010	1.13
Department Total			644,166	680,519	706,362	716,064	714,372	714,372	0	8,010	1.13

## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>11962 Public Prop-Fixed Costs</b>				
<b>5211 Electricity</b>				
90 Washington Street	18,975	0	0	0
98 Washington Street	0	19,925	19,925	0
City Hall	28,617	30,047	30,047	0
Council on Aging	22,770	23,900	23,900	0
<b>5211 Electricity Total</b>	<b>70,362</b>	<b>73,872</b>	<b>73,872</b>	<b>0</b>
<b>5212 Hvac/Water-120 Washington St</b>				
Water 90 Washington street	2,000	0	0	0
Water 98 Washington street	0	2,000	2,000	0
<b>5212 Hvac/Water-120 Washington St Total</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>
<b>5216 Oil Heat</b>				
Gas COA 401 Bridge Street	0	12,000	12,000	0
Gas for 90 Washington	40,000	0	0	0
Gas for 98 Washington	0	6,000	6,000	0
Oil 93 Washington Street	0	22,000	22,000	0
<b>5216 Oil Heat Total</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>0</b>
<b>5271 City Hall Annex</b>				
90 Washington Street 69% of building	35,000	0	0	0
Rent - 98 Washington St	0	425,000	425,000	0
Rent 90 Washington street	425,000	0	0	0
Taxes - 98 Washington St 69% of building	0	35,000	35,000	0
<b>5271 City Hall Annex Total</b>	<b>460,000</b>	<b>460,000</b>	<b>460,000</b>	<b>0</b>
<b>5341 Telephone</b>				
TELEPHONE	9,000	9,000	9,000	0
<b>5341 Telephone Total</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>0</b>
<b>5342 Postage</b>				
External Mailing Services (Census, Excise bills, Property Tax bills, etc.)	0	54,000	54,000	0
Mailing for City Hall . Note this fee has increased due to the increase in postage	125,000	0	0	0
Postage for City Hall Mailings	0	70,000	70,000	0
Postal Meter Lease & Postal Supplies (tape, ink cartridges, glue, etc.)	0	5,500	5,500	0
<b>5342 Postage Total</b>	<b>125,000</b>	<b>129,500</b>	<b>129,500</b>	<b>0</b>
<b>11962 Public Prop-Fixed Costs Total</b>	<b>706,362</b>	<b>714,372</b>	<b>714,372</b>	<b>0</b>

## Zoning Board of Appeals

### Mission Statement

#### Why We Exist

The Building Department is responsible for reviewing and issuing Building permits and to inspect these projects for compliance with both the State Building Code as well as the Architectural Access Board Regulations. We also enforce Salem Zoning. Under this Department are our Plumbing and Gas Inspector and the part time Sealer of weights and measures. We frequently assist other Inspectional teams, (Electrical, Fire and Health as well as Salem P.D) on several life safety and quality of life issues. This Department also consults on construction projects throughout the City.

### Goals and Objectives

To continue the on-line applications and streamlining the process.

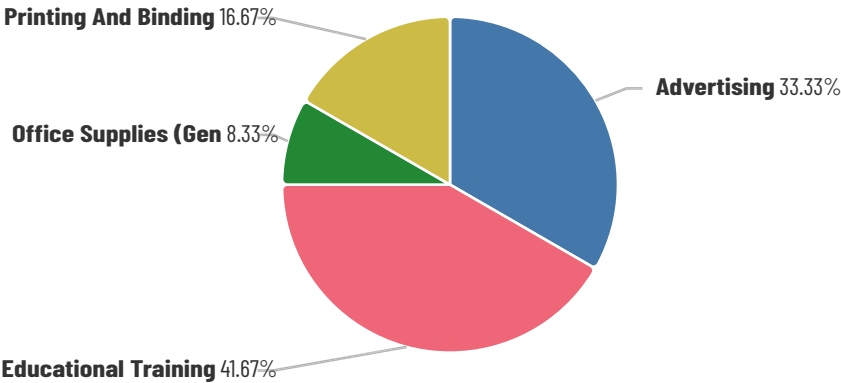
### Significant Budget & Staffing Changes For FY 2024

No significant changes.

### Recent Accomplishments

Online applications have recently become available.

Expenditure by Department



Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
Zoning Board of Appeals - Expenditures											
11762	5306	Advertising	590	0	400	400	400	400	0	0	0.00
11762	5317	Educational Training	0	0	500	500	500	500	0	0	0.00
11762	5381	Printing And Binding	0	0	200	200	200	200	0	0	0.00
11762	5421	Office Supplies (Gen	0	0	100	100	100	100	0	0	0.00
			590	0	1,200	1,200	1,200	1,200	0	0	0.00
Department Total			590	0	1,200	1,200	1,200	1,200	0	0	0.00

## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>11762 Board of Appeals-Expenses</b>				
<b>5306 Advertising</b>				
Advertising for meetings.	400	400	400	0
<b>5306 Advertising Total</b>	<b>400</b>	<b>400</b>	<b>400</b>	<b>0</b>
<b>5317 Educational Training</b>				
Professional development, board trainings , etc.	500	500	500	0
<b>5317 Educational Training Total</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>0</b>
<b>5381 Printing And Binding</b>				
Letter head, envelopes.	200	200	200	0
<b>5381 Printing And Binding Total</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>0</b>
<b>5421 Office Supplies (Gen</b>				
Miscellaneous office supplies as needed	100	100	100	0
<b>5421 Office Supplies (Gen Total</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>0</b>
<b>11762 Board of Appeals-Expenses Total</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>	<b>0</b>

# Health

## Mission Statement

### Why We Exist

The mission of the Salem Board of Health is to deliver public health services to residents, businesses, and visitors to benefit the culturally diverse population of the City of Salem. Public health includes preventing and monitoring disease, providing health education, and enforcing public health codes and regulations. This mission is accomplished through the core values of public health which are to prevent, promote, and protect.



### Goals and Objectives

- GOAL: Continue Community Health Improvement Plan geared towards reducing chronic disease risks within Salem.
- OBJECTIVE: The Health and Wellness Coordinator will evaluate programs to include in the Community Health Improvement plan throughout the year.
- GOAL: The Health and Wellness Coordinator will continue working on the Mack Park Food Farm improvement plan.
- OBJECTIVE: Through a variety of funding sources including donations and grants improvements to the Mack Park Food Farm throughout the year.
- GOAL: Continue ongoing Staff development to improve the service delivery to the community.
- OBJECTIVE: By attending educational seminars and trainings to increase staff development within the allotted budget. This will be ongoing.
- GOAL: Improve communication with residents to resolve citizen concerns.
- OBJECTIVE: Using technology to keep residents informed of public health activities throughout the year.
- GOAL: Improve deficiencies in complaint tracking, inspection, and enforcement.
- OBJECTIVE: Through the use of technology close gaps in complaint tracking and inspections. This will be ongoing throughout the year.
- GOAL: Limit the exposure and incidence of infectious diseases.
- OBJECTIVE: By using the MAVEN system and through ongoing detection, investigation, and prevention of communicable diseases in the community.

- GOAL: Continue working to reduce opioid related overdoses in the community.
- OBJECTIVE: Participate in opiate risk reduction programs with our regional partners.
- GOAL: Reduce the risk of communicable diseases in the community.
- OBJECTIVE: Maintain an inventory of vaccines and biologics for City sponsored clinics.
- GOAL: Continue preparing for public health emergencies.
- OBJECTIVE: Work with our regional partners to drill and prepare for public health emergencies throughout the year.
- GOAL: Disseminate information regarding public health activities and events.
- OBJECTIVE: Through the use of the media, including social media platforms, inform the community of public health activities throughout the year.
- GOAL: Provide shared public health services to Salem and our regional partners.
- OBJECTIVE: Manage a regional Shared Public Health services grant of over \$300,000.
- GOAL: Hire an Opioid Use Disorder (OUD) Coordinator.
- OBJECTIVE: Use funds from the Distributor and Janssen/J&J settlement for staff and efforts to reduce opioid use disorder in the community.

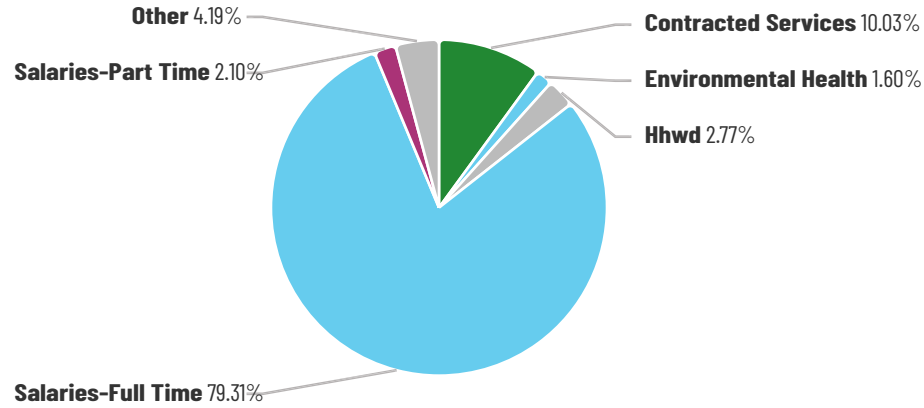
### How FY 2024 Departmental Goals Relate to City's Overall Long-Term & Short-Term Goals

- Reduce the number of trash complaints through education and increased staffing and active enforcement to reduce the number of trash complaints citywide.
- Reduce the number of housing complaints through landlord outreach, scheduled inspections, and education as required under the Certificate of Fitness Ordinance.
- Continue working on Problem Properties task force with other municipal departments to address blighted properties and get them addressed or placed into receivership.
- Increase programs that will reduce risk factors and impact of chronic disease.
- Increase delivery of services and response by increasing use of technology.
- Enhance skill sets in the departmental staff that will impact better public health protections for community.
- Participate in an Opiate overdose reduction project with Lynn and Peabody to reduce the opiate use and overdoses in Salem.
- Actively participate in the Healing Communities Study with a goal of reducing opiate related overdose deaths by 40%.
- Participate in Youth Substance use and reduction project with Lynn, Marblehead, and Swampscott to inform and educate youth and parents on developing coping skills to face the challenges of substance use in the community.
- Improve messaging on public health topics through use of social media.





### Expenditure by Department



Outcomes and Performance Measures	Actual FY2020	Actual FY2021	Actual FY2022	Estimated FY2023	Estimated FY2024
Number of inspections (not all inspections listed below)	1350	4000	7500	7500	8000
Number of permits issued from the Board of Health	1524	2000	2500	3100	3500
Number of Death Certificates processed/issued	577	681	720	850	900
Number of trash and general nuisance inspections	320	400	600	700	750
Number of Certificate of Fitness inspections/re-inspections (Including Short-Term Rentals	423	650	750	765	1000
Number of food establishment inspections/re-inspections	145	550	650	640	650
Temporary Food Establishments /permits	100	200	300	250	300
Body art establishments	6	15	20	25	25
Recreational camp inspections	10	25	35	35	35
Pool inspections	20	25	35	35	35
Swimming beach sampling	144	120	150	100	125
Total number of communicable disease investigations	4224	400	1000	7425	7500
Flu Shots Administered	251	350	400	430	450

Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
Health - Personnel											
15101	5111	Salaries-Full Time	446,440	510,124	568,985	568,985	572,334	572,334	0	3,350	0.59
15101	5113	Salaries-Part Time	29,008	22,583	15,141	13,641	30,373	15,141	0	1	0.00
15101	5131	Overtime (General)	5,000	6,485	5,000	6,500	7,500	5,000	0	0	0.00
15101	5150	Fringe/Stipends	4,500	5,625	6,000	6,000	6,000	6,000	0	0	0.00
			484,948	544,817	595,125	595,125	616,207	598,475	0	3,350	0.56
Health - Expenditures											
15102	5218	Hhwd	19,689	16,138	20,000	20,000	20,000	20,000	0	0	0.00
15102	5306	Advertising	186	620	1,000	1,088	1,000	1,000	0	0	0.00
15102	5318	Dental/Medical Servi	1,841	680	3,600	3,600	3,600	3,600	0	0	0.00
15102	5320	Contracted Services	12,952	15,206	48,379	43,934	72,379	72,379	0	24,000	49.61
15102	5396	Environmental Health	2,433	1,949	4,050	4,050	11,550	11,550	0	7,500	185.19
15102	5421	Office Supplies (Gen	1,016	969	2,500	2,526	2,500	2,500	0	0	0.00
15102	5710	In State Travel/Meetings	0	35	810	810	810	810	0	0	0.00
15102	5785	Rodent Control	8,125	8,640	10,500	15,500	10,500	10,500	0	0	0.00
15102	5786	Beach Water Analysis	541	171	800	800	800	800	0	0	0.00
			46,783	44,408	91,639	92,308	123,139	123,139	0	31,500	34.37
Department Total			531,731	589,225	686,764	687,433	739,346	721,614	0	34,850	5.07

Personnel Summary

			Approved Budget FY2023	Calc Pay Period FY24	Code	FTE	# Hours	# of Board Meetings	Dept Request FY2024	Mayor Proposed FY2024	Approved Budget FY2024
DAVIS	MAUREEN	BOARD CLERK	2,000.00	500.00	B			4	2,000	2,000	
GREENBAUM	DAVID	HEALTH AGENT	1/30/2019	102,599.72	2,044.92	1.00	1	100%	106,336	106,336	
MURPHY	KERRY	HEALTH & WELLNESS CO-ORD	7/1/2019	53,758.69	1,177.35	**	1.00	1	100%	61,222	61,222
			AFSCME	410,626.50		7.00		Total AFSCME 1818	402,776	402,776	
15101-5111			568,984.91			9.00		Total Full Time	572,334	572,334	
		PT CODE ENFORCEMENT OFFICER	9/21/2007	15,140.52	-	P	0.50	19.0	Hrs/wk	30,373	15,141
15101-5113			15,140.52			0.50		Total Part Time	30,373	15,141	
		Overtime	5,000.00	5,000.00					7,500	5,000	
15101-5131			5,000.00					Total Overtime	7,500	5,000	
		Mileage stipend	6,000.00	6,000.00				3.0	6,000	6,000	
15101-5150			6,000.00					Total Stipends	6,000	6,000	
			595,125.43			9.50		Department Total	616,207	598,474	

General Fund FTE		
Full-Time Equivalent Employees:		FY2022 9.00
		FY2023 9.50
		FY2024 9.50
Variance FY 24 v. FY23		0.00

FTE		
Full-Time Equivalent Employees:		FY2022 9.00
		FY2023 12.50
		FY2024 12.50
Variance FY 24 v. FY23		0.00

Union Detail

Employee Name		Job Desc	Start Date	Job Grp	Voted by Council FY2023	FTE	Calc Period	Munis Budget FY2024	Step	Date	Step Increases		Dept Req FY2024	Mayor FY2024	Approved Budget FY2024
											Rate	# Weeks Old New			
BAROSY	JEFFREY	SANITARIAN	4/27/15	3	63,488.77	1.00	1,303.39	67,776.28	3				67,776.28	67,776.28	
DARMODY	SUZANNE	PUB HLTH NURSE	8/19/2016	3	64,412.71	1.00	1,396.98	72,642.96	3				72,642.96	72,642.96	
DAVIS	MAUREEN	PRINCIPAL CLERK	4/24/2007	2	53,024.24	1.00	1,088.56	56,605.12	3				56,605.12	56,605.12	
GAGAKIS	ELIZABETH	SR. SANITARIAN	1/7/2008	3	68,047.92	1.00	1,396.98	72,642.96	3				72,642.96	72,642.96	
DUHAIME	JANICE	SANITARIAN - Step II/III	10/19/16	3	63,488.77	1.00	1,303.39	67,776.28	3				67,776.28	67,776.28	
MANCINI	JANET	SANITARIAN - Step 1	10/19/16	3	58,999.05	1.00	1,256.39	65,332.28	3				65,332.28	65,332.28	
NEW - PUBLIC HEALTH NURSE*					39,165.04	1.00							-	-	
*Fund 33% via other non-general fund public health funds					410,626.50	7.00		402,775.88					402,775.88	402,775.88	

Grants Detail

Employee Name		Dept/Grant	Org/Obj	Job Description	FTE	Amount
HEALTH DEPARTMENT EMPLOYEES COMBINED SALARIES BUDGET & GRANTS						
DLUSNIEWSKI	MEAGHAN	Healing Communities/ Public Health Excellence	25V23-5113	Regional Coordinator	1.00	70,000.00
ROCHE	LAUREN	Public Health Excellence	25V23-5113	Regional Sanitarian	1.00	59,624.24
HARTMANN	MARIANNE	Public Health Excellence	25V23-5113	Regional Public Health Nurse	0.50	35,735.96
NASH	LAURA	Public Health Excellence	25V23-5113	Regional Epidemiologist	1.00	78,500.00
REDFORD	JOYCE	Tobacco and Public Health Policy Programs	25X13-5111	Director	1.00	92,000.00
YOUTH		Tobacco and Public Health Policy Programs	25X13-5111	Youth Stipends	1.00	1,600.00

## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>15102 Health-Expenses</b>				
<b>5218 Hhwd</b>				
Cost of disposal of Hazardous waste from residents event shared with the City of Beverly. Salem residents access Beverly Household Hazardous Waste day in Spring	20,000	20,000	20,000	0
<b>5218 Hhwd Total</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>0</b>
<b>5306 Advertising</b>				
Public Health alerts, such as for Seasonal Flu, Avian Flu, other contagious diseases and legal notices required for regulations.	1,000	1,000	1,000	0
<b>5306 Advertising Total</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>
<b>5318 Dental/Medical Servi</b>				
General medical supplies as needed. Increase to accommodate the \$2000.00 to participate in the NSVMP coalition as agreed upon in the contract with MAPC.	3,600	3,600	3,600	0
<b>5318 Dental/Medical Servi Total</b>	<b>3,600</b>	<b>3,600</b>	<b>3,600</b>	<b>0</b>
<b>5320 Contracted Services</b>				
Mack Park Food Farm	25,000	49,000	49,000	0
Rental property inspections per City Ordinance	23,379	23,379	23,379	0
<b>5320 Contracted Services Total</b>	<b>48,379</b>	<b>72,379</b>	<b>72,379</b>	<b>0</b>
<b>5396 Environmental Health</b>				
Beach signs, pool test kits, instructional videos, & Training	450	450	450	0
Codes from Mass DEP and MDPH	270	270	270	0
Educational Conferences: Contagious diseases, inspections, emergency preparedness,	630	630	630	0
Educational Materials	360	360	360	0
Fees for expert consultant to review plans and specs as needed.	360	360	360	0
Inspectional Equipment such as stem type thermometers, flashlights, batteries,	450	450	450	0
litmus paper, file, cameral supplies, hardware supplies	450	450	450	0
Mack Park Operating Expenses	0	7,500	7,500	0
Professional Membership for 7 employees: MHOA, APHA, MPHA, NEHA, NALBOH, MAHB, MEHA	1,080	1,080	1,080	0
<b>5396 Environmental Health Total</b>	<b>4,050</b>	<b>11,550</b>	<b>11,550</b>	<b>0</b>
<b>5421 Office Supplies (Gen</b>				
General Office Supplies as needed	2,500	2,500	2,500	0
<b>5421 Office Supplies (Gen Total</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>0</b>

## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>5710 In State Travel/Meetings</b>				
Mileage reimbursement for travel outside of Salem	360	360	360	0
Nurse Travelling	450	450	450	0
<b>5710 In State Travel/Meetings Total</b>	<b>810</b>	<b>810</b>	<b>810</b>	<b>0</b>
<b>5785 Rodent Control</b>				
60 professional exterminations @ \$175 each	10,500	10,500	10,500	0
<b>5785 Rodent Control Total</b>	<b>10,500</b>	<b>10,500</b>	<b>10,500</b>	<b>0</b>
<b>5786 Beach Water Analysis</b>				
Bacterial analysis of swimming water	800	800	800	0
<b>5786 Beach Water Analysis Total</b>	<b>800</b>	<b>800</b>	<b>800</b>	<b>0</b>
<b>15102 Health-Expenses Total</b>	<b>91,639</b>	<b>123,139</b>	<b>123,139</b>	<b>0</b>

# Electrical

## Mission Statement

### Why We Exist

The Mission of the Electrical Department is to protect the safety and welfare of the City's residents and its visitors. More specifically, the department will enforce all laws, bylaws, and regulations in accordance with the City and State of Massachusetts Electrical Codes. The Electrical Department will assist our residents as to any concern that they might have about their safety and well-being. The Electrical department now maintains all the Roadway lighting in the City, Traffic signals and Fire Alarm System.



## Goals and Objectives

### Completed with the Planning Department on Gallows Hill Park Improvements adding a new electrical service and additional lighting.

- Working on Phase two of a comprehensive traffic improvement plan to move traffic quicker and safely from Downtown heading west bound along New Derby Street to North and Essex Street then to North and Federal Street, North and Mason Streets, and through School and North Streets. This program is ongoing and the plan is to have the North Street corridor completed this year.

- Working with Engineering to Make Derby Street improvements. Lighting and Fire Alarm. The lighting has been completed.
- To have all our traffic signals and hardware painted at all of our major intersections. This is an on going project. We have been assisted with Mike Lutrowkowski
- To Keep building our Smart Traffic system and to become more ADA compliant. Citywide. Riley Plaza has been fully upgraded for ADA. We are working on North Street now with the program.
- To paint fireboxes in different locations through out the City. This is an ongoing project.
- To install new Fire Alarm cable from Gardner Street to Holly Street. We hope to have this completed by the end of this fiscal year 2023
- To complete all the pole transfers for the City's Street luminaires and Fire Alarm cable. This project is moving along and will go into fiscal 2024 We have roughly 150 transfers left.
- To step up maintenance in potential problem areas with our Fire Alarm System and our traffic control system.
- Working with the Planning Department to light up our Statues.
- Working on completion of our Capital improvement projects.
- Working on a comprehensive short term and long-term plan to move people and traffic faster and safely throughout the City of Salem with the Smart traffic control system.



- We are looking into the future of traffic control. This is called Adaptive traffic control. This system adjusts the flow of traffic between intersections. It continuously monitors the traffic count. Everything we are doing on the smart signal program will get us ready for the next step which is adaptive traffic control. Currently Mass Dot is building a system on RTE 107 Highland Avenue.
- The Electrical Department has two LED rebuilding projects that need updating and they are North Street and Leslie Retreat Park. The First generation of LED luminaires are losing their output and should be replaced. The department will be adding more street lighting along the corridor. Some parts of the roadway are dark.



### Recent Accomplishments

- The Woodlands Road project has been completed and City of Salem, MA has its first Solar Powered Radio-Controlled Fire Alarm Street Box.
- Worked with Mass. Highway for Adaptive signals On RTE 107 Highland Avenue and the project is almost completed. It should be operational hopefully before fiscal 2024 begins.
- Installation of wireless technology to control our Emergency Snow light Beacons.
- The Traffic control smart system Phase one is completed.
- The Smart signal Phase 2 is still underway. We have installed concurrent signals at the intersection of School and North Streets and at Essex and North Streets. We are still working out details on this phase. We intend to add count down timers at all the intersections on North Street and make them all ADA compliant.
- Continue to assist Salem P.D. installing surveillance cameras throughout the City and moving them when required.
- Installed new splice kits in the hand holes in Leslie Retreat Park for the Park lighting system.
- Maintaining lighting at Blaney Street .
- Maintaining lighting at the Salem Willows Park.
- The next phase of the smart signals will include North and Federal Streets, North and Mason streets.
- Maintaining lighting on the Bridge Street Bypass Roadway.
- Bridge Street, and Flint Street Traffic Signal upgrades have been completed
- Maintaining lighting on Route 107 Bridge Street.
- Rebuilt luminaires and maintaining them at the Common.
- Repairing Rapid Flashing signals at various locations for the Parking Department.
- Installed all new LED Luminaires from Riley Plaza to Congress Street as promised completed.
- Maintaining all our Roadway lighting.

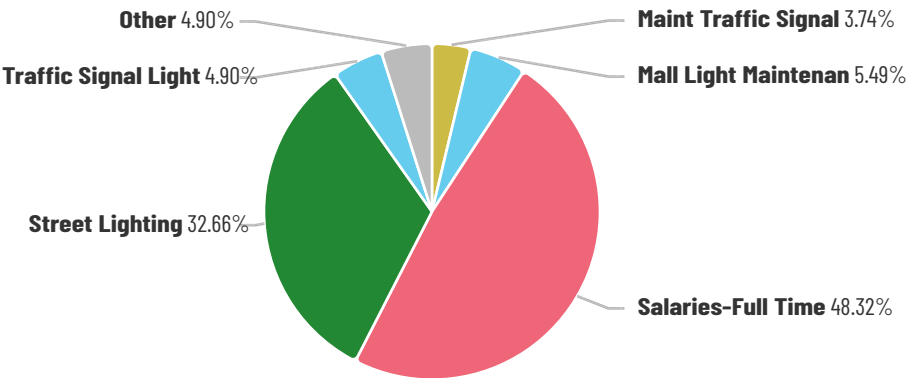
### Significant Budget & Staffing Changes For FY 2024

The Electrical department is asking that we replace 1 full-time employee Mr. Parent the working foreman The departments workload has increased significantly along with the City of Salem's growth. The number of streetlights, Roadway lights and traffic signals that have been added. The department also maintains The Fire Alarm System wiring throughout the City.



- Working with Verizon to transfer the City's Fire Alarm Cables to the new poles being installed throughout the City.
- Holiday lighting throughout the City's business district and downtown has been maintained minimally.
- Continually maintaining our Traffic signals and controllers throughout the City.
- The Electrical Department is maintaining all streetlights throughout the City.
- Continue to offer the highest quality customer/constituent services and responsiveness with Click Fix
- Helped complete improvements to Forest River Park and Bertram Field.
- Assisted the Cemetery Department repairing The Electrical Service after a vehicle had damaged a NGRID Pole And Electrical Conduit supplying the service.

Expenditure by Department



Outcomes and Performance Measures	Actual FY2020	Actual FY2021	Actual FY2022	Estimated FY2023	Estimated FY2024
ELECTRICAL PERMITS ISSUED	894	2110	1018	1018	800
ELECTRICAL INSPECTIONS PERFORMED	1508	1600	1200	900	650
FIRE ALARM MASTERBOX PLUG OUT AND SYSTEM RESETS	775	750	800	800	750
TRAFFIC SIGNAL REPAIRS	430	500	525	525	475
DECORATIVE STREET LIGHT REPAIRS	205	220	300	300	200
COBRAHEAD STREET LIGHT REPAIRS	350	350	350	350	200
BOARD OF HEALTH ELEC. COMPLAINTS	5	5	5	5	5
FIRE PREVENTION ELEC. COMPLAINTS	10	10	10	10	10
ELECTRICAL REPAIRS TO PUBLIC BLDGS	27	25	25	25	100
FIRE ALARM OPEN CIRCUITS / REPAIR	245	200	250	250	320
MAINTAIN FOUNTAIN PUMPS	2	2	2	2	2
FIRE ALARM POLE TRANSFERS	25	50	75	75	100
ROADWAY BANNERS HUNG	200	150	200	200	150
DECORATED CHRISTMAS TREES	50	100	100	100	65

Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
Electrical - Personnel											
12451	5111	Salaries-Full Time	365,770	372,637	405,670	405,670	426,394	426,394	0	20,724	5.11
12451	5131	Overtime (General)	15,833	4,424	10,000	10,000	10,000	10,000	0	0	0.00
			381,603	377,061	415,670	415,670	436,394	436,394	0	20,724	4.99
Electrical - Expenditures											
12452	5213	Street Lighting	270,889	268,984	288,200	288,200	288,200	288,200	0	0	0.00
12452	5214	Traffic Signal Light	41,037	41,239	43,197	43,197	43,197	43,197	0	0	0.00
12452	5254	Street Lighting Maint	18,476	53,455	44,000	44,145	48,400	48,400	0	4,400	10.00
12452	5255	Building/Equip Maint	10,259	11,783	13,200	13,702	13,200	13,200	0	0	0.00
12452	5256	Fire/Mun Signal Main	5,235	7,449	11,000	13,984	13,200	13,200	0	2,200	20.00
12452	5257	Maint Traffic Signal	2,911	33,670	33,000	33,628	52,800	33,000	0	0	0.00
12452	5301	Police Detail	600	1,200	2,000	2,000	2,000	2,000	0	0	0.00
12452	5324	Training & Certification	536	755	1,000	1,000	1,000	1,000	0	0	0.00
12452	5341	Telephone	530	432	1,000	1,000	1,000	1,000	0	0	0.00
12452	5421	Office Supplies (Gen	1,369	1,890	2,200	2,683	2,200	2,200	0	0	0.00
12452	5710	In State Travel/Meetings	0	210	600	600	600	600	0	0	0.00
			351,841	421,067	439,397	444,140	465,797	445,997	0	6,600	1.50
Department Total			733,444	798,128	855,067	859,810	902,191	882,391	0	27,324	3.20

Personnel Summary

			Approved Budget FY2023	Calc Pay Period FY24	Code	FTE	# Hours	# of Board Meetings	Dept Request FY2024	Mayor Proposed FY2024	Approved Budget FY2024
GIARDI	JOHN	CITY ELECTRICIAN	6/4/1984	91,460.05	1,822.89	1.00	1	100%	94,790	94,790	
			AFSCME	314,210.24		5.50		Total AFSCME 1818	360,469	331,604	
12451-5111			405,670.28			6.50		Total Full Time	455,260	426,394	
			Overtime	10,000.00	10,000.00				10,000	10,000	
12451-5131			415,670.28			6.50			465,260	436,394	

General Fund FTE		
Full-Time Equivalent Employees:	FY2022	6.50
	FY2023	6.50
	FY2024	6.50
	Variance FY 24 v. FY23	0.00

Union Detail

										Step Increases					Approved Budget FY2024
Employee Name	Job Desc	Start Date	Job Grp	Voted by Council FY2023	FTE	Calc Period	Munis Budget FY2024	Step	Date	Rate	# Weeks Old New		Dept Req FY2024	Mayor FY2024	
KOUFMAN ELY	SIGNAL MAINTAINER	3/29/21	1	53,029.46	1.00	1,128.90	58,702.80	2					58,702.80	58,702.80	
LYONSPAUL HEATHER	PRINCIPAL CLERK	2/6/17	2	53,024.24	1.00	1,088.56	56,605.12	3					56,605.12	56,605.12	
ROCHON MARK	WIRE INSPECTOR	4/30/2001	1	63,488.77	1.00	1,303.39	67,776.28	3					67,776.28	67,776.28	
VALLANTE KEN	SIGNAL MAINTAINER	10/28/2002	1	57,029.54	1.00	1,170.79	60,881.08	3					60,881.08	60,881.08	
VACANT	WIRE INSPECTOR			28,865.75	0.50	-	-	1					57,731.49	28,865.75	
VACANT	WIRE INSPECTOR			58,772.48	1.00			1					58,772.48	58,772.48	
				314,210.24	5.50		243,965.28						360,469.25	331,603.51	

## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>12452 Electrical-Expenses</b>				
<b>5213 Street Lighting</b>				
ELECTRICITY FOR ROADWAY AND DECORATIVE LIGHTING THROUGHOUT THE CITY	288,200	288,200	288,200	0
<b>5213 Street Lighting Total</b>	<b>288,200</b>	<b>288,200</b>	<b>288,200</b>	<b>0</b>
<b>5214 Traffic Signal Light</b>				
TRAFFIC SIGNAL ENERGY COSTS	43,197	43,197	43,197	0
<b>5214 Traffic Signal Light Total</b>	<b>43,197</b>	<b>43,197</b>	<b>43,197</b>	<b>0</b>
<b>5254 Street Lighting Maint</b>				
REPLACEMENT OF POLES,LUMINAIRES,WIRING,TRANSFORMERS,LAMPS, LENSES, MAINTENANCE FOR ADDITIONAL LUMINAIRES PURCHASED FROM NATIONAL GRID.	44,000	0	0	0
REPLACEMENT OF POLES,LUMINAIRES,WIRING,TRANSFORMERS,LAMPS, LENSES, MAINTENANCE FOR ADDITIONAL LUMINAIRES PURCHASED FROM NATIONAL GRID. ALSO DECORATIVE STYLE POLES AND LUMINAIRES	0	48,400	48,400	0
<b>5254 Street Lighting Maint Total</b>	<b>44,000</b>	<b>48,400</b>	<b>48,400</b>	<b>0</b>
<b>5255 Building/Equip Maint</b>				
FACILITY REPAIRS, EQUIPMENT, AND MAINTENANCE	13,200	13,200	13,200	0
<b>5255 Building/Equip Maint Total</b>	<b>13,200</b>	<b>13,200</b>	<b>13,200</b>	<b>0</b>
<b>5256 Fire/Mun Signal Main</b>				
MAINTAIN FIRE ALARM CABLE & FIREBOXES OVERHEAD AND UNDERGROUND.	11,000	13,200	13,200	0
<b>5256 Fire/Mun Signal Main Total</b>	<b>11,000</b>	<b>13,200</b>	<b>13,200</b>	<b>0</b>
<b>5257 Maint Traffic Signal</b>				
TRAFFIC CONTROLLERS, SIGNALS, CONDUITS AND LIGHTING MAINTENANCE. WE HAVE ADDED A LOT MORE HARDWARE TO THE SYSTEM	33,000	52,800	33,000	0
<b>5257 Maint Traffic Signal Total</b>	<b>33,000</b>	<b>52,800</b>	<b>33,000</b>	<b>0</b>
<b>5301 Police Detail</b>				
POLICE DETAIL FOR ROADWAY WORK AS NEEDED	2,000	2,000	2,000	0
<b>5301 Police Detail Total</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>
<b>5324 Training &amp; Certification</b>				
ESSEX CTY SIGNAL ASSOC., IMSA NFPA LED CERTIFICATION, MUN ELEC INSP ASSOC., TRAFFIC SIGNAL SCHOOL, COMP COURSES, SIGNAL MAINTENANCE SCHOOL CERTIFICATION FOR NEW EMPLOYEE	1,000	1,000	1,000	0
<b>5324 Training &amp; Certification Total</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>
<b>5341 Telephone</b>				
2 BUSINESS PHONE LINES @ 120.MO & LONG DISTANCE @ 82.50 X 12 MOS	1,000	1,000	1,000	0
<b>5341 Telephone Total</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>

Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>5421 Office Supplies (Gen</b>				
GENERAL OFFICE SUPPLIES AS NEEDED	2,200	2,200	2,200	0
<b>5421 Office Supplies (Gen Total</b>	<b>2,200</b>	<b>2,200</b>	<b>2,200</b>	<b>0</b>
<b>5710 In State Travel/Meetings</b>				
PROGRAMS AND SEMINARS, INTERNATIONAL ASSOCIATION OF ELECTRICAL INSPECTORS PAUL REVERE CHAPTER, MUNICIPAL ELECTRICAL INSPECTORS MEETINGS, MEMBERSHIP DUES AND EXPENSES HAVE INCREASED	600	600	600	0
<b>5710 In State Travel/Meetings Total</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>0</b>
<b>12452 Electrical-Expenses Total</b>	<b>439,397</b>	<b>465,797</b>	<b>445,997</b>	<b>0</b>

# Conservation Commission

## Mission Statement

### Why We Exist

The mission of the Salem Conservation Commission is to protect wetlands, waterways, and riverfront areas through the administration of the Wetlands Protection Act, the Rivers Protection Act, Stormwater Management regulations, and the local Wetlands Protection and Conservation Ordinance, and to promote conservation awareness and practice.



### Goals and Objectives

**Goal** – **To** **improve** **application** **review**  
Objectives:

- Perform a thorough review of applications through site inspections, public hearings, and issuance of determinations of applicability and orders of conditions.
- Review applications and issue decisions in a timely manner.
- Inspect and resolve reported violations in a timely manner.
- Maintain expertise of Conservation Commission membership.
- Maintain expertise of the Conservation Agent by supporting attendance at appropriate workshops, seminars, certification courses, etc.

**Goal** – **To** **protect** **wetlands**  
Objectives:

- Identify ways to prevent and minimize the spread and encroachment of invasive species.
- Identify and plan for acquisition of key wetland and buffer properties.
- Identify ways to restore filled wetlands and provide natural floodplain protection.
- Identify the best path to strengthening the Salem Wetlands Protection and Conservation Ordinance and its associated regulations and incorporating nature-based stormwater solutions.

**Goal** – **To** **protect** **open** **space**  
Objectives:

- Protect examples of Salem's ecological diversity.
- Revise local land use regulations to address open space preservation and protection.
- Support establishment of "friends of" groups to help maintain open spaces.
- Participate in the long-range planning for protection of open spaces.
- To work with other departments to incrementally implement the goals and objectives of the Open Space and Recreation Plan.

**Goal** – **To** **undertake** **consistent** **public** **outreach**  
Objectives:

- Participate in public education activities to inform the public of the responsibilities of the Conservation Commission.
- Provide information to the public regarding the City's open spaces and land owned by the Conservation Commission, including but not limited to trail maps, open space maps, etc.

### How FY 2024 Departmental Goals Relate to City's Overall Long & Short Term Goals

- See Planning – General Administration

### Significant Budget & Staffing Changes For FY 2024

There are no significant budget or staffing changes. Please note that Clerk compensation has been moved from Full-Time to Part-Time.

### Recent Accomplishments

- In accordance with the Commission's mission, from July 1, 2022 through January 31, 2023, the Commission:
  - Issued 11 Determinations of Applicability;
  - Issued 42 Orders of Conditions; and
  - Issued 17 Certificates of Compliance.
- The Conservation Agent and Commission members attended various workshops throughout the fiscal year on topics related to wetlands protection and conservation of open space.
- The updated Salem Wetlands Protection Ordinance, adopted in March 2022, and its implementing regulations adopted by the Conservation Commission in April 2022, have provided a new review of applications and a

lens into where the update may be working well, and where there may need to be adjustments. Vernal pools and isolated vegetated wetlands are now protected resource areas, and there is an application currently before the Commission where these additional inland protections are under way.

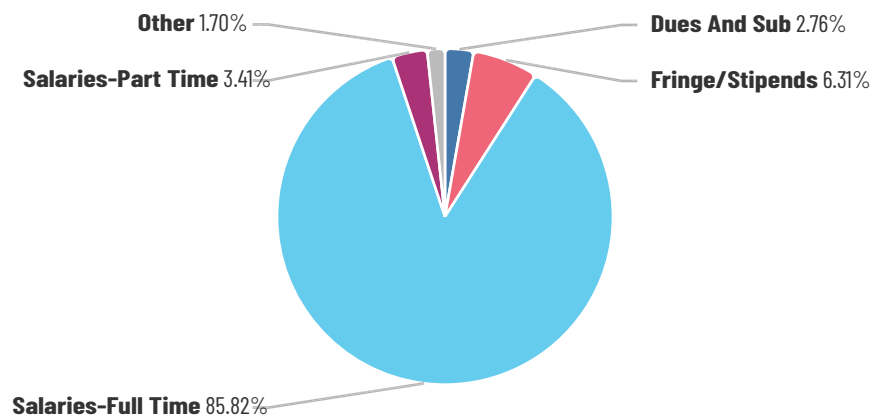
- Former Salem Conservation Commission Agent, Tom Devine, helped to lead the City in a successful approach to updating the Salem Wetlands Protection Ordinance. In June of 2021, the City partnered with environmental consultants Beals & Thomas to lead a working group and public engagement process while creating an updated local Ordinance under the Massachusetts Wetlands Protection Act. The ordinance and its implementing regulations provide substantial protections beyond what is currently in place through the state's Wetlands Protection Act and Salem's existing ordinance. They establish a new 25' no-disturb area as well as a 50' mitigation zone. Vernal pools and isolated vegetated wetlands are now protected resource areas. And by adding climate change adaptation and mitigation as a resource area value, the Conservation Commission for the first time

will have the explicit authority to incorporate climate considerations into its review. The Ordinance will be considered by the City Council early in 2022.

- The Commission is working with Salem Sound Coastwatch in the Forest River Conservation Area to update the Volunteer Bridge that students annually engage with for fish count and ecosystem education.
- The Commission continued its contribution towards the City's membership to Greenscapes North Shore Coalition. Greenscapes educates homeowners about maintaining attractive lawns and gardens while protecting rivers, waterways, beaches, harbor and coast. As a member, Salem residents benefited from free workshops, newsletters, and discounts on various plants from local nurseries.
- The Commission continues to work toward supporting the goals of the Open Space & Recreation Plan. The Open Space and Recreation Plan is in the process of the 2023-2029 plan update.



### Expenditure by Department



Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
Conservation Commission - Personnel											
11711	5111	Salaries-Full Time	25,583	26,737	27,575	27,575	28,028	27,186	0	(389)	(1.41)
11711	5113	Salaries-Part Time	0	0	0	0	1,080	1,080	0	1,080	0.00
11711	5150	Fringe/Stipends	0	0	2,000	2,000	2,000	2,000	0	0	0.00
			25,583	26,737	29,575	29,575	31,108	30,266	0	691	2.34
Conservation Commission - Expenditures											
11712	5421	Office Supplies (Gen	60	27	90	90	90	90	0	0	0.00
11712	5710	In State Travel/Meetings	0	0	450	450	450	450	0	0	0.00
11712	5730	Dues And Sub	0	0	873	873	873	873	0	0	0.00
			60	27	1,413	1,413	1,413	1,413	0	0	0.00
Department Total			25,643	26,764	30,988	30,988	32,521	31,679	0	691	2.23

Personnel Summary

			Approved Budget FY2023	Calc Pay Period FY24	Code	FTE	# Hours	# of Board Meetings	Dept Request FY2024	Mayor Proposed FY2024	Approved Budget FY2024
KENNEDY	KATHERINE	Planner/Con Com Agent	3/22/21	26,495.16	1,035.44		0.50	50.0%	28,028	27,186	
11711-5111			26,495.16	###			Total Full Time	28,028	27,186		
MARTIN	HANNAH	CLERK	10/27/21	1,080.00	B		2.0	12	1,080	1,080	
11711-5113			1,080.00	-			Total Part Time	1,080	1,080		
AICP Certification			2,000.00	2,000.00				1	2,000	2,000	
11711-5150			2,000.00	Total Fringe			2,000	2,000			
29,575.16			0.50	Department Total			31,108	#####			

General Fund FTE		
Full-Time Equivalent Employees:	FY2022	0.50
	FY2023	0.50
	FY2024	0.50
	Variance FY 24 v. FY23	0.00

## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>11712 Conservation Comm-Expenses</b>				
<b>5421 Office Supplies (Gen</b>				
GENERAL OFFICE SUPPLIES AS NEEDED	90	90	90	0
<b>5421 Office Supplies (Gen Total</b>	<b>90</b>	<b>90</b>	<b>90</b>	<b>0</b>
<b>5710 In State Travel/Meetings</b>				
MILEAGE, PARKING FEES AND REGISTRATION FEES AS NEEDED	450	450	450	0
<b>5710 In State Travel/Meetings Total</b>	<b>450</b>	<b>450</b>	<b>450</b>	<b>0</b>
<b>5730 Dues And Sub</b>				
AMERICAN PLANNING ASSOCIATION MEMBERSHIP	260	260	260	0
Membership for Conservation Commission Board Members to the Massachusetts Association of Conservation Commissions and Handbooks	613	613	613	0
<b>5730 Dues And Sub Total</b>	<b>873</b>	<b>873</b>	<b>873</b>	<b>0</b>
<b>11712 Conservation Comm-Expenses Total</b>	<b>1,413</b>	<b>1,413</b>	<b>1,413</b>	<b>0</b>

## Planning Board

### Mission Statement

#### Why We Exist

To guide development in accordance with the Salem Zoning Ordinance, state statute and the subdivision regulations, review and comment on proposed zoning amendments, and to work on long-range community planning efforts to ensure that new development and redevelopment will promote the health, safety, convenience, and welfare of the city.

#### Goals and Objectives

**Goal – To ensure that proposed private development projects are done in a manner that best protects the interests of the City Objectives:**

- To professionally review development proposals and make recommendations to the Planning Board.
- To ensure compliance with state laws and local ordinances.
- To work closely with the Design Review Board on specific development projects to ensure that the architecture and site design is compatible with and enhances the historic character of the city.
- To effectively work with other local boards and commissions reviewing development projects.

**Goal – To enhance the future development of the City Objectives:**

- To work on long-range community planning efforts.
- To review and comment on proposed zoning amendments.
- To obtain training which can further the skills and knowledge of Board members, keep Board members up to date on current practices, and assist Board members in making effective land-use decisions.

#### How FY 2024 Departmental Goals Relate to City's Overall Long & Short Term Goals

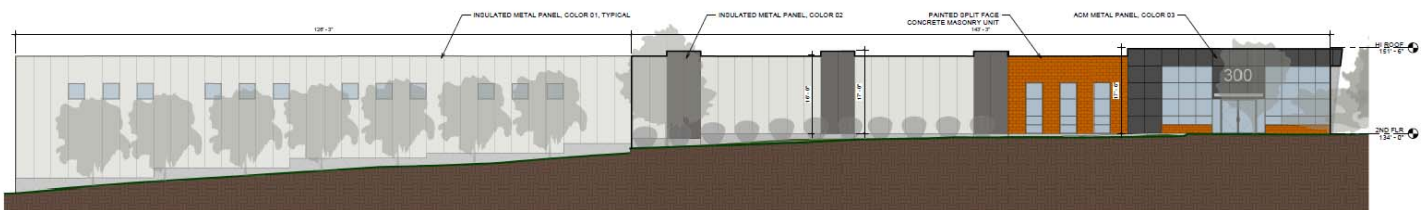
- See Planning – General Administration

#### Significant Budget & Staffing Changes For FY 2024

There are no significant budget or staffing changes. Please note that Clerk compensation has been moved from Full-Time to Part-Time.

#### Recent Accomplishments

- Between July 1, 2021, and January 31, 2023, the Planning Board approved eleven (11) Site Plan Review (SPR) applications and amendments.
- In February 2022, the Planning Board reviewed and approved an application for a Modification of a Definitive Subdivision Plan Form C alongside a Site Plan Review and Business Park Development District Special Permit for the Tropical Products manufacturing warehouse, located at 373 Highland Avenue. The changes approved by the Planning Board enabled the expansion of a local manufacturing business, creating new jobs, while balancing the needs of neighbors to the rear of the site and ecological concerns.



1 NORTH ELEVATION - NEW CEDAR ROAD  
1/8" = 1'-0"

- In September 2021, North Shore Community Development Corp. and North Shore Community Health Center filed an application for Site Plan Review and other permits for a complex project located at 73 Lafayette Street, 75 Lafayette Street, 85 & 87 Lafayette Street, 89 Lafayette Street, 315 Derby Street, 9 Peabody Street, and 15 Peabody Street, along the South River at the corner of Lafayette and Derby Streets. The Planning Board ultimately approved the application in January 2023 for Site Plan Review, Planned Unit Development special permit, Drive-Through special permit, and Flood Hazard Overlay District. This project will provide a health center, deeply affordable housing for seniors, and improvements to the South River that will increase resiliency in storm events as well as pedestrian enjoyment of the harbor walk. The developer will also entered into an agreement with the City for the improvement and ongoing maintenance of neighboring Peabody Street Park. Dubbed "El Centro" this project is envisioned as a vital connection from The Point neighborhood to downtown.





- In February and April of 2022, the Planning Board reviewed and signed off on two “Approval Not Required” plans concerning 252 and 252R Bridge Street. These consolidations of land were the first step of the 252 Bridge development. Then in January 2023, the Planning Board reviewed and approved an application for Site Plan Review, Planned Unit Development, Flood Hazard Overlay District Special Permit, and Stormwater Management Permit for mixed-use development at 252 Bridge Street. The site, located adjacent to the MBTA Commuter Rail Station, is currently a surface parking lot. It will be developed into 120 housing units with commercial space at the Bridge Street level and resident parking underneath. The design includes an ADA-compliant pedestrian path from the Bridge Street level to the MBTA driveway. The development is designed with resiliency in mind, with salt-tolerant landscaping, floodproofing, and critical infrastructure elevated wherever possible. This development is the first phase of a two-phase project. Phase 2 will consist of the redevelopment and preservation of the historic County Commissioner’s Building and Superior Court Building, located across Bridge Street at 32 and 34 Federal Street which will be filed as an amendment at a later date. These two projects will enliven a critical intersection of the downtown core.



### Zoning Text Amendments:

03/18/22 – Recommended that the City Council approve an amendment to Section 6.10.6 of the Zoning Ordinance to eliminate the buffer zones that prohibit the siting of marijuana establishments within 500 feet of houses of worship and funeral homes or within 1000 feet from institutions of higher education, colleges or universities.

03/18/22 – Recommended that the City Council approve with modifications an amendment to improve visibility at intersections.

04/01/22 - Recommended that the City Council approve with modifications an amendment to address Green Infrastructure, including solar energy generation.

04/01/22 - Recommended that the City Council approve with modifications an amendment to address Urban Agriculture.

04/15/22 - Recommended that the City Council approve with modifications an amendment to establish the Bridge Street Neck Overlay District.

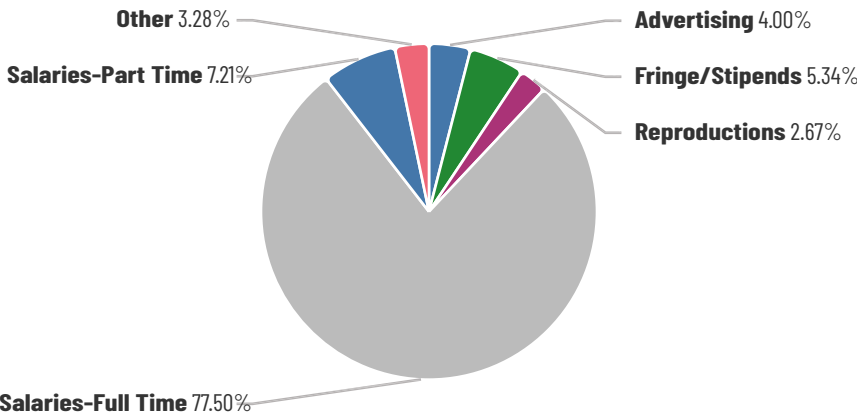
04/22/22 – Recommended that the City Council approve with modifications an amendment relative to the Entrance Corridor Overlay District;

07/08/22 – Recommended that the City Council approve with modifications an amendment to establish the Halloween Parking Overlay District.

12/20/22 – Recommended that the City Council approve with modifications an amendment relative to accessory dwelling units in the following ways: Amending Section 3.2.4 by:

- Amending Section 3.2.4 by:
  - Deleting the phrase “with the exception of setback, which shall comply with Section 3.2.4(6)” from paragraph 5.
  - Deleting paragraph 6 in its entirety.
- Amending Section 3.2.8(5) by:
  - Deleting paragraph 5(b) in its entirety.
  - Deleting the following text from Section 5(h) “and at least one (1) owner of the residence in which the affordable accessory dwelling unit is created shall reside in one (1) of the dwelling units, either the principal or accessory unit created therein, as a principal place of residence. For the purpose of this section, the “owner” shall be one or more individuals who hold title to the property, or a purchase and sales agreement and for whom the dwelling shall be the primary residence as evidenced by voter registration, tax return or other documentation demonstrating primary residence. Owner occupancy is required for an affordable accessory dwelling unit to be permitted.”
  - Inserting the word “exterior” following the word “all” in Section 5(1).
  - Deleting Section 5(m) in its entirety.

Expenditure by Department



Outcomes and Performance Measures	Actual FY2020	Actual FY2021	Actual FY2022	Estimated FY2023	Estimated FY2024
Form A - Not Requiring Approval under the Subdivision Control Law	2	2	7	3	2
Form C - Subdivision	0	2	1	1	1
Site Plan Review	12	3	7	12	5
Flood Hazard Overly District Special Permit	2	3	3	6	3
North River Canal Corridor Special Permit	1	0	1	1	1
Zoning Amendment Recommendations	4	1	6	5	3
Municipal or Religious Reuse Special Permit	2	0	0	1	0

Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
Planning Board - Personnel											
11751	5111	Salaries-Full Time	29,983	25,835	30,996	30,996	31,571	29,033	0	(1,963)	(6.33)
11751	5113	Salaries-Part Time	0	0	0	0	2,700	2,700	0	2,700	0.00
11751	5150	Fringe/Stipends	2,000	0	2,000	2,000	2,000	2,000	0	0	0.00
			31,983	25,835	32,996	32,996	36,271	33,733	0	737	2.23
Planning Board - Expenditures											
11752	5306	Advertising	0	522	1,500	1,500	1,500	1,500	0	0	0.00
11752	5421	Office Supplies (Gen	0	0	270	270	270	270	0	0	0.00
11752	5426	Reproductions	72	1,000	1,000	1,000	1,000	1,000	0	0	0.00
11752	5710	In State Travel/Meetings	0	140	450	450	450	450	0	0	0.00
11752	5730	Dues And Sub	205	0	510	510	510	510	0	0	0.00
			278	1,662	3,730	3,730	3,730	3,730	0	0	0.00
Department Total			32,261	27,497	36,726	36,726	40,001	37,463	0	737	2.01



Personnel Summary

Employee Name	Job Description	Hire Date	Approved Budget FY2023	Calc Pay Period FY24	Code	FTE	# Hours	# of Board Meetings	Dept Request FY2024	Mayor Proposed FY2024	Approved Budget FY2024
EIMERT	ELENA	Planner-Planning Board	10/15/21	28,295.80	1,105.81		0.50	50%	31,571	29,033	
11751-5111			28,295.80			0.50		Total Full Time - 5111	31,571	29,033	
MARTIN	HANNAH	CLERK	10/27/21	2,700.00	B		2.5	24	2,700	2,700	
11751-5113			2,700.00					Total Part Time - 5113	2,700	2,700	
AICP Certification			2,000.00	2,000.00					2,000	2,000	
11751-5150			2,000.00					Total Fringe - 5150	2,000	2,000	
32,995.80						0.50		Department Total	36,271	33,733	

General Fund FTE		
Full-Time Equivalent Employees:	FY2022	0.50
	FY2023	0.50
	FY2024	0.50
	Variance FY 24 v. FY23	0.00

## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>11752 Planning Board-Expenses</b>				
<b>5306 Advertising</b>				
JOINT PUBLIC HEARINGS - CITY COUNCIL AND PLANNING BD (5 PER YEAR)	1,500	1,500	1,500	0
<b>5306 Advertising Total</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>0</b>
<b>5421 Office Supplies (Gen</b>				
General office supplies as needed	270	270	270	0
<b>5421 Office Supplies (Gen Total</b>	<b>270</b>	<b>270</b>	<b>270</b>	<b>0</b>
<b>5426 Reproductions</b>				
COURIER SERVICES	200	200	200	0
MANILA ENVELOPES	200	200	200	0
PAPER AND TONER FOR LARGE SCALE PRINTS	200	200	200	0
PLANNING BOARD ENVELOPES	400	400	400	0
<b>5426 Reproductions Total</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>
<b>5710 In State Travel/Meetings</b>				
Mileage, parking fees and registration fees as needed	450	450	450	0
<b>5710 In State Travel/Meetings Total</b>	<b>450</b>	<b>450</b>	<b>450</b>	<b>0</b>
<b>5730 Dues And Sub</b>				
AMERICAN PLANNING ASSOCIATION MEMBERSHIP (w/AICP)	260	260	260	0
CITIZEN PLANNER TRAINING COLLABORATIVE; SALEM NEWS	250	250	250	0
<b>5730 Dues And Sub Total</b>	<b>510</b>	<b>510</b>	<b>510</b>	<b>0</b>
<b>11752 Planning Board-Expenses Total</b>	<b>3,730</b>	<b>3,730</b>	<b>3,730</b>	<b>0</b>

## Planning - General Administration

### Mission Statement

#### Why We Exist

To provide a strong, comprehensive approach for the future development of the city through a wide range of activities, including economic development, land use planning, housing policy, transportation projects, historic preservation, open space conservation, neighborhood improvement efforts, and art and culture initiatives.

### Goals and Objectives

#### Goal – To improve general government

##### Objectives:

- Maintain a high level of accessibility to and responsiveness by the Planning & Community Development Department.
- Look for ways to deliver City services more efficiently and effectively through the use of technology and performance management.
- Work with other City departments to continue efforts to address climate change and plan to mitigate carbon footprint through the Green Communities program, energy efficiency goals, and the Resilient Together Plan.
- Successfully implement the eleventh year of the voter-approved Community Preservation Act.
- Keep the community informed and share information through full utilization of the City's website and other online tools.
- Continue to provide high quality technical assistance to the various land use boards and commissions.

#### Goal – To encourage appropriate economic

##### Objectives:

- Leverage ARPA COVID-19 recovery funds and other state and federal funding to strengthen Salem's recovery from COVID-19, with a particular focus on investments targeted to those disproportionately impacted by COVID-19.
- Collaborate with project partners on implementation of offshore wind infrastructure development at the former Salem Harbor Station Power Plant site that helps create green jobs, supports alternative/renewable energy, and grows the local economy and tax base, while managing impacts on the surrounding neighborhoods.
- Work with Footprint Energy to ensure the successful redevelopment of the Salem Harbor Station Power Plant site and encourage appropriate economic development on the waterfront.
- Continue revitalization of Salem Harbor and the waterfront, downtown, and other economic centers and corridors.
- Encourage responsible private development and new growth opportunities.

- Oversee the preservation and redevelopment of the Superior Court buildings.
- Support the growth of new and existing private businesses, including enhanced recruiting efforts.
- Pursue policies and opportunities to add housing to meet demand, stabilize rents and prices, grow the tax base, and address housing insecurity issues.
- Advance policies and other measures to help Salem realize its community housing goals, including right-sizing supply and improving affordability and access.
- Support the thoughtful advancement of public, private, and public/private projects that will help Salem achieve its housing goals.

#### Goal – To improve recreation and quality of life

##### Objectives:

- Continue implementation of Salem for All Ages, the ADA Transition Plan, Historic Preservation Plan, and Open Space and Recreation Plan.
- Work with Park and Recreation to carry out the Signature Parks program for the Willows, Winter Island, Pioneer Village/Camp Naumkeag, Palmer Cove, and Salem Common.
- Work with Park and Recreation to complete the planning and implementation of improvements at Gallows Hill Park.
- Carry out CPA projects, historic preservation efforts as outlined in the historic preservation plan, and other community improvement projects.

#### Goal – To enhance travel and tourism

##### Objectives:

- Establish Salem as a dynamic year-round arts and cultural destination.
- Continue to improve upon management of Haunted Happenings and other community events.
- Continue working with the Chamber of Commerce, Salem Main Streets, and other partners on the successful execution of events and festivals that provide vitality to the city.
- Continue development and implementation of cruise port activities and marketing.
- Continue implementation of the Public Art Master Plan.

#### Goal – To improve infrastructure and facilities

##### Objectives:

- Work with Engineering to upgrade City water and sewer systems.
- Work with Engineering to maintain and upgrade City roads, sidewalks, and open spaces.

- Work with Engineering to continue to advance Essex Street, Derby Street, Highland Avenue, and Boston Street improvement projects and the Boston/Bridge intersection project.
- Continue working with the Salem Partnership to advocate for a South Salem MBTA commuter rail stop.
- Work with Engineering and Traffic to continue implementation of complete streets policy and encouragement of alternatives to car use, including micromobility, the new on-demand shuttle service, and community car share pilot.
- Continue supporting the significant reuse and preservation of Old Town Hall.

### **How FY 2024 Departmental Goals Relate to City's Overall Long & Short Term Goals**

- The Department's goal to maintain a high level of accessibility and responsiveness is a high priority for the City.
- The Department's goal to look for ways to deliver city services more efficiently and effectively through the use of technology and performance management is a medium priority for the City.
- The Department's goal to work with other City departments to continue efforts to address climate change and plan to mitigate carbon footprint through the Green Communities program, energy efficiency goals, and the Resilient Together Plan is a medium priority for the City.
- The Department's goal to leverage ARPA COVID-19 recovery funds and other state and federal funding to strengthen Salem's recovery from COVID-19, with a particular focus on investments targeted to those disproportionately impacted by COVID-19 is a high priority for the City.
- The Department's goal to collaborate with project partners on implementation of offshore wind infrastructure development at the former Salem Harbor Station Power Plant site that helps create green jobs, supports alternative/renewable energy, and grows the local economy and tax base, while managing impacts on the surrounding neighborhoods is a high priority for the City.
- The Department's goal to pursue policies and opportunities to add housing to meet demand, stabilize rents and prices, grow the tax base, and address housing insecurity issues is a high priority for the City.
- The Department's goal to advance policies and other measures to help Salem realize its community housing goals, including right-sizing supply and improving affordability and access is a high priority for the City.
- The Department's goal to support the thoughtful advancement of public, private, and public/private projects that will help Salem achieve its housing goals is a high priority for the City.
- The Department's goal to work with Footprint Energy to ensure the successful redevelopment of the Salem Harbor Station Power Plant site is a high priority of the City.
- The Department's goal to continue revitalization of Salem Harbor and the waterfront, downtown, and other economic centers and corridors is a high priority of the City.

- The Department's goal to encourage responsible private development and new growth opportunities is a high priority of the City.
- The Department's goal to oversee the preservation and redevelopment of the Superior Court buildings is a high priority of the City.
- The Department's goal to support the growth of new and existing private businesses, including enhanced recruiting efforts, is a medium priority of the City.
- The Department's goal to work with Park and Recreation to carry out the Signature Parks program for the Willows, Winter Island, Pioneer Village/Camp Naumkeag, Palmer Cove, and Salem Common is a high priority of the City.
- The Department's goal to work with Park and Recreation to complete the planning and implementation of improvements at Gallows Hill Park is a medium priority of the City.
- The Department's goal to carry out CPA projects, historic preservation efforts as outlined in the historic preservation plan, and other community improvement projects is a medium priority of the City.
- The Department's goal to continue to improve upon management of Haunted Happenings and other community events is a high priority of the City.
- The Department's goal to continue development and implementation of cruise port activities and marketing is a medium priority of the City.
- The Department's goal to work with Engineering to maintain and upgrade City water and sewer systems is a high priority of the City.
- The Department's goal to work with Engineering to maintain and upgrade City roads, sidewalks, and open spaces is a high priority of the City.
- The Department's goal to work with Engineering to continue to advance Essex Street, Derby Street, Highland Avenue, and Boston Street improvement projects and the Boston/Bridge intersection project is a high priority of the City.
- The Department's goal to continue working with the Salem Partnership to advocate for a South Salem MBTA commuter rail stop is a high priority for the City.
- The Department's goal to work with Engineering and Traffic to continue implementation of complete streets policy and encouragement of alternatives to car use, including micromobility, the new on-demand shuttle service, and community car share pilot is a medium priority of the City.

### **Significant Budget & Staffing Changes For FY 2024**

In September 2022, Jane Guy retired from full time employment. She continues to work as a part-time employee in FY 2023. The Department is working to hire a full-time employee to regain its full staffing complement. Ms. Guy's position had been funded 100 percent by CDBG; however, due to shifting needs and responsibilities, the new full-time employee will only be partially funded by CDBG. This fact, as well as some modest salary adjustments, account for changes in the general fund salary line. The volume and complexity of work in the Department continues to be high. The Department strives to retain skilled talent and reduce turnover to effectively manage projects and planning initiatives. Our goal is to meet City needs while providing

opportunities for planning staff advancement with appropriate compensation. Please note that Clerk compensation has been moved from Full-Time to Part-Time.

## Recent Accomplishments

### *Plans, Studies, and Policies*

- **Imagine Salem:** In 2016, the City was awarded a \$30,000 Executive Office for Administration and Finance (EOAF) grant to support a citywide visioning project. In 2017, the Imagine Salem project was launched and had more than 1,900 interactions with people. The Imagine Salem Progress Report summarizes the findings and lays the path for future work. DPCD continues to use the guiding vision and principles. The Imagine Salem wheel shows interconnections among multiple domains that are part of DPCD and the City's work.



- **Housing Roadmap:** In 2021, the City was awarded a \$40,000 grant from the State to support the creation and development of a housing production plan. This plan is an outgrowth from Imagine Salem and will help guide housing policy for the next several years. Between August 2021 and February 2022, City staff worked with consultants at JM Goldson on outreach and information gathering. The planning effort concluded in July 2022 with a presentation to the City Council. The report was approved by the State's Department of Housing and Community Development in December 2022.
- **DPCD partnered in July 2022 with MAPC to update Salem's Open Space and Recreation Plan.** Last updated in 2015, the new plan will guide decisions relative to park and recreation facilities and programming.

