



CITY OF SALEM, VIRGINIA
ANNUAL BUDGET
FISCAL YEAR 2022-2023

CITY OF SALEM, VIRGINIA FINAL BUDGET

**FOR FISCAL YEAR
2022-2023**

COUNCIL MEMBERS

**Renee F. Turk – Mayor
James W. Wallace, III – Vice-Mayor
Byron R. Foley
William D. Jones
John E. Saunders**

**James E. Taliaferro, II – City Manager
H. Robert Light – Assistant City Manager
Rosemarie B. Jordan – Director of Finance**

City of Salem, Virginia
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Fiscal Year 2022-2023

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April 8, 2022

City Council
City of Salem
114 North Broad Street
Salem, Virginia 24153

Honorable Members of Salem City Council:

I am pleased to present the proposed budget for Fiscal Year 2022-2023. The economy improved in the current fiscal year, but inflation is running high. The consumer price index jumped seven percent in 2021 and prices began to soar. Supply and demand have been a problem over the past year, and we will continue to see inventory to be a challenge due to higher prices and longer lead times for deliveries.

The American Rescue Plan Act (ARPA) has brought considerable revenue to the City. We received \$31 million dollars in relief funds due to the COVID pandemic. This proposed budget includes appropriating most of these funds in 2023 fiscal year.

Revenues rebounded in the past year, and we project they will continue to increase over the next year. Lodging, meals, and sales taxes have returned to normal, following the drop during the initial phases of the COVID pandemic. The proposed budget does include a decrease in interest earnings for the upcoming year. Despite the Federal Reserve raising interest rates, we believe our projections were high last year as the rates reached record lows.

The budget for your consideration is a \$216 million total budget which includes \$109 million in the proposed general fund. This represents nearly a \$25 million increase over the current adopted budget, however \$16 million of the increase is due to the appropriation of ARPA funding. The proposed Water/Sewer Fund is a \$27.4 million budget, an increase of \$10.5 million due to the proposed appropriation of APRA funds for utility projects. The proposed Electric Fund is a \$42 million budget, a \$2 million increase over the current fiscal year. The Civic Center/Catering fund is approximately a \$4.9 million budget that is \$450 thousand more than the current year.

Staffing is a challenge due to the current state of the work force. Salem, along with other companies and governments, struggles to hire and retain employees. As an effort to reward our employees, the proposed budget includes a raise of up to five percent for full-time employees that are eligible according to the pay scale.

The Moyer Sports Complex renovation project is slated to begin in calendar year 2022 and the proposed budget incorporates an earmark of potential debt service should Council decide to move forward with a borrowing for the project. Additionally, the general fund has \$2 million for capital in the next fiscal year.

The Water/Sewer Departments have nearly \$15 million in capital funding which is accounted for in two major projects. The North Salem Water System Improvement project will enhance the pressure on the north side of the City. The Upper Roanoke River Sewer Rehabilitation project will reduce the infiltration and inflow into the sewer system on the western side of the City.

I need to thank Rob, Rosie, and Tammy for their work on the budget this year. The budgets throughout the pandemic have been challenging and the FY2023 budget brought unique situations, along with problems for us to work around as we are moving out of the pandemic and the challenging dynamics of the ARPA funds.

Lastly, I want to thank you, the members of City Council for your support as we move forward. The Salem High School project will soon complete, and the Moyer project will begin. The Downtown renovations are progressing with more phases to come. Your vision for the future is becoming a reality.

Sincerely,



James E. Taliaferro, II

City Manager

CITY OF SALEM, VIRGINIA
BUDGET CALENDAR
Fiscal Year 2022-2023

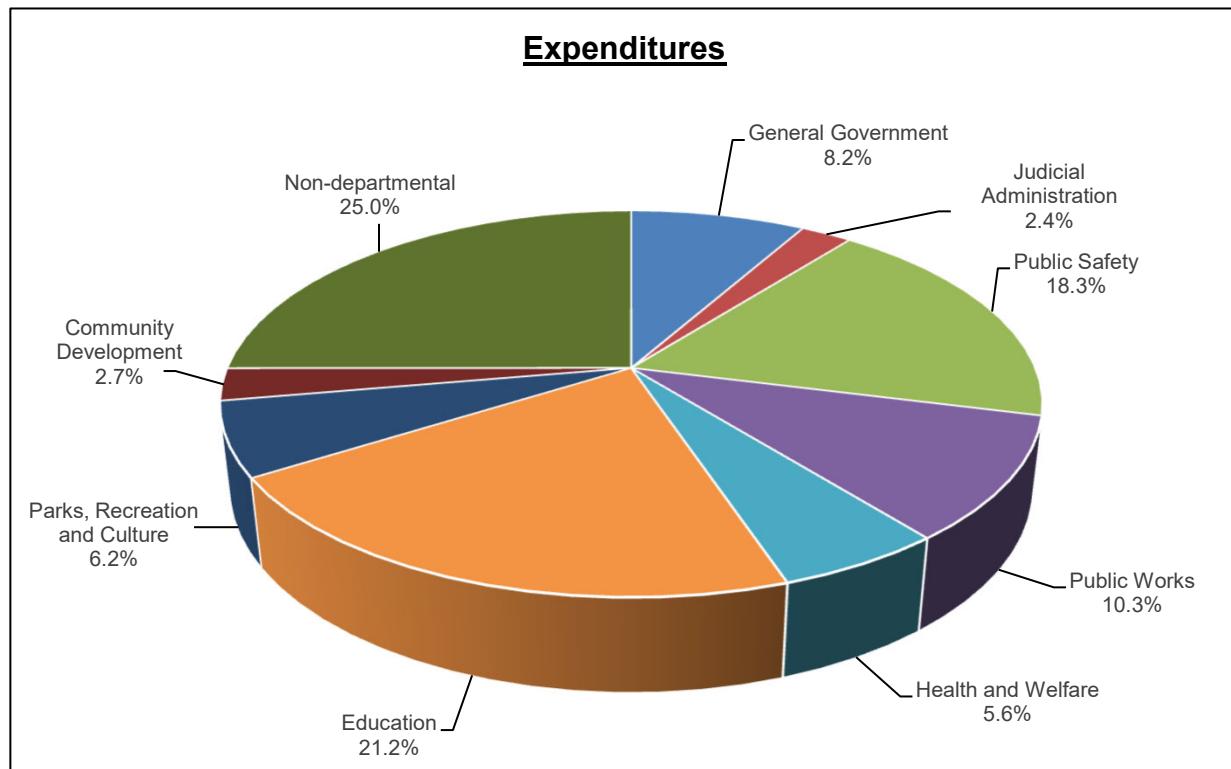
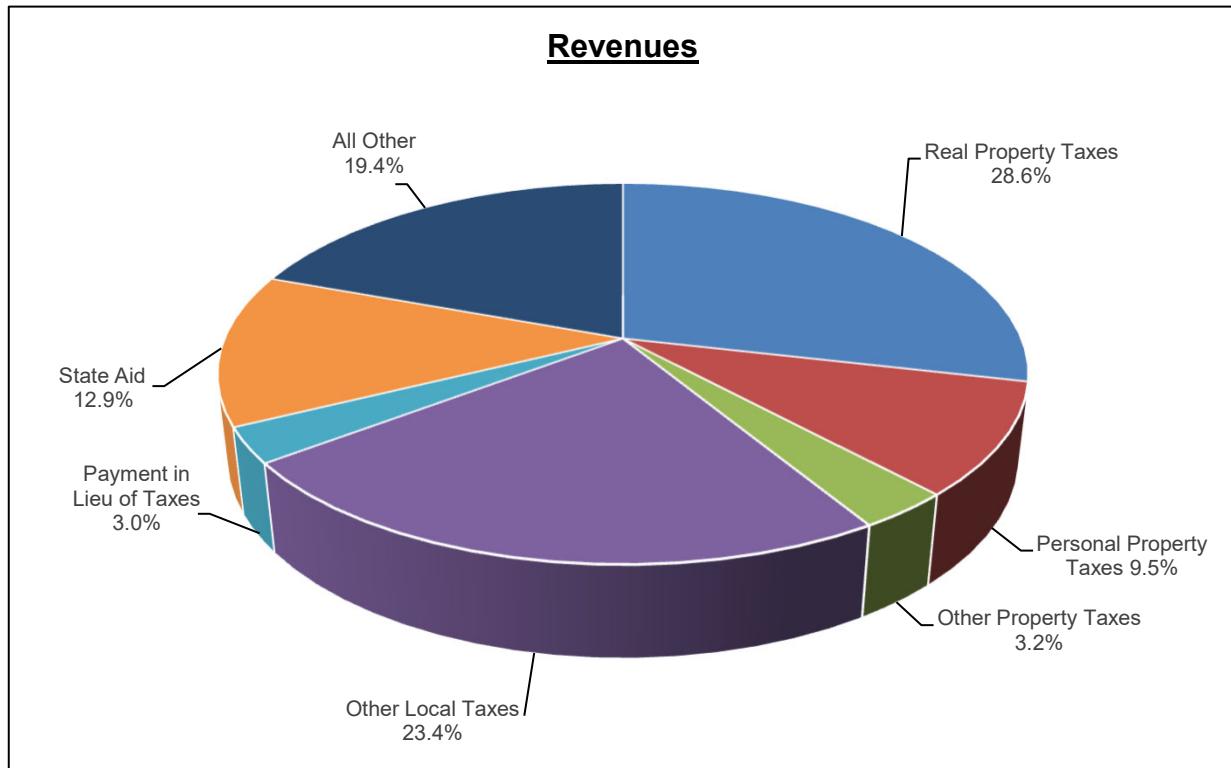
| EVENT | DATE |
|--|-------------------------|
| Budget Kick-off Meeting with Departments | November 18, 2021 |
| Personnel Worksheets, Operating Budgets and | |
| CIP Submission Due to Finance | December 22, 2021 |
| Department Head Meetings with City Manager | Jan. 18 - Feb. 11, 2022 |
| Present Budget to Council | April 8, 2022 |
| Adopt PPTRA Credit Resolution | April 11, 2022 |
| Budget Work Session - Tentative | May 2 - 4, 2022 |
| Publish Ads in newspaper for Budget Hearing and Effective Tax Rates | TBD |
| Public Hearing and First Reading of Ordinances and Resolutions | May 23, 2022 |
| RESOLUTIONS TO ADOPT: | |
| Real Estate, Personal Property | |
| Machinery & Tools Tax Rates FY 22-23 | |
| Pay Plan for FY 22-23 | |
| Book of Rates | |
| Second Reading of Ordinances & Adoption of Budget | June 13, 2022 |

City of Salem, Virginia
Budget Summary - All Funds

| | 2021 Actual | 2022 Adopted Budget | 2023 Adopted Budget | Increase/ (Decrease) |
|--|------------------------------|------------------------------|------------------------------|-----------------------------|
| Revenues | | | | |
| General Fund | \$ 88,871,527 | \$ 84,209,416 | \$ 110,905,084 | \$ 26,695,668 |
| Water Fund | 7,790,122 | 9,089,799 | 13,934,929 | 4,845,130 |
| Sewer Fund | 7,052,900 | 7,855,019 | 14,521,000 | 6,665,981 |
| Civic Center Fund | 2,261,486 | 3,771,768 | 4,380,068 | 608,300 |
| Electric Fund | 38,383,205 | 40,262,333 | 42,442,568 | 2,180,235 |
| Catering Fund | 362,545 | 701,332 | 745,495 | 44,163 |
| Special Revenue Fund | - | - | 31,164,631 | 31,164,631 |
| Debt Service Fund | 6,490,201 | 4,881,683 | 5,871,726 | 990,043 |
| Component Unit Schools | 48,446,598 | 48,467,117 | 53,235,758 | 4,768,641 |
| Total Revenues | 199,658,584 | 199,238,467 | 277,201,259 | 77,962,792 |
| Less: Fund Transfers | <u>(26,713,234)</u> | <u>(27,391,315)</u> | <u>(58,216,682)</u> | <u>(30,825,367)</u> |
| Total Revenues, Net of Transfers | <u>\$ 172,945,350</u> | <u>\$ 171,847,152</u> | <u>\$ 218,984,577</u> | <u>\$ 47,137,425</u> |
| Expenditures/Expenses | | | | |
| General Fund | \$ 85,744,270 | \$ 84,209,416 | \$ 110,905,084 | \$ 26,130,668 |
| Water Fund | 5,110,102 | 9,089,799 | 13,934,929 | 4,845,130 |
| Sewer Fund | 5,581,705 | 7,855,019 | 14,521,000 | 6,665,981 |
| Civic Center Fund | 2,702,407 | 3,771,768 | 4,380,068 | 608,300 |
| Electric Fund | 36,295,359 | 40,262,333 | 42,442,568 | 2,180,235 |
| Catering Fund | 460,726 | 701,332 | 745,495 | 44,163 |
| Special Revenue Fund | - | - | 31,164,631 | 31,164,631 |
| Debt Service Fund | 6,489,450 | 4,881,683 | 5,871,726 | 990,043 |
| Component Unit Schools | 45,623,101 | 48,467,117 | 53,235,758 | 4,768,641 |
| Total Expenditures/Expenses | 188,007,120 | 199,238,467 | 277,201,259 | 77,397,792 |
| Less: Fund Transfers | <u>(26,713,234)</u> | <u>(27,391,315)</u> | <u>(58,216,682)</u> | <u>(30,825,367)</u> |
| Total Expenditures/Expenses, Net of Transfers | <u>\$ 161,293,886</u> | <u>\$ 171,847,152</u> | <u>\$ 218,984,577</u> | <u>\$ 46,572,425</u> |

GENERAL FUND

City of Salem, Virginia
General Fund Budget Summary Charts
Fiscal Year 2022-2023



City of Salem, Virginia
General Fund Revenue Budget Summary
Fiscal Year 2022-2023

| | 2021 Actual | 2022 Adopted Budget | 2023 Adopted Budget | Increase/ (Decrease) |
|------------------------------------|----------------------|---------------------------|---------------------------|-------------------------|
| Carryover | \$ - | \$ - | \$ 1,900,000 | \$ 1,900,000 |
| Real Property Taxes | 28,232,934 | 29,004,700 | 31,054,291 | 2,049,591 |
| Personal Property Taxes | 9,013,007 | 8,295,900 | 10,320,900 | 2,025,000 |
| Other Property Taxes | 3,580,412 | 3,305,000 | 3,530,000 | 225,000 |
| Local Sales Tax | 7,837,554 | 7,658,000 | 9,000,000 | 1,342,000 |
| Utility Consumer Tax | 1,179,676 | 1,178,000 | 1,190,000 | 12,000 |
| Business License Tax | 5,546,287 | 5,300,000 | 5,930,000 | 630,000 |
| Motor Vehicle License Tax | 699,125 | 615,000 | 615,000 | - |
| Bank Franchise Tax | 414,217 | 415,000 | 386,000 | (29,000) |
| Cigarette Tax | 621,443 | 600,815 | 555,000 | (45,815) |
| Lodging Tax | 990,879 | 930,000 | 1,500,000 | 570,000 |
| Meals Tax | 4,973,630 | 4,620,000 | 5,450,000 | 830,000 |
| Other Local Taxes | 854,400 | 710,700 | 916,300 | 205,600 |
| Permits, Fees & Licenses | 340,650 | 337,800 | 342,740 | 4,940 |
| Fines and Forfeitures | 62,489 | 61,000 | 76,000 | 15,000 |
| Use of Money and Property | 525,401 | 867,809 | 698,440 | (169,369) |
| Charges for Services | 306,582 | 583,271 | 609,253 | 25,982 |
| Fire & Rescue Fee for Service | 1,020,809 | 950,000 | 1,000,000 | 50,000 |
| Waste Collection Fees | 1,833,025 | 1,821,000 | 1,870,000 | 49,000 |
| Miscellaneous Revenue | 499,704 | 266,500 | 313,500 | 47,000 |
| Payment in Lieu of Taxes | 3,338,985 | 3,341,000 | 3,274,929 | (66,071) |
| Commonwealth - Categorical | 10,485,312 | 10,449,837 | 11,147,038 | 697,201 |
| Commonwealth - Non-categorical | 2,983,629 | 2,890,207 | 2,934,307 | 44,100 |
| Federal | 3,509,542 | 7,877 | 7,877 | - |
| Insurance Recovery | 21,835 | - | - | - |
| Transfers from Other Funds | - | - | 16,283,509 | 16,283,509 |
| Total General Fund Revenues | \$ 88,871,527 | \$ 84,209,416 | \$ 110,905,084 | \$ 26,695,668 |

City of Salem, Virginia
General Fund Revenue Budget Detail
Fiscal Year 2022-2023

| | | 2021 Actual | 2022 Adopted Budget | 2023 Adopted Budget | Increase/ (Decrease) |
|--|---|----------------|---------------------------|---------------------------|-------------------------|
| Carryover | | | | | |
| 40200 | Designation Of Beginning Fund Balance | \$ - | \$ - | \$ 1,900,000 | \$ 1,900,000 |
| | Total Carryover | - | - | 1,900,000 | 1,900,000 |
| Property Taxes | | | | | |
| 41100 | Current Taxes On Real Estate | 27,099,282 | 27,822,000 | 29,909,291 | 2,087,291 |
| 41101 | Delinquent Taxes On Real Estate Year 1 | 221,107 | 202,000 | 215,000 | 13,000 |
| 41102 | Delinquent Taxes On Real Estate Year 2 | 81,721 | 70,000 | 75,000 | 5,000 |
| 41103 | Delinquent Taxes On Real Estate Year 3 | 26,678 | 35,000 | 35,000 | - |
| 41104 | Delinquent Taxes On Real Estate Year 4 | 15,739 | 30,000 | 20,000 | (10,000) |
| 41105 | Delinquent Taxes On Real Estate Older | 16,260 | 35,000 | 10,000 | (25,000) |
| 41200 | Public Service Corporation Taxes | 772,147 | 810,700 | 790,000 | (20,700) |
| 41300 | Current Personal Property Taxes | 8,406,243 | 7,850,000 | 9,800,000 | 1,950,000 |
| 41301 | Delinquent Personal Property Taxes Year 1 | 532,904 | 370,000 | 450,000 | 80,000 |
| 41302 | Delinquent Personal Property Taxes Year 2 | 40,224 | 40,000 | 40,000 | - |
| 41303 | Delinquent Personal Property Taxes Year 3 | 9,290 | 15,000 | 10,000 | (5,000) |
| 41304 | Delinquent Personal Property Taxes Year 4 | 8,828 | 7,000 | 7,000 | - |
| 41305 | Delinquent Personal Property Taxes Older | 5,216 | 5,000 | 5,000 | - |
| 41306 | Mobile Home Tax | 10,302 | 8,900 | 8,900 | - |
| 41400 | Current M&T Taxes | 3,161,156 | 3,000,000 | 3,150,000 | 150,000 |
| 41401 | Delinquent M&T Taxes Year 1 | 7,442 | - | - | - |
| 41402 | Delinquent M&T Taxes Year 2 | 7,224 | - | - | - |
| 41403 | Delinquent M&T Taxes Year 3 | 165 | - | - | - |
| 41404 | Delinquent M&T Taxes Year 4 | 137 | - | - | - |
| 41601 | Penalties-All Property Taxes | 278,396 | 200,000 | 275,000 | 75,000 |
| 41602 | Interest-All Property Taxes | 125,892 | 105,000 | 105,000 | - |
| | Total Property Taxes | 40,826,353 | 40,605,600 | 44,905,191 | 4,299,591 |
| Other Local Taxes | | | | | |
| 42010 | Local Sales & Use Tax | 7,837,554 | 7,658,000 | 9,000,000 | 1,342,000 |
| 42020 | Consumer Utility Tax | 1,179,676 | 1,178,000 | 1,190,000 | 12,000 |
| 42030 | Business License Tax | 5,546,287 | 5,300,000 | 5,930,000 | 630,000 |
| 42035 | Utility License Tax | 128,651 | 126,500 | 126,500 | - |
| 42040 | Franchise License Taxes | 26,226 | 26,800 | 26,800 | - |
| 42050 | Motor Vehicle Licenses | 699,125 | 615,000 | 615,000 | - |
| 42060 | Bank Franchise Taxes | 414,217 | 415,000 | 386,000 | (29,000) |
| 42070 | Recordation Taxes - Local | 470,782 | 305,000 | 305,000 | - |
| 42080 | Cigarette Taxes | 621,443 | 600,815 | 555,000 | (45,815) |
| 42090 | Admissions And Amusement Tax | 62,280 | 123,400 | 300,000 | 176,600 |
| 42100 | Lodging Tax | 990,879 | 930,000 | 1,500,000 | 570,000 |
| 42105 | Rental Tax | 54,256 | 45,000 | 70,000 | 25,000 |
| 42110 | Meals Tax | 4,973,630 | 4,620,000 | 5,450,000 | 830,000 |
| 42180 | Other Local Taxes | 112,205 | 84,000 | 88,000 | 4,000 |
| | Total Other Local Taxes | 23,117,211 | 22,027,515 | 25,542,300 | 3,514,785 |
| Permits, Privilege Fees and Regulatory Licenses | | | | | |
| 43111 | Dog Licenses | 12,533 | 12,000 | 12,000 | - |
| 43112 | Cat Licenses | 2,993 | 3,000 | 3,000 | - |
| 43113 | Dangerous Dog Registration | 240 | 300 | 240 | (60) |
| 43301 | Land Use Application Fees | 13,745 | 12,000 | 12,000 | - |
| 43302 | Stormwater Management Program Fees | 2,700 | 8,100 | 8,100 | - |
| 43305 | Building Permits | 98,147 | 95,000 | 100,000 | 5,000 |
| 43307 | Electrical Permits | 35,148 | 35,000 | 35,000 | - |
| 43309 | Plumbing Permits | 18,878 | 15,000 | 15,000 | - |
| 43311 | Mechanical Permits | 29,982 | 34,000 | 34,000 | - |
| 43315 | Sign Permits | 5,730 | 6,000 | 6,000 | - |
| 43320 | Occupancy Permits | 46,720 | 49,500 | 49,500 | - |
| 43321 | Home Occupation Permits | 13,146 | 12,500 | 12,500 | - |
| 43325 | Cross Connection Permits | 9,846 | 8,500 | 8,500 | - |
| 43328 | Zoning Permits | (15) | - | - | - |
| 43334 | Commercial Plan Review | 4,697 | 6,750 | 6,750 | - |
| 43337 | Residential Plan Review | 990 | 850 | 850 | - |

City of Salem, Virginia
General Fund Revenue Budget Detail
Fiscal Year 2022-2023

| | | 2021 Actual | 2022 Adopted Budget | 2023 Adopted Budget | Increase/ (Decrease) |
|---|---|----------------|---------------------------|---------------------------|-------------------------|
| 43340 | Right Of Way Permits | 35,100 | 32,000 | 32,000 | - |
| 43343 | Fireworks Permits | 600 | 1,300 | 1,300 | - |
| 43380 | Other Permits | 9,470 | 6,000 | 6,000 | - |
| | Total Permits, Privilege Fees and Regulatory Licenses | <u>340,650</u> | <u>337,800</u> | <u>342,740</u> | <u>4,940</u> |
| Fines and Forfeitures | | | | | |
| 44100 | Court Fines & Forfeitures | 59,669 | 55,000 | 70,000 | 15,000 |
| 44200 | Parking Fines | 2,820 | 6,000 | 6,000 | - |
| | Total Fines and Forfeitures | <u>62,489</u> | <u>61,000</u> | <u>76,000</u> | <u>15,000</u> |
| Revenue from the Use of Money and Property | | | | | |
| 45110 | Interest Earnings | 479,261 | 555,000 | 375,000 | (180,000) |
| 45115 | Credit Card Rebates | 90,565 | 82,000 | 98,800 | 16,800 |
| 45120 | Net Change in the Fair Value of Investments | (285,138) | - | - | - |
| 45210 | Rental Of General Property | 52,722 | 52,682 | 52,682 | - |
| 45220 | Rental Of Academy Property | 14,512 | 14,511 | 14,512 | 1 |
| 45230 | Farmers Market Fees | 4,940 | 5,500 | 5,500 | - |
| 45240 | Concessions Rentals | 9,612 | 7,100 | - | (7,100) |
| 45252 | Red Sox - Scoreboard | 20,886 | 20,886 | 20,886 | - |
| 45260 | Lease Of Police Dept Bldg | 129,881 | 130,130 | 131,060 | 930 |
| 47040 | Sale Of Materials | 55 | - | - | - |
| 47050 | Sale Of Equipment | 8,105 | - | - | - |
| | Total Revenue from the Use of Money and Property | <u>525,401</u> | <u>867,809</u> | <u>698,440</u> | <u>(169,369)</u> |
| Charges for Services | | | | | |
| 46110 | Court Costs | 807 | 700 | 700 | - |
| 46115 | Fees Of Court Officers | 4,889 | 4,000 | 4,000 | - |
| 46140 | Sheriff Fees | 2,926 | 2,902 | 2,902 | - |
| 46150 | Miscellaneous Circuit Court Costs | 1,391 | 1,300 | 1,100 | (200) |
| 46160 | Court Maintenance Fees | 7,996 | 9,000 | 8,500 | (500) |
| 46170 | Courthouse Security Fees | 47,639 | 45,000 | 50,000 | 5,000 |
| 46180 | Court Cost Collection Program | 20,594 | 18,429 | 18,429 | - |
| 46190 | Law Library Fees | 2,775 | 3,500 | 3,000 | (500) |
| 46220 | Donations - EMS | 742 | - | - | - |
| 46225 | Donations - Fire | 1,902 | - | - | - |
| 46235 | Fire Incident Reports | 5 | 600 | 600 | - |
| 46240 | Charges for Standby Time | 4,340 | - | - | - |
| 46250 | Jail Admissions Fee | 3,654 | 4,400 | 3,000 | (1,400) |
| 46310 | Animal Control - Board | 6,640 | 8,000 | 8,000 | - |
| 46315 | Animal Control - Adoption | 5,110 | 6,500 | 6,500 | - |
| 46330 | Animal Control - Donations | 7,503 | 7,500 | 7,500 | - |
| 46340 | Spay/Neuter Day | 1,079 | 600 | 600 | - |
| 46350 | DARE Donations | 2,245 | 2,000 | 2,000 | - |
| 46355 | Taxicab Service Charges | - | 40 | 40 | - |
| 46360 | Police Reports | 2,235 | 2,500 | 2,500 | - |
| 46365 | Fingerprints | 40 | 500 | 500 | - |
| 46370 | E-summons Program | 11,284 | 10,000 | 12,000 | 2,000 |
| 46380 | Range Use Revenue From FBI | 6,000 | 6,000 | 6,000 | - |
| 46410 | Street & Sidewalk Assessments | 6,520 | 5,000 | 5,000 | - |
| 46420 | Patching-Gas Company | 4,602 | 7,500 | 7,500 | - |
| 46430 | Demolition/Weed Control | (6,863) | 10,000 | 10,000 | - |
| 46440 | Sale of Downtown Signage | - | 5,000 | 5,000 | - |
| 46540 | Recycling Proceeds | 30,434 | 24,000 | 41,347 | 17,347 |
| 46580 | Advertising Revenue | - | - | 10,435 | 10,435 |
| 46610 | Recreation Fees | 4,533 | 15,000 | 15,000 | - |
| 46615 | Rental Fees | 15,003 | 15,000 | 15,000 | - |
| 46620 | Tuition Student Youth Athletic Fees | 1,564 | 5,000 | 5,000 | - |
| 46625 | Adult Athletic Event Fees | 5,391 | 12,000 | 12,000 | - |
| 46630 | Special Event Fees | 28,079 | 28,000 | 28,000 | - |
| 46640 | Summer Camp Fees | 3,413 | 7,500 | 7,500 | - |

