







04/14/2008

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CITY OF SALISBURY, MD

PG 84

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

bgnyrpts

PROJECTION: 20091 Salisbury FY 2009 Budget

FOR PERIOD 99

ACCOUNTS FOR:  
General Fund

2007  
ACTUAL

2008  
ORIG BUD

2008  
REVISED BUD

2008  
ACTUAL

2008  
PROJECTIO

2009  
MAYOR

PCT  
CHANGE

TOTAL Carpenter Shop

126,036.81

150,249.01

150,249.01

110,119.71

.00

160,098.00

6.6%

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CITY OF SALISBURY, MD  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PG 85  
bgnyrpts

PROJECTION: 20091 Salisbury FY 2009 Budget

FOR PERIOD 99

ACCOUNTS FOR: General Fund	2007 ACTUAL	2008 ORIG BUD	2008 REVISED BUD	2008 ACTUAL	2008 PROJECTION	2009 MAYOR	PCT CHANGE
40000 Zoo							
40000 501001 Sal-Clercl	.00	32,171.00	32,171.00	23,217.57	.00	32,401.00	.7%
40000 501002 Sal-NonCl	397,660.73	419,936.00	411,821.05	250,262.18	.00	420,442.75	2.1%
40000 501005 Sal-Season	6,778.55	12,159.20	12,159.20	5,115.33	.00	12,159.20	.0%
40000 501007 Sal-Unifor	2,400.00	3,000.00	3,000.00	800.00	.00	3,000.00	.0%
40000 501009 Sal-Meals	.00	.00	.00	.00	.00	.00	.0%
40000 501021 OT-NonCl	498.78	3,500.00	3,500.00	189.88	.00	3,500.00	.0%
40000 501098 Sal - COL	.00	13,104.81	12,304.81	.00	.00	.00	-100.0%
40000 501099 Sal-Stepln	.00	5,241.92	5,241.92	.00	.00	4,227.70	-19.3%
40000 502010 FICA	30,072.50	33,471.79	33,471.79	20,556.03	.00	31,965.51	-4.5%
40000 502020 H. Ins.	73,177.61	98,115.12	98,115.12	55,734.57	.00	102,141.21	4.1%
40000 502030 Life ins	285.85	288.00	288.00	195.32	.00	264.00	-8.3%
40000 502035 Bllod Bk	23.58	10.00	11.42	11.42	.00	5.00	-56.2%
40000 502040 Ret-Emp	27,092.65	42,595.13	42,595.13	23,696.48	.00	33,221.60	-22.0%
40000 502070 Work Comp	20,712.00	20,338.00	20,338.00	17,077.00	.00	18,455.03	-9.3%
40000 502082 Unif Clean	.00	.00	.00	.00	.00	.00	.0%
40000 502083 Unif Pur	1,487.43	2,000.00	2,000.00	145.22	.00	2,000.00	.0%
40000 513020 Eng/Arch	.00	.00	.00	.00	.00	.00	.0%
40000 513040 Medical	.00	.00	800.00	796.00	.00	.00	-100.0%
40000 513041 Vet.	4,000.00	4,000.00	4,000.00	2,414.00	.00	4,000.00	.0%
40000 513303 Legal Sett	.00	.00	.00	.00	.00	.00	.0%
40000 523601 Pest Con	200.00	3,000.00	3,000.00	675.00	.00	3,000.00	.0%
40000 523602 Tree Trim	990.00	2,000.00	3,184.00	.00	.00	2,000.00	-37.2%
40000 523607 Alarm Sys	2,441.33	4,000.00	4,000.00	2,465.33	.00	4,000.00	.0%
40000 523608 Security	36,596.29	39,000.00	39,000.00	28,111.72	.00	39,000.00	.0%
40000 523613 Comp Ser	.00	.00	.00	.00	.00	.00	.0%
40000 534301 Bldgs	12,609.35	14,500.00	18,618.00	10,098.37	.00	26,500.00	42.3%
40000 General Maintenance and upkeep of animal and personnel bldgs including roofs, doors, etc.							
40000 534302 Equip	2,141.07	4,000.00	4,000.00	1,946.59	.00	4,000.00	.0%
40000 To purchase general tools and equipment needed throughout the Zoo							
40000 534311 Land/Grds	23,971.00	10,000.00	10,000.00	1,242.93	.00	10,000.00	.0%
40000 546001 Office	9,367.07	6,600.00	6,600.00	2,230.35	.00	6,600.00	.0%
40000 546002 Janitorial	13,447.56	18,000.00	19,009.38	9,410.04	.00	18,000.00	-5.3%
40000 546006 Operating	8,393.98	8,500.00	8,500.00	7,241.13	.00	8,500.00	.0%
40000 546010 An Suppl	78,057.91	75,000.00	75,000.00	55,134.56	.00	75,000.00	.0%
40000 546011 Computer	.00	.00	.00	.00	.00	.00	.0%
40000 546012 Equip Main	7,995.57	7,500.00	7,500.00	4,606.97	.00	7,500.00	.0%
40000 554402 Buildings	.00	.00	.00	.00	.00	.00	.0%
40000 554403 Mach/Equip	.00	.00	.00	.00	.00	.00	.0%
40000 554404 Copiers	.00	2,400.00	2,400.00	2,210.40	.00	2,400.00	.0%
40000 555010 Liab Ins	9,261.97	8,134.17	8,134.17	14,695.57	.00	2,950.00	-63.7%
40000 Increase to cover actual increase in FY08.							