## SALEM HOUSING ROAD MAP

### A HOUSING PLAN FOR ALL

FY2023-2027

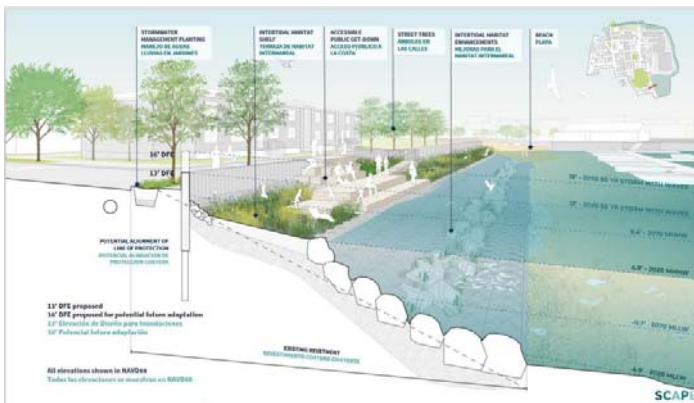


- **Hazard Mitigation Plan:** The current Hazard Mitigation Plan was adopted by the City Council in December 2020. The Plan calls for a survey in year three to assess progress and changes. Coordination began in January 2023 to initiate this mid-plan review.
- **The Harbor Plan** officially kicked off in July 2020 with the submission of a Request for Notice to Proceed with MCZM. The Harbor Plan update will guide future development along Salem Harbor, most notably the reuse of the 42 acres of undeveloped in January 2023 and is anticipated to be approved in Spring of 2023.

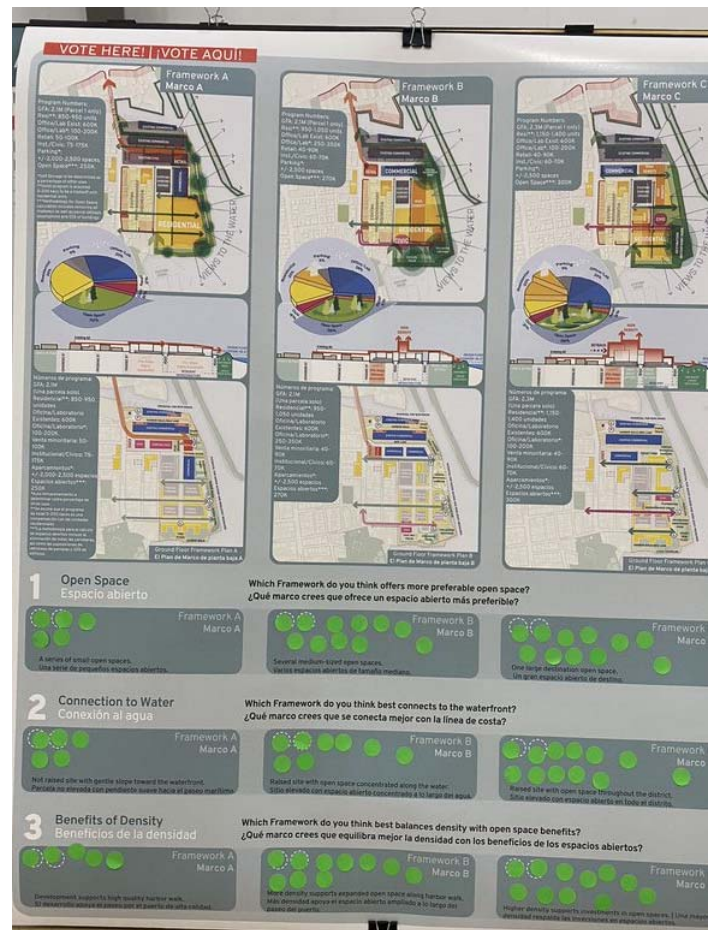


- **Resilient Together: El Punto:** The City of Salem received funding from the Massachusetts Office of Coastal Zone Management (CZM) FY22 Coastal Resilience Grant Program to conduct a Climate Change Deep Dive Model, Alternative Analysis, and Targeted Outreach and Engagement project in the Point/Palmer Cove neighborhood. The Deep Dive study included a

hydrologic and hydraulic flood model, incorporating localized precipitation and infrastructure data to assess high priority risk areas. The study completed with providing an alternative analysis and recommended actions for adaptation and mitigation of these risks. A significant effort and emphasis throughout the project included conducting intensive multilingual outreach, education, and learning how to further engage within the community. This study is to lead as an example for other areas throughout Salem to advance adaptation and mitigation priorities on a neighborhood scale. In the second round of this project, the City is advancing a specific adaptation for the El Punto neighborhood, to assist the community in navigating resiliency to climate hazards. The work includes engagement within the community and improving tangible emergency preparedness resources. The adaptation advancement of Palmer Cove Park resiliency includes land adjacent to the Footprint Power Plant as an offshore wind construction staging port. The plan was submitted for state review short-term design, permitting, and construction (January 2022 - June 2024) and long-term analysis.



- **Shetland Park:** In early 2022, DPCD staff began working with the community and Prime Group, owners of Shetland Park, on a framework plan for the site. The owners had developed their own plan in 2021; however, additional community involvement was needed. The current effort will have expanded community engagement and dialog. The goal is to have a shared framework that can advance the owner's and community's needs. It is anticipated working group, focus group, and community meetings will be held in the second half of FY2022. Shetland Park: In early 2022, DPCD staff began working with the community and Prime Group, owners of Shetland Park, on a framework plan for the site. The owners had developed their own plan in 2021; however, additional community involvement was needed. The current effort will have expanded community engagement and dialog. The goal is to have a shared framework that can advance the owner's and community's needs. Working group, focus group, and community meetings were held in the first half of FY2023. The final version of the memo summarizing the process, along with findings and additional studies needed will be ready in the second half of FY2023.



- **Wetlands Ordinance:** In 2021 and 2022, DPCD led the process to update the City's Wetlands Protection and Conservation Ordinance. Staff procured the services of an outside expert, convened a working group, and led a series of public forums. The resulting draft ordinance enhances protection of Salem's wetlands and gives the Conservation Commission explicit authority to consider climate change in its permit review. Furthermore, the amendment modernizes administrative procedures and provides clarity and consistency to applicants. The City Council adopted the ordinance in spring 2022.
- **Green Infrastructure Ordinance:** In 2021, DPCD staff drafted language to add solar energy systems to the zoning ordinance. This is a state exempt use, so adding this language allows the City to give some parameters to where and how these systems should be installed. The revisions to the Zoning Ordinance around solar energy systems were approved in May 2022.
- **Bridge Street Neck Overlay District.** DPCD and its consultant, Metropolitan Area Planning Council (MAPC), worked with community members to develop an overlay zoning ordinance with design standards. The zoning regulations build off the Vision Update Study that was completed in April of 2020. A project website, <https://publicinput.com/bridgestreetneck> was created in July 2021 to share information about the project and receive comments through a survey. Two community forums were held in the summer of 2021. The City Council adopted the ordinance in May of 2022.



- **Disposition Ordinance.** In 2022 DPCD developed an amendment to the disposition ordinance that proposed to prioritize affordable housing when the City is disposing of land. The City Council adopted the ordinance in October of 2022.
- **Accessory Dwelling Units.** In 2021, the City Council adopted an amendment to the accessory dwelling unit (ADU) ordinance that the Planning Department worked on. The purpose of the amendment was to remove exclusionary barriers (i.e., removed a tenant limitation so that anyone may rent the unit) and allow accessory units to be created by right. The rents of the accessory units created through the amended ordinance cannot exceed 70% of the fair market rate set by HUD. These units generate rental income to help homeowners cover mortgage payments or make ends meet. In 2022 the Planning Department collaborated with the ARPA Office to create a loan program incentivizing the creation of ADUs.
- **Condominium Conversion.** Throughout 2021 and 2022, the Planning Department worked on a tenant protection ordinance to slow down the conversion of multifamily rentals to condominiums. In April of 2022, a survey was distributed to over 8,000 households to request feedback on the framework of the tenant protection ordinance. Input from over 200 residents was received, and more than half of the respondents were renters. In November of 2022, DPCD attended a Committee of the Whole meeting to get input on the framework of the ordinance from the City Council and the public. DPCD is continuing to work through the draft ordinance in 2023.



- **Flood Hazard Overlay:** In collaboration with Sustainability and Resiliency staff, DPCD convened a working group and procured an engineering firm in July 2022 to update Salem's Flood Hazard Overlay District to address flooding projected to worsen as a result of climate change. This work, building upon climate vulnerability assessments and community engagement conducted since 2014, will result in a policy to ensure that what Salem builds to meet its housing, economic development, and mobility goals will be resilient to projected worsening flooding.

- **Green Building Ordinance:** In the Summer of 2022, staff began researching and working on a green building ordinance for new construction and larger redevelopments. Components included electric vehicle infrastructure, bicycle infrastructure, and greener building construction through LEED or Passive House. Staff anticipates a draft ordinance to be available in the Summer/Fall of 2023.
- **Subdivision Regulations:** In 2017, the City was awarded a \$45,000 Executive Office of Energy and Environmental Affairs Grant for technical assistance for a comprehensive rewrite of the City's subdivision regulations, which were last updated in 1987. The update to the subdivision regulations will advance several strategies outlined in the City of Salem's successful Climate Change Vulnerability Assessment and Adaptation Plan. Strategies that will be advanced as part of the update include preventing or managing flooding through low impact development (LID) standards and expanding the urban forest. The regulations will also include design standards to support the city's complete street policy. The draft regulations are set for a public hearing and adoption by the Planning Board in 2023.

#### *Projects, Programs, and Initiatives*

- In September 2021, the City partnered with Crowley and Avangrid Renewables on the redevelopment of the 42 acres of waterfront land surrounding the power plant. The property will be used as a construction staging facility for offshore wind turbine installations south of Cape Cod, including the 1200MW Commonwealth Wind project, which was awarded to Avangrid in December 2021. The City continues to work closely with Crowley and Avangrid as they advance redevelopment plans toward a target completion date of late 2025. In 2022, the project received over \$110 million dollars in state and federal funding to support this goal.



- **Historic Courthouses and Crescent Lot:** The SRA continues to work with WinnDevelopment on the restoration and revitalization of the historic Federal Street court buildings and on the ground-up construction of a mixed-use building with a significant residential affordability component. Significant progress has been made:
  - The crescent lot at 252 Bridge Street received all permits from the Salem permitting boards – the Redevelopment Authority, the Planning Board, and the Conservation Commission;
  - Winn has filed for state permits for the crescent lot project – MEPA and Chapter 91;
  - The City, in collaboration with Winn, received a \$600,000 grant from MassDevelopment via its Underutilized Properties Program to be used

for predevelopment costs associated with the historic restoration of the court buildings;

- SRA staff, with its development consultant, meet biweekly with the Winn team to review progress, discuss project financing, and work through challenges; and
- SRA staff meets biweekly with DCAMM, current owners of the court buildings to ensure that this important component continues to move forward.



- As requested by the City Council, DPCD worked with the SRA on the disposition of 5 Broad Street. After review of the three proposals, in April 2019 the SRA recommended the City Council select Charing Cross Realty Trust as the designated developer for the property. Charing Cross proposed the purchase of the building at \$1.35 million, which is the full appraised value. The final proposal includes preservation of the exterior of the building, sixteen residential units with one unit designated as affordable, on-site parking in accordance with City regulations, an electric car charging station, a Zip Car parking space, bicycle storage for owners and visitors, and a \$5,000 contribution to the Salem Public Art Commission. The project completed permitting in 2022. DPCD staff are working with the developer to identify funding programs to support the project. Conveyance is anticipated in 2023.
- COVID-19 Economic Response and Recovery: In response to the COVID-19 pandemic, in March 2020 Mayor Driscoll convened several task forces to address specific community needs. One such task force, the Economic Development Recovery and Revitalization (EDRR) Task Force, has continued to meet since March 2020 albeit less frequently – monthly meetings rather than weekly ones. The EDRR continues to be managed by the DPCD Director and focuses on short- and long-term needs for the business community, strategized revitalization efforts, and serving as a communication vehicle for the business community in terms of available opportunities and assistance. EDRR members are Tom Daniel and Kate Newhall-Smith from the City of Salem, Beth Debski from the Salem Partnership, Laura Swanson from The Enterprise Center, Kate Fox from Destination Salem, John Andrews from Creative Collective, Kylie Sullivan from Salem Main Streets, Rinus Oosthoek from the Chamber of Commerce, and Lucy Corchado from the Point Neighborhood Association. Partners share updates on economic

development efforts each organization is involved with. A subset of these efforts is tied to the City's EDA-funded COVID response efforts (see below). Other updates are priority economic development initiatives from each organization. By staying engaged on a regular basis, the partners are poised to respond to COVID-related issues (e.g., a new surge, extension of emergency provisions for outdoor dining) that may arise.



- Economic Development Administration Grant: In March 2021 the City was awarded a \$662,922 grant from the EDA to promote local economic development and assist in COVID recovery efforts over a period of two years. To assist in this work, the City sub-contracted with Salem Main Streets (event support and management), Destination Salem (local and regional tourism campaigns), The Enterprise Center (technical assistance to tourism businesses), and the North Shore Workforce Board (NSWB, economic diversification strategy with a focus on the offshore wind industry). Significant milestones in this grant-funded work include:
  - \$40,000 in direct funding given to organizations to help them pivot to COVID-safe events;
  - Purchase and creation of 'lending library' of equipment managed by Salem Main Streets and accessible to event organizers;
  - Print ads, radio spots, Tik Tok channel dedicated to promoting Salem to local and regional tourists;
  - Provided 35 local businesses with free technical assistance from professional consultants; and
  - Contracted with BW Research in collaboration with the NSWB to conduct an offshore wind industry and workforce gap analysis.



- DPCD originated and maintains a Business Recruitment Team, comprised of the Department's Principal Planner, and the Executive Directors of Salem Main Streets and Chamber of Commerce. The team meets monthly to review current and anticipated vacancies, status of new and/or existing businesses looking for space, and outreach to business types that are underrepresented. The team references the 2017 Salem Downtown Retail Action Plan to provide guidance as they reach out to various business types



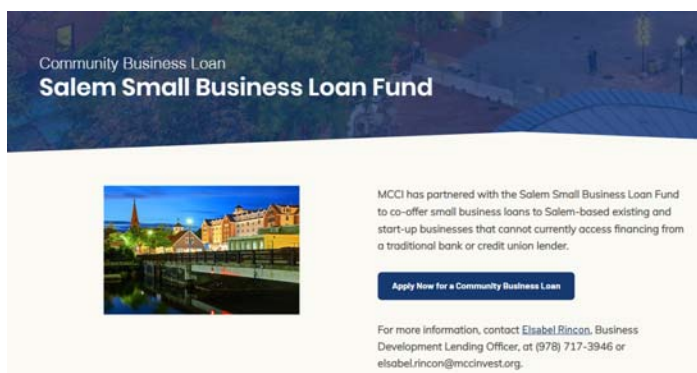
that can fulfill a community need. These meetings serve as a touchpoint for the three entities to work together to expand the diversity of local businesses throughout Salem; the three entities share a spreadsheet that they update throughout the month as developments occur.

- The department continues to assist businesses in a range of ways: connecting those seeking space to locate in Salem or to expand their existing Salem-based business to property owners and realtors, maintaining the 'Salem Commercial Properties' inventory to share with prospective businesses, providing referral services to the Enterprise Center, Salem Main Streets, the Chamber of Commerce, the North Shore CDC, the Small Business Association, MassDevelopment, the MA Office of Business Development, Mill Cities Community Investments, and administering the City's Small Business Loan Program (see entry below). Businesses assisted range from established retail shops seeking to expand, to new businesses moving to Salem either as a first 'brick and mortar' location or as an additional storefront, to manufacturing companies looking for industrial space. All of these businesses seek to bring a product, service, or industry to Salem that not only meets the needs of the community but provides new job opportunities. The department has also contracted with Sperling Interactive to assist in website hosting for [www.salemforbusiness.com](http://www.salemforbusiness.com).
- DPCD continues to work with partners throughout the region -- including private financial institutions, non-profit organizations, and business support organizations -- on the Salem Small Business Loan Fund. This initiative stemmed from Essex County Community Foundation (ECCF) and was launched in December 2020. Several local businesses have been able to take advantage of this funding; even those who were not yet ready to take on a loan were referred to project partners for technical assistance with the goal of getting the business ready for financing. The program is managed by Mill Cities Community Investments (MCCI) the City has coordinated on a joint loan for Couch Dog Brewing, with each entity loaning funds for the purchase of brewery equipment to get the business up and running. The Salem Loan Fund provided the blueprint for loan funds in neighboring communities such as Lynn.

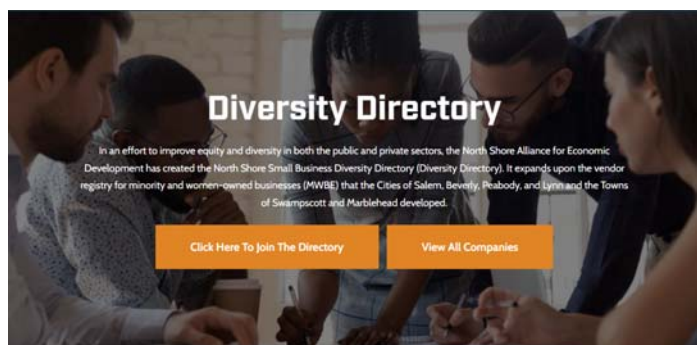
restructure existing debt. Most recently, the City closed on a \$70,000 loan to Couch Dog Brewing who will be opening in the long vacant space at 76 Lafayette Street, and on a \$100,000 loan to Daily Table, a non-profit, affordable grocery store who will be taking all of the commercial space at 135 Lafayette Street. Both businesses are anticipated to open in Spring 2023.



- DPCD staff created, managed, and launched the North Shore Diversity Catalog in 2021 and updated it in 2022. The initiative was a partnership with our neighbors in Beverly, Peabody, Lynn, Swampscott, Marblehead, and Nahant, and was considered a regional vendor registry for minority- and women-owned businesses. The department is no longer managing this initiative. Inspired by our work, the North Shore Alliance for Economic Development received grant funding and brought on Sperling Interactive to develop a web-based catalog, branded as the Diversity Directory. Because this initiative is now being managed by the Alliance, the geographic region has greatly expanded to include all of the North Shore.



- DPCD continues to administer the City's Small Business Loan Program. This program, funded through CDBG, provides low-interest loans at favorable rates to businesses that seek to establish themselves in Salem, seek to expand their already established business, or need working capital to



- DPCD continued to administer an EPA-funded brownfields revolving loan fund in partnership with the City of Peabody. The program supports the remediation and redevelopment of underutilized contaminated properties.

- DPCD worked with the SRA to review several development projects in the downtown including:
  - A new, mixed-use building at 38 Norman Street, a currently underutilized property. The property will feature first floor commercial space, three floors of residential units, and onsite parking for residents.
  - El Centro, proposed by the North Shore CDC. This project is sited at the corner of Lafayette and Derby Streets and consists of the construction of a new home for the North Shore Community Health Center and 19 units of affordable, age-restricted housing (with an additional 36 units at 9 Peabody Street).
  - The proposed redevelopment of the Jerry's Army and Navy space at 301 Essex Street, which is currently going through the SRA's Schematic Design Review process. The proposal currently consists of 18 residential units located in a 3 ¾ story addition, first floor commercial space, and onsite parking. The developer is also proposing to restore the historic storefront to its original appearance.
- DPCD worked with the SRA on the review of several smaller, though no less significant, downtown projects including solar panel installations on the buildings of The Salem Inn, façade improvements to new businesses along Washington Street including Ginger and The Gyro Spot, and a new roof for the Salem Housing Authority property at 140 Washington Street. DPCD staff worked with the SRA and its Design Review Board on the review of signs for new and existing businesses, including a stretch of new businesses at Witch City Mall along Church Street – Die With Your Boots On, Residency Records, Roseadela's, and Vitelle. Other downtown businesses who received sign permits include Sweet Boba and Jodi Bee Bakes on Derby Street, Ascend, World of Wizardry, and the Flying Monkey along the pedestrian mall, and Rivalry and The Hive at the Hampton Inn.
- Brix, the mixed-use project at 65 Washington Street, opened its doors to residents in 2021 with a ribbon cutting held on December 14, 2021.
- DPCD continues to work with its economic development partners on ways to support, diversify, and engage with the Salem business community. With regular meetings among Salem Main Streets, Salem Chamber of Commerce, the Creative Collective, The Enterprise Center, the Salem Partnership, and Destination Salem, all of the city's economic development stakeholders are up to date and aware of changes in Salem's business environment and are able to collectively respond to these changes in a positive manner to ensure the health of Salem's business community.
- DPCD continued to work with the Salem Partnership to advance the planned South Salem Commuter Rail station. Supported with \$372,000 through a 2022 US House Bill Community Project Funding allocation, the Partnership has procured an engineering firm to begin developing a 15% conceptual design for the station in spring 2023. In addition, DPCD staff authored a US EPA grant application in November 2022 for \$500,000 to conduct environmental assessment and reuse planning for brownfields proximate to the planned station location.
- In December 2022, the City was awarded funding by the Governor's Sea-Port Economic Council for the design and permitting of a new ferry terminal building. The City is taking steps to engage a consultant team to lead

that effort with a goal of preparing a "shovel ready project" for anticipated upcoming federal funding opportunities.

- Leefort Terrace Redevelopment: Staff worked with Zoning Board of Appeals to facilitate the approval of a friendly 40B development application for Salem Housing Authority complex called Leefort Terrace. This project includes the removal of the existing 50 units to be replaced with a multi-story building that has 124 total units. The project was approved by the Zoning Board of Appeals in October, 2022. Staff also worked with the developer and Salem Housing Authority to develop an Urban Center Housing Tax Increment Financing (UCH-TIF) plan and TIF agreement. The City Council approved the plan and TIF agreement in January 2023.



- South Campus Redevelopment: In September 2022, the MA Division of Capital Asset Management and Maintenance recommended Avalon Bay Communities and Winn Companies as the team to redevelop the Salem State University South Campus. This is the result of the request for proposals that was based on the Sasaki Associates 2020 visioning study jointly commissioned by the University and City. DPCD will coordinate with the development team, the University, and stakeholders to permit the project.



- Affordable Housing Trust Fund: The Board completed work on the Public Land Disposition Ordinance and the ordinance was approved in November 2022. The Board continued to work on a Condo Conversion Ordinance,



which needs a Home Rule Petition approval from the State Legislature before it can be finalized. In the fall of 2022, the Board established their priorities for the next year which includes researching the establishment of a rental registry as part of additional tenant protections.

- DPCD staff coordinated with the City Solicitor and outside counsel to negotiate a cost sharing agreement with the US EPA to remediate the arsenic-contaminated soil at Mansell Field. The agreement was executed by former Mayor Driscoll in December 2022 and is pending US Department of Justice approval. The project, which will implement the remediation and restoration plan approved by the Park and Recreation Commission in December 2021, is anticipated to begin in spring or summer of 2023. The project is also supported by \$500,000 allocated through a 2022 MA bond bill.



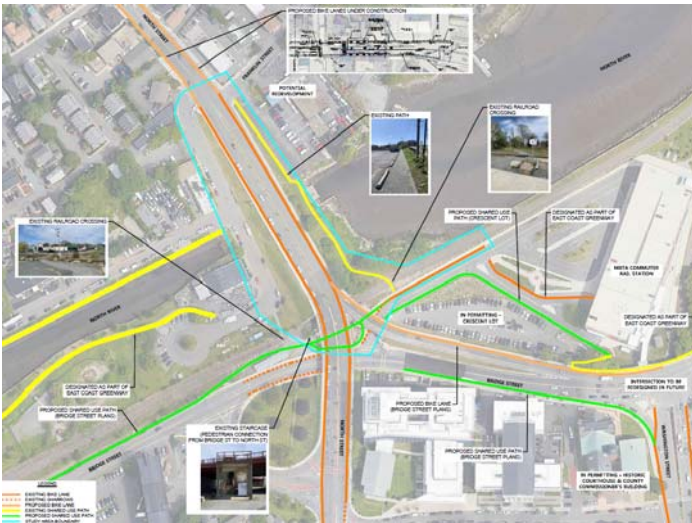
- The City has been working on various improvements throughout Salem Willows Park. The improvements to “The Hill” area, including new plantings, refreshed tennis and basketball courts, and a formalized parking area, are wrapping up, with only minor punch list item remaining. Design and permitting are proceeding for the reconstruction of the Salem Willows Pier. Demolition of the existing pier has been completed and the new construction is slated to begin late 2023 with resolution in 2024. Funding from state and local sources has been secured for the next phase of improvements at the Willows, which will be located landward of the pier replacement project and bounded by Hobbs, the historic Salem Willows Gate, and the north-east end of the tree alley. Improvements will include the removal of excess asphalt, reorientation and resurfacing of pedestrian pathways, planting of nine (9) new trees, and other plantings that will improve stormwater infiltration and environmental resilience in this popular park. Phase II design to be completed by end of FY2023 and construction completed by end of FY2024.
- DPCD staff secured a \$513,595 grant through the MA Land and Water Conservation Fund to construct the second phase of improvements to Palmer Cove Park. Following the first phase of renovation completed in October 2021, the project will complete the implementation of the Palmer Cove master plan based upon community engagement conducted throughout 2018. Phase II includes a second basketball court, conversion of the baseball diamond to a multiuse field, a new play area, additional trees and site furnishings, and completion of the park’s path network. DPCD is collaborat-

ing with Sustainability and Resiliency staff to implement short-term resiliency elements and evaluate long-term flood mitigation strategies for the park and the surrounding neighborhood, funded through a MA CDM Coastal Resiliency grant.



- In partnership with the City of Peabody, DPCD secured \$600,000 in Congressional Community Project Funding in March 2022 to design and permit a multiuse path through the Harmony Gove area along the North River. The project will connect Salem and Peabody’s expanding path networks and address a gap in the region’s expanding “New Hampshire Border to Boston” trail system. The work is supported through a MA Municipal Vulnerability Preparedness Grant that the two cities secured in July 2021 to evaluate strategies to protect the corridor’s road, utility, and freight rail infrastructure from projected increased flooding and streambank erosion.
- In collaboration with Traffic and Parking staff in October 2022, DPCD applied for \$328,800 through the new US Department of Transportation Reconnecting Communities grant program for the North Street Connector project. The funding will advance design of pedestrian and bicycle improvements at the North Street Overpass to better connect the surrounding neighborhoods and integrate downtown and the MBTA Commuter Rail station into the region’s expanding multiuse path network.
- DPCD supported the Traffic and Parking Department’s implementation of “complete streets” improvements to the North Street corridor in November 2022. Improvements include upgraded pedestrian crossings, traffic calming features, and protected bike lanes.
- DPCD collaborated with Traffic and Parking staff to expand the Bluebikes bikeshare system between September and November 2022 to a total of 15





stations and approximately 100 bikes. In addition, DPCD staff secured an \$89,064 Boston Region MPO Community Connections grant to add three additional stations and 19 more bikes. The program builds on the success of the City's former Zagster bikeshare and provides an affordable way for residents, workers, students, and visitors to travel throughout Salem without driving.

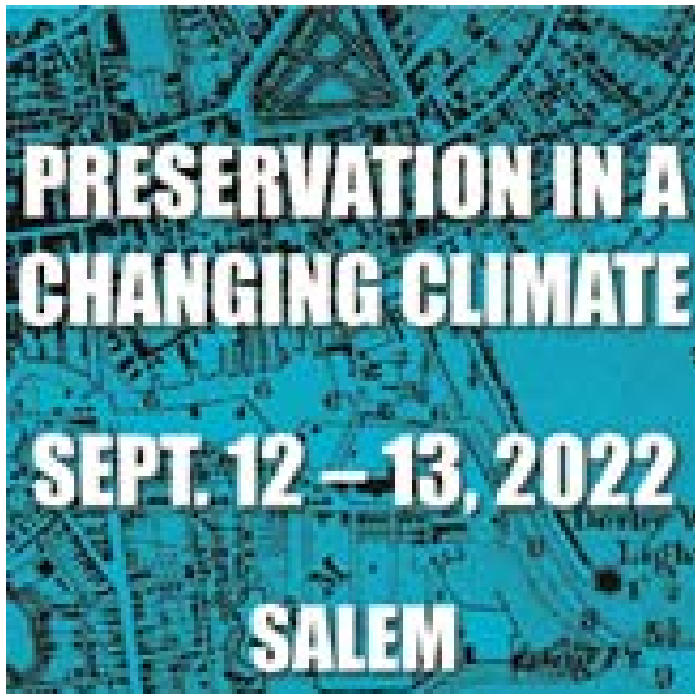
- The City completed an update of the Historical Commission's Design Guidelines Notebook with support from a 2021 Survey and Planning Grant. This notebook serves as guidance for the Historical Commission as well as for the City's design review boards and historic property owners.
- DPCD completed restoration of the Almy's Clock, an original E. Howard Clock Company Post (or street) Clock installed in ca. 1910 by the Almy, Bigelow & Washburn Department Store, which was a mainstay of the Salem business scene on Essex Street from 1858 to 1985. The clock's cast iron base was sandblasted, repaired and repainted and the clock drive mechanisms and electrical wiring were upgraded. New clock faces were created to replicate the original face design and the clock head was

repainted with the original "Essex County's Shopping Centre". The restored clock was reinstalled on a new granite base on the pedestrian mall.



- DPCD continues efforts to restore the historic High Victorian Gothic Style Dickson Chapel at Greenlawn Cemetery. For the next phase of the Chapel restoration project, DPCD will restore the building's floral motif stained glass windows with funding from CPA and the Friends of Greenlawn, with work expected to begin in Spring 2023. Restoration will include removal of the windows by a certified stained glass conservator who will disassemble windows to clean and repair stained glass and replace deteriorated leading. Once restored, the windows will be reinstalled in repaired and repainted wood window frames with historically appropriate protective glazing. DPCD will also continue to work with Cemetery Superintendent and Friends of Greenlawn on future efforts including exterior masonry restoration.
- DPCD continues to update and enhance the "Preserving Salem" website, a companion site to the City's existing "Building Salem" website. This site provides information on the City's historic resources and provide information on ongoing City-sponsored preservation projects and events.
- The City's Preservation Planner continues to coordinate ongoing meetings of the Salem Preservation Partners, a group of local preservation organizations. In addition to collaborating on educational and advocacy initiatives

such as Preservation Month events, the Partners also discuss strategies to address climate change impacts on historic resources, including public engagement and educational workshops on the topic. The group has hosted daylong Preservation in a Changing Climate conferences on this topic in 2021 and 2022 and are now planning for the 2023 event. A small temporary exhibit on climate change impacts in Salem has been installed in the City Hall Annex and an informational resource page has been added to the “Preserving Salem” website.



- The Preservation Planner continues to collaborate with Historic Salem, Inc. on educational and outreach efforts about historic preservation tools for historic neighborhoods.
- DPCD continues to advocate for the restoration and revitalization of the City’s historic cemeteries. In spring 2023, DPCD will begin the first year of an anticipated three-year headstone conservation project by seeking a certified conservator to complete headstone conservation in Broad Street Cemetery.
- DPCD is advocating for the preservation of Fort Lee, an 18th century earth-work fort in the Willows and will be submitting an application for CPA funds to develop a preservation management plan to protect and preserve the historic fort while maintaining public access to the site.
- DPCD was awarded a 2022 Survey and Planning Grant from the Massachusetts Historical Commission to survey the historic Mack Park Neighborhood in North Salem. A certified preservation consultant has been hired to document the historic and architectural significance of the neighborhood’s buildings and landscapes and will begin work in January 2023.
- The City continues efforts to conserve the Salem Deed, a 1686 parchment document that is used as evidence of the conveyance of the land known as



Salem from the Massachusetts Tribe to English Settlers. DPCD staff is working with the City Clerk and the Massachusetts Tribe on this effort.

- Working with other departments and the Community Preservation Committee, the eighth round of CPA funding awards was made in spring 2022. Ten projects were recommended for funding and approved by Council. For more detailed information, see the CPA FY23 Community Preservation Plan and FY22 Annual Report.
- DPCD continues to advocate for the restoration and revitalization of the historic Grimshawe House on Charter Street. This building’s association with Nathaniel Hawthorne as well as its prominent location in the downtown adjacent to the Charter Street Cemetery make it one of Salem’s most well-known historic buildings.
- Between July 1, 2021 and June 30, 2022 a total of \$1,367,442.43 in CDBG funds and \$160,381.31 in CDBG-CV funds have been used to assist 35 social service programs which assisted 25,002 people, including at least 497 youth and 257 seniors with CDBG and 4 social service programs which assisted 457 persons with CDBG-CV. Accomplishments included:
  - Neighborhood Services
    - North Shore CDC resident ambassadors engaged with Point Neighborhood residents including 199 wellness calls to let residents know about rental assistance programs and other COVID responses programs including vaccination sites. Ambassadors facilitated a community walk to distribute pandemic response information throughout the community and sent out mass texts with the information. Ambassadors assisted students with virtual registration and helped elderly households with groceries. During the holidays Ambassadors held a toy drive, diaper and clothing drives to support families. In winter, Ambassadors assisted families with winter clothing. Ambassadors also put together care packages with toiletries, personal hygiene products and shared COVID-relief resources inside of the packages.
    - Supported with emergency food assistance through a grant to Haven From Hunger assisting 1,023 Salem residents; a grant to Salem Pantry, assisting 340 Salem residents; a grant to North Shore Moving Market

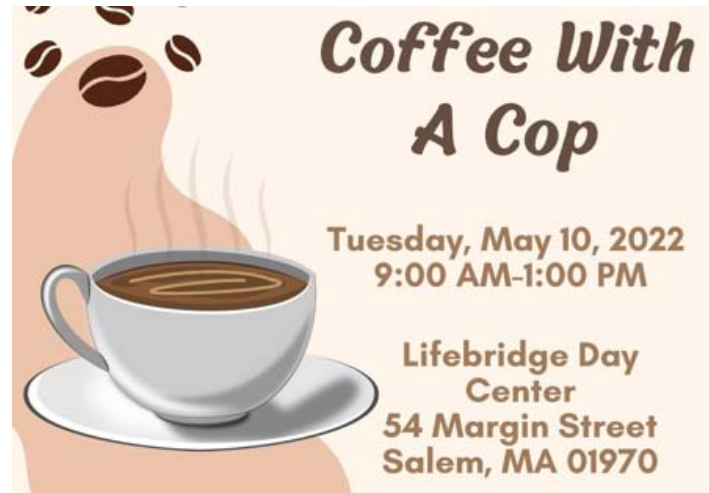


providing monthly deliveries of food to 81 elderly, disabled and disadvantaged Salem households; and a grant to the Salem Housing Authority assisting 1 senior with emergency food delivery.

- Funded the Boys and Girls after school program that offered academic, social emotional, athletic and artistic development and programming for 117 Salem Youth ages 8 through 12 years old.
- Supported Healing Abuse, Working for Change (HAWC) to provide 45 adults and children with creative coping groups where they learned resilience building and coping skills through art and play activities, story series groups focusing on identifying emotions and attunement between parent and child, sessions with a therapy dog as well as special holiday programming at HAWC's emergency shelter to facilitate positive bonding with parents and their children.
- Supported LEAP for Education's College Success Program for 22 high school juniors and seniors that focuses on career choices and post-secondary education opportunities. These students submitted 75 college or financial aid applications and all high school seniors were accepted to a post-secondary school. In addition to college success activities, students participated in Teen Center programs where they received homework support, writing club, two mentoring programs, brothers for success and sisters for success as well as a Social Justice mentoring program which supports students of color.
- Supported Lifebridge Medical and Outreach support which provided 575 health assessments from September 2021 through February 2022 to 307 unique individuals. These included COVID-19 screening, basic wound care to diabetes monitoring, health education, referrals and other health services to homeless individuals.
- Funded the North Shore CDC Family Success Program to provide 117 new persons with career counseling/home resources and financial literacy. The Family Stability Coordinator also helped connect residents to financial relief funds, ESL classes, first time home buyer courses, career counseling, citizenship classes, food access and additional resources.
- Supported Open Door with immigration legal services including citizenship interview preparations, green card renewals, and case research for families petitioning a relative overseas and a citizenship workshop.
- Funded the Salem Park and Recreation Enrichment Programs and Salem Council on Aging Programs, including a girls lacrosse clinic, volleyball clinic and hip-hop class, Painting classes provided at Palmer Cove and Mack Park; art classes for seniors at the community life center; strength exercise classes for seniors and residents with a disability.
- Supported the Council on Aging transportation program which provided 11,324 one-way rides for 164 people to medical appointments, grocery shopping, events at the CLC and other trips.
- Funded the Salem Police Department's targeted teamed bike patrols in the Point Neighborhood, concentrating on a strong positive presence through interactions with the residents and community members. Provided visibility and accessibility in order to address crime including loitering,

loud music, parking complaints, erratic scooters, public drinking, fireworks and other quality of life. Officers interacted with residents and tourists, and visited businesses.

- Funded the Salem Police Department's community engagement program to build trust with police officers and deter crime. The events included attending kindergarten classes at Witchcraft Heights Elementary school with Derby, the Community Resource Dog, where the officers read "Keeping you Safe" to the students; a "Coffee with a Cop" event was held at the Lifebridge Homeless Shelter where 30 shelter clients spoke with the police officers and received refreshments and at the Council on Aging; and bingo events were hosted at the Fairweather Apartments and the Salem Housing Authority as well as at OnPoint Teen Center; an "Ice Cream with a Cop" event was held at the Salem High School that included activities for the students including an obstacle course.



● **Neighborhood Improvements**

- Supported improvements to Fire Station 1.
- Provided a match for the Massachusetts Historic Commission Survey and Planning Grant to prepare historic building design guidelines.
- 21 trees planted on Winthrop, Beaver, Watson, Green, Summer, Lovett, Hawthorne Blvd, Palmer, Federal, Jefferson Ave, Prince, Harbor, Congress, Linden and Lafayette Street.
- Funded materials for the YMCA to build a community garden with accessible raised garden beds at Palmer Cove Park.
- Supported several infrastructure projects that are currently underway including: Gallows Hill Park, Prince Street Improvements, Old Town Hall pre-development, Almy's Clock restoration, and a mural at the Community Life Center.



● Housing

- 1 housing unit was improved through the Housing Rehabilitation Loan Program.
- 14 households received assistance with first/last month's rent and/or security deposits.
- 3 first time homebuyer households were provided with a down payment assistance 0% deferred payment loan to purchase a home in Salem.
- Provided a grant to Catholic Charities to assist 29 persons (12 families) to avoid eviction through payment of rental arrearages to landlords. Each head of household received budget counseling, information, referrals and advocacy, when needed.
- Provided grants to NSCAP to assist 4 households with emergency rental assistance in response to the COVID-19 pandemic and 8 families (13 people) with rental assistance to prevent homelessness.
- A free housing stability service program was launched in 2022. The program assisted 29 persons. Services included drop-in hours with an attorney at the Community Life Center and at Espacio, as well as a hotline to assist tenants with housing security challenges. Assistance was provided to property owners and renters, including online RAFT rental assistance applications, public housing applications and providing advice on unsafe housing conditions, neighbor disputes, public housing rent calculations, mortgage modifications, landlord responsibilities, accommodation for emotional support animals, and referrals to Lawyer for a Day Program for eviction cases filed in District Court and Housing Court.
- Provided a grant to the Disability Resource Center to provide individual independent living services and information and referral on housing issues to Salem residents. Individual living services, information and referrals on housing issues were provided to 27 Salem residents. Six Salem residents were supported in gaining housing of which 4 were homeless. 12 virtual Housing Options workshops were held, along with

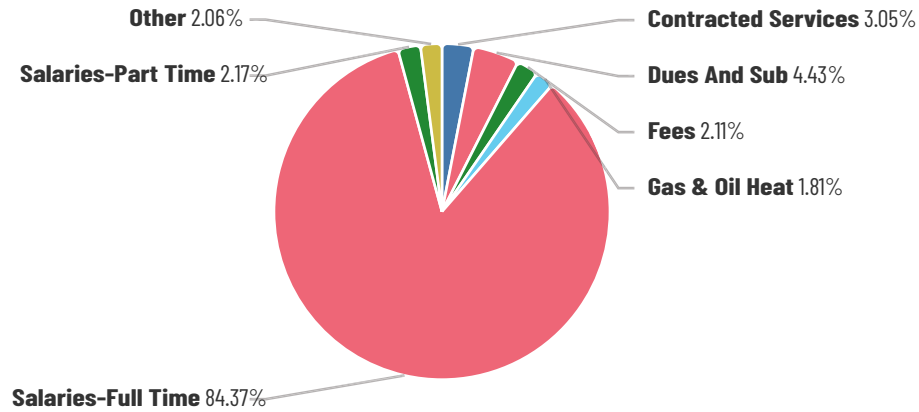
a Tenants Rights Workshop and an Affordable, Accessible and Available Housing Workshop.

● Economic Development

- Collaborated with MassHire to provide an Employee Incentive Program that awarded gift cards as an incentive bonus to employees of 35 businesses including restaurants, hotels, tourist attractions, and small retail establishments between June 1 and July 23, 2021 and remained for a minimum of six weeks. Additional gift cards were provided to those who remained at their job through October 31, 2021. \$30,000 in gift cards were provided to 52 new employees.
- Supported the Main Streets program which provided commercial district revitalization through organization, promotion, economic restructuring and design. The program assisted 3 new, 51 existing and 6 prospective businesses, (including 34 microenterprises, 4 relocating and 2 expanding businesses) and created 6 new jobs.
- Funded the North Shore CDC small business engagement program which serves minority entrepreneurs with business workshops, mentoring sessions, networking groups and referrals to partner agencies. The program will assist the development and growth of immigrant-owned businesses that provide products and services to the Point Neighborhood. It created 6 new full-time jobs and assisted 6 new, 19 existing and 0 prospective businesses, (including 19 microenterprise businesses, as well as 3 expanding and 3 relocating businesses).
- Supported the Enterprise Center at Salem State University which provided personalized consulting services to help address needs of small businesses that had been made vulnerable as a result of COVID-19. Participants selected consultants and focus areas based on their business needs, such as accounting/financial planning, legal services, marketing and branding, COVID-19 relief program navigation, technology (i.e., remote/on-line sales), workforce management and other business consulting.



### Expenditure by Department



Outcomes and Performance Measures	Actual FY2020	Actual FY2021	Actual FY2022	Estimated FY2023	Estimated FY2024
Community Development Block Grants received	1,065,891	1,065,891	1,098,733	-	-
HOME funds received	145,619	145,619	168,650	-	-
CDBG CARES Act funds received	\$646,447	\$537,651		-	-
Studies and reports completed	0	1	1	-	-
Zoning amendments adopted	4	4	4	-	-
Neighborhood improvement projects completed	3	3	2	-	-
Rental housing subsidies provided (first/last/security)	23	39	8	-	-
Homeless persons provided housing through Housing First	14	8	1	-	-
Affordable housing units assisted	0	18	79	-	-
First-time homebuyers assisted	1	2	2	-	-
Housing units rehabilitated	5	3	3	-	-
Social service programs assisted	33	25	25	-	-
Technical assistance to businesses	62	50	50	-	-
Financial assistance to businesses	14	1	1	-	-
Street trees planted	32	TBD	17	-	-
Emergency Business Assistance due to COVID-19 impacts	13	24	TBD	-	-
Emergency Rental Assistance due to COVID-19 impacts					
Emergency Public Service Programs due to COVID-19 impacts					



Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
Planning - General Administration - Personnel											
11821	5111	Salaries-Full Time	521,998	587,380	632,286	632,286	629,110	621,614	0	(10,672)	(1.69)
11821	5113	Salaries-Part Time	0	0	0	0	16,739	16,005	0	16,005	0.00
11821	5150	Fringe/Stipends	4,000	8,000	8,000	8,000	8,000	8,000	0	0	0.00
			525,998	595,380	640,286	640,286	653,850	645,619	0	5,333	0.83
Planning - General Administration - Expenditures											
11822	5216	Heat & Electricity-Old Town Ha	319	6,799	13,300	13,300	13,300	13,300	0	0	0.00
11822	5320	Contracted Services	62,163	55,558	22,500	22,500	22,500	22,500	0	0	0.00
11822	5387	Fees - Dep Admin	0	4,320	8,320	8,320	15,550	15,550	0	7,230	86.90
11822	5421	Office Supplies (Gen	3,537	3,617	4,000	4,000	4,000	4,000	0	0	0.00
11822	5426	Reproductions	0	180	180	180	180	180	0	0	0.00
11822	5710	In State Travel/Meetings	1,469	1,105	3,000	3,034	4,000	3,000	0	0	0.00
11822	5730	Dues And Sub	30,330	29,709	31,270	31,270	32,625	32,625	0	1,355	4.33
			97,818	101,287	82,570	82,604	92,155	91,155	0	8,585	10.40
Department Total			623,816	696,667	722,856	722,890	746,005	736,774	0	13,918	1.93

Personnel Summary

Employee Name	Job Description	Hire Date	Approved Budget FY2023	Calc Pay Period FY24	Code	FTE	# Hours	# of Board Meetings	Dept Request FY2024	Mayor Proposed FY2024	Approved Budget FY2024
BARRY JULIE	Planner - Public Art	10/1/19	71,007.66	1,387.50		1.00	1	100%	72,150	72,150	
MOSKOS CASSANDRA	Sr. Planner	7/6/21	66,881.25	1,306.88		1.00	1	100%	67,958	67,958	
DANIEL THOMAS	DIRECTOR OF PLANNING	8/8/16	88,814.98	2,510.32		0.75	1	75%	97,902	97,902	
DEVINE THOMAS	Sr. Planner	3/4/2010	70,854.57	1,384.64		1.00	1	100%	72,001	72,001	
FORRESTAL BETH	PLANNING ASSISTANT	01/20/20	42,392.66	828.36		1.00	1	100%	47,298	44,342	
KENNEDY KATHERINE	Planner- Con Com	3/22/21	26,495.16	1,035.44		0.50	1	50%	28,028	27,186	
KELLEHER PATRICIA	Sr. Planner - Historic	1/4/16	32,001.40	1,250.63		0.50	1	50%	35,638	33,473	
MEDINA JULIA	Budget Coordinator	12/14/1979	59,271.64	1,447.73		0.80	1	80%	61,111	61,111	
NEWHALLSMITH KATHRYN	Principal Planner	1/2/19	4,562.45	1,485.85		0.06	1	6%	4,636	4,636	
CHIANCOLA AMANDA	Deputy Dir of Planning	9/10/15	70,019.13	1,824.41		0.23	1	23%	21,820	21,820	
EIMERT ELENA	Planner-Planning Board	10/15/21	28,295.80	1,105.81		0.50	1	50%	30,566	29,033	
LAROE DANIEL	Planner - ZBA	11/17/20	56,591.59	1,105.81		1.00	1	100%	57,502	57,502	
NEW (GUY vacancy)	Sr. Planner		-			0.50	1	50%	32,500	32,500	
11821-5111			617,188.28			8.84		Total Full Time	629,110	621,614	
PINTO JONATHAN	ZONING BOARD CLERK	10/16/19	1,485.00		B		2.75	12	1,485	1,485	
BORDEN CHELSEA	PUB ART COMM CLERK	5/3/2021	2,430.00		B		2.25	12	2,430	2,430	
TITCHENELL CHELSEA	Planning Asst	10/12/21	11,182.55	418.00		0.54	1	70%	12,824	12,090	
11821-5113			15,097.55			0.54		Total Part Time	16,739	16,005	
AICP Certification			8,000.00	8,000.00				4	8,000	8,000	
			640,285.82			9.38		Department Total	653,850	645,618	

General Fund FTE		
Full-Time Equivalent Employees:		FY2022
		9.56
		FY2023
		10.11
		FY2024
		9.38
		Variance FY 24 v. FY23
		(0.73)

FTE		
Full-Time Equivalent Employees:	FY2022	13.40
	FY2023	13.29
	FY2024	13.24
	Variance FY 24 v. FY23	(0.05)

## Grants Detail

Employee Name		Dept/Grant	Org/Obj	Job Description	FTE	Amount
NEWHALL-SMITH	KATHRYN	CDBG - Grant	25513-5111	Principal Planner	0.94	72,628.35
		Planning Budget	11821-5111		0.06	4,635.85
DANIEL	THOMAS	CDBG - Grant	25513-5111	PLANNER/CD DIRECTOR	0.25	32,634.16
		Planning Budget	11821-5111		0.75	97,902.48
FRANCISCO	THELMA	CDBG - Grant	25513-5111	HOUSING COORD	1.00	57,377.13
GUY	JANE	CDBG - Grant	25513-5113	Assistant CD Director	0.20	16,332.68
KENNEDY	KATE	Planning Con Com	11711-5111	Planner- Con Com	0.50	27,185.56
		Planning Budget	11821-5111		0.50	27,185.56
KELLEHER	PATRICIA	Planning Budget	11821-5111	Sr. Planner/Historic	0.50	33,472.73
		Historic Comm Budget	16911-5111		0.50	33,472.73
MEDINA	JULIA	CDBG - Grant	25513-5111	Budget Coordinator	0.20	15,277.77
		Planning Budget	11821-5111		0.80	61,111.09
EIMERT	ELENA	Planning Budget	11821-5111	Planner/PI Bd	0.50	29,033.13
		Planning BOARD	11751-5111		0.50	29,033.13
CHIANCOLA	AMANDA	CDBG	25513-5111	Deputy Dir of Planning	0.77	73,049.63
		Planning Budget	11821-5111		0.23	21,820.02
MARTIN	HANNAH	Planning Con Com	11711-5113	Con Com Board	12 meetings	1,080.00
		Planning Board	11711-5113	Planning Board	24 meetings	2,700.00
BREWSTER	COLLEEN	CDBG	11711-5113	SRA/DRB	24 meetings	1,080.00
		Historic Comm Budget	11711-5113	HisCom Board	12 meetings	900.00
NEW	NEW	CDBG	25513-5111	Senior Planner	0.50	32,500.00
		Planning Budget	11821-5111		0.50	32,500.00

## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>11822 Planning-Expenses</b>				
<b>5216 Heat &amp; Electricity-Old Town Ha</b>				
For heat and electricity costs at Old Town Hall	13,300	13,300	13,300	0
<b>5216 Heat &amp; Electricity-Old Town Ha Total</b>	<b>13,300</b>	<b>13,300</b>	<b>13,300</b>	<b>0</b>
<b>5320 Contracted Services</b>				
\$20,000 General Consulting Services	20,000	20,000	20,000	0
\$30,000 Flood Plain Policy Development				
Spanish language interpretation and translation	2,500	2,500	2,500	0
<b>5320 Contracted Services Total</b>	<b>22,500</b>	<b>22,500</b>	<b>22,500</b>	<b>0</b>
<b>5387 Fees - Dep Admin</b>				
Furlong Park	2,000	2,455	2,455	0
Gonyea Park	4,320	4,320	4,320	0
Mansell Field	0	4,320	4,320	0
Palmer Cove	0	2,455	2,455	0
Szetela Lane	2,000	2,000	2,000	0
<b>5387 Fees - Dep Admin Total</b>	<b>8,320</b>	<b>15,550</b>	<b>15,550</b>	<b>0</b>
<b>5421 Office Supplies (Gen</b>				
General Office supplies as needed	4,000	4,000	4,000	0
<b>5421 Office Supplies (Gen Total</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>0</b>
<b>5426 Reproductions</b>				
Copying and Binding of Studies	180	180	180	0
<b>5426 Reproductions Total</b>	<b>180</b>	<b>180</b>	<b>180</b>	<b>0</b>
<b>5710 In State Travel/Meetings</b>				
Mileage, parking fees and registration fees as needed (3x\$600 SNEAPA, 2x\$250 MAPD, 12@\$100 other)	3,000	0	0	0
Mileage, parking fees and registration fees as needed (4x\$600 SNEAPA, 2x\$250 MAPD, \$1,100 other)	0	4,000	3,000	0
<b>5710 In State Travel/Meetings Total</b>	<b>3,000</b>	<b>4,000</b>	<b>3,000</b>	<b>0</b>

Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>5730 Dues And Sub</b>				
Adobe Pro licenses (8)	0	1,452	1,452	0
American Planning Association w/AICP (4 staff)	1,620	1,935	1,935	0
Americans for the Arts Membership	75	75	75	0
Boston Globe subscription	0	360	360	0
Citizen Housing and Planning Association	85	85	85	0
Economic Development Platform (e.g., Local intel)	2,900	2,900	2,900	0
Imagine Salem website hosting	0	168	168	0
International Downtown Association	940	0	0	0
North Shore Alliance Membership	5,000	5,000	5,000	0
Salem Partnership Membership	20,000	20,000	20,000	0
Urban Land Institute	650	650	650	0
<b>5730 Dues And Sub Total</b>	<b>31,270</b>	<b>32,625</b>	<b>32,625</b>	<b>0</b>
<b>11822 Planning-Expenses Total</b>	<b>82,570</b>	<b>92,155</b>	<b>91,155</b>	<b>0</b>

## Market & Tourism

### Mission Statement

#### Why We Exist

Our goals are to establish Salem as dynamic year-round arts and culture destination; identify new markets and a fresh message; and explore and expand partnerships with the Boston tourism industry.

We are committed to enriching and enlivening the urban environment through showcasing innovative and transformative works of art in all media and modalities. With a focus on working with local artists, especially those historically underrepresented, we seek to foster greater community awareness of and interaction with the arts and celebrate diversity in all its forms. Our local goals are to nurture diversity and creativity; foster a sense of community pride and belonging; and enhance the quality of life for all.

The City's Arts and Culture Programs endeavor to boost the local creative economy by generating new markets for local artists through a variety of means including ongoing efforts to redevelop Old Town Hall into a more active venue for live performances and the visual arts and through the continued successful operation of Artists' Row. Additionally, we strive to form partnerships with local non-profits, cultural organizations, and individual artists to carry out festivals and community events, celebrate the power of the arts to activate spaces, start conversations, and bring people together in an urban environment and generally support the work of artist and arts/culture organizations based in Salem.

### FY 2023 Goals and Objectives

#### Goals:

- Continue to collaborate with Destination Salem to clearly communicate with residents regarding the importance of tourism to the Salem economy.
- Use public relations and marketing tools to promote special events and festivals throughout the year to local and regional audiences.
- Engage public relations consultants to generate earned media and do outreach around the best practices for visiting Salem in October.
- Support the mission and efforts of Destination Salem through continued financial support from the hotel/motel tax and acquisition of grant funding.
- Support Destination Salem and organizational partners to redesign the Salem Heritage Trail, including creation of a new website for the trail that interprets and presents an inclusive interpretation of Salem history.

**Goal:** To boost the local creative economy by promoting the local arts community, generating new markets for local artists, and generating additional economic activity in the downtown.

#### Objectives:

- Lease the Artists' Row stalls to "Creative Entrepreneurs" under the new model, to bring engaging high-craft and unique products that appeal to residents and tourists.
- Activate Artists' Row with performances, workshops, artist talks, and public art installation facilitated by the tenants and PAIR.
- Increase artistic programming and use of Old Town Hall to generate additional vitality downtown.
- Continue to work with cultural groups and businesses to carry out and promote local festivals such as the Salem Film Fest, Literary Salem, and the Salem Jazz Festival.
- Support local artist and arts organization by acting as a facilitator and connector to people and opportunities where possible.

### How FY 2024 Departmental Goals Relate to City's Overall Long & Short Term Goals

- See Planning - General Administration

### Recent Accomplishments

#### Public Art Commission



The Senior Planner for Arts and Culutre, working with the Salem Public Art Commission (SPAC), and within the context of the Public Art Master Plan, formulated and approved a Public Art Work Plan for 2022 resulting in the creation of 45 paid artist opportunities, 33 original works of art, and 56 partnerships with local artists and organizations, among other outcomes. Two key accomplishments from the Public Art Work Plan are the intallation of the City's firs ever fully integrated work of permanent public art at the Forest River Outdoor Recreation and Nature Center in July of 2022, nad the completion and installation of a portrait of a prominent Naumkeag leader created by indigenous artist Chris Pappan. Mr. Pappan worked in partnership with the Massachusetts Tribal Council and the portrait was installed in City Council Chambers in December 2022. A third significant project, a new mural at the Community Life Center, will be completed in spring 2023.



Additional highlights from the Public Art Work Plan from July 2021 through January 2023 are below.



- Participated in the review and selection of new Artists' Row tenants and two Public Artists in Residence for the 2021/2022 seasons.
- Collaborated on the Salem Arts Festival in June 2022 by hosting the annual Mural Slam where twelve (12) artists were paid an honorarium to create original works of art on 4'x8' plywood panels that were then installed on the back of Artists' Row stalls and showcased to the community for one year.
- Approved local female artist of color, Keshia De Leon, to design Faceless Doll mural banner and installed it at 270 Essex St. through partnership with property owner in August 2022.
- Installed the second annual Harbor Path Sculpture Garden, a collection of seven large sculptural works by seven different artists, on long term loan to the City from November 2021 through November 2022.



- Commissioned eight new Art Box installations and conducted a conditions assessment of the existing Art Box Collection resulting in the conservation and restoration of six existing works of art in the summer of 2022. This conservation work will be continued in summer 2023 until all existing works in the collection have been restored or repainted.

- Partnered with the Carlton School to commission a mural by local artist, Bruce Orr, designed in collaboration with Carlton students for Curtis Park. The mural was dedicated in September 2022.



- Released a Call for Artists in and hired Salem artist Anna Dugan in fall of 2022 to design a community informed mural for the Great Room at the Salem Community Life Center.
- Sponsored the creation of a new mural by two local artists at Splaine Park in Summer 2022
- Participated in a Municipal Arts Advancement Program organized by the Metropolitan Area Planning Council (MAPC) and New England Foundation for the Arts (NEFA) called "Making it Public" to improve transparency and equity in our public art procurement policies. The program resulted in a \$10,000 grant to facilitate the installation of a temporary work of public art in an underutilized park in a Salem neighborhood. This Call for Temporary Art was released in November 2022. The artwork is anticipated to be on display from April to November 2023.

### Derby Square and Charlotte Forten Park

The Senior Planner for Arts and Culture collaborates with others for activations at Derby Square and Charlotte Forten Park. Recent highlights include:

- Hosted a variety of community initiatives and activations in July, August, and September of 2021 and 2022 including a free Shakespeare in the Park performance series, salsa lessons, and bingo night.
- Hosted a series of four free public performances for all ages sponsored by the Salem Public Art Commission with two performances taking place in each park every weekend in August 2021. The series was repeated in August 2022 with different performers.
- Welcomed eight vendor markets and hosted activities for Haunted Happenings in October 2021 and 2022 and Salem So Sweet's ice sculptures in February 2022.

- Continued work on the development of a memorial for Charlotte Forten to be installed in her name-sake park.

### Artists' Row

The Artists' Row Program provides space in the heart of downtown at below-market rates for creative entrepreneurs to develop their businesses. The tenants are selected for a two-year term during which they participate in technical assistance programs and are connected to local organizations like Salem Main Streets and the Salem Chamber of Commerce in addition to being provided with prime space to create, showcase, and sell their works. Several local businesses have been tenants on Artists' Row as part of their entrepreneurial journey.

The reporting period of July 1, 2021 through January 31, 2023 includes nearly two full 'market seasons' on Artists' Row—2021 when the tenants on the Row were still navigating work during the pandemic, and 2022 when activity was more similar to before the pandemic.

In September 2021, the City completed the renovations of restrooms on Artists' Row which marked the transition of management for the facilities over to the Department of Public Services (DPS) for on-going maintenance and repairs. The Senior Planner for Arts and Culture works with the Facilities Director and DPS staff to address other tenant concerns and building needs. In October 2022, the City added a restroom attendant. The addition of the attendant resulted in cleaner and safer restrooms for all. It is hoped an attendant can be provided in 2023 and beyond.

In 2021 and 2022, Artists' Row was host to the creative businesses ShinDig, Beverly Bees, and Chagall Performing Arts Collaborative. In January 2023, contracts were signed with a new round of two-year tenants. ShinDig and Chagall Performing Arts Collaborative were selected for their second and final allowable contract term and the collaborative applicants Robber's Daughter and Melon Rose were selected to be the new tenants of Unit #2.

From May to December 2021, Artists' Row hosted the City's second annual Public Artist in Residence (PAiR), Malorie Landgreen. Her "Everyone Explores" immersive art experiences engaged community members in the creation of art elements that she then incorporated into four difference and unique fully immersive and interactive art experiences that engaged all five senses – even taste with a lollipop favored to fit the theme of the installations.

The PAiR Program, new in 2020, is an eight-month residency for an experienced artist working in the public realm. The City provides the PAiR with a stipend and a free space in which to work on Artists' Row. The PAiR imbeds community engagement and activation in the day-to-day activities of Artists' Row and culminates in a large-scale public art project that is reflective of the imbedded community process.

In 2022, our third annual PAiR, Maia Mattson, offered workshops and created installations by inviting the community to tell stories about their favorite natural spaces and places in Salem. Participants helped her dye

fabrics and create images using found, foraged, and upcycled local botanicals. These engagements culminated in an immersive art installation at Old Town Hall in December 2022 and January 2023.

Overall, Artists' Row had a great 2021/2022 season!



### Old Town Hall

The Senior Planner for Arts and Culture also oversees the management of Old Town Hall. The hall is a jewel in the crown of our downtown and under the City's management has become a welcoming place for both public and private events year-round. Old Town Hall rents out to artists, creatives, non-profit entities, corporations, and private individuals. This array of programming provides income for the operations of Old Town Hall while offering the community access to this unique and beautiful historical asset.

Continuing to respond to the need for COVID testing, Old Town Hall remained a free public COVID-19 PCR testing location for Massachusetts residents until the end of July 2021. This location provided thousands of free PCR tests to Massachusetts residents. After the COVID-19 PCR testing location was relocated, the facility resumed event activations, abiding by COVID-19 gathering restrictions.

History Alive Inc. is a non-profit theater group that has operated out of the second floor of Old Town Hall since 1992. The non-profit creates cultural programming to teach Salem's history in an interactive way including Cry Innocent: The People vs. Bridget Bishop, a participatory witch trial, and a dozen different pieces representing many time periods. History Alive continued to be an anchor tenant and partner at Old Town Hall through November 2021. History Alive then decided to scale back its engagement with the building and only produce shows during the Halloween season and a few other times of the year.

From August 1, 2021 through December 31, 2021, Old Town Hall hosted 13 event bookings and provided 107 activations and opportunities for engagement to the community. These included private events such as



weddings and parties, craft markets, workshops, rehearsals, theatrical performances, art exhibitions, and more.

From January 2022 through January 2023, Old Town Hall hosted 101 event bookings. These bookings collectively brought 575 separate points of activation to the facility, 272 of which were free and open to the community, and included an array of private events, markets, workshops, rehearsals, theatrical performances, and art exhibitions. The tally also includes a three-month long free community living room and community arts and culture pop-up.

The three-month pop-up was facilitated by CultureHouse, a greater Boston area non-profit that specializes in activating underutilized spaces through community informed and driven data. The City retained CultureHouse to conduct the pop-up in November 2021. Input collected prior to and throughout the pop-up shaped the activation. In addition to the management of the three-month long activation series, the scope included a detailed Impact Report that outlined their learnings from the community and the experience in leading the pop-up. The Impact Report includes recommendations to the City on how to position this important historical asset to best serve the Salem community. The full Impact Report is available at: [https://www.salemma.gov/sites/g/files/vyhlf7986/f/uploads/slm\\_impact\\_report\\_final\\_single\\_page\\_11-7-22.pdf](https://www.salemma.gov/sites/g/files/vyhlf7986/f/uploads/slm_impact_report_final_single_page_11-7-22.pdf).

The City has had a long-term goal of activating Old Town Hall more often than it has been in recent years. The pop-up was part of a larger initiative to reimage Old Town Hall as a thriving year-round Community Arts and Culture facility. This initiative began in earnest in 2019 with a facility and market assessment work done by The Dream Collaborative. In 2021 and 2022, the City worked with Mills Whitaker Architects and Anser Advisory to complete design and cost estimating phases of the Old Town Hall Restoration and Renovation Project. These phases were completed in December 2022. The plans call for new mechanical, electrical, HVAC, fire suppression, acoustic, and accessibility improvements to the building. The improvements would allow for the building to be activated more often and the infrastructure improvements would ensure the facility is on stable footing for the next 100 years. In January 2023, the City continued efforts on the project with further testing and strategic fiscal planning that will hopefully see this project completed before the quadricentennial celebration in 2026.