City of Salem, Virginia
General Fund Revenue Budget Detail
Fiscal Year 2022-2023

| | | 2021 Actual | 2022 Adopted Budget | 2023 Adopted Budget | Increase/ (Decrease) |
|--|--|------------------|---------------------------|---------------------------|-------------------------|
| 46645 | Senior Trip Fees | 500 | 75,000 | 75,000 | - |
| 46655 | Sandlot Super Bowl | - | 6,000 | 6,000 | - |
| 46660 | Half Marathon Race | 23,677 | 100,000 | 100,000 | - |
| 46665 | Parks And Recreation Donations | 250 | 1,000 | 1,000 | - |
| 46667 | Salem Red Sox Donations | 15,000 | 17,000 | 18,000 | 1,000 |
| 46670 | Ticket Surcharge | 8,845 | 22,000 | 45,000 | 23,000 |
| 46675 | Uniform Reimbursement | 14,741 | 60,000 | 60,000 | - |
| 46680 | Roanoke College Softball | 7,500 | 17,500 | - | (17,500) |
| 46710 | Library Fines And Fees | 576 | 1,000 | 1,600 | 600 |
| 46720 | Sale Of Copies | 160 | 100 | 1,800 | 1,700 |
| 46730 | Contributions | 300 | - | - | - |
| 46740 | Notary Fees | 189 | 200 | 1,200 | 1,000 |
| 46820 | Sale Of Publications | - | 16,000 | - | (16,000) |
| 47085 | Golf Course Commissions | 372 | - | - | - |
| | Total Charges for Services | <u>306,582</u> | <u>583,271</u> | <u>609,253</u> | <u>25,982</u> |
| Fire & Rescue Fee for Service | | | | | |
| 46210 | EMS Revenue Recovery | 1,020,809 | 950,000 | 1,000,000 | 50,000 |
| | Total Fire & Rescue Fee for Service | <u>1,020,809</u> | <u>950,000</u> | <u>1,000,000</u> | <u>50,000</u> |
| Waste Collection Fees | | | | | |
| 46515 | Host Fee From RVRA | 150,000 | 150,000 | 150,000 | - |
| 46520 | Toter Fee | 1,160,977 | 1,167,000 | 1,170,000 | 3,000 |
| 46530 | Container Fees | 521,335 | 502,000 | 548,000 | 46,000 |
| 46535 | Container Fees - Penalties | 713 | 2,000 | 2,000 | - |
| | Total Waste Collection Fees | <u>1,833,025</u> | <u>1,821,000</u> | <u>1,870,000</u> | <u>49,000</u> |
| Miscellaneous Revenue | | | | | |
| 47020 | Service Charges | 24,097 | 21,500 | 21,500 | - |
| 47030 | Primary Fees | 353 | - | - | - |
| 47055 | Sale Of Equipment-Capital | 92,605 | - | - | - |
| 47070 | Sale Of Cemetery Lots | 7,200 | 6,000 | 6,000 | - |
| 47075 | Sale Of Duck Food | 14,350 | 11,000 | 12,500 | 1,500 |
| 47080 | Grave Fees | 11,400 | 5,000 | 7,500 | 2,500 |
| 47090 | Miscellaneous | 203,410 | 135,000 | 135,000 | - |
| 47095 | Grants - Other (Parks and Recreation) | 10,000 | - | - | - |
| 47150 | SNAP/Donations For Match | 314 | - | - | - |
| 47250 | NCAA Ticket Sales | 33,347 | 30,000 | 30,000 | - |
| 47255 | NCAA Sponsorship | 10,000 | 10,000 | 10,000 | - |
| 47260 | NCAA Banquet Sales | - | 5,000 | 5,000 | - |
| 47265 | NCAA Reimbursement | 81,677 | 40,000 | 80,000 | 40,000 |
| 47270 | NCAA Reimbursement Other | 8,018 | 3,000 | 3,000 | - |
| 47275 | NCAA Merchandise Sales | 2,933 | - | 3,000 | 3,000 |
| | Total Miscellaneous Revenue | <u>499,704</u> | <u>266,500</u> | <u>313,500</u> | <u>47,000</u> |
| Payment in Lieu of Taxes | | | | | |
| 47010 | Payment In Lieu Of Taxes From Electric Fund | 3,160,000 | 3,160,000 | 3,160,000 | - |
| 47011 | Payment In Lieu Of Taxes From Water Fund | 178,985 | 181,000 | 114,929 | (66,071) |
| | Total Payment in Lieu of Taxes | <u>3,338,985</u> | <u>3,341,000</u> | <u>3,274,929</u> | <u>(66,071)</u> |
| Revenue from the Commonwealth-Categorical | | | | | |
| 48135 | Four For Life Grant | 47,082 | 23,700 | 23,700 | - |
| 48140 | Communications Sales & Use Tax | 786,775 | 775,000 | 715,000 | (60,000) |
| 48200 | Commonwealths Attorney | 453,327 | 472,960 | 472,960 | - |
| 48205 | Sheriff | 454,827 | 473,092 | 473,092 | - |
| 48210 | Commissioner Of Revenue | 113,862 | 129,526 | 129,526 | - |
| 48215 | Treasurer | 111,139 | 117,684 | 117,684 | - |
| 48225 | Registrar/Electoral Board | 48,683 | 82,842 | 82,842 | - |
| 48230 | Clerk Of Circuit Court | 250,981 | 282,673 | 282,673 | - |
| 48300 | Victim Witness Grant - State | 101,043 | 107,622 | 107,622 | - |
| 48305 | State Asset Forfeiture - Commonwealth Attorney | 2,875 | - | - | - |

City of Salem, Virginia
General Fund Revenue Budget Detail
Fiscal Year 2022-2023

| | | 2021 Actual | 2022 Adopted Budget | 2023 Adopted Budget | Increase/ (Decrease) |
|--|---|----------------------|---------------------------|---------------------------|-------------------------|
| 48310 | State Asset Forfeiture - Police | 10,007 | - | - | - |
| 48315 | HB 599 Funds | 756,837 | 715,149 | 715,218 | 69 |
| 48320 | E911 Wireless | 111,520 | 110,000 | 132,000 | 22,000 |
| 48325 | Fire Program Grant | 94,929 | 94,521 | 100,386 | 5,865 |
| 48330 | Hazardous Materials Grant Level III | 15,000 | 15,000 | 15,000 | - |
| 48335 | Fire State Grants | 68,918 | - | - | - |
| 48345 | Street And Highway Maintenance Funds | 4,377,551 | 4,375,552 | 4,495,688 | 120,136 |
| 48346 | Overweight Permit Fees | 562 | 2,000 | 2,000 | - |
| 48350 | CSA-Reimbursement From State | 2,355,635 | 2,345,820 | 2,998,902 | 653,082 |
| 48355 | CSA-Administrative Services | 10,787 | 10,500 | 10,500 | - |
| 48360 | VJCCA Grant | 44,324 | 52,851 | - | (52,851) |
| 48370 | Library Grant In Aid State | 169,888 | 169,170 | 168,070 | (1,100) |
| 48375 | SNAP Reimbursement-Farmers Market | 3,535 | 5,000 | 5,000 | - |
| 48382 | Sheriff State Grants | 6,307 | - | - | - |
| 48390 | DMV Grants | 32,296 | 30,535 | 30,535 | - |
| 48395 | Police State Grants | 46,622 | 58,640 | 43,640 | (15,000) |
| 48398 | State Grants - Tourism | 10,000 | - | 25,000 | 25,000 |
| Total Revenue from the Commonwealth-Categorical | | 10,485,312 | 10,449,837 | 11,147,038 | 697,201 |
| Revenue from the Commonwealth-Non-categorical | | | | | |
| 48100 | Rolling Stock Tax | 37,491 | 37,500 | 36,500 | (1,000) |
| 48105 | Mobile Home Titling Taxes | 12,777 | 9,000 | 9,000 | - |
| 48115 | Personal Property Tax Relief | 2,588,707 | 2,588,707 | 2,588,707 | - |
| 48120 | Auto Rental Tax | 261,314 | 255,000 | 300,000 | 45,000 |
| 48121 | Peer to Peer Vehicle Sharing Tax | 108 | - | 100 | 100 |
| 48145 | Game of Skill Tax | 83,232 | - | - | - |
| Total Revenue from the Commonwealth-Non-categorical | | 2,983,629 | 2,890,207 | 2,934,307 | 44,100 |
| Revenue from the Federal Government | | | | | |
| 48505 | Federal Asset Forfeiture DOJ - Police | 429 | - | - | - |
| 48510 | Federal Asset Forfeiture Treasury - Police | 3 | - | - | - |
| 48525 | DOJ Bulletproof Vest | 4,340 | 4,877 | 4,877 | - |
| 48530 | Fire Federal Grants | 159,457 | - | - | - |
| 48535 | CARES Act Provider Relief Fund | 13,311 | - | - | - |
| 48536 | CARES Act Local Allocation | 3,272,457 | - | - | - |
| 48537 | CARES Act Election Funding | 56,907 | - | - | - |
| 48545 | Food Insecurity Nutrition Incentive Grant Program | 2,638 | 3,000 | 3,000 | - |
| Total Revenue from the Federal Government | | 3,509,542 | 7,877 | 7,877 | - |
| Insurance Recovery | | | | | |
| 49100 | Insurance Recovery | 21,835 | - | - | - |
| Total Insurance Recovery | | 21,835 | - | - | - |
| Transfers | | | | | |
| 49975 | Transfer from Special Revenue Fund | - | - | 16,283,509 | 16,283,509 |
| Total Transfers | | - | - | 16,283,509 | 16,283,509 |
| Total General Fund Revenues | | \$ 88,871,527 | \$ 84,209,416 | \$ 110,905,084 | \$ 26,695,668 |

City of Salem, Virginia
General Fund Expenditure Budget Summary
Fiscal Year 2022-2023

| | 2021 Actual | 2022 Adopted Budget | 2023 Adopted Budget | Increase/ (Decrease) |
|--|-----------------------------|-----------------------------|------------------------------|-----------------------------|
| General Government | \$ 6,679,590 | \$ 7,139,561 | \$ 9,104,458 | \$ 1,589,897 |
| Judicial Administration | 2,368,497 | 2,467,158 | 2,649,896 | 182,738 |
| Public Safety | 17,615,999 | 18,376,147 | 20,245,396 | 1,679,249 |
| Public Works | 15,185,022 | 10,652,866 | 11,425,977 | 773,111 |
| Health and Welfare | 5,523,830 | 5,177,833 | 6,257,745 | 1,079,912 |
| Education | 22,821,497 | 23,557,669 | 23,490,382 | (67,287) |
| Parks, Recreation and Culture | 5,471,945 | 6,271,065 | 6,833,916 | 562,851 |
| Community Development | 2,824,312 | 2,643,101 | 2,991,591 | 348,490 |
| Non-departmental | 7,253,578 | 7,924,016 | 27,905,723 | 19,981,707 |
| Total General Fund Expenditures | <u>\$ 85,744,270</u> | <u>\$ 84,209,416</u> | <u>\$ 110,905,084</u> | <u>\$ 26,130,668</u> |

City of Salem, Virginia
General Fund Expenditure Budget by Function
Fiscal Year 2022-2023

| | 2021 Actual | 2022 Adopted Budget | 2023 Adopted Budget | Increase/ (Decrease) |
|--------------------------------------|-------------------|---------------------------|---------------------------|-------------------------|
| General Government | | | | |
| City Council | \$ 136,560 | \$ 175,191 | \$ 167,036 | \$ (8,155) |
| Clerk of City Council | 113,675 | 102,289 | 108,432 | 6,143 |
| City Manager | 522,296 | 739,430 | 752,882 | 13,452 |
| Salem Solution Group | - | - | 17,321 | 17,321 |
| Communications | 178,198 | 206,940 | 207,264 | 324 |
| City Attorney | 425 | 2,325 | - | (2,325) |
| Human Resources | 481,187 | 627,727 | 680,759 | 53,032 |
| Employee Wellness | 10,848 | 22,900 | 22,900 | - |
| Commissioner of the Revenue | 421,032 | 444,768 | 509,287 | 64,519 |
| Real Estate Assessor | 464,149 | 506,673 | 551,368 | 44,695 |
| Board of Equalization | 1,680 | 3,630 | 3,630 | - |
| Treasurer | 555,326 | 537,999 | 598,461 | 60,462 |
| Finance | 959,584 | 1,000,201 | 1,428,615 | 53,414 |
| Purchasing | 53,699 | 64,218 | 80,396 | 16,178 |
| Technology Systems | 1,593,652 | 1,847,079 | 2,813,428 | 966,349 |
| City Garage | 850,164 | 593,896 | 863,385 | 269,489 |
| Registrar | 326,816 | 251,157 | 285,864 | 34,707 |
| Electoral Board | 10,299 | 13,138 | 13,430 | 292 |
| Total General Government | 6,679,590 | 7,139,561 | 9,104,458 | 1,589,897 |
| Judicial Administration | | | | |
| Circuit Court | 72,279 | 72,469 | 72,627 | 158 |
| Combined District Courts | 35,148 | 38,239 | 41,506 | 3,267 |
| General District Judges | 3,679 | 4,760 | 5,288 | 528 |
| Juvenile District Judges | 1,223 | 3,320 | 3,320 | - |
| Magistrate Office | 2,950 | 3,298 | 3,298 | - |
| Clerk of Circuit Court | 445,672 | 456,230 | 508,689 | 52,459 |
| City Sheriff | 1,027,418 | 1,073,126 | 1,145,163 | 72,037 |
| Commonwealth Attorney | 678,689 | 702,012 | 756,301 | 54,289 |
| Victim Witness Assistance Program | 101,042 | 107,622 | 107,622 | - |
| Cost Collections | 397 | 6,082 | 6,082 | - |
| Total Judicial Administration | 2,368,497 | 2,467,158 | 2,649,896 | 182,738 |
| Public Safety | | | | |
| Juvenile Detention | 123,759 | 100,956 | 90,609 | (10,347) |
| Medical Examiner | 460 | 550 | 500 | (50) |
| Emergency Management | 255,612 | 25,000 | 25,000 | - |
| Correction and Detention | 1,628,258 | 2,010,614 | 1,758,344 | (252,270) |
| Police Department | 5,985,375 | 6,342,565 | 7,103,489 | 760,924 |
| Communication Center | 1,107,915 | 1,272,903 | 1,361,958 | 89,055 |
| Animal Control | 731,160 | 824,599 | 922,659 | 98,060 |
| Fire Department | 7,232,046 | 7,158,337 | 8,347,635 | 999,298 |
| Salem Rescue Squad | 126,843 | 151,625 | 115,965 | (35,660) |
| Probation Officer | 75 | 1,285 | 1,285 | - |
| Building Inspections | 424,496 | 487,713 | 517,952 | 30,239 |
| Total Public Safety | 17,615,999 | 18,376,147 | 20,245,396 | 1,679,249 |
| Public Works | | | | |
| Primary Roads-Pavements | 2,507,464 | 903,952 | 560,652 | (343,300) |
| Primary Roads-Shoulders | 62,524 | 33,000 | 33,500 | 500 |

City of Salem, Virginia
General Fund Expenditure Budget by Function
Fiscal Year 2022-2023

| | 2021 Actual | 2022 Adopted Budget | 2023 Adopted Budget | Increase/ (Decrease) |
|--------------------------------------|-------------------|---------------------------|---------------------------|-------------------------|
| Primary Roads-Roadsides | 332,677 | 222,000 | 222,000 | - |
| Primary Roads-Structures | 79,799 | 607,000 | 50,000 | (557,000) |
| Primary Roads-Traffic Control | 420,286 | 307,900 | 371,500 | 63,600 |
| Primary Roads-Other Costs | 208,180 | 150,000 | 150,000 | - |
| Collector Streets-Pavements | 2,779,460 | 270,000 | 470,000 | 200,000 |
| Collector Streets-Shoulders | 804,809 | 181,500 | 206,500 | 25,000 |
| Collector Streets-Roadsides | 294,909 | 243,300 | 263,000 | 19,700 |
| Collector Streets-Structures | 623,163 | - | 1,300,000 | 1,300,000 |
| Collector Streets-Traffic Control | 430,050 | 387,400 | 406,400 | 19,000 |
| Collector Streets-Other Costs | 200,327 | 110,000 | 115,000 | 5,000 |
| Street & Highway Administration | 1,348,508 | 1,213,004 | 1,236,318 | 23,314 |
| Street and Road Cleaning | 55,660 | 88,245 | 98,295 | 10,050 |
| Refuse Collection | 2,029,264 | 2,248,445 | 2,642,985 | 394,540 |
| Containers | 321,659 | 379,042 | 408,862 | 29,820 |
| Recycling | 103,542 | 123,500 | 228,121 | 104,621 |
| Building Maintenance | 610,412 | 768,590 | 907,113 | 138,523 |
| City Hall Building Maintenance | 157,331 | 196,104 | 192,864 | (3,240) |
| Courthouse Building Maintenance | 139,190 | 135,756 | 139,521 | 3,765 |
| Engineering Building | 8,960 | 18,647 | 19,301 | 654 |
| Rental Property Building Maintenance | 40,418 | 72,885 | 72,920 | 35 |
| Closed Landfill | 2,195 | 5,000 | 5,000 | - |
| Mowles Spring Park | 51,318 | 7,500 | 15,000 | 7,500 |
| Engineering | 890,421 | 1,018,596 | 961,989 | (56,607) |
| Primary Roads-Traffic Signals | 671,670 | 950,500 | 338,136 | (612,364) |
| Collector Streets-Traffic Signals | 10,826 | 11,000 | 11,000 | - |
| Total Public Works | 15,185,022 | 10,652,866 | 11,425,977 | 773,111 |
| Health and Welfare | | | | |
| General | 634,979 | 639,495 | 680,198 | 40,703 |
| Contract - Roanoke County | 1,149,188 | 835,000 | 1,000,000 | 165,000 |
| Community Policy Management Team | 3,682,560 | 3,637,969 | 4,565,029 | 927,060 |
| VJCCA Grant | 53,984 | 62,269 | 9,418 | (52,851) |
| Family Preservation Grant | 3,119 | 3,100 | 3,100 | - |
| Total Health and Welfare | 5,523,830 | 5,177,833 | 6,257,745 | 1,079,912 |
| Education | | | | |
| Payments to School Division | 20,222,585 | 20,897,899 | 20,897,899 | - |
| Payments for Debt Service | 2,598,912 | 2,659,770 | 2,592,483 | (67,287) |
| Total Education | 22,821,497 | 23,557,669 | 23,490,382 | (67,287) |
| Parks, Recreation and Culture | | | | |
| Longwood Park | 52,586 | 45,200 | 50,200 | 5,000 |
| Lake Spring Park | 33,906 | 32,500 | 32,500 | - |
| Other Parks | 97,668 | 123,740 | 124,940 | 1,200 |
| Golf Course | 27,957 | 29,000 | 29,000 | - |
| East Hill Cemetery | 42,341 | 35,360 | 35,360 | - |
| Greenway Maintenance | 118,686 | 70,000 | 70,000 | - |
| Salem Rotary Dog Park | 13,564 | 17,848 | 17,848 | - |
| Downtown Maintenance | 28,568 | 32,850 | 40,500 | 7,650 |
| Landscape Management | 431,290 | 524,943 | 771,236 | 246,293 |
| Farmers Market | 38,583 | 59,889 | 53,029 | (6,860) |

City of Salem, Virginia
General Fund Expenditure Budget by Function
Fiscal Year 2022-2023

| | 2021 Actual | 2022 Adopted Budget | 2023 Adopted Budget | Increase/ (Decrease) |
|--|----------------------|---------------------------|---------------------------|-------------------------|
| Salem Memorial Park | 359,342 | 547,508 | 484,557 | (62,951) |
| Salem Stadium | 175,608 | 351,226 | 331,756 | (19,470) |
| NCAA Championships | 137,967 | 111,350 | 166,600 | 55,250 |
| Parks & Recreation Administration | 598,116 | 554,236 | 605,623 | 51,387 |
| Athletic Fields | 369,729 | 413,251 | 444,925 | 31,674 |
| Kiwanis | 217,536 | 255,077 | 312,016 | 56,939 |
| Moyer Sports Complex | 524,442 | 481,219 | 586,141 | 104,922 |
| Skateboard Park | 3,321 | 4,500 | 4,500 | - |
| Spartan Field | 91,340 | 97,440 | 113,153 | 15,713 |
| Athletic Programs | 297,388 | 404,908 | 383,103 | (21,805) |
| Adult Athletic Programs | 6,818 | 19,249 | 20,049 | 800 |
| Recreation Programs | 353,916 | 437,110 | 459,423 | 22,313 |
| Senior Citizen Center | 235,316 | 335,991 | 373,284 | 37,293 |
| Youth Sports Office | 8,960 | 7,500 | 7,500 | - |
| Library | 1,206,997 | 1,279,170 | 1,316,673 | 37,503 |
| Total Parks, Recreation and Culture | 5,471,945 | 6,271,065 | 6,833,916 | 562,851 |
| Community Development | | | | |
| Planning Commission | 11,250 | 10,372 | 10,506 | 134 |
| VPI Extension Contract | 17,002 | 19,750 | 19,750 | - |
| Regional Economic Development | 1,338,982 | 935,610 | 915,030 | (20,580) |
| Contributions to Other Organizations | 840,890 | 980,750 | 1,149,500 | 168,750 |
| Planning and Zoning | 229,128 | 243,689 | 290,899 | 47,210 |
| Salem Visitor's Center | - | - | 50,000 | 50,000 |
| Tourism | 160,995 | 124,296 | 128,952 | 4,656 |
| Economic Development | 226,065 | 328,634 | 426,954 | 98,320 |
| Total Community Development | 2,824,312 | 2,643,101 | 2,991,591 | 348,490 |
| Non-departmental | | | | |
| Transfers to Other Funds | 2,949,317 | 2,072,101 | 18,323,649 | 16,251,548 |
| Debt Service | 2,117,048 | 2,011,545 | 3,077,651 | 1,066,106 |
| Bank Charges | 38,822 | 45,000 | 45,000 | - |
| Fringe Benefits | 1,891,676 | 2,068,279 | 2,899,523 | 831,244 |
| Other Insurance | 256,715 | 264,000 | 319,000 | 55,000 |
| Contingency | - | 1,463,091 | 3,240,900 | 1,777,809 |
| Total Non-departmental | 7,253,578 | 7,924,016 | 27,905,723 | 19,981,707 |
| Total General Fund Expenditures | \$ 85,744,270 | \$ 84,209,416 | \$ 110,905,084 | \$ 26,130,668 |