PROJECTION: 20091 Salisbury FY 2009 Budget

FOR PERIOD 99

ACCOUNTS FOR:	2007	2008	2008	2008	2008	2009	PCT
General Fund	ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTIC	MAYOR	CHANGE
40000 555401 Telephone	4,972.70	5,000.00	5,000.00	3,123.41	.0%	5,000.00	.0%
40000 555402 Cell Phone	.00	.00	.00	.00	.0%	.00	.0%
40000 555403 Pagers	.00	.00	.00	.00	.0%	.00	.0%
40000 555501 Advertisin	.00	.00	2,000.00	1,508.36	.0%	.00	-100.0%
40000 555502 Printing	2,687.01	3,000.00	3,000.00	2,244.09	.0%	3,000.00	.0%
40000 555503 Travel	2,887.26	3,000.00	7,600.00	4,074.96	.0%	3,000.00	-60.5%
40000 555504 Training	2,853.95	3,000.00	3,000.00	2,307.00	.0%	3,000.00	.0%
40000 556201 Electricit	31,761.81	30,600.00	30,600.00	25,303.90	.0%	32,000.00	4.6%
40000 556204 Gasoline	4,791.35	4,000.00	5,250.00	3,982.32	.0%	5,300.00	1.0%
40000 556205 Prop Gas	2,269.16	1,000.00	1,263.53	1,063.53	.0%	1,100.00	-12.9%
40000 556600 Pub	.00	.00	.00	.00	.0%	.00	.0%
40000 556700 Dues	735.00	3,785.00	3,785.00	3,108.00	.0%	3,785.00	.0%
40000 556900 Misc	.00	.00	.00	.00	.0%	.00	.0%
40000 556999 Budget Adj	.00	.00	.00	.00	.0%	.00	.0%
40000 558600 New Lease	.00	.00	.00	.00	.0%	.00	.0%
40000 558700 Exis Lease	9,716.19	9,800.00	9,800.00	9,617.98	.0%	3,700.00	-62.2%
40000 577015 Bldgs	.00	.00	.00	.00	.0%	.00	.0%
40000 577020 Imp Ot BID	.00	.00	.00	.00	.0%	.00	.0%
40000 577024 48002 POS	.00	.00	.00	.00	.0%	.00	.0%
40000 577025 Vehicles	.00	.00	.00	.00	.0%	.00	.0%
40000 577030 Equip	.00	.00	.00	.00	.0%	.00	.0%
40000 577035 Comp Hard	.00	.00	.00	.00	.0%	.00	.0%
40000 577036 Comp Soft	.00	.00	.00	.00	.0%	.00	.0%
40000 577040 Furn/Fix	.00	.00	.00	.00	.0%	.00	.0%
40000 599109 Trf-Gen CP	.00	.00	.00	.00	.0%	.00	.0%
<b>TOTAL Zoo</b>	<b>832,337.21</b>	<b>955,750.14</b>	<b>962,061.52</b>	<b>596,613.51</b>	<b>.0%</b>	<b>937,118.00</b>	<b>-2.6%</b>