## Destination Salem

Destination Salem is the official destination marketing organization (DMO) for the City of Salem. Founded in 1998 and reestablished in 2008, the organization cooperatively markets, promotes and manages tourism in Salem. Destination Salem advocates the kind of tourism which improves the quality of life for Salem residents and provides the greatest economic benefits to Salem's taxpayers. Destination Salem strives to take a leadership position in the development and promotion of high-end, year-round tourism.



Destination Salem worked with 196 businesses to execute the mission of the organization to increase year-round tourism during FY22. The organization collaborated with the City of Salem on executing the recovery marketing components of the U.S. EDA grant and continued to contribute to the Economic Development Recovery and Revitalization Task Force. Destination Salem also received a tourism recovery grant from the Massachusetts Office of Travel & Tourism in FY22.

In October 2022, Destination Salem opened a new Visitor Information Center at 245 Derby Street in the South Harbor Garage, and committed to maintaining a visitor center that is open daily, year-round. The City's new public restrooms, which were opened in August 2022, are adjacent to the new visitor information center. Per agreement with the City of Salem, Destination Salem is responsible for the cleaning of the restrooms and has contracted with SJ Services to execute that service.

The organization has a full-time staff of three people: Executive Director Kate Fox, Assistant Director Stacia Cooper, and Communications Specialist Kathryn Horrigan. The visitor information center has a staff of part-time information specialists. The organization works with consultants and agencies to achieve its goals, including Sperling Interactive for digital marketing, Kristen Villalongo Design for creative services, Kristen Levesque PR for Public Relations, and MuseumTastic for history and content development.

### Recent accomplishments include:

- FY22 saw a robust post-pandemic return of local hotel/motel tax collections. After collecting \$553,706 in FY21, the City collected \$1,836,110 in FY22, which was a 232% increase over the prior year! The City has collected \$1.4M in local option hotel/motel tax during the first half of FY23.
- The Destination Salem budget was \$720,000 in FY21, and, thanks to grants through the US Economic Development Administration and the Massachusetts Office of Travel and Tourism the organization ended the year with \$952,085 in gross income, and a balanced budget.
- The FY23 budget adjusts for the end of the US EDA grant and forecasts \$882,500 in revenue.

- In FY22, Destination Salem generated \$423,130 in private investment through advertising investments from 196 businesses.
- Destination Salem received an FY22 Travel and Tourism Recovery Grant in the amount of \$47,500 from the Massachusetts Office of Travel & Tourism and used the funds to update Salem.org, launch a radio show/podcast on North Shore 104.9, and create a new advertising campaign to promote Salem as a walkable destination.
- Destination Salem used recovery marketing grant funds from the EDA to conduct consumer research, develop a new ad campaign, and invest in television, radio, print, and digital advertising campaigns that invite visitors to "Make your destination Salem."
- The annual Salem City Guide & Map continues to be printed with a distribution of 275,000. Print brochures are distributed via direct mail, through CTM Media, and through AAA offices, visitor centers, and tourism businesses throughout New England and along the I-95 corridor in Connecticut.
- The annual Salem Haunted Happenings brochure has a distribution of 150,000 and is also distributed through direct mail, CTM Media, AAA Offices and visitor centers. Salem Haunted Happenings brochure distribution focuses on the greater Boston and New England areas.



- Destination Salem also maintains the Destination Salem app, which was downloaded 47,000 times in 2022 and continues to be an important communications tool, especially in October when push notifications are used to communicate parking, traffic, public safety, and event updates in real time.
- Social media marketing is done via a mix of sponsored content and organic posts on Facebook, Twitter, Instagram, Pinterest, TikTok, and YouTube under the handles @destsalem and @hauntdhappenings.
- Public relations efforts included hosting familiarization tours and developing itineraries for travel journalists, television content, and online content creators. Press releases were distributed throughout the year to provide festival and special event support, and Destination Salem collaborated on crisis communications during October 2022 when visitation exceeded the City's downtown capacity.

- Destination Salem's public relations work in 2022 generated 760 media mentions that reached an audience of more than 560 million consumers and had a publicity value of \$8.9 million. The organization's press releases and links to selected media coverage can be reviewed at salem.org/media-kit.
- Traditional media coverage in 2022 included The Today Show, Wall Street Journal, Travel & Leisure, WGBH- Boston, The Boston Globe, Connecticut Magazine, AAA Northeast, and WBZ.
- Destination Salem fulfilled 17,656 direct mail requests for the 2022 Salem City Guide, which represented a 23% increase over printed guide requests in FY21.
- Traffic on Salem.org saw impressive numbers in 2022, including 1.8 million sessions and 4.6 million pageviews. Traffic to Salem.org was up 29% in 2022 over 2021.
- Maintaining HauntedHappenings.org, which saw a 10% increase in visitation in 2022 that resulted in 870,000 sessions that generated 2.8 million pageviews.
- Communicating with an opt-in email database of more than 67K subscribers that includes consumers, tourism industry representatives, concierge, and media.
- Distribution of the weekly "Salem Industry Weekly" with updates on openings, closings, tour times, and niche business needs.
- Destination Salem follows consumer trends and visitor profiles through subscribing to Placer.ai and conducting an annual consumer survey. The data gathered through Placer and surveys helps the organization better understand and market to Salem's visitors. Through Placer.ai, we know 2.2M visitors came to Salem in 2022, with a visitor frequency of 2.88, which generated 6.3M individual visits to Salem. 2022 visitation was 3.1% higher than 2021 and 1.9% higher than 2019.





### Additional Initiatives

Destination Salem continues to collaborate with City of Salem offices on execution and marketing of the following initiatives:

- Preservation in a Changing Climate conference, as organized by the Preservation Partners
- Salem Film Office
- Harbor Planning Committee
- Salem Haunted Happenings logistics and public safety
- Salem Heritage Trail
- Salem Ancestry Days
- Salem 400+
- EDRR Task Force

- Cape Cod Chamber of Commerce
- Discover New England (international marketing)
- Greater Boston Concierge Association
- Greater Boston Convention & Visitors Bureau
- Massachusetts DMO Group
- Merrimack Valley Convention & Visitors Bureau
- North of Boston Convention & Visitors Bureau Board of Directors
- North of Boston Wedding Group
- Salem Chamber of Commerce Board of Directors
- Salem Main Streets Steering Committee
- Salem Partnership
- Salem Preservation Partners
- See Plymouth



### Representation and Collaboration

Destination Salem supports membership and participation with the following organizations and collaboratives:

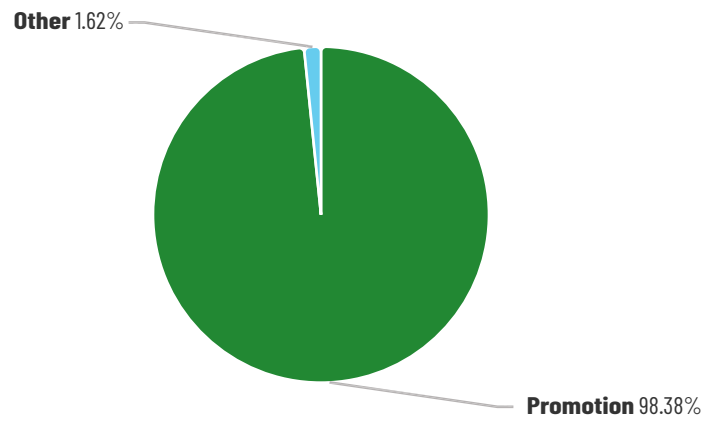
- American Bus Association

The following Tourism Economic Impact Data for Salem has been provided by the Massachusetts Office of Travel & Tourism and US Travel Association. The first table is 2021 and the second table is data from 2020 to demonstrate economic growth provided by tourism in Salem.

2021	Expenditures	Payroll	Jobs Supported	State Taxes	Local Taxes
<b>Salem</b>					
Domestic	\$113,119,375	\$26,490,178	792	\$7,302,660	\$3,143,223
International	\$3,724,824	\$935,456	22	\$189,343	\$102,882
<b>Total</b>	<b>\$116,844,199</b>	<b>\$27,425,634</b>	<b>814</b>	<b>\$7,492,003</b>	<b>\$3,246,105</b>

2020	Expenditures	Payroll	Jobs Supported	State Taxes	Local Taxes
Salem					
Domestic	\$74,342,967	\$23,689,676	695	\$4,902,327	\$1,975,166
International	\$3,104,020	4779,547	18	\$157786	\$85,735
Total					

### Expenditure by Department



Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
Market & Tourism - Expenditures											
11992	5211	Electricity	375	787	1,400	1,400	1,400	1,400	0	0	0.00
11992	5306	Advertising	76	150	150	150	150	150	0	0	0.00
11992	5389	Promotion & Marketing	264,451	290,996	307,000	321,027	307,000	307,000	0	0	0.00
11992	5846	Renovation & Repairs	8,719	3,055	3,500	3,500	13,500	3,500	0	0	0.00
			273,621	294,989	312,050	326,077	322,050	312,050	0	0	0.00
Department Total			273,621	294,989	312,050	326,077	322,050	312,050	0	0	0.00

## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>11992 Market &amp; Tour-Expenses</b>				
<b>5211 Electricity</b>				
ELECTRICAL SERVICES FOR MARKET PLACE	1,400	1,400	1,400	0
<b>5211 Electricity Total</b>	<b>1,400</b>	<b>1,400</b>	<b>1,400</b>	<b>0</b>
<b>5306 Advertising</b>				
ADVERTISEMENT FOR RFP'S FOR MARKET PLACE STALLS	150	150	150	0
<b>5306 Advertising Total</b>	<b>150</b>	<b>150</b>	<b>150</b>	<b>0</b>
<b>5389 Promotion &amp; Marketing</b>				
Destination Salem Funding	250,000	250,000	250,000	0
Downtown Programming	15,000	15,000	15,000	0
Free Trolley Rides for Salem Residents - July, August, Sept	7,000	7,000	7,000	0
Public Art - programs (e.g., utility box, sculpture series, murals, placemaking) and permanent installations and maintenance (e.g., bike path marker, park sculpture, CLC art)	35,000	35,000	35,000	0
<b>5389 Promotion &amp; Marketing Total</b>	<b>307,000</b>	<b>307,000</b>	<b>307,000</b>	<b>0</b>
<b>5846 Renovation &amp; Repairs</b>				
\$3,500 for renovations, repairs and upkeep to buildings as needed.	0	13,500	3,500	0
New \$10,000 request for restroom attendant during October as was done in 2022. Ideally, this funding would go to DPS since they manage the contract.				
Renovations, repairs and upkeep to public restrooms and buildings s needed and security cameras	3,500	0	0	0
<b>5846 Renovation &amp; Repairs Total</b>	<b>3,500</b>	<b>13,500</b>	<b>3,500</b>	<b>0</b>
<b>11992 Market &amp; Tour-Expenses Total</b>	<b>312,050</b>	<b>322,050</b>	<b>312,050</b>	<b>0</b>

## Historic Commission

### Mission Statement

#### Why We Exist

The mission of the Salem Historical Commission is to provide regulatory design review within Salem's four local historic districts and to undertake community-wide historic preservation planning.

#### Goals and Objectives

**Goals - To provide regulatory design review within Salem's four local historic districts and to undertake community-wide historic preservation planning.**

*Objectives:*

- Continue implementing recommendations of the 2015 Historic Preservation Plan Update.
- Ensure that the Salem Historical Commission Ordinance is legally enforced.
- Ensure that the recently revised Demolition Delay Ordinance is legally enforced.
- Explore options for strengthening the City's historic preservation regulations.
- Conduct public hearings and issue decisions for projects within local historic districts.
- Comment on projects that may impact historic resources.
- Prepare grant applications for funding to implement various preservation related projects through the Department of Planning & Community Development.
- Continue to collaborate with Salem's Preservation Partners on educational and advocacy activities such as Preservation Month events.
- Administer the Certified Local Government Program.
- Provide information to property owners within historic districts and to owners of historic properties outside of the districts.
- Obtain training that can further the skills and knowledge of staff and Commission members, keep Commission members up to date on current practices, and assist Commission members in making decisions and recommendations.
- Continue to work with the State, the Salem Redevelopment Authority and other interested parties on the reuse of the Superior Court and County Commissioner's Building.
- Continue to update and enhance the Salem Historical Commission's web page on the City's website and the [www.preservingsalem.com](http://www.preservingsalem.com) website.



#### How FY 2024 Departmental Goals Relate to City's Overall Long & Short Term Goals

- See Planning – General Administration



## Significant Budget & Staffing Changes For FY 2024

There are no significant budget or staffing changes. Please note that Clerk compensation has been moved from Full-Time to Part-Time.

### Recent Accomplishments

- Published the Salem Historical Commission Design Guidelines Notebook with assistance from a Massachusetts Historical Commission grant.

## SALEM HISTORICAL COMMISSION GUIDELINES NOTEBOOK

City of Salem, Massachusetts  
Salem Historical Commission

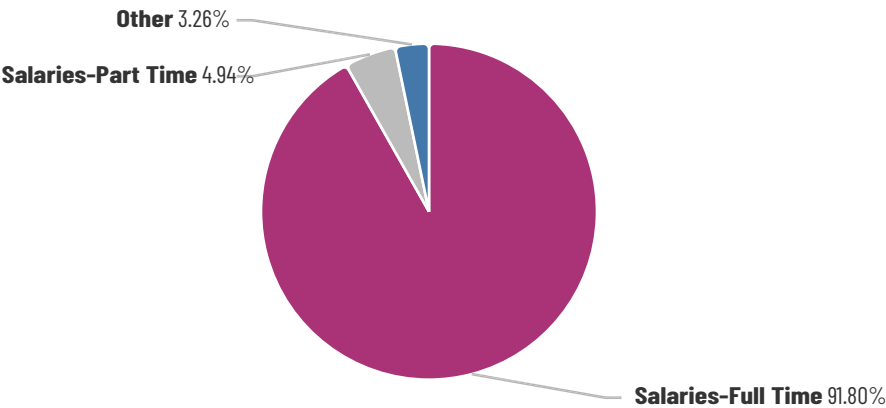
2022



- The Preserving Salem website ([www.preservingsalem.com](http://www.preservingsalem.com)) continues to serve as a valuable resource for information on Salem's historic buildings and districts, local historic district administration, as well as current City-sponsored restoration projects and upcoming preservation events.

- The Historical Commission continues to collaborate with the Salem Preservation Partners group on preservation activities including Preservation Month celebrations. Group is currently planning the third annual conference related to protecting historic resources from climate change impacts.
- The Historical Commission issued 197 decisions on projects in local historic districts.
- The Commission reviewed and acted on 8 requests under the Demolition Delay Ordinance.
- The Commission provided letters of support for:
  - Mickey Northcutt's request for Massachusetts Historic Rehabilitation Tax credits
  - North Shore Community Development Coalition requests for Massachusetts Historic Rehabilitation Tax Credits
  - Harbor Point Properties LLC's request for Massachusetts Historic Rehabilitation Tax credits
  - James Sullivan's request for Massachusetts Historic Rehabilitation Tax credits
  - City of Salem Application for American Battlefield Preservation Planning Grant for Fort Lee
  - City of Salem CPA Application for Dickson Memorial Chapel Stained Glass Window Restoration
  - City of Salem CPA Application for Salem Deed Conservation
  - The House of the Seven Gables CZM Coastal Resilience Grant Application
  - City of Salem ARPA EDA Construction Grant Application for Old Town Hall
  - City of Salem Variance Request for General Requirements of Barrier Free Access for Old Town Hall
  - Historic New England, Inc. FY22 Travel and Tourism Recovery Grant Application
- The Commission provided comment letters for:
  - FY22 update of the Community Preservation Plan
  - Columbus Avenue Seawall Reconstruction Project
  - 5 Broad Street – Comment to Planning Board per the Municipal & Religious Reuse Ordinance

Expenditure by Department



Outcomes and Performance Measures	Actual FY2020	Actual FY2021	Actual FY2022	Estimated FY2023	Estimated FY2024
Regular meetings of the Salem Historical Commission	24	21	24	-	-
Applications received for approval	165	140	155	-	-
# of Certificates of Non-Applicability to be issued	80	56	70	-	-
# of Certificates of Appropriateness to be issued	80	76	80	-	-
# of Certificates of Hardship to be issued	5	2	2	-	-
# of Requests for a Waiver of the Demolition Delay Ordinance	10	2	3	-	-
Workshops/seminars/trainings related to historic preservation issues to be attended by Staff and Commission members	30	22	25	-	-

Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
Historic Commission - Personnel											
16911	5111	Salaries-Full Time	31,510	31,904	32,724	32,724	38,759	33,473	0	749	2.29
16911	5113	Salaries-Part Time	0	0	0	0	1,800	1,800	0	1,800	0.00
			31,510	31,904	32,724	32,724	40,559	35,273	0	2,549	7.79
Historic Commission - Expenditures											
16912	5342	Postage	0	0	200	200	200	200	0	0	0.00
16912	5421	Office Supplies (Gen	17	0	90	90	90	90	0	0	0.00
16912	5583	Photography Supplies	0	0	180	180	180	180	0	0	0.00
16912	5710	In State Travel/Meetings	409	449	450	450	450	450	0	0	0.00
16912	5730	Dues And Sub	100	0	100	100	268	268	0	168	168.00
			526	449	1,020	1,020	1,188	1,188	0	168	16.47
Department Total			32,037	32,353	33,744	33,744	41,747	36,461	0	2,717	8.05

Personnel Summary

Employee Name		Job Description	Hire Date	Approved Budget FY2023	Calc Pay Period FY24	Code	FTE	# Hours	# of Board Meetings	Dept Request FY2024	Mayor Proposed FY2024	Approved Budget FY2024
KELLEHER	PATRICIA	SR PLANNER/ HISTORIC	1/4/16	31,239.43	1,250.63		0.50		50.0%	38,759	33,473	
16911-5111				31,239.43			0.50		Total Full Time	38,759	33,473	
BREWSTER	COLLEEN	BOARD CLERK	9/1/17	1,485.00		B		2.75	12	900	900	
GRAHAM	DANIEL	BOARD CLERK	5/3/21	-		B			12	900	900	
16911-5113				1,485.00					Total Part Time	1,800	1,800	
				32,724.43			0.50		Department Total	40,559	35,273	

General Fund FTE		
Full-Time Equivalent Employees:		FY2022
		0.50
		FY2023
		0.50
		FY2024
		0.50
		Variance FY 24 v. FY23
		0.00

## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>16912 Historical Comm-Expenses</b>				
<b>5342 Postage</b>				
Postage & labels as needed	200	200	200	0
<b>5342 Postage Total</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>0</b>
<b>5421 Office Supplies (Gen</b>				
General office supplies as needed	90	90	90	0
<b>5421 Office Supplies (Gen Total</b>	<b>90</b>	<b>90</b>	<b>90</b>	<b>0</b>
<b>5583 Photography Supplies</b>				
General photography supplies as needed	180	180	180	0
<b>5583 Photography Supplies Total</b>	<b>180</b>	<b>180</b>	<b>180</b>	<b>0</b>
<b>5710 In State Travel/Meetings</b>				
Mileage, parking fees and registration fees as needed	450	450	450	0
<b>5710 In State Travel/Meetings Total</b>	<b>450</b>	<b>450</b>	<b>450</b>	<b>0</b>
<b>5730 Dues And Sub</b>				
National Alliance of Preservation Commissions	100	100	100	0
Preserving Salem website hosting	0	168	168	0
<b>5730 Dues And Sub Total</b>	<b>100</b>	<b>268</b>	<b>268</b>	<b>0</b>
<b>16912 Historical Comm-Expenses Total</b>	<b>1,020</b>	<b>1,188</b>	<b>1,188</b>	<b>0</b>



# Sustainability

## Mission Statement

The Sustainability & Resiliency Department ("SRD") oversees sustainability, energy, and resiliency efforts within the municipal government, directly managing programs and projects, and coordinating with other departments. In addition, the SRD engages and supports Salem residents, businesses, property owners, and non-profits to participate in activities that further the goals of Salem's Climate Action Plan, Resilient Together, and The Beverly Salem Energy Challenge. The mission of the Sustainability and Resiliency Department is to align with, and in many cases exceed, the State of Massachusetts' goal of carbon neutrality by 2050. Salem is a leader in Sustainability and Resiliency, and we want to continue to be a leader in the face of climate change by working to reach our 70+ climate action plan goals.



## Savings and Revenue

Our department manages many projects and programs that save money or generate revenue for the City of Salem or its residents and businesses.

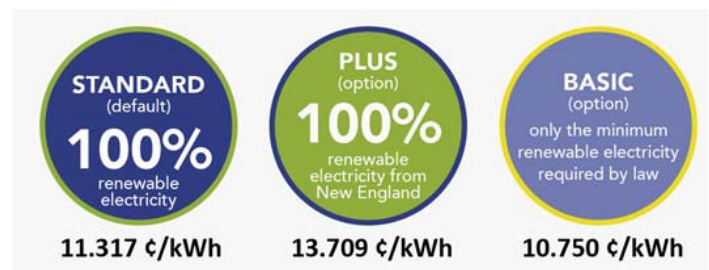
Through our Utility Savings Revolving Loan fund, our Department works to monitor and process payments from utilities, the renewable energy credit market, demand response, and other programs to help fund programs, projects and efforts to reduce energy use and emissions. In addition to generating revenues, these projects provide direct savings (efficiency, solar, etc.) to municipal operations. A portion of the funds are used for the salaries for staff needed to administer the participating programs. These funds are also used to support specific projects that benefit the City or its Departments.

Staff support capital projects and work with National Grid to ensure that we maximize utility incentives. Our work has resulted in a 3-year "Community Solutions" program with National Grid which has set specific energy savings

targets of 525,000 kWh and 20,000 therms (roughly 5% of municipal building energy use). If we meet these goals the City will get incentives of up to \$208,000. This program also targets small businesses.

## Salem Power Choice Program

SRD manages an energy aggregation program which allows the City to purchase aggregated electric energy supply on behalf of residents and small businesses. Our program has resulted in significant savings for residents, along with reduced emissions as we purchase cleaner electricity. Rates below are fixed through December 2024 meter reads. National Grid meets the basic renewable electricity required by law, equivalent to the Basic rate in Salem Power Choice. Since the program launched in January 2016, Salem Power Choice participants have saved more than \$7 million on electricity costs and, because of the program's commitment to renewable electricity, reduced the related emissions of the City's electric supply by 174,179 metric tons of CO<sub>2</sub>, the equivalent of removing 34,527 passenger vehicles from the road for one year. Because National Grid prices change and future prices are not known, future cost savings for PowerChoice participants compared with National Grid cannot be guaranteed.



## City of Salem Energy Supply:

The Department manages the procurement process for electricity and gas supply for the City and Schools. This bulk purchase results in savings compared to the National Grid Basic Service rates. The fixed rate for general accounts is \$0.10/kWh. The fixed rate for the 7 school accounts is \$0.09/kWh plus capacity charges, which equates to on average an estimated \$0.10/kWh. This saves over \$400,000 annually. This includes a combination of Class I MA Renewable Energy Certificates (RECs) and National Wind RECs to cover its nearly 9.5 million kWh annual usage. Altogether, the RECs equate to a greenhouse gas emissions reduction comparable to removing 1,459 passenger cars from the road for a year. For Natural Gas, starting June 1st, a new 48-month agreement with Direct Energy begins at \$0.767/Therm. An increase from the previous agreement but still savings compared to the basic rates offered by National Grid.

In addition, the staff organizes and monitors municipal energy use, finding issues and credits related to incorrect accounts or charges. These savings are passed along to the Departments directly.

## FY 2024 Goals & Objectives

**Goal: Reduce Municipal Greenhouse Gas Emissions, Energy Use, and increase the use of Renewable Energy.**

- Complete the Investment Grade Audit (IGA) for an Energy Performance Contract where all City and School Facilities will be evaluated. This process will likely take 4-6 months. The SRD will work with all departments to review the initial findings of the IGA, which will propose upgrading all systems in the facilities. We anticipate starting the construction phase in CY 24/ FY 25. The Goal would be a 40-50% emission reduction.
- Complete installation of six electric vehicle charging stations in various locations to close Salem's 2022 MA DOER Green Communities grant.
- Coordinate with City and Schools facilities staff on near and long term new building projects to ensure sustainability is prioritized.
- Continue participating in demand response and utility incentive programs.
- Ensure all City projects receive incentives and maximize energy use reduction.
- Implement an interactive dashboard that shows the Resilient Together inventory to continue the City's efforts to reduce carbon emissions by 2050. The tool will be published in Summer 2023. It will contain the information in a graphical and interactive manner for the public and is part of an overall effort to more clearly communicate programs, efforts and milestones.
- Develop, support, and implement city policies and ordinances that align with Resilient Together.
- Capitalize on Federal grant programs available through the Inflation Reduction Act and Bipartisan Infrastructure Law.

**Goal: Equitable Outreach and Engagement with Salem Residents to Assist them in improving their sustainability and resiliency and taking advantage of grants and other programs.**

- Memorandum Of Understanding with National Grid to Increase use of Mass Save.
- Increase participation of residents within environmental justice and low-income neighborhoods.
- Provide materials and information on sustainability programs, opportunities, and technologies.

**Goal: To Reduce Overall Greenhouse Gas Emissions in the City of Salem.**

- Continue to work with residents and businesses to implement energy-saving projects to complete annual Community First Partnership/Beverly Salem Energy Challenge Goals:
  - 2000 Home Energy Assessments
  - 700 Weatherization Projects
  - Installation of 20 Heat Pumps

**Goal: Increase sustainability in other important areas that affect the economic and well-being of residents and organizations such as reducing water use and improving sustainability of local food supply.**

- This will be incorporated into toolkits

- Work to increase awareness of climate change and hazard mitigation planning

**Goal: Improve Salem's Resiliency to current and future climate change**

- Implement Phase 2 of the Resilient Together: The Point/EIPunto outreach and engagement project which will provide resiliency measures, improvements and empowerment tools for the Point neighborhood.
- Integrate resiliency into all City projects

### **Significant Budget & Staffing Changes For FY 2024**

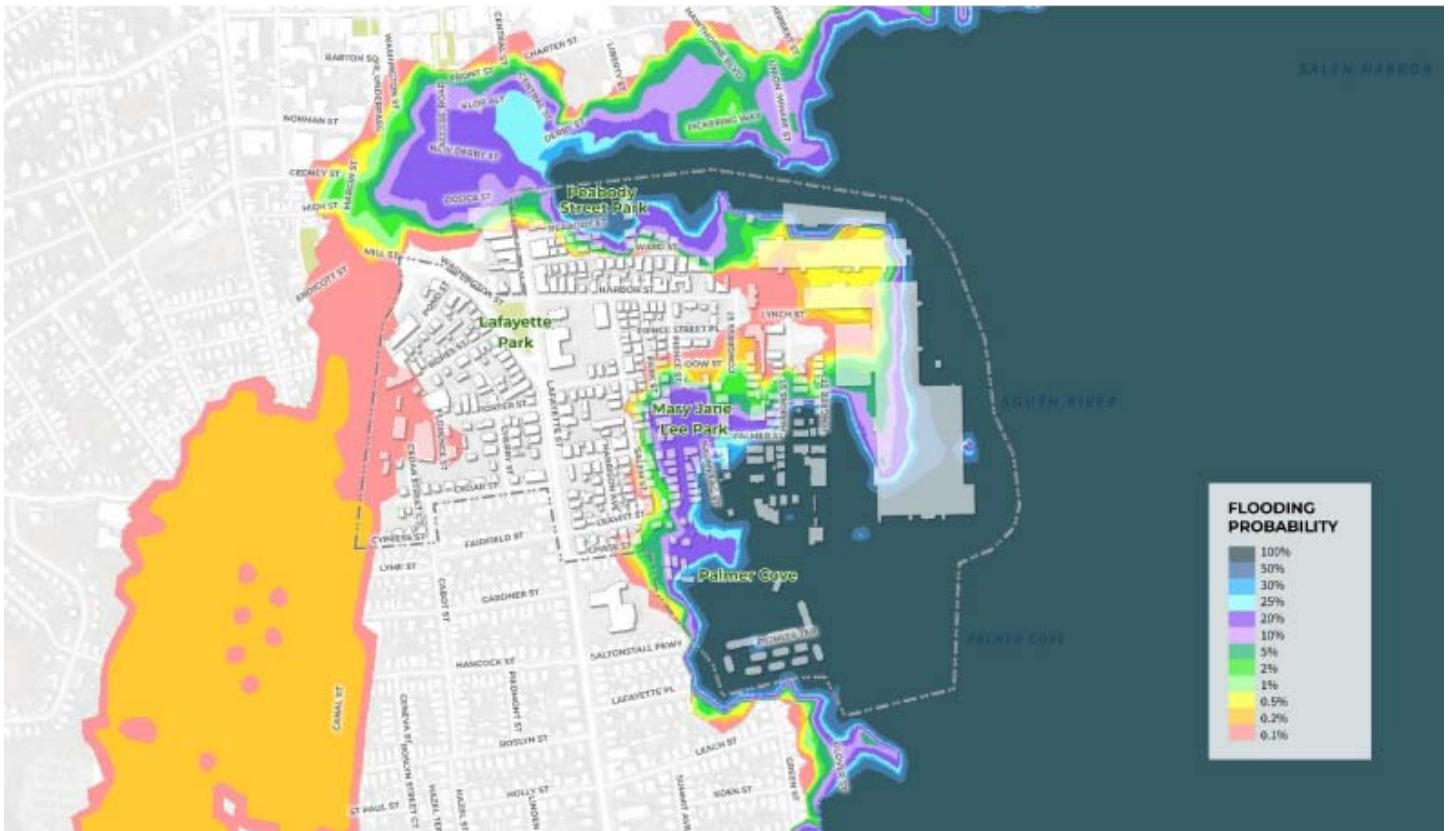
The department does not anticipate any significant budget or staffing changes for FY 2024. The activities of the Sustainability staff over the years have saved, on average, over \$500,000 annually for the City, and brought in over \$250,000 in revenue annually. Our goal is to increase those savings. In addition, the City as a whole spends over \$19M on electricity alone annually. By working with residents and businesses, we can save just 10% of electricity, which would be \$1.9M annually, or per capita around \$40 a year.

### **FY23 Accomplishments:**

#### **A Framework For Action - Resilient Together: Salem and Beverly's Climate Action Plan**

- Implemented "Green Team" monthly meetings with representatives from the Sustainability & Resiliency Department, Planning Department, Waste Reduction Coordinator, and Board of Health.
- Municipal Aggregation (Salem PowerChoice) has approximately 69% participation rate. Participation in the "cleanest" rate option doubled.
- Developed a dashboard with the city's energy programs and revenue, including the utility incentives revenue, demand response revenue, savings, and expenses related to energy efficiency.
- Created Electric and gas use report, which shows the trends over five years. More than 202 accounts were assessed, including gas and electric, from 2017 to 2021. The information is gathered in SharePoint (Report Compiled) and organized by tabs. All the departments have access to this data to prepare the budgets for the following year.
- Began the Comprehensive Energy Project, which involved developing a preliminary historical report containing information about the facility profile of building characteristics, current conditions, and equipment performance analysis, on Old Town Hall, fire, garage, library, and police departments. During the calendar year 2022, the City's committee of the comprehensive energy project evaluated seven different companies under the criteria and process outlined in the Request for Qualifications. Four finalists were interviewed. On November 29, 2022, the City of Salem awarded Ameresco the contract to conduct the Investment Grade Audit (IGA), which began in February 2023.
- Regional Partnerships, Ongoing Communication Efforts, and Ongoing Partnership with the City of Beverly.
- Net Zero Energy training for developers and city staff.



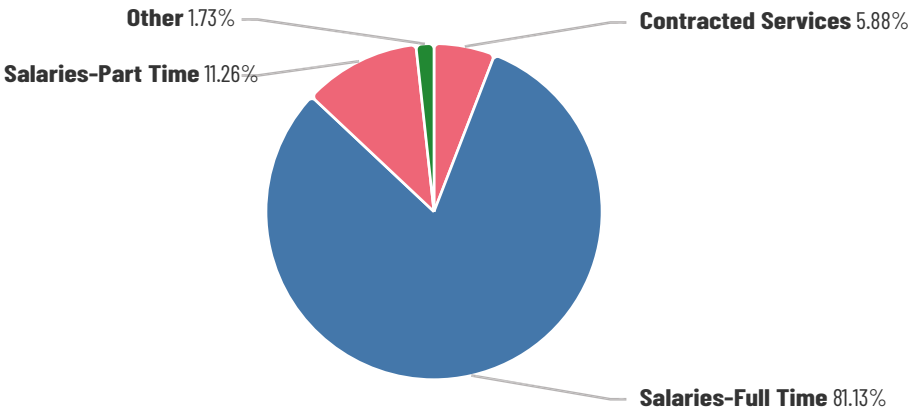


- Through a MA DOER Green Communities grant, supported the purchase of two electric vehicles in the Salem Police Department, projected to save \$4,134 and 24 tons CO2 per year.
- Installed 7 path signs at Forest River Outdoor Recreation and Nature Center.

#### Community Outreach, Engagement, and Education Efforts

Department staff members provided webinars, workshops, local group presentations, neighborhood and business canvassing, and a presence at fairs and expos throughout the fiscal year, including but not limited to the Living Green Expo, E.love.ate Festival, Salem Farmers Market, North Shore Pride Festival, Ice Cream Bowl, Salem Safety Day, & National Grid's Community First Partnership program.

Expenditure by Department



Outcomes and Performance Measures	Actual FY2020	Actual FY2021	Actual FY2022	Estimated FY2023	Estimated FY2024
Grant awards	N/A	N/A	\$160,024	\$494,485	\$100,000
Outreach and Engagement events	N/A	N/A	29	19	25
EV charging stations installed (municipal/school owned)	N/A	N/A	13	2	6
City/school solar installations	N/A	N/A	2	3	0

Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
Sustainability - Personnel											
11791	5111	Salaries-Full Time	0	184,894	184,281	175,599	221,510	220,947	0	36,666	19.90
11791	5113	Salaries-Part Time	0	0	26,676	35,358	30,676	30,676	0	4,000	14.99
			0	184,894	210,957	210,957	252,186	251,623	0	40,666	19.28
Sustainability - Expenditures											
11792	5306	Advertising	0	583	150	150	650	650	0	500	333.33
11792	5317	Educational Training	0	3,006	2,250	2,250	2,250	2,250	0	0	0.00
11792	5320	Contracted Services	0	6,250	12,000	11,680	20,000	16,000	0	4,000	33.33
11792	5381	Printing And Binding	0	170	100	420	100	100	0	0	0.00
11792	5421	Office Supplies (Gen	0	522	250	360	250	250	0	0	0.00
11792	5710	In State Travel/Meetings	0	55	200	200	200	200	0	0	0.00
11792	5730	Dues And Sub	0	186	1,750	1,750	1,250	1,250	0	(500)	(28.57)
			0	10,772	16,700	16,810	24,700	20,700	0	4,000	23.95
Department Total			0	195,666	227,657	227,767	276,886	272,323	0	44,666	19.62

Personnel Summary

Employee Name		Job Description	Hire Date	Approved Budget FY2023	Calc Pay Period FY24	Code	FTE	# Hours	# of Board Meetings	Dept Request FY2024	Mayor Proposed FY2024	Approved Budget FY2024
VACANT		Sustainability & Resiliency Manager		52,200.00	1,025.00		1.00	1	100%	75,000	75,000	
DUFFY	NEAL	Director	2/27/2023	54,282.96	1,706.54	B	1.00	1	100%	88,740	88,740	
ATCHISONKILB	STACY	Sustainability Engagement Coordinator	8/2/2021	50,192.39	1,005.29		0.56	1	100%	29,019	29,019	
VACANT		Energy Manager	11/2/2021	27,605.71	-		0.50	1	100%	28,187	28,187	
11791-5111				184,281.06			3.06		Total Full Time - 5111	220,947	220,947	
FONTAINE	LESLIE	Administrative Assistant PT	4/20/2022	26,676.00	513.00		0.50	1	100%	26,676	26,676	
11791-5113				26,676.00			0.50		Total Part Time - 5113	26,676	26,676	
				210,957.06			3.56		Department Total	247,623	247,623	

General Fund FTE		
Full-Time Equivalent Employees:		FY2022
		3.50
		FY2023
		3.50
		FY2024
		3.56
		Variance FY 24 v. FY23
		0.06

Grants Detail

Employee Name		Dept/Grant	Org/Obj	Job Description	FTE	Amount
PINEDA	G. VANESSA	SUSTAINABILITY	11791-5111	Energy Manager	0.5	28,187.38
		Revolving Funds	23773-5111		0.5	28,187.38
VACANT		SUSTAINABILITY	11791-5111	Engagement Coordinator	0.5	28,450.16
VACANT		SUSTAINABILITY	27B03-511	El Punto Climate Ambassador	0.5	16,875.00
*Grant shared with City of Beverly						

## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>11792 SUSTAIN/RESILIENCY EXPENSES</b>				
<b>5306 Advertising</b>				
Related to promotion of Mass Save, Resilient Together, Municipal Agg, Sustainability Programs, etc.	150	0	0	0
Related to the promotion of Mass Save, Resilient Together, Municipal Aggregation, Sustainability Programs, etc.	0	650	650	0
<b>5306 Advertising Total</b>	<b>150</b>	<b>650</b>	<b>650</b>	<b>0</b>
<b>5317 Educational Training</b>				
Other Depts training related to Sustainability, Energy Efficiency, etc.	500	500	500	0
Supports BOC, ACEEE, NESEA, usgbc, etc. for internal staff and other departments.	0	1,750	1,750	0
supports BOC, ACEEE, NESEA, usgbc, etc. for internal staff and other Dept's. Internal	1,750	0	0	0
<b>5317 Educational Training Total</b>	<b>2,250</b>	<b>2,250</b>	<b>2,250</b>	<b>0</b>
<b>5320 Contracted Services</b>				
Contracted services related to Resilient Together dashboard, reporting, and calculations. Sustainability related contracted services.	8,000	0	0	0
Contracted services related to Resilient Together dashboard, reporting, and calculations. Sustainability related contracted services.	0	16,000	16,000	0
Intern/Ambassador Program (1 interns for 12 weeks each Fall, Spring, Summer 10 hr. per week - Paid contract.	4,000	4,000	0	0
<b>5320 Contracted Services Total</b>	<b>12,000</b>	<b>20,000</b>	<b>16,000</b>	<b>0</b>
<b>5381 Printing And Binding</b>				
Business Cards, Envelopes, Notices, Mailers etc.	100	100	100	0
<b>5381 Printing And Binding Total</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>0</b>
<b>5421 Office Supplies (Gen</b>				
General Office Supplies as needed	250	250	250	0
<b>5421 Office Supplies (Gen Total</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>0</b>
<b>5710 In State Travel/Meetings</b>				
Registrations and travel expenses for meetings and seminars	200	200	200	0
<b>5710 In State Travel/Meetings Total</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>0</b>
<b>5730 Dues And Sub</b>				
Dues for Power Options	1,000	1,000	1,000	0
MAFMA	500	0	0	0
Other dues	250	250	250	0
<b>5730 Dues And Sub Total</b>	<b>1,750</b>	<b>1,250</b>	<b>1,250</b>	<b>0</b>
<b>11792 SUSTAIN/RESILIENCY EXPENSES Total</b>	<b>16,700</b>	<b>24,700</b>	<b>20,700</b>	<b>0</b>



# Public Services - General Admin

## Mission Statement

### Why We Exist

The Department of Public Services (DPS) provides professional quality maintenance, repair and construction services while maintaining ninety (90) miles of streets, thirty-two (32) parks, twenty-eight (28) playgrounds, forty-two (42) common areas and five (5) cemeteries. DPS is also responsible for the ongoing maintenance of the water, sewer and drainage systems, and the city vehicle fleet and equipment.

Additionally, the DPS is responsible for prompt response to all snow, ice and other inclement weather emergencies and situations. The department also enforces water, sewer and snow by-laws. Lastly, we play a significant role in the daily operation of other city departments in responding to requests for service. The department budget is divided into four divisions: Public Works (General Administration), Snow and Ice, and Water and Sewer Enterprise.



### Goals and Objectives

- Continue to modify the CitiStat program to establish performance standards for most DPS work and expand to include other City Departments.
- Work with SCF and the existing website system to integrate all work submitted and performed by the department to share with the public.
- Continue to support Salem Recycles program and events.
- Provide courteous and timely responses to the requests from the constituents and other city departments. Continue to strive to respond to all constituent calls within 24 hours.
- Continue to utilize the information from the Open Space Inventory Master Plan to establish short- and long-term maintenance plans which will include work that can be performed during the winter. Emphasize the management of our annual mowing contract for open spaces including parks and provide the necessary oversight to meet public expectations.
- Continue to offer and support Arbor Day programs throughout the school system.

- Continue with tree plantings with emphasis at locations with viable open tree pits.
- Work with other departments and the community to establish a public relations plan for downtown maintenance to reduce litter and improve cleanliness of the downtown area using a combination of contractors and DPS personnel.
- Continue to improve public relations via media outlets, our web site and public notices keeping staff and residents informed about city policies and practices.
- Maintain roadways and sidewalks to increase public safety of residents, businesses and visitors to the City of Salem.
- Work with engineering to identify city-wide sidewalks not meeting ADA requirements or that need repair.
- Establish a Landscaping Contractors who shall maintain parks and open space during peak season.
- Greenlawn Cemetery Master plan is to develop a long-term plan to make Greenlawn self-sustaining, by making landscape improvements, improving operations and management, and developing options for expansion of interment sites.
- Continue to work with planning office to assist the restaurant community to set up safe eateries to help stabilize local business.
- Work with traffic, planning, and engineering on setting up safe bike lanes, multi-use pathways throughout the city and maintaining them.
- Working with DCR in Planting trees as part of the Greening the Gateway Cities project.
- Working with Park and Recreation on making ADA improvements according to the ADA transition plan throughout city parks.

### How FY 2024 Departmental Goals Relate to City's Overall Long- & Short-Term Goals

- Utilizing See Click Fix (SCF) we have completed over 1,300 requests for the current fiscal year. We are estimating to close a total of 2,000 by the end of the fiscal year. Between our department employees and Contractors, we have continued to paint crosswalks, stop bars and centerlines. The Department continues to work with engineering in the delivery of replacement and new trash and recycling totters.
- The City Wide 311 System launched with over 500 calls taken by 311 System. In conjunction with the website chatbot over 6,000 questions have been answered.
- Work continues to identify capital needs in the short and long term and to identify the best means to meet those needs of equipment which in some instances is dangerously close to the end of its useful life.

### Significant Budget & Staffing Changes For FY 2024

No significant staffing changes for fy. 2024. DPS has asked for an increase in the General Foreperson salary for the shade tree / cemetery department to attract a more diverse Candidate.

### Recent Accomplishments

- Continued restructuring of the department to improve efficiency.





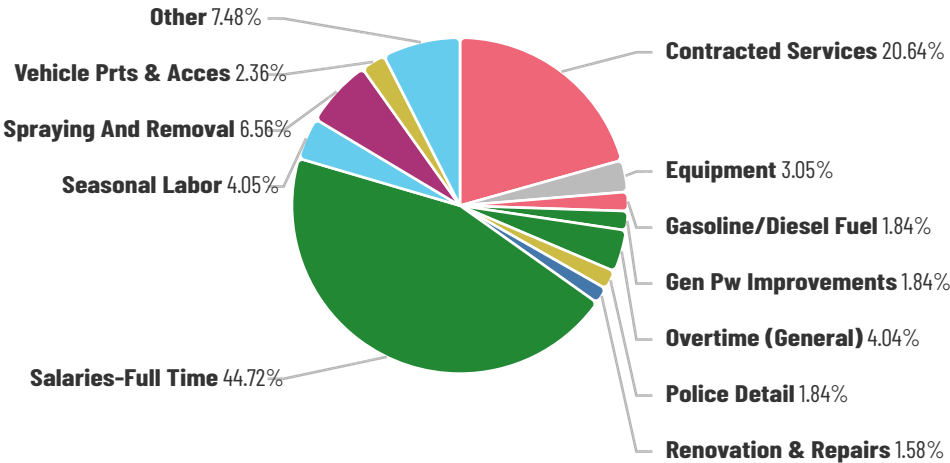
- Personnel continue to be cross trained on many levels resulting in an efficient operation where we can assign employees within the division where needed.
- The Street Division repaired sidewalks at 144 locations. The Department continues to inspect and prioritize the sidewalk work with those sidewalks identified as a high priority being promptly fixed.

- The Sign Division repaired or added over two hundred-two (202) signs.
- The department continues to inspect and conduct sidewalk work on sidewalks identified as high priority and promptly fixing them.
- DPS continues to utilize the Salem-Stat program to document and measure work and performance metrics throughout the department. Meetings are held to review the data and discuss ways to improve operations based on information being provided.
- DPS improved 2024 sweeping program. The new program continued the annual city-wide spring and fall sweeping effort (pushing back fall start date until after October 31st) and added more frequent (every third Wednesday in the B5 district) sweeping in the downtown area from April to September. DPS has also added twice per month street sweeping in the point area starting from April to October 31st.
- Department employees and contractors continued to paint crosswalks, stop bars and centerlines.
- The department continues to work with engineering to deliver replacement and newly issued trash and recycling totters.
- DPS staff also continued to manage our residential leaf and brush drop-off at the old incinerator site on Swampscott Road. We expect to manage 7,200 cubic yards of leaves and brush in FY 2024.
- The Haunted Happenings events were successful with the DPS providing preparation and cleanup for many activities. This department also provided coverage and assistance during many other events including elections.
- City-wide, the amount of trash collected and disposed of by City personnel from public parks and open spaces has seen a marked increase. In FY 2024 we expect the tonnage to be close to 200 tons, compared with last year's tonnage of 150 tons.
- The DPS Cemetery Division continues some in-house grave digging while utilizing expanded usage of contractors.
- The Open Space and Tree Divisions planted new trees in 2022. The city recently was re-designated as a "Tree City USA" in recognition of the City's commitment to a cleaner, safer environment with the aid of its beautiful trees throughout the city.
- The Open Space Division continues to help in removing illegally dumped items throughout the city.
- Between DPS Open Space Division employees and contractors, we have made improvements to the overall cleanliness of the downtown area.
- Worked with other city departments to set up parklets and safe eateries to benefit our restaurant community.
- DPS has purchased a Tyler software for time tracking to automate the payroll system to improve the outdated punch clock system currently in use.





Expenditure by Department



Outcomes and Performance Measures	Actual FY2020	Actual FY2021	Actual FY2022	Estimated FY2023	Estimated FY2024
Sidewalk Repairs	109	123	115	163	125
Pothole Fills (Repairs)	584	628	650	614	540
Catch Basin Repairs	15	37	30	30	35
Sink Holes	41	45	35	33	45
Trenches	41	85	55	103	110
Sign Repair	120	202	185	200	200
Trees/Open Space/Cemetery					
Trees Planted	120	130	120	116	169
Full Burials and cremations	51	69	72	70	72
Foundations	70	70	70	70	70
Lots Sold	55	41	50	55	60

Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
Public Services - General Admin - Personnel											
14111	5111	Salaries-Full Time	1,326,235	1,504,925	1,630,764	1,550,764	1,705,468	1,703,155	0	72,391	4.44
14111	5113	Salaries-Part Time	22,371	22,817	43,310	43,310	49,046	49,046	0	5,736	13.24
14111	5118	Seasonal Labor	82,170	138,901	150,400	150,400	154,169	154,169	0	3,769	2.51
14111	5131	Overtime (General)	156,275	219,880	134,000	214,000	182,000	154,000	0	20,000	14.93
			1,587,051	1,886,522	1,958,474	1,958,474	2,090,683	2,060,370	0	101,896	5.20
Public Services - General Admin - Expenditures											
14112	5211	Electricity	7,653	8,362	10,000	10,000	10,000	10,000	0	0	0.00
14112	5215	Natural Gas	4,112	5,206	7,000	7,063	7,700	7,700	0	700	10.00
14112	5216	Oil Heat	0	2,990	2,800	2,800	2,800	2,800	0	0	0.00
14112	5241	Building Maint-Dpw	12,714	16,613	22,000	22,541	22,000	22,000	0	0	0.00
14112	5249	Ground Maintenance-Cemetery	2,846	3,703	3,800	3,800	5,000	5,000	0	1,200	31.58
14112	5249R	Ground Maint-Parks & Rec	25,075	40,830	46,800	49,858	46,800	46,800	0	0	0.00
14112	5253	Radio Maint & Parts	1,300	1,300	2,100	2,100	2,100	2,100	0	0	0.00
14112	5270	Rental & Lease	24,086	27,206	30,400	39,013	30,400	30,400	0	0	0.00
14112	5301	Police Detail	57,659	40,842	70,000	76,124	70,000	70,000	0	0	0.00
14112	5304	Professional Serv/Fees	7,533	7,714	9,600	9,889	26,100	9,600	0	0	0.00
14112	5317	Educational Training	3,321	4,001	4,000	4,092	4,000	4,000	0	0	0.00
14112	5320	Contracted Services	408,951	610,176	776,000	876,834	786,000	786,000	0	10,000	1.29
14112	5341	Telephone	5,526	5,241	9,000	9,000	9,000	9,000	0	0	0.00
14112	5383	Burial Services	53,558	40,220	0	78,885	0	0	0	0	0.00
14112	5391	Tree Planting, Removal & Maint	118,175	325,703	250,000	285,422	250,000	250,000	0	0	0.00
14112	5421	Office Supplies (Gen	2,000	1,997	2,000	2,000	2,000	2,000	0	0	0.00
14112	5451	Custodial Supplies	3,000	2,767	3,000	3,229	3,300	3,300	0	300	10.00
14112	5461	Grounds Maint & Supplies	7,326	10,902	9,700	10,854	11,050	11,050	0	1,350	13.92
14112	5481	Gasoline/Diesel Fuel	35,365	52,496	70,000	70,000	70,000	70,000	0	0	0.00
14112	5483	Vehicle Parts-Dpw	31,383	79,734	79,000	83,974	90,000	90,000	0	11,000	13.92
14112	5483A	Vehicle Parts-Police	19,986	20,000	20,000	20,000	20,000	20,000	0	0	0.00
14112	5483B	Vehicle Parts-Other	15,250	20,107	17,700	17,700	20,000	20,000	0	2,300	12.99
14112	5485	Street Sweeping & Brooms	16,415	19,539	18,500	18,500	19,700	19,700	0	1,200	6.49
14112	5710	In State Travel/Meetings	926	1,028	1,000	1,033	1,000	1,000	0	0	0.00
14112	5717	Prof License Reimb	1,111	1,744	7,400	7,460	7,400	7,400	0	0	0.00
14112	5730	Dues And Sub	494	540	2,000	2,000	2,000	2,000	0	0	0.00
14112	5843	Improvements Pw & Park	61,466	71,315	70,000	70,656	70,000	70,000	0	0	0.00

Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
14112	5846	Repairs/Renov/Sidewalks	36,113	55,251	60,000	60,348	60,000	60,000	0	0	0.00
14112	5860	Equipment Purchase & Repair	7,605	222,907	116,000	116,000	116,000	116,000	0	0	0.00
			970,950	1,700,434	1,719,800	1,961,174	1,764,350	1,747,850	0	28,050	1.63
Department Total			2,558,001	3,586,956	3,678,274	3,919,648	3,855,033	3,808,220	0	129,946	3.53

Personnel Summary

			Approved Budget FY2023	Calc Pay Period FY24	Code	FTE	# Hours	# of Board Meetings	Dept Request FY2024	Mayor Proposed FY2024	Approved Budget FY2024
NIEMAN	KATHERINE	GENERAL FOREMAN	03/12/17	74,284.78	1,517.98	1.00		34%	83,695	82,882	
JODOIN	RAYMOND	OPERATIONS MANAGER	01/29/07	31,931.26	639.54	0.34		34%	35,261	34,919	
KNOWLTON	DAVID	City Engineer-DPS Director	05/22/07	22,767.97	454.31	0.17		34%	22,234	22,234	
MORGAN	CONOR	GENERAL FOREMAN	02/27/23	26,717.53	1,569.23	0.34		34%	28,902	27,744	
SANTOS	SHAUN	MANAGEMENT ANALYST	8/20/2018	26,365.70	528.08	0.34		34%	27,460	27,460	
VACANT		SENIOR FLEET FOREMAN		25,598.08	-	0.34		34%	25,598	25,598	
		AFSCME		1,423,098.92		25.04		Total AFSCME 1818	1,482,318	1,482,318	
14111-5111			1,630,764.24		27.57		Total Full Time - 5111		1,705,468	1,703,155	
RYAN	KELLY	PT ADMIN ASSISTANT	1/4/11	19,141.74	19,141.74	P	0.54	19	hours per wk	24,878	24,878
TRANSFER STATION/ON CALL		motorpool invotory control		24,168.00	-	P	0.06	19	hours per wk	24,168	24,168
		TRANSFER STATION ATTENDENT		-	-				-	-	
14111-5113			43,309.74		0.60		Total Part Time - 5113		49,046	49,046	
		SEASONAL LABOR-OS		25,000.00	15,000.00				15,600	15,600	
		SEASONAL-Park		25,000.00	15,000.00				15,600	15,600	
		SEASONAL -Park Trash Weekends		-	-				-	-	
		WKEND/SEASONAL TRASH		100,400.00	100,400.00				80,400	80,400	
		TRANSFER STATION		-	9,400.00				-	-	
		2nd shift trash / dps street		-	15,000.00				7,680	7,680	
		motor pool assistant		-	-				34,889	34,889	
14111-5118			150,400.00				Total Seasonal - 5118		154,169	154,169	
		Overtime-Park		24,000.00	24,000.00				32,000	32,000	

Personnel Summary

Employee Name	Job Description	Hire Date	Approved Budget FY2023	Calc Pay Period FY24	Code	FTE	# Hours	# of Board Meetings	Dept Request FY2024	Mayor Proposed FY2024	Approved Budget FY2024
	Overtime-Public Services		30,000.00	30,000.00					30,000	30,000	
	Overtime-Haunted Happenings		32,000.00	32,000.00					80,000	52,000	
	Overtime-Cemetery & Trees		40,000.00	40,000.00					40,000	40,000	
	Overtime-Motor Pool		8,000.00	8,000.00					-	-	
14111-5131			134,000.00					Total Overtime - 5131	182,000	154,000	
			1,958,473.98			28.17		Department Total	2,090,683	2,060,371	
Snow & Ice											
	OVERTIME (GENERAL)		50,000.00	50,000.00					50,000	50,000	
			50,000.00			-		Department Total	50,000	50,000	

General Fund FTE		
Full-Time Equivalent Employees:		FY2022 24.82
		FY2023 30.17
		FY2024 28.17
		Variance FY 24 v. FY23 (2.00)

Union Detail

															Step Increases						Approved
Employee Name	Job Desc	Start Date	Job Grp	Voted by Council FY2023	FTE	Calc Period	Munis Budget FY2024	Step	Date	Rate	# Weeks		Dept Req FY2024	Mayor FY2024	Budget FY2024						
											Old	New									
ALBERT	MICHAEL	WORKING FOREMAN	03/06/2000	1	61,874.23	1.00	1,272.30	66,159.60	3				66,159.60	66,159.60							
BEZZATI	JOHN	HEO	RETIRED		-		-						-								
BRODEUR	TALON	LABORER	6-28-21	1	45,552.83	1.00	1,004.04	52,210.08	2	6/28/2023	\$ 25.10	52.0	52,210.08	52,210.08							
CASTONGUAY	WILLIAM	WORKING FOREMAN	4/7/15	1	61,874.23	1.00	1,272.31	66,160.12	3				66,160.12	66,160.12							
CLEARY	JAMES	WORKING FOREMAN	RETIRED		-		-						-								
CAPRIOTTI	DANIEL	HEAD WORKING FOREMAN	4/12/2021	1	22,190.38	0.34	474.99	24,699.48	2	4/12/2023	\$ 11.87	52.0	24,699.48	24,699.48							

Union Detail

Employee Name		Job Desc	Start Date	Job Grp	Voted by Council FY2023	FTE	Calc Period	Munis Budget FY2024	Step	Date	Step Increases		Dept Req FY2024	Mayor FY2024	Approved Budget FY2024
											Rate	# Weeks Old New			
COLEMAN	BROOKE	PRIN ACCT	11/14/2022			0.34	349.28	18,162.56	2	11/14/2022	\$ 8.73	19.2 32.8	17,767.33	17,767.33	
CONDON	DEREK	MASON	9/8/2000	1	57,029.54	1.00	1,170.81	60,882.12	3				60,882.12	60,882.12	
COSTA	CARLOS	LABORER	8/17/2015	1	48,905.66	1.00	1,004.01	52,208.52	3				52,208.52	52,208.52	
CRONIN	DAVID	WORKING FOREMAN	RETIRED		-		-						-		
DONADIO	DOMINIC	TRAFF MAINT/ SIGN PAINTER	RETIRED		-		-						-		
DALLY	MICHAEL	ME REPAIR	7-12-21	1	20,086.88	0.34	427.96	22,253.92	2	7/12/2023	\$ 10.70	1.6 50.4	22,213.33	22,213.33	
DONAHUE	TYLER	HMEO II/III	RETIRED	1	57,029.54	-	-	-					-	-	
GAROZZO	JOSEPH	ME REPAIR	RETIRED		-		-						-		
FRITZ	ADAM	LABORER	11/2/2020	1	48,275.59	1.00	1,004.04	52,210.08	3	11/2/2022	\$ 25.10		52,210.08	52,210.08	
GUERRERO	HENRY	HEO	3/2/2020	1	50,468.73	1.00	1,128.90	58,702.80	1	7/7/2023	\$ 28.22	1 51.0	58,636.02	58,636.02	
GREEN	ANN MARIE	PRINCIPAL ACCT CLERK	TRANSFERRED		-		-						-		
HENDERSON	SCOTT	HEO	RETIRED		-		-						-		
HUGHES	BRIAN	HEAD FOREMAN	04081996	1	68,047.92	1.00	1,396.98	72,642.96	3				72,642.96	72,642.96	
LEVENTIS	ANDREW	HMEO I/II	RETIRED	1	-	-	-	-					-		
LEVESQUE	JAMES	WORKING FOREMAN	06211999	1	21,037.12	0.34	431.89	22,458.28	3				22,458.28	22,458.28	
LEVESQUE	LOUIS	ME REPAIR	RETIRED		-		-						-		
LINTON	GARCIA	HEO	8/12/2013	1	52,968.91	1.00	1,087.42	56,545.84	3				56,545.84	56,545.84	
MARMOLEJOS	JUAN	LABORER	1-2-23	1		1.00	968.60	50,367.20	1	1/2/2024	\$ 23.62	25 27.0	48,944.95	48,944.95	
MACDONALD	WILLIAM	HMEO	6/12/2012	1	52,968.91		-	-	3				-	-	
MARINO	PAUL	HEAD FOREMAN II/III	7/23/1998	1	23,136.08	0.34	474.97	24,698.44	3				24,698.44	24,698.44	
MARTINEAU	RICHARD	MAINT CRAFTS	8/21/2000	1	52,968.91	1.00	1,087.42	56,545.84	3				56,545.84	56,545.84	
NADEAU	ADAM	ME REPAIR	RETIRED		-		-								
MORENCY	RYAN	TREE CLIMBER	6/7/2021	1	45,521.01	1.00	1,128.90	58,702.80	1	7/6/2022	\$ 27.53	1 51.2	58,649.38	58,649.38	
NIEMAN	KATHERINE	HMEO	3/13/2017	1	-		-						-		



Union Detail

										Step Increases							Approved Budget
Employee Name		Job Desc	Start Date	Job Grp	Voted by Council FY2023	FTE	Calc Period	Munis Budget FY2024	Step	Date	Rate	# Weeks		Dept Req FY2024	Mayor FY2024	Budget FY2024	
												Old	New				
O'BRIEN	JAMES	TREE CLIMBER	3/13/2006	1	57,029.54	1.00	1,170.79	60,881.08	3					60,881.08	60,881.08		
OSGOOD	JASON	TRAFF MAINT/ SIGN PAINTER	06/24/19	1	52,747.84	1.00	1,087.42	56,545.84	3					56,545.84	56,545.84		
OSGOOD	STEPHEN	PESTICIDE GROUNDSKEEPER	6/2/14	1	57,029.54	1.00	1,170.79	60,881.08	3					60,881.08	60,881.08		
PAGLIARO	BRETT	LABORER	RETIRED	1	-		-							-			
PSZENNY	BRIAN	PRIN ACCT	02/18/2020	2	17,013.02		-	-						-	-		
REALE	THEODORE	LABORER	7/1/2016	1	48,905.66	1.00	1,004.01	52,208.52	3					52,208.52	52,208.52		
REYES	DANNY	LABORER	12/17/2021	1	46,348.33	1.00	1,004.04	52,210.08	2	12/17/2023	\$25.10	26	26.4	50,698.14	50,698.14		
RICHTER	TIMOTHY	TREE CLIMBER	7/24/2017	1	57,029.54	1.00	1,170.79	60,881.08	3					60,881.08	60,881.08		
RIVERA	CHRISTIAN	ME REPAIR	TERMAN ATED	1	-		-							-			
ROBINSON	JOHN	HEO	03/02/2020	1	56,333.92	1.00	1,170.79	60,881.08	3	3/22/2022	29.27		52.0	60,881.08	60,881.08		
ROONEY	MARK	HEMO CEM	RETIRED		-		-							-			
SMITH	MICHAEL	MAINT CRAFTS	RETIRED		-		-							-			
SOSAGARCI A	ELIAZAR	ME REPAIR	03/12/2019	1	20,846.07	0.34	427.96	22,253.92	3					22,253.92	22,253.92		
STANWOOD	DANIEL	WORKING FOREMAN	12/4/1999	1	-		-	-						-			
Torres	Kevin	HEMO	4-4-2022	1	49,724.24	1.00	1,087.42	56,545.84	2	4/4/2024	27.19	39.4	12.6	54,015.18	54,015.18		
Todd	Curtis	HEO	4-25-2022	1	53,366.98	1.00	1,170.89	60,886.28	2	4/25/2024	29.27	42.6	9.4	57,924.73	57,924.73		
WALSH	CONNER	MAINT CRAFTS	12-28-21	1	46,316.51	1.00	1,048.77	54,536.04	1	7/18/2023	\$26.22	2	49.8	54,399.90	54,399.90		
WILTSHIRE	DAMION	HEO STREET	11-1-21	1	53,029.46	1.00	1,170.79	60,881.08	2	11/1/2023	\$29.27	17	34.6	59,673.17	59,673.17		
VACANT		ME REPAIR			-	-	-	-						-	-		
VACANT		ME REPAIR			-	-	-	-						-	-		
LICENCES					13,441.80		-	13,441.80						13,441.80	13,441.80		
OUT OF GRADE PAYS					4,000.00		-	4,000.00						4,000.00	4,000.00		
					1,423,098.92	25.04		#####						#####	1,482,317.89		



Grants Detail

Employee Name		Dept/Grant	Org/Obj	Job Description	FTE	Amount
MORGAN	CONNOR	Public Services	14111-5111	General Foreman	0.34	26,714.29
		Sewer Fund	600031-5111		0.33	25,928.58
		Water Fund	610031-5111		0.33	25,928.58
JODOIN	RAYMOND	Public Services	14111-5111	Operations Manager	0.34	31,932.20
		Sewer Fund	600031-5111		0.33	30,993.02
		Water Fund	610031-5111		0.33	30,993.02
Neiman	Katie	Public Services	14111-5111	General Foreman	0.34	75,773.52
		Sewer Fund	600031-5111		0.33	0.00
		Water Fund	610031-5111		0.33	0.00
Vacant		Public Services	14111-5111	Senior Fleet Foreman	0.34	25,597.59
		Sewer Fund	600031-5111		0.33	24,844.72
		Water Fund	610031-5111		0.33	24,844.72
SANTOS	SHAUN	Public Services	14111-5111	MANAGEMENT ANALYST	0.34	26,362.88
		Sewer Fund	600031-5111		0.33	25,587.50
		Water Fund	610031-5111		0.33	25,587.50
Total						401,088.10

## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>14112 Public Services/General-Exp</b>				
<b>5211 Electricity</b>				
National Grid - poles	10,000	10,000	10,000	0
<b>5211 Electricity Total</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>
<b>5215 Natural Gas</b>				
Direct Energy Market, National Grid and UGI	7,000	7,700	7,700	0
<b>5215 Natural Gas Total</b>	<b>7,000</b>	<b>7,700</b>	<b>7,700</b>	<b>0</b>
<b>5216 Oil Heat</b>				
Booma - Yearly Maintenance for 4 oil burners	400	400	400	0
PC/VAULTS OR LOTS TO SUPPLEMENT	(8,300)	(8,300)	(8,300)	0
Stadium Oil - Burner service for City Hall and Old Town Hall	700	700	700	0
Stadium Oil - Oil heat for 93 Washington street	5,000	5,000	5,000	0
Stadium Oil - Oil heat for maintenance garages (\$1,100.00 x 6 months)	5,000	5,000	5,000	0
<b>5216 Oil Heat Total</b>	<b>2,800</b>	<b>2,800</b>	<b>2,800</b>	<b>0</b>
<b>5241 Building Maint-Dpw</b>				
a-1 exterminators, asap drains , Boston fire extinguisher, Delandes lighting supply , Halley elevator , Haden safe and lock, home depot , O'Connell plumbing, winner brothers, F.W Webb, stadium oil, common wealth of Massachusetts, citron hygiene	22,000	22,000	22,000	0
<b>5241 Building Maint-Dpw Total</b>	<b>22,000</b>	<b>22,000</b>	<b>22,000</b>	<b>0</b>
<b>5249 Ground Maintenance-Cemetery</b>				
Danvers Farm & Home, Home Depot, Winer, Maestranzi, Northeast, Rent All	3,800	0	0	0
Danvers Farm & Home, Home Depot, Winer, Mastriani, Northeast, Rent All northeast nursery, DiLisio bros	0	5,000	5,000	0
<b>5249 Ground Maintenance-Cemetery Total</b>	<b>3,800</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>
<b>5249R Ground Maint-Parks &amp; Rec</b>				
Fastenal, FWW, Hayden, John Deer, Lesco, Motor Parks, , Northeast, J.C Fence, Rent All, Shrewsbury, Stateline, Site One, home depot, sandmark hard wear	8,000	8,000	8,000	0
beach cleaning Mc Ginnis Paving memorial day to labor day every two weeks	10,300	10,300	10,300	0
forest river / Mack park bathrooms cleaning services S& J Services/ Citron cleaning	14,000	14,000	14,000	0
Forest river seed and fertilize program for base ball field 50/50 split with park and rec	2,500	2,500	2,500	0
Home depot , coast maintance ,- Park and rec facility supplies ( trash bags rubber bans, trash pickers )	3,500	3,500	3,500	0
McGrath Field seed and Fertilizer program 50/50 split with park and rec	8,500	8,500	8,500	0
<b>5249R Ground Maint-Parks &amp; Rec Total</b>	<b>46,800</b>	<b>46,800</b>	<b>46,800</b>	<b>0</b>

## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>5253 Radio Maint &amp; Parts</b>				
Northeast Two-Way -rental of two way radio repeater	2,100	2,100	2,100	0
<b>5253 Radio Maint &amp; Parts Total</b>	<b>2,100</b>	<b>2,100</b>	<b>2,100</b>	<b>0</b>
<b>5270 Rental &amp; Lease</b>				
Rags, Gloves, Goggles & Safety Equipment	900	900	900	0
Rain gear - 15 @ \$100 per union contract Article 20 section A the city agrees to provide all material, equipment and tools to preform the duties assigned to them .	1,500	1,500	1,500	0
UNIFORMS Article 20 section B the city agrees to provide uniforms to union employees (Moved from HR)	28,000	28,000	28,000	0
<b>5270 Rental &amp; Lease Total</b>	<b>30,400</b>	<b>30,400</b>	<b>30,400</b>	<b>0</b>
<b>5301 Police Detail</b>				
Details for line painting, street open, paving	22,000	22,000	22,000	0
Details for street sweeping	42,000	42,000	42,000	0
Details for tree work	6,000	6,000	6,000	0
<b>5301 Police Detail Total</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>0</b>
<b>5304 Professional Serv/Fees</b>				
Bobs Tire Company, David Porter, HAWK, Leahy Landscape, Mitchell, Rockport, Safety Clean, Tank ology	9,600	9,600	9,600	0
Tyler technologies Time and attendance program annual fee	0	16,500	0	0
<b>5304 Professional Serv/Fees Total</b>	<b>9,600</b>	<b>26,100</b>	<b>9,600</b>	<b>0</b>
<b>5317 Educational Training</b>				
License reimbursements, Misc. licenses per union agreements, seminars & training to maintain licenses. Article 22 misc. provisions section J the city agrees to reimburse members for the cost of licenses and the cost of any required training or medical Examinations.	4,000	4,000	4,000	0
<b>5317 Educational Training Total</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>0</b>
<b>5320 Contracted Services</b>				
Overhead door main, etc. at DPS 5 Jefferson Ave	18,000	18,000	18,000	0
artist row bathroom cleaning and stock	14,000	14,000	14,000	0
Downtown Maintenance / cleaning services	150,000	150,000	150,000	0
Halloween bathroom cleaning	0	10,000	10,000	0
Line Painting	67,000	67,000	67,000	0
Lot Maintenance spoil piles stored at dpw facility and transfer station logs and wood chips	125,000	125,000	125,000	0
Mowing and maintenance of Open Spaces	237,000	237,000	237,000	0
ROCA services	125,000	125,000	125,000	0
Weekend coverage and staffing to operate transfer station	40,000	40,000	40,000	0
<b>5320 Contracted Services Total</b>	<b>776,000</b>	<b>786,000</b>	<b>786,000</b>	<b>0</b>

## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>5341 Telephone</b>				
Rockport Technology - Telephone system maintenance	3,000	3,000	3,000	0
T-Mobile GPS tracking for DPW Trucks 50 Vehicles at \$675/ month 12 month (1/3)	6,000	6,000	6,000	0
<b>5341 Telephone Total</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>	<b>0</b>
<b>5391 Tree Planting, Removal &amp; Maint</b>				
Emergency Services 15%	20,000	20,000	20,000	0
Equipment Maint. And purchase	5,000	5,000	5,000	0
Removal of hazard tree 35%	75,000	75,000	75,000	0
tree planting and after care 40%	150,000	150,000	150,000	0
<b>5391 Tree Planting, Removal &amp; Maint Total</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>0</b>
<b>5421 Office Supplies (Gen</b>				
General office supplies as needed, including Belmont Springs	2,000	2,000	2,000	0
<b>5421 Office Supplies (Gen Total</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>
<b>5451 Custodial Supplies</b>				
Coast Maintenance, DPS building supplies	3,000	3,300	3,300	0
<b>5451 Custodial Supplies Total</b>	<b>3,000</b>	<b>3,300</b>	<b>3,300</b>	<b>0</b>
<b>5461 Grounds Maint &amp; Supplies</b>				
One Way Lumber, Winer, home depot, northeast nursery,	9,700	0	0	0
One Way Lumber, Winer, Home Depot, northeast nursery, coast, arc mate, dan Konen	0	11,050	11,050	0
<b>5461 Grounds Maint &amp; Supplies Total</b>	<b>9,700</b>	<b>11,050</b>	<b>11,050</b>	<b>0</b>
<b>5481 Gasoline/Diesel Fuel</b>				
Burke - Diesel per state bid	60,000	60,000	60,000	0
Global Companies - Unleaded per the state bid	10,000	10,000	10,000	0
<b>5481 Gasoline/Diesel Fuel Total</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>0</b>
<b>5483 Vehicle Parts-Dpw</b>				
All Welding, CC Auto, Goodyear, J's Warehouse, Schmidt, Motor Part Sales, etc.	79,000	90,000	90,000	0
<b>5483 Vehicle Parts-Dpw Total</b>	<b>79,000</b>	<b>90,000</b>	<b>90,000</b>	<b>0</b>
<b>5483A Vehicle Parts-Police</b>				
C&C Auto, Goodyear, Kelly Jeep, Liberty Chevrolet, Lyons Enterprises, Stoneham, etc.	20,000	20,000	20,000	0
<b>5483A Vehicle Parts-Police Total</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>0</b>
<b>5483B Vehicle Parts-Other</b>				
Bouchard & Sons, C&C, Goodyear, Hub Starters	17,700	20,000	20,000	0
<b>5483B Vehicle Parts-Other Total</b>	<b>17,700</b>	<b>20,000</b>	<b>20,000</b>	<b>0</b>

## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>5485 Street Sweeping &amp; Brooms</b>				
Brooms, gutter brooms, misc. parts , Contractors include Atlantic Broom, CN Wood, J's Automotive	18,500	19,700	19,700	0
<b>5485 Street Sweeping &amp; Brooms Total</b>	<b>18,500</b>	<b>19,700</b>	<b>19,700</b>	<b>0</b>
<b>5710 In State Travel/Meetings</b>				
Tolls, Parking, Seminars	1,000	1,000	1,000	0
<b>5710 In State Travel/Meetings Total</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>
<b>5717 Prof License Reimb</b>				
Article 8 Pay classification Sec B, licenses. Article 22 misc. provisions section J the city agrees to reimburse members for the cost of licenses and the cost of any required training or medical Examinations.	2,400	2,400	2,400	0
Reimbursement for operator licenses as per AFSCME agreement: to maintain license	5,000	5,000	5,000	0
<b>5717 Prof License Reimb Total</b>	<b>7,400</b>	<b>7,400</b>	<b>7,400</b>	<b>0</b>
<b>5730 Dues And Sub</b>				
Essex County, Mass Highway, Society of Arborist, National Arbor Day, MAPO NWWA , Mass Arborist association, ECHA, Mass Highway Association	2,000	2,000	2,000	0
<b>5730 Dues And Sub Total</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>
<b>5843 Improvements Pw &amp; Park</b>				
Asphalt, aggregate, manhole, trash bags, catch basin, concrete, line painting, traffic sign supplies, tree beds. Contractors include Aggregate, Benevento, Brox, Dilision, Eastern Bag, EJ Prescott, Franklin, Home Depot, Permaline, Rent a TOOK, Rowley, Voss, Winer	70,000	70,000	70,000	0
<b>5843 Improvements Pw &amp; Park Total</b>	<b>70,000</b>	<b>70,000</b>	<b>70,000</b>	<b>0</b>
<b>5846 Repairs/Renov/Sidewalks</b>				
Aggregate Industries, Benevento, Dilision, Home Depot, McLellan, Rent a Tool, Rowley Cement. Asphalt, aggregate, concrete, misc. street items. Additional Funding for sidewalks in Capital Improvement Projects (CIP) Budget	60,000	60,000	60,000	0
<b>5846 Repairs/Renov/Sidewalks Total</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>0</b>
<b>5860 Equipment Purchase &amp; Repair</b>				
dps camra install at DPS facility for safety and security	30,000	36,000	36,000	0
emergency purchase of equipment	36,000	36,000	36,000	0
motor pool inventory program updates	0	40,000	40,000	0
motor pool upgrades	10,000	4,000	4,000	0
time clock improvements	40,000	0	0	0
<b>5860 Equipment Purchase &amp; Repair Total</b>	<b>116,000</b>	<b>116,000</b>	<b>116,000</b>	<b>0</b>
<b>14112 Public Services/General-Exp Total</b>	<b>1,719,800</b>	<b>1,764,350</b>	<b>1,747,850</b>	<b>0</b>

## Snow & Ice

### Mission Statement

#### Why We Exist

The Department's goal during snow and ice events is to quickly open the streets and make them passable so that essential traffic can safely negotiate roadways. This is done with the coordination of private and publicly owned equipment, with the objective to clear streets and keep local streets passable. Mechanics and route supervisors inspect and control plowing activities and other support personnel to maintain high level of service during snow events. We strive to do all we can to reduce the likelihood of personal injury to our residents, automobile accidents and property damage by making the roadways as safe as possible under the worst of conditions.



#### Goals and Objectives

- Continue to provide prompt service to open streets making them passable so that they can be safe to navigate.
- Obtain new equipment (sanders/plows) to replace those which are at or nearing their useful life.
- Establish levels of service that can be provided based on the available resources and share with the public. Procure additional contractors with equipment to meet the expectations of the public.
- Work with other departments and the public to establish a public outreach plan to inform property owners of their responsibility to clear the sidewalks, bus stops and handicap ramps that abut their property.
- Continue to work with other city departments in support of restoring safe road conditions and clearing private sidewalks as efficiently as possible.
- Upgrade plow equipment to help cut down on fuel and on mechanical deficiencies.
- Purchase and install a new salt shed.
- Improved GPS management of contractor's fleet.
- work with BETA on route optimization for upcoming year.

- work on installing brine station to cut down on road salt use across city.

#### How FY 2024 Departmental Goals Relate to City's Overall Long- & Short-Term Goals

Monitor contractor and city snow plowing operations to improve quality and response time while hopefully reducing complaints. Continue to purchase salt through a consortium to reduce the cost. Whether through city personnel or contractors, verify that all parking lots, sidewalks, crosswalks and shared use paths are cleared as soon as possible.



#### Significant Budget & Staffing Changes For FY 2024

No significant budget or staffing changes for FY 2024.

#### Recent Accomplishments

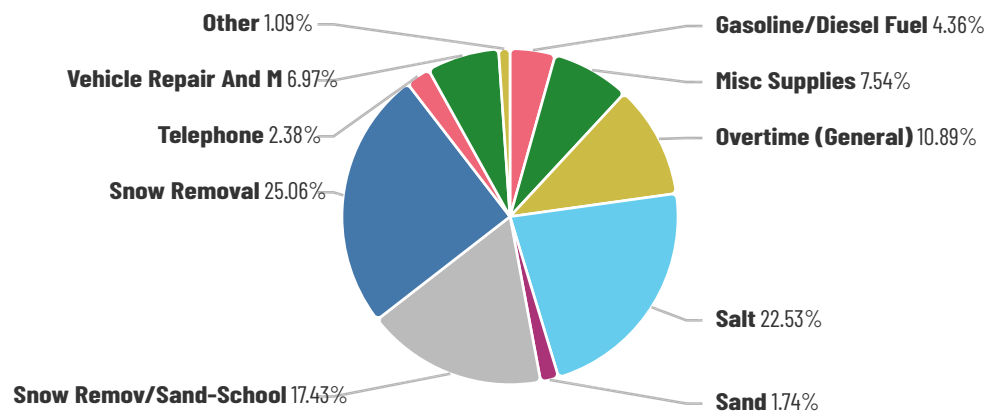
- Improved oversight of contractor services; increased supervision and spot checking of the condition of city roads during snow events.
- Continued utilization of reverse 911 and web site for up-to-date snow emergency related announcements.
- Continued use of Snow Ops software to schedule employees and contractors for storm events and track associated costs.
- The city has contracts with twenty-four (24) contractors who provide 113 vehicles to assist during snow plowing events. Streamlined plowing operation by organizing driver locations and assigning DPS personnel to provide oversight of contractors in their locations. The 113 vehicles include nine (9) sidewalk clearing machines that are always utilized throughout storm events. This equipment is used to keep the downtown sidewalks and school and transit sidewalks passable for commuters and school children.
- Problem plow routes for city and contractor personnel have been identified with complaints being tracked by storm with the goal being to reduce persistent issues at certain locations.
- DPS added a Snow-Central page to our webpage that explains our improved 2020 snow & ice program. The webpage includes an updated

Snow Brochure, information on where to park during snow events, requirements for private sidewalk snow and ice removal, driveway clearing, and the shoveling assistance program. Maps have been created and added that identify road, sidewalk and shared use path plowing priorities, as well as parking locations during snow events.

- The Department has identified snow plowing priority routes along with identifying city personnel and contractors assigned to every road within the city. Snow plowing complaints are being logged and addressed to reduce the number of persistent complaints.

- Identified downtown locations where youth groups could assist the City of Salem in clearing snow at crosswalks.
- Improved GPS tracking of Department of Public Services' fleet to allow for improved response during snow events.
- purchase of a brine making machine with application equipment. this is a phased implementation hoping to overall cut down on the need of road salt.

### Expenditure by Department





Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
Snow & Ice - Personnel											
14231	5131	Overtime (General)	98,557	101,305	50,000	50,000	50,000	50,000	0	0	0.00
			98,557	101,305	50,000	50,000	50,000	50,000	0	0	0.00
Snow & Ice - Expenditures											
14232	5244	Vehicle Repair And M	129,189	315,886	32,000	32,000	32,000	32,000	0	0	0.00
14232	5292	Snow Removal	819,486	751,008	115,000	115,000	115,000	115,000	0	0	0.00
14232	5292S	Snow Remov/Sand-School	71,858	87,183	80,000	80,000	80,000	80,000	0	0	0.00
14232	5341	Telephone	1,921	6,179	10,930	10,930	10,930	10,930	0	0	0.00
14232	5429	Misc Supplies	88,199	215,907	34,600	34,600	34,600	34,600	0	0	0.00
14232	5481	Gasoline/Diesel Fuel	82,227	158,529	20,000	20,000	20,000	20,000	0	0	0.00
14232	5534	Salt	231,547	360,018	103,405	103,405	103,405	103,405	0	0	0.00
14232	5535	Cadium Chloride	6,383	4,238	5,000	5,000	5,000	5,000	0	0	0.00
14232	5536	Sand	1,462	0	8,000	8,000	8,000	8,000	0	0	0.00
			1,432,270	1,898,947	408,935	408,935	408,935	408,935	0	0	0.00
Department Total			1,530,827	2,000,252	458,935	458,935	458,935	458,935	0	0	0.00

## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>14232 Snow &amp; Ice-Expenses</b>				
<b>5244 Vehicle Repair And M</b>				
General line for repairs and parts for DPS vehicles in preparation and during winter snow events	32,000	32,000	32,000	0
<b>5244 Vehicle Repair And M Total</b>	<b>32,000</b>	<b>32,000</b>	<b>32,000</b>	<b>0</b>
<b>5292 Snow Removal</b>				
For payment to snow contractors for services to aid in sanding and plowing of city streets, sidewalks and parking lots	115,000	115,000	115,000	0
<b>5292 Snow Removal Total</b>	<b>115,000</b>	<b>115,000</b>	<b>115,000</b>	<b>0</b>
<b>52925 Snow Remov/Sand-School</b>				
Snow removal and sanding for school department	80,000	80,000	80,000	0
<b>52925 Snow Remov/Sand-School Total</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>	<b>0</b>
<b>5341 Telephone</b>				
T-Mobile GPS tracking for DPW Trucks 50 Vehicles at \$675/ month 12 month (1/3)	10,930	10,930	10,930	0
<b>5341 Telephone Total</b>	<b>10,930</b>	<b>10,930</b>	<b>10,930</b>	<b>0</b>
<b>5429 Misc Supplies</b>				
Aggregate Industries, Benevento and Bronx - Cold patch for potholes	30,600	30,600	30,600	0
Home Depot, Permaline, Precision Weather Forecasting, Winer. Parking and warning signs, weather forecasting, etc.	4,000	4,000	4,000	0
<b>5429 Misc Supplies Total</b>	<b>34,600</b>	<b>34,600</b>	<b>34,600</b>	<b>0</b>
<b>5481 Gasoline/Diesel Fuel</b>				
Estimate at \$2250.00 per storm x 8 storms	20,000	20,000	20,000	0
<b>5481 Gasoline/Diesel Fuel Total</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>0</b>
<b>5534 Salt</b>				
Salt product purchased under state bid - \$51.00 per ton	103,405	103,405	103,405	0
<b>5534 Salt Total</b>	<b>103,405</b>	<b>103,405</b>	<b>103,405</b>	<b>0</b>
<b>5535 Cadium Chloride</b>				
Fill up of Calcium Chloride Product in tanks 5 Jefferson Ave under state bid	5,000	5,000	5,000	0
<b>5535 Cadium Chloride Total</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>
<b>5536 Sand</b>				
Sand product purchased from Aggregate for sanding of streets.	8,000	8,000	8,000	0
<b>5536 Sand Total</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>0</b>
<b>14232 Snow &amp; Ice-Expenses Total</b>	<b>408,935</b>	<b>408,935</b>	<b>408,935</b>	<b>0</b>

# Engineering - General Admin

## Mission Statement

### Why We Exist

The Engineering Department provides technical expertise, guidance and plan review to various city boards and departments for public infrastructure improvements and private development projects. Engineering, through its GIS technician, manages the data associated with its various infrastructure assets including water, sewer, drain, roadways and sidewalks. Engineering is responsible for implementing the city-wide pavement management system, including management of the Chapter 90 paving program, and other state and federally funded roadway re-construction (TIP) projects. In addition, Engineering is also responsible for the city's capital improvement program (CIP) relative to infrastructure and provides guidance from the city's perspective to larger projects/developments. The Engineering Department works cooperatively with the Department of Public Services (DPS) to provide trouble shooting and solutions for infrastructure related concerns. The department also reviews, and issues, street opening, and trench permits for various contractors, including coordination and management of the city's licensed drainlayers. Curb cut permits are initiated in the Engineering Department. Funding for the efforts described herein is derived from the city's general fund. The Engineering Department also includes Water, Sewer and Solid Waste enterprise funds and departments.



### Goals and Objectives

- The City will continue advancing design for Boston Street corridor roadway and sidewalk improvements and advocating for state funding through the TIP process.
- Derby Street - Continue construction of the phased approach with sidewalk improvements from Orange Street to Hardy Street, followed by final paving.
- In addition to Chapter 90 roadway repairs city-wide, the city is anticipating the following major projects to start this year and reach completion in FY2023:
- Derby Street – Anticipate construction starting on next phase of sidewalk improvements from Kosciusko Street to Hardy Street and from Webb Street

to Fort Avenue. Final paving between Kosciusko Street and Fort Avenue would be anticipated for 2022 construction season.

- Prince Street – with CDBG funding, we anticipate repaving Prince Street from Leavitt Street to Harbor Street this construction season.
- Continue to manage City's Chapter 90 roadway improvement program to maximize the cost effectiveness of the City's re-investment into its roadway infrastructure.
- Implementing Complete Streets into all roadway projects to provide safe and accessible options for all travel modes – walking, biking, driving and transit.
- Continue to improve the City-wide roadway improvement program by implementing long term planning of road and sidewalk repairs.
- Continue workflow development and implementation of ViewPoint Cloud forms for other Engineering, Water & Sewer and Trash applications forms used by the Department.

### How FY 2024 Departmental Goals Relate to City's Overall Long & Short-Term Goals

- Both the City's long and short-term goals for sustainable infrastructure will be met with the departments' goals, by reinvesting and rehabilitating the city's roadway, sidewalk, and public way infrastructure.
- The Engineering Department will also continue to provide infrastructure guidance for both city-initiated projects (like park upgrades) as well as private development projects.



### Significant Budget & Staffing Changes For FY 2024

No significant budget changes for FY 2024, but the department did have some staffing changes. The department will continue to improve customer relations, city-wide communications and efficiencies related to combining Engineering and DPS.

### Recent Accomplishments

- Managed the City-wide paving program – utilizing the pavement management program and Chapter 90 funds. Continuing through the pandemic, we managed bidding Salem's improvements for the City paved



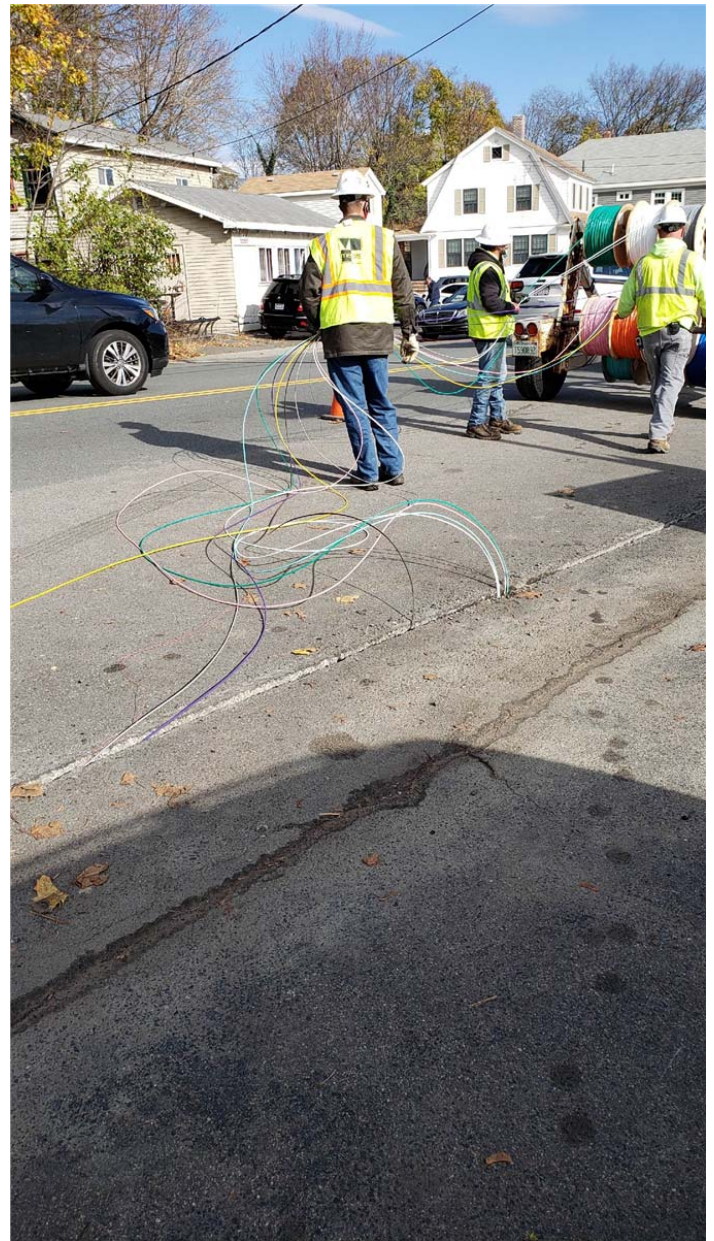


roads at a cost of \$860,000. Also bidding Salem's improvements for local city sidewalks and road repairs at a cost of \$1,500,000.

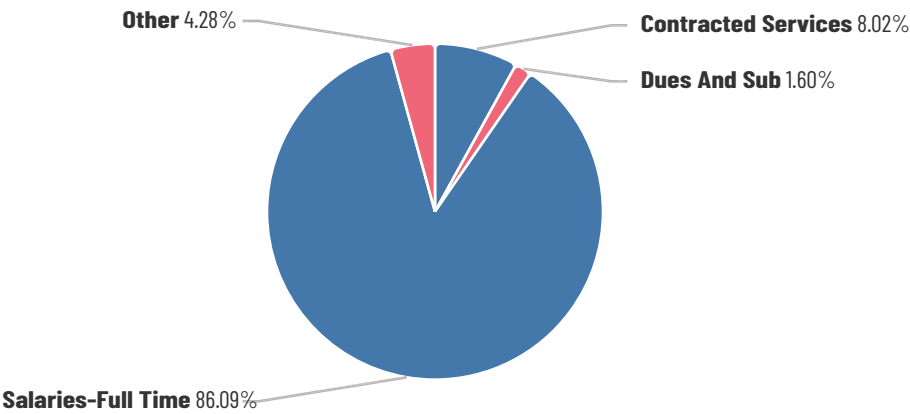
- With Boston Street reconstruction project advancing to the 75% design level, we have continued to work with the state on coordinating with all local utility companies, ensuring Salem's continued successful involvement in the TIP program. This project is programmed to start construction in 2025.
- The TIP funded Mayor Salvo Canal Street Phase 2 bike path construction was completed.
- Issued over 300 street opening permits and actively involved in review and coordination for over thirty-five (35) development projects, including review and comment on projects before the Planning Board.
- Coordinated with SiFi our vendor to provide city-wide, privately funded, fiber optic cable network to all buildings. Working with a peer review consultant, the City provided more detailed requirements for the SiFi project to move forward.
- Working with the City's IT Department, implemented an on-line permitting program (ViewPoint Cloud) for all permits issued by the Department.
- The Department's construction inspector has continued to be active providing clerk of works services to the many development projects city-wide, as well as being the single of point of contact (SPOC) and inspector for the ongoing SiFi project.
- Working with a consultant, the Department is re-surveying city streets, sidewalks, signs and trees, as part of an update to the city-wide pavement management data base.
- Advanced the design of the Columbus Avenue seawall improvement project and continued condition assessment of other City seawalls.
- Evaluating the impacts of a number of large developments on the City's infrastructure and developing an alternative methodology for water, sewer and drainage impacts fees. The new position of construction inspector

(funded partially by fees from developers) will supplement clerk of the works efforts currently funded by developers.

- Create, update and maintain GIS data, maps, and interactive web apps/maps for engineering, DPS, other departments and public viewing.
- Create and support GIS field applications for DPS Staff for viewing municipal utility data and creating new GIS layers for use by DPS.
- Implemented the online permitting system for the Engineering Department and have successfully opened 4 applications to the public including the Street opening permit application, curb cut opening/ sidewalk modification application, application for temporary water use during constructions and backflow design data sheet.



Expenditure by Department



Outcomes and Performance Measures	Actual FY2020	Actual FY2021	Actual FY2022	Estimated FY2023	Estimated FY2024
Number of street permits issued	399	550	700	650	700
Drain layer licenses issued	41	42	45	40	45
Commercial Backflow tests completed	1504	1450	1600	1500	1600
Backflow surveys completed	276	300	300	250	300
Number of linear miles streets paved	2.89	3.5	2	3	3
Number of linear miles sidewalk reconstructed	2.34	3.5	2	2.5	3

Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
Engineering - General Admin - Personnel											
14121	5111	Salaries-Full Time	183,288	178,685	158,461	161,084	160,965	160,965	0	2,504	1.58
			183,288	178,685	158,461	161,084	160,965	160,965	0	2,504	1.58
Engineering - General Admin - Expenditures											
14122	5317	Educational Training	89	2,104	2,500	2,567	2,500	2,500	0	0	0.00
14122	5320	Contracted Services	7,743	55,468	15,000	30,059	67,500	15,000	0	0	0.00
14122	5421	Office Supplies (Gen	679	1,379	1,500	1,752	1,500	1,500	0	0	0.00
14122	5710	In State Travel/Meetings	185	425	1,000	1,200	1,000	1,000	0	0	0.00
14122	5730	Dues And Sub	2,054	1,519	3,000	3,290	3,000	3,000	0	0	0.00
14122	5780	Other Expenses	0	0	1,500	1,500	1,500	1,500	0	0	0.00
14122	5851	Office Equipment	0	1,500	1,500	1,500	1,500	1,500	0	0	0.00
			10,750	62,396	26,000	41,868	78,500	26,000	0	0	0.00
Department Total			194,038	241,081	184,461	202,952	239,465	186,965	0	2,504	1.36

## Personnel Summary

Employee Name	Job Description	Hire Date	Approved Budget FY2023	Calc Pay Period FY24	Code	FTE	# Hours	# of Board Meetings	Dept Request FY2024	Mayor Proposed FY2024	Approved Budget FY2024
DUBINSKY ELLEN	ADMIN ASSISTANT	9/26/85	58,907.49	1,438.83		0.80		80%	59,855	59,855	
DUHAMEL DEBORAH	Assistant Engineer	5/28/18	38,226.88	2,196.95		0.34		34%	38,842	38,842	
KNOWLTON DAVID	City Engineer-DPS Director	5/21/2007	16,490.14	320.69		0.12		12%	16,676	16,676	
JOSEFSON MARIA	GIS	11/01/2021	20,990.56	1,206.35		0.34		34%	21,746	21,746	
VACANT	BUSINESS MGR/WTR REG	10/14/2019	23,845.74	-		0.25		25%	23,846	23,846	
14121-5111			158,460.81			1.85		Total Full Time	160,965	160,965	
			158,460.81			1.85		Department Total	160,965	160,965	

General Fund FTE		
Full-Time Equivalent Employees:	FY2022	2.60
	FY2023	1.85
	FY2024	1.85
	Variance FY 24 v. FY23	0.00

FTE		
Full-Time Equivalent Employees:	FY2022	6.85
	FY2023	6.51
	FY2024	4.85
	Variance FY 24 v. FY23	(1.66)

## Grants Detail

Employee Name	Dept/Grant	Org/Obj	Job Description	FTE	Amount
KNOWLTON DAVID	ENGINEERING	14121-5111	City Engineer-DPS Director	0.12	16,675.75
	Engineering-SEWER	600131-5111		0.13	18,065.39
	Engineering-Water	610131-5111		0.13	18,065.39
	Engineering-Trash	620031-5111		0.12	16,675.75
	DPS	14111-5111		0.16	22,234.33
	DPS-Sewer	600031-5111		0.17	23,623.98
	DPS-Water	610031-5111		0.17	23,623.98
VACANT	ENGINEERING	14121-5111	Business Manager/Water Reg	0.25	23,754.38
	SEWER	600131-5111		0.25	23,754.38
	WATER	610131-5111		0.25	23,754.38

### Grants Detail

Employee Name		Dept/Grant	Org/Obj	Job Description	FTE	Amount
		TRASH	620031-5111		0.25	23,754.38
DUHAMEL	DEBORAH	ENGINEERING	14121-5111	Assistant Engineer	0.34	38,842.08
		SEWER	600131-5111		0.33	37,699.68
		WATER	610131-5111		0.33	37,699.68
DUBINSKY	ELLEN	ENGINEERING	14121-5111	ADMIN ASSISTANT	0.80	59,855.40
		SEWER	600131-5111		0.10	7,481.92
		WATER	610131-5111		0.10	7,481.92
JOSEFSON	MARIA	ENGINEERING	14121-5111	GIS	0.34	21,746.40
		SEWER	600131-5111		0.33	21,106.80
		WATER	610131-5111		0.33	21,106.80
RECINOS	GIOVANNA	Capital Projects	Varies	CLERK OF WORKS	1.00	78,750.00
VACANT		Capital Projects	Varies	PROJECT ENGINEER	1.00	98,184.75
CRIPPS	CHERYL	SEWER	600131-5111	SECRETARY	0.33	17,490.00
		WATER	610131-5111		0.33	17,490.00
		TRASH	620031-5111		0.34	18,020.00
ROLKE	JANELLE	RECYCLING GRANT	25433-5111	Waste Reduction Coordinator	1.00	60,900.00
Co-Op		Co-Op/Intern	600131-5111	Co-op/Intern	0.34	1,858.67
			610131-5111		0.33	1,804.00
			620031-5111		0.33	2,256.58



## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>14122 Engineering-Expenses</b>				
<b>5317 Educational Training</b>				
APWA National Congress	1,000	1,000	1,000	0
Management training seminars, exhibits, and training opportunities	1,500	1,500	1,500	0
<b>5317 Educational Training Total</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>0</b>
<b>5320 Contracted Services</b>				
Interpretation services for code red, meeting notices etc.	5,000	5,000	5,000	0
Ordinance review	0	50,000	0	0
Program Support	10,000	12,500	10,000	0
<b>5320 Contracted Services Total</b>	<b>15,000</b>	<b>67,500</b>	<b>15,000</b>	<b>0</b>
<b>5421 Office Supplies (Gen</b>				
General office supplies as needed	1,500	1,500	1,500	0
<b>5421 Office Supplies (Gen Total</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>0</b>
<b>5710 In State Travel/Meetings</b>				
Tolls, Parking, Seminars, Seminars on Stormwater, etc.	1,000	1,000	1,000	0
<b>5710 In State Travel/Meetings Total</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>
<b>5730 Dues And Sub</b>				
ENR, American Society of Civil Engineers, Essex County Highway Assoc., Mass Highway, MMAAA	3,000	3,000	3,000	0
<b>5730 Dues And Sub Total</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>0</b>
<b>5780 Other Expenses</b>				
Staff apparel for office staff and field staff.	1,500	1,500	1,500	0
<b>5780 Other Expenses Total</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>0</b>
<b>5851 Office Equipment</b>				
Equipment, toner, computer supplies, etc.	1,500	1,500	1,500	0
<b>5851 Office Equipment Total</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>0</b>
<b>14122 Engineering-Expenses Total</b>	<b>26,000</b>	<b>78,500</b>	<b>26,000</b>	<b>0</b>



## Parks & Rec - General Admin

### Mission Statement

#### Why We Exist

The goal of the Salem Park and Recreation Department Staff and Administration is to continually improve the availability and effectiveness of recreational, athletic, educational and park services that benefit all Salem Residents. Maximum participation, enjoyment and affordability are criteria for assessing the effectiveness of our programs.



#### Goals and Objectives

- Updating the 7 year Open Space Master Plan for the City
- Construction work on Palmer Cove phase II
- Begin Salem Willows Phase II
- Replace Winter Island Playground
- Progressing Signature Park project work getting ready for Salem's 400th
- Continued Design work on Pioneer Village relocation site
- Continue collaboration with Salem States Office of Civic Engagement and Sheriff's department for park improvement projects
- Revitalize Dog Park Board Members with added members who are frequent users of the Park
- Continue to enhance the Park Ranger program
- Continue to produce a monthly newsletter highlighting upcoming programs (emailed to all registered participants, posted on our web + FB page)
- Work in collaboration with local organizations, agencies, and schools to provide a comprehensive list of available recreational programs for Salem teens
- Secure funding for enrichment programs at both Palmer Cove and Mack Park
- Grow our teen and youth offerings through Coast to Coast Paddle
- To expand our Summer Playground Program in include programs at various playgrounds and continue to offer free participation

- Collaborate with the Salem Public Schools to utilize their gym space for evening programs
- Continue to improve our marketing through social media
- To maintain the high level of participation and quality to our special events as our numbers of participants continue to grow each year
- To continue to enable volunteer groups to participate in the enhancement of our parks and facilities
- Work with Salem State University and Salem H.S. for volunteer, seasonal employment and internship opportunities
- Offer intergenerational programs in collaboration with the Council on Aging
- Continue to develop and work with local agencies to provide educational and information sessions on various topics of interest to adults
- To continue to work with Park Foreman to Establish a priority list and maintenance plan – short and long term for parks and playgrounds
- Continue to expand and improve our offsite program venues and provide more family orientated programs
- Friends of Park and Recreation Golf Tournament (4th annual event) fundraiser to continue to offer free and reduced rates for programming
- To incorporate summer field trips for Salem Youth

#### How FY 2024 Departmental Goals Relate to City's Overall Long- & Short-Term Goals

- **Mayor's Goal: Parks & Recreation; undertake a field assessment of existing facilities citywide, and develop the framework for the creation of a Park Ambassador program.**
- **Recreation Goal:** *"To continue to enable volunteer groups to participate in the enhancement of our parks and facilities".* An assessment of City fields and facilities will be used to inform plans for repairs and enhancements, as well as recreational programming. Increasing volunteer participation, especially through refinement of the Park Ambassador program, will boost Recreation Department awareness of park and playground conditions and enhance their enjoyment.
- **Recreation Goal:** *"To use updated Open Space Plan and anticipated city-wide field assessment to address problems and take advantage of possibilities at parks and playgrounds."*
- **Mayor's Goal: Economic Development; Continue implementation of The Point Vision and Action Plan, which includes "providing a variety of quality recreational options for people of all ages."**
- **Recreation Goal:** *"Continue to grow the Mary Jane Lee Park program in The Point neighborhood by offering community events."* The goal of expanding and diversifying quality recreational opportunities for all City residents is designed to increase participation, including at parks and playgrounds in The Point.
- **Mayor's Goal: General Government; To maintain a high level of responsiveness and accessibility to City departments and employees.**
- **Recreation Goals:** *Staff development, program enhancement, online program registration.* All aspects of Recreation Department goals are designed

to increase the level of engagement with Salem residents, as well as people from other communities who may participate in our activities and events. Such goals will be achieved by being aware of demand, sensitive to feedback and open to suggestion.

- **Mayor's Goal: General Government; Look for ways to deliver City services more effectively and efficiently through the use of technology.**
- **Recreation Goal:** Publicize and promote awareness of the Department's Web site that enables people to review, register for and pay for recreational activities, as well as to acquire parking stickers.



### Significant Budget & Staffing Changes For FY 2024

No significant changes

### Recent Accomplishments

- Completion of Forest River Pool project with a grand re-opening summer of 2023
- Completion of Gallows baseball field and surrounding rain gardens.
- Updates to Mack Park House de-leading
- Significant work aerating, super-seeding and restoring grass at McGrath Park in partnership with Salem Youth Soccer

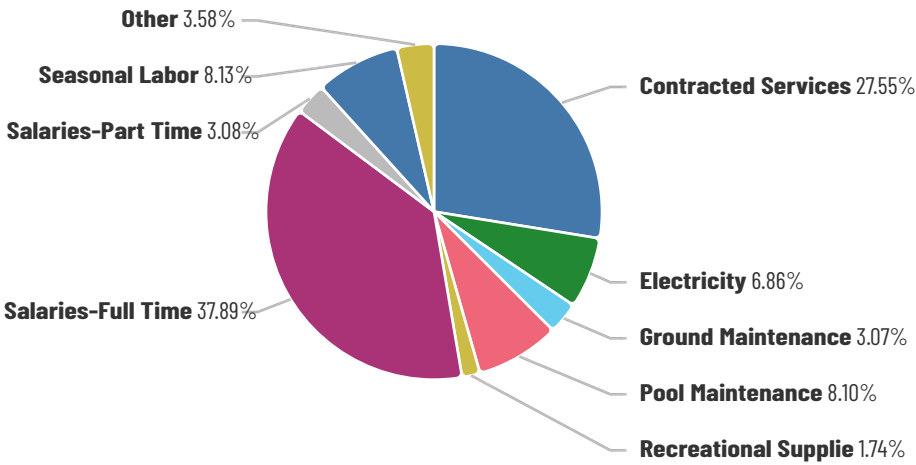
- Tree planting bids for Common and Gonyea Park
- Partnered with the Salem YMCA and B & S Fitness to provide free fitness classes for Salem Residents during the month of February.
- Worked with Salem State Recreational Management Majors to coordinate free youth programs and clinics this year. Offerings included a Skateboard Clinic, Basketball Clinic, Kickball, Ping Pong, and a program for younger children titled "Learning Creativity Through Expression".
- Collaborative work with Spaulding Adaptive Rehabilitation to offer adaptive recreation programs at the CLC and Parks
- Continue to grow our Pickleball Program to include teen and adult lessons.
- Took full advantage of the beautiful trails in Salem Woods to offer Youth and Teen Hikes during the fall and winter. Offerings of free Saturday morning hikes through Salem Woods (Friends of Salem Woods) on the first Saturday of each month April – November.
- Applied and received a grant through the City of Salem Department of Planning and Community Development and the U.S. Department of Housing and Urban Development to provide free enrichment programs for Salem youth at Palmer Cove Park and Mack Park. This year our programs included both Girls and Boys Lacrosse, After School Drama, Hip Hop, Volleyball Clinic Saturday Morning Art Classes, a week-long Art Workshop and Yoga and Meditation.
- Offered a free 3- hour Summer Playground Program during the summer of 2021. Staff traveled to 12 different Salem playgrounds to offer traditional playground crafts and games.
- Collaborated with the Ipswich River Watershed Floating Classroom to provide nature and conservation activities to the children in our playground programs.
- Continued to work with Coast to Coast Paddle to offer and expand paddle board lessons at the Salem Willows. We offered 8 weeks of Kids Paddle and 2 weeks of Teen Paddle at full capacity (10) each week. This was a total of 100 individual lessons.
- Utilized Salem Willows and Winter Island as outdoor locations to provide early morning and sunset yoga programs.
- Our Junior Scientist and Artist Club held their programs at Pioneer Village and the Forest River Conservation Area this summer. Children participated in a two-day session that included investigating nature at Pioneer Village, learning about common herbs planted in the garden and creating containers for an egg drop and expanded to include a future artist option for teen specific offerings.
- Our youth and adult tennis programs at Salem High School were filled to capacity this summer.
- Continued to partner with the Salem High Golf Team and coaches to provide a Junior Golf League at Olde Salem Greens.
- The deck at Olde Salem Greens Golf Course, WI function hall, and Salem Willows Shell served as locations for outdoor painting classes for all ages.
- Worked with local dance instructor, Greg Coles, to provide Pop Up Salsa lessons at the Salem Ferry Landing and Charlotte Forten Park.
- Held our 1st Family Bingo Game at Charlotte Forten Park.



- Collaborated with the Salem Public Schools Summer Meals Program to offer crafts and face painting during some meal distributions at Mary Jane Lee Park.
- Continued a collaboration with Code Wiz to provide coding classes to youth ages 7-17.
- Organized online contests through our Facebook page.
- Partnered with the House of the Seven Gables to offer activities during the Salem So Sweet Festival.
- Partnered with our Veterans' Services Department to organize a Valentine's for Veteran's program.
- Applied and received a grant through the City of Salem Department of Planning and Community Development and the U.S. Department of Housing and Urban Development to provide free enrichment programs for Salem youth at Palmer Cove Park and Mack Park. This year our programs included both Girls and Boys Lacrosse, Dance and Fitness, Peaceful Pretzels, Yoga and Meditation, Fun Sports and Games, and Children's Art Classes.
- Worked with published author, Shane Robitaille to offer two writing workshops for adults.
- Co-sponsored with the Salem Bicycling Advisory Committee a Pedal Through Salem Program. Residents were encouraged to get their families outside during April and journey through Salem using bike paths and lanes. Participants received a Bike Facilities Map to guide them. Residents sent pictures of their rides to be posted on our Facebook page.
- Sponsored a Boston Red Sox Spirit Contest for Salem residents. Residents were asked to send in pictures showing their Red Sox spirit. Winners were chosen based on spirit and creativity and were awarded tickets to a Red Sox game.
- Utilized Forest River for a Summer Solstice Family Scavenger Hunt.
- Collaborated with the Salem Police Department to host a field day for children in our playground programs. Officers brought safety vehicles for children to explore, played games, had lunch and provided delicious cookies.
- We offered summer field trips to the Franklin Park Zoo and to the Ipswich Watershed Association. At the Ipswich trip, children and staff traveled down the Ipswich River via canoes or kayaks.
- Continued to work with Coast to Coast Paddle to offer and expand paddle board lessons at the Salem Willows. We offered 8 weeks of Kids Paddle and 3 weeks of Teen Paddle at full capacity (10) each week. This was a total of 110 individual lessons.
- Continued to partner with the Salem High Golf Team and coaches to provide a Junior Golf League at Olde Salem Greens. 26 young golfers participated this year.
- Hosted several Friday Fun Nights at the Community Life Center for children ages 6-12. We offered crafts, games, pizza and a movie.
- Continue to host Family Bingo Nights at the Community Life Center.
- Worked with Blue Hills to provide a Kite Making Workshop at the new education room at Forest River
- Organized a Thanksgiving Cheer program whereby residents could create Thanksgiving cards for seniors. These cards were delivered to seniors with their Thanksgiving meal.
- Had over 100 families visit Santa during our annual Santa on the Common event.
- Partnered with the House of the Seven Gables to offer activities during the Salem So Sweet Festival. Participants were able to make valentines, explore the grounds of the House of the Seven Gables and partake in a chocolate themed Scavenger Hunt.



Expenditure by Department



Outcomes and Performance Measures	Actual FY2020	Actual FY2021	Actual FY2022	Estimated FY2023	Estimated FY2024
Overall Programs			146	170	175
*Special Events Participants			450	1500	1500
Pooch Passes Sold			55	117	125
Parking Stickers Sold			3,006	3,121	3,100

Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
Parks & Rec - General Admin - Personnel											
16501	5111	Salaries-Full Time	243,685	222,864	312,812	312,812	371,926	370,199	0	57,387	18.35
16501	5113	Salaries-Part Time	0	0	25,826	25,826	30,088	30,088	0	4,262	16.50
16501	5118	Seasonal Labor	27,401	80,253	78,419	78,419	79,416	79,416	0	997	1.27
16501	5131	Overtime (General)	0	0	2,000	2,000	2,000	2,000	0	0	0.00
			271,086	303,117	419,057	419,057	483,430	481,703	0	62,646	14.95
Parks & Rec - General Admin - Expenditures											
16502	5211	Electricity	26,061	25,250	59,000	45,962	67,000	67,000	0	8,000	13.56
16502	5217	Gas/Oil Heat	3,454	9,701	3,500	8,546	4,500	4,500	0	1,000	28.57
16502	5249	Park & Ground Maint	20,584	22,953	30,000	31,751	30,000	30,000	0	0	0.00
16502	5251	Utility Serv Rep & M	265	0	600	0	600	600	0	0	0.00
16502	5320	Contracted Services	104,837	140,663	223,800	281,114	269,199	269,199	0	45,399	20.29
16502	5341	Telephone	799	1,256	3,500	3,500	4,500	4,500	0	1,000	28.57
16502	5352	Pool Maintenance	0	0	45,400	45,400	80,600	79,100	0	33,700	74.23
16502	5381	Printing And Binding	839	1,493	1,800	1,800	1,800	1,800	0	0	0.00
16502	5421	Office Supplies (Gen	4,033	4,505	5,000	5,000	5,000	5,000	0	0	0.00
16502	5588	Recreational Supplie	8,985	8,758	12,000	12,000	17,000	17,000	0	5,000	41.67
16502	5710	In State Travel/Meetings	0	0	700	700	700	700	0	0	0.00
16502	5730	Dues And Sub	1,321	1,079	1,850	1,850	1,850	1,850	0	0	0.00
16502	5846	Renovation & Repairs	8,011	9,365	14,000	14,000	14,000	14,000	0	0	0.00
16502	5860	Equipment	0	3,549	0	0	0	0	0	0	0.00
			179,190	228,572	401,150	451,623	496,749	495,249	0	94,099	23.46
Department Total			450,276	531,690	820,207	870,680	980,179	976,952	0	156,745	19.11

## Personnel Summary

			Approved Budget FY2023		Calc Pay Period FY24				# of Board Meetings	Dept Request FY2024	Mayor Proposed FY2024	Approved Budget FY2024
Employee Name		Job Description	Hire Date			Code	FTE	# Hours				
SCHAEJBE	MARY	RECEPTIONIST	4/24/2023	3,617.98	682.69		0.11	1	11%	3,944	3,944	
CANDELARIA	JOSEPH	FACILITIES MANAGER	3/21/2017	48,163.37	941.12		0.70	1	70%	51,385	49,658	
VACANT		REC ACTIVITIES ASST	6/25/2018	40,643.44	-		1.00	1	100%	40,643	40,643	
ROOMEY	JOANNE	P/R COMMISSION CLERK		1,200.00	1,200.00	B		12	12	1,200	1,200	
MCCARTHY	KATHLEEN	PROGRAM MANAGER	6/11/2015	22,044.11	941.12		0.33	1	33%	22,616	22,616	
OBRIEN	PATRICIA	SUPERINTENDENT	4/4/2016	96,873.44	1,987.34		1.00	1	100%	103,342	103,342	
GADDIS	TIFFANY	FOREST RIVER MANAGER	11/14/22	52,000.00	1,020.00		1.00	1	100%	53,040	53,040	
CROUNSE	MICHAEL	SIGNATURE PARKS MANAGER	9/26/2022		1,667.31		0.15	1	15%	13,005	13,005	
				-								
AFSCME				48,269.34			1.50		Total AFSCME 1818	82,751	82,751	
16501-5111				312,811.68			5.79		Total Full Time	371,926	370,199	
PT Custodian				14,133.15	15.00			19	hours per wk	14,820	14,820	
PT Support Staff				11,692.80	18.50			14	hours per wk	15,268	15,268	
16501-5113				25,825.95					Total Part Time	30,088	30,088	
								Hours	Weeks			
LEAGUE DIRECTORS				5,500.00		P				5,500	5,500	
FOREST RIVER MAINTENANCE				5,600.00	15.00	P		12	32	5,760	5,760	
PARK INSTRUCTORS				17,012.00	15.50					19,979	19,979	
SUMMER SITE COORD				6,500.00	18.50			19	10	3,515	3,515	
BASKETBALL REFS (Formally from Revolving Fund)				8,192.00	20.00			20	18	7,200	7,200	
WILLOWS LABOR				14,725.00	15.50	P		38	25	14,725	14,725	
PARK RANGERS - WKE				8,680.00	20.00	P		28	15.5	8,680	8,680	
REC LABOR				12,210.00	16.50	P		19	41.3	14,058	14,058	
16501-5118				78,419.00					Total Seasonal	79,416	79,416	



Personnel Summary

Employee Name	Job Description	Hire Date	Approved Budget FY2023	Calc Pay Period FY24	Code	FTE	# Hours	# of Board Meetings	Dept Request FY2024	Mayor Proposed FY2024	Approved Budget FY2024
	OVERTIME		2,000.00	2,000.00					2,000	2,000	
16501-5131			2,000.00	Total Other					2,000	2,000	
			419,056.63	5.79	Department Total				483,430	481,703	

General Fund FTE		
Full-Time Equivalent Employees:		FY2022
		FY2023
		FY2024
		Variance FY 24 v. FY23
		4.14
		5.14
		5.79
		0.65

Union Detail

Step Increases																Approved Budget FY2024
		Start Date	Job Grp	Voted by Council FY2023	FTE	Calc Period	Munis Budget FY2024	Step	# Weeks				Dept Req FY2024	Mayor FY2024		
Employee Name	Job Desc								Old	New	Rate	Date				
ESPINOSA WENDOLYN	PRINCIPAL CLERK	10/18/21	2	48,269.52	1.00	1,027.27	55,624.12	2	10/18/2023	1,088.55	16.0	36.0	55,624.12	55,624.12		
CAMIRE JARED	SR BLDG CUST	06/17/2022	1		0.50	1,040.83	27,127.02	2	6/17/2024	1,106.27	50	2.0	27,127.02	27,127.02		
				48,269.52	1.50		82,751.14							82,751.14	82,751.14	

Grants Detail

Employee Name		Dept/Grant	Org/Obj	Job Description	FTE	Amount
CANDELARIA	JOSEPH	Rec Budget	16501-5111	FACILITIES MANAGER	0.70	46,808.58
		Golf Budget	16511-5111		0.15	10,030.41
		Witch House Budget	16521-5111		0.15	10,030.41
SCHAEJBE	MARY	Rec Budget	16501-5111	RECEPTIONIST	0.11	3,944.04
		COA Budget	15411-5111		0.89	31,910.84
MCCARTHY	KATHLEEN	COA Budget	15411-5111	PROGRAM MANAGER	0.67	45,916.91
		Rec Budget	16501-5111		0.33	22,615.79
CROUNSE	MICHAEL	Signature Parks	Various CIP	SIGNATURE PARKS MANAGER	0.85	73,695.00

## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>16502 Recreation-Expenses</b>				
<b>5211 Electricity</b>				
Utility costs for all meters associated with Park and Rec land	59,000	67,000	67,000	0
<b>5211 Electricity Total</b>	<b>59,000</b>	<b>67,000</b>	<b>67,000</b>	<b>0</b>
<b>5217 Gas/Oil Heat</b>				
Mack Park Garage / Park Houses for oil delivery if vacant, yearly maintenance	3,500	0	0	0
Mack Park Garage / Park Houses for oil delivery if vacant, yearly maintenance on furnaces	0	4,500	4,500	0
<b>5217 Gas/Oil Heat Total</b>	<b>3,500</b>	<b>4,500</b>	<b>4,500</b>	<b>0</b>
<b>5249 Park &amp; Ground Maint</b>				
Paper & janitorial supplies for park restrooms, misc. hardware, basketball & soccer netting, backboards, field paint, turfus, chemicals for weeding playground safe chemicals for weeding, wood for repair of benches, playground certified mulch etc.	30,000	30,000	30,000	0
<b>5249 Park &amp; Ground Maint Total</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>0</b>
<b>5251 Utility Serv Rep &amp; M</b>				
Service Repairs, Alarms Repairs	600	600	600	0
<b>5251 Utility Serv Rep &amp; M Total</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>0</b>
<b>5320 Contracted Services</b>				
Alarm Company Park property	0	600	600	0
Comcast for Forest River Pool Site	0	3,000	3,000	0
Conway Office copier billing	0	3,000	3,000	0
Pool Opening Costs	0	20,600	20,600	0
Porto potty rentals	800	850	850	0
Save-A-Tree	0	2,800	2,800	0
YMCA - Beach staffing	42,000	42,000	42,000	0
YMCA - Out of Contract Season Weekend Services (June Weekends)	0	4,200	4,200	0
YMCA - Pool Program Servcies	181,000	192,149	192,149	0
<b>5320 Contracted Services Total</b>	<b>223,800</b>	<b>269,199</b>	<b>269,199</b>	<b>0</b>
<b>5341 Telephone</b>				
All Park & Rec Telephone Lines, Parks, Pool, Garage, Kernwood Credit Card lines & Faxes	3,500	4,500	4,500	0
<b>5341 Telephone Total</b>	<b>3,500</b>	<b>4,500</b>	<b>4,500</b>	<b>0</b>

## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>5352 Pool Maintenance</b>				
Building Repair/Maintenance	3,000	3,000	3,000	0
Comcast	1,000	3,000	3,000	0
CPO	400	400	400	0
Estimated Chemical Cost / Misc supplies	22,000	0	0	0
Estimated Chemical Cost / Misc supplies for Pool and splash pad	0	39,000	39,000	0
Plumbing spring set up / winterization	0	10,000	10,000	0
Professional Cleaning Bathroom and showers once a month, cleaning, stock, supplies	14,000	14,000	14,000	0
Software program for splash pad	0	1,200	1,200	0
Weston and Samson	5,000	0	0	0
Weston and Samson / Garinos Pools	0	10,000	8,500	0
<b>5352 Pool Maintenance Total</b>	<b>45,400</b>	<b>80,600</b>	<b>79,100</b>	<b>0</b>
<b>5381 Printing And Binding</b>				
Letterhead, Envelopes, Brochures, Park Stickers, etc...	1,800	1,800	1,800	0
<b>5381 Printing And Binding Total</b>	<b>1,800</b>	<b>1,800</b>	<b>1,800</b>	<b>0</b>
<b>5421 Office Supplies (Gen</b>				
General Office supplies as needed	5,000	5,000	5,000	0
<b>5421 Office Supplies (Gen Total</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>
<b>5588 Recreational Supplie</b>				
Athletic Supplies (Balls, nets, Etc..),	6,000	6,000	6,000	0
Miscellaneous supplies needed (replacement swings, etc.)	6,000	6,000	6,000	0
Purchasing American Flags for Parks	0	5,000	5,000	0
<b>5588 Recreational Supplie Total</b>	<b>12,000</b>	<b>17,000</b>	<b>17,000</b>	<b>0</b>
<b>5710 In State Travel/Meetings</b>				
(Mileage, registration, food)	700	700	700	0
<b>5710 In State Travel/Meetings Total</b>	<b>700</b>	<b>700</b>	<b>700</b>	<b>0</b>
<b>5730 Dues And Sub</b>				
National Park and Recreation Association	650	650	650	0
Salem Chamber of Commerce, Annual Dues, Subscriptions, etc...	1,200	1,200	1,200	0
<b>5730 Dues And Sub Total</b>	<b>1,850</b>	<b>1,850</b>	<b>1,850</b>	<b>0</b>

Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>5846 Renovation &amp; Repairs</b>				
Hardware Supplies & Equipment, Plumbing, Electrical, etc.. Needed for upkeep of all Parks Buildings, houses, Garages, Kernwood Marina, Willows Cottages, etc. Renovations of all parks	9,000	9,000	9,000	0
Updates, Upgrades, Emergency repairs to the Park rental houses	5,000	5,000	5,000	0
<b>5846 Renovation &amp; Repairs Total</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>	<b>0</b>
<b>16502 Recreation-Expenses Total</b>	<b>401,150</b>	<b>496,749</b>	<b>495,249</b>	<b>0</b>

# Golf Course

## Mission Statement

### Why We Exist

The mission of Olde Salem Greens Golf Course is to provide an excellent golfing experience at a reasonable price, while promoting friendly relationships within our community. Also promoting the learning of golf to all from Salem and surrounding communities.



## Goals and Objectives

- Change gas golf fleet over to electric. Spring 2024
- Install charging stations for electric golf carts. Estimate cost \$150,000, By Spring 2024.
- Complete 2nd phase of cart path installation. Estimate cost \$652,000. Includes 3 brook crossings and extensive drainage installation.
- Finish in house new cart path preparations: Tree/brush clearing and irrigation updates at holes 3, 4, 5, 6 and 7. By the fall of 2023.
- Finish installation of new back tee on the 9th hole. By the summer of 2023.
- Seed and grow in construction areas from the 1st phase cart path project. Spring of 2023.
- Replace granite tee marker at 9. By fall of 2023.
- Install new brook crossing bridges at the 6th fairway. Spring of 2023.
- Pressure wash and stain the clubhouse. Estimated cost \$50,000, by the fall of 2023.
- Have the clubhouse roof replaced. Estimated cost \$150,000, by end of 2024.
- Replace greens mower. Cost \$59,439, by spring 2024.

### How FY 2024 Departmental Goals Relate to City's Overall Long- & Short-Term Goals

- **Mayor's Goal:** Infrastructure and Facilities; Maintain and upgrade ... open spaces.
- **Golf Course Goal:** *Various course improvements, landscaping and renovations.* The acquiring of new equipment, the upgrading of landscaping and natural features are intended to make golfing at Olde Salem Greens more appealing and enjoyable.



## Significant Budget & Staffing Changes For FY 2024

- No significant staffing changes.

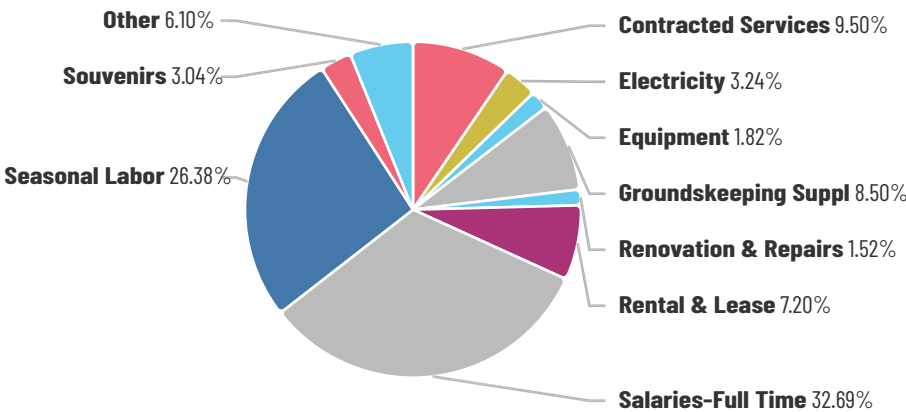
## Recent Accomplishments

- Renovated bunker at the left of 4 green back to its original size.
- Installed drainage to the right of 5 green.
- Continued improvements to our turf maintenance program for improved conditions.
- Continued to improve our existing irrigation system by replacing outdated parts.
- Expanded greens complexes closer to their original size and shape.
- Purchased 3 Ice Shield greens covers.