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2022-2023

| | 2021 Actual | 2022 Adopted Budget | 2023 Adopted Budget | Increase/ (Decrease) |
|--|----------------|---------------------------|---------------------------|-------------------------|
| City Council | | | | |
| <u>City Council - 10-001-1100</u> | | | | |
| 51300 Part-Time Salaries-Regular | \$ 67,347 | \$ 68,106 | \$ 68,106 | \$ - |
| 52100 FICA | 3,283 | 5,210 | 5,210 | - |
| 52300 Health Insurance | 23,884 | 23,046 | 24,668 | 1,622 |
| 52350 Dental Insurance | 1,618 | 1,593 | 1,593 | - |
| 53150 Legal Services | 12,724 | 50,000 | 40,000 | (10,000) |
| 53199 Other Professional Services | 5,708 | - | - | - |
| 53500 Printing And Binding | 998 | 250 | 250 | - |
| 53600 Advertising | 2,081 | 1,500 | 1,500 | - |
| 55530 Meals And Lodging | 333 | - | - | - |
| 55540 Registration/Training Costs | (249) | 4,000 | 4,000 | - |
| 55605 Virginia Municipal League | 11,140 | 11,615 | 11,800 | 185 |
| 55800 Miscellaneous | 3,167 | 6,000 | 6,000 | - |
| 55880 Technology Charges | 2,771 | 2,671 | 2,709 | 38 |
| 56001 Office Supplies | 1,755 | 1,200 | 1,200 | - |
| Total City Council | 136,560 | 175,191 | 167,036 | (8,155) |
| <u>Clerk of City Council - 10-001-1120</u> | | | | |
| 51100 Salaries-Regular | 73,060 | 55,650 | 58,432 | 2,782 |
| 52100 FICA | 5,269 | 4,257 | 4,470 | 213 |
| 52200 VRS Retirement | 10,057 | 10,145 | 11,879 | 1,734 |
| 52300 Health Insurance | 5,740 | 5,680 | 6,532 | 852 |
| 52350 Dental Insurance | 376 | 399 | 398 | (1) |
| 52400 VRS Life Insurance | 739 | 746 | 695 | (51) |
| 53195 Codification Of Ordinances | 2,855 | 4,000 | 4,000 | - |
| 53500 Printing And Binding | 122 | 400 | 400 | - |
| 53600 Advertising | 1,159 | 5,500 | 5,500 | - |
| 55210 Postage | - | 50 | 50 | - |
| 55230 Telephone Service | 754 | 850 | 850 | - |
| 55530 Meals And Lodging | 94 | 250 | 250 | - |
| 55540 Registration/Training Costs | 468 | 1,000 | 1,000 | - |
| 55800 Miscellaneous | 1,201 | 400 | 1,000 | 600 |
| 55801 Dues And Memberships | 2,032 | 3,100 | 3,100 | - |
| 55880 Technology Charges | 554 | 62 | 76 | 14 |
| 56001 Office Supplies | 315 | 500 | 500 | - |
| 56008 Expendable Equipment | 330 | - | - | - |
| 56012 Books And Subscriptions | 8,550 | 9,300 | 9,300 | - |
| Total Clerk of City Council | 113,675 | 102,289 | 108,432 | 6,143 |
| Total City Council | 250,235 | 277,480 | 275,468 | (2,012) |
| City Manager | | | | |
| <u>City Manager - 10-002-1211</u> | | | | |
| 51100 Salaries-Regular | 482,523 | 525,028 | 551,507 | 26,479 |
| 51300 Part-Time Salaries-Regular | 297 | - | - | - |
| 52100 FICA | 33,104 | 40,165 | 42,190 | 2,025 |
| 52200 VRS Retirement | 82,869 | 93,890 | 110,088 | 16,198 |
| 52300 Health Insurance | 28,026 | 30,132 | 33,507 | 3,375 |
| 52350 Dental Insurance | 1,122 | 1,195 | 1,195 | - |
| 52400 VRS Life Insurance | 6,092 | 6,901 | 6,444 | (457) |
| 52820 Education Tuition Assistance | - | 25,000 | 30,000 | 5,000 |
| 53150 Legal Services | 27,011 | 25,000 | 30,000 | 5,000 |
| 53330 Maintenance Of Auto Equipment | 854 | 1,000 | 500 | (500) |
| 53500 Printing And Binding | - | 750 | 750 | - |
| 53600 Advertising | - | 1,500 | 1,500 | - |
| 55210 Postage | 21 | 200 | 200 | - |

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2022-2023

| | 2021 Actual | 2022 Adopted Budget | 2023 Adopted Budget | Increase/ (Decrease) |
|---|----------------|---------------------------|---------------------------|-------------------------|
| 55230 Telephone Service | 527 | 725 | 725 | - |
| 55240 Cell Phone Service | 5,535 | 3,000 | 3,150 | 150 |
| 55410 Lease/Rent Of Equipment | 7,492 | 6,900 | 6,900 | - |
| 55510 Mileage | 3,800 | 5,200 | 5,200 | - |
| 55530 Meals And Lodging | - | 500 | 500 | - |
| 55540 Registration/Training Costs | 1,944 | 25,000 | 25,000 | - |
| 55580 Management Training | - | 4,000 | 4,000 | - |
| 55630 Other Payments And Contributions | - | 8,000 | 8,000 | - |
| 55800 Miscellaneous | 1,155 | 6,000 | 6,000 | - |
| 55801 Dues And Memberships | 2,105 | 2,000 | 2,000 | - |
| 55873 Downtown Plan | - | 50,000 | 50,000 | - |
| 55880 Technology Charges | 4,924 | 5,094 | 5,450 | 356 |
| 55890 Administrative Credits | (170,381) | (130,000) | (175,000) | (45,000) |
| 55960 CARES Act Local Allocation | 2,740 | - | - | - |
| 56001 Office Supplies | 247 | 1,000 | 1,000 | - |
| 56008 Expendable Equipment | - | 750 | 750 | - |
| 56009 Vehicle Fuel | - | - | 826 | 826 |
| 56012 Books And Subscriptions | 289 | 500 | 500 | - |
| Total City Manager | 522,296 | 739,430 | 752,882 | 13,452 |
| Salem Solution Group - 10-002-1215 | | | | |
| 53500 Printing And Binding | - | - | 350 | 350 |
| 55540 Registration/Training Costs | - | - | 16,971 | 16,971 |
| Total Salem Solution Group | - | - | 17,321 | 17,321 |
| Planning Commission - 10-002-8151 | | | | |
| 51300 Part-Time Salaries-Regular | 7,950 | 6,750 | 6,750 | - |
| 52100 FICA | 608 | 516 | 516 | - |
| 55880 Technology Charges | 2,692 | 3,106 | 3,240 | 134 |
| Total Planning Commission | 11,250 | 10,372 | 10,506 | 134 |
| Total City Manager | 533,546 | 749,802 | 780,709 | 30,907 |
| Communications - 10-003-1212 | | | | |
| 51100 Salaries-Regular | 173,030 | 177,303 | 182,864 | 5,561 |
| 52100 FICA | 12,671 | 13,563 | 13,989 | 426 |
| 52200 VRS Retirement | 30,783 | 32,322 | 37,176 | 4,854 |
| 52300 Health Insurance | 13,951 | 13,951 | 16,044 | 2,093 |
| 52350 Dental Insurance | 818 | 797 | 797 | - |
| 52400 VRS Life Insurance | 2,263 | 2,378 | 2,176 | (202) |
| 53150 Legal Services | - | 1,000 | 1,000 | - |
| 53199 Other Professional Services | - | 1,000 | 1,000 | - |
| 53310 Maintenance Of Equipment | - | 100 | 100 | - |
| 53330 Maintenance Of Auto Equipment | 181 | 1,000 | 500 | (500) |
| 53500 Printing And Binding | 6,241 | 24,500 | 10,500 | (14,000) |
| 53600 Advertising | - | 1,000 | 1,000 | - |
| 55210 Postage | 46 | 300 | 300 | - |
| 55230 Telephone Service | 75 | 105 | 105 | - |
| 55240 Cell Phone Service | 1,089 | 1,300 | 2,500 | 1,200 |
| 55530 Meals And Lodging | - | 200 | 200 | - |
| 55540 Registration/Training Costs | - | 500 | 500 | - |
| 55800 Miscellaneous | - | 300 | 300 | - |
| 55801 Dues And Memberships | 40 | 100 | 100 | - |
| 55849 Web Development | - | 500 | 2,500 | 2,000 |
| 55880 Technology Charges | 1,661 | 2,026 | 2,113 | 87 |
| 55890 Administrative Credits | (68,884) | (70,805) | (73,700) | (2,895) |

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2022-2023

| | 2021 Actual | 2022 Adopted Budget | 2023 Adopted Budget | Increase/ (Decrease) |
|---|----------------|---------------------------|---------------------------|-------------------------|
| 55960 CARES Act Local Allocation | 3,591 | - | - | - |
| 56001 Office Supplies | 263 | 1,600 | 1,600 | - |
| 56008 Expendable Equipment | 300 | 1,700 | 3,300 | 1,600 |
| 56009 Vehicle Fuel | - | - | 100 | 100 |
| 56012 Books And Subscriptions | 79 | 200 | 200 | - |
| Total Communications | 178,198 | 206,940 | 207,264 | 324 |
| City Attorney - 10-004-1221 | | | | |
| 55540 Registration/Training Costs | - | 400 | - | (400) |
| 55801 Dues And Memberships | 425 | 875 | - | (875) |
| 56001 Office Supplies | - | 150 | - | (150) |
| 56012 Books And Subscriptions | - | 900 | - | (900) |
| Total City Attorney | 425 | 2,325 | - | (2,325) |
| Human Resources | | | | |
| <u>Human Resources - 10-006-1223</u> | | | | |
| 51100 Salaries-Regular | 415,862 | 479,290 | 501,436 | 22,146 |
| 52100 FICA | 30,416 | 36,665 | 38,360 | 1,695 |
| 52200 VRS Retirement | 69,670 | 87,374 | 101,942 | 14,568 |
| 52300 Health Insurance | 39,796 | 45,942 | 49,066 | 3,124 |
| 52350 Dental Insurance | 2,163 | 2,548 | 2,390 | (158) |
| 52400 VRS Life Insurance | 5,121 | 6,422 | 5,967 | (455) |
| 52450 Disability Insurance | - | 388 | 712 | 324 |
| 53150 Legal Services | 5,828 | 7,500 | 10,000 | 2,500 |
| 53160 Employee Assistance Program | 8,085 | 8,085 | 8,085 | - |
| 53170 Drug Testing | 14,909 | 16,000 | 16,000 | - |
| 53175 Cafeteria Plan Administration | 6,358 | 5,000 | 9,000 | 4,000 |
| 53199 Other Professional Services | 9,308 | 8,000 | 8,504 | 504 |
| 53310 Maintenance Of Equipment | - | 500 | 500 | - |
| 53311 Maintenance Of Mailroom Equipment | 2,255 | 2,500 | 2,500 | - |
| 53330 Maintenance Of Auto Equipment | 472 | 900 | - | (900) |
| 53500 Printing And Binding | 302 | 1,000 | 1,000 | - |
| 53600 Advertising | 863 | 500 | 500 | - |
| 55210 Postage | 1,553 | 1,000 | 1,000 | - |
| 55230 Telephone Service | 618 | 650 | 650 | - |
| 55240 Cell Phone Service | 3,335 | 3,800 | 2,500 | (1,300) |
| 55410 Lease/Rent Of Equipment | 1,419 | 1,600 | 1,600 | - |
| 55530 Meals And Lodging | - | - | 270 | 270 |
| 55540 Registration/Training Costs | 1,350 | 1,300 | 8,050 | 6,750 |
| 55545 Employee Training Programs | - | 25,000 | 30,000 | 5,000 |
| 55560 Employee Safety Programs | 125 | 1,000 | 500 | (500) |
| 55800 Miscellaneous | 384 | 100 | 100 | - |
| 55801 Dues And Memberships | 1,205 | 1,500 | 1,915 | 415 |
| 55809 Employee Recruitment | - | - | 30,000 | 30,000 |
| 55880 Technology Charges | 8,246 | 6,523 | 6,512 | (11) |
| 55888 Personnel Credits | (154,406) | (130,000) | (165,000) | (35,000) |
| 55960 CARES Act Local Allocation | 1,048 | - | - | - |
| 56001 Office Supplies | 4,690 | 6,000 | 6,000 | - |
| 56012 Books And Subscriptions | 41 | 400 | 400 | - |
| 56020 Mailroom Supplies | 171 | 240 | 300 | 60 |
| Total Human Resources | 481,187 | 627,727 | 680,759 | 53,032 |
| <u>Employee Wellness - 10-006-1224</u> | | | | |
| 52860 Employee Wellness Program | 10,794 | 22,900 | 22,900 | - |
| 55800 Miscellaneous | 54 | - | - | - |
| Total Employee Wellness | 10,848 | 22,900 | 22,900 | - |
| Total Human Resources | 492,035 | 650,627 | 703,659 | 53,032 |

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2022-2023

| | 2021 Actual | 2022 Adopted Budget | 2023 Adopted Budget | Increase/ (Decrease) |
|--|----------------|---------------------------|---------------------------|-------------------------|
| Commissioner of the Revenue - 10-007-1231 | | | | |
| 51100 Salaries-Regular | 282,548 | 286,782 | 321,920 | 35,138 |
| 52100 FICA | 20,691 | 21,938 | 24,627 | 2,689 |
| 52200 VRS Retirement | 49,129 | 52,280 | 65,446 | 13,166 |
| 52300 Health Insurance | 33,458 | 34,869 | 46,125 | 11,256 |
| 52350 Dental Insurance | 2,140 | 2,149 | 2,548 | 399 |
| 52400 VRS Life Insurance | 3,612 | 3,842 | 3,831 | (11) |
| 52450 Disability Insurance | 285 | 222 | 256 | 34 |
| 53150 Legal Services | 429 | 3,000 | 3,000 | - |
| 53310 Maintenance Of Equipment | 36 | - | - | - |
| 53500 Printing And Binding | 4,263 | 4,560 | 4,560 | - |
| 55210 Postage | 4,364 | 5,000 | 5,500 | 500 |
| 55230 Telephone Service | 544 | 720 | 720 | - |
| 55240 Cell Phone Service | 515 | 540 | 540 | - |
| 55410 Lease/Rent Of Equipment | 1,671 | 2,040 | 2,100 | 60 |
| 55510 Mileage | - | 1,050 | 1,050 | - |
| 55530 Meals And Lodging | - | 3,136 | 3,856 | 720 |
| 55540 Registration/Training Costs | 620 | 2,025 | 2,075 | 50 |
| 55801 Dues And Memberships | 955 | 1,100 | 1,150 | 50 |
| 55880 Technology Charges | 6,202 | 6,585 | 6,458 | (127) |
| 55960 CARES Act Local Allocation | 75 | - | - | - |
| 56001 Office Supplies | 2,145 | 3,000 | 3,000 | - |
| 56008 Expendable Equipment | 1,047 | 3,000 | 3,000 | - |
| 56012 Books And Subscriptions | 6,303 | 6,930 | 7,525 | 595 |
| Total Commissioner of the Revenue | 421,032 | 444,768 | 509,287 | 64,519 |
| Real Estate Assessor | | | | |
| Real Estate Assessor - 10-008-1232 | | | | |
| 51100 Salaries-Regular | 294,752 | 318,850 | 344,410 | 25,560 |
| 52100 FICA | 20,629 | 24,392 | 26,347 | 1,955 |
| 52200 VRS Retirement | 51,901 | 58,126 | 70,019 | 11,893 |
| 52300 Health Insurance | 38,362 | 40,986 | 45,968 | 4,982 |
| 52350 Dental Insurance | 2,007 | 2,150 | 2,149 | (1) |
| 52400 VRS Life Insurance | 3,815 | 4,273 | 4,098 | (175) |
| 52450 Disability Insurance | 121 | 253 | 294 | 41 |
| 53150 Legal Services | 21,963 | 20,000 | 20,000 | - |
| 53330 Maintenance Of Auto Equipment | 2,156 | 3,000 | 2,420 | (580) |
| 53500 Printing And Binding | 3,080 | 3,660 | 3,660 | - |
| 55210 Postage | 6,176 | 6,463 | 6,463 | - |
| 55230 Telephone Service | 212 | 500 | 500 | - |
| 55240 Cell Phone Service | 5,039 | 2,940 | 2,940 | - |
| 55510 Mileage | - | 420 | 420 | - |
| 55520 Airfare | - | 500 | 500 | - |
| 55530 Meals And Lodging | 119 | 3,810 | 3,810 | - |
| 55540 Registration/Training Costs | 1,841 | 3,000 | 3,000 | - |
| 55801 Dues And Memberships | 530 | 1,362 | 1,362 | - |
| 55880 Technology Charges | 6,031 | 5,628 | 6,068 | 440 |
| 56001 Office Supplies | 1,226 | 1,600 | 1,600 | - |
| 56008 Expendable Equipment | 539 | 2,000 | 2,000 | - |
| 56009 Vehicle Fuel | - | - | 580 | 580 |
| 56012 Books And Subscriptions | 3,650 | 2,760 | 2,760 | - |
| Total Real Estate Assessor | 464,149 | 506,673 | 551,368 | 44,695 |

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2022-2023

| | 2021 Actual | 2022 Adopted Budget | 2023 Adopted Budget | Increase/ (Decrease) |
|--|----------------|---------------------------|---------------------------|-------------------------|
| Board of Equalization - 10-008-1233 | | | | |
| 51300 Part-Time Salaries-Regular | 1,500 | 3,000 | 3,000 | - |
| 52100 FICA | - | 230 | 230 | - |
| 53600 Advertising | 180 | 400 | 400 | - |
| Total Board of Equalization | <u>1,680</u> | <u>3,630</u> | <u>3,630</u> | <u>-</u> |
| Total Real Estate Assessor | 465,829 | 510,303 | 554,998 | 44,695 |
| Treasurer - 10-010-1241 | | | | |
| 51100 Salaries-Regular | 225,410 | 235,495 | 260,538 | 25,043 |
| 51300 Part-Time Salaries-Regular | 3,173 | 12,000 | 12,600 | 600 |
| 52100 FICA | 16,661 | 18,933 | 20,895 | 1,962 |
| 52200 VRS Retirement | 39,701 | 42,931 | 52,967 | 10,036 |
| 52300 Health Insurance | 31,581 | 33,001 | 39,009 | 6,008 |
| 52350 Dental Insurance | 1,945 | 1,992 | 1,992 | - |
| 52400 VRS Life Insurance | 2,918 | 3,156 | 3,100 | (56) |
| 52450 Disability Insurance | 712 | 784 | 870 | 86 |
| 53150 Legal Services | (552) | 5,000 | 5,000 | - |
| 53199 Other Professional Services | 52,003 | 50,000 | 50,000 | - |
| 53310 Maintenance Of Equipment | - | 600 | 600 | - |
| 53500 Printing And Binding | 12,187 | 10,000 | 10,000 | - |
| 53600 Advertising | 530 | 900 | 900 | - |
| 55210 Postage | 35,412 | 30,000 | 32,000 | 2,000 |
| 55230 Telephone Service | 557 | 600 | 600 | - |
| 55240 Cell Phone Service | 515 | 525 | 525 | - |
| 55530 Meals And Lodging | - | 1,000 | 1,000 | - |
| 55540 Registration/Training Costs | - | 1,500 | 1,500 | - |
| 55800 Miscellaneous | - | 100 | 100 | - |
| 55801 Dues And Memberships | 825 | 600 | 600 | - |
| 55804 Cash Over/Short | - | 50 | 50 | - |
| 55835 Bank Charges | 121,102 | 80,000 | 95,000 | 15,000 |
| 55880 Technology Charges | 5,478 | 5,082 | 4,865 | (217) |
| 56001 Office Supplies | 3,469 | 3,000 | 3,000 | - |
| 56008 Expendable Equipment | 1,699 | 750 | 750 | - |
| Total Treasurer | <u>555,326</u> | <u>537,999</u> | <u>598,461</u> | <u>60,462</u> |
| Finance | | | | |
| Finance - 10-012-1242 | | | | |
| 51100 Salaries-Regular | 731,096 | 710,274 | 766,957 | 56,683 |
| 51300 Part-Time Salaries-Regular | 36,501 | 41,296 | 43,361 | 2,065 |
| 52100 FICA | 56,253 | 57,495 | 61,989 | 4,494 |
| 52200 VRS Retirement | 124,429 | 129,483 | 155,922 | 26,439 |
| 52300 Health Insurance | 67,563 | 65,750 | 73,768 | 8,018 |
| 52350 Dental Insurance | 4,039 | 3,983 | 3,984 | 1 |
| 52400 VRS Life Insurance | 9,119 | 9,518 | 9,127 | (391) |
| 52450 Disability Insurance | 1,760 | 2,235 | 2,467 | 232 |
| 53120 Accounting And Auditing Services | 90,875 | 126,000 | 127,750 | 1,750 |
| 53150 Legal Services | 4,568 | 3,000 | 4,000 | 1,000 |
| 53199 Other Professional Services | 27,121 | 33,500 | 59,700 | 26,200 |
| 53330 Maintenance Of Auto Equipment | 20 | - | - | - |
| 53370 Software Maintenance/Support | 750 | 750 | 800 | 50 |
| 53500 Printing And Binding | 8,407 | 9,350 | 9,600 | 250 |
| 53600 Advertising | 4,257 | 1,850 | 1,850 | - |
| 55210 Postage | 5,205 | 5,300 | 5,500 | 200 |
| 55230 Telephone Service | 2,132 | 2,400 | 2,700 | 300 |
| 55240 Cell Phone Service | 1,058 | 1,100 | 1,332 | 232 |
| 55410 Lease/Rent Of Equipment | 5,082 | 5,184 | 5,714 | 530 |

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2022-2023

| | 2021 Actual | 2022 Adopted Budget | 2023 Adopted Budget | Increase/ (Decrease) |
|---|------------------|---------------------------|---------------------------|-------------------------|
| 55510 Mileage | - | 250 | 250 | - |
| 55530 Meals And Lodging | - | 900 | 900 | - |
| 55540 Registration/Training Costs | 2,582 | 4,310 | 4,310 | - |
| 55800 Miscellaneous | 330 | 500 | 500 | - |
| 55801 Dues And Memberships | 2,442 | 1,895 | 1,895 | - |
| 55803 Cigarette Tax Administration Costs | 17,037 | - | 9,350 | 9,350 |
| 55880 Technology Charges | 17,538 | 17,888 | 19,109 | 1,221 |
| 55891 Accounting Credits | (310,493) | (240,000) | (325,000) | (85,000) |
| 55960 CARES Act Local Allocation | 45,102 | - | - | - |
| 56001 Office Supplies | 1,825 | 3,000 | 3,000 | - |
| 56008 Expendable Equipment | 1,951 | 1,400 | 1,400 | - |
| 56012 Books And Subscriptions | 1,035 | 1,590 | 1,380 | (210) |
| 58025 Software | - | - | 375,000 | 375,000 |
| Total Finance | 959,584 | 1,000,201 | 1,428,615 | 53,414 |
| Purchasing - 10-012-1244 | | | | |
| 51100 Salaries-Regular | 49,360 | 49,507 | 63,000 | 13,493 |
| 52100 FICA | 3,744 | 3,787 | 4,819 | 1,032 |
| 52200 VRS Retirement | 8,642 | 9,025 | 12,808 | 3,783 |
| 52300 Health Insurance | 5,680 | 5,680 | 9,678 | 3,998 |
| 52350 Dental Insurance | 409 | 398 | 398 | - |
| 52400 VRS Life Insurance | 636 | 663 | 750 | 87 |
| 52450 Disability Insurance | 247 | 261 | 333 | 72 |
| 53150 Legal Services | - | - | 2,000 | 2,000 |
| 53500 Printing And Binding | 875 | 1,228 | 1,286 | 58 |
| 53600 Advertising | - | 500 | 500 | - |
| 55210 Postage | - | 75 | 75 | - |
| 55230 Telephone Service | 75 | 105 | 75 | (30) |
| 55540 Registration/Training Costs | - | 1,000 | 2,000 | 1,000 |
| 55800 Miscellaneous | (88) | 3,000 | 3,000 | - |
| 55801 Dues And Memberships | 270 | 270 | 270 | - |
| 55880 Technology Charges | 1,107 | 1,019 | 1,004 | (15) |
| 55892 Purchasing Credits | (17,404) | (12,700) | (22,000) | (9,300) |
| 56001 Office Supplies | 146 | 400 | 400 | - |
| Total Purchasing | 53,699 | 64,218 | 80,396 | 16,178 |
| Juvenile Detention - 10-012-3325 | | | | |
| 57030 RVJDC Juvenile Placement Program | 123,759 | 100,956 | 90,609 | (10,347) |
| Total Juvenile Detention | 123,759 | 100,956 | 90,609 | (10,347) |
| Medical Examiner - 10-012-3530 | | | | |
| 53199 Other Professional Services | 460 | 550 | 500 | (50) |
| Total Medical Examiner | 460 | 550 | 500 | (50) |
| General - 10-012-5100 | | | | |
| 55610 Health Department | 210,389 | 213,391 | 203,639 | (9,752) |
| 55620 Blue Ridge Behavioral Healthcare | 160,799 | 155,104 | 170,559 | 15,455 |
| 55648 CHIP Program | - | 6,000 | 6,000 | - |
| 55844 Tax Relief For Elderly/Veterans | 263,791 | 265,000 | 300,000 | 35,000 |
| Total General | 634,979 | 639,495 | 680,198 | 40,703 |
| Contract - Roanoke County - 10-012-5300 | | | | |
| 55750 Contract - Roanoke County | 974,200 | 835,000 | 1,000,000 | 165,000 |
| 55960 CARES Act Local Allocation | 174,988 | - | - | - |
| Total Contract - Roanoke County | 1,149,188 | 835,000 | 1,000,000 | 165,000 |
| Community Policy Management Team - 10-012-5350 | | | | |
| 51300 Part-Time Salaries-Regular | 1,883 | 2,000 | 2,000 | - |
| 52100 FICA | 144 | 153 | 153 | - |
| 55730 Administrative Expenses | 79,095 | 45,000 | 45,000 | - |