CITY OF SALISBURY, MD  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20091 Salisbury FY 2009 Budget

FOR PERIOD 99

ACCOUNTS FOR:	2007	2008	2008	2008	2008	2009	PCT
General Fund	ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	MAYOR	CHAL 'JGE
45000 Parks							
45000 501002 Sal-NonCl	165,678.75	175,896.00	181,380.40	135,090.57	.00	183,899.36	1.4%
45000 501005 Sal-Season	5,591.61	8,000.00	8,000.00	1,008.00	.00	8,000.00	.0%
45000 501007 Sal-Unifor	.00	.00	.00	.00	.00	.00	.0%
45000 501009 Sal-Meals	.00	.00	.00	.00	.00	.00	.0%
45000 501021 OT-NonCl	7,359.79	6,000.00	6,000.00	2,605.73	.00	7,400.00	23.3%
OVERTIME HAS INCREASED DUE TO INCLEMENT WEATHER							
1. Parks personnel are used for emergency storm management including flooding, snow, and hurricanes.							
2. The waterway management for existing ponds and dams has increased over the past year.							
3. Maintenance of Ben's Red Swings regularly during summer.							
45000 501098 Sal - COL	.00	5,484.40	.00	.00	.00	.00	.0%
45000 501099 Sal-StepIn	.00	2,193.76	2,193.76	.00	.00	2,205.56	.5%
45000 502010 FICA	13,252.09	14,013.38	14,013.38	10,144.43	.00	14,680.32	4.8%
45000 502020 H. Ins.	42,722.82	49,547.84	49,547.84	35,088.56	.00	52,501.03	6.0%
45000 502030 Life ins	140.84	144.00	144.00	113.16	.00	144.00	.0%
45000 502035 Bllod Bk	.00	.00	.00	.00	.00	.00	.0%
45000 502040 Ret-Emp	11,037.05	17,695.13	17,695.13	11,920.04	.00	13,553.39	-23.4%
45000 502070 Work Comp	9,682.00	8,689.00	8,689.00	7,260.00	.00	8,809.34	1.4%
45000 502082 Unif Clean	1,649.70	3,500.00	3,500.00	1,574.10	.00	3,500.00	.0%
45000 502083 Unif Pur	129.00	250.00	250.00	185.95	.00	250.00	.0%
To purchase winter gear including sweatshirts and safety vests.							
45000 513020 Eng/Arch	.00	.00	.00	.00	.00	.00	.0%
45000 523601 Pest Con	9,063.76	11,650.00	12,150.00	12,142.00	.00	18,200.00	49.8%
Mayor Level Increased \$700 due to increased estimate from MD Dept of Agriculture.							
45000 523602 Tree Trim	8,052.50	8,000.00	8,000.00	5,360.00	.00	9,000.00	12.5%
45000 523628 Plgrd Main	2,941.66	3,000.00	3,000.00	1,202.61	.00	3,000.00	.0%
Increased due to additional playgrounds installed and Ben's Red Swings maintenance in the Spring and Fall.							
45000 534301 Bldgs	994.15	1,000.00	1,000.00	240.52	.00	1,000.00	.0%
45000 534302 Equip	3,653.97	5,000.00	5,000.00	4,952.60	.00	5,000.00	.0%
45000 534304 St/Lots	6,000.00	6,000.00	6,000.00	2,339.50	.00	6,000.00	.0%
45000 534311 Land/Grds	27,346.57	35,000.00	39,180.00	19,343.12	.00	35,000.00	-10.7%
45000 546004 Chemicals	2,597.51	5,000.00	5,000.00	2,319.82	.00	5,000.00	40%
Removed Hydrilla Chemicals at Mayors Level to be funded in FY 08							
45000 546006 Operating	6,950.03	7,000.00	7,000.00	3,728.76	.00	7,000.00	.0%
Calcium for sidewalks during snow storms provided for Fire Dept., Police Dept., and all Public Works areas.							
45000 546009 Sm Tools	1,397.07	1,500.00	1,500.00	988.68	.00	1,500.00	.0%