- Purchased a new Fairway mower to replace old worn-out unit.
- Purchased a new tractor with loader/backhoe attachments.
- Continued to work with the community with our entry in the Halloween parade.
- Invited more family, women and junior oriented groups through fees and specials.
- Increased available merchandise in the pro shop for better customer service and increased revenue.
- Completed 1st phase of cart path installations. Including in house projects tied to the cart path installations: Irrigation updates at clubhouse, 1st tee, 2nd tee, 5th green, 7th fairway, 8th ladies' tee. Tree/brush clearing at the 1st tee, 2nd/9th tees, 5th fairway/green, 6th fairway/green and 9th fairway. Expanded the back of the 5th green. Expanded and renovated 2nd tee area. Continued building a new forward 2nd tee. Constructed a new back tee on hole 9. Shaped road and berm at 6th green/7th tee for creating a future path up to a back 7th tee. Prepped green surrounds for sod around the 5th & 6th. Extended drainage at 7th fairway and 8th tee



Expenditure by Department



Outcomes and Performance Measures	Actual FY2020	Actual FY2021	Actual FY2022	Estimated FY2023	Estimated FY2024
Season passes sold	105	137	169	160	170
Rounds played daily fee	21,713	36,092	29,538	30,000	31,000
Rounds played season pass holders	5,553	7,583	9,065	9,500	9,500
Total Rounds played	27,266	41,979	38,603	39,500	40,500
Cart Income	\$130,118	\$246,755	\$209,268	\$215,000	\$225,000
Pro Shop Sales	\$15,159	\$28,294	\$26,194	\$28,000	\$29,000
Gift Certificates	\$5,051	\$7,615	\$10,334	\$10,000	\$10,000
Total Revenue	\$574,704	\$1,041,979	\$864,804	\$925,000	\$950,000

Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
Golf Course - Personnel											
16511	5111	Salaries-Full Time	181,097	144,938	205,481	205,481	214,981	214,981	0	9,500	4.62
16511	5118	Seasonal Labor	133,314	149,981	167,040	167,040	173,521	173,521	0	6,481	3.88
16511	5131	Overtime (General)	9,174	6,494	6,000	6,000	6,000	6,000	0	0	0.00
			323,585	301,414	378,521	378,521	394,502	394,502	0	15,981	4.22
Golf Course - Expenditures											
16512	5211	Electricity	18,530	13,786	21,300	22,300	21,300	21,300	0	0	0.00
16512	5217	Gas/Oil Heat	5,131	7,400	8,700	10,018	9,400	9,400	0	700	8.05
16512	5270	Rental & Lease	27,723	33,294	40,350	39,874	47,362	47,362	0	7,012	17.38
16512	5320	Contracted Services	50,609	47,710	54,078	60,857	62,495	62,495	0	8,417	15.56
16512	5341	Telephone	3,497	5,299	5,100	5,397	5,100	5,100	0	0	0.00
16512	5354	Irrigation System Ma	5,819	3,740	7,200	9,277	7,200	7,200	0	0	0.00
16512	5421	Office Supplies (Gen	2,797	2,414	3,000	3,578	3,000	3,000	0	0	0.00
16512	5431	Bldg Rep/Maint Suppl	4,500	6,345	4,700	5,299	5,600	5,600	0	900	19.15
16512	5461	Groundskeeping Suppl	41,032	49,555	51,135	53,509	55,935	55,935	0	4,800	9.39
16512	5581	Souvenirs/Merchandise	16,607	22,441	20,000	23,038	20,000	20,000	0	0	0.00
16512	5710	In State Travel/Meetings	255	0	900	900	900	900	0	0	0.00
16512	5730	Dues And Sub	744	855	1,100	1,100	1,728	1,728	0	628	57.09
16512	5791	Uniforms	0	0	0	0	1,200	1,200	0	1,200	0.00
16512	5846	Renovation & Repairs	9,281	12,365	10,000	11,498	10,000	10,000	0	0	0.00
16512	5860	Equipment	20,337	16,103	12,000	20,465	12,000	12,000	0	0	0.00
			206,861	221,307	239,563	267,110	263,220	263,220	0	23,657	9.88
Department Total			530,446	522,720	618,084	645,631	657,722	657,722	0	39,638	6.41



Personnel Summary

Employee Name		Job Description	Hire Date	Approved Budget FY2023	Calc Pay Period FY24	Code	FTE	# Hours	# of Board Meetings	Dept Request FY2024	Mayor Proposed FY2024	Approved Budget FY2024
CANDELARIA	JOSEPH	FACILITIES MANAGER		10,320.46	201.67		0.15	1	15%	10,641	10,641	
LEVER	PAUL	GOLF COURSE SUPT	04301983	81,300.40	1,588.63		1.00	1	100%	82,609	82,609	
				AFSCME	113,860.18		2.00		Total AFSCME 1818	121,731	121,731	
				16511-5111	205,481.04		3.15		Total Full Time	214,981	214,981	
								PT Mechanic	19	46	-	-
				16511-5113	-	-			Total Part-Time	-	-	
				LABORERS	47,775.00	50,960.00	P	91	35	50,960	50,960	
				LABORERS	19,200.00	20,480.00	P	32	40	20,480	20,480	
				CARTS	17,640.00	17,640.00	P	42	28	17,640	17,640	
				STARTER	35,805.00	35,805.00	P	77	31	35,805	35,805	
				CASHIER	30,240.00	32,256.00	P	63	32	32,256	32,256	
				RANGER	16,380.00	16,380.00	P	42	26	16,380	16,380	
				16511-5118	167,040.00	173,521.00			Total Seasonal	173,521	173,521	
				OVERTIME	6,000.00	6,000.00				6,000	6,000	
				16511-5131	6,000.00				Total Overtime	6,000	6,000	
				378,521.04			3.15		Department Total	394,502	394,502	

General Fund FTE		
Full-Time Equivalent Employees:		FY2022 3.15
		FY2023 3.15
		FY2024 3.15
		Variance FY 24 v. FY23 0.00

Union Detail

Step Increases															Approved Budget FY2024
Employee Name	Job Desc	Start Date	Job Grp	Voted by Council FY2023	FTE	Calc Period	Munis Budget FY2024	Step	Date	Rate	# Weeks		Dept Req FY2024	Mayor FY2024	
											Old	New			
GALLAGHER MICHAEL	Sr Pesticide/ Groundskeeper	4/17/07	1	57,029.54	1.00	1,170.79	60,881.08	3					60,881.08	60,881.08	
VACANT	Mechanic			56,830.64	1.00	1,170.20	60,850.40						60,850.40	60,850.40	
				113,860.18	2.00		60,881.08						121,731.48	121,731.48	

## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>16512 Golf Course-Expenses</b>				
<b>5211 Electricity</b>				
Golf Course, Clubhouse, workshop, Garage, pumphouse	0	21,300	21,300	0
Golf Course, Willson Street Lights around Rotary and up the Hill, Clubhouse, workshop & Garage	21,300	0	0	0
<b>5211 Electricity Total</b>	<b>21,300</b>	<b>21,300</b>	<b>21,300</b>	<b>0</b>
<b>5217 Gas/Oil Heat</b>				
Heating Oil for Maintenance Building 1000 gal/year	3,000	4,400	4,400	0
Natural Gas for Club House	0	5,000	5,000	0
Natural Gas for Club House Heat	5,700	0	0	0
<b>5217 Gas/Oil Heat Total</b>	<b>8,700</b>	<b>9,400</b>	<b>9,400</b>	<b>0</b>
<b>5270 Rental &amp; Lease</b>				
Compressor Rental for blowing out irrigation System	350	0	0	0
Golf Cars Lease Contract	38,500	46,162	46,162	0
Maintenance/Repairs for Leased Golf Carts	1,500	0	0	0
Middlesex Gases, Gas cylinder rental	0	600	600	0
Porta Potty Rental	0	150	150	0
Rent All- Compressor Rental for blowing out irrigation System	0	450	450	0
<b>5270 Rental &amp; Lease Total</b>	<b>40,350</b>	<b>47,362</b>	<b>47,362</b>	<b>0</b>
<b>5320 Contracted Services</b>				
Bathroom Cleaning Services	0	12,200	12,200	0
Contracted Services	54,078	0	0	0
Fire Extinguisher Service	0	250	250	0
Golf Cart Contract Service	0	4,000	4,000	0
Instant Alarm Contract	0	3,302	3,302	0
MyRec.com Software	0	1,121	1,121	0
Portable Toilet Service	0	2,300	2,300	0
POS Register Service	0	1,800	1,800	0
Proshop Manager Contract	0	36,882	36,882	0
Yearly Heating/AC unit Service	0	640	640	0
<b>5320 Contracted Services Total</b>	<b>54,078</b>	<b>62,495</b>	<b>62,495</b>	<b>0</b>
<b>5341 Telephone</b>				
Phone/Internet,/TV- Clubhouse, Register, Computers, Maintenance Bldg	5,100	5,100	5,100	0
<b>5341 Telephone Total</b>	<b>5,100</b>	<b>5,100</b>	<b>5,100</b>	<b>0</b>

## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>5354 Irrigation System Ma</b>				
Irrigation Parts, PVC, Sprinker heads, wiring, valves, electronics.	7,200	7,200	7,200	0
<b>5354 Irrigation System Ma Total</b>	<b>7,200</b>	<b>7,200</b>	<b>7,200</b>	<b>0</b>
<b>5421 Office Supplies (Gen</b>				
Copier Paper, Printing of Tickets, Paper, Pens, Toner Cartridges, Register Tape, membership Cert. WB Mason	2,180	3,000	3,000	0
My Rec.com Software	820	0	0	0
\$67.83/month				
<b>5421 Office Supplies (Gen Total</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>0</b>
<b>5431 Bldg Rep/Maint Suppl</b>				
Bathroom and water cooler supplies	0	3,500	3,500	0
Building Maintenance	0	2,100	2,100	0
Fire Extinguisher Service	200	0	0	0
General upkeep for Clubhouse, Workshop, and Garages repaired and maintained	4,500	0	0	0
<b>5431 Bldg Rep/Maint Suppl Total</b>	<b>4,700</b>	<b>5,600</b>	<b>5,600</b>	<b>0</b>
<b>5461 Groundskeeping Suppl</b>				
Bunker Sand 2 Tractor trailer loads	2,600	0	0	0
Bunker Sand, 2 Tractor trailer loads	0	2,900	2,900	0
Greens topdressing sand, Tee Divot mix, Black Sand, Loam	6,500	7,000	7,000	0
Groundskeeping Supplies- Pesticides, fertilizer, grass seed. Pesticides- \$25,000 Fertilizer- \$15,000 Seed- \$4000	42,035	46,035	46,035	0
<b>5461 Groundskeeping Suppl Total</b>	<b>51,135</b>	<b>55,935</b>	<b>55,935</b>	<b>0</b>
<b>5581 Souvenirs/Merchandise</b>				
ProShop Merchandise for resale. Budget \$16,000 This line is funded through R/Res transfers during the year. FY2022- R/Res requested another \$10,000	20,000	0	0	0
ProShop Merchandise for resale.	0	20,000	20,000	0
<b>5581 Souvenirs/Merchandise Total</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>0</b>

## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>5710 In State Travel/Meetings</b>				
Reimbursement of superintendents private vehicle use. Seminar reimbursement.	900	0	0	0
Reimbursement of superintendents private vehicle use. Seminar reimbursements.	0	900	900	0
<b>5710 In State Travel/Meetings Total</b>	<b>900</b>	<b>900</b>	<b>900</b>	<b>0</b>
<b>5730 Dues And Sub</b>				
Licenses & Dues	1,100	0	0	0
Pesticide License \$153.52				
GCSAA Dues \$430				
GCSANE Dues \$205				
Hoisting License \$250				
Licenses & Dues	0	1,728	1,728	0
Pesticide License \$153.52 x 3= \$462				
GCSAA Dues \$430				
GCSANE Dues \$236				
Hoisting Licenses \$300				
<b>5730 Dues And Sub Total</b>	<b>1,100</b>	<b>1,728</b>	<b>1,728</b>	<b>0</b>
<b>5791 Uniforms</b>				
Per union contract	0	1,200	1,200	0
<b>5791 Uniforms Total</b>	<b>0</b>	<b>1,200</b>	<b>1,200</b>	<b>0</b>
<b>5846 Renovation &amp; Repairs</b>				
Equipment parts/repairs.	0	10,000	10,000	0
Equipment/vehicle repairs, parts, tools.				
Maintenance of all Golf Course Equipment - Equipment Repair/service Parts, vehicle repairs, hardware, tools.	10,000	0	0	0
<b>5846 Renovation &amp; Repairs Total</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>
<b>5860 Equipment</b>				
New Equipment needed to maintain the Golf Course. Blowers, string trimmers, chainsaws, tools. Specialty golf course equipment.	12,000	12,000	12,000	0
<b>5860 Equipment Total</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>	<b>0</b>
<b>16512 Golf Course-Expenses Total</b>	<b>239,563</b>	<b>263,220</b>	<b>263,220</b>	<b>0</b>

## Witch House

### Mission Statement

#### Why We Exist

The Witch House, a property of the City of Salem Park and Recreation Department, is a historic site offering public tours, educational programs, and historical interpretation. It is dedicated to preserving and interpreting the social history and material culture of the seventeenth century, as well as providing information about the Salem witchcraft trials of 1692 and their connection to the house's long-time owner, Judge Jonathan Corwin. The Witch House, which is listed on the National Register of Historic Places as part of Salem's historic McIntire District, was built between 1642 and 1675 and is the only home standing in modern-day Salem with direct ties to the witchcraft trials of 1692. It was restored to its seventeenth-century appearance in 1945 by Historic Salem, Incorporated, and opened to the public in 1947. The Witch House is committed to providing an exemplary program of public access that interprets the history, architecture, and collections of the house in a relevant, educational, and engaging way.



#### Goals and Objectives

- Continue development and streamlining of online ticketing and timed tour admission to manage the even larger crowds expected for the upcoming season.
- Continue schedule of repairs by addressing all necessary clapboard repair for West side of house, as well as further interior window and plaster restoration.
- Continue development and phased installation of AR interactive elements to the tour, enhancing visitor experience.

### How FY 2024 Departmental Goals Relate to City's Overall Long- & Short-Term Goals

- **Mayor's Goal:** Travel and Tourism; Continue to improve upon management of Haunted Happenings and other community events.
- **Witch House Goal:** To design and implement an Augmented Reality (AR) tour of the museum that would enhance our visitor experience. Such a multi-media installation would allow visitors to access auditory and visual elements through their phones or devices. The platform could be altered and expanded each year to offer new opportunities to understand our site and history in a more meaningful way.



### Significant Budget & Staffing Changes For FY 2024

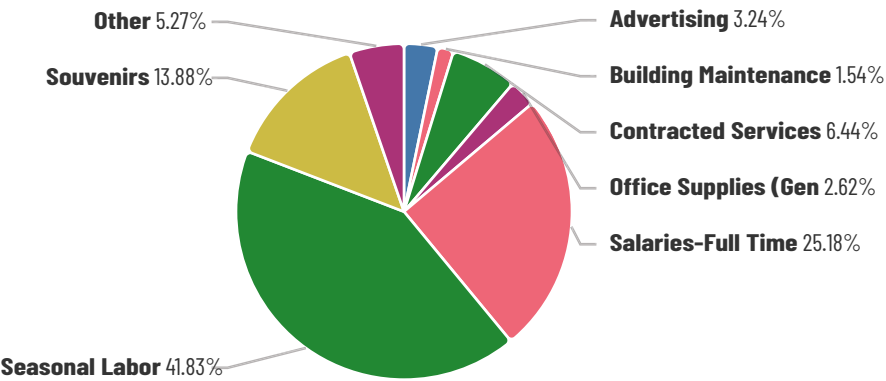
Increased budget requests for increased hourly salaries hiring and support

#### Recent Accomplishments

- Record breaking attendance and revenue, with over \$617,000 in revenue and over 57,000 visitors.

- Continued hosting lectures, special exhibits, and educational programming.
- Continued relationship building with local creatives, featuring local art in the gift shop.
- Continued schedule of repairs and maintenance to the house and grounds by having all clapboards on East exterior walls repaired and painted. Gift shop window frame and entryway floor repaired. Plastering repaired in interpreted rooms.

Expenditure by Department



Outcomes and Performance Measures	Actual FY2020	Actual FY2021	Actual FY2022	Estimated FY2023	Estimated FY2024
Revenues	211,672.65	200,000	473,468.25	440,051.18	550,000
Visitation	23,519	22,000	52,607	48,894	



Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
Witch House - Personnel											
16521	5111	Salaries-Full Time	62,894	69,375	81,304	81,304	81,625	81,625	0	321	0.39
16521	5118	Seasonal Labor	103,713	93,519	100,018	100,018	135,616	135,616	0	35,598	35.59
			166,606	162,895	181,322	181,322	217,241	217,241	0	35,919	19.81
Witch House - Expenditures											
16522	5211	Electricity	3,156	4,011	4,300	4,505	4,300	4,300	0	0	0.00
16522	5215	Natural Gas	1,189	1,322	2,100	2,100	3,100	3,100	0	1,000	47.62
16522	5241	Building Maintenance	4,588	5,000	5,000	5,000	5,000	5,000	0	0	0.00
16522	5306	Advertising	4,375	10,432	10,500	10,500	10,500	10,500	0	0	0.00
16522	5320	Contracted Services	16,633	18,310	20,880	46,620	20,880	20,880	0	0	0.00
16522	5341	Telephone	4,140	4,961	4,400	5,030	4,400	4,400	0	0	0.00
16522	5381	Printing And Binding	0	1,640	2,000	2,360	2,300	2,300	0	300	15.00
16522	5421	Office Supplies (Gen	8,208	7,008	8,500	9,572	8,500	8,500	0	0	0.00
16522	5581	Souvenirs	27,046	26,736	35,000	36,424	45,000	45,000	0	10,000	28.57
16522	5846	Renovation & Repairs	0	0	3,000	3,000	3,000	3,000	0	0	0.00
			69,335	79,419	95,680	125,111	106,980	106,980	0	11,300	11.81
Department Total			235,942	242,314	277,002	306,433	324,221	324,221	0	47,219	17.05

Personnel Summary

Employee Name		Job Description	Hire Date	Approved Budget FY2023	Calc Pay Period FY24	Code	FTE	# Hours	# of Board Meetings	Dept Request FY2024	Mayor Proposed FY2024	Approved Budget FY2024
PETERSON	ELIZABETH	WITCH HOUSE MANAGER	7/6/12	34,443.88	1,375.49		0.50	1	100%	34,444	34,444	
CANDELARIA	JOSEPH	FACILITIES MANAGER	3/21/2017	10,320.46	201.67		0.15	1	15%	10,641	10,641	
O'DONALD	FARIBA	ADMINISTRATIVE SUPPORT		36,540.00			1.00	1	100%	36,540	36,540	
16521-5111				81,304.34			1.65		Total Full Time	81,625	81,625	
Admin Support (1)				-							-	
Guest Services In-Season (Mar-Nov)(7)				69,504.00	17.00	P	160.00	36 weeks		97,920	97,920	
Guest Services Off-Season (3)				5,120.00	17.00	P	40.00	16 weeks		10,880	10,880	
Shift Supervisor (1)				21,297.60	18.00	P	24.00	52 weeks		22,464	22,464	
Weekend Visitor services (Sept/Oct)				4,096.00	17.00	P	32.00	8 weeks		4,352	4,352	
16521-5118				100,017.60					Total Seasonal	135,616	135,616	
				181,321.94			1.65		Department Total	217,241	217,241	

General Fund FTE		
Full-Time Equivalent Employees:		FY2022
		1.15
		FY2023
		1.65
		FY2024
		1.65
		Variance FY 24 v. FY23
		0.00

## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>16522 Witch House-Expenses</b>				
<b>5211 Electricity</b>				
National Grid Electric	4,300	4,300	4,300	0
<b>5211 Electricity Total</b>	<b>4,300</b>	<b>4,300</b>	<b>4,300</b>	<b>0</b>
<b>5215 Natural Gas</b>				
All Energy - Gas supplier	2,100	3,100	3,100	0
<b>5215 Natural Gas Total</b>	<b>2,100</b>	<b>3,100</b>	<b>3,100</b>	<b>0</b>
<b>5241 Building Maintenance</b>				
General building maintenance, supplies	3,000	3,000	3,000	0
Maintenance/Replacement	2,000	2,000	2,000	0
<b>5241 Building Maintenance Total</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>
<b>5306 Advertising</b>				
Visitors Guide, Trolley, Essex National Heritage Maps, Destination Salem, Haunted Happenings, Best Maps	10,500	10,500	10,500	0
<b>5306 Advertising Total</b>	<b>10,500</b>	<b>10,500</b>	<b>10,500</b>	<b>0</b>
<b>5320 Contracted Services</b>				
Comcash	1,500	1,500	1,500	0
Historic programming, Events, Lecturers, Honorarium, All Participants, etc.	19,380	19,380	19,380	0
<b>5320 Contracted Services Total</b>	<b>20,880</b>	<b>20,880</b>	<b>20,880</b>	<b>0</b>
<b>5341 Telephone</b>				
Verizon phone, wireless Comcast, Charge card Line, Fax & Internet	4,400	4,400	4,400	0
<b>5341 Telephone Total</b>	<b>4,400</b>	<b>4,400</b>	<b>4,400</b>	<b>0</b>
<b>5381 Printing And Binding</b>				
Promotional materials	2,000	2,300	2,300	0
<b>5381 Printing And Binding Total</b>	<b>2,000</b>	<b>2,300</b>	<b>2,300</b>	<b>0</b>
<b>5421 Office Supplies (Gen</b>				
General office supplies as needed	8,500	8,500	8,500	0
<b>5421 Office Supplies (Gen Total</b>	<b>8,500</b>	<b>8,500</b>	<b>8,500</b>	<b>0</b>
<b>5581 Souvenirs</b>				
Gift shop inventory for resale	35,000	45,000	45,000	0
<b>5581 Souvenirs Total</b>	<b>35,000</b>	<b>45,000</b>	<b>45,000</b>	<b>0</b>
<b>5846 Renovation &amp; Repairs</b>				
Witch House sign replacement	3,000	3,000	3,000	0
<b>5846 Renovation &amp; Repairs Total</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>0</b>
<b>16522 Witch House-Expenses Total</b>	<b>95,680</b>	<b>106,980</b>	<b>106,980</b>	<b>0</b>

## Pioneer Village

### Mission Statement

#### Why We Exist

Pioneer Village was created to commemorate the 1630 arrival of the Winthrop Fleet to Salem's shores. We are committed to the maintenance, preservation and continued public accessibility of the site. Through tours, events and programming, we will ensure the accurate and relevant educational interpretation of our earliest colonial history.



#### Goals and Objectives

- To safely return to normal operations.
- To populate the calendar with more in-person events and programming.

#### How FY 2024 Departmental Goals Relate to City's Overall Long- & Short-Term Goals

**Mayor's Goal: Cultural; Continue to improve upon management of Haunted Happenings and other community events.**

**Pioneer Village Goal:** To design and implement an Augmented Reality (AR) offering a very robust and unexpected new way to experience the village through sights and sounds of colonial and Indigenous Salem. This installation

could connect to the Witch House, Charter Street, Fort Lee, Fort Pickering Indigenous/Naumkeag Trail, Heritage Trail to offer our community/visitors an encapsulated pre-colonial and colonial inventory of Salem's 17th century municipally owned remaining sites within the context of modern day Salem.



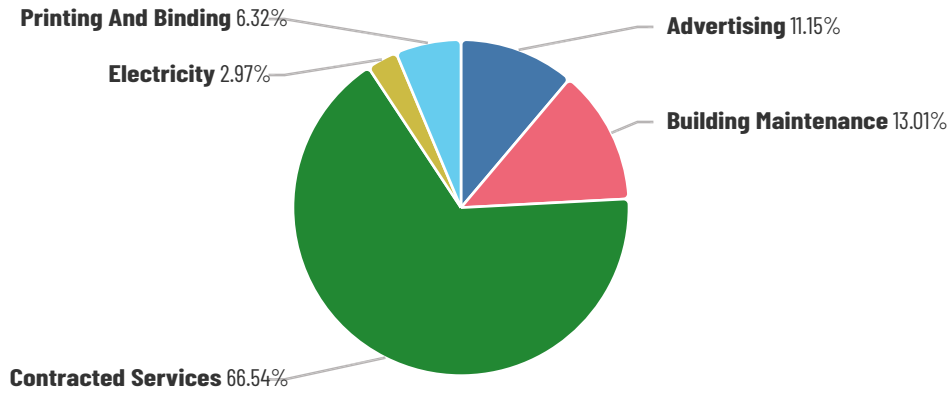
#### Significant Budget & Staffing Changes For FY 2024

First time request for adding souvenir line to budget

#### Recent Accomplishments

- Managed to operate village successfully despite continued COVID pandemic.
- Continued to move forward with the Pioneer Village/Camp Naumkeag relocation project.
- Made small repairs to structures.

Expenditure by Department



Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
Pioneer Village - Expenditures											
16532	5211	Electricity	276	540	800	800	800	800	0	0	0.00
16532	5241	Building Maintenance	2,422	2,501	3,500	4,153	3,500	3,500	0	0	0.00
16532	5306	Advertising	3,045	3,000	3,000	3,000	3,000	3,000	0	0	0.00
16532	5320	Contracted Services	11,044	8,333	17,900	19,432	17,900	17,900	0	0	0.00
16532	5381	Printing And Binding	700	0	1,700	3,400	1,700	1,700	0	0	0.00
			17,487	14,374	26,900	30,784	26,900	26,900	0	0	0.00
Department Total			17,487	14,374	26,900	30,784	26,900	26,900	0	0	0.00

## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>16532 Pioneer Village-Expenses</b>				
<b>5211 Electricity</b>				
National Grid Electric. Increased usage and rates.	800	800	800	0
<b>5211 Electricity Total</b>	<b>800</b>	<b>800</b>	<b>800</b>	<b>0</b>
<b>5241 Building Maintenance</b>				
General repairs and supplies.	3,500	3,500	3,500	0
<b>5241 Building Maintenance Total</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	<b>0</b>
<b>5306 Advertising</b>				
Advertising.	3,000	3,000	3,000	0
<b>5306 Advertising Total</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>0</b>
<b>5320 Contracted Services</b>				
Programming and Events	9,900	9,900	9,900	0
Souvenirs	5,000	5,000	5,000	0
Tribal Council Consultation. The collaboration and consultation of the Indigenous community is necessary to accurately share the museum's history and also integrate Indigenous representation throughout various city signage projects.	3,000	3,000	3,000	0
<b>5320 Contracted Services Total</b>	<b>17,900</b>	<b>17,900</b>	<b>17,900</b>	<b>0</b>
<b>5381 Printing And Binding</b>				
Promotional Materials	1,700	1,700	1,700	0
<b>5381 Printing And Binding Total</b>	<b>1,700</b>	<b>1,700</b>	<b>1,700</b>	<b>0</b>
<b>16532 Pioneer Village-Expenses Total</b>	<b>26,900</b>	<b>26,900</b>	<b>26,900</b>	<b>0</b>

## Winter Island

### Mission Statement

#### Why We Exist

Provide quality recreational facilities and services at Winter Island Park, offering a diverse range of maritime activities at competitive prices, while maintaining economic self-sufficiency and compatibility with community standards and expectations.



#### Goals and Objectives

- Continue to foster established good relationship with Sail Salem.
- Continue to foster good relationships with Salem Cub Scout Packs and Salem Boy Scout Troops as they prepare for future community service projects at Winter Island Park.
- To apply stain/wood preservative to the interior roof of the outdoor Pavilion. The goal to complete objective is within 10 months.
- To purchase building materials to repair existing racks and to build one new additional seasonal storage racks for the Dinghy/Kayak Rack Program. Project completion date within 6 months.
- To purchase and install a storm door to the Office/Store within the next 10 months.
- To remove the remaining pre-existing concrete deck foundation located alongside the old seaplane hangar and resurface the area with asphalt. Goal to complete objective is August 2023.
- Replace steel door on the gatehouse at the entrance to Winter Island Park within the next 10 months.
- To receive and install a new ADA compliant, inclusive playground, in the Fall 2023.
- Remove existing and purchase and install a new energy efficient Hot Dawg replacement heater inside the Office/Store in the Fall 2023.
- To upgrade the water and sewerage system located behind the bathhouse. Goal to complete objective is July / August 2023.
- Continue addressing Salem ADA Transition Plan with the end goal being full compliance within 12 months.

- To remove and replace roof on wooden gazebo which overlooks waterfront adjacent to main parking lot, in the Fall 2023.
- Conduct feasibility study and research practicality of building a new gazebo at the end of sidewalk leading to Waikiki Beach. Goal to complete study / research objective, within 10 months.
- Purchase and mount large screen Smart TV on the wall in the Function Hall and make it available for meetings and events. Goal to complete objective July / August 2023.
- Purchase eight 60" round commercialite tables for set-up of functions and events. Goal to complete objective July / August 2023.
- Purchase 3 new pedestal grills and install them on select tent sites that have grills that need replacing. Goal to complete objective is within the next 10 months.
- Purchase steel frames and lumber to construct 6 traditional picnic tables for camping sites. Goal to complete objective is within next 10 months.
- Remove, replace and paint wood trim around the Function Hall windows and doors. Goal to objective is Fall 2023.
- Purchase and replace hot water heater in the bathhouse. Goal to objective is July / August 2023.
- Repair or replace the damaged overhead door in the garage. Goal to objective is within the next 10 months.
- Purchase and install 3 outdoor rated ceiling fans in the outdoor Pavilion. Goal to objective is within the next 10 months.



#### Significant Budget & Staffing Changes For FY 2024

No Significant Budget or Staffing Changes anticipated for FY 2024.

#### Recent Accomplishments

- Worked in collaboration with Sail Salem program for children and adults.
- Sold a total of 2,364 Salem Resident vehicle stickers and 37 Non-Resident vehicle stickers for entrance to Winter Island Park, Forest River Park and McCabe Marina & Recreation Area, and designated Salem Willows parking spaces between May 1 - Nov 1, 2022.

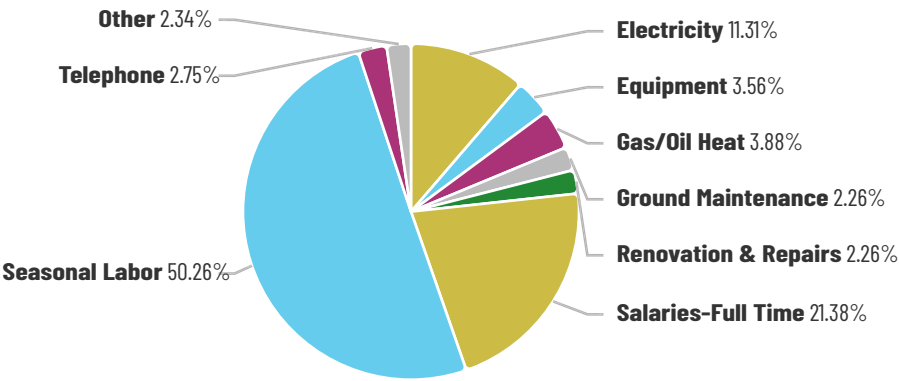




- Rented the Function Hall and outdoor Pavilion a total of 108 and 67 times respectively for special functions and events.
- Continued good relationships with the Salem Cub Scout Packs and Salem Boy Scout Troops as they completed community service projects at Winter Island Park.
- Continued efforts in collaboration with Volunteers mitigating invasive species at Winter Island Park.
- Maintained bi-weekly commercial beach raking on Waikiki Beach between Memorial Day and Labor Day.
- Publicly promoted our beach wheelchair, available for loan at no charge, making it possible for any person with a mobility impairment to visit – and enjoy – Waikiki Beach.
- Purchased eight 60" round and eight 30" x 96" rectangle commercialite tables for set-up of functions and events.
- Removed 7 stumps and visible surface roots and backfilled holes with loam.
- Completed multiple repairs to 2015 Ford F-350 truck #83 including complete front end rebuild and repairs of heating and a/c system.
- Removed and replaced lightning struck damaged keypad, wiring leads, driveway probe, transformers and LIFTMASTER receiver to the gate at entrance to Winter Island Park.
- Installed 5 recycled plastic memorial benches purchased through the P&R Bench Donation program.
- Refurbished and re-programmed six HT1000 portable radios for emergency and routine communication among Winter Island Park staff.
- Purchased 20 round black plastic lids for trash drums dispersed throughout the park / campground.
- Purchased 12 new steel trash drums.
- One porta-potty (handicapped model) made available during the 'off-season' (November through April) for Winter Island Park visitors and guests.



Expenditure by Department



Outcomes and Performance Measures	Actual FY2020	Actual FY2021	Actual FY2022	Estimated FY2023	Estimated FY2024
Revenue at Winter Island	\$206,245	\$348,210	\$381,611	\$350,000	\$375,000
Rentals	95	29	108	175	165

Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
Winter Island - Personnel											
16991	5111	Salaries-Full Time	61,543	63,838	65,097	65,097	66,145	66,145	0	1,048	1.61
16991	5118	Seasonal Labor	124,705	130,946	147,336	147,336	155,503	155,503	0	8,167	5.54
			186,248	194,784	212,433	212,433	221,647	221,648	0	9,215	4.34
Winter Island - Expenditures											
16992	5211	Electricity	21,764	27,375	33,000	33,000	35,000	35,000	0	2,000	6.06
16992	5217	Gas/Oil Heat	5,926	8,293	11,000	11,000	12,000	12,000	0	1,000	9.09
16992	5249	Ground Maintenance	5,991	5,764	7,000	9,259	7,000	7,000	0	0	0.00
16992	5306	Advertising	495	0	500	500	500	500	0	0	0.00
16992	5320	Contracted Services	1,839	1,800	2,500	2,500	2,500	2,500	0	0	0.00
16992	5341	Telephone	4,991	5,412	8,500	9,307	8,500	8,500	0	0	0.00
16992	5381	Printing And Binding	1,399	834	1,525	1,525	2,000	2,000	0	475	31.15
16992	5421	Office Supplies (Gen	1,364	1,048	1,600	2,138	2,000	2,000	0	400	25.00
16992	5730	Dues And Sub	0	0	225	225	225	225	0	0	0.00
16992	5846	Renovation & Repairs	4,306	2,765	7,000	9,366	7,000	7,000	0	0	0.00
16992	5860	Equipment	6,935	10,829	11,000	9,812	11,000	11,000	0	0	0.00
			55,011	64,121	83,850	88,632	87,725	87,725	0	3,875	4.62
Department Total			241,259	258,904	296,283	301,065	309,372	309,373	0	13,090	4.42

Personnel Summary

Employee Name		Job Description	Hire Date	Approved Budget FY2023	Calc Pay Period FY24	Code	FTE	# Hours	# of Board Meetings	Dept Request FY2024	Mayor Proposed FY2024	Approved Budget FY2024
GILBERT	DAVID	MANAGER	3/14/11	65,097.05	1,272.01	P	1.00		100%	66,145	66,145	
				16991-5111	65,097.05		1.00		Total Full Time	66,145	66,145	
								Hours	Weeks			
		GATEKEEPERS		40,510.50	15.00	P		113	24	42,545	42,545	
		OFFICE/STORE		27,835.50		P		77	25	29,279	29,279	
		ASSISTANT MANAGER		18,090.00	16.75	P		40	27	18,330	18,330	
		MAINTENANCE		41,934.00	15.00	P		116	25	44,109	44,109	
		HEAD MAINTENANCE		3,216.00	16.75	P		20	16	5,280	5,280	
		OFFICE MANAGER & Weekends		15,750.00	15.75	P		40	25	15,960	15,960	
				16991-5118	147,336.00				Total Seasonal	155,503	155,503	
				212,433.05			1.00		Department Total	221,647	221,647	

General Fund FTE		
Full-Time Equivalent Employees:		FY2022
		1.00
		FY2023
		1.00
		FY2024
		1.00
		Variance FY 24 v. FY23
		0.00

## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>16992 Winter Island-Expenses</b>				
<b>5211 Electricity</b>				
Winter Island Road street lights, Office/Store, Function Hall, Pavilion, RV camp sites (29), bath house, hangar, garage, park lights, 10 accounts	33,000	35,000	35,000	0
<b>5211 Electricity Total</b>	<b>33,000</b>	<b>35,000</b>	<b>35,000</b>	<b>0</b>
<b>5217 Gas/Oil Heat</b>				
Propane Gas for Office/Store and Function Hall	11,000	12,000	12,000	0
<b>5217 Gas/Oil Heat Total</b>	<b>11,000</b>	<b>12,000</b>	<b>12,000</b>	<b>0</b>
<b>5249 Ground Maintenance</b>				
Exterminators Services	1,000	1,000	1,000	0
Grounds maintenance supplies, custodial supplies, paper goods	6,000	6,000	6,000	0
<b>5249 Ground Maintenance Total</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>0</b>
<b>5306 Advertising</b>				
Salem Maps, Salem Tourism & Cultural Advertising	500	500	500	0
<b>5306 Advertising Total</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>0</b>
<b>5320 Contracted Services</b>				
COMCASH - POS	2,500	2,500	2,500	0
<b>5320 Contracted Services Total</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>0</b>
<b>5341 Telephone</b>				
Verizon, Comcast, Credit Card Lines, security cameras	8,500	8,500	8,500	0
<b>5341 Telephone Total</b>	<b>8,500</b>	<b>8,500</b>	<b>8,500</b>	<b>0</b>
<b>5381 Printing And Binding</b>				
Day passes, camping check-in cards/stickers, campground brochures and maps, RV wastewater disposal instructions and tickets	0	2,000	2,000	0
Day passes, check in cards/stickers	1,525	0	0	0
<b>5381 Printing And Binding Total</b>	<b>1,525</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>
<b>5421 Office Supplies (Gen</b>				
General Office Supplies, Ink Cartridges	1,600	0	0	0
General office supplies, ink cartridges, office furniture	0	2,000	2,000	0
<b>5421 Office Supplies (Gen Total</b>	<b>1,600</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>
<b>5730 Dues And Sub</b>				
SALEM CHAMBER OF COMMERCE - SPLIT WITH REC	225	225	225	0
<b>5730 Dues And Sub Total</b>	<b>225</b>	<b>225</b>	<b>225</b>	<b>0</b>

Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>5846 Renovation &amp; Repairs</b>				
Repairs to equipment, camp sites, Function Hall, Office/Store, Hangar, Bathhouse, etc...	7,000	7,000	7,000	0
<b>5846 Renovation &amp; Repairs Total</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>0</b>
<b>5860 Equipment</b>				
Equipment needed for groundskeeping & upkeep of Winter Island Park property including all camp sites, maintenance and upkeep of 2011 Ford F350 pickup truck	11,000	11,000	11,000	0
<b>5860 Equipment Total</b>	<b>11,000</b>	<b>11,000</b>	<b>11,000</b>	<b>0</b>
<b>16992 Winter Island-Expenses Total</b>	<b>83,850</b>	<b>87,725</b>	<b>87,725</b>	<b>0</b>

## Charter Street

### Mission Statement

#### Why We Exist

The primary purpose of the Charter Street Cemetery Welcome Center, located in the historic Pickman House at 43 Charter Street, is to protect and support the preservational efforts of Charter Street Cemetery, the oldest graveyard in Salem and one of the oldest cemeteries in the United States, circa 1637. The City of Salem and the Peabody Essex Museum have partnered to bring this unique opportunity to provide interpretation and historic programming to enrich the community of Salem and our visitor's experience of this nationally significant site.



### Goals and Objectives

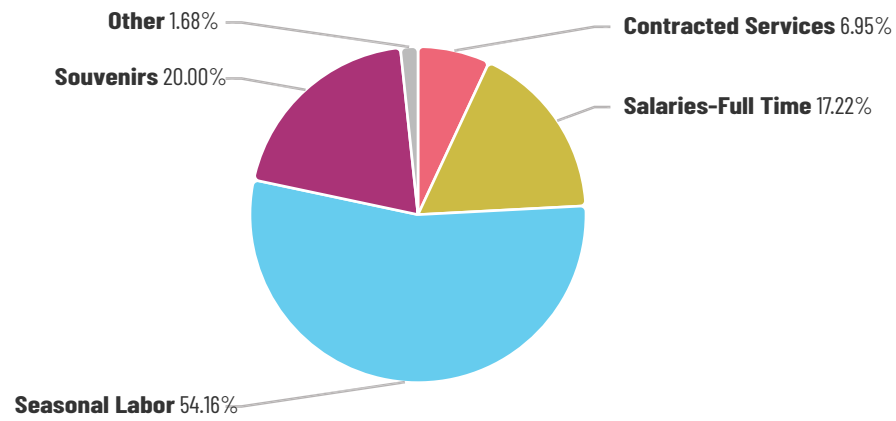
- Improve signage, increase visibility of Welcome Center.
- Clean all grave markers in the cemetery, removing lichen and increasing legibility of stones.
- Hire part-time groundskeeper to safely cut grass throughout summer to minimize stone damage.
- Continue populating stone database with further information, biographical details of those buried in Charter Street cemetery.
- Continued events, educational programming, etc.

### Significant Budget & Staffing Changes For FY 2024

#### Recent Accomplishments

- Record breaking attendance and revenue, with over 150,000 visitors and over \$150,000 in revenue.
- Created database indexing over 900 stones in the cemetery.
- Hosted a variety of lectures, both online and in person.
- Salvaged damage stones in need of repair and stored them safely.
- Trained staff to clean grave markers.
- Continued events, programming, etc.

### Expenditure by Department



Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
Charter Street - Personnel											
16981	5111	Salaries-Full Time	0	0	34,444	34,444	70,480	35,900	0	1,456	4.23
16981	5118	Seasonal Labor	0	99,504	103,060	103,060	95,159	112,943	0	9,883	9.59
			0	99,504	137,504	137,504	165,639	148,843	0	11,339	8.25
Charter Street - Expenditures											
16982	5306	Advertising	0	2,500	2,500	2,500	2,500	2,500	0	0	0.00
16982	5320	Contracted Services	0	3,643	4,700	4,821	14,490	14,490	0	9,790	208.30
16982	5421	Office Supplies (Gen	0	997	1,000	1,000	1,000	1,000	0	0	0.00
16982	5581	Souvenirs	0	31,661	36,700	39,167	41,700	41,700	0	5,000	13.62
			0	38,801	44,900	47,488	59,690	59,690	0	14,790	32.94
Department Total			0	138,305	182,404	184,992	225,329	208,533	0	26,129	14.32



Personnel Summary

Employee Name		Job Description	Hire Date	Approved Budget FY2023	Calc Pay Period FY24	Code	FTE	# Hours	# of Board Meetings	Dept Request FY2024	Mayor Proposed FY2024	Approved Budget FY2024
PETERSON	ELIZABETH	Manager	7/6/12	34,443.88	1,375.49		0.50	1.0	1.0	35,900	35,900	
NEW		Administrative Assistant								34,580	-	
16981-5111				34,443.88			0.50		Total Full Time	70,480	35,900	
								Hours	Weeks			
		Guest Services (In Season)		48,384.00	16.00	P		112	27	54,096	54,096	
		Guest Services (Off Season)		16,000.00	16.00			40	25	18,000	18,000	
		Shift Supervisor (1)		16,796.00	17.00			19	52	18,711	18,711	
		Admin Support (1)		17,784.00	18.00			19	52	-	17,784	
		Weekend Guest Services (Sept/Oct)		4,096.00	16.00			32	8	4,352	4,352	
16981-5118				103,060.00					Total Seasonal	95,159	112,943	
				137,503.88			0.50		Department Total	165,639	148,843	

General Fund FTE		
Full-Time Equivalent Employees:	FY2022	0.00
	FY2023	0.50
	FY2024	0.50
	Variance FY 24 v. FY23	0.00

## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>16982 Charter St. Cemetery-Expense</b>				
<b>5306 Advertising</b>				
	2,500	2,500	2,500	0
<b>5306 Advertising Total</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>0</b>
<b>5320 Contracted Services</b>				
Programming	4,700	0	0	0
POS subscription				
Advertising				
Programming	0	14,490	14,490	0
POS subscription				
Maintenance Expenses				
<b>5320 Contracted Services Total</b>	<b>4,700</b>	<b>14,490</b>	<b>14,490</b>	<b>0</b>
<b>5421 Office Supplies (Gen</b>				
General office supplies as needed	1,000	1,000	1,000	0
<b>5421 Office Supplies (Gen Total</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>
<b>5581 Souvenirs</b>				
Gift shop inventory for resale	35,000	40,000	40,000	0
Telephone and Internet	1,700	1,700	1,700	0
<b>5581 Souvenirs Total</b>	<b>36,700</b>	<b>41,700</b>	<b>41,700</b>	<b>0</b>
<b>16982 Charter St. Cemetery-Expense Total</b>	<b>44,900</b>	<b>59,690</b>	<b>59,690</b>	<b>0</b>

# Council On Aging

## Mission Statement

### Why We Exist

The mission of the Salem Council on Aging is to develop and offer inclusive programs for all seniors (60 and older) and younger disabled residents of Salem, regardless of their race, faith, culture, gender identity or sexuality, that affirm life and independence, challenge creativity, enhance socialization and promote spiritual, psychological, and physical wellness. Although most programs and services are offered at the Community Life Center, the Salem Council on Aging is also committed to serving the needs of the homebound, socially isolated and culturally diverse older adults and younger disabled individuals of Salem.

### Goals and Objectives

- Goal: Continue to identify new programs at the Council on Aging that appeal to all interest groups.
- Objective: Meet monthly with participants to gauge success of programs. Survey other seniors in community to gauge interest areas by October 2023.
- Goal: Continue to, and expand, the offering of new community partnerships and services.
- Objective: Schedule one new offering per quarter (Behavioral Health, Lectures, Salem State University Nursing and Occupational Therapy Departments who offer Blood Pressure Screening, Falls Prevention, Reading Nutrition Labels, etc. (at least by September, December, March and June respectively))
- Goal: Complete the new Community Life Center kitchen by third quarter of FY'24.
- Objective: Work closely with City departments involved; Building, Health Departments., etc. to gain project momentum by Fall 2023.
- Continue Nutrition Education through the raised vegetable bed program.
- Objective: Starting in May 2023, seniors will plant vegetable seeds to be used in monthly cooking demonstrations and healthy snack and recipe giveaways July - September 2023.
- Goal: Identify resource person to provide Iphone and IPAD assistance for seniors.
- Objective: Volunteer(s) will offer weekly technology office hours starting in September.
- Goal: To increase participation at Memory Café in support of those living with memory loss and their caregivers by mid-FY24.
- Objective: More widely market the Memory Café with identified workshop topics, resources and speakers starting in August.
- Goal: To continue to sponsor and grow the monthly caregiver support group.
- Objective: More widely market the caregiver support group in Salem and neighboring communities by September
- Goal: Offer quarterly support and peer support groups on a myriad of topics; social isolation, spirituality and more.

- Objective: Work with Northeast Independent Living Center that offers peer support expertise by summer 2023.
- Goal: Continue monthly Wellness Walks on the Common.
- Objective: Identify a month before each walk, a local leader/celebrity/subject matter expert to host the monthly walk and talk about points of interest or expertise.

### How FY 2024 Departmental Goals Relate to City's Overall Long- & Short-Term Goals

- **Mayor's Goal** : To maintain a high level of accessibility to and responsiveness by City departments and employees.
- **COA Goal** : COA staff will continue to promote Transportation for ease of access to the Community Life Center for programs and events measuring increase in utilization monthly through *My Senior Center* . Conduct satisfaction surveys and programs to meet needs of the growing senior population. All COA staff will respond as swiftly as possible to request for services, prioritizing those in most and urgent need but no longer than three business days.
- **Mayor's Goal** : Look for ways to deliver City services more efficiently and effectively through the use of technology and performance management, including development of Salem 311.
- **COA Goal** : The COA team, along with other staff from Community Services, will continue to promote the CLC using social media to target baby boomers and to recruit older seniors to visit and utilize the Mayor Jean A. Levesque Community Life Center. Continued use of Facebook, other social media and SATV to showcase the offerings at the CLC to the greater Salem community. Work with Information Technology and volunteers to create access to and training for technology; smartphones, IPADS and other platforms. Increase number of those who receive the monthly newsletter electronically by 25% by mid-FY'24.



### Significant Budget & Staffing Changes For FY 2024

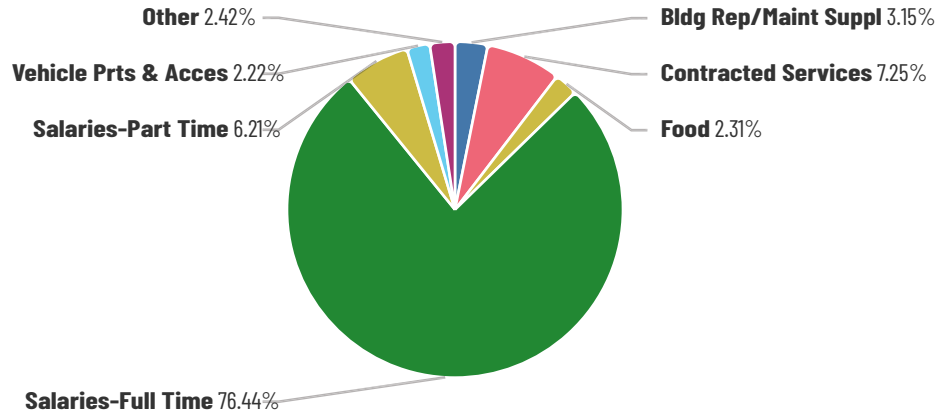
- *Social Service* needs rose dramatically given challenges imposed by the pandemic. The team continues to serve more seniors who are vulnerable and suffering from emotional challenges. The two-year partnership with North

Shore Community Health ended due to grant funds being utilized as planned. In place of this, we are beginning to collaborate with Northeast Independent Living Center to offer peer led support groups and on a monthly basis. We also host and will continue to partner with Reverend James Ashton who offers a Spirituality Series at the Community Life Center that engages folks to explore, share experiences and challenges no matter their respective spiritual paths.

### Recent Accomplishments in FY 2023

- The Council on Aging Board continued to be vital in supporting the COA leadership and staff and serve as strong advocates for more subsidized senior housing. The Council on Aging Board are vocal advocates of more subsidized and affordable senior housing as demonstrated in letters of support for newer or recent housing plans in Salem and meetings with Beacon Communities and the Lee Fort Terrace project.
- The Friends of the COA continued to support programs through the Annual Appeal to help offset costs of instructors and program fees for seniors. A fundraising Luau took place in June of 2022 at Winter Island. The Friends also sponsored 250 Thanksgiving meals and 250 Easter dinners for homebound and isolated seniors. In the summer of 2023, they sponsored a barbeque for the 4<sup>th</sup> of July celebration.
- All programs resumed inside the Community Life Center after the height of the pandemic but we continue to socially distance participants in exercise classes and encourage van riders to wear masks due to close proximity.
- Transportation, Social Service, Dining Services and Programs are ever robust, some programs with wait lists.
- Social Services continued to be part of North Shore React and collaborated with the Community Impact Unit on shared cases of concern for elders at risk.
- Continue to collaborate with the Health Department to create “*Cooking with Kerry*”, a monthly segment offering a cooking show aired on Facebook and SATV; a way to promote healthy and simple meals.
- Holiday events returned with 100+ seniors at each celebration.
- The Salem Pantry started coming to our site once a month in October of 2022 to offer surplus food to seniors and others. We still work with Farm Direct Co-Op for distribution of their surplus organic produce in season. The COA offered a shuttle to the City’s Farmer’s Market in the summer of 2022.
- The Social Service team helped to coordinate AARP’s Tax-Aide program, a free service to area seniors.
- On average, 30-35 seniors joined us each day at the center for congregate meals with increased participation for our monthly *Brunch and a Movie* offering.
- In collaboration with the Health Department, conducted monthly “Wellness Walks on the Common” featuring a local elected official or celebrated citizen as the walk leader/guide.
- As in each year, approximately 2000-2500 seniors received counseling and support services for such topics as health and insurance benefits including Medicare, housing, surplus food distributions to prevent food insecurity and more.
- Council on Aging staff members sat on several Salem for All Ages subcommittees.
- The R U OK? wellness check program continued in collaboration with the Salem Police Department.
- Transportation offered approximately 1200 one-way rides per month to Salem seniors and those living with a disability to medical appointments, grocery shopping and other destinations including the North Shore Mall and Trader Joe’s.
- The Council on Aging continues to engage a special projects contractor to spearhead our Memory Café program; a gathering place for those living with memory loss and their caregivers. This began in mid-FY’22 and will be funded into at least the first half of FY’23 from a special grant from the Executive Office of Elder Affairs as we look to additional funding sources to continue and grow this endeavor.

### Expenditure by Department



Outcomes and Performance Measures	Actual FY2020	Actual FY2021	Actual FY2022	Estimated FY2023	Estimated FY2024
Total number of senior citizens served through COA (unduplicated)	2200	2223	2567	2585	2600
Congregate Meals (duplicated)	5600	5800	5830	5844	6000
Social Services (unduplicated/duplicated)	1332/7650	1525/7434	1700/8050	1750/8050	1800/8075
Tax work-off participants (60 maximum allowed)	49	60	42	45	50
Transportation Van rides, point-to-point	1440	1536	13200	13350	13500
Volunteers	110	130	92	97	100

Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
Council On Aging - Personnel											
15411	5111	Salaries-Full Time	385,125	438,371	473,056	473,056	518,729	516,790	0	43,734	9.24
15411	5113	Salaries-Part Time	23,681	34,407	42,006	42,006	100,111	42,006	0	0	0.00
15411	5131	Overtime (General)	0	207	500	500	500	500	0	0	0.00
			408,807	472,985	515,562	515,562	619,340	559,296	0	43,734	8.48
Council On Aging - Expenditures											
15412	5320	Contracted Services	12,352	18,849	47,000	41,995	49,000	49,000	0	2,000	4.26
15412	5341	Telephone	0	0	1,100	0	1,100	0	0	(1,100)	(100.00)
15412	5351	Recreational Activit	2,650	3,894	4,000	4,800	6,000	6,000	0	2,000	50.00
15412	5381	Printing And Binding	239	1,450	1,100	1,100	1,500	1,500	0	400	36.36
15412	5421	Office Supplies (Gen	2,419	4,311	4,000	4,800	6,000	4,000	0	0	0.00
15412	5431	Bldg Rep/Maint Suppl	11,003	13,514	21,000	21,596	21,300	21,300	0	300	1.43
15412	5483	Vehicle Prts & Acces	5,946	9,833	14,000	17,842	18,000	15,000	0	1,000	7.14
15412	5491	Food	176	3,339	10,000	16,000	53,600	15,600	0	5,600	56.00
15412	5710	In State Travel/Meetings	198	172	1,500	1,500	1,500	1,500	0	0	0.00
15412	5730	Dues And Sub	1,325	1,761	1,800	1,800	3,850	2,850	0	1,050	58.33
			36,309	57,124	105,500	111,433	161,850	116,750	0	11,250	10.66
Department Total			445,115	530,109	621,062	626,995	781,190	676,046	0	54,984	8.85

Personnel Summary

			Approved Budget FY2023	Calc Pay Period FY24	Code	FTE	# Hours	# of Board Meetings	Dept Request FY2024	Mayor Proposed FY2024	Approved Budget FY2024
ARNOLD	TERESA	COA Director	10/2/2017	84,933.79	1,692.82		1.00	1	100%	88,027	88,027
BARRETT	LYNNE	OUTREACH SOCIAL WORKER	3/5/1993	24,979.79	1,162.18		0.42	1	42%	25,631	25,631
SCHAEJBE	MARY	RECEPTIONIST	4/24/2023	31,676.28	682.69		0.89	1	89%	31,911	31,911
DONAHUE	ROSANNA	ACTIVITIES COORDINATOR	8/19/14	39,280.73	767.55		0.92	1	92%	41,087	40,304
FELTON	SHARON	SOCIAL SERVICE COORDINATOR	12181995	63,114.63	1,233.27		1.00	1	100%	64,759	64,759
OSHEA	ANNE	TRANSPORTATION COORD	6/15/2017	58,047.51	1,134.26		1.00	1	100%	60,716	59,560
ROOMEY	JOANNE	BOARD CLERK	10/19/22	1,200.00	-	B				1,200	1,200
MCCARTHY	KATHLEEN	PROGRAM MANAGER	6/11/2015	44,533.91	1,305.14		0.67	1	67%	45,917	45,917
FLYNN	ALYSSA	SOCIAL WORKER	8/30/21	42,161.42	844.44		1.00	1	100%	45,202	45,202
FILLED ANNUAL		KAY WALSH - INTERN COA/SOCIAL WORK INTERN		2,500.00						2,500	2,500
BLUMBERG	ERICA	DINING SERVICES COORDINATOR		27,865.85	805.04		0.67	1	67%	28,047	28,047
		AFSCME		53,024.24			1.50		Total AFSCME 1818	70,722	70,722
15411-5111			473,318.14			9.07		Total Full Time	505,719	503,780	
JALBERT	ARTHUR	P/T VAN DRIVER			283.50	P		18		14,472	-
CARON	MARY	P/T VAN DRIVER		8,874.00			0.24	16		13,104	8,497
CARON	ANNE	P/T VAN DRIVER		14,094.00	4,322.50	P	0.43	14		11,830	11,830
TACHUK	JOHN	P/T VAN DRIVER	10/20/14	3,573.80	4,389.00	P	0.43	14		2,166	2,166
D'EON	BRENDA	P/T VAN DRIVER/ DISPATCHER	02/22/22	15,464.25	375.25		0.54	19		19,513	19,513
VACANT PENDING APPROVAL		DINING SERVICES ASSISTANT								19,513	-
VACANT PENDING APPROVAL 060		TRANSPORTATION ASSISTANT								19,513	-
15411-5111			42,006.05			1.64		Total Full Time	100,111	42,006	

Personnel Summary

Employee Name	Job Description	Hire Date	Approved Budget FY2023	Calc Pay Period FY24	Code	FTE	# Hours	# of Board Meetings	Dept Request FY2024	Mayor Proposed FY2024	Approved Budget FY2024
	OVERTIME		500.00						500	500	
	15411-5131		500.00					Total Overtime	500	500	
			515,824.19			10.71		Department Total	606,330	546,286	

General Fund FTE		
Full-Time Equivalent Employees:		FY2022 10.93
		FY2023 10.23
		FY2024 10.71
		Variance FY 24 v. FY23 0.48

FTE		
Full-Time Equivalent Employees:		FY2022 10.93
		FY2023 10.93
		FY2024 12.09
		Variance FY 24 v. FY23 1.16

Union Detail

Step Increases															Approved Budget FY2024	
Employee Name	Job Desc	Start Date	Job Grp	Voted by Council FY2023	FTE	Calc Period	Munis Budget FY2024	Step	Date	Rate	# Weeks		Dept Req FY2024	Mayor FY2024		
FORGIONE	CLAUDIA	PRINCIPAL CLERK	4/2/2012		53,024.40	1.00	1,088.56	56,605.12	3				56,605.12	56,605.12		
CAMIRE	JARED	SR BLDG CUST	06/17/2022	1		0.50	520.42	14,116.77	2	6/17/2024	1,106.27	50	2.0	14,116.77	14,116.77	
					53,024.40	1.50		70,721.89							70,721.89	70,721.89

Grants Detail

Employee Name	Dept/Grant	Org/Obj	Job Description	FTE	Amount
BLUMBERG ERICA	TITLE III C	25763-5111	DINING SERVICES COORD	0.34	14,233.02
	COA Budget	15411-5111		0.67	28,047.42
	EOEA Formula Grant	24603-5111			
JALBERT ARTHUR	EOEA Formula Grant	24603-5111	P/T VAN DRIVER	0.34	14,472.00
ANDERSON KEVIN	TITLE III B	25753-5113	P/T VAN DRIVER	0.40	11,466.00
CARON MARY	EOEA Formula Grant	24603-5113	P/T VAN DRIVER	0.24	4,230.00
LUGO JORGE	EOEA Formula Grant	24603-5113	P/T VAN DRIVER	0.51	16,208.10



## Grants Detail

Employee Name		Dept/Grant	Org/Obj	Job Description	FTE	Amount
TACHUK	JOHN	CDBG	24613-5113	P/T VAN DRIVER	0.30	13,339.00
		COA Budget	15411-5113		0.13	2,105.00
BARRETT	LYNNE	State Formula	24603-5111	PT SOCIAL WORKER	0.58	35,394.92
		COA Budget	15411-5111		0.42	25,630.81
SCHAEJBE	MARY	Rec Budget	16501-5111	RECEPTIONIST	0.11	3,944.04
		COA Budget	15411-5111		0.89	31,910.84
DONAHUE	ROSANNA	COA Budget	15411-5111	ACTIVITIES COORD	0.92	40,304.16
		EOEA State Formula	24603-5111		0.08	3,504.71
MCCARTHY	KATHLEEN	COA Budget	15411-5111	PROGRAM MANAGER	0.67	45,916.91
		Rec Budget	16501-5111		0.33	22,615.79
ANNESSE	KELLY	EOEA State Formula	24603-5111		0.46	18,000.00

## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>15412 Council On Aging-Expenses</b>				
<b>5320 Contracted Services</b>				
Lahey Landscaping contract-CLC	30,000	32,000	32,000	0
Preventative Maintenance for HVAC Equipment at CLC	11,000	11,000	11,000	0
Service contract with Conway Technology Group Base Rate and Copies	3,000	3,000	3,000	0
Wells Fargo Copier Leases	3,000	3,000	3,000	0
<b>5320 Contracted Services Total</b>	<b>47,000</b>	<b>49,000</b>	<b>49,000</b>	<b>0</b>
<b>5341 Telephone</b>				
744-0924, 744-0925, 744-0929, 745-0409 - regular lines 744-0929 & 744-0924 Long Distance - per month x 12 months	1,100	1,100	0	0
<b>5341 Telephone Total</b>	<b>1,100</b>	<b>1,100</b>	<b>0</b>	<b>0</b>
<b>5351 Recreational Activit</b>				
Guest Lectures, Musical programs, Holiday Bazaar	2,000	0	0	0
Guest Lectures, Musical programs, Holiday events.	0	3,000	3,000	0
Recreational activities for Salem Seniors	2,000	3,000	3,000	0
<b>5351 Recreational Activit Total</b>	<b>4,000</b>	<b>6,000</b>	<b>6,000</b>	<b>0</b>
<b>5381 Printing And Binding</b>				
Business cards, Board nameplates, stationery and envelope printing	0	400	400	0
Printing of flyers for major events and brochures as needed	800	1,100	1,100	0
Stationary and envelopes	300	0	0	0
<b>5381 Printing And Binding Total</b>	<b>1,100</b>	<b>1,500</b>	<b>1,500</b>	<b>0</b>
<b>5421 Office Supplies (Gen</b>				
Misc. office supplies as needed	4,000	6,000	4,000	0
<b>5421 Office Supplies (Gen Total</b>	<b>4,000</b>	<b>6,000</b>	<b>4,000</b>	<b>0</b>
<b>5431 Bldg Rep/Maint Suppl</b>				
Misc. building maintenance supplies as needed	6,000	0	0	0
Misc. building maintenance supplies as needed. Costs for custodian's uniform.	0	6,300	6,300	0
monthly service charge for elevator, repairs to elevator, yearly certification	15,000	15,000	15,000	0
<b>5431 Bldg Rep/Maint Suppl Total</b>	<b>21,000</b>	<b>21,300</b>	<b>21,300</b>	<b>0</b>
<b>5483 Vehicle Prts &amp; Acces</b>				
parts and general repairs for aging fleet	0	18,000	15,000	0
parts for repairing aging vans	14,000	0	0	0
<b>5483 Vehicle Prts &amp; Acces Total</b>	<b>14,000</b>	<b>18,000</b>	<b>15,000</b>	<b>0</b>

## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>5491 Food</b>				
Food and meals for COA special events as well as grocery items needed.	9,000	0	0	0
Food/refreshments for special events separate from usual kitchen operations.	0	3,600	3,600	0
Purchase of food and smaller wares to offer more self-cook offerings as we get closer to and when the new CLC kitchen is expanded.	0	50,000	12,000	0
Volunteer Appreciation Celebration	1,000	0	0	0
<b>5491 Food Total</b>	<b>10,000</b>	<b>53,600</b>	<b>15,600</b>	<b>0</b>
<b>5710 In State Travel/Meetings</b>				
MCOA fall conference (2) social workers and COA Director	1,000	1,000	1,000	0
NSDCOA (2) social workers and COA Director	500	0	0	0
Travel for COA Director, three social workers, Dining Services Coordinator and occasionally other COA staff	0	500	500	0
<b>5710 In State Travel/Meetings Total</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>0</b>
<b>5730 Dues And Sub</b>				
Annual membership for Mass Council on Aging Association, Salem News, Beeyonder Travel and Motion Picture Licensing.	0	3,850	2,850	0
Annual membership for MCOA	1,800	0	0	0
<b>5730 Dues And Sub Total</b>	<b>1,800</b>	<b>3,850</b>	<b>2,850</b>	<b>0</b>
<b>15412 Council On Aging-Expenses Total</b>	<b>105,500</b>	<b>161,850</b>	<b>116,750</b>	<b>0</b>



# Library

## Mission Statement

### Why We Exist

To provide quality public library service at the Salem Public Library in a reliable, caring, and cost-effective manner; delivering a level of library service that exceeds our patrons' expectations and to achieve consistent upward growth in the total quality of our Salem Public Library services and collections.



## Goals and Objectives

- Maintain emphasis on excellent customer service in person, over the phone, and online.
- Continue to evaluate and improve the accessibility of the building and collections.
- Continue to develop partnerships to support community organizations and to expand access to library services.
- Continue to pursue opportunities to engage with the schools.
- Evaluate and implement early reading software by August 2023.
- Upgrade wifi equipment by September 2023.
- Investigate options and purchase movie showing license for programs by December 2023.
- Evaluate and implement video game systems for programs by February 2024.
- Upgrade the seating on the Reference and main floor by May 2024.