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2022-2023

| | 2021 Actual | 2022 Adopted Budget | 2023 Adopted Budget | Increase/ (Decrease) |
|---|----------------|---------------------------|---------------------------|-------------------------|
| 55735 Medicaid Local Match | 62,773 | 55,000 | 55,000 | - |
| 55756 1b - Foster Care - All Others | 123,520 | 157,305 | 264,332 | 107,027 |
| 55759 1c - Residential Congregate Care | 113,628 | 77,383 | 40,276 | (37,107) |
| 55765 1e - Educational Svcs - Congregate Care | 179,216 | 148,832 | 140,075 | (8,757) |
| 55768 2a - Treatment Foster Care - IV-E | 207,703 | 171,868 | 93,261 | (78,607) |
| 55771 2a1 - Treatment Foster Care - Other | 395,928 | 394,775 | 431,109 | 36,334 |
| 55780 2e - Family Foster Care - Other | 260,373 | 424,010 | 184,443 | (239,567) |
| 55783 2f - Community Based Svcs | 455,325 | 391,842 | 720,968 | 329,126 |
| 55789 2g - Special Ed Private Day Placement | 1,797,351 | 1,739,764 | 2,558,375 | 818,611 |
| 55792 2h - Wrap-Around Svcs Students with Disabilities | - | 7,800 | 7,800 | - |
| 55798 3 - Non-Mandated Svcs - Community Based | 5,621 | 22,237 | 22,237 | - |
| Total Community Policy Management Team | 3,682,560 | 3,637,969 | 4,565,029 | 927,060 |
| VJCCA Grant - 10-012-5355 | | | | |
| 51100 Salaries-Regular | 36,150 | 37,095 | - | (37,095) |
| 52100 FICA | 2,144 | 2,838 | - | (2,838) |
| 52200 VRS Retirement | 6,440 | 6,762 | - | (6,762) |
| 52300 Health Insurance | 7,343 | 7,343 | - | (7,343) |
| 52350 Dental Insurance | 409 | 398 | - | (398) |
| 52400 VRS Life Insurance | 474 | 497 | - | (497) |
| 55722 Payment to Roanoke Co | - | - | 9,418 | 9,418 |
| 55960 CARES Act Local Allocation | 1,024 | - | - | - |
| 56001 Office Supplies | - | 7,336 | - | (7,336) |
| Total VJCCA Grant | 53,984 | 62,269 | 9,418 | (52,851) |
| Family Preservation Grant - 10-012-5360 | | | | |
| 55725 Family Preservation Grant | 3,119 | 3,100 | 3,100 | - |
| Total Family Preservation Grant | 3,119 | 3,100 | 3,100 | - |
| Payments to School Division - 10-012-6100 | | | | |
| 59440 Transfer To School Board | 20,194,621 | 20,897,899 | 20,897,899 | - |
| 59442 Transfer To School Board-Meals Tax | 27,964 | - | - | - |
| Total Payments to School Division | 20,222,585 | 20,897,899 | 20,897,899 | - |
| Payments for Debt Service - 10-012-6101 | | | | |
| 59420 Transfer To Debt Service | 2,598,912 | 2,659,770 | 2,592,483 | (67,287) |
| Total Payments for Debt Service | 2,598,912 | 2,659,770 | 2,592,483 | (67,287) |
| VPI Extension Contract - 10-012-8115 | | | | |
| 55630 Other Payments And Contributions | 17,002 | 19,750 | 19,750 | - |
| Total VPI Extension Contract | 17,002 | 19,750 | 19,750 | - |
| Regional Economic Development - 10-012-8150 | | | | |
| 55662 Chamber Of Commerce | 10,000 | 10,000 | 10,000 | - |
| 55663 Ind/Dev Regional Partnership | 53,207 | 52,501 | 52,466 | (35) |
| 55671 Roanoke Valley Broadband Authority | 296,992 | 322,198 | 250,000 | (72,198) |
| 55673 Roanoke Valley Broadband Authority Debt Service | 331,196 | 333,196 | 334,616 | 1,420 |
| 55675 Western VA Regional Industrial Facility Authority | 4,682 | 4,500 | 7,494 | 2,994 |
| 55677 Salem Economic Development Authority | 625,108 | 182,249 | 163,368 | (18,881) |
| 55678 Western VA Regional Industrial Facility Authority | | | | |
| Debt Service | 17,797 | 30,966 | 97,086 | 66,120 |
| Total Regional Economic Development | 1,338,982 | 935,610 | 915,030 | (20,580) |
| Transfers to Other Funds - 10-012-9100 | | | | |
| 59410 Transfer To Capital Projects | 1,174,628 | 250,000 | 16,533,509 | 16,283,509 |
| 59430 Transfer To Civic Center Fund | 1,621,485 | 1,659,168 | 1,609,168 | (50,000) |
| 59435 Transfer To Catering Fund | 153,204 | 162,933 | 180,972 | 18,039 |
| Total Transfers to Other Funds | 2,949,317 | 2,072,101 | 18,323,649 | 16,251,548 |
| Debt Service - 10-012-9102 | | | | |
| 59420 Transfer To Debt Service | 2,117,048 | 2,011,545 | 3,077,651 | 1,066,106 |
| Total Debt Service | 2,117,048 | 2,011,545 | 3,077,651 | 1,066,106 |

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2022-2023

| | 2021 Actual | 2022 Adopted Budget | 2023 Adopted Budget | Increase/ (Decrease) |
|---|----------------|---------------------------|---------------------------|-------------------------|
| Bank Charges - 10-012-9103 | | | | |
| 55835 Bank Charges | 38,822 | 45,000 | 45,000 | - |
| Total Bank Charges | 38,822 | 45,000 | 45,000 | - |
| Fringe Benefits - 10-012-9104 | | | | |
| 51500 Vacation Buyback | - | 135,000 | 187,500 | 52,500 |
| 51850 Compensation Adjustment | - | 200,886 | 1,196,605 | 995,719 |
| 51900 Vacancy Savings | - | (300,000) | (500,000) | (200,000) |
| 52310 Health Insurance Premium Increase | - | 35,982 | 29,700 | (6,282) |
| 52500 Termination Wages | 36,995 | 75,000 | 75,000 | - |
| 52600 Unemployment Insurance | 21,862 | 50,000 | 25,000 | (25,000) |
| 52700 Workers Compensation | 446,334 | 470,000 | 460,000 | (10,000) |
| 52830 Line Of Duty | 124,517 | 130,000 | 140,270 | 10,270 |
| 52850 OPEB Expense | 200,000 | 200,000 | 200,000 | - |
| 52870 Employees Fund | 19,938 | 23,000 | 23,000 | - |
| 52882 Health Insurance Retiree Billing | 509,926 | 529,252 | 551,092 | 21,840 |
| 52886 Health Insurance Retiree Billing - Pre 65 | 532,104 | 519,159 | 511,356 | (7,803) |
| Total Fringe Benefits | 1,891,676 | 2,068,279 | 2,899,523 | 831,244 |
| Other Insurance - 10-012-9106 | | | | |
| 55303 Flood Insurance | 3,667 | 4,000 | 4,000 | - |
| 55308 General Liability Insurance | 253,048 | 260,000 | 315,000 | 55,000 |
| Total Other Insurance | 256,715 | 264,000 | 319,000 | 55,000 |
| Contributions to Other Organizations - 10-012-9107 | | | | |
| 55630 Other Payments And Contributions | 186,227 | 258,554 | 258,554 | - |
| 55640 Salem Visitors Center | 38,885 | 45,000 | - | (45,000) |
| 55641 Visit Virginia's Blue Ridge | 371,585 | 348,750 | 562,500 | 213,750 |
| 55642 Salem Education Foundation | 87,000 | - | - | - |
| 55643 Salem Historical Society | 55,000 | 55,000 | 55,000 | - |
| 55648 CHIP Program | 38,000 | 38,000 | 38,000 | - |
| 55650 Valley Metro - Star Route | - | 122,000 | 91,000 | (31,000) |
| 55651 Valley Metro - Fixed Route | 51,600 | 95,000 | 126,000 | 31,000 |
| 55655 Western Virginia EMS Council | - | 5,973 | 5,973 | - |
| 55666 Roanoke Valley Greenway Commission | 11,260 | 11,140 | 11,140 | - |
| 55672 Roanoke Regional Blueway | 1,333 | 1,333 | 1,333 | - |
| Total Contributions to Other Organizations | 840,890 | 980,750 | 1,149,500 | 168,750 |
| Contingency - 10-012-9110 | | | | |
| 59500 Contingency | - | 1,363,091 | 1,891,900 | 528,809 |
| 59505 Contingency for Economic Development Opportunities | - | 100,000 | 100,000 | - |
| 59520 Reserve For Capital | - | - | 1,249,000 | 1,249,000 |
| Total Contingency | - | 1,463,091 | 3,240,900 | 1,777,809 |
| Total Finance | 38,933,281 | 39,761,553 | 61,338,250 | 21,201,697 |
| Technology Systems - 10-016-1251 | | | | |
| 51100 Salaries-Regular | 632,974 | 752,747 | 863,958 | 111,211 |
| 51200 Salaries-Overtime | 39 | 500 | 500 | - |
| 52100 FICA | 45,648 | 57,623 | 66,131 | 8,508 |
| 52200 VRS Retirement | 112,998 | 137,226 | 175,643 | 38,417 |
| 52300 Health Insurance | 61,077 | 69,630 | 84,697 | 15,067 |
| 52350 Dental Insurance | 3,663 | 3,983 | 4,382 | 399 |
| 52400 VRS Life Insurance | 8,307 | 10,087 | 10,281 | 194 |
| 52450 Disability Insurance | 1,099 | 1,674 | 2,123 | 449 |
| 53150 Legal Services | - | 500 | 500 | - |
| 53199 Other Professional Services | 21,785 | 27,500 | 138,500 | 111,000 |
| 53310 Maintenance Of Equipment | 268,439 | 271,862 | 275,747 | 3,885 |
| 53320 Maintenance Of Building & Grounds | 1,877 | 2,500 | 2,500 | - |

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2022-2023

| | 2021 Actual | 2022 Adopted Budget | 2023 Adopted Budget | Increase/ (Decrease) |
|-------------------------------------|------------------|---------------------------|---------------------------|-------------------------|
| 53330 Maintenance Of Auto Equipment | 393 | 500 | 500 | - |
| 53370 Software Maintenance/Support | 598,646 | 874,650 | 1,005,156 | 130,506 |
| 53500 Printing And Binding | - | 500 | 500 | - |
| 55210 Postage | 35 | 200 | 200 | - |
| 55230 Telephone Service | 5,055 | 4,450 | 4,450 | - |
| 55240 Cell Phone Service | 5,224 | 9,800 | 9,800 | - |
| 55250 Internet Service | 33,500 | 45,600 | 45,600 | - |
| 55510 Mileage | - | 500 | 250 | (250) |
| 55520 Airfare | - | - | 3,000 | 3,000 |
| 55530 Meals And Lodging | - | - | 7,000 | 7,000 |
| 55540 Registration/Training Costs | 6,348 | 12,230 | 18,430 | 6,200 |
| 55800 Miscellaneous | - | 600 | 600 | - |
| 55801 Dues And Memberships | 1,284 | 400 | 1,700 | 1,300 |
| 55880 Technology Charges | 10,721 | 5,342 | 10,098 | 4,756 |
| 55893 Technology Credits | (606,820) | (586,025) | (605,318) | (19,293) |
| 55960 CARES Act Local Allocation | 343,202 | - | - | - |
| 56001 Office Supplies | 136 | 500 | 500 | - |
| 56012 Books And Subscriptions | - | 1,000 | 1,000 | - |
| 56015 Other Operating Supplies | 17,140 | 30,000 | 30,000 | - |
| 58001 Machinery And Equipment | 20,882 | 86,000 | - | (86,000) |
| 58006 Computer Equipment | - | 25,000 | 655,000 | 630,000 |
| Total Technology Systems | 1,593,652 | 1,847,079 | 2,813,428 | 966,349 |

Streets

City Garage - 10-018-1252

| | | | | |
|---|----------------|----------------|----------------|----------------|
| 51100 Salaries-Regular | 582,805 | 607,344 | 689,350 | 82,006 |
| 51200 Salaries-Overtime | 7,359 | 7,000 | 7,000 | - |
| 52100 FICA | 43,049 | 46,997 | 53,270 | 6,273 |
| 52200 VRS Retirement | 102,288 | 110,719 | 140,145 | 29,426 |
| 52300 Health Insurance | 72,834 | 73,283 | 98,485 | 25,202 |
| 52350 Dental Insurance | 4,491 | 4,381 | 5,179 | 798 |
| 52400 VRS Life Insurance | 7,520 | 8,138 | 8,203 | 65 |
| 52450 Disability Insurance | 1,924 | 1,924 | 2,210 | 286 |
| 53310 Maintenance Of Equipment | 15,391 | 13,295 | 13,295 | - |
| 53320 Maintenance Of Building & Grounds | - | 2,500 | 2,500 | - |
| 53326 Maintenance Fuel Island Dispensing System | 7,664 | 2,000 | 2,000 | - |
| 53330 Maintenance Of Auto Equipment | 364,963 | 400,000 | 327,513 | (72,487) |
| 53340 Maintenance Of Radio Equipment | - | 150 | 150 | - |
| 55240 Cell Phone Service | 515 | 612 | 516 | (96) |
| 55540 Registration/Training Costs | - | 8,500 | 11,500 | 3,000 |
| 55800 Miscellaneous | 15 | 100 | 100 | - |
| 55880 Technology Charges | 3,858 | 4,248 | 5,277 | 1,029 |
| 55894 Equipment Rental Credit | (666,272) | (650,000) | (650,000) | - |
| 55895 Labor Credits | (267,544) | (276,000) | (276,000) | - |
| 55899 Transfer To Other Projects | (601) | (500) | (500) | - |
| 55960 CARES Act Local Allocation | 5,038 | - | - | - |
| 56001 Office Supplies | 25 | - | - | - |
| 56008 Expendable Equipment | 9,285 | 9,900 | 9,900 | - |
| 56009 Vehicle Fuel | - | - | 72,487 | 72,487 |
| 56011 Uniforms Or Wearing Apparel For Employees | 4,041 | 5,805 | 5,805 | - |
| 56015 Other Operating Supplies | 44,665 | 20,000 | 20,000 | - |
| 58001 Machinery And Equipment | 489,445 | 103,500 | - | (103,500) |
| 58004 Motor Vehicles And Equipment | 17,406 | 90,000 | 315,000 | 225,000 |
| Total City Garage | 850,164 | 593,896 | 863,385 | 269,489 |

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2022-2023

| | 2021 Actual | 2022 Adopted Budget | 2023 Adopted Budget | Increase/ (Decrease) |
|--|----------------|---------------------------|---------------------------|-------------------------|
| <u>Emergency Management - 10-018-3550</u> | | | | |
| 53835 Demolition Of Condemned Homes | 12,300 | 10,000 | 10,000 | - |
| 55820 Emergency Clean Up | 11,865 | 15,000 | 15,000 | - |
| 55960 CARES Act Local Allocation | 231,447 | - | - | - |
| Total Emergency Management | 255,612 | 25,000 | 25,000 | - |
| <u>Primary Roads-Pavements - 10-018-4001</u> | | | | |
| 53810 Patching | 12,988 | 34,000 | 25,000 | (9,000) |
| 53811 Resurfacing | 2,367,653 | 80,000 | 250,000 | 170,000 |
| 53812 Snow Removal | 57,207 | 80,000 | 80,000 | - |
| 53834 ADA Modifications | 9,500 | 659,952 | 205,652 | (454,300) |
| 58001 Machinery And Equipment | 60,116 | 50,000 | - | (50,000) |
| Total Primary Roads-Pavements | 2,507,464 | 903,952 | 560,652 | (343,300) |
| <u>Primary Roads-Shoulders - 10-018-4002</u> | | | | |
| 53813 Ditching | 8,127 | 2,500 | 5,000 | 2,500 |
| 53824 Shoulders | 22,953 | 15,000 | 15,000 | - |
| 53825 Storm Drains - Maintenance | 26,468 | 5,500 | 6,000 | 500 |
| 53826 Storm Drains - Repairs | 4,976 | 10,000 | 7,500 | (2,500) |
| Total Primary Roads-Shoulders | 62,524 | 33,000 | 33,500 | 500 |
| <u>Primary Roads-Roadsides - 10-018-4003</u> | | | | |
| 53814 Sidewalk, Curb And Gutter | 58,203 | 21,000 | 21,000 | - |
| 53815 Guard Rails | - | 3,000 | 3,000 | - |
| 53816 Mowing | 69,444 | 80,000 | 80,000 | - |
| 53817 Street Sweeping | 44,498 | 43,000 | 43,000 | - |
| 53829 Tree Trimming/Replacement | 160,532 | 75,000 | 75,000 | - |
| Total Primary Roads-Roadsides | 332,677 | 222,000 | 222,000 | - |
| <u>Primary Roads-Structures - 10-018-4004</u> | | | | |
| 53819 Bridge Repairs | 1,101 | 575,000 | - | (575,000) |
| 53820 Bridge Inspections | 78,698 | 32,000 | 50,000 | 18,000 |
| Total Primary Roads-Structures | 79,799 | 607,000 | 50,000 | (557,000) |
| <u>Primary Roads-Traffic Control - 10-018-4005</u> | | | | |
| 53821 Highway Lighting | 274,412 | 242,400 | 306,000 | 63,600 |
| 53822 Pavement Marking | 111,448 | 40,000 | 40,000 | - |
| 53830 Street Signs Maintenance/Replacement | 34,426 | 25,500 | 25,500 | - |
| Total Primary Roads-Traffic Control | 420,286 | 307,900 | 371,500 | 63,600 |
| <u>Primary Roads-Other Costs - 10-018-4006</u> | | | | |
| 53828 Administrative/Overhead Costs | 208,180 | 150,000 | 150,000 | - |
| Total Primary Roads-Other Costs | 208,180 | 150,000 | 150,000 | - |
| <u>Collector Streets-Pavements - 10-018-4010</u> | | | | |
| 53810 Patching | 110,784 | 100,000 | 100,000 | - |
| 53811 Resurfacing | 2,562,204 | 50,000 | 250,000 | 200,000 |
| 53812 Snow Removal | 106,472 | 120,000 | 120,000 | - |
| Total Collector Streets-Pavements | 2,779,460 | 270,000 | 470,000 | 200,000 |
| <u>Collector Streets-Shoulders - 10-018-4011</u> | | | | |
| 53810 Patching | - | - | 5,000 | 5,000 |
| 53811 Resurfacing | 35,000 | - | - | - |
| 53813 Ditching | 14,153 | 20,500 | 20,500 | - |
| 53824 Shoulders | 34,767 | 41,000 | 41,000 | - |
| 53825 Storm Drains - Maintenance | 628,609 | 100,000 | 100,000 | - |
| 53826 Storm Drains - Repairs | 92,280 | 20,000 | 40,000 | 20,000 |
| Total Collector Streets-Shoulders | 804,809 | 181,500 | 206,500 | 25,000 |
| <u>Collector Streets-Roadsides - 10-018-4012</u> | | | | |
| 53814 Sidewalk, Curb And Gutter | 114,843 | 83,000 | 83,000 | - |
| 53815 Guard Rails | 5,931 | 5,300 | 10,000 | 4,700 |
| 53816 Mowing | 81,020 | 65,000 | 80,000 | 15,000 |

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2022-2023

| | 2021 Actual | 2022 Adopted Budget | 2023 Adopted Budget | Increase/ (Decrease) |
|---|----------------|---------------------------|---------------------------|-------------------------|
| 53817 Street Sweeping | 42,145 | 65,000 | 65,000 | - |
| 53829 Tree Trimming/Replacement | 50,970 | 25,000 | 25,000 | - |
| Total Collector Streets-Roadsides | 294,909 | 243,300 | 263,000 | 19,700 |
| <u>Collector Streets-Structures - 10-018-4013</u> | | | | |
| 53819 Bridge Repairs | 623,163 | - | 1,300,000 | 1,300,000 |
| Total Collector Streets-Structures | 623,163 | - | 1,300,000 | 1,300,000 |
| <u>Collector Streets-Traffic Control - 10-018-4014</u> | | | | |
| 53821 Highway Lighting | 325,928 | 326,400 | 326,400 | - |
| 53822 Pavement Marking | 66,446 | 21,000 | 40,000 | 19,000 |
| 53830 Street Signs Maintenance/Replacement | 37,676 | 40,000 | 40,000 | - |
| Total Collector Streets-Traffic Control | 430,050 | 387,400 | 406,400 | 19,000 |
| <u>Collector Streets-Other Costs - 10-018-4015</u> | | | | |
| 53828 Administrative/Overhead Costs | 200,327 | 110,000 | 115,000 | 5,000 |
| Total Collector Streets-Other Costs | 200,327 | 110,000 | 115,000 | 5,000 |
| <u>Streets & Highway Administration - 10-018-4200</u> | | | | |
| 51100 Salaries-Regular | 958,735 | 1,082,966 | 1,130,251 | 47,285 |
| 51200 Salaries-Overtime | 13,161 | 30,000 | 30,000 | - |
| 51300 Part-Time Salaries-Regular | 774 | 105,000 | 52,500 | (52,500) |
| 52100 FICA | 70,105 | 93,174 | 92,775 | (399) |
| 52200 VRS Retirement | 167,015 | 197,425 | 229,780 | 32,355 |
| 52300 Health Insurance | 155,754 | 182,265 | 183,906 | 1,641 |
| 52350 Dental Insurance | 9,447 | 10,911 | 9,717 | (1,194) |
| 52400 VRS Life Insurance | 12,309 | 14,512 | 13,450 | (1,062) |
| 52450 Disability Insurance | 1,737 | 2,564 | 2,580 | 16 |
| 53110 Payments For Medical, Dental Or Hospital Services | - | 1,500 | 1,500 | - |
| 53199 Other Professional Services | 1,458 | - | - | - |
| 53310 Maintenance Of Equipment | 3,374 | 5,508 | 5,508 | - |
| 53320 Maintenance Of Building & Grounds | 58,070 | 44,400 | 44,400 | - |
| 53325 Maintenance Of Building & Grounds-Elizabeth Campus | 10,040 | 8,000 | 8,000 | - |
| 53329 Maintenance Of Building & Grounds-FEMA Lots | 6,805 | 12,000 | 12,000 | - |
| 53330 Maintenance Of Auto Equipment | 7,056 | 12,000 | 9,604 | (2,396) |
| 53340 Maintenance Of Radio Equipment | 23,664 | 23,664 | 26,030 | 2,366 |
| 53370 Software Maintenance/Support | 18,000 | 18,000 | - | (18,000) |
| 53500 Printing And Binding | - | 250 | 250 | - |
| 53600 Advertising | 487 | - | - | - |
| 53814 Sidewalk, Curb And Gutter | 14,973 | 20,000 | 20,000 | - |
| 53827 Storm Drains - Replacement | - | 20,000 | 20,000 | - |
| 53831 Unpaved Streets And Alleys | 8,496 | 12,000 | 12,000 | - |
| 55110 Electrical Services | 55,490 | 54,000 | 54,000 | - |
| 55120 Heating Services - Gas, Coal And Oil | 7,430 | 7,000 | 9,000 | 2,000 |
| 55130 Water And Sewer | 2,633 | 5,000 | 5,000 | - |
| 55230 Telephone Service | 3,786 | 4,150 | 4,150 | - |
| 55240 Cell Phone Service | 4,083 | 4,224 | 3,624 | (600) |
| 55540 Registration/Training Costs | 1,290 | 11,000 | 8,000 | (3,000) |
| 55800 Miscellaneous | 752 | 3,000 | 3,000 | - |
| 55801 Dues And Memberships | 430 | - | - | - |
| 55843 Permits | 224 | 300 | 300 | - |
| 55880 Technology Charges | 10,090 | 9,566 | 8,972 | (594) |
| 55884 Downtown Signage | 1,553 | 5,000 | 5,000 | - |
| 55899 Transfer To Other Projects | (797,447) | (810,000) | (810,000) | - |
| 55960 CARES Act Local Allocation | 367,017 | - | - | - |
| 55965 Work Order Clearing Account | 527 | - | - | - |
| 56001 Office Supplies | 1,885 | 4,500 | 4,500 | - |