CITY OF SALISBURY, MD  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 20091 Salisbury FY 2009 Budget

FOR PERIOD 99

ACCOUNTS FOR:		2007	2008	2008	2008	2008	2009	PCT
General Fund		ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTED	MAYOR	CHANGE
45000	546020	Grds/Lnd	.00	.00	.00	.00	.00	.09%
45000	554402	Bldgs	.00	.00	.00	.00	.00	.09%
45000	555503	Travel	.00	.00	.00	.00	.00	.09%
45000	555504	Training	410.00	500.00	500.00	480.00	500.00	.09%
45000	556201	Electricit	12,324.17	15,994.00	14,794.00	10,425.81	16,300.00	10.2%
45000	556204	Gasoline	11,193.37	10,000.00	12,200.00	9,527.96	12,400.00	1.6%
		Increase to actual annual amount used.						
45000	556900	Misc	1,236.90	2,000.00	2,000.00	611.03	2,000.00	.09%
45000	556999	Budget Adj	.00	.00	.00	.00	.00	.09%
45000	558600	New Lease	5,800.95	.00	.00	.00	6,500.00	.0%
		Removed skid steer loader at Mayors Level						
45000	558700	Exis Lease	10,515.30	16,350.00	16,350.00	16,160.88	11,650.00	-28.7%
45000	577010	Land	.00	.00	.00	.00	.00	.09%
45000	577015	Bldgs	.00	.00	.00	.00	.00	.09%
45000	577020	Imp Ot Bld	.00	.00	.00	.00	.00	.09%
45000	577024	POS	.00	.00	.00	.00	.00	.09%
45000	577025	Vehicles	26,754.00	.00	.00	.00	.00	.0%
45000	577030	Equip	.00	.00	.00	.00	.00	.09%
45000	577035	Camp Hard	.00	.00	.00	.00	.00	.09%
45000	577060	State Gran	.00	.00	.00	.00	.00	.09%
45000	577070	Wic Grant	.00	.00	.00	.00	.00	.09%
		TOTAL Parks	394,475.56	419,407.51	425,087.51	294,813.83	434,993.00	2.3%