## How FY 2024 Departmental Goals Relate to City's Overall Long- & Short-Term Goals

- The Salem Public Library strives to be a welcoming place for all residents and visitors. We celebrate inclusiveness with ongoing efforts to improve accessibility, by cultivating diverse collections, and by developing partnerships to better reach members of the community.
- Improving resident access to services and information is a high priority for the Salem Public Library. Information services are available via telephone, email, chat, social media, and in person. Electronic collections have been significantly expanded and residents may apply for temporary library cards online to access these collections.
- The Salem Public Library continues to emphasize excellent customer service in person, over the phone, and online to maintain a high level of accessibility and responsiveness to Salem's citizens.
- As a member of NOBLE (North of Boston Library Exchange), a cooperative effort of 25 area libraries, the Salem Public Library stretches tax dollars with services a single library could not afford to provide on its own. This regionalized service enables NOBLE libraries to share a common catalog, circulation system, internet access, e-book and audio collections, online resources, staff training resources, and more. NOBLE negotiates group purchases of databases, services, and computer equipment at affordable prices. With a library card, Salem citizens can check out material in any library in Massachusetts, or request an item be delivered to their home library for pick up.
- The library offers many online options to deliver services more efficiently. Library services that are always available online include: library account management, renewals, requests for library materials, overdue fine payments, research databases, tutorials, museum pass booking, downloadable e-books and audiobooks, language learning programs, and test preparation. Mobile printing allows patrons to print directly from their own devices in both the Children's Room and Reference Room during the library's operating hours.
- The Salem Public Library has always been a strong supporter of the Salem Schools and actively works toward strengthening partnerships to build a culture of high expectations for student success. Books, audiobooks, eBooks, and digital audio materials are purchased by the Salem Public Library to enhance the curriculum of the schools and support summer reading lists. The library offers tours for school groups and classroom registration for library cards. Each year the library organizes an author visit for 4<sup>th</sup> Grade students and the 5<sup>th</sup> Grade Read program and purchases copies of the books for the classrooms. The Overdrive Connect program allows students to borrow ebooks and digital audiobooks owned by NOBLE through Sora using their student credentials, at no cost to the schools. The Salem Public Library also offers programs and activities for students of all ages to promote learning, creativity, and socialization.

## Significant Budget & Staffing Changes For FY 2024

This budget request meets the State's mandated Municipal Appropriation Requirement (MAR), the amount needed to be certified by the Massachusetts Board of Library Commissioners. Certification allows the library to be eligible to receive State Aid grant money (\$96,551 in FY23), gives Salem residents



borrowing privileges at area libraries, and allows materials to be borrowed from other libraries and delivered to Salem. There are no staffing level changes for FY24.

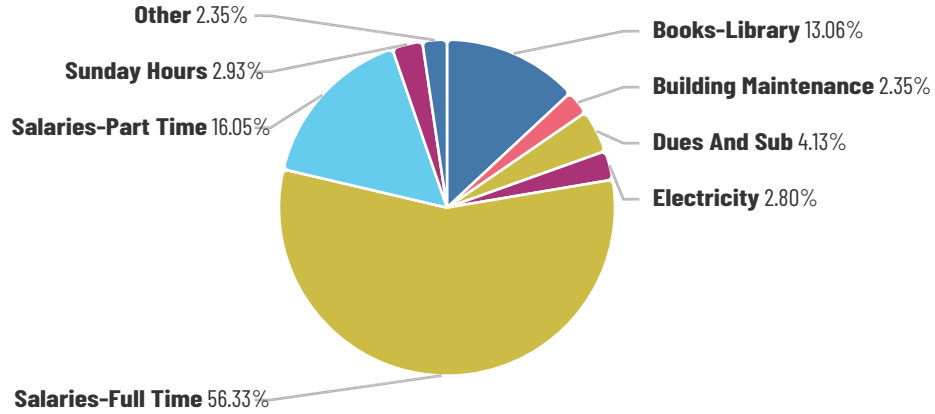
### Recent Accomplishments

- Introduced innovative programs including Tell Me a Cuento Storytime for ages 18 months to 5 years, Art Start for ages 3-5, Board Game Afternoon, Call of Cthulhu Role Playing Game, Polymer Clay Party, and Bilingual Laundromat Storytime.
- Hosted special events including Meet Derby, the Salem Police Community Resource Dog, Stuffed Animal Sleepover, Earth Works environmental program, Nailed It Teen Halloween Cupcake Challenge, and a visit from Wild Encounters.
- Created new interactive play areas for babies and toddlers.
- Implemented Gateways to Reading program to help connect families with books.
- Established Pop Up Library visits at the Farmers' Market and at Old Town Hall.
- Acquired new Chromebook for patrons to use while visiting the library.
- Added North Shore Children's Museum pass, which offers a 50% admission discount for families.

- Expanded e-book and digital audio collections.
- Hosted a book group for adults, a family book club, and a book group for older adults in partnership with the Council on Aging.
- Hosted Salem Lit Fest Children's Day event in partnership with the Salem Athenaeum featuring Young Vo, Janet Costa Bates, Sorche Fairbank, E.B. Goodale, and Maya Tatsukawa.
- Created a story walk for families to enjoy at the Ropes Garden.
- Expanded the Library of Things collection to include a telescope, binoculars, and outdoor games including bocce, corn hole, ladder golf, croquet, and badminton.
- Continued partnerships with Salem For All Ages, Salem United, Salem Literary Festival, CFCE of the North Shore, and the schools.



### Expenditure by Department



Outcomes and Performance Measures	Actual FY2020	Actual FY2021	Actual FY2022	Estimated FY2023	Estimated FY2024
Volumes in Circulation	172,673	161,690	168,637	170,000	172,000
Total Volumes Borrowed	239,099	154,458	235,498	237,000	238,000
Total Electronic Usage	23,749	26,478	34,274	35,000	36,000
Attendance in Library	120,840	7,776	87,353	89,000	90,000
Number of Salem Library Cardholders	21,086	17,006	16,343	17,000	17,200
Number of Reference Questions Asked	35,102	26,760	40,932	41,000	41,500
Number of Programs Held	315	351	272	280	290
Number of Internet Computer Sessions	16,975	N/A	6,448	6,500	6,600
Number of Wireless Sessions	32,938	19,066	58,549	59,000	60,000
Offsite Outreach Programs	37	0	12	24	50

Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
Library - Personnel											
16101	5111	Salaries-Full Time	781,374	820,684	833,181	846,332	908,090	905,074	0	71,893	8.63
16101	5113	Salaries-Part Time	159,678	197,964	232,226	232,226	257,899	257,899	0	25,673	11.05
16101	5115	Sunday Hours	1,013	27,960	40,934	40,934	47,074	47,074	0	6,140	15.00
16101	5131	Overtime (General)	3,697	3,364	4,000	4,000	4,000	4,000	0	0	0.00
			945,762	1,049,972	1,110,342	1,123,493	1,217,063	1,214,047	0	103,705	9.34
Library - Expenditures											
16102	5211	Electricity	28,641	41,756	45,000	45,000	45,000	45,000	0	0	0.00
16102	5216	Oil & Gas Heating Fuel	12,401	12,620	14,500	14,840	14,500	14,500	0	0	0.00
16102	5241	Building Maintenance	22,522	32,143	37,429	39,519	37,729	37,729	0	300	0.80
16102	5317	Educational Training	0	0	1,000	1,000	1,000	1,000	0	0	0.00
16102	5341	Telephone	2,827	2,838	3,380	3,631	3,380	3,380	0	0	0.00
16102	5451	Custodial Supplies	6,254	6,637	7,200	7,200	7,400	7,400	0	200	2.78
16102	5512	Books & Materials	150,471	199,046	201,934	202,944	209,834	209,834	0	7,900	3.91
16102	5516	Microfilm Subscripti	467	487	500	500	500	500	0	0	0.00
16102	5517	Periodicals	2,700	4,866	7,000	7,000	7,000	7,000	0	0	0.00
16102	5730	Dues And Sub	53,938	54,436	54,628	54,628	66,361	66,361	0	11,733	21.48
			280,220	354,827	372,571	376,262	392,704	392,704	0	20,133	5.40
Department Total			1,225,982	1,404,799	1,482,913	1,499,755	1,609,767	1,606,751	0	123,838	8.35



Personnel Summary

Employee Name		Job Description	Hire Date	Approved Budget FY2023	Calc Pay Period FY24	Code	FTE	# Hours	# of Board Meetings	Dept Request FY2024	Mayor Proposed FY2024	Approved Budget FY2024
MANSFIELD	TARA	Director	9/10/2012	95,537.60	1,998.23		1.00	1	100%	103,908	103,908	
RIORDAN	JAMES	Assistant Director	06/30/2022	74,119.82	1,448.32		1.00	1	100%	77,836	76,789	
RUSH	KRISTIN	Spec Library Assistant	1/28/2019	50,958.16	995.73		1.00	1	100%	54,763	52,793	
DRISCOLL	TIMOTHY	Tech Serv Computer	10/16/17	64,590.71	1,372.70	U	1.00	1	100%	71,380	71,380	
GAUDRAULT	SUSAN	Dept Head MLS/Tech Serv Catalog	05301989	58,719.78	1,187.55	U	1.00	1	100%	61,753	61,753	
HAMILTON	KATHLEEN	Staff Librarian II	5/25/2018	45,985.59	930.30	U	1.00	1	100%	48,376	48,376	
HVIDING	MARIE	Dept Head MLS/Reference Librarian	8/19/13	58,719.78	1,187.55	U	1.00	1	100%	61,753	61,753	
JONES	JESSICA	Staff Librarian III MLS	10/23/17	50,406.93	1,019.90	U	1.00	1	100%	53,035	53,035	
KELLEY	MARY	Staff Librarian I	11/28/18	42,642.18	862.75	U	1.00	1	100%	44,863	44,863	
LORRAIN	SIMONE	Dept Head MLS/Children's Librarian	12/13/10	58,719.78	1,187.55	U	1.00	1	100%	61,753	61,753	
LUCEY-RUANO	TERESA	Dept Head/Circulation Librarian	1/22/18	56,509.11	1,143.10	U	1.00	1	100%	59,441	59,441	
WILCOX	ANNA	Staff Librarian II	5/2/2022	44,651.88	903.00	U	1.00	1	100%	46,956	46,956	
NIEVES	SUZANNE	Staff Librarian III	09111995	48,196.26	974.75	U	1.00	1	100%	50,687	50,687	
MITCHELL	THERESA	Staff Librarian I	06/27/2022	41,399.82	837.20	U	1.00	1	100%	43,534	43,534	
SHIFT DIFFERENTIAL		SHIFT DIFFERENTIAL		-	-					-	-	
EDUCATION DIFFERENTIAL		MLIS Certification		2,000.00	2,000.00					2,000	2,000	
		AFSCME		61,874.23			1.00		Total AFSCME 1818	66,053	66,053	
U=LOCAL LIBRARY STAFF ASSOCIATION, MSLA UNION WAS FORMED AND RATIFIED IN 2019												
16101-5111				855,031.63			15.00		Total Full Time - 5111	908,090	905,074	
CARR	JENNIFER	Library Assistant II	11/16/15	17,205.12	348.00	U/P	0.46	16.0		18,096	18,096	
EPSTEIN	MARIE	Library Assistant I	8/22/15	7,742.30	156.64	U/P	0.23	8.0		8,145	8,145	
HEDIO	JOSEPH	Library Assistant I	1/26/05	17,274.29	349.30	U/P	0.50	17.5		18,164	18,164	
KONTOULAS	LAURA	Library Assistant I	09/08/2022	16,443.00	332.50	U/P	0.50	17.5		17,290	17,290	
MADHERE	NEPHALI	Library Assistant I	11/14/2022	3,288.60	66.50	U/P	0.10	3.5		3,458	3,458	

Personnel Summary

			Approved Budget FY2023	Calc Pay Period FY24	Code	FTE	# Hours	# of Board Meetings	Dept Request FY2024	Mayor Proposed FY2024	Approved Budget FY2024
MICHELINI	CHRISTINE	Library Assistant I	8/10/11	2,439.05	49.33	U/P	0.07	2.5	2,565	2,565	
PRESSMAN	SHARI	Library Assistant I	9/4/07	10,364.57	209.58	U/P	0.30	10.5	10,898	10,898	
SILVERMAN	ELLEN	Library Assistant I	4/12/2022	7,516.80	152.00	U/P	0.22	8.0	7,904	7,904	
STROM	JENNIFER	Library Assistant II MLS	10/04/2006	19,326.53	390.88	U/P	0.46	16.0	20,326	20,326	
SZPAK	SUSAN	Staff Librarian III	08/01/1985	28,917.76	584.85	U/P	0.60	21.0	30,412	30,412	
TRACY	NANCY	Library Assistant II MLS	3/11/16	13,671.18	276.48	U/P	0.26	9.0	14,377	14,377	
VON JAEGER	MADELINE	Library Assistant I	11/21/19	15,484.61	313.28	U/P	0.34	16.0	16,291	16,291	
			-	-	-	-	-	-	-	-	-
16101-5113			159,673.81			Total Union Part Time			167,926	167,926	
AL-FREIHY	FATMEH	LIBRARY PAGE	7/25/2022	6,264.00	120.00	P	0.22	8.0	6,344	6,344	
FERREIRA	EVA	LIBRARY PAGE	10/04/17	8,613.00	165.00	P	0.31	11.0	8,723	8,723	
RIEDER	TILDA	LIBRARY PAGE	10/01/19	6,109.49	114.00	P	0.22	8.0	6,032	6,032	
RUNYAN	JENNIFER	LIBRARY PAGE	08/11/16	7,830.00	150.00	P	0.28	10.0	7,930	7,930	
FELIZ	DEBORAH	LIBRARY PAGE	8/30/2021	3,132.00	60.00	P	0.11	4.0	3,172	3,172	
WILSON	KYLE	LIBRARY PAGE	9/21/2021	4,698.00	90.00	P	0.17	6.0	4,758	4,758	
SWANSON	ELIZABETH	LIBRARY PAGE	9/26/2022	4,698.00	90.00	P	0.17	6.0	4,758	4,758	
COLE	PAIGE	Substitute Library Asst. I	06/10/2019			P					
CUMMINGS	DIANA	Substitute Library Asst. I	02/24/16	-	-	P			-	-	
LIMARDO	CATHERINE	Substitute Library Asst. I	7/01/14	-	-	P			-	-	
VO	DIANE	Substitute Library Asst. I	8/31/2009	-	-	P			-	-	
			-	-	-	-	-	-	-	-	-
AHEARN	JAMES	JR. BLDG CUSTODIAN	03/15/2018	13,755.74	263.52	P	0.46	16.0	14,560	14,560	
GATES	ROBERT	JR. BLDG CUSTODIAN	6/27/15	5,315.00	16.97	P	0.02	1.0	936	936	
HILTUNEN	ROBERT	JR. BLDG CUSTODIAN	9/19/2022	10,316.81	197.64	P	0.34	12.0	10,920	10,920	
O'BRIEN	JAMES	JR. BLDG CUSTODIAN	1/21/17	10,316.81	197.64	P	0.34	12.0	10,920	10,920	
SILVA	EMMANUEL	JR. BLDG CUSTODIAN	12/5/2022	10,316.81	197.64		0.34	12.0	10,920	10,920	
			-	-	-	-	-	-	-	-	-
16101-5113			85,101.66			Total Non Union Part Time			89,973	89,973	

Personnel Summary

Employee Name	Job Description	Hire Date	Approved Budget FY2023	Calc Pay Period FY24	Code	FTE	# Hours	# of Board Meetings	Dept Request FY2024	Mayor Proposed FY2024	Approved Budget FY2024
	Sunday Hours		40,934.02	45,027.42					47,074	47,074	
	Overtime		4,000.00	4,000.00					4,000	4,000	
U/P=LOCAL LIBRARY STAFF ASSOCIATION, MSLA UNION WAS FORMED AND RATIFIED IN 2019											
CERTAIN PART TIME POSITIONS ARE INCLUDED											
			1,144,741.13			22.01		Department Total	1,217,063	1,214,047	

General Fund FTE		
Full-Time Equivalent Employees:	FY2022	20.76
	FY2023	22.01
	FY2024	22.01
	Variance FY 24 v. FY23	0.00

Union Detail

Employee Name		Job Desc		Start Date		Job Grp		Voted by Council FY2023		FTE		Calc Period		Munis Budget FY2024		Step		Date		Step Increases		Dept Req FY2024		Mayor FY2024		Approved Budget FY2024
																				Rate	# Weeks Old New					
BRENNAN	ARTHUR	LIBRARY CUSTODIAN		9/15/14		1		61,874.23		1.00		1,270.25		66,053.00		2		7/3/2021		1,162.10	0.052.1	66,053.00		66,053.00		
								61,874.23		1.00				66,053.00									66,053.00		66,053.00	

## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>16102 Library-Expenses</b>				
<b>5211 Electricity</b>				
National Grid, Constellation	45,000	45,000	45,000	0
<b>5211 Electricity Total</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>0</b>
<b>5216 Oil &amp; Gas Heating Fuel</b>				
National Grid, UGI	14,500	14,500	14,500	0
<b>5216 Oil &amp; Gas Heating Fuel Total</b>	<b>14,500</b>	<b>14,500</b>	<b>14,500</b>	<b>0</b>
<b>5241 Building Maintenance</b>				
3Phase Elevator (monthly maintenance fees, inspection fees, repairs, etc.)	0	5,980	5,980	0
A-1 Exterminators (\$132 per month, maintenance etc.)	1,584	1,584	1,584	0
ATCO (HVAC maintenance) *required for warranty	9,500	9,800	9,800	0
Bibliotheca software (library theft detection system and occupancy counters)	625	625	625	0
Carpet Cleaning (MLSA Union Contract and required for warranty)	4,300	4,300	4,300	0
Citron (OSHA disposal services)	0	1,255	1,255	0
Cunningham Security (yearly monitoring, maintenance)	1,600	1,600	1,600	0
Embree Elevator (monthly maintenance fees, inspection fees, repairs, etc.)	5,980	0	0	0
General Repairs	6,000	6,000	6,000	0
Hiller Companies (fire sprinkler system) & Talbot electric	3,935	3,935	3,935	0
Keane Fire & Safety Equipment, Lyons Plumbing, Patriot Alarm (Elevator Monitoring)	2,650	2,650	2,650	0
Workplace Essentials (OSHA disposal services)	1,255	0	0	0
<b>5241 Building Maintenance Total</b>	<b>37,429</b>	<b>37,729</b>	<b>37,729</b>	<b>0</b>
<b>5317 Educational Training</b>				
MLSA UNION CONTRACT	1,000	1,000	1,000	0
<b>5317 Educational Training Total</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>
<b>5341 Telephone</b>				
740-4533 \$32.00 x 12 mos, 744-0860 \$18.00 x 12 mos, 744-0863 \$28.00 X 12 mos	836	836	836	0
744-4143 \$99.00 x 12 mos, 744-3931/744-9667 80 per mo x 12 mos	2,148	2,148	2,148	0
744-5442 \$18.00 x 12 mos, 744-3931 long distance \$32.00 x 12 mos	396	396	396	0
<b>5341 Telephone Total</b>	<b>3,380</b>	<b>3,380</b>	<b>3,380</b>	<b>0</b>
<b>5451 Custodial Supplies</b>				
General Custodial supplies (Staples, Home Depot, Winer Bros., etc.)	7,200	7,400	7,400	0
<b>5451 Custodial Supplies Total</b>	<b>7,200</b>	<b>7,400</b>	<b>7,400</b>	<b>0</b>

## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>5512 Books &amp; Materials</b>				
Amazon, Baker & Taylor, Ingram, e-books, databases	201,934	201,934	201,934	0
Museum Passes	0	4,700	4,700	0
Program Supplies	0	3,200	3,200	0
<b>5512 Books &amp; Materials Total</b>	<b>201,934</b>	<b>209,834</b>	<b>209,834</b>	<b>0</b>
<b>5516 Microfilm Subscripti</b>				
New England Micrographics	500	500	500	0
<b>5516 Microfilm Subscripti Total</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>0</b>
<b>5517 Periodicals</b>				
North Shore News, Amazon, etc.	7,000	7,000	7,000	0
<b>5517 Periodicals Total</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>0</b>
<b>5730 Dues And Sub</b>				
Copier Lease and Office Supplies	0	11,000	11,000	0
NOBLE (bid) - North of Boston Library Exchange consortium of 17 public libraries, 7 colleges, 1 private high school library, and 1 special library.	0	54,821	54,821	0
NOBLE (bid) - North Shore Library computer consortium of 17 public libraries, 7 colleges, 1 private high school library, and 1 special library	54,628	0	0	0
Zoom Subscription	0	540	540	0
<b>5730 Dues And Sub Total</b>	<b>54,628</b>	<b>66,361</b>	<b>66,361</b>	<b>0</b>
<b>16102 Library-Expenses Total</b>	<b>372,571</b>	<b>392,704</b>	<b>392,704</b>	<b>0</b>



# Veterans

## Mission Statement

### Why We Exist

The Veterans' Services Department's primary responsibility is to provide Mass. state benefits for eligible veterans and their dependents provided under M.G.L. 115. 75% of these benefits costs are reimbursed to the City of Salem. Additional responsibilities include coordination for the city's Memorial Day and Veteran Day activities, assist veterans and dependents in obtaining federal VA compensation and/or pensions, advocacy to reduce veteran homelessness, assist in employment searches, enrollment into the VA health care system, and educational benefits.



### Goals and Objectives

- A new location that better suits the Veterans Department with increased privacy and space remains a priority.
- Establish a committee to redo the Salem Common War Memorial in anticipation of the 400th Anniversary of the city in 2026.
- To help finalize the new Massachusetts National Guard Museum.

## How FY 2024 Departmental Goals Relate to City's Overall Long & Short -Term Goals

- The veteran's department goals remain consistent with the Mayors goals of improving communication and transparency with our veterans, veteran dependent population, and citizens. All donation account information and basic reimbursable expenses are open to view by all citizens of Salem.
- Continue outreach to all the area neighborhood associations and public housing units.
- We will continue our outreach through the Community Life Center to help identify those veterans and families that are still not known to us.



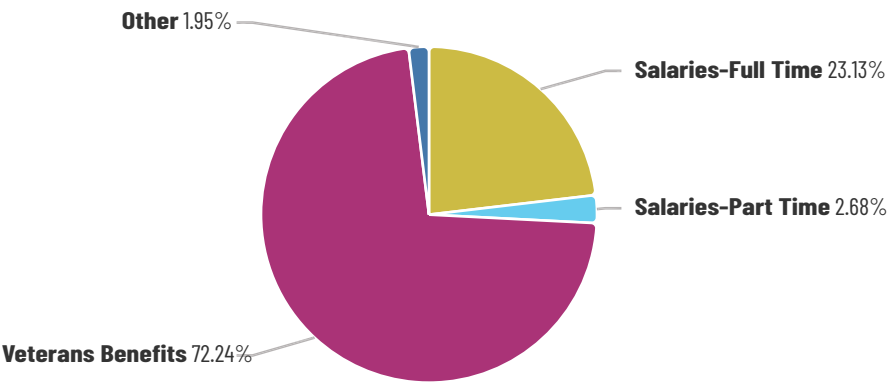
## Significant Budget & Staffing Changes For FY 2024

There will be no significant veteran department staffing changes for 2024 and we expect to work within the level funding guidelines. We will continue to adjust to the veteran community needs through volunteers and Veteran Administrative Work Study students from North Shore Community College and Salem State University.

### Recent Accomplishments

- Helped facilitate the 385<sup>th</sup> anniversary of the First Muster ceremony conducted by the Massachusetts National Guard.
- Managed over 300 Chapter 115 claim benefits, VA compensation, health-care applications, and various education and homeless claims. Among a numerous variety of veteran and widow questions.
- Conducted over 35 veterans information coffees and neighborhood groups meetings.

Expenditure by Department



Outcomes and Performance Measures	Actual FY2020	Actual FY2021	Actual FY2022	Estimated FY2023	Estimated FY2024
Number of Cases	622	502	516	530	540
Dollars in Benefits expended	\$387,162	\$313,062	\$340,000	\$365,000	\$400,000
Amount reimbursed to the city from the State	\$290,371	\$234,796	\$255,000	\$273,750	\$300,000
% Authorized by the State (75% max. allowed)	\$290,371	\$234,796	\$255,000	\$273,750	



Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
Veterans - Personnel											
15431	5111	Salaries-Full Time	105,937	109,800	121,002	123,815	139,276	128,103	0	7,101	5.87
15431	5113	Salaries-Part Time	12,381	13,758	14,840	14,840	14,820	14,820	0	(20)	(0.13)
			118,317	123,558	135,842	138,654	154,096	142,923	0	7,081	5.21
Veterans - Expenditures											
15432	5249	Ground Maintenance	3,537	3,652	3,780	3,030	3,780	3,780	0	0	0.00
15432	5421	Office Supplies (Gen	856	761	900	1,650	900	900	0	0	0.00
15432	5710	In State Travel/Meetings	505	2,559	2,970	2,970	2,970	2,970	0	0	0.00
15432	5770	Veterans Benefits	313,062	341,462	400,000	400,000	400,000	400,000	0	0	0.00
15432	5788	Veterans Events	2,777	2,710	3,150	3,150	3,150	3,150	0	0	0.00
			320,737	351,145	410,800	410,800	410,800	410,800	0	0	0.00
Department Total			439,055	474,703	546,642	549,454	564,896	553,723	0	7,081	1.30

Personnel Summary

				Approved Budget FY2023	Calc Pay Period FY24	Code	FTE	# Hours	# of Board Meetings	Dept Request FY2024	Mayor Proposed FY2024	Approved Budget FY2024
EMERLING	KIM	VETERANS AGENT	11/12/10	77,017.10	1,569.65		1.00	1	100%	89,900	81,622	
COVINO	ELIZABETH	ADMIN ASSISTANT	10/1/15	43,985.54	859.49		1.00	1	100%	49,376	46,481	
15431-5111				121,002.65			2.00		Total Full Time	139,276	128,103	
MARTINEAU	JEANGUY	PART TIME DRIVER		14,839.81	14,820.00	P	0.54	19		14,820	14,820	
15431-5113				14,839.81					Total Partl Time	14,820	14,820	
				135,842.46			2.54		Department Total	154,096	142,923	

General Fund FTE		
Full-Time Equivalent Employees:		FY2022 2.54
		FY2023 2.54
		FY2024 2.54
		Variance FY 24 v. FY23 0.00

Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
15432 Veterans Services-Expenses				
5249 Ground Maintenance				
Ground maintenance/decorations	3,780	3,780	3,780	0
5249 Ground Maintenance Total	3,780	3,780	3,780	0
5421 Office Supplies (Gen				
General Office Supplies as needed	900	900	900	0
5421 Office Supplies (Gen Total	900	900	900	0
5710 In State Travel/Meetings				
MVSOA/State mandated conferences; transportation & tolls	2,970	2,970	2,970	0
5710 In State Travel/Meetings Total	2,970	2,970	2,970	0
5770 Veterans Benefits				
Chapter 115 State mandated benefits	400,000	400,000	400,000	0
5770 Veterans Benefits Total	400,000	400,000	400,000	0
5788 Veterans Events				
Memorial Day and other events	3,150	3,150	3,150	0
5788 Veterans Events Total	3,150	3,150	3,150	0
15432 Veterans Services-Expenses Total	410,800	410,800	410,800	0



# Education - Salem Public Schools

## Superintendent's Budget Message

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I am pleased to share the Salem Public Schools' (SPS) recommended budget for the 2024 fiscal year. The recommended budget of **\$71,154,142** represents an increase of **3.5%** from FY2023. This budget was designed with our district vision, values, and priorities at the forefront so that we can deliver on our promise **to create a culture of belonging for all students that allows them to be locally engaged, globally connected, and fully prepared to thrive in a diverse and changing world.**

While we are in the midst of establishing a new three-year strategic plan, our decisions and actions remain guided by the priorities that are part of our district's current strategic plan.

Our current four key priorities are:

- Building a robust talent development system for all staff;
- Meeting students' social & emotional needs & effectively engaging families;
- Strengthening the pre-K to post-secondary experience;
- Equitably distributing resources and monitoring results.

Specific to this year's budget context, the fiscal landscape is complex as are the post-pandemic needs of our students. We have worked hard to ensure that our students receive the academic, social and emotional support they desperately need during this period of recovery even with challenging fiscal constraints. We entered this year's budget process with the sobering reality that the Commonwealth's contribution to our schools remains largely flat, with inflation our costs have substantially increased, and our extra ESSER resources are disappearing at the conclusion of FY24. These demands have resulted in our expenses outpacing new revenue. As a result of these circumstances, we were forced to eliminate a series of school- and central office-based positions in order to balance our FY24 budget.

this drop in student population. Additionally, to maximize impact, we also reallocated resources from less mission-critical areas to support vital investments to achieve our priorities and goals.

In making these decisions, we tried to honor the stakeholder engagement that we received throughout the public portion of our budget process. At our three forums (two were for the community and one was specifically for SPS staff), we asked participants the following two questions:

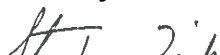
- *What are you unwilling to give up that we currently invest in as a district?*
- *What would you like us to divert existing resources toward?*

Their invaluable feedback, along with the input provided by School Committee members and the requests made by our building and district leaders, helped shape the final budget recommendation. Our principals and department heads were incredibly thoughtful and strategic as they offered ideas for shifting resources in order to address persistent school improvement obstacles. The majority of their requests were budget neutral but included the reprioritization of funds in order to accelerate student outcomes.

We are pleased to share that despite these funding challenges, we are able to present a balanced budget that, above all, maintains the integrity of the student experience, addresses escalating operational costs and begins to lessen our dependence on expiring grant funds. We believe that this budget proposal positions us well for the future and ensures that our students and staff have access to the resources, materials and programs that will allow our young people to excel.

In submitting this FY24 budget request, I want to extend my gratitude to our Assistant Superintendent for Finance and Operations, Ms. Elizabeth Pauley, the finance subcommittee of the Salem School Committee, the SPS executive team, department heads, school-based administrators, SPS staff and stakeholders who all contributed to this recommendation. We appreciate the continued support of our students, families, educators, School Committee members, Acting Mayor McCarthy, elected officials, and Salem taxpayers to provide the young people of Salem with the first-class education they rightly deserve.

Sincerely,



## Executive Summary

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The pages that follow provide a detailed description of the proposed \$71,154,142 FY24 Salem Public Schools budget, a budget designed to prioritize equity and best advance learning and well-being for each of Salem's 3811 students. This proposal reflects a 3.5% increase above the current year's budget, an increase that is aligned with the average annual budget increases for the Salem Public Schools (3.15%). We believe this budget will allow us to continue to help students recover from the pandemic's trauma, develop independent learners, and fully meet the needs of all students, including the growing multilingual learner and special education population.

The aspiration for the FY2024 Recommended Budget was to achieve a level service budget - the amount of funding and staffing necessary for the district to provide the same services to students and families, and the same level of support for educators and staff as in the current year. This budget proposal includes known contractual obligations and increases including step and column adjustments, and cost of living adjustments. For FY2024, a true level service budget increases by 5.1%, or \$3,521,179. That would represent a significant increase in spending, and a disproportionately high annual increase, relative to average annual budget increases.

To offset personnel and non-personnel expenses, we have proposed to reduce budget expenses with funds from school choice revenue, by prepaying FY24 tuition, shifting positions onto, or maintaining positions on grant funding, assuming modest cost savings due to staff retirements, and by making a series of position cuts. These same steps have been taken in previous years, and so an assumption made in this budget is that to do so again is a component part of a balanced budget. Our budget recommendation, therefore, is \$71,154,142, a 3.5% increase. Many of the summary figures and tables show a total amount of the expenses after making the position cuts but before applying the revenue offsets (\$72,285,237.16); that is the budget after making position cuts; this does not account for applying the prepayment of tuition, school choice, savings from retirements, and additional positions being shifted to grants.

The budget process began in December, by accounting for the agreed upon contractual increases and estimated cost of living increases for the more than 1,000 staff members of the Salem Public Schools; personnel costs represent nearly 80% (78.5%) of the budget. (Note that the AFSCME union negotiations are underway, so increases for AFSCME personnel are not reflected in each cost center but are assumed in a collective bargaining reserve account line, which matches past practice.)

In total, ten school-based positions and six central office positions are proposed to be cut. This is the net of position reductions, after accounting for new positions that are

School-based cuts were based first on enrollment numbers: more than a decade of declining enrollment has meant that our schools and district have higher staffing than what enrollment necessitates. While acknowledging that the profound trauma caused by the global pandemic may necessitate higher staffing levels, there are grade levels across every school that are smaller than average, and in which a reduction of instructional staff could be absorbed while still maintaining fidelity to class size goals.

After considering enrollment, whenever possible, we recommended cuts that could be made through attrition— following a resignation, job change, or retirement. This was possible in some but not all position cuts.

Finally, cuts were designed to be roughly proportional— across functions, bargaining units and central office staff. School based staff accounts for 62.5% of the cuts, and central office staff account for 37.5%, which is roughly proportional to the staffing in school-based and non-school based departments. The largest number of cuts were to teacher and paraprofessionals positions due in part to the fact that, combined, they are the largest staffing groups in the district, representing over half of all employees. Cuts to teacher positions represented 1.2% of the teaching staff (5/508). Other cuts include 3% of paraprofessionals (5/201), 1.5% of non-union positions (4/264), and 1 position each from AFSCME staff (119) and the Salem Administrators Association (34). In several instances, these positions are vacant, so the number of cuts does not equate to the number of staff members. These cuts reduce the operating budget by \$1,165,000.

Whenever possible, new positions in the FY24 budget have been created by combining or redefining existing positions. Notable exceptions are the creation of one new teacher and one new paraprofessional position at the Early Childhood Center.

Non-personnel expenses, which typically account for around 20% of the budget, are projected to increase by more than \$1 million (\$1,114,621) in the year ahead, growing to approximately 21.5% of the budget. In FY23 non-personnel expenses have grown significantly, a trend that is anticipated to continue into FY24. As in previous years, the largest non-personnel expenses include transportation, utilities, and out-of-district tuition.

In recent years, the school district has ended the year with a surplus, which ensured that unexpected expenses could be fully funded. It also allowed for pre-payment of tuition (which has helped to balance the budget). For FY24, we are planning to build in a smaller surplus, budgeting as close to known expenses as possible. This will likely mean that pre-paying tuition for FY25 will be difficult or impossible, and so the costs in FY25 may seem to rise disproportionately.



challenging budget for the FY25 fiscal year. Planning for this post-ESSER landscape needs to begin as soon as possible.

## FY24: At a Glance



### FY2023

- October 1 Enrollment: 3665 students.
- \$68,747,963, a 3.23% increase above the previous year.
  - \$54,615,187.99 Personnel (79%)
  - \$14,443,278.84 Expense (21%)
- 68% of the budget is school-based
- Eleven position cuts; 7 new positions created.
- Continue to fund behaviorists, tutors, and early childhood educator positions through ESSER.
- Average class size ranges from 16.2 (Collins) to 20.9 (Carlton School).



### FY2024

- October 1 Enrollment: 3709.
  - Enrollment as of May, 2023: 3811 students
- \$71,154,00, a 3.5% increase above the previous year.
  - 56,711,241.50 Personnel (78.5%)
  - 15,557,900.03 Expense (21.5%)
- 67% of the budget is school-based
- Net of 16 position cuts
- New investments will expand: early childhood, home visiting, CTE programming at Collins, Unified Sports, and will create a special projects manager role for the MSBA high school building project.
- Planned renovation of Witchcraft playground (to be completed in 2023) project and launch of new high school project (to be completed in 2030).
- Sustained ESSER investments include behaviorists specialists, tutors, and high-quality curriculum.

## Recommended Budget By Cost Center

	FY2021 Actual	FY2022 Actual	FY2023 Adopted	FY2024		
				Recommended	\$ Change	% Change
Early Childhood Center	1,723,839.00	1,778,802.91	2,083,976.00	2,153,591.83	69,615.83	3.3%
Bates Elementary School	3,057,860.00	3,209,873.98	3,472,388.00	3,635,955.84	163,567.84	4.7%
Bentley Academy Innovation School	3,336,348.00	3,619,757.45	3,788,975.00	3,466,981.32	(321,993.68)	-8.5%
Carlton Innovation School	2,739,389.00	2,836,383.35	3,038,257.36	3,036,315.58	(1,941.78)	-0.1%
Horace Mann Lab School	2,524,006.00	2,627,824.04	2,840,814.00	3,031,750.70	190,936.70	6.7%
Saltonstall K-8 School	4,077,497.00	4,100,831.19	4,366,301.00	4,317,615.16	(48,685.84)	-1.1%
Witchcraft Heights Elementary School	4,867,054.00	4,885,902.30	5,254,276.00	5,101,903.15	(97,949.31)	-1.9%
Collins Middle School	6,744,877.00	6,592,375.01	7,116,908.00	7,245,576.60	338,493.60	4.8%
Salem High School	11,009,077.00	11,600,359.41	12,859,864.00	13,877,350.89	1,128,168.31	8.8%
New Liberty Innovation School	1,188,701.00	1,150,489.93	1,253,969.00	1,337,476.63	83,507.63	6.7%
Salem Prep High School	819,724.00	900,381.28	861,042.00	1,119,064.81	258,022.81	30.0%
District Administration	2,631,606.00	2,703,746.01	3,181,266.00	3,408,052.30	226,786.30	7.1%
Regular Day	1,519,330.32	1,618,852.35	2,281,618.39	2,386,586.33	144,967.94	6.4%
Special Education	7,698,379.00	6,216,798.29	6,880,815.00	7,025,038.71	144,223.71	2.1%
Multilingual Learner Education	546,807.00	563,262.79	634,047.00	707,691.39	73,644.39	11.6%
Student & Family Supports	939,679.03	1,822,639.94	2,131,866.08	2,440,870.47	309,004.39	14.5%
Instructional Technology	911,460.00	1,004,357.40	996,264.00	1,214,275.46	218,011.46	21.9%
Operations & Maintenance	5,270,606.92	5,349,279.53	6,015,820.00	6,779,139.99	763,319.99	12.7%
	<b>61,606,240.27</b>	<b>62,581,917.16</b>	<b>69,058,466.83</b>	<b>72,285,237.16</b>	<b>3,641,700.29</b>	<b>5.3%</b>

Note: The FY24 total reflects the total budgeted expenses. The total budget will be offset by school choice revenue, pre-paying out of district tuition, and savings from retirements. These revenue offsets have not been applied here.

## Recommended Position Cuts

School-Based	Central Office Based
<b>Bates</b> -1 teacher	Family, Community, Employee Engagement -1 Recruitment Specialist
<b>Bentley</b> -1 teacher	Student Services & Nursing -1 clerk
<b>Collins</b> -2 teachers, -2 paraprofessionals +2 Special Education teachers in FY23	Technology -1 data analyst
<b>Early Childhood Center</b> +1 teacher, +1 paraprofessional	Teaching and Learning/ML -1 ML Supervisor and World Language Coordinator
<b>New Liberty</b> -1 teacher	Special Education -1 Special Education Administrator (Central Office)
<b>Salem High School</b> -3 paraprofessionals	Finance and Operations -1 Office Manager
<b>Witchcraft</b>	

Our budget was shaped by these priorities:

- 1. Ensure resources are allocated equitably;
- 2. Align funding plans to strategic priorities, district & school improvement goals & the district’s master facilities plan;
- 3. Promote stakeholder engagement;
- 4. Empower school leaders to flexibly allocate resources;
- 5. Plan for & begin the transition away from ESSER.



Timeline & Process:



**October 1:** DESE reports Salem’s official enrollment numbers; Ch70 aid is based on this enrollment.

**December:** SPS conducts a staffing analysis & calculates known FY24 contractual salary increases.

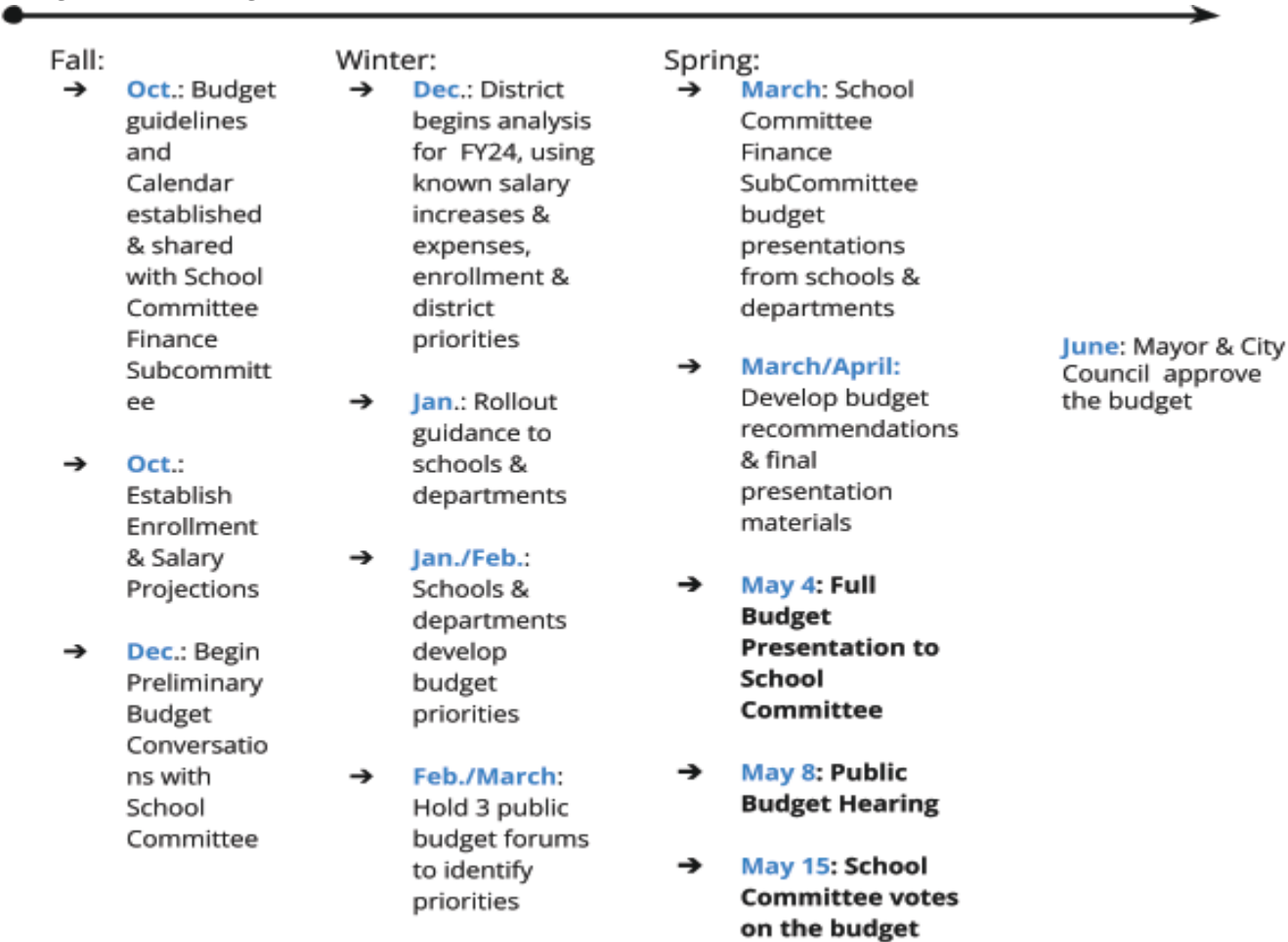
**January:** Internal budget meetings begin.

**February & March:** Host 2 public budget forums and 1 staff budget forum; schools meet with school site councils, PTOs, and other stakeholder/advisory groups to develop budget priorities.

**March:** Preliminary budget requests are shared with the School Committee Finance Subcommittee.

**Ongoing:** Community conversations and budget analysis.

Figure 1. SPS Budget Process and Timeline



## Budget Guidelines

---

The FY2024 budget development process began with guiding principles:

- ★ *Ensure resources are allocated equitably;*
- ★ *Align funding plans to strategic priorities, district & school improvement goals & the district's master facilities plan;*
- ★ *Promote stakeholder engagement;*
- ★ *Empower school leaders to flexibly allocate resources;*
- ★ *Plan for & begin the transition away from ESSER.*

Building a budget with these guidelines in mind, we sought to produce a spending plan that advanced Salem's mission, vision, and values.

### Community Engagement

In February and March, we hosted three public budget forums: one in person and two on Zoom. One was specifically focused on getting feedback from Salem Public Schools' staff. At each, the budget guidelines were shared and feedback was solicited on what the core priorities of the district ought to be in the year ahead.

In addition, budget leaders, including principals, met with their stakeholders (including PTOs, advisory committee and school site councils).

Key themes that emerged from these conversations included:

- ✓ Requests to maintain or add special education positions and services;
- ✓ Ongoing professional learning opportunities for staff, including librarians;
- ✓ Support for and enhanced alignment with external partners;
- ✓ Maintain mental health, nursing and behavioral supports already in place;
- ✓ Sustain low class size;
- ✓ Acknowledgement of increasing non-personnel expenses;
- ✓ Empower school leaders to flexibly allocate resources, redesigning roles across schools to best align with student needs;
- ✓ Request to expand athletics (especially Unified Sports);
- ✓ The need for deeper family partnerships, including expanded support for home visiting;
- ✓ Expand and grow programming that is working- Pre-K, career-technical education, advanced courses, summer offerings.

A summary of key themes from these conversations is available [here](#).



## Our Values

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### Belonging:

We believe all members of our **community** are valued and that our **relationships** are built on **empathy** and respect.



### Equity:

We believe in promoting **social justice** to ensure an **inclusive** school community where all members are **empowered** and **engaged**.







### Opportunity:

We believe all students should receive a **personalized** experience to achieve academic success, find **joy** in their learning, and have multiple choices for their post-secondary plans.



District Priorities

 <b>1. The best educators &amp; leaders</b>	1A. Build a diverse workforce	1B. Cultivate culturally & linguistically responsive teaching	1C. Empower leaders as the unit of change
 <b>2. Academic <u>excellence</u> for all</b>	2A. Expand high-quality Pre-K	2B. Develop independent learners	2C. Shared, equity-driven vision for high school
 <b>3. Support Systems for SEL &amp; Families</b>	3A. Empower all students	3B. Engage families as partners	3C. Align structures for SEL supports
 <b>4. Strategic &amp; Accountable Plans</b>	4A. Strategic resource allocation	4B. Strong systems of accountability	4C. Effective data systems

Equity Statement

Equity is a core value within the Salem Public Schools. We support each student's unique path to achieving high standards regardless of ethnicity, race, color, economic status, national origin, age, abilities, religion, parental or immigration status, political beliefs, sex, sexual orientation, language, gender identity, or gender expression. Valuing equity means that we:

- *Reflect and embrace the greater diversity of our students and families*
- *Recognize that systems of oppression marginalize some populations and suppress some voices*
- *Bear a collective responsibility to recognize, interrupt, and transform educational inequities*
- *Champion access and inclusion for all students/families/staff*
- *Allocate resources so that the students/families/staff who need the most get the most*
- *Work to be an anti-racist and culturally responsive community*
- *Create a more just and equitable world for all our students.*

School





# Budget Transfer Out of General Fund

## Transfers Out

### Significant Budget & Staffing Changes For FY 2024

#### Budget Transfer Out

No changes for FY2024 – the transfers are level funded with FY2023.

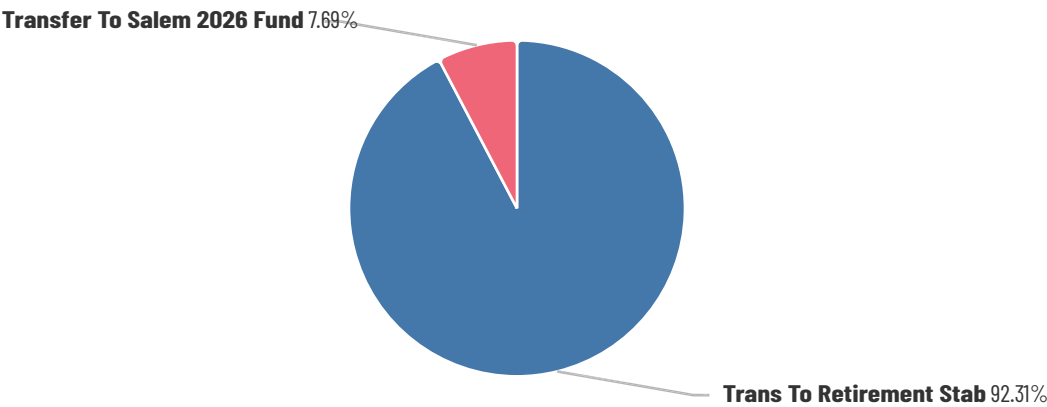
#### Retirement Stabilization Trust Fund

This trust fund was established in FY 2009 in accordance with Massachusetts General Law – Chapter 46 sections 14 and 50 and Chapter 140 sections 19 and 137 of the Acts of 2003. The purpose of this trust fund is to fund retiring employees accrued sick and vacation buybacks as established by City Policy and contractual agreements.

### Salem 2026 – 400 Anniversary Fund

In FY 2014 the Mayor established a new special revenue fund to help fund the City’s 400th anniversary celebration. The Mayor has appropriated funds each year to plan for anticipated cost of events related to the 2026 400th anniversary of the City of Salem.

### Expenditure by Department



### Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
Transfers Out - Expenditures											
120	5965	Trans To Retirement Stab-8311	600,000	600,000	600,000	600,000	600,000	600,000	0	0	0.00
120	5969	Trans To Salem 2026 Fund	25,000	50,000	50,000	50,000	50,000	50,000	0	0	0.00
			625,000	650,000	650,000	650,000	650,000	650,000	0	0	0.00
Department Total			625,000	650,000	650,000	650,000	650,000	650,000	0	0	0.00

Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
120 BUDGET TRANSFERS OUT OF GF				
5965 Trans To Retirement Stab-8311				
	600,000	600,000	600,000	0
5965 Trans To Retirement Stab-8311 Total	600,000	600,000	600,000	0
5969 Trans To Salem 2026 Fund				
	50,000	50,000	50,000	0
5969 Trans To Salem 2026 Fund Total	50,000	50,000	50,000	0
120 BUDGET TRANSFERS OUT OF GF Total	650,000	650,000	650,000	0

# Sewer Enterprise

## Public Services

### Mission Statement

#### Why We Exist

Our mission is to provide the highest quality drinking water and wastewater collection services to our ratepayers and stakeholders. Protecting public health and safety; all the while maintaining some of the lowest rates in the Commonwealth. The Water & Sewer Divisions of the Department of Public Services and the Engineering Department are committed to ensuring environmental stewardship through a combination of preventative maintenance, planned improvements, emergency response, and sustainable and efficient upgrades. We encourage stakeholder involvement and seek to maintain transparency and open channels of communication between the department and the community we serve. We work closely with the South Essex Sewerage District, which provides wastewater treatment services for the city.



### Goals and Objectives

Utilize GIS mapping system to indicate areas of focus and track repeated similar issues for consideration of CIP improvement/replacement project.

- Continue to utilize closed circuit television inspection of sewers and drains to diagnose trouble areas.
- Maintain sewer system to help reduce sewer backups.
- Replace and secure manhole rims and covers to eliminate nuisances to residents.
- Continue routine cleaning of catch basins to reduce flooding and increase water quality.

- Leak detection efforts to continue to identify areas of weakness in the infrastructure and implement repairs and maintenance of, minimizing sewer and drain leaks and breaks.
- Continue to investigate and remove sources of infiltration and inflow (I/I) throughout the city sewer system.

### How FY 2024 Departmental Goals Relate to City's Overall Long- & Short-Term Goals

The Department of Public Services is committed to addressing any residential or business issue as soon as possible to reduce any public health risk. DPS personnel continue to work with the residents and businesses to identify and determine responsibility for any sewer issue while promptly working to fix any issue that is the city's responsibility.

### Significant Budget & Staffing Changes for FY 2024

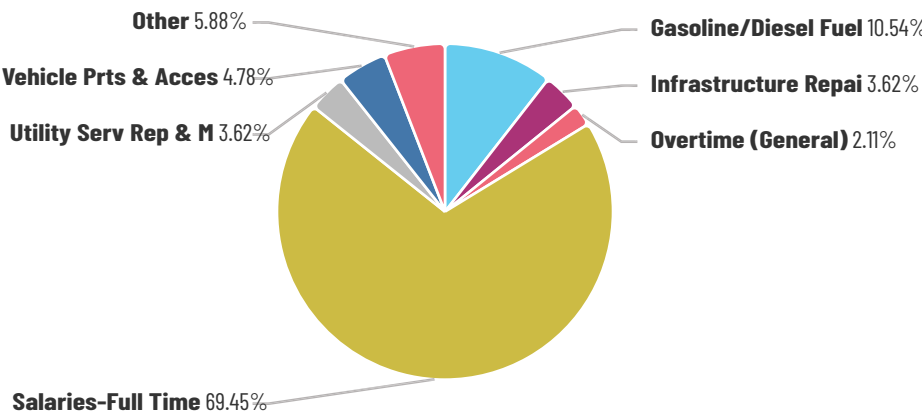
No significant budget or staffing changes for FY 2024



### Recent Accomplishments

- Responded to over thirty-nine (39) sewer backups.
- Rebuilt over twenty-nine (29) sewer manholes and catch basins.
- Repaired more than one hundred and ten (110) trenches.
- Cleaned over Sixty-one (36) catch basins.
- Used web site to share sewer related notifications.
- Continued to retain sewer inspection records for future reference.
- Work order system implementation to allow for improved response time.

Expenditure by Department



Outcomes and Performance Measures	Actual FY2020	Actual FY2021	Actual FY2022	Estimated FY2023	Estimated FY2024
Sewer Back-Up (City)	-	-	-	-	20
Sewer Back-Up (Resident)	-	-	-	-	19
Total	-	-	-	-	39

Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
Public Services - Personnel											
600031	5111	Salaries-Full Time	377,417	360,272	498,053	498,053	494,461	494,119	0	(3,934)	(0.79)
600031	5131	Overtime (General)	6,728	1,606	15,000	15,000	15,000	15,000	0	0	0.00
			384,145	361,878	513,053	513,053	509,461	509,119	0	(3,934)	(0.77)
Public Services - Expenditures											
600032	5211	Electricity	3,029	5,180	8,250	8,250	9,075	9,075	0	825	10.00
600032	5215	Natural Gas	3,980	4,494	7,000	7,075	7,000	7,000	0	0	0.00
600032	5251	Utility Serv Rep & Maint	24,490	21,816	25,750	25,793	25,750	25,750	0	0	0.00
600032	5301	Police Detail	4,778	2,143	5,000	5,178	5,000	5,000	0	0	0.00
600032	5317	Educational Training	1,000	1,000	1,000	1,000	1,000	1,000	0	0	0.00
600032	5320	Contracted Services	2,500	2,500	2,500	2,500	5,000	5,000	0	2,500	100.00
600032	5341	Telephone	0	4,987	4,000	5,823	4,000	4,000	0	0	0.00
600032	5421	Office Supplies (Gen	749	741	750	750	750	750	0	0	0.00
600032	5481	Gasoline/Diesel Fuel	47,394	75,400	75,000	75,000	75,000	75,000	0	0	0.00
600032	5483	Vehicle Prts & Acces	3,126	21,526	23,175	24,940	34,000	34,000	0	10,825	46.71
600032	5485	Street Sweeper Broom	4,000	4,000	4,120	4,120	5,000	5,000	0	880	21.36
600032	5839	Infrastructure Repai	10,541	23,123	25,750	26,947	25,750	25,750	0	0	0.00
600032	5860	Equipment	0	0	0	0	5,000	5,000	0	5,000	0.00
			105,588	166,909	182,295	187,376	202,325	202,325	0	20,030	10.99
Department Total			489,733	528,787	695,348	700,429	711,786	711,444	0	16,096	2.31

Personnel Summary

			Approved Budget		Calc Pay	Code	FTE	# Hours	# of Board Meetings	Dept Request	Mayor Proposed	Approved Budget
Employee Name	Job Description	Hire Date	FY2023	Period FY24						FY2024	FY2024	FY2024
JODOIN	RAYMOND	GENERAL FOREMAN	9-12-2005	31,766.83	605.59		0.33		0.33	35,261	34,919	
KNOWLTON	DAVID	City Engineer-DPS Director	may 2007	23,360.80	432.37		0.17		0.17	23,624	23,624	
MORGAN	CONNOR	GENERAL FOREMAN	06/03/19	26,579.72	1,569.23		0.33		0.33	28,398	28,398	
SANTOS	SHAUN	MANAGEMENT ANALYST	8-20-18	26,229.98	500.04		0.33		0.33	26,002	26,002	
NEW		SENIOR FLEET FOREMAN		24,750.00	-		0.33		0.33	24,750	24,750	
			AFSCME	365,366.06			5.47		Total AFSCME 1818	356,426	356,426	
600031-5111				498,053.39	3,107.23		6.96		Total Full Time	494,461	494,119	
			OVERTIME	15,000.00	15,000.00					15,000	15,000	
				513,053.39			6.96		Department Total	509,461	509,119	

General Fund FTE		
Full-Time Equivalent Employees:		FY2022
		6.64
		FY2023
		7.13
		FY2024
		6.96
		Variance FY 24 v. FY23
		(0.17)

Union Detail

										Step Increases				Dept Req FY2024	Mayor FY2024	Approved Budget FY2024
Employee Name	Job Desc	Start Date	Job Grp	Voted by Council FY2023	FTE	Calc Period	Munis Budget FY2024	Step	Date	Rate	Old	New	# Weeks			
BARNES	DAVID	HEO	retired	1	-	-	-	-							-	
BEAUREGAR D	RICHARD	HEAD FOREMAN I/II	3/2/2001	1	34,284.68	0.50	698.50	36,322.00	3					36,322.00	36,322.00	
CAPRIOTTI	DANIEL	HEAD WORKING FOREMAN	4/12/2021	1	21,697.55	0.33	461.01	23,972.52	2	4/12/2023	\$ 11.53	52.0		23,972.52	23,972.52	
CRIPPS	JEFFREY	HME0 STEP I/II	retired		26,687.66	-	-	-	0					-	-	
COLEMAN	BROOKE	PRIN ACCT	11/14/2022	2		0.33	339.00	17,628.00	1	11/14/2023	\$ 8.48	19.2	32.8	17,244.53	17,628.00	
DALLY	MICHAEL	ME REPAIR	7-12-21	1	19,640.18	0.33	415.37	21,599.24	1	7/12/2023	\$ 10.38	1.6	50.4	21,559.85	21,599.24	
DONADIO	DOMINIC	HME0	retired		-									-	-	

Union Detail

										Step Increases						Approved Budget
			Start	Job	Voted by		Calc	Munis Budget			# Weeks			Dept Req	Mayor	Budget
Employee Name	Job Desc	Date	Grp		Council	FTE	Period	FY2024	Step	Date	Rate	Old	New	FY2024	FY2024	FY2024
DONADIO	DOMINIC	Shift Differential Base Rate X 9%			-									-	-	
LEVESQUE	JAMES	St/Sidewalk Foreman	06/21/ 99	1	20,575.02	0.33	419.19	21,797.88	3					21,797.88	21,797.88	
DELDUCA	LOUIS	HEO	5-2-22	1	27,627.13	0.33	585.39	30,440.28	2	5/2/ 2024	\$ 14.63	44	8.2	28,920.20	28,920.20	
MARINO	PAUL	HEAD FOREMAN II/III	07/23/ 98	1	22,627.99	0.33	461.01	23,972.52	3					23,972.52	23,972.52	
MERRITHE W	BENJAMIN	HEO	transferr ed		27,206.45	-	-	-						-	-	
MORRIS	RALPH	HEO	11/30/ 2009	1	28,733.28	0.50	585.39	30,440.28	3					30,440.28	30,440.28	
NIEMAN	ANDREW	WATER CRAFT SPEC'ST	8/7/17	1	28,733.28	0.50	585.39	30,440.28	3					30,440.28	30,440.28	
PAGLIARO	BRETT	LABORER	retired	1	-									-		
PSZENNY	BRIAN	PRIN ACCT	transferr ed	2	17,624.29	-	-	-						-	-	
RIVERA	CRISTIAN	ME REPAIR	termated	1	-									-		
SOSAGARCI A	ELIAZAR	ME REPAIR	03/12/ 2019	1	20,388.29	0.33	415.38	21,599.76	3					21,599.76	21,599.76	
TASSINARI	STEPHEN	HEAD WORKING FOREMAN	retired	1	-									-		
WING	MICHEAL	HME0 I/II	10-11- 22	1	24,636.31	0.50	524.38	27,267.76	1	10/ 11/ 2023	\$ 13.11	14	37.6	26,822.15	26,822.15	
VACANT		ME REPAIR		1	18,954.94	0.33	369.37	19,207.24	-					19,207.24	19,207.24	
VACANT		ME REPAIR		1	18954.94	0.33	369.37	19,207.24	-					19,207.24	19,207.24	
VACANT		Shift Differential Base Rate X 9%			2,238.66	-	42.56	2,213.12	-					2,213.12	2,213.12	
VACANT		HME0 2nd shift			24,338.55	0.50	474.27	24,662.04	-					24,662.04	24,662.04	
LICENCES					7,294.00			7,294.00						7,294.00	7,294.00	
OUT OF GRADE					750.00			750.00						750.00	750.00	
					365,366.06	5.47		358,814.16						356,425.61	356,848.47	

## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>600032 Sewer-Pub Serv-Expenses</b>				
<b>5211 Electricity</b>				
National Grid	4,400	5,225	5,225	0
TransCanada. Split with DPW/Water/Sewer	3,850	3,850	3,850	0
<b>5211 Electricity Total</b>	<b>8,250</b>	<b>9,075</b>	<b>9,075</b>	<b>0</b>
<b>5215 Natural Gas</b>				
Direct Energy Marketing	3,000	3,000	3,000	0
National Grid	4,000	4,000	4,000	0
<b>5215 Natural Gas Total</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>0</b>
<b>5251 Utility Serv Rep &amp; Maint</b>				
additional funds need for aging infrastructure and rising cost	13,750	13,750	13,750	0
Sewer supplies: manhole, asphalt, pipe, valves, covers, frames, gaskets, rentals. Contractors: Dilisio Brothers, Aggregate, EJ, FW, RentAll, Home Depot, Winer, Green Pro.	12,000	12,000	12,000	0
<b>5251 Utility Serv Rep &amp; Maint Total</b>	<b>25,750</b>	<b>25,750</b>	<b>25,750</b>	<b>0</b>
<b>5301 Police Detail</b>				
Details needed for road work during sewer line repairs in roads	5,000	5,000	5,000	0
<b>5301 Police Detail Total</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>
<b>5317 Educational Training</b>				
Misc. training courses as needed	1,000	1,000	1,000	0
<b>5317 Educational Training Total</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>
<b>5320 Contracted Services</b>				
Cleaning, inspection and repairs of sewer linesBmc , Spencer contracting, Tom Mackey	2,500	5,000	5,000	0
<b>5320 Contracted Services Total</b>	<b>2,500</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>
<b>5341 Telephone</b>				
T-Mobile GPS tracking for DPW Trucks 50 Vehicles at \$675/ month 12 month (1/3)	4,000	4,000	4,000	0
<b>5341 Telephone Total</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>0</b>
<b>5421 Office Supplies (Gen</b>				
General Office supplies as needed	750	750	750	0
<b>5421 Office Supplies (Gen Total</b>	<b>750</b>	<b>750</b>	<b>750</b>	<b>0</b>
<b>5481 Gasoline/Diesel Fuel</b>				
Fuel for Sewer/Water Vehicles	75,000	75,000	75,000	0
<b>5481 Gasoline/Diesel Fuel Total</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>0</b>



## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>5483 Vehicle Prts &amp; Acces</b>				
Oil products, tires, starters, alternators, sewer hoses, truck services, inspections. Vendors include Dennis Burke, Maplewood, NE Muni, R&S, Unlimited Auto, C&C Auto.	23,175	34,000	34,000	0
<b>5483 Vehicle Prts &amp; Acces Total</b>	<b>23,175</b>	<b>34,000</b>	<b>34,000</b>	<b>0</b>
<b>5485 Street Sweeper Broom</b>				
Associated costs for sweeper repairs	2,120	2,120	2,120	0
Associated costs for third sweep in annual year	2,000	2,880	2,880	0
<b>5485 Street Sweeper Broom Total</b>	<b>4,120</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>
<b>5839 Infrastructure Repai</b>				
Manhole asphalt, pipe, valves, covers, frames, gaskets, contract work. Contractors include Aggregate, EJ Prescott, Grandees, Waterworks.	25,750	25,750	25,750	0
<b>5839 Infrastructure Repai Total</b>	<b>25,750</b>	<b>25,750</b>	<b>25,750</b>	<b>0</b>
<b>5860 Equipment</b>				
emergency equipment purchase	0	5,000	5,000	0
<b>5860 Equipment Total</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>
<b>600032 Sewer-Pub Serv-Expenses Total</b>	<b>182,295</b>	<b>202,325</b>	<b>202,325</b>	<b>0</b>

## Engineering

### Mission Statement

#### Why We Exist

The Engineering Department provides technical expertise related to connections to, and extensions of, the municipal wastewater collection system. All sewer infrastructure improvement projects are managed by the Engineering Department. The City Engineer is Salem's representative on the South Essex Sewerage District's (SESSED) board of directors. SESSED is the regional wastewater treatment plant that serves Danvers, Peabody, Beverly, Marblehead, and Salem, located on Fort Avenue in Salem. The Engineering Department manages the contracted operations and maintenance effort, including utility and supply costs, for the city's eight (8) wastewater pumping stations and one (1) stormwater pumping station. Additionally, the department manages the contracted operations of the mechanical tide gates at the outlet of the Forest River to Salem Harbor. The Department also manages the city's annual city-wide catch basin cleaning program to maximize flood mitigation and storm water quality.