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2022-2023

| | 2021 Actual | 2022 Adopted Budget | 2023 Adopted Budget | Increase/ (Decrease) |
|---|----------------|---------------------------|---------------------------|-------------------------|
| 56003 Construction Materials | 8,348 | - | - | - |
| 56008 Expendable Equipment | 8,583 | 10,000 | 10,000 | - |
| 56009 Vehicle Fuel | - | - | 2,396 | 2,396 |
| 56011 Uniforms Or Wearing Apparel For Employees | 3,838 | 8,125 | 8,125 | - |
| 56015 Other Operating Supplies | 852 | 1,000 | 1,000 | - |
| 58001 Machinery And Equipment | 48,562 | - | - | - |
| 58014 Infrastructure Improvements | 67,514 | - | 15,000 | 15,000 |
| 58025 Software | 9,608 | - | - | - |
| Total Street & Highway Administration | 1,348,508 | 1,213,004 | 1,236,318 | 23,314 |
| <u>Street and Road Cleaning - 10-018-4220</u> | | | | |
| 51100 Salaries-Regular | 11,982 | 30,548 | 37,128 | 6,580 |
| 51200 Salaries-Overtime | 10 | 2,000 | 2,000 | - |
| 52100 FICA | 870 | 2,490 | 2,993 | 503 |
| 52200 VRS Retirement | 1,685 | 5,569 | 7,548 | 1,979 |
| 52300 Health Insurance | 2,752 | 6,608 | 7,590 | 982 |
| 52350 Dental Insurance | 173 | 398 | 398 | - |
| 52400 VRS Life Insurance | 162 | 409 | 442 | 33 |
| 52450 Disability Insurance | - | 161 | 196 | 35 |
| 53832 Leaf Removal | 51,011 | 65,000 | 65,000 | - |
| 55880 Technology Charges | - | 62 | - | (62) |
| 55899 Transfer To Other Projects | (12,985) | (25,000) | (25,000) | - |
| Total Street and Road Cleaning | 55,660 | 88,245 | 98,295 | 10,050 |
| <u>Refuse Collection - 10-018-4230</u> | | | | |
| 51100 Salaries-Regular | 653,110 | 690,167 | 790,206 | 100,039 |
| 51200 Salaries-Overtime | 6,109 | 26,000 | 26,000 | - |
| 51300 Part-Time Salaries-Regular | - | 34,000 | 35,700 | 1,700 |
| 51450 Extra Labor | 34,620 | - | - | - |
| 52100 FICA | 46,705 | 57,387 | 65,171 | 7,784 |
| 52200 VRS Retirement | 113,455 | 125,817 | 160,649 | 34,832 |
| 52300 Health Insurance | 113,892 | 121,464 | 148,699 | 27,235 |
| 52350 Dental Insurance | 7,407 | 7,725 | 7,968 | 243 |
| 52400 VRS Life Insurance | 8,340 | 9,248 | 9,403 | 155 |
| 52450 Disability Insurance | 1,445 | 1,829 | 2,275 | 446 |
| 53330 Maintenance Of Auto Equipment | 202,843 | 210,000 | 146,911 | (63,089) |
| 53340 Maintenance Of Radio Equipment | - | 225 | 225 | - |
| 53500 Printing And Binding | 685 | 1,000 | 1,000 | - |
| 55240 Cell Phone Service | 1,589 | 1,152 | 1,548 | 396 |
| 55540 Registration/Training Costs | 222 | 7,125 | 7,125 | - |
| 55800 Miscellaneous | 41 | - | - | - |
| 55801 Dues And Memberships | 195 | - | - | - |
| 55821 Waste Disposal | 775,533 | 873,620 | 896,804 | 23,184 |
| 55880 Technology Charges | 2,790 | 2,136 | 3,012 | 876 |
| 55899 Transfer To Other Projects | (18,021) | (10,000) | (30,000) | (20,000) |
| 55960 CARES Act Local Allocation | 9,810 | - | - | - |
| 56008 Expendable Equipment | 56,407 | 40,600 | - | (40,600) |
| 56009 Vehicle Fuel | - | - | 63,089 | 63,089 |
| 56011 Uniforms Or Wearing Apparel For Employees | 6,308 | 8,950 | 8,950 | - |
| 56015 Other Operating Supplies | 5,779 | 5,000 | 3,250 | (1,750) |
| 58004 Motor Vehicles And Equipment | - | 35,000 | 295,000 | 260,000 |
| Total Refuse Collection | 2,029,264 | 2,248,445 | 2,642,985 | 394,540 |
| <u>Containers - 10-018-4240</u> | | | | |
| 51100 Salaries-Regular | 43,404 | 43,672 | 50,223 | 6,551 |
| 51200 Salaries-Overtime | 759 | 3,000 | 3,000 | - |
| 51450 Extra Labor | 4,853 | - | - | - |

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2022-2023

| | 2021 Actual | 2022 Adopted Budget | 2023 Adopted Budget | Increase/ (Decrease) |
|---|----------------|---------------------------|---------------------------|-------------------------|
| 52100 FICA | 2,798 | 3,571 | 4,071 | 500 |
| 52200 VRS Retirement | 7,582 | 7,961 | 10,210 | 2,249 |
| 52300 Health Insurance | 7,343 | 7,343 | 8,434 | 1,091 |
| 52400 VRS Life Insurance | 557 | 585 | 598 | 13 |
| 53330 Maintenance Of Auto Equipment | 23,402 | 50,000 | 35,192 | (14,808) |
| 55800 Miscellaneous | - | 2,300 | 2,300 | - |
| 55821 Waste Disposal | 209,481 | 242,250 | 249,000 | 6,750 |
| 55880 Technology Charges | 59 | 62 | 76 | 14 |
| 55899 Transfer To Other Projects | (1,035) | (1,800) | (1,800) | - |
| 56008 Expendable Equipment | 20,540 | 20,098 | 32,750 | 12,652 |
| 56009 Vehicle Fuel | - | - | 14,808 | 14,808 |
| 56015 Other Operating Supplies | 1,916 | - | - | - |
| Total Containers | 321,659 | 379,042 | 408,862 | 29,820 |
| Recycling - 10-018-4250 | | | | |
| 51100 Salaries-Regular | 42,276 | 38,593 | 44,891 | 6,298 |
| 51200 Salaries-Overtime | 2,256 | 9,000 | 9,000 | - |
| 51450 Extra Labor | 4,514 | - | - | - |
| 52100 FICA | 2,618 | 3,640 | 4,122 | 482 |
| 52200 VRS Retirement | 7,498 | 7,035 | 9,126 | 2,091 |
| 52300 Health Insurance | 9,880 | 9,170 | 9,164 | (6) |
| 52350 Dental Insurance | 461 | 398 | 398 | - |
| 52400 VRS Life Insurance | 551 | 517 | 534 | 17 |
| 53330 Maintenance Of Auto Equipment | 29,091 | 30,000 | 15,302 | (14,698) |
| 53600 Advertising | - | - | 1,000 | 1,000 |
| 55851 Recycling Costs | 2,020 | 14,035 | 660 | (13,375) |
| 55880 Technology Charges | 119 | 62 | 76 | 14 |
| 55899 Transfer To Other Projects | (1,617) | (7,500) | (7,500) | - |
| 56008 Expendable Equipment | 1,336 | 16,900 | - | (16,900) |
| 56009 Vehicle Fuel | - | - | 14,698 | 14,698 |
| 56011 Uniforms Or Wearing Apparel For Employees | 240 | 650 | 650 | - |
| 56015 Other Operating Supplies | 2,299 | 1,000 | 1,000 | - |
| 58001 Machinery And Equipment | - | - | 125,000 | 125,000 |
| Total Recycling | 103,542 | 123,500 | 228,121 | 104,621 |
| Building Maintenance - 10-018-4310 | | | | |
| 51100 Salaries-Regular | 633,264 | 660,035 | 748,947 | 88,912 |
| 51200 Salaries-Overtime | 16,858 | 52,000 | 52,000 | - |
| 52100 FICA | 47,185 | 54,471 | 61,272 | 6,801 |
| 52200 VRS Retirement | 108,508 | 120,324 | 152,261 | 31,937 |
| 52300 Health Insurance | 86,731 | 94,027 | 107,206 | 13,179 |
| 52350 Dental Insurance | 5,262 | 5,576 | 5,577 | 1 |
| 52400 VRS Life Insurance | 7,977 | 8,844 | 8,912 | 68 |
| 52450 Disability Insurance | 816 | 1,018 | 1,564 | 546 |
| 53310 Maintenance Of Equipment | 1,324 | 2,000 | 2,000 | - |
| 53320 Maintenance Of Building & Grounds | 4,552 | 12,000 | 12,000 | - |
| 53330 Maintenance Of Auto Equipment | 21,872 | 27,000 | 16,032 | (10,968) |
| 53340 Maintenance Of Radio Equipment | - | 750 | 750 | - |
| 55230 Telephone Service | 212 | 300 | 1,000 | 700 |
| 55240 Cell Phone Service | 5,793 | 2,388 | 6,708 | 4,320 |
| 55540 Registration/Training Costs | 155 | 3,000 | 6,000 | 3,000 |
| 55800 Miscellaneous | - | 200 | 200 | - |
| 55880 Technology Charges | 5,897 | 7,082 | 7,141 | 59 |
| 55896 Maintenance Credits | (190,816) | (180,000) | (180,000) | - |
| 55897 Maintenance Credits Schools | (129,367) | (140,000) | (140,000) | - |
| 55899 Transfer To Other Projects | (24,919) | (25,000) | (25,000) | - |

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2022-2023

| | 2021 Actual | 2022 Adopted Budget | 2023 Adopted Budget | Increase/ (Decrease) |
|---|----------------|---------------------------|---------------------------|-------------------------|
| 55960 CARES Act Local Allocation | 3,051 | - | - | - |
| 56001 Office Supplies | 378 | 400 | 400 | - |
| 56007 Repair And Maintenance Supplies | (3,217) | 5,000 | 5,000 | - |
| 56008 Expendable Equipment | 4,984 | 4,000 | 4,000 | - |
| 56009 Vehicle Fuel | - | - | 10,968 | 10,968 |
| 56011 Uniforms Or Wearing Apparel For Employees | 3,912 | 6,175 | 6,175 | - |
| 58004 Motor Vehicles And Equipment | - | 47,000 | 36,000 | (11,000) |
| Total Building Maintenance | 610,412 | 768,590 | 907,113 | 138,523 |
| <u>City Hall Building Maintenance - 10-018-4320</u> | | | | |
| 51100 Salaries-Regular | 23,919 | 26,754 | 30,914 | 4,160 |
| 52100 FICA | 1,637 | 2,046 | 2,364 | 318 |
| 52200 VRS Retirement | 4,079 | 4,877 | 6,285 | 1,408 |
| 52300 Health Insurance | 5,032 | 5,680 | 6,522 | 842 |
| 52350 Dental Insurance | 352 | 398 | 398 | - |
| 52400 VRS Life Insurance | 300 | 358 | 368 | 10 |
| 52450 Disability Insurance | 111 | 141 | 163 | 22 |
| 53320 Maintenance Of Building & Grounds | 44,722 | 55,000 | 55,000 | - |
| 53322 Maintenance Of Building & Grounds-TAP | 3,369 | 20,000 | 20,000 | - |
| 55110 Electrical Services | 47,080 | 51,000 | 51,000 | - |
| 55130 Water And Sewer | 3,537 | 5,000 | 5,000 | - |
| 55230 Telephone Service | 2,055 | 2,100 | 2,100 | - |
| 55800 Miscellaneous | 1,145 | 2,750 | 2,750 | - |
| 55960 CARES Act Local Allocation | 9,626 | - | - | - |
| 56005 Janitorial Supplies | 10,367 | 10,000 | 10,000 | - |
| 58001 Machinery And Equipment | - | 10,000 | - | (10,000) |
| Total City Hall Building Maintenance | 157,331 | 196,104 | 192,864 | (3,240) |
| <u>Courthouse Building Maintenance - 10-018-4321</u> | | | | |
| 51100 Salaries-Regular | 18,038 | 19,282 | 21,421 | 2,139 |
| 52100 FICA | 1,173 | 1,475 | 1,639 | 164 |
| 52200 VRS Retirement | 2,529 | 3,515 | 4,354 | 839 |
| 52300 Health Insurance | 3,027 | 4,212 | 4,838 | 626 |
| 52350 Dental Insurance | 176 | 239 | 239 | - |
| 52400 VRS Life Insurance | 186 | 258 | 255 | (3) |
| 53320 Maintenance Of Building & Grounds | 65,223 | 55,000 | 55,000 | - |
| 55110 Electrical Services | 43,916 | 46,000 | 46,000 | - |
| 55120 Heating Services - Gas, Coal And Oil | 689 | 750 | 750 | - |
| 55130 Water And Sewer | 1,187 | 1,200 | 1,200 | - |
| 56005 Janitorial Supplies | 2,944 | 3,500 | 3,500 | - |
| 56011 Uniforms Or Wearing Apparel For Employees | 102 | 325 | 325 | - |
| Total Courthouse Building Maintenance | 139,190 | 135,756 | 139,521 | 3,765 |
| <u>Engineering Building - 10-018-4322</u> | | | | |
| 51100 Salaries-Regular | 1,609 | 4,339 | 4,637 | 298 |
| 52100 FICA | 5 | 331 | 355 | 24 |
| 52200 VRS Retirement | 16 | 791 | 943 | 152 |
| 52300 Health Insurance | 24 | 1,195 | 1,374 | 179 |
| 52350 Dental Insurance | 1 | 60 | 60 | - |
| 52400 VRS Life Insurance | 1 | 58 | 55 | (3) |
| 52450 Disability Insurance | - | 23 | 27 | 4 |
| 53320 Maintenance Of Building & Grounds | 1,689 | 4,000 | 4,000 | - |
| 55110 Electrical Services | 3,317 | 5,000 | 5,000 | - |
| 55120 Heating Services - Gas, Coal And Oil | 1,242 | 1,500 | 1,500 | - |
| 55130 Water And Sewer | 1,056 | 1,350 | 1,350 | - |
| Total Engineering Building | 8,960 | 18,647 | 19,301 | 654 |

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2022-2023

| | 2021 Actual | 2022 Adopted Budget | 2023 Adopted Budget | Increase/ (Decrease) |
|---|----------------|---------------------------|---------------------------|-------------------------|
| <u>Rental Property Building Maintenance - 10-018-4323</u> | | | | |
| 51100 Salaries-Regular | 1,407 | 1,800 | 1,800 | - |
| 52100 FICA | 92 | 138 | 138 | - |
| 52200 VRS Retirement | 213 | 328 | 366 | 38 |
| 52300 Health Insurance | 275 | 450 | 450 | - |
| 52350 Dental Insurance | 15 | 35 | 35 | - |
| 52400 VRS Life Insurance | 16 | 24 | 21 | (3) |
| 52450 Disability Insurance | 2 | 10 | 10 | - |
| 53320 Maintenance Of Building & Grounds | 19,604 | 49,000 | 49,000 | - |
| 55110 Electrical Services | 10,635 | 11,500 | 11,500 | - |
| 55120 Heating Services - Gas, Coal And Oil | 3,157 | 3,500 | 3,500 | - |
| 55130 Water And Sewer | 3,278 | 4,000 | 4,000 | - |
| 55250 Internet Service | 1,072 | 1,100 | 1,100 | - |
| 55960 CARES Act Local Allocation | 457 | - | - | - |
| 56005 Janitorial Supplies | 195 | 1,000 | 1,000 | - |
| Total Rental Property Building Maintenance | <u>40,418</u> | <u>72,885</u> | <u>72,920</u> | <u>35</u> |
| <u>Closed Landfill - 10-018-4401</u> | | | | |
| 53320 Maintenance Of Building & Grounds | 2,195 | 5,000 | 5,000 | - |
| Total Closed Landfill | <u>2,195</u> | <u>5,000</u> | <u>5,000</u> | <u>-</u> |
| <u>Mowles Spring Park - 10-018-4402</u> | | | | |
| 53320 Maintenance Of Building & Grounds | 51,275 | 7,500 | 15,000 | 7,500 |
| 53330 Maintenance Of Auto Equipment | 43 | - | - | - |
| Total Mowles Spring Park | <u>51,318</u> | <u>7,500</u> | <u>15,000</u> | <u>7,500</u> |
| <u>Longwood Park - 10-018-7215</u> | | | | |
| 53320 Maintenance Of Building & Grounds | 49,325 | 40,000 | 45,000 | 5,000 |
| 55110 Electrical Services | 2,314 | 3,500 | 3,500 | - |
| 55130 Water And Sewer | 947 | 1,700 | 1,700 | - |
| Total Longwood Park | <u>52,586</u> | <u>45,200</u> | <u>50,200</u> | <u>5,000</u> |
| <u>Lake Spring Park - 10-018-7218</u> | | | | |
| 53320 Maintenance Of Building & Grounds | 29,234 | 25,000 | 25,000 | - |
| 55110 Electrical Services | 3,059 | 3,500 | 3,500 | - |
| 56015 Other Operating Supplies | 1,613 | 4,000 | 4,000 | - |
| Total Lake Spring Park | <u>33,906</u> | <u>32,500</u> | <u>32,500</u> | <u>-</u> |
| <u>Other Parks - 10-018-7220</u> | | | | |
| 53320 Maintenance Of Building & Grounds | 80,898 | 120,540 | 120,540 | - |
| 55110 Electrical Services | 3,233 | 2,200 | 3,400 | 1,200 |
| 55130 Water And Sewer | 866 | 1,000 | 1,000 | - |
| 55960 CARES Act Local Allocation | 12,671 | - | - | - |
| Total Other Parks | <u>97,668</u> | <u>123,740</u> | <u>124,940</u> | <u>1,200</u> |
| <u>Golf Course - 10-018-7225</u> | | | | |
| 53320 Maintenance Of Building & Grounds | 24,796 | 25,000 | 25,000 | - |
| 55110 Electrical Services | 2,045 | 2,400 | 2,400 | - |
| 55130 Water And Sewer | 1,116 | 1,600 | 1,600 | - |
| Total Golf Course | <u>27,957</u> | <u>29,000</u> | <u>29,000</u> | <u>-</u> |
| <u>East Hill Cemetery - 10-018-7230</u> | | | | |
| 53320 Maintenance Of Building & Grounds | 41,981 | 35,000 | 35,000 | - |
| 55110 Electrical Services | 360 | 360 | 360 | - |
| Total East Hill Cemetery | <u>42,341</u> | <u>35,360</u> | <u>35,360</u> | <u>-</u> |
| <u>Greenway Maintenance - 10-018-7235</u> | | | | |
| 55860 Roanoke River Greenway | 67,912 | 55,000 | 55,000 | - |
| 55861 Hanging Rock Trail | 15,967 | 10,000 | 10,000 | - |
| 55862 Mason Creek Greenway | 34,807 | 5,000 | 5,000 | - |
| Total Greenway Maintenance | <u>118,686</u> | <u>70,000</u> | <u>70,000</u> | <u>-</u> |

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2022-2023

| | 2021 Actual | 2022 Adopted Budget | 2023 Adopted Budget | Increase/ (Decrease) |
|---|----------------|---------------------------|---------------------------|-------------------------|
| <u>Salem Rotary Dog Park - 10-018-7240</u> | | | | |
| 53320 Maintenance Of Building & Grounds | 11,199 | 15,000 | 15,000 | - |
| 55110 Electrical Services | 1,848 | 1,848 | 1,848 | - |
| 55130 Water And Sewer | 517 | 1,000 | 1,000 | - |
| Total Salem Rotary Dog Park | 13,564 | 17,848 | 17,848 | - |
| <u>Downtown Maintenance - 10-018-7245</u> | | | | |
| 53320 Maintenance Of Building & Grounds | 26,911 | 30,000 | 30,000 | - |
| 55110 Electrical Services | 793 | 1,500 | 1,500 | - |
| 55130 Water And Sewer | 864 | 1,350 | 3,000 | 1,650 |
| 55800 Miscellaneous | - | - | 6,000 | 6,000 |
| Total Downtown Maintenance | 28,568 | 32,850 | 40,500 | 7,650 |
| <u>Landscape Management - 10-018-7250</u> | | | | |
| 51100 Salaries-Regular | 574,893 | 599,136 | 730,402 | 131,266 |
| 51200 Salaries-Overtime | 5,183 | 3,000 | 3,000 | - |
| 51300 Part-Time Salaries-Regular | 27,618 | 25,000 | 84,000 | 59,000 |
| 51400 Part-Time Salaries-Overtime | 292 | - | - | - |
| 52100 FICA | 44,366 | 47,975 | 62,531 | 14,556 |
| 52200 VRS Retirement | 99,576 | 109,222 | 148,491 | 39,269 |
| 52300 Health Insurance | 102,906 | 108,272 | 140,904 | 32,632 |
| 52350 Dental Insurance | 6,618 | 6,771 | 7,727 | 956 |
| 52400 VRS Life Insurance | 7,320 | 8,028 | 8,692 | 664 |
| 52450 Disability Insurance | 1,422 | 1,607 | 2,281 | 674 |
| 53328 Weed Control | 1,936 | 10,000 | 10,000 | - |
| 53829 Tree Trimming/Replacement | 25,432 | 41,000 | 41,000 | - |
| 55230 Telephone Service | 45 | 75 | 75 | - |
| 55240 Cell Phone Service | 2,966 | 1,152 | 2,220 | 1,068 |
| 55410 Lease/Rent Of Equipment | 119 | 2,000 | 2,000 | - |
| 55540 Registration/Training Costs | 337 | 3,400 | 3,900 | 500 |
| 55800 Miscellaneous | 4,425 | 5,000 | 5,000 | - |
| 55801 Dues And Memberships | 195 | 400 | 400 | - |
| 55880 Technology Charges | 2,511 | 3,030 | 3,738 | 708 |
| 55899 Transfer To Other Projects | (495,581) | (465,000) | (500,000) | (35,000) |
| 55957 Grants - Other Costs | 1,055 | - | - | - |
| 55960 CARES Act Local Allocation | 2,964 | - | - | - |
| 56011 Uniforms Or Wearing Apparel For Employees | 4,338 | 4,875 | 4,875 | - |
| 56015 Other Operating Supplies | 10,354 | 10,000 | 10,000 | - |
| Total Landscape Maintenance Program | 431,290 | 524,943 | 771,236 | 246,293 |
| <u>Farmers Market - 10-018-7251</u> | | | | |
| 51300 Part-Time Salaries-Regular | 12,399 | 18,200 | 19,110 | 910 |
| 51400 Part-Time Salaries-Overtime | 96 | - | - | - |
| 52100 FICA | 956 | 1,392 | 1,462 | 70 |
| 53320 Maintenance Of Building & Grounds | 6,237 | 10,000 | 10,000 | - |
| 53600 Advertising | 76 | 1,000 | 1,000 | - |
| 55110 Electrical Services | 3,688 | 4,000 | 4,000 | - |
| 55130 Water And Sewer | 1,820 | 2,500 | 2,500 | - |
| 55230 Telephone Service | 45 | 75 | 75 | - |
| 55240 Cell Phone Service | - | - | 516 | 516 |
| 55530 Meals And Lodging | - | 700 | 700 | - |
| 55540 Registration/Training Costs | 75 | 200 | 200 | - |
| 55800 Miscellaneous | 6,518 | 10,000 | 4,000 | (6,000) |
| 55822 Market Promotions | 20 | 3,350 | 1,000 | (2,350) |
| 55823 SNAP Program | 3,503 | 5,000 | 5,000 | - |

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2022-2023

| | 2021 Actual | 2022 Adopted Budget | 2023 Adopted Budget | Increase/ (Decrease) |
|---|----------------|---------------------------|---------------------------|-------------------------|
| 55880 Technology Charges | 554 | 472 | 466 | (6) |
| 55882 Food Insecurity Nutrition Incentive (FINI) Grant Program (USDA) | 2,596 | 3,000 | 3,000 | - |
| Total Farmers Market | 38,583 | 59,889 | 53,029 | (6,860) |
| Total Streets | 15,603,030 | 10,262,996 | 12,227,850 | 1,964,854 |
| Registrar | | | | |
| <u>Registrar - 10-019-1320</u> | | | | |
| 51100 Salaries-Regular | 130,831 | 130,043 | 141,796 | 11,753 |
| 51200 Salaries-Overtime | 2,916 | 3,500 | 3,500 | - |
| 51300 Part-Time Salaries-Regular | 15,332 | 29,495 | 30,970 | 1,475 |
| 51400 Part-Time Salaries-Overtime | 144 | - | - | - |
| 52100 FICA | 10,782 | 10,965 | 13,484 | 2,519 |
| 52200 VRS Retirement | 21,801 | 23,707 | 28,827 | 5,120 |
| 52300 Health Insurance | 13,284 | 13,283 | 14,132 | 849 |
| 52350 Dental Insurance | 818 | 797 | 797 | - |
| 52400 VRS Life Insurance | 1,602 | 1,742 | 1,687 | (55) |
| 53150 Legal Services | 70 | - | - | - |
| 53200 Temporary Services | 8,580 | - | - | - |
| 53310 Maintenance Of Equipment | 14,329 | 16,711 | 23,636 | 6,925 |
| 53500 Printing And Binding | 28 | 3,898 | 3,898 | - |
| 53600 Advertising | 540 | 1,000 | 1,000 | - |
| 55210 Postage | 3,191 | 3,500 | 3,500 | - |
| 55230 Telephone Service | 455 | 525 | 525 | - |
| 55240 Cell Phone Service | 515 | 480 | 480 | - |
| 55410 Lease/Rent Of Equipment | 1,989 | 2,020 | 2,520 | 500 |
| 55510 Mileage | - | 200 | 200 | - |
| 55530 Meals And Lodging | - | 2,000 | 2,000 | - |
| 55540 Registration/Training Costs | - | 1,000 | 1,000 | - |
| 55800 Miscellaneous | 30 | 100 | 100 | - |
| 55801 Dues And Memberships | 550 | 595 | 595 | - |
| 55880 Technology Charges | 3,066 | 2,596 | 7,217 | 4,621 |
| 55961 CARES Act Election Funding | 56,907 | - | - | - |
| 56001 Office Supplies | 2,766 | 2,500 | 3,500 | 1,000 |
| 56008 Expendable Equipment | - | 500 | 500 | - |
| 58001 Machinery And Equipment | 36,290 | - | - | - |
| Total Registrar | 326,816 | 251,157 | 285,864 | 34,707 |
| <u>Electoral Board - 10-019-1321</u> | | | | |
| 51300 Part-Time Salaries-Regular | 8,907 | 9,292 | 9,292 | - |
| 52100 FICA | 681 | 710 | 710 | - |
| 55510 Mileage | - | 550 | 550 | - |
| 55530 Meals And Lodging | 181 | 1,650 | 1,900 | 250 |
| 55540 Registration/Training Costs | - | 450 | 450 | - |
| 55800 Miscellaneous | 172 | 100 | 100 | - |
| 55801 Dues And Memberships | 180 | 200 | 200 | - |
| 55880 Technology Charges | 178 | 186 | 228 | 42 |
| Total Electoral Board | 10,299 | 13,138 | 13,430 | 292 |
| Total Registrar | 337,115 | 264,295 | 299,294 | 34,999 |
| Circuit Court - 10-020-2110 | | | | |
| 55210 Postage | 55 | 250 | 250 | - |
| 55230 Telephone Service | 522 | 1,000 | 1,000 | - |
| 55800 Miscellaneous | 682 | 500 | 500 | - |
| 55805 Jury And Witness Fees | 6,119 | 5,000 | 5,000 | - |
| 55880 Technology Charges | 1,106 | 969 | 1,127 | 158 |
| 55960 CARES Act Local Allocation | 1,770 | - | - | - |