PROJECTION: 20091 Salisbury FY 2009 Budget

FOR PERIOD 99

ACCOUNTS FOR:	2007	2008	2008	2008	2008	2009	PCT
General Fund	ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTION	MAYOR	CHANGE
-----							
70101 Debt Service-General Fund							
70101 588103 Prine-2003	149,607.00	154,057.00	154,057.00	33,807.15	.00	157,024.00	1.9%
70101 588104 Prin04 CDA	246,300.00	251,200.00	251,200.00	32,041.01	.00	257,100.00	2.3%
70101 588107 Prine FY07	.00	69,300.00	69,300.00	69,300.00	.00	69,300.00	.051-
70101 588108 Prine FY08	.00	.00	.00	.00	.00	129,150.00	.051-
70101 588109 Prine FY09	.00	.00	.00	.00	.00	.00	.051-
70101 588128 Prine-Rive	23,037.23	23,038.00	23,038.00	23,037.23	.00	23,038.00	.051-
70101 588129 prine-John	3,005.34	3,152.00	3,152.00	3,152.42	.00	3,153.00	.051-
70101 588130 Prine-pien	5,552.00	5,552.00	5,552.00	5,552.00	.00	5,552.00	.051-
70101 588194 Prine-1994	383,350.00	405,900.00	405,900.00	405,900.00	.00	428,450.00	5.6%
70101 588195 Prine-1995	192,240.00	112,320.00	112,320.00	112,320.00	.00	118,800.00	5.8%
70101 588199 Prine-1999	158,153.00	165,172.00	165,172.00	81,689.29	.00	172,503.00	4.4%
70101 588203 Int-2003	44,171.51	122,984.00	122,984.00	.00	.00	118,748.00	-3.4%
70101 588204 Int 04 CDA	.14	183,041.00	183,041.00	.00	.00	176,888.00	-3.4%
70101 588207 Int-Bond07	.00	53,453.00	53,453.00	54,073.66	.00	54,959.00	2.8%
70101 588208 Int FY 08	.00	68,175.00	68,175.00	.00	.00	130,124.00	90.9%
70101 588209 Int FY09	.00	.00	.00	.00	.00	50,000.00	.0%
Based on 20 year, 5% level payment, 1/2 year interest only project Shumaker Pond \$350,000							
Removed at Mayors Level Shumaker Pond, added money to be able to bond the 1st yr of GASB 45 amount.							
70101 588229 Int-Johns	1,218.54	1,071.00	1,071.00	1,071.48	.00	918.00	-14.3%
70101 588294 Int-1994	173,505.36	155,104.00	155,104.00	155,104.56	.00	135,216.00	-12.8%
70101 588295 Int-1995	15,103.80	8,181.00	8,181.00	8,180.82	.00	5,830.00	-28.7%
70101 588299 Int-1999	63,264.48	56,245.00	56,245.00	29,019.01	.00	48,915.00	-13.0%
TOTAL Debt Service-General F	1,458,508.40	1,837,945.00	1,837,945.00	1,014,248.63	.00	2,085,668.00	13.5%

04/14/2008  
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CITY OF SALISBURY, MD  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PG 90  
bgnyrpts

PROJECTION: 20091 Salisbury FY 2009 Budget

FOR PERIOD 99

ACCOUNTS FOR:  
General Fund

2007  
ACTUAL

2008  
ORIG BUD

2008  
REVISED BUD

2008  
ACTUAL

2008  
PROJECTIC I

2009  
MAYOR

PCT  
CHANGE

90001 Insurance		2007 ACTUAL	2008 ORIG BUD	2008 REVISED BUD	2008 ACTUAL	2008 PROJECTIC I	2009 MAYOR	PCT CHANGE
90001	502020 H. Ins.	17,934.03	.00	.00	30,043.79	.00	126,000.00	.0%
	Amount for retiree healthcare							
90001	502022 Rate Stab	.00	.00	.00	.00	.00	.00	.0%
90001	502030 Life ins	.00	.00	.00	.00	.00	.00	.0%
90001	502060 Unemp Ins	9,413.62	10,000.00	10,000.00	4,351.93	.00	10,000.00	.0%
90001	513030 Insurance	.00	.00	.00	.00	.00	.00	.0%
90001	555010 Liab Ins	146,730.49	143,852.74	143,852.74	165,800.74	.00	254,846.00	77.2%
	Estimate need to talk with LGIT							
90001	556999 Budget Adj	.00	.00	.00	.00	.00	.00	.0%
	TOTAL Insurance	174,078.14	153,852.74	153,852.74	200,196.46	.00	390,846.00	154.0%

04/14/2008  
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CITY OF SALISBURY, MD  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PG 91  
bgnyrpts