Engineering is also responsible for the billing of all wastewater expenses, based on water usage, to all institutional, commercial, and residential properties in the City that are connected to the municipal collection system, which is over 10,000 accounts[MS1]. The sewer department provides customer service in a timely and professional manner in response to billing inquiries, managing current accounts, establishing new accounts, scheduling appointments for the meter technician, identifying accounts requiring service, selling meters and deduct meters and processing of over 3,500 water and sewer bills monthly, approximately 10% requiring analysis and estimating. Funding for the efforts described herein is derived from the Sewer Enterprise System.

#### Goals and Objectives

- Continue illicit connection detection and removal program city-wide.
- Continue to coordinate on the MS4 permit including performing activities required for compliance and development of the Annual Report.
- Continue resolving flooding and collection system deficiencies City-wide.
- Develop cost estimates for the possible betterment project to construct sewer and water in the Wyman Street neighborhood.
- Continue with Infiltration & Inflow removal efforts to remove extraneous flows from the collection system.
- Manage the contractor operator of the City's wastewater and stormwater pump stations.
- Evaluate the need for sewer extensions in areas currently unsewered.
- Advance the Rosies Pond Flood Mitigation project and replacement of the Ocean Ave West Stormwater Pump Station CIP projects.
- Canal Street/SSU flood mitigation project to construction.
- Continue to partner with Salem Sound Coastwatch and seek grant opportunities toward clean water initiatives.

- Develop hydrologic/hydraulic models for watersheds in Salem to assist with decision making relative to infrastructure and resiliency.

#### How FY 2024 Departmental Goals Relate to City's Overall Long- & Short-Term Goals

- Both the City's long and short-term goals for sustainable infrastructure will be met with the department's goals by reinvesting and rehabilitating the City's wastewater and stormwater collection and conveyance infrastructure.
- Partnerships are being developed with the many neighborhood associations, institutions (NIAC, PEM, SSU, Salem Hospital, Salem Sound Coastwatch, etc.) and commercial establishments that will enable the Dept. goals to be obtained.

#### Significant Budget & Staffing Changes For FY 2024

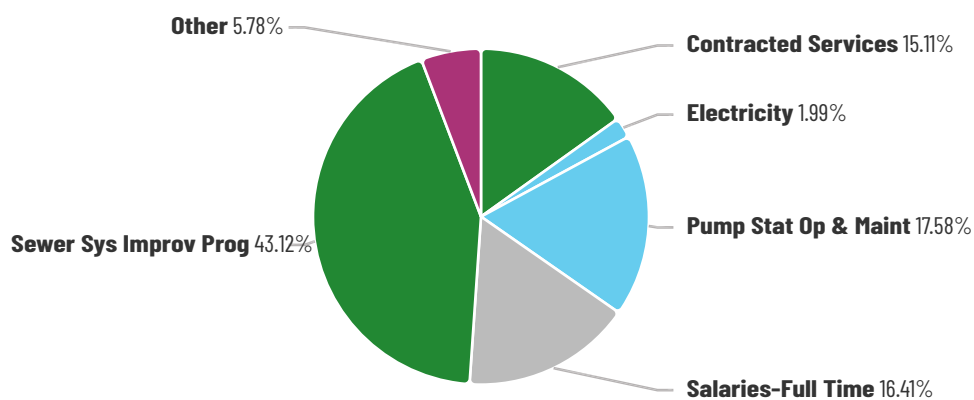
No significant budget or staffing changes are planned for FY 2024; however, due to inflation, costs for contracted services (pump station operation and maintenance, backflow testing) have risen and additional costs are reflected in the budget. New regulations related to the reduction of fats, oils, and grease (FOG) buildup in the collection system from Food Service Establishments were approved this year and costs for this new program are included in the budget.

#### Recent Accomplishments

- Continued to incorporate the 1,600 annual backflow surveys, testing and design approval costs into our Munis Water and Sewer billing system. These bills are annual and semiannual.
- Continued to analyze accounts with water and no sewer and take appropriate action if required.
- Continued efforts to identify and remove illicit (direct sanitary) connections to the city's drainage systems in compliance with the City's EPA NPDES General Permits for Stormwater Dischargers from Small Municipal Storm Sewer Systems in Massachusetts (MS4).
- Review and coordinate the development of the city's annual MS4 permit.
- Continue to manage liens on overdue water & sewer bills to 3rd quarter real estate tax bills (442 accounts); resulting in major revenue influx, estimated at \$276,844 (sewer only). Continued to lien condo developments owing over \$600- 7 condos for December 2021.
- Sought grant applications from various regulatory agencies for the relocation of the Willow Avenue (pipe beach) truck sewer in Salem Harbor.
- Advanced CIP funded projects to address flooding issues and storm water collection system deficiencies City-wide, including the Rosies Pond Flood Mitigation project and replacement of the Ocean Ave West Stormwater Pump Station..
- Managed catch basin cleaning contract to mitigate flooding and promote improved water quality.

- Continued streamlining the water and sewer billing system to expeditiously resolve billing disputes in a customer friendly manner. Continued to utilize meter software to improve customer service.
- Continue troubleshooting non-billable and non-read meter locations, by making appointments with residents to get access to the meters in their buildings.
- With the Health Department and Plumbing Inspector, worked with a consultant to implement new regulations related to the reduction of fats, oils, and grease (FOG) buildup in the collection system from Food Service Establishments. New regulations were approved by the Board of Health in January of 2023 and the program will start in FY 2024.

### Expenditure by Department



Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
Engineering - Personnel											
600131	5111	Salaries-Full Time	183,874	150,667	194,609	194,609	199,779	199,779	0	5,170	2.66
600131	5113	Salaries-Part Time	0	0	5,467	5,467	5,467	5,467	0	0	0.01
600131	5131	Overtime (General)	136	7,873	2,000	2,000	2,000	2,000	0	0	0.00
			184,010	158,541	202,076	202,076	207,246	207,246	0	5,170	2.56
Engineering - Expenditures											
600132	5211	Electricity-Pump Station	17,228	17,821	22,000	22,405	24,200	24,200	0	2,200	10.00
600132	5277	Photocopy Machine Le	0	0	5,000	0	5,000	5,000	0	0	0.00
600132	5278	Telephone Equip-Pump Station	4,637	7,133	16,500	17,145	16,500	16,500	0	0	0.00
600132	5283	Sewer Line Lease	945	945	1,200	1,200	1,200	1,200	0	0	0.00
600132	5305	Accounting And Audit	2,000	2,000	2,000	2,000	2,500	2,500	0	500	25.00
600132	5317	Educational Training	949	1,618	4,000	4,000	4,000	4,000	0	0	0.00
600132	5320	Contracted Services-Maint	43,650	8,456	50,000	67,300	184,000	184,000	0	134,000	268.00
600132	5342	Postage	9,524	11,097	13,000	18,947	13,000	13,000	0	0	0.00
600132	5375	Pump Stat Op & Maint	84,959	86,254	96,000	249,945	214,000	214,000	0	118,000	122.92
600132	5381	Printing And Binding	1,425	1,848	2,000	2,000	2,000	2,000	0	0	0.00
600132	5421	Office Supplies (Gen	3,075	3,107	3,750	3,892	3,750	3,750	0	0	0.00
600132	5445	Pump Station Suppl	3,934	1,634	5,000	5,000	5,000	5,000	0	0	0.00
600132	5520	Software Support/ Enhancements	15,910	6,573	4,500	4,797	4,500	4,500	0	0	0.00
600132	5710	In State Travel/Meetings	0	76	2,500	2,500	2,500	2,500	0	0	0.00
600132	5837	Sewer Sys Improv Prog	158,472	120,145	525,000	782,349	525,000	525,000	0	0	0.00
600132	5869	Computer Equip/Tech	0	1,143	3,000	4,787	3,000	3,000	0	0	0.00
600132	5877	Point Area Neigh Catch Basin	0	0	0	100,000	0	0	0	0	0.00
600132	5878	Derby St Intercept Sewer Clean	0	0	0	56,500	0	0	0	0	0.00
			346,710	269,851	755,450	1,344,767	1,010,150	1,010,150	0	254,700	33.72
Department Total			530,719	428,392	957,526	1,546,843	1,217,396	1,217,396	0	259,870	27.14

Personnel Summary

Employee Name	Job Description	Hire Date	Approved Budget FY2023	Calc Pay Period FY24	Code	FTE	# Hours	# of Board Meetings	Dept Request FY2024	Mayor Proposed FY2024	Approved Budget FY2024
CRIPPS	CHERYL	SECRETARY	8/13/08	16,978.59	1,008.72	0.33		33%	17,490	17,490	
DUBINSKY	ELLEN	ADMIN ASSISTANT	9/26/85	7,363.44	1,438.83	0.10		10%	7,482	7,482	
DUHAMEL	DEBORAH	Assistant Engineer	5/28/18	37,102.56	2,196.95	0.33		33%	37,700	37,700	
KNOWLTON	DAVID	City Engineer-DPS Director	5/21/2007	17,411.64	347.41	0.13		13%	18,065	18,065	
JOSEFSON	MARIA	GIS		20,373.19	1,206.35	0.33		33%	21,107	21,107	
VACANT		BUSINESS MGR/WTR REG	10/14/2019	23,845.74	-	0.25		25%	23,846	23,846	
			71,534.45			2.33		Total AFSCME 1818	74,090	74,090	
600131-5111			194,609.61			3.80		Total Full Time	199,779	199,779	
INTERN	PT INTERN		5,466.67						5,467	5,467	
600131-5113			5,466.67					Total Part Time	5,467	5,467	
OVERTIME			2,000.00	2,000.00					2,000	2,000	
600131-5131			2,000.00	2,000.00				Total Overtime	2,000	2,000	
			202,076.28			3.80		Department Total	207,246	207,246	

General Fund FTE		
Full-Time Equivalent Employees:		FY2022
		2.80
		FY2023
		2.80
		FY2024
		3.80
		Variance FY 24 v. FY23
		1.00

Union Detail

Employee Name		Job Desc	Start Date	Job Grp	Voted by Council FY2023	FTE	Calc Period	Munis Budget FY2024	Step	Date	Step Increases		Rate	# Weeks		Dept Req FY2024	Mayor FY2024	Approved Budget FY2024
											Old	New		Old	New			
MERRITHE W	MATTHEW	WATER METER READER	11/5/2018	1	(1,373.66)	1.00	-	-								-	-	
VACANT		WATER METER READER			25,915.58	0.50										25,915.58	25,915.58	
MCGRATH	RAYLEEN	PRINCIPAL CLERK	12/18/17	2	17,497.96	0.33	359.22	18,679.44	3							18,679.44	18,679.44	
MORAN	KAREN	ASST WATER REG	9/10/2013	2	29,494.57	0.50	-	-	3							-	-	
PSZENNY	BRIAN															29,494.57	29,494.57	
					71,534.45	2.33		18,679.44								74,089.59	74,089.59	

## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>600132 Sewer-Engineer-Expenses</b>				
<b>5211 Electricity-Pump Station</b>				
Ravenna Ave, Highland Ave, Wilson Street, Forrest River Park, March St/Rice St, Ocean Ave West/Jefferson Ave, Home Street, Swampscott Road Pump.	22,000	24,200	24,200	0
<b>5211 Electricity-Pump Station Total</b>	<b>22,000</b>	<b>24,200</b>	<b>24,200</b>	<b>0</b>
<b>5277 Photocopy Machine Le</b>				
New copier lease	5,000	5,000	5,000	0
<b>5277 Photocopy Machine Le Total</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>
<b>5278 Telephone Equip-Pump Station</b>				
ATT lease for ARM system-data collectors	16,000	16,000	16,000	0
Various alarms to support sewer pumping stations	500	500	500	0
<b>5278 Telephone Equip-Pump Station Total</b>	<b>16,500</b>	<b>16,500</b>	<b>16,500</b>	<b>0</b>
<b>5283 Sewer Line Lease</b>				
Fees charge by MBTA for use of lines under commuter rail tracks	1,200	1,200	1,200	0
<b>5283 Sewer Line Lease Total</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>	<b>0</b>
<b>5305 Accounting And Audit</b>				
Annual service for audits, contracted through Finance Dept.	2,000	2,500	2,500	0
<b>5305 Accounting And Audit Total</b>	<b>2,000</b>	<b>2,500</b>	<b>2,500</b>	<b>0</b>
<b>5317 Educational Training</b>				
APWA National Congress	500	500	500	0
Attending Professional organization seminars and meetings-WEF and NEWEA	1,600	1,600	1,600	0
Munis training and support, SSCW, MMAAA	1,900	1,900	1,900	0
<b>5317 Educational Training Total</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>0</b>
<b>5320 Contracted Services-Maint</b>				
Annual Catch Basin cleaning	50,000	92,000	92,000	0
Fats, Oils and Grease (FOG) Program	0	92,000	92,000	0
<b>5320 Contracted Services-Maint Total</b>	<b>50,000</b>	<b>184,000</b>	<b>184,000</b>	<b>0</b>
<b>5342 Postage</b>				
Total cost of postage for mailing w/s bills @ 50% W&S Depts.	13,000	13,000	13,000	0
<b>5342 Postage Total</b>	<b>13,000</b>	<b>13,000</b>	<b>13,000</b>	<b>0</b>
<b>5375 Pump Stat Op &amp; Maint</b>				
Pump Station Maintenance	90,000	208,000	208,000	0
Stand by generator annual maintenance	6,000	6,000	6,000	0
<b>5375 Pump Stat Op &amp; Maint Total</b>	<b>96,000</b>	<b>214,000</b>	<b>214,000</b>	<b>0</b>
<b>5381 Printing And Binding</b>				
Collector's office includes printing costs; this represents annual inserts	2,000	2,000	2,000	0
<b>5381 Printing And Binding Total</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>



## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>5421 Office Supplies (Gen</b>				
Plotter Ink and Paper-previously under IT	1,250	1,250	1,250	0
Printer paper - \$500 Misc. general office supplies purchased under State Bid, supplies for office machines: fax, printers, toner, color printer.	2,500	2,500	2,500	0
<b>5421 Office Supplies (Gen Total</b>	<b>3,750</b>	<b>3,750</b>	<b>3,750</b>	<b>0</b>
<b>5445 Pump Station Suppl</b>				
50% of costs for pump station op and Main. Will be shared with water	5,000	5,000	5,000	0
<b>5445 Pump Station Suppl Total</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>
<b>5520 Software Support/Enhancements</b>				
GIS and Autocad licensing-part previously under IT	4,500	4,500	4,500	0
<b>5520 Software Support/Enhancements Total</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>	<b>0</b>
<b>5710 In State Travel/Meetings</b>				
Meter Repair annual mileage	2,000	2,000	2,000	0
tolls, parking, seminars, etc.	500	500	500	0
<b>5710 In State Travel/Meetings Total</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>0</b>
<b>5837 Sewer Sys Improv Prog</b>				
Annual cleaning of sewer and drain siphons	300,000	300,000	300,000	0
Year 11 Annual Report	225,000	225,000	225,000	0
<b>5837 Sewer Sys Improv Prog Total</b>	<b>525,000</b>	<b>525,000</b>	<b>525,000</b>	<b>0</b>
<b>5869 Computer Equip/Tech</b>				
Laptop	1,500	1,500	1,500	0
Scanner maintenance-discuss with IT	1,500	1,500	1,500	0
<b>5869 Computer Equip/Tech Total</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>0</b>
<b>600132 Sewer-Engineer-Expenses Total</b>	<b>755,450</b>	<b>1,010,150</b>	<b>1,010,150</b>	<b>0</b>

Treasurer

Sewer Enterprise SESD Assessment

Mission Statement

Treasurer – Sewer Enterprise – SESD Assessment

Pursuant to Chapter 339 of the Acts of 1925, the South Essex Sewerage Board determines the estimated cost of operations/maintenance and debt service for the Fiscal Year and apportions this amount to the cities, towns, county, and Commonwealth served by the District.

Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
Treasurer - Expenditures											
600033	5649	Sesd Assessment	4,762,313	4,733,829	4,793,507	4,793,507	4,731,615	4,731,615	0	(61,892)	(1.29)
			4,762,313	4,733,829	4,793,507	4,793,507	4,731,615	4,731,615	0	(61,892)	(1.29)
Department Total			4,762,313	4,733,829	4,793,507	4,793,507	4,731,615	4,731,615	0	(61,892)	(1.29)

Sewer Enterprise SESD Assessment Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
600033 Sewer Assessments				
5649 Sesd Assessment				
City's portion of South Essex Sewerage District operating budget	4,793,507	4,731,615	4,731,615	0
5649 Sesd Assessment Total	4,793,507	4,731,615	4,731,615	0
600033 Sewer Assessments Total	4,793,507	4,731,615	4,731,615	0

## Sewer Enterprise Long Term Debt

### Mission Statement

#### Treasurer—Sewer Enterprise—Long Term Debt

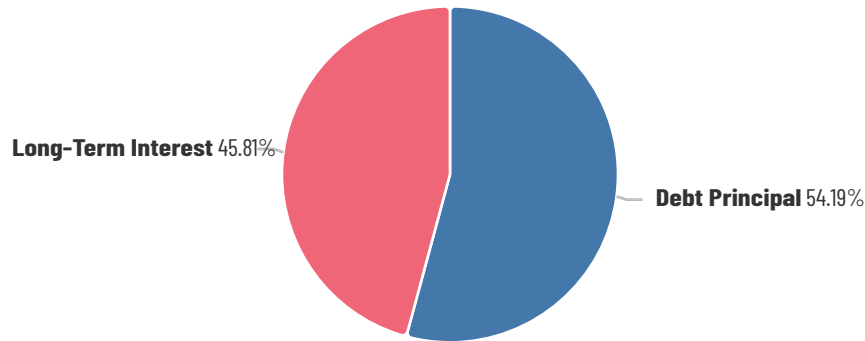
On November 18, 2021, the City issued a bond for Canal Street Phase II, sewer leaks and flushing, sewer illicit connection removal, Derby Street/Congress Street drainage system repairs, Forest River pool sewer line and stormwater systems and, sewer Bertram Field for a total of \$2,349,014

On November 19, 2020, the City issued a bond for Canal Street Phase II, sewer leaks and flushing, sewer illicit connection removal, bikeway and roadway improvements for a total of \$826,500.

On November 17, 2016, the City issued a bond for Canal Street Phase II, sewer leaks and flushing, sewer illicit connection removal, bikeway and roadway improvements for a total of \$2,950,000.

On December 2, 2015, the City issued a bond for a 1/1 study, design and construction, Canal Street phase II, illicit connection removal and line extension, rehabilitation and upgrades in the amount of \$540,000.

### Expenditure by Department



### Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
<b>Treasurer - Expenditures</b>											
600034	5740A	Insurance Deductibles	0	4,784	0	0	5,000	0	0	0	0.00
600034	5908N	Canal St-Prin (2014)	165,000	175,000	180,000	180,000	0	0	0	(180,000)	(100.00)
600034	5910	Debt Principal	0	0	66,680	66,680	933,513	933,513	0	866,833	1,299.99
600034	5915	Long-Term Interest	0	0	34,648	34,648	789,078	789,079	0	754,431	2,177.42
600034	5920A	Cip - 2009-Prin (11)	195,269	190,000	50,000	50,000	0	0	0	(50,000)	(100.00)
600034	5948V	Canal St-Int (2014)	112,238	105,438	98,338	98,338	0	0	0	(98,338)	(100.00)
600034	5949A	Cip 2009-Int (11)	157,307	121,755	30,225	30,225	0	0	0	(30,225)	(100.00)
600034	5949G	Cip 2012-Prin	15,000	20,000	0	0	0	0	0	0	0.00

Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
600034	5949H	Cip 2012-Int	8,225	7,525	0	0	0	0	0	0	0.00
600034	5949K	Cip 2014-Prin	110,000	125,000	125,000	125,000	0	0	0	(125,000)	(100.00)
600034	5949L	Cip 2014-Int	52,956	55,150	50,050	50,050	0	0	0	(50,050)	(100.00)
600034	5949M	Cip 2015-Prin	130,000	130,000	130,000	130,000	0	0	0	(130,000)	(100.00)
600034	5949N	Cip 2015-Int	73,700	67,200	65,200	65,200	0	0	0	(65,200)	(100.00)
600034	5949O	Cip 2016-Prin	105,000	110,000	110,000	110,000	0	0	0	(110,000)	(100.00)
600034	5949P	Cip 2016-Int	179,394	174,144	219,769	219,769	0	0	0	(219,769)	(100.00)
600034	5949U	Cip 2017 Prin	100,000	105,000	45,000	45,000	0	0	0	(45,000)	(100.00)
600034	5949V	Cip 2017 Int	82,750	78,650	32,350	32,350	0	0	0	(32,350)	(100.00)
600034	5949W	Cip 2018 Prin	5,000	5,000	5,000	5,000	0	0	0	(5,000)	(100.00)
600034	5949X	Cip 2018 Int	6,731	6,481	6,231	6,231	0	0	0	(6,231)	(100.00)
600034	5949ZA	Cip 2019-Prin	93,798	110,000	130,000	130,000	0	0	0	(130,000)	(100.00)
600034	5949ZB	Cip 2019-Int	103,494	108,276	131,294	131,294	0	0	0	(131,294)	(100.00)
600034	5949ZE	Cip-Canal St Repurpose-Prin	120,000	120,000	120,000	120,000	0	0	0	(120,000)	(100.00)
600034	5949ZF	Cip-Canal St Repurpose-Int	68,725	62,725	56,725	56,725	0	0	0	(56,725)	(100.00)
600034	5949ZI	Cip 2020 Prin	0	18,000	64,014	64,014	0	0	0	(64,014)	(100.00)
600034	5949ZJ	Cip 2020 Interest	0	35,144	103,269	103,269	0	0	0	(103,269)	(100.00)
			1,884,587	1,935,272	1,853,793	1,853,793	1,727,591	1,722,592	0	(131,201)	(7.08)
Department Total			1,884,587	1,935,272	1,853,793	1,853,793	1,727,591	1,722,592	0	(131,201)	(7.08)

Sewer Enterprise Long Term Debt Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>600034 Sewer Debt Service</b>				
<b>5740A Insurance Deductibles</b>				
	0	5,000	0	0
<b>5740A Insurance Deductibles Total</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>0</b>
<b>5908N Canal St-Prin (2014)</b>				
CIP-Canal St Prin	180,000	0	0	0
<b>5908N Canal St-Prin (2014) Total</b>	<b>180,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5910 Debt Principal</b>				
FY23 sewer long-term debt service principal	66,680	0	0	0
Sewer long-term debt service principal	0	933,513	933,513	0
<b>5910 Debt Principal Total</b>	<b>66,680</b>	<b>933,513</b>	<b>933,513</b>	<b>0</b>

## Sewer Enterprise Long Term Debt Budget Detail

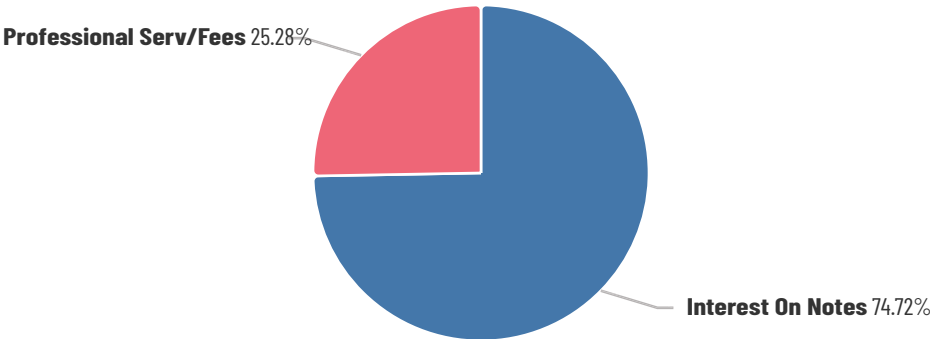
Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>5915 Long-Term Interest</b>				
FY23 water long-term debt service interest	34,648	0	0	0
Sewer long-term debt service interest	0	789,078	789,079	0
<b>5915 Long-Term Interest Total</b>	<b>34,648</b>	<b>789,078</b>	<b>789,079</b>	<b>0</b>
<b>5920A Cip - 2009-Prin (11)</b>				
CIP 2009 PRIN (11)	50,000	0	0	0
<b>5920A Cip - 2009-Prin (11) Total</b>	<b>50,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5948V Canal St-Int (2014)</b>				
CIP-Canal St Interest	98,338	0	0	0
<b>5948V Canal St-Int (2014) Total</b>	<b>98,338</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5949A Cip 2009-Int (11)</b>				
CIP 2009 INT (11)	30,225	0	0	0
<b>5949A Cip 2009-Int (11) Total</b>	<b>30,225</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5949K Cip 2014-Prin</b>				
CIP 2014 - PRIN	125,000	0	0	0
<b>5949K Cip 2014-Prin Total</b>	<b>125,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5949L Cip 2014-Int</b>				
CIP 2014 - INT	50,050	0	0	0
<b>5949L Cip 2014-Int Total</b>	<b>50,050</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5949M Cip 2015-Prin</b>				
CIP 2015 - PRIN	130,000	0	0	0
<b>5949M Cip 2015-Prin Total</b>	<b>130,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5949N Cip 2015-Int</b>				
CIP 2015 - INT	65,200	0	0	0
<b>5949N Cip 2015-Int Total</b>	<b>65,200</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5949O Cip 2016-Prin</b>				
CIP 2016 - PRIN	110,000	0	0	0
<b>5949O Cip 2016-Prin Total</b>	<b>110,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5949P Cip 2016-Int</b>				
CIP 2016 - INT	219,769	0	0	0
<b>5949P Cip 2016-Int Total</b>	<b>219,769</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5949U Cip 2017 Prin</b>				
CIP 2017 - PRIN	45,000	0	0	0
<b>5949U Cip 2017 Prin Total</b>	<b>45,000</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Sewer Enterprise Long Term Debt Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>5949V Cip 2017 Int</b>				
CIP 2017 - INT	32,350	0	0	0
<b>5949V Cip 2017 Int Total</b>	<b>32,350</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5949W Cip 2018 Prin</b>				
CIP 2018 - PRIN	5,000	0	0	0
<b>5949W Cip 2018 Prin Total</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5949X Cip 2018 Int</b>				
CIP 2018 - INT	6,231	0	0	0
<b>5949X Cip 2018 Int Total</b>	<b>6,231</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5949ZA Cip 2019-Prin</b>				
CIP 2019 - PRIN	130,000	0	0	0
<b>5949ZA Cip 2019-Prin Total</b>	<b>130,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5949ZB Cip 2019-Int</b>				
CIP 2019 - INT	131,294	0	0	0
<b>5949ZB Cip 2019-Int Total</b>	<b>131,294</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5949ZE Cip-Canal St Repurpose-Prin</b>				
Canal Street Repurpose Collins Middle School - Principal	120,000	0	0	0
<b>5949ZE Cip-Canal St Repurpose-Prin Total</b>	<b>120,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5949ZF Cip-Canal St Repurpose-Int</b>				
Canal Street Repurpose Collins Middle School - Interest	56,725	0	0	0
<b>5949ZF Cip-Canal St Repurpose-Int Total</b>	<b>56,725</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5949ZI Cip 2020 Prin</b>				
CIP 2020- PRIN	64,014	0	0	0
<b>5949ZI Cip 2020 Prin Total</b>	<b>64,014</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5949ZJ Cip 2020 Interest</b>				
CIP 2020 - INT	103,269	0	0	0
<b>5949ZJ Cip 2020 Interest Total</b>	<b>103,269</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>600034 Sewer Debt Service Total</b>	<b>1,853,793</b>	<b>1,727,591</b>	<b>1,722,592</b>	<b>0</b>

Sewer Enterprise Short Term Debt

Expenditure by Department



Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
Treasurer - Expenditures											
600035	5304	Professional Serv/Fees	0	0	13,000	13,000	13,000	13,000	0	0	0.00
600035	5925	Interest On Notes	1,680	0	30,150	30,150	38,414	38,414	0	8,264	27.41
			1,680	0	43,150	43,150	51,414	51,414	0	8,264	19.15
Department Total			1,680	0	43,150	43,150	51,414	51,414	0	8,264	19.15

Sewer Enterprise Short Term Debt Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
600035 Sewer-Short Term Debt Int-Exp				
5304 Professional Serv/Fees				
Bond and BAN Admin costs	13,000	13,000	13,000	0
5304 Professional Serv/Fees Total	13,000	13,000	13,000	0

Sewer Enterprise Short Term Debt Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
5925 Interest On Notes				
Interest Figures from Debt Schedule	30,150	0	0	0
Interest on BAN (5%)	0	38,414	38,414	0
5925 Interest On Notes Total	30,150	38,414	38,414	0
600035 Sewer-Short Term Debt Int-Exp Total	43,150	51,414	51,414	0



## Sewer Enterprise Insurance Deduction

### Mission Statement

#### Treasurer – Sewer Enterprise – Insurance Deductible

The City has taken an insurance policy to protect itself for City-at-fault sewerage back-ups into private structures. The City pays a deductible on each claim.

### Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
Treasurer - Expenditures											
600037	5740A	Insurance Deductibles	0	0	5,000	5,000	5,000	10,000	0	5,000	100.00
			0	0	5,000	5,000	5,000	10,000	0	5,000	100.00
Department Total			0	0	5,000	5,000	5,000	10,000	0	5,000	100.00

### Sewer Enterprise Insurance Deduction Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
600037 Sewer Enterprise Fund-Ins Dedu				
5740A Insurance Deductibles				
Estimated amount for insurance deductibles related to Sewer claims	5,000	5,000	10,000	0
5740A Insurance Deductibles Total	5,000	5,000	10,000	0
600037 Sewer Enterprise Fund-Ins Dedu Total	5,000	5,000	10,000	0



# Water Enterprise

## Public Services

### Mission Statement

#### Why We Exist

Our mission is to provide the highest quality drinking water and wastewater collection services to stakeholders alike, protecting public health and safety; all the while maintaining some of the lowest rates in the Commonwealth. The Water & Sewer Divisions of the Department of Public Services and the Engineering Department are committed to ensuring environmental stewardship through a combination of preventative maintenance, planned improvements, emergency response, and sustainable and efficient upgrades. We encourage stakeholder involvement and seek to maintain transparency and open channels of communication between the department and the community we serve. We work closely with the Salem Beverly Water Supply Board, which treats and provides drinking water to the City of Salem.



### Goals and Objectives

- Improve system flow and reduce leaks through leak detection.
- Reestablish an aggressive hydrant flushing program.
- Work with engineering to add and/or replace failed water main valves.
- Continue exercising system valves.
- Paint, repair or replace hydrants when necessary.
- Work with city engineer on system improvements.

- Continue to identify areas of weakness in the infrastructure and implement repairs and maintenance of minimizing water loss, leaks and breaks.
- Rebid catch basin cleaning. ?
- 



### Recent Accomplishments

- The Water Department continues to support contractors working on large CIP improvement projects in the city. The same support is given to developers improving the city. We also respond to every water break emergency and restore service to the residents and businesses as soon as possible.
- The Department repairs water curb stops.
- Assisted private contractors with fire hydrant flow tests and perform tests as required.
- Continue to utilize web site to disseminate water emergency notifications.
- Utilize leak detection services to find leaks and weaknesses, and eliminate them, in the water distribution system.
- Replaced or repaired over twenty (20) hydrants damaged during the year.

### How FY 2024 Departmental Goals Relate to City's Overall Long- & Short-Term Goals

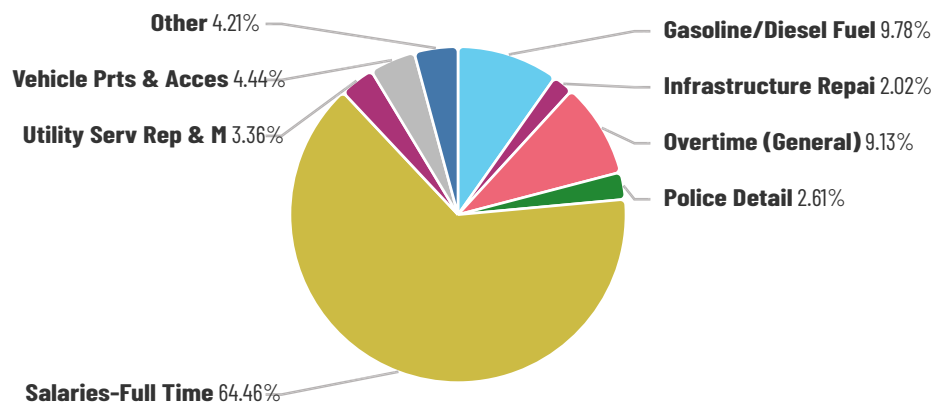
The Department of Public Services is committed to addressing any residential or business issue as soon as possible to reduce the public health risk. DPS personnel continue to work with the residents and businesses to identify and determine responsibility for any water issue while promptly working to fix any issue that is the city's responsibility.

### Significant Budget & Staffing Changes For FY 2024

No significant budget or staffing changes for FY 2024.



Expenditure by Department



Outcomes and Performance Measures	Actual FY2020	Actual FY2021	Actual FY2022	Estimated FY2023	Estimated FY2024
Water Mai Breaks	-	-	-	-	36
Services	-	-	-	-	19
Valve Repair	-	-	-	-	1
Total	-	-	-	-	56

Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
Public Services - Personnel											
610031	5111	Salaries-Full Time	378,442	360,273	498,053	498,053	494,461	494,119	0	(3,934)	(0.79)
610031	5131	Overtime (General)	74,213	59,243	70,000	70,000	70,000	70,000	0	0	0.00
			452,655	419,517	568,053	568,053	564,461	564,119	0	(3,934)	(0.69)
Public Services - Expenditures											
610032	5211	Electricity	5,798	6,375	9,900	9,900	11,000	11,000	0	1,100	11.11
610032	5215	Natural Gas	4,076	4,494	7,000	7,074	7,000	7,000	0	0	0.00
610032	5251	Utility Serv Rep & Maint	15,044	24,573	25,750	25,793	25,750	25,750	0	0	0.00
610032	5301	Police Detail	19,782	13,005	20,000	20,047	20,000	20,000	0	0	0.00
610032	5317	Educational Training	1,500	1,500	1,500	1,500	1,500	1,500	0	0	0.00
610032	5320	Contracted Services	1,000	76,046	1,000	1,000	3,000	3,000	0	2,000	200.00
610032	5341	Telephone	0	4,987	4,000	5,823	4,000	4,000	0	0	0.00
610032	5421	Office Supplies (Gen	749	750	750	750	750	750	0	0	0.00
610032	5481	Gasoline/Diesel Fuel	29,179	82,729	75,000	75,000	75,000	75,000	0	0	0.00
610032	5483	Vehicle Prts & Acces	16,390	22,307	23,175	25,175	34,000	34,000	0	10,825	46.71
610032	5839	Infrastructure Repai	12,793	15,001	15,450	15,461	15,450	15,450	0	0	0.00
610032	5860	Equipment	0	0	0	0	5,000	5,000	0	5,000	0.00
610032	5879	Replace Water Sewer Util Truck	0	0	0	180,000	0	0	0	0	0.00
			106,311	251,769	183,525	367,523	202,450	202,450	0	18,925	10.31
Department Total			558,966	671,285	751,578	935,576	766,911	766,569	0	14,991	1.99

Personnel Summary

			Approved Budget		Calc Pay	Code	FTE	# Hours	# of Board Meetings	Dept Request	Mayor Proposed	Approved
Employee Name	Job Description	Hire Date	FY2023	Period FY24						FY2024	FY2024	Budget FY2024
JODOIN	RAYMOND	GENERAL FOREMAN	9-12-2005	31,766.83	605.59		0.33		0.33	35,261	34,919	
KNOWLTON	DAVID	City Engineer-DPS Director	may 2007	23,360.80	432.37		0.17		0.17	23,624	23,624	
MORGAN	CONNOR	GENERAL FOREMAN	06/03/19	26,579.72	1,569.23		0.33		0.33	28,398	28,398	
SANTOS	SHAUN	MANAGEMENT ANALYST	8-20-18	26,229.98	500.04		0.33		0.33	26,002	26,002	
NEW		SENIOR FLEET FOREMAN		24,750.00	-		0.33		0.33	24,750	24,750	
												-
		AFSCME		365,366.06			5.47		Total AFSCME 1818	356,426	356,426	
610031-5111			#####	3,107.23		###			Total Full Time	494,461	494,119	
		OVERTIME		70,000.00	70,000.00					70,000	70,000	
			568,053.39			###			Department Total	564,461	564,119	

General Fund FTE		
Full-Time Equivalent Employees:		FY2022
		6.64
		FY2023
		7.13
		FY2024
		6.96
		Variance FY 24 v. FY23
		(0.17)

Union Detail

					Voted by Council		Calc		Munis Budget		Step Increases			Dept Req	Mayor	Approved
Employee Name	Job Desc	Start Date	Job Grp	FY2023	FTE	Period	FY2024	Step	Date	Rate	Old	New		FY2024	FY2024	Budget FY2024
BEAUREGAR D	RICHARD	HEAD FOREMAN I/II	3/2/2001	1	34,284.68	0.50	698.50	36,322.00	3					36,322.00	36,322.00	
CAPRIOTTI	DANIEL	HEAD WORKING FOREMAN	4/12/2021	1	21,697.55	0.33	461.01	23,972.52	2	4/12/2023	\$ 11.53	52.0		23,972.52	23,972.52	
CRIPPS	JEFFREY	HME0 STEP I/II	retired		26,687.66	-	-	-	0					-	-	
COLEMAN	BROOKE	PRIN ACCT	11/14/2022	2		0.33	339.00	17,628.00	1	11/14/2023	\$ 8.48	19.2 32.8		17,244.53	17,244.53	
DALLY	MICHAEL	ME REPAIR	7-12-21	1	19,640.18	0.33	415.37	21,599.24	1	7/12/2023	\$ 10.38	1.6 50.4		21,559.85	21,559.85	
DONADIO	DOMINIC	HME0	retired		-									-	-	
DONADIO	DOMINIC	Shift Differential Base Rate X 9%			-									-	-	

Union Detail

										Step Increases						Approved Budget FY2024
Employee Name		Job Desc	Start Date	Job Grp	Voted by Council FY2023	FTE	Calc Period	Munis Budget FY2024	Step	Date	Rate	# Weeks Old    New		Dept Req FY2024	Mayor FY2024	
LEVESQUE	JAMES	St/Sidewalk Foreman	06/21/99	1	20,575.02	0.33	419.19	21,797.88	3					21,797.88	21,797.88	
DELDUCA	LOUIS	HEO	5-2-22	1	27,627.13	0.33	585.39	30,440.28	2	5/2/2024	\$ 14.63	44	8.2	28,920.20	28,920.20	
MARINO	PAUL	HEAD FOREMAN II/III	07/23/98	1	22,627.99	0.33	461.01	23,972.52	3					23,972.52	23,972.52	
MERRITHE W	BENJAMIN	HEO	transferr ed		27,206.45	-	-	-						-	-	
MORRIS	RALPH	HEO	11/30/2009	1	28,733.28	0.50	585.39	30,440.28	3					30,440.28	30,440.28	
NIEMAN	ANDREW	WATER CRAFT SPEC'ST	8/7/17	1	28,733.28	0.50	585.39	30,440.28	3					30,440.28	30,440.28	
PAGLIARO	BRETT	LABORER	retired	1	-									-		
PSZENNY	BRIAN	PRIN ACCT	transferr ed	2	17,624.29	-	-	-						-	-	
RIVERA	CRISTIAN	ME REPAIR	termated	1	-									-		
SOSAGARCI A	ELIAZAR	ME REPAIR	03/12/2019	1	20,388.29	0.33	415.38	21,599.76	3					21,599.76	21,599.76	
TASSINARI	STEPHEN	HEAD WORKING FOREMAN	retired	1	-									-		
WING	MICHEAL	HMEO I/II	10-11-22	1	24,636.31	0.50	524.38	27,267.76	1	10/11/2023	\$ 13.11	14	37.6	26,822.15	26,822.15	
VACANT		ME REPAIR		1	18,954.94	0.33	369.37	19,207.24	-					19,207.24	19,207.24	
VACANT		ME REPAIR		1	18954.94	0.33	369.37	19,207.24	-					19,207.24	19,207.24	
VACANT		Shift Differential Base Rate X 9%			2,238.66	-	42.56	2,213.12	-					2,213.12	2,213.12	
VACANT		HMEO 2nd shift			24,338.55	0.50	474.27	24,662.04	-					24,662.04	24,662.04	
LICENCES					7,294.00			7,294.00						7,294.00	7,294.00	
OUT OF GRADE					750.00			750.00						750.00	750.00	
					365,366.06	5.47		358,814.16						#####	356,425.61	



## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>610032 Water-Pub Serv-Expenses</b>				
<b>5211 Electricity</b>				
National Grid	3,300	4,400	4,400	0
TransCanada. Split with DPW/Water/Sewer	6,600	6,600	6,600	0
<b>5211 Electricity Total</b>	<b>9,900</b>	<b>11,000</b>	<b>11,000</b>	<b>0</b>
<b>5215 Natural Gas</b>				
National grid , Direct energy , UGI	7,000	7,000	7,000	0
<b>5215 Natural Gas Total</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>0</b>
<b>5251 Utility Serv Rep &amp; Maint</b>				
additional funds need for aging infrastructure and rising cost. Contractors: Dilisio Brothers, Aggregate, EJ, FW, RentAll, Home Depot, Winer.	5,750	5,750	5,750	0
Supplies: manhole, asphalt, pipe, valves, covers, frames, gaskets, rentals	20,000	20,000	20,000	0
<b>5251 Utility Serv Rep &amp; Maint Total</b>	<b>25,750</b>	<b>25,750</b>	<b>25,750</b>	<b>0</b>
<b>5301 Police Detail</b>				
Details needed for road work during water line repairs in roads	20,000	20,000	20,000	0
<b>5301 Police Detail Total</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>0</b>
<b>5317 Educational Training</b>				
License Reimbursements & membership dues NWWA , Mass Arborist association, ECHA, Mass Highway Association, New England Sewer Association	500	500	500	0
New England Water Works - \$150 per course average x 10 = \$1,000	1,000	1,000	1,000	0
<b>5317 Educational Training Total</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>0</b>
<b>5320 Contracted Services</b>				
Leak detection	1,000	3,000	3,000	0
<b>5320 Contracted Services Total</b>	<b>1,000</b>	<b>3,000</b>	<b>3,000</b>	<b>0</b>
<b>5341 Telephone</b>				
T mobile , Amazon, any GPS upgrades	4,000	4,000	4,000	0
<b>5341 Telephone Total</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>0</b>
<b>5421 Office Supplies (Gen</b>				
General office supplies as needed	750	750	750	0
<b>5421 Office Supplies (Gen Total</b>	<b>750</b>	<b>750</b>	<b>750</b>	<b>0</b>
<b>5481 Gasoline/Diesel Fuel</b>				
Fuel for Sewer/Water Vehicles	75,000	75,000	75,000	0
<b>5481 Gasoline/Diesel Fuel Total</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>0</b>
<b>5483 Vehicle Prts &amp; Acces</b>				
Oil products, tires, starters, alternators, sewer hoses, truck services, inspections. Vendors include Dennis Burke, Maplewood, NE Muni, R&S, Unlimited Auto, C&C Auto	23,175	34,000	34,000	0
<b>5483 Vehicle Prts &amp; Acces Total</b>	<b>23,175</b>	<b>34,000</b>	<b>34,000</b>	<b>0</b>

Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>5839 Infrastructure Repai</b>				
Manhole asphalt, pipe, valves, covers, frames, gaskets, contract work. Contractors include Aggregate, EJ Prescott, Granese, Waterworks. EJ Prescott - Sewer supplies: pipe, valves, covers, frames, gaskets, etc.	15,450	15,450	15,450	0
<b>5839 Infrastructure Repai Total</b>	<b>15,450</b>	<b>15,450</b>	<b>15,450</b>	<b>0</b>
<b>5860 Equipment</b>				
for emergency equipment purchase for equipment not covered under CIP request	0	5,000	5,000	0
<b>5860 Equipment Total</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>
<b>610032 Water-Pub Serv-Expenses Total</b>	<b>183,525</b>	<b>202,450</b>	<b>202,450</b>	<b>0</b>

## Engineering

### Mission Statement

#### Why We Exist

The Engineering Department provides technical expertise related to connections to, and extensions of, the municipal water distribution system. All water infrastructure improvement projects are managed by the Engineering Department. The City Engineer is Salem's representative on the Salem Beverly Water Supply Board (SBWSB) the entity that treats Salem's public drinking water. The Engineering Department manages the contracted operations and maintenance effort, including utility and supply costs, for the City's two water pumping stations and two covered storage reservoirs.

Engineering is responsible for the billing of water expenses based on usage to institutional, commercial, and residential properties in the City that are connected to the municipal collection system, totaling over 10,000 accounts. The water department provides customer service in a timely and professional manner in response to billing inquiries, managing current accounts, establishing new accounts, scheduling appointments for the meter reader, identifying accounts requiring service, and processing of 3,500 water and sewer billings monthly, approximately 10% currently requiring analysis and estimating. This Department also bills required backflow device testing charges as well as the fees associated with the water turn on/off performed by the DPS crews. The Engineering Department provides technical assistance to the Public Services Divisions' Water Operations in response to the condition and location of the City's water infrastructure. The condition of the transmission mains that convey Salem water from SBWSB to the City continues to be a high priority for the department. Funding for the efforts described herein is derived from the Water Enterprise System.

#### Goals and Objectives

- Send continuous water use letters to property owners to alert them of possible leaks in their building.
- Work to begin the process of installing new meter interface units (MIU) as the current units fail or encounter issues. These newer units will reduce estimated readings and allows for walk by readings should they be necessary.
- Continue to increase public awareness of water conservation through Earth Day, Swap and Drop, COA presentations and other events; continue collaborating with other organizations.
- Reduce percentage of 'unaccounted for water' through improved reporting, leak detection, new meter installation, and CIP project implementation.
- Staff continues to provide increased customer service in evaluating leaks, usage, etc. on W&S accounts.
- Renew City-wide leak detection efforts to continue reducing the City's 'unaccounted for' water.

- Manage the contract operator of the City's water pump stations and storage facilities.

#### How FY 2024 Departmental Goals Relate to City's Overall Long- & Short-Term Goals

Both the City's long- and short-term goals for sustainable infrastructure will be met with the department's goal, by reinvesting and rehabilitating the City's water transmission and distribution infrastructure.

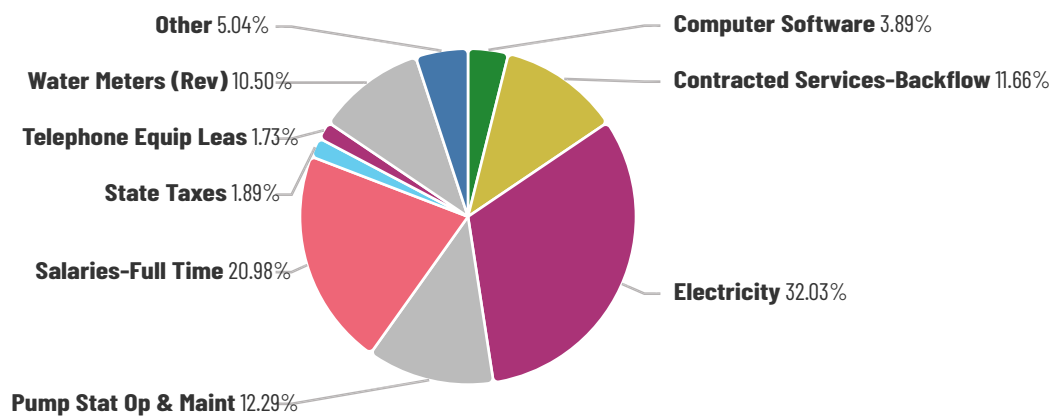
#### Recent Accomplishments

- Continued to incorporate the 1,600 annual backflow survey, testing and design approval costs into the monthly and quarterly Munis Water and Sewer billing system. These bills are annual and semiannual.
- The Department also upgraded our billing software to Munis 2019 version. This software allows for better reporting functions and provides the ability to automatically send notices and apply fees. The software also allows for easier processing of condo liens.
- Continue to issue notification letters to customers whose meters showed continuous water usage (suspected leak in the building).
- Development of water meter GIS appointment tracking system.
- Continued to address the list of properties where meter readings are not being collected (non-billable, non-reads). Due to the Meter Technician position being vacant for several months not as much progress was made in FY 23, but we expect FY 24 to be a very productive time.
- Analyzed parcels without utility bills; rectified dozens of accounts with incorrect parcel ids; also identified new W&S accounts.
- Continue to manage liens on overdue water & sewer bills to 3rd quarter real estate tax bills (442 accounts); resulting in over \$157,705 of revenues (water only). This effort involved analysis of dozens of challenging accounts and resulted in many improvements to the current database. Continued to lien condo developments owing over \$600- 7 condos for December 2023.
- Continued providing effective billing and meter repair for water consumed with a minimum of billing issues.
- Collaborated with Department of Public Services with their leak detection efforts.
- Managed the City's contract operator for the City's water pumping stations and storage facilities.
- Managed the City's back-flow inspection, testing and survey program

#### Significant Budget & Staffing Changes For FY 2024

No significant budget or staffing changes are planned for FY 2024; however, due to inflation, costs for contracted services for backflow testing have risen and additional costs are reflected in the budget.

### Expenditure by Department



Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
Engineering - Personnel											
610131	5111	Salaries-Full Time	183,875	150,668	195,119	195,119	199,779	199,779	0	4,660	2.39
610131	5113	Salaries-Part Time	0	0	5,467	5,467	5,467	5,467	0	0	0.01
610131	5131	Overtime (General)	136	7,874	2,000	2,000	2,000	2,000	0	0	0.00
			184,011	158,541	202,586	202,586	207,246	207,246	0	4,660	2.30
Engineering - Expenditures											
610132	5211	Electricity-Pump Station	230,810	240,328	275,000	281,036	305,000	305,000	0	30,000	10.91
610132	5233	Computer Maintenance	0	0	750	750	750	750	0	0	0.00
610132	5277	Photocopy Machine Le	0	0	5,000	0	5,000	5,000	0	0	0.00
610132	5278	Telephone Equip-Pump Station	4,637	5,590	16,500	17,145	16,500	16,500	0	0	0.00
610132	5305	Accounting And Audit	2,500	2,500	2,500	2,500	2,500	2,500	0	0	0.00
610132	5317	Educational Training	2,464	1,670	4,200	4,200	4,200	4,200	0	0	0.00
610132	5320	Contracted Services	0	0	0	45,000	0	0	0	0	0.00
610132	5321	Contracted Serv-Backflow	68,689	82,301	105,000	135,000	111,000	111,000	0	6,000	5.71
610132	5342	Postage	11,341	11,097	13,000	17,734	13,000	13,000	0	0	0.00
610132	5375	Pump Stat Op & Maint	57,395	57,903	65,000	77,630	117,000	117,000	0	52,000	80.00
610132	5381	Printing And Binding	190	778	1,500	1,500	1,500	1,500	0	0	0.00
610132	5421	Office Supplies (Gen	2,176	1,809	3,750	3,839	3,750	3,750	0	0	0.00
610132	5445	Pump Station Suppl	3,450	1,934	5,000	5,000	5,000	5,000	0	0	0.00
610132	5519	Computer Software	19,015	34,574	37,000	37,000	37,000	37,000	0	0	0.00
610132	5538	Water Meters (Rev)	9,171	19,516	40,000	43,930	100,000	100,000	0	60,000	150.00
610132	5692	State Taxes	18,310	16,530	18,000	19,212	18,000	18,000	0	0	0.00
610132	5710	In State Travel/Meetings	0	199	2,100	2,209	2,100	2,100	0	0	0.00
610132	5717	Prof License Reimb	0	190	500	500	500	500	0	0	0.00
610132	5869	Computer Equip/Tech	686	1,858	2,250	2,265	2,250	2,250	0	0	0.00
			430,834	478,776	597,050	696,450	745,050	745,050	0	148,000	24.79
Department Total			614,845	637,317	799,636	899,036	952,296	952,296	0	152,660	19.09

Personnel Summary

Employee Name	Job Description	Hire Date	Approved Budget FY2023	Calc Pay Period FY24	Code	FTE	# Hours	# of Board Meetings	Dept Request FY2024	Mayor Proposed FY2024	Approved Budget FY2024
CRIPPS	CHERYL	SECRETARY	8/13/08	17,035.16	1,008.72	0.33		33%	17,490	17,490	
DUBINSKY	ELLEN	ADMIN ASSISTANT	9/26/85	7,363.44	1,438.83	0.10		10%	7,482	7,482	
DUHAMEL	DEBORAH	Assistant Engineer	5/28/18	37,102.56	2,196.95	0.33		33%	37,700	37,700	
KNOWLTON	DAVID	City Engineer-DPS Director	5/21/2007	17,864.32	2,619.99	0.13		13%	18,065	18,065	
JOSEFSON	MARIA	GIS		20,373.19	1,206.35	0.33		33%	21,107	21,107	
VACANT	MICHAEL	BUSINESS MGR/WTR REG	10/14/2019	23,845.74	-	0.25		25%	23,846	23,846	
	AFSCME			71,534.45		1.33		Total AFSCME 1818	74,090	74,090	
	610131-5111			195,118.86		2.80		Total Full Time	199,779	199,779	
INTERN	PT INTERN			5,466.67					5,467	5,467	
	610131-5113			5,466.67				Total Partl Time	5,467	5,467	
	OVERTIME			2,000.00	2,000.00				2,000	2,000	
	600131-5131			2,000.00				Total Overtime	2,000	2,000	
				202,585.53		2.80		Department Total	207,246	207,246	

General Fund FTE		
Full-Time Equivalent Employees:	FY2022	2.80
	FY2023	2.80
	FY2024	2.80
	Variance FY 24 v. FY23	0.00

Union Detail

Employee Name		Job Desc	Start Date	Job Grp	Voted by Council FY2023	FTE	Calc Period	Munis Budget FY2024	Step	Date	Step Increases		Rate	# Weeks		Dept Req FY2024	Mayor FY2024	Approved Budget FY2024
											Old	New		Old	New			
MERRITHE W	BENJAMIN	WATER METER READER	11/5/2018	1	(1,373.66)		-	-								-	-	
VACANT		WATER METER READER			25,915.58	0.50										25,915.58	25,915.58	
MCGRATH	RAYLEEN	PRINCIPAL CLERK	12/18/17	2	17,497.96	0.33	359.22	18,679.44	3							18,679.44	18,679.44	
MORAN	KAREN	ASST WATER REG	9/10/2013	2	29,494.57	0.50	-	-	3							-	-	
PZENNY	BRIAN															29,494.57	29,494.57	
					71,534.45	1.33		18,679.44								74,089.59	74,089.59	

## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>610132 Water-Engineer-Expenses</b>				
<b>5211 Electricity-Pump Station</b>				
Salem's share of electricity for Salem/Beverly Water Board based on water usage; also based on generation charges which fluctuate with fuel costs	275,000	305,000	305,000	0
<b>5211 Electricity-Pump Station Total</b>	<b>275,000</b>	<b>305,000</b>	<b>305,000</b>	<b>0</b>
<b>5233 Computer Maintenance</b>				
Ongoing support for Ti Sales/Neptune computer program	750	750	750	0
<b>5233 Computer Maintenance Total</b>	<b>750</b>	<b>750</b>	<b>750</b>	<b>0</b>
<b>5277 Photocopy Machine Le</b>				
New Copier Lease	5,000	5,000	5,000	0
<b>5277 Photocopy Machine Le Total</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>
<b>5278 Telephone Equip-Pump Station</b>				
ATT lease for ARM system-data collectors	16,000	16,000	16,000	0
Various alarms to support sewer pumping stations	500	500	500	0
<b>5278 Telephone Equip-Pump Station Total</b>	<b>16,500</b>	<b>16,500</b>	<b>16,500</b>	<b>0</b>
<b>5305 Accounting And Audit</b>				
Annual service for audits, contracted through Finance Dept.	2,500	2,500	2,500	0
<b>5305 Accounting And Audit Total</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>0</b>
<b>5317 Educational Training</b>				
APWA National Congress	500	500	500	0
Attending Professional organization seminars and meetings-AWWA, NEWWA	1,800	1,800	1,800	0
Munis training and support, SSCW	1,900	1,900	1,900	0
<b>5317 Educational Training Total</b>	<b>4,200</b>	<b>4,200</b>	<b>4,200</b>	<b>0</b>
<b>5321 Contracted Serv-Backflow</b>				
Contract for Weston & Sampson to conduct backflow testing.	105,000	111,000	111,000	0
<b>5321 Contracted Serv-Backflow Total</b>	<b>105,000</b>	<b>111,000</b>	<b>111,000</b>	<b>0</b>
<b>5342 Postage</b>				
Total cost of postage for mailing w/s bills @ 50% W&S Depts.	13,000	13,000	13,000	0
<b>5342 Postage Total</b>	<b>13,000</b>	<b>13,000</b>	<b>13,000</b>	<b>0</b>
<b>5375 Pump Stat Op &amp; Maint</b>				
Stand by generator annual maintenance	5,000	5,000	5,000	0
Water Department (60% sewer, 40% water)	60,000	112,000	112,000	0
<b>5375 Pump Stat Op &amp; Maint Total</b>	<b>65,000</b>	<b>117,000</b>	<b>117,000</b>	<b>0</b>
<b>5381 Printing And Binding</b>				
Collector's office includes printing costs; this represents annual inserts	1,500	1,500	1,500	0
<b>5381 Printing And Binding Total</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>0</b>



## Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>5421 Office Supplies (Gen)</b>				
General Office supplies as needed	2,500	2,500	2,500	0
Plotter Ink and Paper-previously under IT	1,250	1,250	1,250	0
<b>5421 Office Supplies (Gen Total)</b>	<b>3,750</b>	<b>3,750</b>	<b>3,750</b>	<b>0</b>
<b>5445 Pump Station Suppl</b>				
50% of costs for pump station op and Maint. Will be shared with Sewer	5,000	5,000	5,000	0
<b>5445 Pump Station Suppl Total</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>0</b>
<b>5519 Computer Software</b>				
Annual Maintenance Fee Neptune 360	20,000	20,000	20,000	0
GIS and AutoCAD licensing-part previously under IT	4,500	4,500	4,500	0
Ti Sales maintenance agreement for meter software; and repairs of field tool- from CIP	12,500	12,500	12,500	0
<b>5519 Computer Software Total</b>	<b>37,000</b>	<b>37,000</b>	<b>37,000</b>	<b>0</b>
<b>5538 Water Meters (Rev)</b>				
Misc. water meters for replacements (ECODER), meter supplies: MIU's, Transponders, meter heads, freeze plates, flanges, seals.	40,000	100,000	100,000	0
<b>5538 Water Meters (Rev) Total</b>	<b>40,000</b>	<b>100,000</b>	<b>100,000</b>	<b>0</b>
<b>5692 State Taxes</b>				
State fee charged per capita annually for water usage & taxes for Danvers Folly Hill	18,000	18,000	18,000	0
<b>5692 State Taxes Total</b>	<b>18,000</b>	<b>18,000</b>	<b>18,000</b>	<b>0</b>
<b>5710 In State Travel/Meetings</b>				
Meter Repair annual mileage	2,000	2,000	2,000	0
Tolls, parking, seminars, etc.	100	100	100	0
<b>5710 In State Travel/Meetings Total</b>	<b>2,100</b>	<b>2,100</b>	<b>2,100</b>	<b>0</b>
<b>5717 Prof License Reimb</b>				
City Engineer and Assistant Engineer PE Renewal	500	500	500	0
<b>5717 Prof License Reimb Total</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>0</b>
<b>5869 Computer Equip/Tech</b>				
Laptop/tablet for Junior Engineer	1,500	1,500	1,500	0
Scanner maintenance	750	750	750	0
<b>5869 Computer Equip/Tech Total</b>	<b>2,250</b>	<b>2,250</b>	<b>2,250</b>	<b>0</b>
<b>610132 Water-Engineer-Expenses Total</b>	<b>597,050</b>	<b>745,050</b>	<b>745,050</b>	<b>0</b>

## Treasurer Water Enterprise Long Term Debt

### Mission Statement

#### Treasurer—Water Enterprise—Long Term Debt

The Massachusetts Water Pollution Abatement Trust (MWPAT) was established in 1989 pursuant to Title VI of the Federal Clean Water Act. It was later amended in 1998 to encompass the provisions of Title XIV of the Federal Safe Drinking Water Act. The Trust's mission is to fund the implementation of water pollution control and drinking water projects in the Commonwealth through a revolving fund loan program. In March 2006, MWPAT approved a loan commitment to the City of Salem in the amount of \$7,640,000. The Loan Interest Rate is 2%. On March 13, 2003, the Salem City Council approved the authorization of \$12,000,000 in principal amount to be borrowed to finance anticipated water projects. Of this amount, \$7,640,000 would be funded through the MWPAT Loan Commitment and \$4,360,000 would be raised through future bond issues. In December 2006, the City raised funding through an MWPAT 2% Loan in the amount of \$2,330,656 to finance Contract No. 1, the Loring Avenue Water Main Improvements. This project was completed in the spring of 2007. The \$2,330,656 MWPAT 2% Loan will be paid

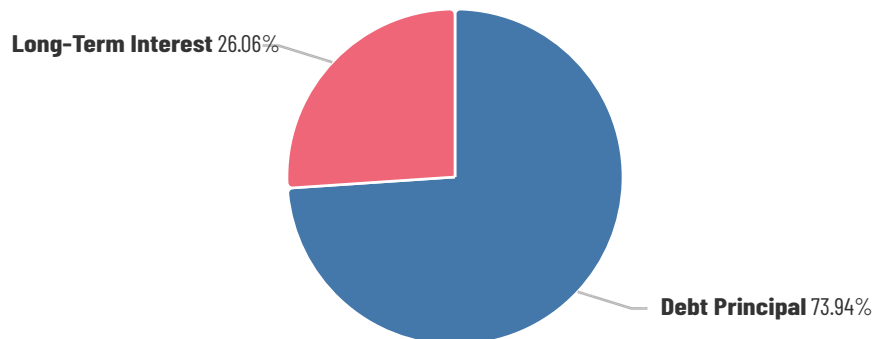
off in semi-annual principal payments through July 2026. For FY23 there is a principal and interest payment of \$136,181.98 due on July 15, 2022, and an interest-only payment of \$5,444.55 due in January 2023.

On November 18, 2021, the City issued a bond for water leak detection, flushing and GIS administration, Salem PS and booster station, Bertram Field phase II, Forest River new water, water distribution main system improvements, water transmission main improvements, vector truck and Highland Ave. 16 inch water main for a total of \$1,759,369.

On November 19, 2020, the City issued a bond for Canal Street Phase II, sewer leaks and flushing, sewer illicit connection removal, bikeway and roadway improvements for a total of \$420,000.

On November 17, 2016, the City issued a \$4,095,000 bond. The bond is for the Folly Hill storage tank, water meter replacement, rehabilitation of Gallows Hill Water Tank II, water system upgrades and improvements, water leak detection, flushing and GIS administration.