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2022-2023

| | 2021 Actual | 2022 Adopted Budget | 2023 Adopted Budget | Increase/ (Decrease) |
|---|----------------|---------------------------|---------------------------|-------------------------|
| 56001 Office Supplies | 1,109 | 3,000 | 3,000 | - |
| 56008 Expendable Equipment | 179 | - | - | - |
| 56012 Books And Subscriptions | 2,106 | 1,750 | 1,750 | - |
| 57005 23rd Circuit Court | 58,631 | 60,000 | 60,000 | - |
| Total Circuit Court | 72,279 | 72,469 | 72,627 | 158 |
| District Courts | | | | |
| <u>Combined District Courts - 10-022-2112</u> | | | | |
| 51300 Part-Time Salaries-Regular | 17,528 | 18,000 | 18,000 | - |
| 52100 FICA | 1,340 | 1,377 | 1,377 | - |
| 53155 Court Appointed Attorneys | - | 240 | 2,000 | 1,760 |
| 53310 Maintenance Of Equipment | 4,274 | 3,000 | 3,000 | - |
| 53500 Printing And Binding | 943 | 700 | 700 | - |
| 55230 Telephone Service | 4,118 | 5,100 | 5,100 | - |
| 55410 Lease/Rent Of Equipment | 2,389 | 3,000 | 3,000 | - |
| 55801 Dues And Memberships | 150 | 150 | 150 | - |
| 55880 Technology Charges | 356 | 372 | 379 | 7 |
| 55960 CARES Act Local Allocation | 461 | - | - | - |
| 56001 Office Supplies | 3,400 | 4,500 | 6,000 | 1,500 |
| 56012 Books And Subscriptions | 189 | 1,800 | 1,800 | - |
| Total Combined District Courts | 35,148 | 38,239 | 41,506 | 3,267 |
| <u>General District Judges - 10-022-2120</u> | | | | |
| 55230 Telephone Service | 45 | 75 | 75 | - |
| 55510 Mileage | - | 100 | 100 | - |
| 55530 Meals And Lodging | - | 100 | 100 | - |
| 55540 Registration/Training Costs | - | 1,000 | 1,000 | - |
| 55800 Miscellaneous | 1,745 | 1,700 | 1,700 | - |
| 55801 Dues And Memberships | 60 | 250 | 250 | - |
| 55880 Technology Charges | 553 | 485 | 563 | 78 |
| 56012 Books And Subscriptions | 1,276 | 1,050 | 1,500 | 450 |
| Total General District Judges | 3,679 | 4,760 | 5,288 | 528 |
| <u>Juvenile District Judges - 10-022-2160</u> | | | | |
| 53310 Maintenance Of Equipment | - | 200 | 200 | - |
| 55230 Telephone Service | 68 | 170 | 170 | - |
| 55510 Mileage | - | 100 | 100 | - |
| 55530 Meals And Lodging | - | 500 | 500 | - |
| 55540 Registration/Training Costs | - | 1,000 | 1,000 | - |
| 55800 Miscellaneous | - | 100 | 100 | - |
| 55801 Dues And Memberships | - | 200 | 200 | - |
| 56012 Books And Subscriptions | 1,155 | 1,050 | 1,050 | - |
| Total Juvenile District Judges | 1,223 | 3,320 | 3,320 | - |
| Total District Courts | 40,050 | 46,319 | 50,114 | 3,795 |
| Magistrate Office - 10-024-2130 | | | | |
| 53310 Maintenance Of Equipment | - | 120 | 120 | - |
| 56001 Office Supplies | 1,549 | 1,428 | 1,428 | - |
| 56008 Expendable Equipment | 1,095 | 750 | 750 | - |
| 56012 Books And Subscriptions | 306 | 1,000 | 1,000 | - |
| Total Magistrate Office | 2,950 | 3,298 | 3,298 | - |
| Clerk of Circuit Court - 10-027-2170 | | | | |
| 51100 Salaries-Regular | 301,878 | 309,003 | 340,938 | 31,935 |
| 51200 Salaries-Overtime | - | 1,000 | 1,000 | - |
| 52100 FICA | 22,158 | 23,715 | 26,158 | 2,443 |
| 52200 VRS Retirement | 53,649 | 56,331 | 69,313 | 12,982 |
| 52300 Health Insurance | 26,866 | 26,865 | 30,895 | 4,030 |
| 52350 Dental Insurance | 2,044 | 1,991 | 1,992 | 1 |

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2022-2023

| | 2021 Actual | 2022 Adopted Budget | 2023 Adopted Budget | Increase/ (Decrease) |
|--|----------------|---------------------------|---------------------------|-------------------------|
| 52400 VRS Life Insurance | 3,944 | 4,141 | 4,057 | (84) |
| 52450 Disability Insurance | 166 | 174 | 257 | 83 |
| 53120 Accounting And Auditing Services | 2,807 | 3,500 | 3,500 | - |
| 53199 Other Professional Services | - | 500 | 500 | - |
| 53310 Maintenance Of Equipment | 11,000 | 11,500 | 11,500 | - |
| 53500 Printing And Binding | 4,603 | 4,000 | 4,000 | - |
| 55210 Postage | 2,238 | 2,000 | 2,000 | - |
| 55230 Telephone Service | 2,496 | 2,500 | 2,500 | - |
| 55410 Lease/Rent Of Equipment | 1,096 | 2,200 | 2,200 | - |
| 55800 Miscellaneous | 5,945 | 4,000 | 5,000 | 1,000 |
| 55880 Technology Charges | 297 | 310 | 379 | 69 |
| 55960 CARES Act Local Allocation | 2,304 | - | - | - |
| 56001 Office Supplies | 1,569 | 2,300 | 2,300 | - |
| 56012 Books And Subscriptions | 612 | 200 | 200 | - |
| Total Clerk of Circuit Court | <u>445,672</u> | <u>456,230</u> | <u>508,689</u> | <u>52,459</u> |

City Sheriff

City Sheriff - 10-028-2180

| | | | | |
|---|------------------|------------------|------------------|---------------|
| 51100 Salaries-Regular | 556,483 | 610,404 | 643,502 | 33,098 |
| 51200 Salaries-Overtime | 22,168 | 25,040 | 27,040 | 2,000 |
| 51300 Part-Time Salaries-Regular | 59,828 | 100,340 | 105,357 | 5,017 |
| 52100 FICA | 46,268 | 56,286 | 59,356 | 3,070 |
| 52200 VRS Retirement | 98,316 | 111,277 | 130,824 | 19,547 |
| 52300 Health Insurance | 72,963 | 72,587 | 67,079 | (5,508) |
| 52350 Dental Insurance | 4,250 | 4,141 | 3,586 | (555) |
| 52400 VRS Life Insurance | 7,227 | 2,179 | 7,501 | 5,322 |
| 53150 Legal Services | 849 | 1,500 | 3,500 | 2,000 |
| 53199 Other Professional Services | 7,750 | 10,000 | 10,000 | - |
| 53310 Maintenance Of Equipment | 1,025 | 1,050 | 1,150 | 100 |
| 53330 Maintenance Of Auto Equipment | 11,422 | 13,000 | 6,865 | (6,135) |
| 53340 Maintenance Of Radio Equipment | 5,796 | 5,796 | 6,376 | 580 |
| 53500 Printing And Binding | 258 | 575 | 575 | - |
| 55210 Postage | 303 | 650 | 500 | (150) |
| 55230 Telephone Service | 620 | 850 | 850 | - |
| 55240 Cell Phone Service | 3,147 | 3,350 | 3,350 | - |
| 55410 Lease/Rent Of Equipment | 1,411 | 1,500 | 1,500 | - |
| 55530 Meals And Lodging | 407 | 2,500 | 3,000 | 500 |
| 55540 Registration/Training Costs | 8,200 | 8,820 | 6,500 | (2,320) |
| 55550 Extradition Of Prisoners | (62) | 900 | 900 | - |
| 55590 Training - Academy | - | - | 4,800 | 4,800 |
| 55800 Miscellaneous | 9,587 | 2,500 | 3,000 | 500 |
| 55801 Dues And Memberships | 1,074 | 1,500 | 1,560 | 60 |
| 55806 Accreditation Expenses | 3,260 | 3,000 | 3,000 | - |
| 55877 Sheriff State Grants | 6,307 | - | - | - |
| 55880 Technology Charges | 9,297 | 8,821 | 9,297 | 476 |
| 55960 CARES Act Local Allocation | 70,665 | - | - | - |
| 56001 Office Supplies | 1,562 | 2,000 | 2,000 | - |
| 56008 Expendable Equipment | 7,813 | 7,100 | 9,600 | 2,500 |
| 56009 Vehicle Fuel | - | - | 7,135 | 7,135 |
| 56011 Uniforms Or Wearing Apparel For Employees | 5,235 | 6,500 | 6,500 | - |
| 56018 Sheriff Supplies | 3,414 | 7,000 | 7,000 | - |
| 56019 Bulletproof Vests | 575 | 1,960 | 1,960 | - |
| Total City Sheriff | <u>1,027,418</u> | <u>1,073,126</u> | <u>1,145,163</u> | <u>72,037</u> |

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2022-2023

| | 2021 Actual | 2022 Adopted Budget | 2023 Adopted Budget | Increase/ (Decrease) |
|--|------------------|---------------------------|---------------------------|-------------------------|
| Correction and Detention - 10-028-3320 | | | | |
| 57001 Salem Roanoke County Jail Operational Costs | 308,034 | 550,000 | 550,000 | - |
| 57002 Salem Roanoke County Jail Capital Costs | 14,409 | 15,904 | 45,900 | 29,996 |
| 57010 WVRJA Operational Costs | 937,655 | 1,210,157 | 924,837 | (285,320) |
| 57011 WVRJA Debt Service Costs | 368,160 | 234,553 | 237,607 | 3,054 |
| Total Correction and Detention | <u>1,628,258</u> | <u>2,010,614</u> | <u>1,758,344</u> | <u>(252,270)</u> |
| Total City Sheriff | <u>2,655,676</u> | <u>3,083,740</u> | <u>2,903,507</u> | <u>(180,233)</u> |
| Commonwealth Attorney | | | | |
| Commonwealth Attorney - 10-029-2210 | | | | |
| 51100 Salaries-Regular | 480,393 | 495,523 | 533,077 | 37,554 |
| 52100 FICA | 35,421 | 37,907 | 40,780 | 2,873 |
| 52200 VRS Retirement | 85,726 | 90,334 | 108,375 | 18,041 |
| 52300 Health Insurance | 45,120 | 45,393 | 40,352 | (5,041) |
| 52350 Dental Insurance | 2,760 | 2,705 | 2,699 | (6) |
| 52400 VRS Life Insurance | 6,302 | 6,640 | 6,344 | (296) |
| 52450 Disability Insurance | 803 | 890 | 1,039 | 149 |
| 53330 Maintenance Of Auto Equipment | 678 | 847 | 1,169 | 322 |
| 53500 Printing And Binding | 680 | 1,015 | 1,115 | 100 |
| 55210 Postage | 239 | 185 | 200 | 15 |
| 55230 Telephone Service | 486 | 675 | 675 | - |
| 55240 Cell Phone Service | 581 | 575 | 638 | 63 |
| 55410 Lease/Rent Of Equipment | 938 | 1,200 | 1,800 | 600 |
| 55510 Mileage | - | 460 | 505 | 45 |
| 55530 Meals And Lodging | 232 | 2,300 | 2,300 | - |
| 55540 Registration/Training Costs | 100 | 885 | 885 | - |
| 55800 Miscellaneous | 1,169 | 1,200 | 1,200 | - |
| 55801 Dues And Memberships | 3,120 | 3,190 | 3,190 | - |
| 55816 State Asset Forfeiture | 2,272 | - | - | - |
| 55880 Technology Charges | 3,935 | 6,088 | 5,407 | (681) |
| 55960 CARES Act Local Allocation | 3,767 | - | - | - |
| 56001 Office Supplies | 2,767 | 2,900 | 2,900 | - |
| 56009 Vehicle Fuel | - | - | 431 | 431 |
| 56012 Books And Subscriptions | 1,200 | 1,100 | 1,220 | 120 |
| Total Commonwealth Attorney | <u>678,689</u> | <u>702,012</u> | <u>756,301</u> | <u>54,289</u> |
| Victim Witness Assistance Program - 10-029-2212 | | | | |
| 51100 Salaries-Regular | 53,542 | 42,800 | 68,152 | 25,352 |
| 51300 Part-Time Salaries-Regular | 19,733 | 25,636 | - | (25,636) |
| 52100 FICA | 5,186 | 5,235 | 5,214 | (21) |
| 52200 VRS Retirement | 8,085 | 7,802 | 13,855 | 6,053 |
| 52300 Health Insurance | 7,142 | 8,424 | 14,393 | 5,969 |
| 52350 Dental Insurance | 393 | 398 | 645 | 247 |
| 52400 VRS Life Insurance | 594 | 574 | 811 | 237 |
| 52450 Disability Insurance | 45 | 226 | 360 | 134 |
| 53500 Printing And Binding | 670 | 1,000 | 840 | (160) |
| 55210 Postage | 165 | 290 | 194 | (96) |
| 55230 Telephone Service | 45 | 75 | 70 | (5) |
| 55240 Cell Phone Service | 472 | 513 | - | (513) |
| 55510 Mileage | - | 899 | - | (899) |
| 55530 Meals And Lodging | - | 1,400 | 800 | (600) |
| 55540 Registration/Training Costs | 695 | 1,420 | 700 | (720) |
| 55801 Dues And Memberships | 300 | 150 | 150 | - |
| 55880 Technology Charges | 1,108 | 124 | 152 | 28 |

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2022-2023

| | 2021 Actual | 2022 Adopted Budget | 2023 Adopted Budget | Increase/ (Decrease) |
|---|----------------|---------------------------|---------------------------|-------------------------|
| 56001 Office Supplies | 2,867 | 8,471 | 1,286 | (7,185) |
| 56014 Educational And Recreational Supplies | - | 2,185 | - | (2,185) |
| Total Victim Witness Assistance Program | 101,042 | 107,622 | 107,622 | - |
| <u>Cost Collections - 10-029-2214</u> | | | | |
| 51300 Part-Time Salaries-Regular | 223 | 5,000 | 5,000 | - |
| 52100 FICA | 15 | 382 | 382 | - |
| 55210 Postage | - | 250 | 250 | - |
| 55880 Technology Charges | 59 | - | - | - |
| 56001 Office Supplies | 100 | 450 | 450 | - |
| Total Cost Collections | 397 | 6,082 | 6,082 | - |
| Total Commonwealth Attorney | 780,128 | 815,716 | 870,005 | 54,289 |
| Police | | | | |
| <u>Police Department - 10-030-3110</u> | | | | |
| 51100 Salaries-Regular | 3,246,367 | 3,845,736 | 4,052,170 | 206,434 |
| 51115 Salaries-Reimbursable | 6,635 | - | - | - |
| 51200 Salaries-Overtime | 48,118 | 60,500 | 60,000 | (500) |
| 51300 Part-Time Salaries-Regular | 147,127 | 193,054 | 272,795 | 79,741 |
| 51400 Part-Time Salaries-Overtime | 551 | - | - | - |
| 52100 FICA | 268,947 | 313,596 | 335,450 | 21,854 |
| 52200 VRS Retirement | 561,670 | 665,675 | 781,220 | 115,545 |
| 52300 Health Insurance | 356,951 | 363,081 | 429,885 | 66,804 |
| 52350 Dental Insurance | 23,750 | 24,205 | 25,166 | 961 |
| 52400 VRS Life Insurance | 42,498 | 48,931 | 45,728 | (3,203) |
| 52450 Disability Insurance | 271 | 271 | 345 | 74 |
| 53110 Payments For Medical, Dental Or Hospital Services | 9,849 | 8,500 | 28,500 | 20,000 |
| 53150 Legal Services | 1,015 | 4,000 | 4,000 | - |
| 53310 Maintenance Of Equipment | 82,405 | 92,400 | 93,250 | 850 |
| 53320 Maintenance Of Building & Grounds | 32,403 | 30,300 | 33,300 | 3,000 |
| 53330 Maintenance Of Auto Equipment | 159,121 | 155,000 | 82,683 | (72,317) |
| 53340 Maintenance Of Radio Equipment | 51,300 | 51,300 | 56,430 | 5,130 |
| 53360 Gun Range Maintenance | 5,954 | 6,000 | 6,000 | - |
| 53500 Printing And Binding | 13,895 | 14,000 | 11,500 | (2,500) |
| 53700 Laundry And Cleaning | 1,302 | 5,000 | 4,000 | (1,000) |
| 55110 Electrical Services | 68,122 | 70,000 | 70,000 | - |
| 55120 Heating Services - Gas, Coal And Oil | 9,951 | 8,500 | 9,000 | 500 |
| 55130 Water And Sewer | 13,800 | 14,000 | 14,000 | - |
| 55210 Postage | 829 | 1,600 | 1,600 | - |
| 55230 Telephone Service | 9,572 | 8,500 | 9,000 | 500 |
| 55240 Cell Phone Service | 30,705 | 34,000 | 32,000 | (2,000) |
| 55530 Meals And Lodging | 7,714 | 18,100 | 18,100 | - |
| 55540 Registration/Training Costs | 4,260 | 25,000 | 25,000 | - |
| 55590 Training - Academy | 33,120 | 33,300 | 34,040 | 740 |
| 55800 Miscellaneous | 90 | 100 | 100 | - |
| 55801 Dues And Memberships | 2,316 | 2,250 | 2,600 | 350 |
| 55806 Accreditation Expenses | 8,072 | 9,200 | 9,200 | - |
| 55807 Evidence Processing/Photography | 8,542 | 9,500 | 13,000 | 3,500 |
| 55808 Neighborhood Watch And Crime Prevention | 100 | 500 | 500 | - |
| 55809 Employee Recruitment | 3,124 | 2,400 | 3,100 | 700 |
| 55810 DARE Program | 508 | 4,800 | 4,800 | - |
| 55811 Citizens Academy | - | 1,000 | 1,000 | - |
| 55814 Federal Asset Forfeiture-DOJ | 83,818 | - | - | - |
| 55817 Police Investigation Fund | 2,544 | 7,500 | 7,500 | - |
| 55833 DARE Donations | 222 | 2,000 | 2,000 | - |
| 55859 State Grants | 800 | 45,535 | 30,535 | (15,000) |

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2022-2023

| | 2021 Actual | 2022 Adopted Budget | 2023 Adopted Budget | Increase/ (Decrease) |
|---|----------------|---------------------------|---------------------------|-------------------------|
| 55871 E-summons Program | 3,708 | 10,000 | 12,000 | 2,000 |
| 55880 Technology Charges | 50,152 | 48,231 | 49,832 | 1,601 |
| 55960 CARES Act Local Allocation | 381,086 | - | - | - |
| 56001 Office Supplies | 4,157 | 4,500 | 4,500 | - |
| 56005 Janitorial Supplies | 6,795 | 5,500 | 5,500 | - |
| 56008 Expendable Equipment | 17,457 | 24,000 | 101,243 | 77,243 |
| 56009 Vehicle Fuel | - | - | 77,317 | 77,317 |
| 56010 Police Supplies | 33,410 | 28,000 | 30,000 | 2,000 |
| 56011 Uniforms Or Wearing Apparel For Employees | 42,679 | 30,000 | 33,000 | 3,000 |
| 56019 Bulletproof Vests | 44,122 | 13,000 | 15,600 | 2,600 |
| 58001 Machinery And Equipment | 955 | - | - | - |
| 58002 Furniture And Fixtures > \$5,000 | - | - | 6,000 | 6,000 |
| 58004 Motor Vehicles And Equipment | 52,516 | - | 159,000 | 159,000 |
| Total Police Department | 5,985,375 | 6,342,565 | 7,103,489 | 760,924 |
| <u>Communication Center - 10-030-3140</u> | | | | |
| 51100 Salaries-Regular | 593,869 | 642,561 | 696,856 | 54,295 |
| 51115 Salaries-Reimbursable | (360) | - | - | - |
| 51200 Salaries-Overtime | 10,690 | 9,000 | 14,000 | 5,000 |
| 51300 Part-Time Salaries-Regular | 4,006 | 9,000 | 4,725 | (4,275) |
| 52100 FICA | 44,360 | 50,532 | 54,742 | 4,210 |
| 52200 VRS Retirement | 100,392 | 117,139 | 141,671 | 24,532 |
| 52300 Health Insurance | 75,628 | 79,491 | 80,250 | 759 |
| 52350 Dental Insurance | 5,073 | 5,335 | 4,886 | (449) |
| 52400 VRS Life Insurance | 7,379 | 8,610 | 8,293 | (317) |
| 52450 Disability Insurance | 961 | 955 | 1,563 | 608 |
| 53310 Maintenance Of Equipment | 25,718 | 45,000 | 29,000 | (16,000) |
| 53340 Maintenance Of Radio Equipment | 121,829 | 154,768 | 173,015 | 18,247 |
| 53370 Software Maintenance/Support | 63,174 | 72,736 | 64,925 | (7,811) |
| 53380 Maintenance Of Vehicle Computer Equipment | 4,501 | 6,000 | 6,000 | - |
| 53500 Printing And Binding | 5,092 | 3,100 | 5,800 | 2,700 |
| 55230 Telephone Service | 25,281 | 31,100 | 40,100 | 9,000 |
| 55410 Lease/Rent Of Equipment | - | 4,300 | - | (4,300) |
| 55530 Meals And Lodging | 105 | 500 | 800 | 300 |
| 55540 Registration/Training Costs | 378 | 3,800 | 4,400 | 600 |
| 55800 Miscellaneous | - | 100 | 100 | - |
| 55806 Accreditation Expenses | - | 5,200 | 5,200 | - |
| 55859 State Grants | 1,905 | 3,000 | 3,000 | - |
| 55880 Technology Charges | 9,418 | 7,976 | 7,932 | (44) |
| 55960 CARES Act Local Allocation | 7,192 | - | - | - |
| 56001 Office Supplies | 1,324 | 1,200 | 1,200 | - |
| 56011 Uniforms Or Wearing Apparel For Employees | - | - | 2,000 | 2,000 |
| 56012 Books And Subscriptions | - | 11,500 | 11,500 | - |
| Total Communication Center | 1,107,915 | 1,272,903 | 1,361,958 | 89,055 |
| <u>Animal Control - 10-030-3510</u> | | | | |
| 51100 Salaries-Regular | 347,124 | 366,820 | 408,710 | 41,890 |
| 51115 Salaries-Reimbursable | (1,719) | - | - | - |
| 51200 Salaries-Overtime | 2,303 | 3,500 | 3,500 | - |
| 51300 Part-Time Salaries-Regular | 77,151 | 84,000 | 94,374 | 10,374 |
| 52100 FICA | 32,201 | 34,755 | 38,754 | 3,999 |
| 52200 VRS Retirement | 59,312 | 64,363 | 79,920 | 15,557 |
| 52300 Health Insurance | 51,890 | 51,443 | 61,748 | 10,305 |
| 52350 Dental Insurance | 3,271 | 3,186 | 3,187 | 1 |
| 52400 VRS Life Insurance | 4,360 | 4,731 | 4,678 | (53) |
| 52450 Disability Insurance | 510 | 536 | 632 | 96 |