PROJECTION: 20091 Salisbury FY 2009 Budget

FOR PERIOD 99

ACCOUNTS FOR:	2007 ACTUAL	2008 ORIG BUD	2008 REVISED BUD	2008 ACTUAL	2008 PROJECTION	2009 MAYOR	PCT CHANGE
General Fund							
-----							
90500 Miscellaneous							
-----							
90500 501002 Sal-NonCl	.00	.00	.00	.00	.00	.00	.0%
90500 502086 Live Near	.00	2,000.00	2,000.00	.00	.00	2,000.00	.0%
90500 502087 Emp Pic	.00	.00	.00	.00	.00	.00	.0%
90500 554409 Rent-Plaza	.00	.00	.00	.00	.00	.00	.0%
90500 554410 Taxes -AIG	.00	.00	.00	.00	.00	3,600.00	.0%
Taxes for AIG portion of the Plaza Gallery Building this is an estimate							
90500 556900 Misc	.00	.00	.00	.00	.00	.00	.0%
Removed at Mayor Level							
90500 557804 Infrastr	.00	.00	.00	.00	.00	.00	.0%
90500 559500 Contingenc	4,075.65	53,457.08	71,102.93	30,000.00	.00	50,000.00	-29.7%
Reduced at Mayors Level							
TOTAL Miscellaneous	4,075.65	55,457.08	73,102.93	30,000.00	.00	55,600.00	-23.9%

PROJECTION: 20091 Salisbury FY 2009 Budget

FOR PERIOD 99

ACCOUNTS FOR:	2007	2008	2008	2008	2008	2009	PCT
General Fund	ACTUAL	ORIG BUD	REVISED BUD	ACTUAL	PROJECTIC I	MAYOR	CHANGE
-----							
91001	Operating Transfers						
-----							
91001	599100	Trf	.00	.00	.00	.00	.0%
91001	599103	Trf-D Ser	.00	.00	.00	.00	.0%
91001	599104	Trf-Marina	30,000.00	59,816.00	59,816.00	45,725.00	-23.6%
Funding need by the Marina Fund.							
91001	599105	Trf-Sp Rev	.00	50,000.00	50,000.00	50,000.00	-100.0%
Additional request to increase demolition special revenue fund to allow demolitions until fund starts collecting money							
Removed at Mayors Level							
91001	599107	Trf-Op	.00	.00	.00	.00	.0%
91001	599109	Trf-Gen CP	-39,112.27	22,000.00	22,000.00	.00	-100.0%
91001	599110	Trf-Park	.00	20,000.00	20,000.00	20,000.00	.0%
This amount is for payment on the Brew River parking lot that the general fund owes the parking authority fund.							
3 of 8							
91001	599111	Trf-Health	.00	.00	.00	.00	.0%
91001	599113	GrMt-Mayor	.00	.00	.00	.00	.0%
91001	599114	Trf-CommDe	.00	33,385.00	33,385.00	99,532.00	198.1%
The budget total for the Community Development Department is \$159,262. The funding amount to be received from HUD for the administration of the CDBG program is \$59,730 (20% of the total grant award). The amount that is being requested from the City is the balance.							
91001	599121	GrMt-PD	.00	.00	.00	.00	.0%
91001	599124	GrMt-FD	.00	.00	.00	.00	.0%
91001	599131	GrMt-PW	.00	.00	.00	.00	.0%
91001	599151	GrMt-Zoo	.00	.00	.00	.00	.0%
91001	599155	GrMt-Parks	.00	.00	.00	.00	.0%
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TOTAL Operating Transfers			-9,112.27	185,201.00	185,201.00	50,000.00	-10.8%

04/14/2008  
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CITY OF SALISBURY, MD  
NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

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bgnyrpts

PROJECTION: 20091 Salisbury FY 2009 Budget

FOR PERIOD 99

ACCOUNTS FOR:	2007 ACTUAL	2008 ORIG BUD	2008 REVISED BUD	2008 ACTUAL	2008 PROJECTION	2009 MAYOR	PCT CHANGE
General Fund							
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91501 Other Financing Uses/Bad Debt							
91501 559802 BD Allow	77,340.75	.00	.00	3,554.05	.00	.00	.0%
TOTAL Other Financing Uses/B	77,340.75	.00	.00	3,554.05	.00	.00	.0%
TOTAL General Fund	51,842,348.86	58,578,488.52	59,745,360.75	46,320,228.59	29,251,691.84	61,719,660.00	3.3%