### Expenditure by Department



Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
Treasurer - Expenditures											
610034	5910	Debt Principal	0	0	460,129	460,129	1,725,054	1,725,054	0	1,264,925	274.91
610034	5915	Long-Term Interest	0	0	260,636	260,636	608,112	608,113	0	347,477	133.32
610034	5916	Water Bond 1 - Prin-Mwpat	124,367	126,880	129,443	129,443	0	0	0	(129,443)	(100.00)
610034	5920	Water Bond 2 - Prin	150,000	145,000	145,000	145,000	0	0	0	(145,000)	(100.00)
610034	5936	Water Bond 1 - Int-Mwpat	17,259	14,747	12,184	12,184	0	0	0	(12,184)	(100.00)
610034	5939	Water Bond 2 - Int	43,520	37,620	31,820	31,820	0	0	0	(31,820)	(100.00)
610034	5949A	Cip 2009-Int (11)	161,800	138,913	25,300	25,300	0	0	0	(25,300)	(100.00)
610034	5949C	Cip 2009-Prin (12)	505,000	505,000	70,000	70,000	0	0	0	(70,000)	(100.00)
610034	5949E	Cip 2011 Int	2,000	32,800	0	0	0	0	0	0	0.00
610034	5949F	Cip 2011-Prin	100,000	150,000	0	0	0	0	0	0	0.00
610034	5949K	Cip 2014-Prin	345,000	330,000	0	0	0	0	0	0	0.00
610034	5949L	Cip 2014-Int	81,544	33,000	0	0	0	0	0	0	0.00
610034	5949M	Cip 2015-Prin	65,000	65,000	0	0	0	0	0	0	0.00
610034	5949N	Cip 2015-Int	14,375	11,125	0	0	0	0	0	0	0.00
610034	5949O	Cip 2016-Prin	305,000	170,000	675,000	675,000	0	0	0	(675,000)	(100.00)
610034	5949P	Cip 2016-Int	117,250	96,700	156,025	156,025	0	0	0	(156,025)	(100.00)
610034	5949U	Cip 2017 Prin	75,000	70,000	55,000	55,000	0	0	0	(55,000)	(100.00)
610034	5949V	Cip 2017 Int	95,700	91,950	52,125	52,125	0	0	0	(52,125)	(100.00)
610034	5949W	Cip 2018 Prin	10,000	10,000	10,000	10,000	0	0	0	(10,000)	(100.00)
610034	5949X	Cip 2018 Int	7,481	6,981	6,481	6,481	0	0	0	(6,481)	(100.00)
610034	5949ZA	Cip 2019-Prin	30,000	35,000	40,000	40,000	0	0	0	(40,000)	(100.00)
610034	5949ZB	Cip 2019-Int	65,250	63,625	61,750	61,750	0	0	0	(61,750)	(100.00)
610034	5949ZI	Cip 2020 Prin	0	15,000	15,000	15,000	0	0	0	(15,000)	(100.00)
610034	5949ZJ	Cip 2020 Interest	0	19,968	43,700	43,700	0	0	0	(43,700)	(100.00)
			2,315,546	2,169,308	2,249,593	2,249,593	2,333,166	2,333,167	0	83,574	3.72
Department Total			2,315,546	2,169,308	2,249,593	2,249,593	2,333,166	2,333,167	0	83,574	3.72

Water Enterprise Long Term Debt Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
610034 Water Debt Service				
5910 Debt Principal				
FY23 water long-term debt service principal	460,129	0	0	0
Water long-term debt service principal	0	1,725,054	1,725,054	0
5910 Debt Principal Total	460,129	1,725,054	1,725,054	0

## Water Enterprise Long Term Debt Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>5915 Long-Term Interest</b>				
FY23 water long-term debt service interest	260,636	0	0	0
Water long-term debt service interest	0	608,112	608,113	0
<b>5915 Long-Term Interest Total</b>	<b>260,636</b>	<b>608,112</b>	<b>608,113</b>	<b>0</b>
<b>5916 Water Bond 1 - Prin-Mwpat</b>				
Water Bond 1-Prin-MWPAT	129,443	0	0	0
<b>5916 Water Bond 1 - Prin-Mwpat Total</b>	<b>129,443</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5920 Water Bond 2 - Prin</b>				
Water Bond 2 - Prin	145,000	0	0	0
<b>5920 Water Bond 2 - Prin Total</b>	<b>145,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5936 Water Bond 1 - Int-Mwpat</b>				
Water Bond 1-Int-MWPAT	12,184	0	0	0
<b>5936 Water Bond 1 - Int-Mwpat Total</b>	<b>12,184</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5939 Water Bond 2 - Int</b>				
Water Bond 2 - Int	31,820	0	0	0
<b>5939 Water Bond 2 - Int Total</b>	<b>31,820</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5949A Cip 2009-Int (11)</b>				
CIP 2009 INT (11)	25,300	0	0	0
<b>5949A Cip 2009-Int (11) Total</b>	<b>25,300</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5949C Cip 2009-Prin (12)</b>				
CIP 2009 PRIN (11)	70,000	0	0	0
<b>5949C Cip 2009-Prin (12) Total</b>	<b>70,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>59490 Cip 2016-Prin</b>				
CIP 2016 PRIN	675,000	0	0	0
<b>59490 Cip 2016-Prin Total</b>	<b>675,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5949P Cip 2016-Int</b>				
CIP 2016 INT	156,025	0	0	0
<b>5949P Cip 2016-Int Total</b>	<b>156,025</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5949U Cip 2017 Prin</b>				
CIP 2017 - PRIN	55,000	0	0	0
<b>5949U Cip 2017 Prin Total</b>	<b>55,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5949V Cip 2017 Int</b>				
CIP 2017 - INT	52,125	0	0	0
<b>5949V Cip 2017 Int Total</b>	<b>52,125</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Water Enterprise Long Term Debt Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>5949W Cip 2018 Prin</b>				
CIP 2018 - PRIN	10,000	0	0	0
<b>5949W Cip 2018 Prin Total</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5949X Cip 2018 Int</b>				
CIP 2018 - INT	6,481	0	0	0
<b>5949X Cip 2018 Int Total</b>	<b>6,481</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5949ZA Cip 2019-Prin</b>				
CIP 2019 - PRIN	40,000	0	0	0
<b>5949ZA Cip 2019-Prin Total</b>	<b>40,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5949ZB Cip 2019-Int</b>				
CIP 2019 - INT	61,750	0	0	0
<b>5949ZB Cip 2019-Int Total</b>	<b>61,750</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5949ZI Cip 2020 Prin</b>				
CIP 2020 - PRIN	15,000	0	0	0
<b>5949ZI Cip 2020 Prin Total</b>	<b>15,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5949ZJ Cip 2020 Interest</b>				
CIP 2020 - INT	43,700	0	0	0
<b>5949ZJ Cip 2020 Interest Total</b>	<b>43,700</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>610034 Water Debt Service Total</b>	<b>2,249,593</b>	<b>2,333,166</b>	<b>2,333,167</b>	<b>0</b>

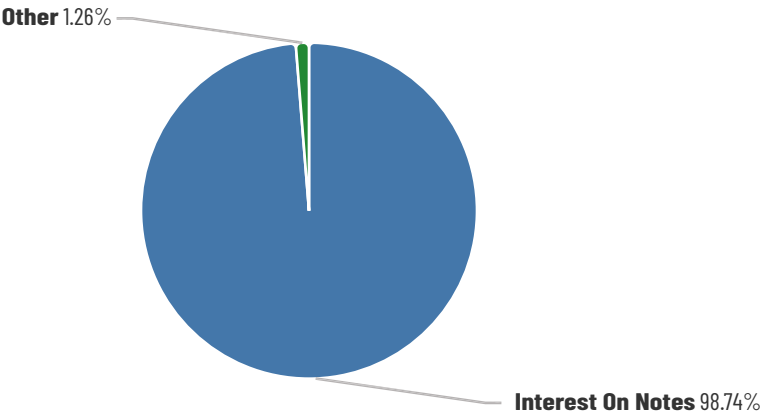
## Water Enterprise Short Term Debt

### Mission Statement

#### Treasurer–Water Enterprise–Short Term Debt

The 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, Grant Anticipation Notes and State Aid Anticipation Note.

Expenditure by Department



### Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
Treasurer - Expenditures											
610035	5304	Professional Serv/Fees	1,295	1,106	914	914	914	914	0	0	0.00
610035	5925	Interest On Notes	3,306	0	25,737	25,737	71,364	71,364	0	45,627	177.29
			4,601	1,106	26,651	26,651	72,278	72,278	0	45,627	171.21
Department Total			4,601	1,106	26,651	26,651	72,278	72,278	0	45,627	171.21

Water Enterprise Short Term Debt Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
610035 Water-Short Term Debt Int-Exp				
5304 Professional Serv/Fees				
WMPAT Annual Service Fees	914	914	914	0
5304 Professional Serv/Fees Total	914	914	914	0
5925 Interest On Notes				
Interest on BAN (5%)	0	71,364	71,364	0
Interest on Notes	25,737	0	0	0
5925 Interest On Notes Total	25,737	71,364	71,364	0
610035 Water-Short Term Debt Int-Exp Total	26,651	72,278	72,278	0

Water Enterprise SBWSB Assessment

Mission Statement

Treasurer-Water Enterprise-SBWSB

Chapter 700 of the Acts of 1913 requires the Salem/Beverly Water Supply Board to annually determine the volume of water supplied to the cities of Salem and Beverly during the three years prior to September 30. This data

establishes the proportions on which the cities pay their expenses for the operation of the Water Board. The assessment for Fiscal Year 2023 is \$2,906,306.

Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
Treasurer - Expenditures											
610033	5650	Sbwsb Assessment	2,674,926	2,785,009	2,906,306	2,906,306	3,017,336	3,017,336	0	111,030	3.82
			2,674,926	2,785,009	2,906,306	2,906,306	3,017,336	3,017,336	0	111,030	3.82
		Department Total	2,674,926	2,785,009	2,906,306	2,906,306	3,017,336	3,017,336	0	111,030	3.82

Water Enterprise SBWSB Assessment Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
610033 Water Assessments				
5650 Sbwsb Assessment				
Salem Beverly Water Supply Board Annual Operating Assessment	2,906,306	3,017,336	3,017,336	0
5650 Sbwsb Assessment Total	2,906,306	3,017,336	3,017,336	0
610033 Water Assessments Total	2,906,306	3,017,336	3,017,336	0



## Water Enterprise Insurance Deductibles

### Mission Statement

#### Treasurer-Water Enterprise-Insurance Deductible

The City has taken an insurance policy to protect itself for City-at-fault water back-ups into private structures. The City pays a deductible on each claim.

### Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
Treasurer - Expenditures											
610037	5740A	Insurance Deductibles	0	2,500	2,500	2,500	5,000	5,000	0	2,500	100.00
			0	2,500	2,500	2,500	5,000	5,000	0	2,500	100.00
Department Total			0	2,500	2,500	2,500	5,000	5,000	0	2,500	100.00

### Water Enterprise Insurance Deductibles Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
610037 Water Enterprise Fund-Ins Dedu				
5740A Insurance Deductibles				
Estimated amount for insurance deductibles related to water claims	2,500	5,000	5,000	0
5740A Insurance Deductibles Total	2,500	5,000	5,000	0
610037 Water Enterprise Fund-Ins Dedu Total	2,500	5,000	5,000	0



# Trash/Solid Waste Enterprise

## Engineering - Trash/Solid Waste Disposal

### Mission Statement

#### Why We Exist

The Engineering Department provides management oversight of the City's curbside, weekly solid waste and bi-weekly recycling collection program and is responsible for developing and managing the trash fee collection program, implementing new policies and procedures as they arise, and resolving any problems with the program. Any solid waste related complaint calls received are also resolved. The Department's Waste Reduction Coordinator also coordinates and staffs the City's volunteer recycling committee, SalemRecycles, and manages their numerous events to promote diversion, reduction, reuse, repair and recycling throughout the year. The Department continues to process billing to approximately 2,000 accounts monthly: generating over \$946,000 in income annually including the liens process during the third property tax billing period. Funding for the efforts described herein is derived from the Solid Waste Enterprise System.

#### Goals and Objectives

- Continue to successfully manage the solid waste collection and recycling program, continuing to reduce solid waste and increase diversion and recycling including many educational initiatives.
- Reinvent popular events to make them safer for the pandemic, such as Free Book Day instead of the Book Swap.
- Continue to manage contracts for solid waste and recycling collection, transportation and disposal, e-waste.
- Continue to make it easy for residents to recycle unique TerraCycle items and textiles.
- Continue with liens process for delinquent bills.
- Continue turnkey e-waste operation on a quarterly basis at SHS.
- Manage sharps collection and overflow bag programs.
- Continue to promote the subscription based curbside compost collection program and expand the compost drop off site
- Continue to educate the public in the benefits of recycling, waste reduction, composting and implement the DEP mandatory recycling enforcement plan.
- Continue to enforce the mandatory recycling enforcement ordinance through the efforts of the Waste Reduction Coordinator tracking each household and communicating with thousands of residents monthly about best recycling practices.
- Collaborated with SalemSound Coastwatch on implementation of Reusable Bag Initiative and the Straw Reduction Campaign for restaurants.

#### How FY 2024 Departmental Goals Relate to City's Overall Long & Short-Term Goals

- Both the City's long and short-term goals for sustainable infrastructure will be met with the departments' goals, by investing in and promoting the Diversion and Recycling programs.

- Continued support of SalemRecycles, the City's all volunteer recycling committee, which continues to promote waste reduction education and offer new initiatives such as Repair Cafes, Textiles Recycling, Book Swaps, Public Events Recycling, and Mandatory recycling.
- Continue to explore new initiatives such as increased Public Recycling, Curbside Compost, TerraCycle Recycling, textile recycling and recycling in schools to support the Green Communities designation.
- Continue to improve customer service through use of the Waste Management 800 number, See Click Fix, contract monitoring, and educational outreach.

#### Recent Accomplishments

- Continued to manage the solid waste and recycling contracts.
- Mandatory Recycling Enforcement has continued through monitoring recycling output, enforcement, and education. Recycling contamination continues to decrease through the efforts of the Waste Reduction Coordinator which saves the City money in disposal costs.
- Continued the Curbside Composting Program which is currently a subscription program involving 800 paid subscribers. Maintained the compost drop-off station at Mack Park for residents who do not want to pay for a monthly subscription.
- Continue to promote the 'Adopt a Cigarette Butt Bin' Program and placed receptacles in more appropriate locations.
- Continued to staff Recycling Committee which continues to be instrumental in developing and implementing educational programs for trash reduction including: butt bin recycling, community outreach, website updates, TO DO recycling guides, TerraCycle recycling, textile recycling and drives, compost initiatives, Repair Cafés, implementation of reusable bag initiative, recycling market education, elimination of single use plastic bags, etc.
- Diverted over 5,000 tons of materials from waste stream through curbside recycling, textiles initiative, composting, yard waste, white goods, and e-waste collections.
- Executed a May 2020 and November 2021 Textiles Recycling event, collected over 5 and 3 tons of textiles during a 5-hour event. Worked with two different companies to ensure year-round textiles recycling options are available at public and private schools and churches. Promoting textile reuse, repair, donation, recycling and exploring new partnerships to increase diversion.
- Partnered with HELPSY to provide curbside textile pick up to residents who make an appointment online.
- Began TerraCycle Recycling, an opportunity for residents to recycle materials that would otherwise be trash including razors, Swiffer pads, toothpaste tubes and brushes, deodorant tubes, pens and pencils. Installed a permanent collection bin at City Hall Annex and collected material at various events.
- Continued quarterly e-waste turnkey events at SHS, serviced over 1,000 residents and collected over 45 tons of e-waste.

- Reach a 24% recycling rate through collateral material, newspaper articles, mailings and flyers distribution, participation in many events.
- SalemRecycles continues to be regarded as a premier regional leader regarding its various initiatives, and continues to support other communities in their efforts to start Repair Cafes, Book Swaps, etc.
- Promoted Salem Recycles activities on Facebook, Instagram, Twitter PATCH, SATV, electronic newsletters and through GreenSalem.com on a regular basis.
- Promote the redesigned GreenSalem.com as a resource for residents, in particular the A-Z Guide.
- Continued to process letters for new owners of residential properties; which has resulted in several dozen new trash accounts each year; currently billing almost 2,000 accounts at nearly \$946,000 annualized rate.
- Continued to improve public recycling through community awareness and purchase of additional public recycling containers and continue to draw

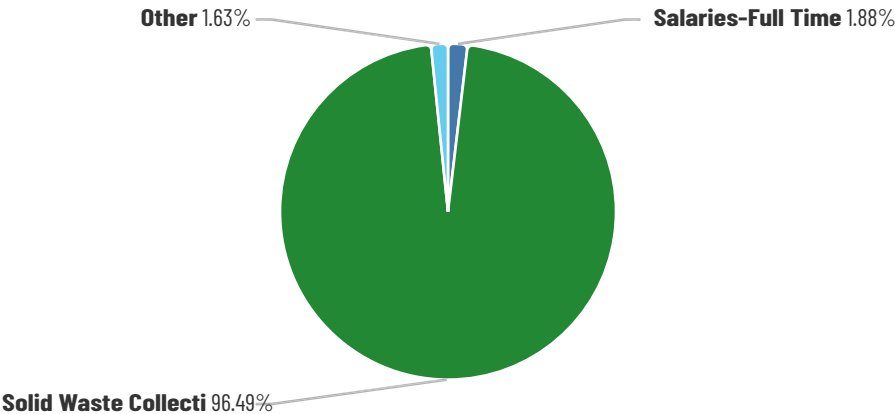
attention to 'greening' public events – including collecting compost at community events.

- Managed for the eighth year a city-wide effort to implement liens program, where properties with trash fees 180 days in arrears were lienied to the 3rd quarter real estate tax bill. Over one hundred (100) accounts were lienied yielding over \$30,000.
- Fielded thousands of calls to educate public on trash and recycling pick-up contract; continued to provide information on best ways to dispose of difficult items (ex. Resulted in Textiles event, and upcoming Swap and Drop Day)
- Received \$49,000 in DEP grant funds to continue funding the Waste Reduction Coordinator position, an increase of \$4,000 from 2021.

#### **Significant Budget & Staffing Changes For FY 2024**

No significant budget or staffing changes. Waste Reduction Coordinator position will continue to be funded through DEP grant funds.

Expenditure by Department



Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
Engineering - Trash/Solid Waste Disposal - Personnel											
620031	5111	Salaries-Full Time	70,148	71,170	75,097	75,097	77,460	77,460	0	2,363	3.15
620031	5113	Salaries-Part Time	0	8,674	5,466	5,466	5,466	5,466	0	0	0.00
620031	5131	Overtime (General)	340	0	500	500	500	500	0	0	0.00
			70,487	79,844	81,063	81,063	83,426	83,426	0	2,363	2.92
Engineering - Trash/Solid Waste Disposal - Expenditures											
620032	5291	Solid Waste Collecti	3,280,350	3,562,155	3,878,700	4,225,811	3,979,600	3,979,600	0	100,900	2.60
620032	5298	Trash Removal-Bakers Island	22,500	18,714	25,935	25,935	25,935	25,935	0	0	0.00
620032	5305	Accounting And Audit	2,500	2,500	2,500	2,500	2,500	2,500	0	0	0.00
620032	5317	Educational Training	595	100	1,500	1,500	1,500	1,500	0	0	0.00
620032	5342	Postage	8,500	8,848	10,500	11,262	10,500	10,500	0	0	0.00
620032	5381	Printing And Binding	861	596	1,000	1,000	1,000	1,000	0	0	0.00
620032	5421	Office Supplies (Gen	339	515	600	650	600	600	0	0	0.00
620032	5780	Recycling Expenses	5,262	12,738	19,800	21,160	19,200	19,200	0	(600)	(3.03)
			3,320,908	3,606,166	3,940,535	4,289,818	4,040,835	4,040,835	0	100,300	2.55
Department Total			3,391,395	3,686,010	4,021,598	4,370,881	4,124,261	4,124,261	0	102,663	2.55

Personnel Summary

Employee Name		Job Description	Hire Date	Approved Budget FY2023	Calc Pay Period FY24	Code	FTE	# Hours	# of Board Meetings	Dept Request FY2024	Mayor Proposed FY2024	Approved Budget FY2024
CRIPPS	CHERYL	EXECUTIVE SECRETARY	8/13/2008	17,122.86	1,008.72		0.34		34%	18,020	18,020	
KNOWLTON	DAVID	City Engineer-DPS Director	5/21/2007	16,099.64	320.69		0.12		12%	-	-	
VACANT		BUSINESS MGR/WTR REG	10/14/2019	23,845.74	-		0.25		25%	23,846	23,846	
		AFSCME		18,028.31			0.34		Total AFSCME 1818	19,246	19,246	
620031-5111				75,096.55			1.05		Total Full Time	61,111	61,111	
INTERN		PT INTERN		5,466.67	6,838.13					5,467	5,467	
620031-5113				5,466.67					Total Part Time	5,467	5,467	
		OVERTIME		500.00	500.00					500	500	
620031-5131				81,063.22			1.05		Department Total	67,078	67,078	

General Fund FTE		
Full-Time Equivalent Employees:		FY2022
		1.05
		FY2023
		1.05
		FY2024
		1.05
		Variance FY 24 v. FY23
		0.00

Union Detail

Employee Name		Job Desc	Start Date	Job Grp	Voted by Council FY2023	FTE	Calc Period	Munis Budget FY2024	Step	Date	Rate	Step Increases	Dept Req FY2024	Mayor FY2024	Approved Budget FY2024
MCGRATH		RAYLEEN	12/18/17	2	18,028.31	0.34	370.11	19,245.72	3			Old New	19,245.72	19,245.72	
						18,028.31	0.34	19,245.72					19,245.72	19,245.72	

## Water Enterprise Insurance Deductibles Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>620032 SOLID WASTE Ent-Expenses</b>				
<b>5291 Solid Waste Collecti</b>				
Additional Christmas Tree Pickup	8,700	8,700	8,700	0
Bulk Item Collection estimate 13k annual @16.97 per item (increase by 2.5%)	226,000	0	0	0
Bulk Item Collections: mattresses and Bulk Items estimate 13k annual	0	180,000	180,000	0
DPS events/event dumpsters	18,000	18,500	18,500	0
One extra week yard waste pick-up	15,500	15,900	15,900	0
Recycling processing, assume 4,020 tons at \$90/ton (changes/month pay up to 93/month)	325,000	371,000	371,000	0
Replacement Carts-1,000 Annual-\$46 each Trash(500)/Recycle \$58 (500)	52,000	75,000	75,000	0
Sharps Disposal-twice per month	8,500	3,500	3,500	0
Transfer Station Yard Waste Removal-3 times annually	75,000	80,000	80,000	0
Waste Management-weekly solid waste and bi weekly recycling pick-up (2.5% incr.)	2,200,000	2,255,000	2,255,000	0
WM Disposal-\$79.00/ton at 12,000 tons (2.5% increase)	950,000	0	0	0
WM Disposal-\$81.00/ton at 12,000 tons (2.5% increase)	0	972,000	972,000	0
<b>5291 Solid Waste Collecti Total</b>	<b>3,878,700</b>	<b>3,979,600</b>	<b>3,979,600</b>	<b>0</b>
<b>5298 Trash Removal-Bakers Island</b>				
Baker's Island Trash	25,935	25,935	25,935	0
<b>5298 Trash Removal-Bakers Island Total</b>	<b>25,935</b>	<b>25,935</b>	<b>25,935</b>	<b>0</b>
<b>5305 Accounting And Audit</b>				
Annual service for audits, contracted through Finance Dept.	2,500	2,500	2,500	0
<b>5305 Accounting And Audit Total</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>0</b>
<b>5317 Educational Training</b>				
Attending Professional organization seminars and meetings, along with training opportunities	1,500	1,500	1,500	0
<b>5317 Educational Training Total</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>0</b>
<b>5342 Postage</b>				
Costs of mailing monthly trash bills to consumers	10,500	10,500	10,500	0
<b>5342 Postage Total</b>	<b>10,500</b>	<b>10,500</b>	<b>10,500</b>	<b>0</b>
<b>5381 Printing And Binding</b>				
printing for brochures, etc. and annual recycling calendars	1,000	1,000	1,000	0
<b>5381 Printing And Binding Total</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>
<b>5421 Office Supplies (Gen</b>				
General office supplies as needed	600	600	600	0
<b>5421 Office Supplies (Gen Total</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>0</b>



## Water Enterprise Insurance Deductibles Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
<b>5780 Recycling Expenses</b>				
Constant Contact-electronic newsletter license	1,000	1,000	1,000	0
E-Waste collection-pick up from DPS quarterly for dumped e-waste	5,500	5,500	5,500	0
Funds for Waste Reduction Coordinator Mileage	2,500	2,000	2,000	0
General Expenses for events such as Clean Salem-Green Salem, Science Fairs, rentals, etc. banners, supplies, handouts, displays, etc.	5,000	5,000	5,000	0
Mass Recycle Membership	1,000	1,000	1,000	0
police details- for 4 E-Waste events	0	1,200	1,200	0
Public Stewardship, organization memberships	2,000	2,000	2,000	0
Six police details-2 book swaps, 4 E-Waste	1,800	0	0	0
Website hosting and support-GreenSalem.com-per IT's request-not part of IT	1,000	1,500	1,500	0
<b>5780 Recycling Expenses Total</b>	<b>19,800</b>	<b>19,200</b>	<b>19,200</b>	<b>0</b>
<b>620032 SOLID WASTE Ent-Expenses Total</b>	<b>3,940,535</b>	<b>4,040,835</b>	<b>4,040,835</b>	<b>0</b>



# PEG Access Enterprise

## Solicitor & Licensing Board - PEG Access

Budget Summary

Org	Obj	Account Description	FY2021 Actuals	FY2022 Actuals	FY2023 Adopted Budget	FY2023 Adjusted Budget	FY2024 Dept.	FY2024 Mayor	Approved Budget FY2024	Variance	% Change
Solicitor & Licensing Board - PEG Access - Expenditures											
6300302	5713	Expenses	599,120	583,799	691,250	691,250	691,250	691,250	0	0	0.00
			599,120	583,799	691,250	691,250	691,250	691,250	0	0	0.00
		Department Total	599,120	583,799	691,250	691,250	691,250	691,250	0	0	0.00

Budget Detail

Description	Voted by Council FY2023	Department Request FY2024	Mayor FY2024	Approved Budget FY2024
6300302 COMCAST PEG ACCESS ENT-EXPENSE				
5713 Expenses				
Fiber Equipment (part of quarterly payment paid to city for fiber)	31,250	31,250	31,250	0
SATV - Salem Television Access Fees (quarterly payments)	660,000	660,000	660,000	0
5713 Expenses Total	691,250	691,250	691,250	0
6300302 COMCAST PEG ACCESS ENT-EXPENSE Total	691,250	691,250	691,250	0

# Full-Time Equivalent Employees (FTE's)

	FY2022	FY2023	FY2024	Change From Prior FY
<b>EXECUTIVE DIVISION</b>				
Mayor	4.00	5.00	6.00	1.00
<b>LEGISLATIVE DIVISION</b>				
City Clerk				
City Council	0.00	0.00	0.00	0.00
City Clerk-Record Maint	5.00	5.00	5.00	0.00
Elections & Registrations	2.50	2.50	3.00	0.50
<b>FINANCE DIVISION</b>				
Assessors	5.00	5.00	5.00	0.00
Collector	4.00	4.00	4.00	0.00
Data Processing - IT/GIS General Admin	11.00	12.00	12.00	0.00
Finance	4.00	6.00	6.00	0.00
Parking Department	15.00	18.00	18.00	0.00
Purchasing	2.50	2.50	2.50	0.00
Treasurer	4.00	4.00	4.00	0.00
<b>LEGAL DIVISION</b>				
Solicitor	5.80	5.30	5.30	0.00
<b>HUMAN RESOURCE DIVISION</b>				
Human Resources	4.54	4.54	4.54	0.00
<b>FIRE DIVISION</b>				
Fire	95.00	98.00	99.00	1.00
<b>POLICE DIVISION</b>				
Police	113.46	111.71	109.41	-2.30
Harbormaster	3.00	3.00	3.00	0.00
<b>INSPECTIONAL SERVICES DIVISION</b>				
Public Property - Inspections	10.00	11.00	10.00	-1.00
Electrical	6.50	6.50	6.50	0.00
Health	9.00	12.50	12.50	0.00
<b>PLANNING &amp; COMMUNITY DEVELOPMENT DIVISION</b>				
Planning - General Admin	9.56	10.11	9.38	-0.73

**PUBLIC SERVICES DIVISION**

Public Services - General Admin	24.82	30.17	28.17	-2.00
Sewer Enterprise Fund	6.64	7.13	6.96	-0.17
Water Enterprise Fund	6.64	7.13	6.96	-0.17

**ENGINEERING DIVISION**

Engineering - General Fund	6.85	4.85	4.85	0.00
Sewer Enterprise Fund	2.80	2.80	3.80	1.00
Water Enterprise Fund	2.80	2.80	2.80	0.00
Trash Enterprise Fund	1.05	1.05	1.05	0.00

**RECREATION & COMMUNITY SERVICES DIVISION**

Council On Aging	10.93	10.93	13.85	2.92
Library	20.76	22.01	22.01	0.00
Recreation - General Admin	4.14	5.14	5.79	0.65
Golf Course	3.15	3.15	3.15	0.00
Witch House	1.15	1.65	1.65	0.00
Charter Street	0.00	0.50	0.50	0.00
Winter Island	1.00	1.00	1.00	0.00
Veterans	2.54	2.54	2.54	0.00

**SUSTAINABILITY & RESILIENCY DEPARTMENT**

Sustainability & Resiliency - General Admin	3.50	4.56	5.06	0.50
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**City Grand Totals**

414.13	435.57	436.77	1.20
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**Full-Time Equivalent Employee Comparisons**



# Appendix

# The Budget Process

## The Budget and Appropriation Process

The budget document is the instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The legalistic view is that a budget is a plan of financial operation embodying an estimate of proposed expenditures for a given period of time and the proposed means of financing them. In a much more general sense, budgets may be regarded as devised to aid management to operate an organization more effectively. In the general sense, budgets are the financial expression of plans prepared by managers for operating an organization during a time period and for changing its physical facilities and its capital structure.

The budget preparation process for all Cities is governed by Massachusetts General Law (MGL) Ch. 44. The General Laws require that the budget be supported by revenues earned during the year plus any savings from prior years. The General Laws also requires public involvement in the process, including the requirement for a public hearing on the proposed budget.

The Mayor provides leadership in the budget process by developing budgetary policy and working closely with department heads and the City Council to assure that the process identifies community needs and priorities and develops a farsighted and well-crafted plan. The Mayor initiates the budget process that provides the policy context for identification of priorities and development of initiatives.

Within 170 days after the annual organization of the city government (which is ordinarily in early January), the Mayor is required to submit a budget of proposed expenditures for the fiscal year beginning on the next July 1. The City Council may make appropriations for the recommended purposes and may reduce or reject any item. Without a recommendation of the Mayor, the City Council may not increase any item or make an appropriation for a purpose not included in the proposed budget (except by a two-thirds vote in case of the failure of the Mayor to recommend an appropriation for such a purpose within 7 days after a request from the City Council). If the City Council fails to act on any item of the proposed budget within 45 days, that item takes effect.

If the Mayor does not make a timely budget submission, provision is made for preparation of a budget by the City Council. Provision is also made for supplementary appropriations upon recommendation of the Mayor. Enterprise Fund expenditures are required to be included in the budget adopted by the City Council. The school budget is limited to the amount appropriated by the City Council, but the school committee retains full power to allocate the funds appropriated.

Under certain circumstances and subject to certain limits and requirements, the city council of a city, upon the recommendation of the Mayor, may transfer amounts appropriated for the use of the department (except for a municipal light department or a school department) to another appropriation for the same department or for the use of any other department.

Commencing September 1, 1992, the City established enterprise funds in accordance with Chapter 44, Section 531F 1/2, of the General Laws for the City's water and sewer services. In FY 2007 the City established an enterprise fund for Trash Disposal.

The Finance Department prepares budget packages for each department in January. The Mayor holds a City-wide budget meeting, attended by all department heads and finance personnel, concerning a general overview of the state of the economy, and to outline specific guidelines dictating the preparation of individual department budgets. In consultation with the Finance Department, each department then prepares an operating budget and a mission statement outlining the projected goals for the future. These operating budgets are submitted to the Finance Department for review and entry into the computerized accounting system. The budgets are then prepared for the Mayor's review.

In March and April, each department head meets with the Mayor, Mayor's Chief Administrative Aide, Finance Director, and Assistant Finance Director to review their proposed budgets and program changes for the coming year. As the proposed budgets are reviewed by the Mayor, the budgets submitted may be adjusted based on the individual needs of each department. During the months of April and May, the Mayor finalizes the Annual Budget document for submission to the City Council. The proposed budget documentation is prepared by the Finance Department. The City Council accepts the budget and submits it to the subcommittee on Administration and Finance. The City Council Subcommittee on Administration and Finance then holds subcommittee meetings with the Mayor, Finance Director, Assistant Finance Director, and Department heads to review each departmental budget. The budget must be approved by a majority vote of the City Council within 45 days of receipt of the budget, but no later than June 30th of each year.

The school department budgets are prepared by the Superintendent of Schools and the School Business Manager. The school budget is reviewed and approved by the School Committee, and subsequently submitted to the City Finance Department for inclusion in the City Budget presented to the City Council for approval and appropriation.

## WHAT IS A BALANCED BUDGET?

A budget is considered in balance when revenues are equal to, or exceed expenditures. This is a requirement of all Massachusetts communities.

## THE BUDGET FORMAT

The budget summary contains summary totals from all operating segments. The revenue section details revenue sources with expected trends. Each departmental section contains a department mission statement and financial data relating to the entire department, including personnel detail. The enterprise section includes revenue and expenditure trends of the self-sustaining

enterprise funds along with departmental goals. The CIP section details all expected capital program outlays in the current fiscal year, as well as a summary of the next following years.

## BUDGET AMENDMENTS

**Budget Amendment Increases** – Any increase to the budget must be submitted to the City Council by the Mayor for approval. Budget amendments usually occur from transfers from other special revenue funds (usually receipts reserved for appropriation funds), free cash appropriations in general fund, or retained earnings appropriations within the Enterprise Funds. They can also be voted as an additional appropriation to the budget to be offset by property taxes, local revenue, state aid, and reserves prior to the tax rate being set in December of each year.

**Budget Amendment Transfers** – Budget transfers within the school department are submitted to the School Committee for their approval, and are processed by the Finance Department once approved. Budget transfers for City (non-school) budgets, either between personnel and non-personnel line items or between departments, must be submitted to City Council for their approval. This is due to the fact that the City Council votes the original budget as follows:

- **City Budgets** – The City Council votes each personnel and non-personnel line separately within each departmental unit.
- **School Budgets** – The City Council votes the TOTAL for the school budget, not separate departments and/or organizational units as they do for the City budgets.

On June 27, 2013 the Salem City Council adopted the Department of Revenue, Division of Local Services bullet in IGR no. 06-209 from May 2006 Section C2. This section refers to the alternative year end procedure which allows budget transfers during May and June and the first fifteen days of July, upon recommendation of the Mayor, of any departmental appropriation to another appropriation within the same department, not to exceed three percent of the department's annual budget. The Finance Department will provide the City

Council Administration and Finance Committee with a list of these budget transfers in addition to the regular budget transfers provided in the A&F monthly report.

## BUDGET GOALS

**Policy Driven Planning** : The budget is developed based upon community values and key City strategic financial and program policies. The City's Five Year Financial Forecast provides the nexus between the long-term financial plan and budgetary development. The plan includes a comprehensive multi-year projection of the financial position and budget projections, including documentation of revenue and cost assumptions and projections.

**Program of Services for the Community** : The budget is designed to focus on financial information and missions and goals that have value added outcomes to the community through City services. The Mayor and the City Council will use the City's fundamental principles as a basis for allocation choices and policy discussions. It also provides a basis for measuring progress toward goals during the budget period.

**Financial Plan of Allocation and Resource Management** : The budget establishes the plan and legal appropriations to allow the City to operate during the fiscal year. The budget provides specific direction for departments and agencies for management of resources. It also provides broad goals related to the City's overall financial position and identifies business decisions required to keep the City financially viable and strong. It is developed using all available financial and planning reviews, including the Five-Year Financial Forecast and the five-year rolling Capital Improvement Program.

**Communication Tool** : The budget is intended to communicate to a broad range of readers, both locally and around the region, as well as the larger governmental and financial community. The budget expresses priorities and goals, assignments and plans, and targets and hopes. It is a key statement of City priorities, and is meant to provide confidence in, and confirmation of, the Ordinance mandated Mayor form of government.

# Budgeting & 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 30th, can be found in the City's Comprehensive Annual Financial Statement (CAFR) at the following website: <https://www.salem.com/auditor-director-finance/pages/financial-statements>.

## Basis of Accounting & Budgeting

The **basis of accounting** and the **basis of budgeting** determine when revenues and expenditures are recognized for the purposes of financial reporting and budget control. Accounting on a **cash basis** means that revenues and expenditures are recorded when cash is actually received or paid out. Most large businesses employ **full accrual accounting** in which revenue are recorded when earned (rather than when received), and expenditures are recognized when an obligation to pay is incurred (rather than when the payment is made). Capital expenses (the cost of acquiring tangible assets) are recognized over the life of the asset, not when the asset is purchased.

Governments typically employ a hybrid basis of accounting termed **modified accrual**. Under this system, revenues are recognized when they become measurable and available; expenditures are recognized when the obligation to pay is incurred. Capital expenditures are recognized at the time of purchase. This means that governments may experience significant increases and decreases in total expenditures from year to year because capital expenses tend to be large and unevenly timed. To help explain year to year expenditure trends, capital expenditures are reported separately from operating costs in this budget document.

***The City of Salem uses modified accrual accounting and budgeting for its governmental fund types which include the general fund, special revenue funds, and capital project funds. For proprietary fund types (enterprise funds) the city uses full accrual accounting and budgeting.***

## 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 indi-

vidual funds based upon purposes 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

**The General Fund** – The General Fund is the major operating fund of municipal governments, and it accounts for most 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.

**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.

**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.

**Debt Service Funds** – to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

### Proprietary Funds

**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.

**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

**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.

**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 inter-fund receivable a 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 <https://www.salem.com/auditor-director-finance/pages/financial-statements>.

## 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

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 recog-

nized 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.

# Major & Non-Major Funds Overview

## General Fund - 100

MAJOR

Fiscal Year	Beg FB	End FB	Inc/Decr from prior FY End Fund Bal	% Var in FB
2013	-	9,113,053.00	9,113,053.00	#DIV/0!
2014	9,113,053.00	7,647,714.00	(1,465,339.00)	-16%
2015	7,647,714.00	6,761,445.00	(886,269.00)	-12%
2016	6,761,445.00	7,309,209.67	547,764.67	8%
2017	7,309,209.67	7,780,093.84	470,884.17	6%
2018	7,780,093.84	7,243,321.87	(536,771.97)	-7%
2019	7,243,321.87	8,690,995.41	1,447,673.54	20%
2020	8,690,995.41	12,223,007.00	3,532,011.59	41%
2021	12,223,007.00	17,188,121.00	4,965,114.00	41%
2022	17,188,121.00	16,856,224.00	(331,897.00)	-2%
2023	16,856,224.00	19,356,224.00	2,500,000.00	15%

Est.

The objective of the General Fund is to raise revenue to cover expenses for the fiscal year. FY 2023 saw an increase due in local receipts, cannabis, excise tax, parking fees.

## Sewer Enterprise Fund - 6000

MAJOR

Fiscal Year	Beg FB	End FB	Inc/Decr from prior FY End Fund Bal	% Var in FB
2013	-	1,704,140.00	1,704,140.00	#DIV/0!
2014	1,704,140.00	2,789,557.00	1,085,417.00	64%
2015	2,789,557.00	1,968,687.00	(820,870.00)	-29%
2016	1,968,687.00	3,044,316.83	1,075,629.83	55%
2017	3,044,316.83	3,304,394.36	260,077.53	9%
2018	3,304,394.36	2,703,564.03	(600,830.33)	-18%
2019	2,703,564.03	3,683,860.63	980,296.60	36%
2020	3,683,860.63	3,811,623.00	127,762.37	3%
2021	3,811,623.00	4,475,939.79	664,316.79	17%
2022	4,475,939.79	5,084,653.00	608,713.21	14%
2023	5,084,653.00	6,528,289.00	1,443,636.00	28%

Est.

Fee Increases in 2022 and 2023 to cover projected expenditures.

## Water Enterprise Fund - 6100

MAJOR

Fiscal Year	Beg FB	End FB	Inc/Decr from prior FY End Fund Bal	% Var in FB
2013	-	542.00	542.00	#DIV/0!
2014	542.00	(466,988.00)	(467,530.00)	-86260%
2015	(466,988.00)	(165,558.00)	301,430.00	-65%
2016	(165,558.00)	-	165,558.00	-100%
2017	-	-	-	0%
2018	-	-	-	0%
2019	-	-	-	0%
2020	-	-	-	0%
2021	-	-	-	0%
2022	-	207,489.96	207,489.96	0%
2023	207,489.96	-	(207,489.96)	0%

Fee Increases in 2022 and 2023 to cover projected expenditures.

## Trash Enterprise Fund - 6200

MAJOR

Fiscal Year	Beg FB	End FB	Inc/Decr from prior FY End Fund Bal	% Var in FB
2013	-	323,739.00	323,739.00	#DIV/0!
2014	323,739.00	480,117.00	156,378.00	48%
2015	480,117.00	327,689.00	(152,428.00)	-32%
2016	327,689.00	446,378.94	118,689.94	36%
2017	446,378.94	530,887.17	84,508.23	19%
2018	530,887.17	324,421.69	(206,465.48)	-39%
2019	324,421.69	113,461.18	(210,960.51)	-65%
2020	113,461.18	526,978.00	413,516.82	364%
2021	526,978.00	760,533.71	233,555.71	44%
2022	760,533.71	1,088,192.00	327,658.29	43%
2023	1,088,192.00	1,306,579.00	218,387.00	20%

Est.

Balance in retained earnings to be used for future capital needs and recycling initiatives. Fees increased in recent years due to new trash contractor and increased prices.



### Non-Major

Est

**City policy is to have 5% of annual general fund budget in stabilization fund.**

### Non-Major

Est

(per finance policies) to cover those capital needs.

### Non-Major

Est.

This fund fluxuates greatly due to the number of retirements during each year and free cash available for transfer at year end.

### Non-Major

Est

and interest income. Originally 10% reduced to 5% in FY 2015.

# Departmental Fund Relationships

Departmental Fund Relationships

Department	Sub Department	Index #	Governmental Funds				Enterprise Funds				Trust & Agency Funds			
			Major	Non-Major	Non-Major	Non-Major	Major	Major	Major	Major	Non-Major	Non-Major	Non-Major	Non-Major
			General Fund	Special Revenue Funds	Revolving Funds	Capital Projects	Water	Sewer	Trash	Peg Access - Cable TV Access	Permanent Trust Funds - Cemetery & Other	Private Scholarships & Trust Commissioners	Agency Funds - WH, Escrow, Details, etc.	Stabilization Funds
			Appropriated				Appropriated							Appropriated
Mayor	Executive	1	Yes	Yes	Yes	Yes					Yes	Yes		
City Clerk	Legislative- City Council	2	Yes											
	City Clerk	3	Yes											
	Elections & Registrations	3	Yes	Yes										
Assessors	Board of Assessors	4	Yes								Yes			
Collector	Tax Collections	5	Yes										Yes	
Data Processing	Information Technology/GIS	6	Yes			Yes								
	Fixed Costs	6	Yes											
Finance	Accounting	7	Yes											
Traffic & Parking	General Operation	8	Yes	Yes		Yes								
Purchasing	Purchasing	9	Yes										Yes	
	Fixed Costs	9	Yes											
Treasurer	Treasury Services	10	Yes										Yes	
	Debt Service	10	Yes											
	Short Term Debt	10	Yes											
	North Shore Regional Voc Schoc	10	Yes											
	State Assessments	10	Yes											
	Contributory Retirement	10	Yes											
	Non-contributory Pensions	10	Yes											
	Medicare	10	Yes											
	Municipal Insurance	10	Yes											
Solicitor-Licensing	Legal Services & Licensing	11	Yes							Yes				
Human Resources	Personnel	12	Yes	Yes										
	Workmen's Compensation	12	Yes											
	Unemployment Compensation	12	Yes											
	Group Insurance	12	Yes											

**Departmental Fund Relationships**

Department	Sub Department	Index #	Governmental Funds				Enterprise Funds				Trust & Agency Funds			
			Major	Non-Major	Non-Major	Non-Major	Major	Major	Major	Major	Non-Major	Non-Major	Non-Major	Non-Major
			General Fund	Special Revenue Funds	Revolving Funds	Capital Projects	Water	Sewer	Trash	Peg Access - Cable TV Access	Permanent Trust Funds - Cemetery & Other	Private Scholarships & Trust Commissioners	Agency Funds - WH, Escrow, Details, etc.	Stabilization Funds
			Appropriated				Appropriated							Appropriated
Harbormaster	Harbormaster	15	Yes	Yes	Yes	Yes								
Public Property	Building/Plumbing/Gas Insp	16	Yes		Yes									
	Zoning Appeals	16	Yes											
	Fixed Costs	16	Yes											
Health - Board of	Administration & Support	17	Yes	Yes	Yes	Yes								
Electrical	Electrical Inspection & Maint	18	Yes		Yes	Yes								
Planning	General Administration	19	Yes	Yes	Yes	Yes								
	Conservation Commission	19	Yes											
	Planning Board	19	Yes											
	Market & Tourism	19	Yes											
	Historic Preservation	19	Yes											
Public Services	Administration & Support	20	Yes	Yes	Yes	Yes	Yes	Yes	Yes		Yes		Yes	
	Snow and Ice	20	Yes											
Engineering	Engineering	21	Yes	Yes	Yes	Yes	Yes	Yes	Yes				Yes	
Recreation	Administration & Support	22	Yes	Yes	Yes	Yes						Yes		
	Golf Course	22	Yes	Yes		Yes							Yes	
	Witch House	22	Yes	Yes									Yes	
	Pioneer Village	22	Yes											
	Winter Island	22	Yes		Yes	Yes								
Council On Aging	Administration & Support	23	Yes	Yes	Yes	Yes								
Library	Administration & Support	24	Yes	Yes		Yes					Yes			
Veterans Agent	Administration & Support	25	Yes	Yes										
GF Trans Out	Trans Out	27	Yes	Yes		Yes								Yes
School	School	26	Yes	Yes	Yes	Yes					Yes	Yes	Yes	
<b>ENTERPRISE FUNDS</b>														

Departmental Fund Relationships

Department	Sub Department	Index #	Governmental Funds				Enterprise Funds				Trust & Agency Funds			
			Major	Non-Major	Non-Major	Non-Major	Major	Major	Major	Major	Non-Major	Non-Major	Non-Major	Non-Major
			General Fund	Special Revenue Funds	Revolving Funds	Capital Projects	Water	Sewer	Trash	Peg Access - Cable TV Access	Permanent Trust Funds - Cemetery & Other	Private Scholarships & Trust Commissioners	Agency Funds - WH, Escrow, Details, etc.	Stabilization Funds
			Appropriated				Appropriated							Appropriated
Treasurer	Debt Service	28					Yes	Yes	Yes					
	Sort Term Debt Service	28					Yes	Yes	Yes					
	SESD Assessment	28					Yes	Yes	Yes					
	Insurance Deductible	28					Yes	Yes	Yes					
Water Enterprise	Public Services	29				Yes	Yes	Yes	Yes					
	Engineering	29				Yes	Yes	Yes	Yes					
Treasurer	Water Long Term Debt	29					Yes	Yes	Yes					
	Water Short Term Debt	29					Yes	Yes	Yes					
	SBWSB Assessment	29					Yes	Yes	Yes					
	Insurance Deductible	29					Yes	Yes	Yes					
Trash Enterprise	Engineering	30					Yes	Yes	Yes					
Peg Access	Solicitor	31								Yes				

# Performance Management & Measures

The Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award program requires all submitting agencies to incorporate Performance Management and Performance Measures 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](http://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 – Department Budgets.

## 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](http://www.gfoa.org)) and more information on performance management and measurers is available on that website.



# Glossary of Terms

**Abatement**

A complete or partial cancellation of a tax levy imposed by a governmental unit and administered by the local board of assessors.

**Accounting Period**

A period at the end of which, and for which, financial statements are prepared. Also known as a fiscal period.

**Accounting System**

A system of financial record keeping that records, classifies and reports information on the financial status and operation of an organization.

**Accrual**

A method of accounting that recognizes income when earned and expenses when incurred regardless of when cash is received or disbursed.

**Activity**

A specific and distinguishable line of work performed by one or more organization components of a governmental unit for the purpose of accomplishing a function for which the governmental unit is responsible.

**Adopted Budget**

The resulting budget that has been approved by the City Council.

**Allocation**

The distribution of available monies, personnel, buildings, and equipment among various City departments, divisions or cost centers.

**Annual Budget**

An estimate of expenditures for specific purposes during the fiscal year (July 1-June 30) and the proposed means (estimated revenues) for financing those activities.

**Appropriation**

An authorization granted by the City Council to incur liabilities for purposes specified in the appropriation act.

**Arbitrage**

Investing funds borrowed at a lower interest cost in investments providing a higher rate of return.

**Assessed Valuation**

A valuation set upon real or personal property by the local board of assessors as a basis for levying taxes.

**Audit**

An examination of documents, records, reports, system of internal control, accounting and financial procedures to ensure that financial records are fairly presented and in compliance with all legal requirements for handling of public funds, including state and federal laws and the City charter.

**Balanced Budget**

A budget in which receipts are greater than (or equal to) expenditures. A requirement for all Massachusetts cities and towns.

**Bond Anticipation Notes (BAN)**

Notes issued in anticipation of later issuance of bonds, usually payable from the proceeds of the sale of the bonds or renewal notes.

**Budget**

A plan of financial operation embodying an estimate of proposed expenditures for a given time period and the proposed means of financing them. The term usually indicates a financial plan for a single fiscal year.

**Budget Calendar**

A schedule of certain steps to be followed in the budgeting process and the dates by which each step must be complete.

**Budget Document**

The instrument used by the Mayor to present a comprehensive financial program to the appropriating body.

**Budget Message**

A general discussion of the submitted budget presented in writing by the Mayor to the legislative body as part of the budget document.

**Capital Budget**

A plan of proposed outlays for acquiring long-term assets and the means of financing those acquisitions during the current fiscal period.

**Capital Improvement Program (CIP)**

A plan for capital expenditure to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program. It sets forth each project and specifies the full resources estimated to be available to finance the projected expenditures.



## Charges for Service

(Also called User Charges or Fees) the charges levied on the users of particular goods or services provided by local government requiring individuals to pay for the private benefits they receive. Such charges reduce the reliance on property tax funding.

## Cherry Sheet

A form showing all state and county charges and reimbursements to the City as certified by the state director of accounts. Years ago this document was printed on cherry colored paper, hence the name. A copy of this manual can be found at the following online address: <http://www.mass.gov/dor/local-officials/municipal-databank-and-local-aid-unit/cherry-sheet-reports.html>. Community Benefits Agreement (CBA) or Community Host Agreement (CHA). Typically a contract signed by a developer/business/group and a municipality that requires the business/developer/group to provide specific amenities and/or mitigations to the local community or neighborhood.

## Community Preservation Act (CPA)

The CPA allows communities to create a local Community Preservation Fund to raise money through a surcharge of up to 3% of the real estate tax levy on real property for open space protections, historic preservation and the provision of affordable housing. The act also creates a significant state matching fund, which serves as an incentive to communities to pass the CPA.

## Cost Center

The lowest hierarchical level of allocating monies. Often referred to as a program, project or operation.

## Debt Limits

The general debt limit of a City consists of normal debt limit, which is 2 ¾ percent of the valuation of taxable property and a double debt limit which is 5 % of that valuation. Cities and towns may authorize debt up to the normal limit without state approval. It should be noted that there are certain categories of debt which are exempt from these limits.

## Debt Service

Payment of interest and repayment of principal to holders of a government's debt instruments.

## Deficit or Budget Deficit

The excess of budget expenditures over receipts. City and State laws require a balance budget.

## Department

A principal, functional and administrative entity created by statute and the Mayor to carry out specified public services.

## Encumbrance

An account used to record the estimated amount of purchase orders, contract, or salary commitments chargeable to an appropriation. The account is credited when goods or services are received and the actual expenditure of the appropriation is known.

## Enterprise Fund

A fund established to account for operations that are financed and operated in a manner similar to private business enterprises. The intent is that the full costs of providing the goods or services be financed primarily through charges and fees thus removing the expenses from the tax rate. Governmentally owned utilities and hospitals are ordinarily accounted for by enterprise funds.

## Equalized Value (EQV)

The commissioner or Revenue, in accordance with MGL CH. 58 Section 10C, is charged with the responsibility of biannually determining an equalized valuation for each city and town in the Commonwealth. EQVs present an estimate of fair cash value of all taxable property in each city and town as of January 1 of each year (MGL CH. 58, Sections 9 & 10C). The EQV is a measure of the relative property wealth in each municipality. Its purpose is to allow for comparisons of municipal property values at one point in time, adjusting for differences in local assessing practices and revaluation schedules. EQVs have historically been used as a variable in the allocation of certain state aid distributions, the calculation of various state and county assessments to municipalities, and the determination of municipal debt limits. EQVs are used in some distribution formulas so that communities with lower property values receive proportionately more aid than those with higher property values. In some assessment formulas they are used so that those with lower property values assume proportionately less of the cost than communities with higher property values. The local aid receipt programs using EQV are: Public Libraries, Chapter 70, and School Construction Aid. The assessments using EQV are: Boston's Metropolitan Transit Districts, the Count Tax, Mosquito Control Projects and Air Pollution Control Districts. A municipality's annual EQV is the sum of estimated fair market value for each property class plus an estimate of new growth, resulting in values indicative of January 1.

### Exemptions

A statutory reduction in the assessed valuation of taxable property accorded to certain taxpayers, such as senior citizens, widows, and war veterans.

### Expenditures

The amount of money, cash or checks, actually paid or obligated for payment from the treasury when liabilities are incurred pursuant to authority given in an appropriation.

### Fiduciary Funds

contain resources held by a government but belonging to individuals or entities other than the government. A prime example is a trust fund for a public employee pension plan. Governmental funds account for everything else.

### Financial Accountability

The obligation of government to justify the raising of public resources and what those resources were expended for.

### Financial Condition

The probability that a government will meet its financial obligations as they become due and its service obligations to constituencies, both currently and in the future.

### Financing Plan

The estimate of revenues and their sources that will pay for the service programs outlined in the annual budget.

### Fiscal Period

Any period at the end of which a governmental unit determines its financial position and the results of its operations.

### Fiscal Year

The 12-month financial period used by all Massachusetts municipalities this begins July 1st and ends June 30th of the following calendar year. The year is represented by the date on which it ends. Example: July 1, 2006 to June 30, 2007 would be FY 07.

### Fixed Asset

Assets of a long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

### Full and Fair Market Valuation

The requirement, by State Law, that all real and personal property be assessed at 100% of market value for taxation purposes.

“Proposition 2 ¾” laws set the City’s tax levy limit at 2 ¾ % of the full market (assessed) value of all taxable property.

### Fund

A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities, and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

### Fund Balance

The portion of Fund Equity available for appropriation.

### Fund Equity

The excess of fund assets and resources over fund liabilities. A portion of the equity of a governmental fund may be reserved or designated; the remainder is referred to as Fund Balance.

### General Fund

A fund used to account for all transactions of a governmental unit that is not accounted for in another fund. The General Fund is used to account for the ordinary operations of a governmental unit that are financed from taxes and other general revenues.

### Government Accounting Standards Board (GASB)

The Governmental Accounting Standards Board (GASB) was organized in 1984 as an operating entity of the Financial Accounting Foundation (FAF) to establish standards of financial accounting and reporting for state and local governmental entities. Its standards guide the preparation of external financial reports of those entities. The Foundation’s Trustees are responsible for selecting the members of the GASB and its Advisory Council, funding their activities and exercising general oversight with the exception of the GASB resolution of technical issues. The GASB function is important because external financial reporting can demonstrate financial accountability to the public and is the basis for investment, credit and many legislative and regulatory decisions. The mission of the Governmental Accounting Standards Board is to establish and improve standards of state and local governmental accounting and financial reporting that will result in useful information for users of financial reports and guide and educate the public, including issuers, auditors, and users of those financial reports. More information, including all statements, can be found at [www.gasb.org](http://www.gasb.org).

### Government Finance Officers Association (GFOA)

The Government Finance Officers Association (or GFOA) is a professional association of approximately 17,500 state, provincial, and local government finance officers in the United States

and Canada. GFOA is headquartered in downtown Chicago. More information can be found at [www.gfoa.org](http://www.gfoa.org).

### Governmental Funds

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 un-matured interest on general long-term debt, which should be recognized when due.

### Grant

A contribution of assets by one governmental unit to another unit. Typically, these contributions are made to local governments from the state and federal government. The contribution is usually made to aid in the support of a specified function (for example, education), but it is sometimes also for general purposes, or for the acquisition or construction of fixed assets.

### Group Insurance Commission (GIC)

The group insurance commission was established by the Legislature in 1955 to provide and administer health insurance and other benefits to the Commonwealth of Massachusetts employees and retirees, and their dependents and survivors. The GIC also covers housing and redevelopment authorities' personnel, participating municipalities, and retired municipal employees and teachers in certain governmental units.

### Inter-fund Transactions

Payments from one administrative budget fund to another or from one trust fund to another, which result in the recording of a receipt and an expenditure.

### Intra-fund Transactions

Financial transactions between activities within the same fund. An example would be a budget transfer.

### Levy

The amount of taxes, special assessments, or service charges imposed by a governmental unit.

### Levy Ceiling

The limit imposed by Proposition 2 ½ that equals 2 ¾ % of the total full and fair cash value of all taxable property.

### Levy Limit

The amount that a municipality may raise in taxes each year which is based on the prior year's limit plus 2 ¾ % increase on that amount plus the amount certified by the State that results from "new growth".

### License and Permit Fees

The charges related to regulatory activities and privileges granted by government in connection with regulations. Line-item Budget - A format of budgeting which organizes costs by object of expenditure such as supplies, equipment, maintenance or salaries.

### MBTA-Massachusetts Bay Transportation Authority

The Massachusetts Bay Transportation Authority is the state authority responsible for all aspects of transportation throughout the Commonwealth of Massachusetts. An description of the assessment charged to municipalities can be found in the cherry sheet manual located on-line at <http://www.mass.gov/dor/local-officials/municipal-databank-and-local-aid-unit/cherry-sheet-reports.html>.

### MGL-Massachusetts General Law

The General Laws of the Commonwealth of Massachusetts. These laws can be found at <http://www.mass.gov/legis/>.

### MSBA-Massachusetts School Building Authority

The MSBA is the state authority that oversees all school building projects and funding. The web site is [www.mass.gov/msba](http://www.mass.gov/msba).

### Major Funds

There are two types of major governmental funds – General Funds and Enterprise Funds. These funds are voted as part of the annual city budget. 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. Enterprise funds are used 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.

**Modified Accrual Basis**

Under the modified accrual basis of accounting, required for use by governmental funds, revenue are recognized in the period in which they become available and measurable, and expenditures are recognized at the time a liability is incurred pursuant to appropriation authority.

**New Growth**

The additional tax revenue generated by new construction, renovations, and other increases in the property tax base during a calendar year.

**Non-expendable Trust Fund**

A fund, the principal, and sometimes also the earnings, of which may not be expended.

**Non-Tax Revenue**

All revenue coming from non-tax sources including licenses and permits, intergovernmental revenue, charges for service, fines and forfeits and various other miscellaneous revenue.

**Other Financing Sources (OFS)**

An Operating statement classification, in which financial inflows other than revenues are reported, for example, proceeds of long-term debt and operating transfers-in.

**Other Financing Uses (OFU)**

An Operating statement classification in which financial outflows other than expenditures are reported, for example, operating transfers-out.

**Other Post Employment Benefits (OPEB)**

Other Postemployment Benefits (or OPEB) are benefits (other than pensions) that U.S. state and local governments provide to their retired employees. These benefits principally involve health care benefits, but also may include life insurance, disability, legal and other services.

**Operating Budget**

A budget that applies to all outlays other than capital outlays. See Budget.

**Overlay** The amount raised by the assessors in excess of appropriation and other charges for the purpose of creating a fund to cover abatements and exemptions.

**Overlay Surplus**

Any balance in the overlay account of a given year in excess of the amount remaining to be collected or abated can be trans-

ferred into this account. Overlay surplus may be appropriated for any lawful purpose.

**Performance Indicator**

Variables measuring the degree of goal and objective fulfillment achieved by programs.

**Performance Standard**

A statement of the conditions that will exist when a job is well done.

**PILOT – Payment in Lieu of Taxes**

Money received from exempt (non-profit) organizations who are otherwise not obligated to pay property taxes. Federal, state, municipal facilities, hospitals, churches and colleges are examples of tax exempt properties.

**Policy**

A definite course of action adopted after a review of information and directed at the realization of goals.

**Priority**

A value that ranks goals and objectives in order of importance relative to one another.

**Procedure**

A method used in carrying out a policy or plan of action.

**Program**

Collections of work related activities initiated to accomplish a desired end.

**Program Budget**

A budget format which organizes expenditures and revenues around the type of activity or service provided and specifies the extent or scope of service to be provided, stated whenever possible in precise units of measure.

**Proposition 2  $\frac{3}{4}$** 

A law which became effective on December 4, 1980. The two main components of the tax law relating to property taxes are: 1) the tax levy cannot exceed 2  $\frac{3}{4}$  % of the full and fair cash value, and 2) for cities and towns at or below the above limit, the tax levy cannot exceed the maximum tax levy allowed for the prior by more than 2  $\frac{3}{4}$  % (except in cases of property added to the tax rolls and for valuation increases of at least 50% other than as part of a general revaluation).

### Purchase Order

A document issued to authorize a vendor or vendors to deliver specified merchandise or render a specified service for a stated estimated price. Outstanding purchase orders are called encumbrances.

### Rating Agencies

This term usually refers to Moody's Investors Service and Standard and Poor's Corporation. These services are the two major agencies which issue credit ratings on municipal bonds.

### Registered Bonds

Bonds that are registered on the books of the issuer as to ownership; the transfer of ownership must also be recorded on the books of the issuer. Recent changes in federal tax laws mandate that all municipal bonds be registered if their tax exempt status is to be retained.

### Reserves

An account used to indicate that portion of fund equity which is legally restricted for a specific purpose or not available for appropriation and subsequent spending.

### Reserve for Contingencies

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

### Retained Earnings

The accumulated earnings of an Enterprise or Internal Service Fund that have been retained in the fund and are not reserved for any specific purpose.

### Revenue

Additions to the City's financial assets (such as taxes and grants) other than from interfund transfers and debt issue proceeds.

### Revolving Fund

A fund established to finance a continuing cycle of operations in which receipts are available for expenditure without further action by the City Council.

### RMV-Registry of Motor Vehicles

The Registry of Motor Vehicles in Massachusetts is responsible for all aspects of motor vehicles including but not limited to registration, sales tax, and licensing.

### Service Level

The extent or scope of the City's service to be provided in a given budget year. Whenever possible, service levels should be stated in precise units of measure.

### Special Revenue Fund (SRF)

A fund used to account for revenues from specific revenue sources that by law are designed to finance particular functions or activities of government.

### Submitted Budget

The proposed budget that has been approved by the Mayor and forwarded to the City Council for their approval. The City Council must act upon the submitted budget within prescribed guidelines and limitations according to statute and the City charter.

### Supplemental Appropriations

Appropriation's requested by the Mayor and approved by the City Council after an initial appropriation to cover expenditures beyond original estimates.

### Tax Anticipation Notes (TAN)

Notes issued in anticipation of collection of taxes, usually retired only from tax collections, and only from the proceeds of the tax levy whose collection they anticipate.

### Tax Levy

The amount of taxes, special assessments, or service charges imposed by a governmental unit.

### Tax Rate

The amount of tax stated in terms of a unit of the tax base. Prior to a 1978 amendment to the Massachusetts Constitution, a single tax rate applied to all of the taxable real and personal property in a City or town. The 1978 amendment allowed the legislature to create three classes of taxable property: 1) residential real property, 2) open space land, and 3) all other (commercial, industrial, and personal property). Within limits, cities and towns are given the option of determining the share of the levy to be borne by the different classes of property. The share borne by residential real property must be at least 65% of the full rate. The share of commercial, industrial, and personal property must not exceed 150% of the full rate. Property may not be classified until the State Department of Revenue has certified that all property has been assessed at its full value.

### Unit Cost

A term used in cost accounting to denote the cost of producing a unit of product or rendering a unit of service, for example, the cost of treating and purifying a thousand gallons of sewage.

Valuation (100%)

Requirement that the assessed valuation must be the same as the market value for all properties.

Warrant

An order drawn by a municipal officer directing the treasurer of the municipality to pay a specified amount to the bearer, either after the current or some future date.

Warrant Payable

The amount of warrants outstanding and unpaid.