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2022-2023

| | 2021 Actual | 2022 Adopted Budget | 2023 Adopted Budget | Increase/ (Decrease) |
|---|------------------|---------------------------|---------------------------|-------------------------|
| 53180 Veterinary Services | 3,583 | 4,500 | 4,500 | - |
| 53320 Maintenance Of Building & Grounds | 20,423 | 21,450 | 21,450 | - |
| 53330 Maintenance Of Auto Equipment | 8,981 | 17,000 | 10,821 | (6,179) |
| 53370 Software Maintenance/Support | 15,000 | 15,000 | 16,000 | 1,000 |
| 55110 Electrical Services | 28,625 | 32,000 | 36,000 | 4,000 |
| 55120 Heating Services - Gas, Coal And Oil | 6,759 | 8,000 | 8,000 | - |
| 55130 Water And Sewer | 4,071 | 4,000 | 4,000 | - |
| 55230 Telephone Service | 1,570 | 2,000 | 2,000 | - |
| 55240 Cell Phone Service | 4,277 | 5,000 | 5,000 | - |
| 55510 Mileage | - | 100 | 100 | - |
| 55530 Meals And Lodging | - | 2,000 | 2,000 | - |
| 55540 Registration/Training Costs | 175 | 3,060 | 2,060 | (1,000) |
| 55800 Miscellaneous | - | 100 | 100 | - |
| 55812 Deer Reduction Program | 4,488 | 5,500 | 6,000 | 500 |
| 55832 Donations | 23,427 | 7,500 | 7,500 | - |
| 55835 Bank Charges | 689 | 1,000 | 1,000 | - |
| 55841 Spaying/Neutering Program | 1,173 | 5,000 | 5,000 | - |
| 55880 Technology Charges | 8,602 | 8,995 | 9,686 | 691 |
| 55960 CARES Act Local Allocation | 6,972 | - | - | - |
| 56001 Office Supplies | 1,719 | 3,760 | 3,260 | (500) |
| 56005 Janitorial Supplies | 2,953 | 4,800 | 5,000 | 200 |
| 56008 Expendable Equipment | 1,926 | 3,000 | 3,000 | - |
| 56009 Vehicle Fuel | - | - | 6,179 | 6,179 |
| 56011 Uniforms Or Wearing Apparel For Employees | 1,354 | 3,000 | 3,000 | - |
| 56015 Other Operating Supplies | 3,670 | 4,500 | 4,500 | - |
| 58004 Motor Vehicles And Equipment | 4,320 | - | 61,000 | 61,000 |
| 58009 Building Improvements | - | 50,000 | - | (50,000) |
| Total Animal Control | <u>731,160</u> | <u>824,599</u> | <u>922,659</u> | <u>98,060</u> |
| Total Police | <u>7,824,450</u> | <u>8,440,067</u> | <u>9,388,106</u> | <u>948,039</u> |
| Fire Department - 10-032-3210 | | | | |
| 51100 Salaries-Regular | 3,504,291 | 4,005,124 | 4,182,360 | 177,236 |
| 51200 Salaries-Overtime | 307,146 | 308,577 | 600,000 | 291,423 |
| 51205 Salaries-Overtime FLSA | 218,688 | 258,083 | 258,083 | - |
| 51300 Part-Time Salaries-Regular | 174,757 | 150,000 | 262,500 | 112,500 |
| 51400 Part-Time Salaries-Overtime | 19,704 | - | 42,000 | 42,000 |
| 52100 FICA | 313,495 | 361,216 | 408,888 | 47,672 |
| 52200 VRS Retirement | 634,199 | 720,162 | 839,153 | 118,991 |
| 52300 Health Insurance | 387,070 | 399,180 | 454,087 | 54,907 |
| 52350 Dental Insurance | 26,941 | 27,076 | 26,287 | (789) |
| 52400 VRS Life Insurance | 46,597 | 52,935 | 49,119 | (3,816) |
| 52450 Disability Insurance | (340) | - | 323 | 323 |
| 52600 Unemployment Insurance | - | 588 | - | (588) |
| 53110 Payments For Medical, Dental Or Hospital Services | 9,115 | 25,500 | 28,300 | 2,800 |
| 53150 Legal Services | 53 | 1,000 | 1,000 | - |
| 53310 Maintenance Of Equipment | 34,421 | 44,810 | 44,810 | - |
| 53320 Maintenance Of Building & Grounds | 34,579 | 32,000 | 34,000 | 2,000 |
| 53330 Maintenance Of Auto Equipment | 195,950 | 177,000 | 166,554 | (10,446) |
| 53340 Maintenance Of Radio Equipment | 23,712 | 23,712 | 26,083 | 2,371 |
| 53370 Software Maintenance/Support | 14,951 | 16,650 | 16,650 | - |
| 53700 Laundry And Cleaning | 5,484 | 6,500 | 6,500 | - |
| 55110 Electrical Services | 35,594 | 37,500 | 37,500 | - |
| 55120 Heating Services - Gas, Coal And Oil | 8,047 | 8,000 | 8,000 | - |
| 55130 Water And Sewer | 5,593 | 5,500 | 5,500 | - |
| 55210 Postage | 63 | 300 | 300 | - |

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2022-2023

| | 2021 Actual | 2022 Adopted Budget | 2023 Adopted Budget | Increase/ (Decrease) |
|---|------------------|---------------------------|---------------------------|-------------------------|
| 55230 Telephone Service | 6,441 | 7,800 | 8,500 | 700 |
| 55240 Cell Phone Service | 16,337 | 16,500 | 16,962 | 462 |
| 55410 Lease/Rent Of Equipment | 2,338 | 2,400 | 2,400 | - |
| 55530 Meals And Lodging | 5,716 | - | - | - |
| 55540 Registration/Training Costs | 27,217 | 22,495 | 27,695 | 5,200 |
| 55570 Haz Mat Training | 666 | 4,500 | 4,500 | - |
| 55595 EMS Training | 17,413 | 15,380 | 20,380 | 5,000 |
| 55596 Fire & EMS Training Center | 7,140 | 12,000 | 13,200 | 1,200 |
| 55800 Miscellaneous | 631 | - | - | - |
| 55801 Dues And Memberships | 1,970 | 2,850 | 2,850 | - |
| 55818 Revenue Recovery Expenses | 60,253 | 42,500 | 57,500 | 15,000 |
| 55819 Fire Program Expenditures | 102,167 | 94,521 | 100,386 | 5,865 |
| 55839 Hazardous Material - Level III | 19,928 | 15,000 | 15,000 | - |
| 55854 Fire Prevention Program | 3,385 | 7,315 | 7,315 | - |
| 55856 Fire State Grants | 124,335 | - | - | - |
| 55857 Hazardous Material - Local | 487 | - | - | - |
| 55858 Fire Federal Grants | 185,489 | - | - | - |
| 55880 Technology Charges | 43,729 | 42,913 | 43,754 | 841 |
| 55960 CARES Act Local Allocation | 516,419 | - | - | - |
| 56001 Office Supplies | 6,091 | 4,700 | 4,700 | - |
| 56008 Expendable Equipment | - | 13,750 | 13,750 | - |
| 56009 Vehicle Fuel | - | - | 58,446 | 58,446 |
| 56011 Uniforms Or Wearing Apparel For Employees | 42,338 | 69,900 | 69,900 | - |
| 56012 Books And Subscriptions | 157 | - | - | - |
| 56015 Other Operating Supplies | 5,204 | 8,000 | 8,000 | - |
| 56023 EMS Supplies | 36,085 | 34,400 | 34,400 | - |
| 58001 Machinery And Equipment | - | 80,000 | - | (80,000) |
| 58004 Motor Vehicles And Equipment | - | - | 150,000 | 150,000 |
| 58025 Software | - | - | 190,000 | 190,000 |
| Total Fire Department | 7,232,046 | 7,158,337 | 8,347,635 | 999,298 |
| Salem Rescue Squad - 10-034-3230 | | | | |
| 51300 Part-Time Salaries-Regular | 20,567 | 20,492 | 21,517 | 1,025 |
| 52100 FICA | 1,573 | 1,568 | 1,646 | 78 |
| 53110 Payments For Medical, Dental Or Hospital Services | 555 | - | - | - |
| 53310 Maintenance Of Equipment | 1,085 | 2,000 | 2,000 | - |
| 53320 Maintenance Of Building & Grounds | 3,688 | 15,000 | 15,000 | - |
| 53330 Maintenance Of Auto Equipment | 3,093 | 9,000 | 8,641 | (359) |
| 53340 Maintenance Of Radio Equipment | 6,846 | 6,846 | 7,531 | 685 |
| 55110 Electrical Services | 2,903 | 2,000 | 5,000 | 3,000 |
| 55120 Heating Services - Gas, Coal And Oil | 2,438 | 3,200 | 3,200 | - |
| 55130 Water And Sewer | 962 | 1,300 | 1,300 | - |
| 55230 Telephone Service | 1,499 | 1,500 | 1,500 | - |
| 55240 Cell Phone Service | 3,563 | 4,000 | 4,000 | - |
| 55309 Insurance | 8,161 | 8,500 | 8,500 | - |
| 55530 Meals And Lodging | - | 2,000 | - | (2,000) |
| 55540 Registration/Training Costs | - | 1,000 | 1,000 | - |
| 55840 Four For Life Program | 63,778 | 23,700 | 23,700 | - |
| 55880 Technology Charges | 1,107 | 1,019 | 1,571 | 552 |
| 56001 Office Supplies | 410 | 1,000 | 1,000 | - |
| 56004 Medical Supplies | 3,045 | 6,500 | 5,500 | (1,000) |
| 56009 Vehicle Fuel | - | - | 359 | 359 |
| 56015 Other Operating Supplies | 1,570 | 4,000 | 3,000 | (1,000) |
| 58001 Machinery And Equipment | - | 37,000 | - | (37,000) |
| Total Salem Rescue Squad | 126,843 | 151,625 | 115,965 | (35,660) |

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2022-2023

| | 2021 Actual | 2022 Adopted Budget | 2023 Adopted Budget | Increase/ (Decrease) |
|---|----------------|---------------------------|---------------------------|-------------------------|
| Court Services Unit - 10-038-3330 | | | | |
| 53500 Printing And Binding | - | 500 | 500 | - |
| 55230 Telephone Service | 75 | 135 | 135 | - |
| 55540 Registration/Training Costs | - | 500 | 500 | - |
| 55800 Miscellaneous | - | 150 | 150 | - |
| Total Court Services Unit | 75 | 1,285 | 1,285 | - |
| Community Development | | | | |
| Building Inspections - 10-042-3410 | | | | |
| 51100 Salaries-Regular | 272,997 | 319,760 | 285,862 | (33,898) |
| 52100 FICA | 19,607 | 24,461 | 21,868 | (2,593) |
| 52200 VRS Retirement | 48,100 | 58,292 | 58,116 | (176) |
| 52300 Health Insurance | 37,097 | 43,705 | 42,144 | (1,561) |
| 52350 Dental Insurance | 1,797 | 2,149 | 1,751 | (398) |
| 52400 VRS Life Insurance | 3,536 | 4,285 | 3,402 | (883) |
| 52450 Disability Insurance | 425 | 697 | 492 | (205) |
| 53150 Legal Services | 490 | 1,500 | 1,500 | - |
| 53200 Temporary Services | 12,974 | - | 35,000 | 35,000 |
| 53310 Maintenance Of Equipment | 254 | 820 | 820 | - |
| 53330 Maintenance Of Auto Equipment | 6,936 | 9,000 | 5,603 | (3,397) |
| 53500 Printing And Binding | 1,349 | 1,800 | 1,800 | - |
| 55210 Postage | 2,330 | 2,000 | 2,000 | - |
| 55230 Telephone Service | 121 | 180 | 180 | - |
| 55240 Cell Phone Service | 2,298 | 2,200 | 2,200 | - |
| 55410 Lease/Rent Of Equipment | 2,067 | 1,800 | 1,800 | - |
| 55540 Registration/Training Costs | 889 | 2,750 | 2,750 | - |
| 55800 Miscellaneous | - | 100 | 100 | - |
| 55801 Dues And Memberships | 1,706 | 1,700 | 1,700 | - |
| 55835 Bank Charges | 138 | - | - | - |
| 55880 Technology Charges | 6,525 | 6,039 | 5,992 | (47) |
| 55960 CARES Act Local Allocation | 732 | - | - | - |
| 56001 Office Supplies | 615 | 1,300 | 1,300 | - |
| 56008 Expendable Equipment | - | 175 | 175 | - |
| 56009 Vehicle Fuel | - | - | 3,397 | 3,397 |
| 56011 Uniforms Or Wearing Apparel For Employees | - | 1,200 | 1,200 | - |
| 56012 Books And Subscriptions | 1,513 | 1,800 | 1,800 | - |
| 58004 Motor Vehicles And Equipment | - | - | 35,000 | 35,000 |
| Total Building Inspections | 424,496 | 487,713 | 517,952 | 30,239 |
| Engineering - 10-042-4110 | | | | |
| 51100 Salaries-Regular | 513,748 | 589,654 | 613,485 | 23,831 |
| 51300 Part-Time Salaries-Regular | 26,731 | 31,668 | - | (31,668) |
| 52100 FICA | 40,357 | 47,531 | 46,932 | (599) |
| 52200 VRS Retirement | 90,274 | 107,494 | 124,721 | 17,227 |
| 52300 Health Insurance | 25,489 | 35,402 | 38,198 | 2,796 |
| 52350 Dental Insurance | 1,997 | 2,547 | 2,548 | 1 |
| 52400 VRS Life Insurance | 6,666 | 7,901 | 7,300 | (601) |
| 52450 Disability Insurance | 201 | 566 | 244 | (322) |
| 53140 Engineering And Architectural Services | 56,502 | 79,000 | 79,000 | - |
| 53150 Legal Services | 5,023 | 4,200 | 4,200 | - |
| 53199 Other Professional Services | 4,373 | 20,000 | 20,000 | - |
| 53310 Maintenance Of Equipment | 3,171 | 5,000 | 5,000 | - |
| 53320 Maintenance Of Building & Grounds | 240 | - | - | - |
| 53330 Maintenance Of Auto Equipment | 4,613 | 8,750 | 4,745 | (4,005) |
| 53340 Maintenance Of Radio Equipment | 1,032 | 1,032 | 1,135 | 103 |
| 53500 Printing And Binding | 682 | 3,250 | 3,250 | - |

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2022-2023

| | 2021 Actual | 2022 Adopted Budget | 2023 Adopted Budget | Increase/ (Decrease) |
|---|----------------|---------------------------|---------------------------|-------------------------|
| 55210 Postage | 217 | 140 | 140 | - |
| 55230 Telephone Service | 781 | 1,100 | 1,100 | - |
| 55240 Cell Phone Service | 4,112 | 4,500 | 4,500 | - |
| 55510 Mileage | - | 300 | 300 | - |
| 55530 Meals And Lodging | 144 | - | - | - |
| 55540 Registration/Training Costs | 4,285 | 12,400 | 11,000 | (1,400) |
| 55801 Dues And Memberships | 2,782 | 1,300 | 1,550 | 250 |
| 55842 MS4 & VSMP Stormwater Management Programs | 45,875 | 12,300 | 12,300 | - |
| 55880 Technology Charges | 10,577 | 10,201 | 10,976 | 775 |
| 55899 Transfer To Other Projects | (52,921) | (40,000) | (40,000) | - |
| 56001 Office Supplies | 3,702 | 3,900 | 3,900 | - |
| 56008 Expendable Equipment | 1,206 | 1,660 | 1,660 | - |
| 56009 Vehicle Fuel | - | - | 3,005 | 3,005 |
| 56012 Books And Subscriptions | - | 800 | 800 | - |
| 58004 Motor Vehicles And Equipment | 24,912 | 26,000 | - | (26,000) |
| 58014 Infrastructure Improvements | 63,650 | 40,000 | - | (40,000) |
| Total Engineering | 890,421 | 1,018,596 | 961,989 | (56,607) |

Planning and Zoning - 10-042-8120

| | | | | |
|---|-----------|-----------|-----------|--------|
| 51100 Salaries-Regular | 134,604 | 137,214 | 167,962 | 30,748 |
| 52100 FICA | 9,923 | 10,497 | 12,849 | 2,352 |
| 52200 VRS Retirement | 23,823 | 25,014 | 34,147 | 9,133 |
| 52300 Health Insurance | 15,186 | 14,577 | 15,663 | 1,086 |
| 52350 Dental Insurance | 873 | 797 | 796 | (1) |
| 52400 VRS Life Insurance | 1,751 | 1,839 | 1,999 | 160 |
| 52450 Disability Insurance | - | - | 278 | 278 |
| 53150 Legal Services | 7,840 | 10,000 | 10,000 | - |
| 53330 Maintenance Of Auto Equipment | - | - | 2,000 | 2,000 |
| 53500 Printing And Binding | 19 | 400 | 1,000 | 600 |
| 55210 Postage | 373 | 800 | 800 | - |
| 55240 Cell Phone Service | 1,589 | 1,300 | 1,300 | - |
| 55540 Registration/Training Costs | 1,120 | 8,100 | 9,700 | 1,600 |
| 55801 Dues And Memberships | 918 | 975 | 975 | - |
| 55880 Technology Charges | 1,108 | 1,068 | 542 | (526) |
| 56001 Office Supplies | 441 | 1,500 | 1,500 | - |
| 56008 Expendable Equipment | - | 100 | 240 | 140 |
| 57040 Rke Valley Alleghany Regional Comm. | 25,704 | 25,704 | 25,346 | (358) |
| 57041 Rke Valley Transportation Planning Organization | 3,856 | 3,804 | 3,802 | (2) |
| Total Planning and Zoning | 229,128 | 243,689 | 290,899 | 47,210 |
| Total Community Development | 1,544,045 | 1,749,998 | 1,770,840 | 20,842 |

Civic Facilities

Salem Memorial Park - 10-053-7205

| | | | | |
|--|---------|---------|---------|-----------|
| 53185 Custodial Services | 5,495 | 36,633 | 37,732 | 1,099 |
| 53187 Security Services | 13,080 | 18,548 | 19,104 | 556 |
| 53320 Maintenance Of Building & Grounds | 82,541 | 91,528 | 91,528 | - |
| 53327 Field Maintenance | 19,885 | 23,799 | 24,513 | 714 |
| 53330 Maintenance Of Auto Equipment | 506 | 1,000 | 750 | (250) |
| 55110 Electrical Services | 166,586 | 137,000 | 210,000 | 73,000 |
| 55120 Heating Services - Gas, Coal And Oil | 4,035 | 4,500 | 4,500 | - |
| 55130 Water And Sewer | 23,485 | 32,000 | 33,000 | 1,000 |
| 55309 Insurance | 2,500 | 2,500 | 2,500 | - |
| 56009 Vehicle Fuel | - | - | 930 | 930 |
| 58001 Machinery And Equipment | - | - | 60,000 | 60,000 |
| 58009 Building Improvements | 41,229 | 200,000 | - | (200,000) |
| Total Salem Memorial Park | 359,342 | 547,508 | 484,557 | (62,951) |

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2022-2023

| | 2021 Actual | 2022 Adopted Budget | 2023 Adopted Budget | Increase/ (Decrease) |
|---|----------------|---------------------------|---------------------------|-------------------------|
| Salem Stadium - 10-053-7210 | | | | |
| 51100 Salaries-Regular | 52,310 | 52,913 | 59,927 | 7,014 |
| 51200 Salaries-Overtime | 966 | 14,000 | 14,000 | - |
| 51300 Part-Time Salaries-Regular | 789 | 25,000 | 25,200 | 200 |
| 51400 Part-Time Salaries-Overtime | 40 | 1,500 | 1,050 | (450) |
| 52100 FICA | 4,146 | 7,146 | 7,663 | 517 |
| 52200 VRS Retirement | 9,187 | 9,646 | 12,183 | 2,537 |
| 52300 Health Insurance | 8,435 | 8,435 | 9,204 | 769 |
| 52350 Dental Insurance | 571 | 556 | 556 | - |
| 52400 VRS Life Insurance | 675 | 709 | 713 | 4 |
| 53320 Maintenance Of Building & Grounds | 45,422 | 45,000 | 45,000 | - |
| 53330 Maintenance Of Auto Equipment | 1,163 | 1,500 | 202 | (1,298) |
| 55110 Electrical Services | 49,194 | 48,000 | 60,000 | 12,000 |
| 55130 Water And Sewer | 1,504 | 3,500 | 3,500 | - |
| 55230 Telephone Service | 731 | 825 | 825 | - |
| 55880 Technology Charges | 475 | 496 | 531 | 35 |
| 56009 Vehicle Fuel | - | - | 1,702 | 1,702 |
| 58014 Infrastructure Improvements | - | 132,000 | 89,500 | (42,500) |
| Total Salem Stadium | 175,608 | 351,226 | 331,756 | (19,470) |
| Salem Visitor's Center - 10-053-8165 | | | | |
| 53500 Printing And Binding | - | - | 3,000 | 3,000 |
| 53600 Advertising | - | - | 8,500 | 8,500 |
| 53610 Promotions | - | - | 4,400 | 4,400 |
| 55210 Postage | - | - | 500 | 500 |
| 55230 Telephone Service | - | - | 600 | 600 |
| 55520 Airfare | - | - | 5,000 | 5,000 |
| 55530 Meals And Lodging | - | - | 9,000 | 9,000 |
| 55540 Registration/Training Costs | - | - | 14,000 | 14,000 |
| 55800 Miscellaneous | - | - | 1,000 | 1,000 |
| 55801 Dues And Memberships | - | - | 4,000 | 4,000 |
| Total Salem Visitor's Center | - | - | 50,000 | 50,000 |
| Tourism - 10-053-8170 | | | | |
| 51300 Part-Time Salaries-Regular | 88,856 | 86,237 | 90,549 | 4,312 |
| 52100 FICA | 7,167 | 6,597 | 6,927 | 330 |
| 55240 Cell Phone Service | 1,129 | 1,100 | 1,100 | - |
| 55510 Mileage | 4,800 | 4,800 | 4,800 | - |
| 55800 Miscellaneous | 3,685 | - | - | - |
| 55859 State Grants | 10,000 | - | 25,000 | 25,000 |
| 55880 Technology Charges | 59 | 62 | 76 | 14 |
| 55883 VBR Wayfinding Plan | - | 25,000 | - | (25,000) |
| 55960 CARES Act Local Allocation | 45,090 | - | - | - |
| 56001 Office Supplies | 209 | 500 | 500 | - |
| Total Tourism | 160,995 | 124,296 | 128,952 | 4,656 |
| NCAA Championships - 10-053-9108 | | | | |
| 53199 Other Professional Services | 5,000 | 10,000 | 10,000 | - |
| 53200 Temporary Services | 27,648 | 7,500 | 7,500 | - |
| 53500 Printing And Binding | 1,831 | 2,400 | 2,400 | - |
| 53600 Advertising | 8,100 | 14,000 | 14,000 | - |
| 55210 Postage | 812 | 450 | 450 | - |
| 55230 Telephone Service | - | 500 | - | (500) |
| 55410 Lease/Rent Of Equipment | 10,863 | 8,500 | 12,500 | 4,000 |
| 55520 Airfare | - | 3,500 | 4,250 | 750 |
| 55530 Meals And Lodging | 22,623 | 30,000 | 30,000 | - |

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2022-2023

| | 2021 Actual | 2022 Adopted Budget | 2023 Adopted Budget | Increase/ (Decrease) |
|--|----------------|---------------------------|---------------------------|-------------------------|
| 55531 Meals And Lodging-NCAA | 17,101 | - | 27,000 | 27,000 |
| 56002 Food Supplies And Food Service | 11,968 | 22,500 | 28,500 | 6,000 |
| 56015 Other Operating Supplies | 32,021 | 12,000 | 30,000 | 18,000 |
| Total NCAA Championships | <u>137,967</u> | <u>111,350</u> | <u>166,600</u> | <u>55,250</u> |
| Total Civic Facilities | 833,912 | 1,134,380 | 1,161,865 | 27,485 |
| Electric | | | | |
| <u>Primary Roads-Traffic Signals - 10-054-4007</u> | | | | |
| 83731 Signal System - Labor | 56,355 | 56,500 | 56,500 | - |
| 83736 Signal System | 482,888 | 750,000 | 120,136 | (629,864) |
| 83739 Signal System - Equipment | 1,487 | 2,500 | 10,000 | 7,500 |
| 85851 Signal System Expense - Labor | 52,743 | 53,000 | 53,000 | - |
| 85855 Signal System - Travel/Training | 100 | - | - | - |
| 85856 Signal System Expense | 20,934 | 21,500 | 21,500 | - |
| 85859 Signal System - Equipment | 3,380 | 5,000 | 10,000 | 5,000 |
| 85961 Maint Of Signal System - Labor | 43,548 | 47,000 | 47,000 | - |
| 85966 Maint Of Signal System | 7,085 | 10,000 | 10,000 | - |
| 85969 Maint Of Signal System - Equipment | 3,150 | 5,000 | 10,000 | 5,000 |
| Total Primary Roads-Traffic Signals | 671,670 | 950,500 | 338,136 | (612,364) |
| <u>Collector Streets-Traffic Signals - 10-054-4014</u> | | | | |
| 53850 Traffic Signals-Maint/Replace | 10,826 | 11,000 | 11,000 | - |
| Total Collector Streets-Traffic Signals | 10,826 | 11,000 | 11,000 | - |
| Total Electric | 682,496 | 961,500 | 349,136 | (612,364) |
| Parks & Recreation | | | | |
| <u>Parks & Recreation Administration - 10-070-7110</u> | | | | |
| 51100 Salaries-Regular | 245,865 | 251,080 | 268,002 | 16,922 |
| 51200 Salaries-Overtime | - | 1,500 | 1,500 | - |
| 51300 Part-Time Salaries-Regular | 14,102 | 17,000 | 17,850 | 850 |
| 52100 FICA | 18,960 | 20,623 | 21,982 | 1,359 |
| 52200 VRS Retirement | 43,592 | 45,772 | 54,485 | 8,713 |
| 52300 Health Insurance | 23,381 | 23,381 | 27,309 | 3,928 |
| 52350 Dental Insurance | 1,227 | 1,195 | 1,195 | - |
| 52400 VRS Life Insurance | 3,204 | 3,364 | 3,189 | (175) |
| 53150 Legal Services | 2,774 | 500 | 500 | - |
| 53320 Maintenance Of Building & Grounds | 12,137 | 14,000 | 14,000 | - |
| 53321 Maintenance Of Building & Grounds-Street Dept | - | 2,000 | 2,000 | - |
| 53330 Maintenance Of Auto Equipment | 12,589 | 11,700 | 9,663 | (2,037) |
| 53340 Maintenance Of Radio Equipment | 3,096 | 3,096 | 3,406 | 310 |
| 53500 Printing And Binding | 487 | 1,000 | 1,000 | - |
| 55110 Electrical Services | 3,513 | 3,993 | 3,993 | - |
| 55120 Heating Services - Gas, Coal And Oil | 1,841 | 1,750 | 1,750 | - |
| 55130 Water And Sewer | 1,036 | 1,800 | 1,800 | - |
| 55210 Postage | 765 | 1,300 | 1,300 | - |
| 55230 Telephone Service | 1,365 | 1,750 | 1,750 | - |
| 55240 Cell Phone Service | 6,129 | 7,000 | 7,000 | - |
| 55540 Registration/Training Costs | 590 | 2,000 | 2,000 | - |
| 55800 Miscellaneous | 40 | - | - | - |
| 55831 Tournaments | 23,387 | 25,000 | 25,000 | - |
| 55872 Half Marathon Race | 13,731 | 80,000 | 80,000 | - |
| 55880 Technology Charges | 6,466 | 5,032 | 5,212 | 180 |
| 55899 Transfer To Other Projects | 4,026 | - | - | - |
| 55960 CARES Act Local Allocation | 146,793 | - | - | - |
| 56001 Office Supplies | 2,423 | 3,000 | 3,000 | - |
| 56005 Janitorial Supplies | 451 | 900 | 900 | - |
| 56009 Vehicle Fuel | - | - | 7,337 | 7,337 |

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2022-2023

| | 2021 Actual | 2022 Adopted Budget | 2023 Adopted Budget | Increase/ (Decrease) |
|---|----------------|---------------------------|---------------------------|-------------------------|
| 56011 Uniforms Or Wearing Apparel For Employees | 3,746 | 4,000 | 4,000 | - |
| 56012 Books And Subscriptions | 400 | 500 | 500 | - |
| 58004 Motor Vehicles And Equipment | - | - | 14,000 | 14,000 |
| 58016 Machinery And Equipment-Red Sox/Marathon | - | 20,000 | 20,000 | - |
| Total Parks & Recreation Administration | 598,116 | 554,236 | 605,623 | 51,387 |
| Athletic Fields - 10-070-7111 | | | | |
| 51100 Salaries-Regular | 88,238 | 89,136 | 102,504 | 13,368 |
| 51200 Salaries-Overtime | 5,424 | 3,500 | 8,500 | 5,000 |
| 51300 Part-Time Salaries-Regular | 49,647 | 74,000 | 77,700 | 3,700 |
| 52100 FICA | 10,420 | 12,748 | 14,435 | 1,687 |
| 52200 VRS Retirement | 15,508 | 16,249 | 20,839 | 4,590 |
| 52300 Health Insurance | 20,484 | 20,713 | 23,799 | 3,086 |
| 52350 Dental Insurance | 1,227 | 1,195 | 1,195 | - |
| 52400 VRS Life Insurance | 1,140 | 1,194 | 1,220 | 26 |
| 52450 Disability Insurance | 295 | 294 | 349 | 55 |
| 53320 Maintenance Of Building & Grounds | 118,054 | 140,000 | 131,000 | (9,000) |
| 53321 Maintenance Of Building & Grounds-Street Dept | 22,348 | 20,000 | 25,000 | 5,000 |
| 53330 Maintenance Of Auto Equipment | 4,197 | 5,000 | 4,369 | (631) |
| 55110 Electrical Services | 29,771 | 25,500 | 29,500 | 4,000 |
| 55130 Water And Sewer | 759 | 1,500 | 1,500 | - |
| 55880 Technology Charges | 2,217 | 2,222 | 2,384 | 162 |
| 56009 Vehicle Fuel | - | - | 631 | 631 |
| Total Athletic Fields | 369,729 | 413,251 | 444,925 | 31,674 |
| Kiwanis - 10-070-7114 | | | | |
| 51100 Salaries-Regular | 81,340 | 81,599 | 94,415 | 12,816 |
| 51200 Salaries-Overtime | 4,346 | 5,000 | 8,000 | 3,000 |
| 52100 FICA | 6,390 | 6,625 | 7,834 | 1,209 |
| 52200 VRS Retirement | 14,167 | 14,876 | 19,195 | 4,319 |
| 52300 Health Insurance | 13,217 | 13,217 | 15,189 | 1,972 |
| 52350 Dental Insurance | 818 | 796 | 796 | - |
| 52400 VRS Life Insurance | 1,041 | 1,093 | 1,123 | 30 |
| 52450 Disability Insurance | 187 | 187 | 230 | 43 |
| 53320 Maintenance Of Building & Grounds | 39,307 | 52,500 | 52,500 | - |
| 53321 Maintenance Of Building & Grounds-Street Dept | 11,264 | 14,000 | 14,000 | - |
| 53330 Maintenance Of Auto Equipment | 5,382 | 6,000 | 4,426 | (1,574) |
| 55110 Electrical Services | 28,920 | 30,000 | 30,000 | - |
| 55120 Heating Services - Gas, Coal And Oil | 1,986 | 2,116 | 2,116 | - |
| 55130 Water And Sewer | 8,063 | 9,000 | 14,000 | 5,000 |
| 55880 Technology Charges | 1,108 | 1,068 | 618 | (450) |
| 56009 Vehicle Fuel | - | - | 1,574 | 1,574 |
| 58001 Machinery And Equipment | - | - | 28,000 | 28,000 |
| 58016 Machinery And Equipment-Red Sox/Marathon | - | 17,000 | 18,000 | 1,000 |
| Total Kiwanis | 217,536 | 255,077 | 312,016 | 56,939 |
| Moyer Sports Complex - 10-070-7117 | | | | |
| 51100 Salaries-Regular | 197,959 | 202,140 | 260,034 | 57,894 |
| 51200 Salaries-Overtime | 6,797 | 6,000 | 7,000 | 1,000 |
| 51300 Part-Time Salaries-Regular | 3,762 | 12,500 | 13,125 | 625 |
| 52100 FICA | 15,182 | 16,879 | 21,432 | 4,553 |
| 52200 VRS Retirement | 34,104 | 36,850 | 52,865 | 16,015 |
| 52300 Health Insurance | 27,834 | 32,073 | 45,495 | 13,422 |
| 52350 Dental Insurance | 2,011 | 1,991 | 2,390 | 399 |
| 52400 VRS Life Insurance | 2,507 | 2,709 | 3,094 | 385 |
| 52450 Disability Insurance | 563 | 687 | 737 | 50 |
| 53199 Other Professional Services | 48,500 | - | - | - |

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2022-2023

| | 2021 Actual | 2022 Adopted Budget | 2023 Adopted Budget | Increase/ (Decrease) |
|---|----------------|---------------------------|---------------------------|-------------------------|
| 53320 Maintenance Of Building & Grounds | 95,051 | 82,000 | 82,000 | - |
| 53321 Maintenance Of Building & Grounds-Street Dept | 20,402 | 21,000 | 21,000 | - |
| 53330 Maintenance Of Auto Equipment | 7,336 | 10,000 | 7,177 | (2,823) |
| 55110 Electrical Services | 49,543 | 39,000 | 39,000 | - |
| 55130 Water And Sewer | 9,131 | 10,500 | 10,500 | - |
| 55230 Telephone Service | 1,260 | 1,825 | 1,825 | - |
| 55836 Dixie League Tournaments | 1,035 | 3,500 | 3,500 | - |
| 55880 Technology Charges | 1,465 | 1,565 | 2,644 | 1,079 |
| 56009 Vehicle Fuel | - | - | 2,823 | 2,823 |
| 58001 Machinery And Equipment | - | - | 9,500 | 9,500 |
| Total Moyer Sports Complex | 524,442 | 481,219 | 586,141 | 104,922 |
| <u>Skateboard Park - 10-070-7123</u> | | | | |
| 53320 Maintenance Of Building & Grounds | 180 | 2,000 | 2,000 | - |
| 53321 Maintenance Of Building & Grounds-Street Dept | 1,783 | 1,100 | 1,100 | - |
| 55110 Electrical Services | 1,358 | 1,400 | 1,400 | - |
| Total Skateboard Park | 3,321 | 4,500 | 4,500 | - |
| <u>Spartan Field - 10-070-7126</u> | | | | |
| 51100 Salaries-Regular | 42,899 | 43,672 | 50,223 | 6,551 |
| 51200 Salaries-Overtime | 1,125 | 2,000 | 2,000 | - |
| 52100 FICA | 3,110 | 3,493 | 3,995 | 502 |
| 52200 VRS Retirement | 7,582 | 7,961 | 10,210 | 2,249 |
| 52300 Health Insurance | 7,969 | 7,969 | 9,153 | 1,184 |
| 52350 Dental Insurance | 409 | 398 | 398 | - |
| 52400 VRS Life Insurance | 557 | 585 | 598 | 13 |
| 53320 Maintenance Of Building & Grounds | 13,720 | 18,500 | 18,500 | - |
| 53321 Maintenance Of Building & Grounds-Street Dept | 7,994 | 7,500 | 7,500 | - |
| 53330 Maintenance Of Auto Equipment | 1,542 | 1,000 | 1,143 | 143 |
| 55130 Water And Sewer | 4,374 | 4,300 | 9,000 | 4,700 |
| 55880 Technology Charges | 59 | 62 | 76 | 14 |
| 56009 Vehicle Fuel | - | - | 357 | 357 |
| Total Spartan Field | 91,340 | 97,440 | 113,153 | 15,713 |
| <u>Athletic Programs - 10-070-7129</u> | | | | |
| 51100 Salaries-Regular | 129,974 | 143,455 | 120,309 | (23,146) |
| 51200 Salaries-Overtime | 303 | 2,000 | 2,000 | - |
| 51300 Part-Time Salaries-Regular | 40,576 | 92,000 | 92,820 | 820 |
| 52100 FICA | 12,226 | 18,165 | 16,457 | (1,708) |
| 52200 VRS Retirement | 23,681 | 26,152 | 24,459 | (1,693) |
| 52300 Health Insurance | 18,533 | 17,113 | 18,609 | 1,496 |
| 52350 Dental Insurance | 1,084 | 954 | 398 | (556) |
| 52400 VRS Life Insurance | 1,741 | 1,922 | 1,432 | (490) |
| 52450 Disability Insurance | 342 | 377 | 256 | (121) |
| 53199 Other Professional Services | - | - | 3,600 | 3,600 |
| 53370 Software Maintenance/Support | - | 500 | 500 | - |
| 55837 Sandlot Super Bowl | - | 3,000 | 3,000 | - |
| 55880 Technology Charges | 6,988 | 6,270 | 6,263 | (7) |
| 56021 Athletic Supplies | 61,940 | 93,000 | 93,000 | - |
| Total Athletic Programs | 297,388 | 404,908 | 383,103 | (21,805) |
| <u>Adult Athletic Programs - 10-070-7130</u> | | | | |
| 51300 Part-Time Salaries-Regular | 3,959 | 14,862 | 15,605 | 743 |
| 52100 FICA | 299 | 1,137 | 1,194 | 57 |
| 56021 Athletic Supplies | 2,560 | 3,250 | 3,250 | - |
| Total Adult Athletic Programs | 6,818 | 19,249 | 20,049 | 800 |

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2022-2023

| | 2021 Actual | 2022 Adopted Budget | 2023 Adopted Budget | Increase/ (Decrease) |
|---|----------------|---------------------------|---------------------------|-------------------------|
| <u>Recreation Programs - 10-070-7132</u> | | | | |
| 51100 Salaries-Regular | 129,558 | 130,699 | 141,602 | 10,903 |
| 51200 Salaries-Overtime | 1,446 | 3,000 | 3,000 | - |
| 51300 Part-Time Salaries-Regular | 16,863 | 17,175 | 18,034 | 859 |
| 52100 FICA | 11,242 | 11,542 | 12,442 | 900 |
| 52200 VRS Retirement | 22,692 | 23,826 | 28,788 | 4,962 |
| 52300 Health Insurance | 17,969 | 17,969 | 20,654 | 2,685 |
| 52350 Dental Insurance | 1,227 | 1,195 | 1,195 | - |
| 52400 VRS Life Insurance | 1,668 | 1,751 | 1,685 | (66) |
| 52450 Disability Insurance | 454 | 454 | 500 | 46 |
| 55825 Special Events | 119,410 | 161,500 | 161,500 | - |
| 55826 Olde Salem Days | - | 8,500 | 8,500 | - |
| 55827 Christmas Parade | 270 | 3,000 | 3,000 | - |
| 55828 Summer Camps | 4,902 | 22,000 | 22,000 | - |
| 55830 Hook A Kid On Golf | 1,800 | 2,400 | 2,400 | - |
| 55835 Bank Charges | 18 | 200 | 200 | - |
| 55838 Youth Council | 1,926 | 2,000 | 2,000 | - |
| 55852 Therapeutic Recreation-Rke Co | 20,000 | 20,000 | 20,000 | - |
| 55880 Technology Charges | 2,277 | 1,899 | 3,923 | 2,024 |
| 56014 Educational And Recreational Supplies | 194 | 8,000 | 8,000 | - |
| Total Recreation Programs | 353,916 | 437,110 | 459,423 | 22,313 |
| <u>Senior Citizen Center - 10-070-7135</u> | | | | |
| 51100 Salaries-Regular | 128,344 | 130,044 | 145,282 | 15,238 |
| 51200 Salaries-Overtime | 2 | 2,000 | 2,000 | - |
| 51300 Part-Time Salaries-Regular | 13,451 | 26,520 | 27,846 | 1,326 |
| 52100 FICA | 10,520 | 12,130 | 13,397 | 1,267 |
| 52200 VRS Retirement | 22,578 | 23,707 | 29,536 | 5,829 |
| 52300 Health Insurance | 18,897 | 18,897 | 21,731 | 2,834 |
| 52350 Dental Insurance | 1,227 | 1,195 | 1,195 | - |
| 52400 VRS Life Insurance | 1,660 | 1,743 | 1,729 | (14) |
| 53320 Maintenance Of Building & Grounds | 12,181 | 13,890 | 13,890 | - |
| 53321 Maintenance Of Building & Grounds-Street Dept | 417 | 2,000 | 2,000 | - |
| 53330 Maintenance Of Auto Equipment | 512 | 3,500 | 3,436 | (64) |
| 55110 Electrical Services | 9,449 | 11,000 | 11,000 | - |
| 55120 Heating Services - Gas, Coal And Oil | 1,245 | 1,750 | 1,750 | - |
| 55130 Water And Sewer | 2,581 | 3,317 | 3,317 | - |
| 55230 Telephone Service | 466 | 725 | 725 | - |
| 55540 Registration/Training Costs | - | 150 | 150 | - |
| 55801 Dues And Memberships | 40 | 110 | 110 | - |
| 55824 Senior Trips | - | 75,000 | 75,000 | - |
| 55832 Donations | - | 1,000 | 1,000 | - |
| 55880 Technology Charges | 3,344 | 3,863 | 3,240 | (623) |
| 55957 Grants - Other Costs | 5,650 | - | - | - |
| 55960 CARES Act Local Allocation | 1,009 | - | - | - |
| 56001 Office Supplies | 10 | 450 | 450 | - |
| 56009 Vehicle Fuel | - | - | 3,500 | 3,500 |
| 56014 Educational And Recreational Supplies | 1,733 | 3,000 | 3,000 | - |
| 58009 Building Improvements | - | - | 8,000 | 8,000 |
| Total Senior Citizen Center | 235,316 | 335,991 | 373,284 | 37,293 |
| <u>Youth Sports Office - 10-070-7138</u> | | | | |
| 53320 Maintenance Of Building & Grounds | 8,218 | 6,500 | 6,500 | - |
| 55120 Heating Services - Gas, Coal And Oil | 742 | 1,000 | 1,000 | - |
| Total Youth Sports Office | 8,960 | 7,500 | 7,500 | - |
| Total Parks & Recreation | 2,706,882 | 3,010,481 | 3,309,717 | 299,236 |

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2022-2023

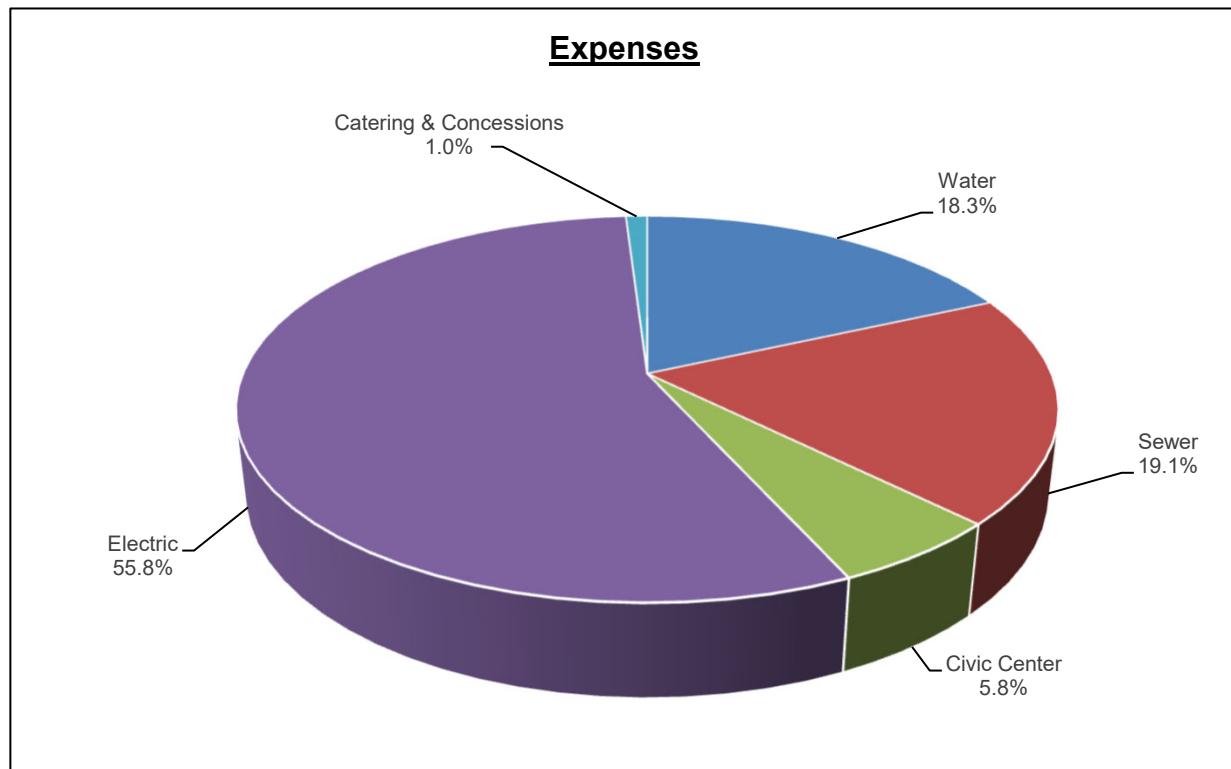
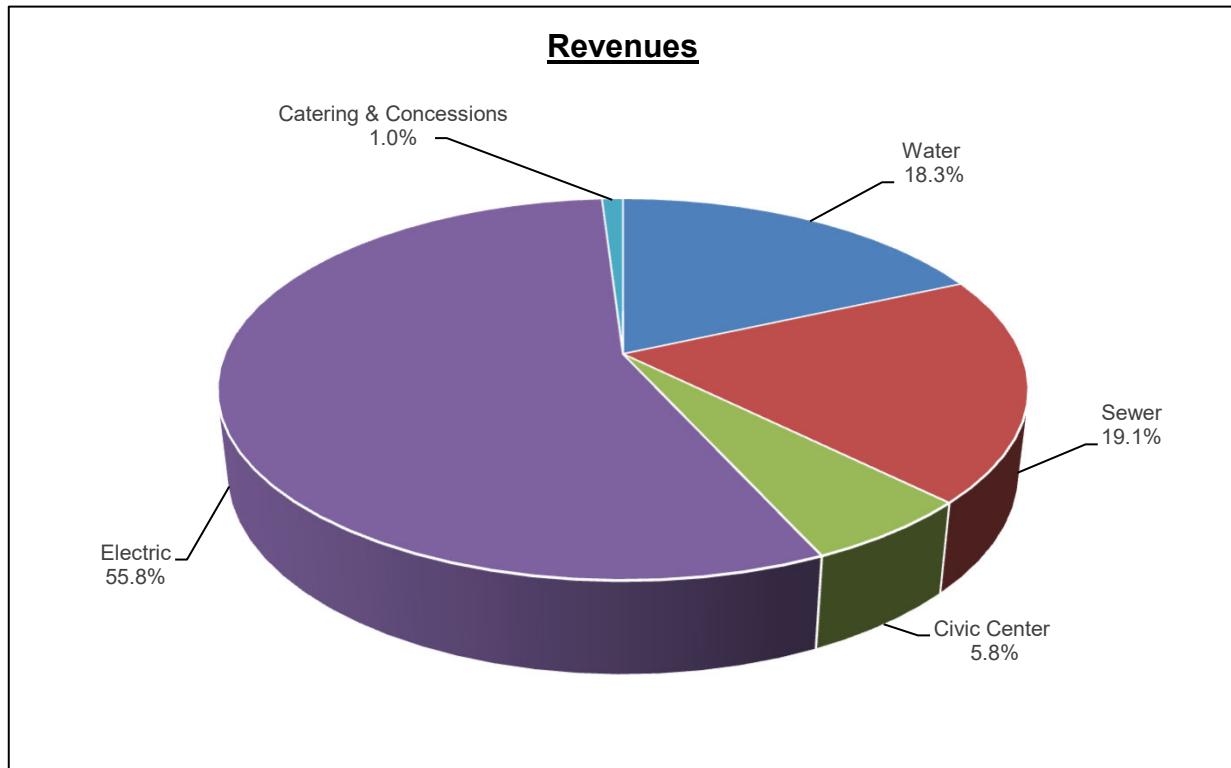
| | 2021 Actual | 2022 Adopted Budget | 2023 Adopted Budget | Increase/ (Decrease) |
|--|----------------|---------------------------|---------------------------|-------------------------|
| Library 10-076-7300 | | | | |
| 51100 Salaries-Regular | 571,390 | 587,775 | 616,923 | 29,148 |
| 51300 Part-Time Salaries-Regular | 77,688 | 85,086 | 89,340 | 4,254 |
| 52100 FICA | 48,099 | 51,473 | 54,029 | 2,556 |
| 52200 VRS Retirement | 101,175 | 107,151 | 125,420 | 18,269 |
| 52300 Health Insurance | 64,245 | 65,138 | 72,743 | 7,605 |
| 52350 Dental Insurance | 4,246 | 4,142 | 4,142 | - |
| 52400 VRS Life Insurance | 7,438 | 7,876 | 7,341 | (535) |
| 52450 Disability Insurance | 667 | 701 | 984 | 283 |
| 53150 Legal Services | - | 300 | 300 | - |
| 53310 Maintenance Of Equipment | 2,046 | 2,863 | 2,863 | - |
| 53320 Maintenance Of Building & Grounds | 10,259 | 22,000 | 22,000 | - |
| 53370 Software Maintenance/Support | 53,745 | 61,509 | 61,509 | - |
| 55110 Electrical Services | 17,338 | 24,000 | 24,000 | - |
| 55120 Heating Services - Gas, Coal And Oil | 2,332 | 3,000 | 3,000 | - |
| 55130 Water And Sewer | 1,895 | 3,750 | 3,750 | - |
| 55210 Postage | 892 | 3,000 | 3,000 | - |
| 55230 Telephone Service | 1,020 | 1,800 | 1,800 | - |
| 55240 Cell Phone Service | 515 | 600 | 600 | - |
| 55410 Lease/Rent Of Equipment | 4,872 | 4,604 | - | (4,604) |
| 55540 Registration/Training Costs | - | 3,000 | 3,000 | - |
| 55800 Miscellaneous | 50 | 100 | 100 | - |
| 55801 Dues And Memberships | 59 | 1,000 | 1,000 | - |
| 55845 Library Programs | 9,120 | 10,000 | 10,000 | - |
| 55880 Technology Charges | 11,372 | 10,647 | 11,659 | 1,012 |
| 55960 CARES Act Local Allocation | 3,960 | - | - | - |
| 56001 Office Supplies | 14,898 | 15,000 | 15,000 | - |
| 56005 Janitorial Supplies | 1,963 | 3,000 | 3,000 | - |
| 56008 Expendable Equipment | 584 | - | - | - |
| 56012 Books And Subscriptions | 1,483 | 10,000 | 10,000 | - |
| 56013 Books And Subscriptions - State | 193,646 | 169,170 | 169,170 | - |
| 58009 Building Improvements | - | 20,485 | - | (20,485) |
| Total Library | 1,206,997 | 1,279,170 | 1,316,673 | 37,503 |
| Economic Development - 10-080-8110 | | | | |
| 51100 Salaries-Regular | 135,230 | 114,434 | 179,525 | 65,091 |
| 51300 Part-Time Salaries-Regular | 20,650 | 42,000 | 44,100 | 2,100 |
| 52100 FICA | 11,792 | 11,967 | 17,107 | 5,140 |
| 52200 VRS Retirement | 8,692 | 20,861 | 36,497 | 15,636 |
| 52300 Health Insurance | 2,367 | 6,608 | 15,179 | 8,571 |
| 52350 Dental Insurance | 175 | 398 | 797 | 399 |
| 52400 VRS Life Insurance | 639 | 1,533 | 2,136 | 603 |
| 52450 Disability Insurance | - | 604 | 948 | 344 |
| 53150 Legal Services | - | 2,500 | 2,500 | - |
| 53199 Other Professional Services | 29,686 | 81,650 | 56,650 | (25,000) |
| 53330 Maintenance Of Auto Equipment | 160 | 500 | 500 | - |
| 53500 Printing And Binding | - | 550 | 550 | - |
| 53600 Advertising | 682 | 600 | 5,000 | 4,400 |
| 55210 Postage | - | 200 | 200 | - |
| 55230 Telephone Service | 98 | 160 | 160 | - |
| 55240 Cell Phone Service | 221 | 540 | 540 | - |
| 55420 Lease/Rent Of Property | 11,879 | 11,876 | 13,076 | 1,200 |
| 55530 Meals And Lodging | - | 4,000 | 4,000 | - |
| 55540 Registration/Training Costs | - | 4,300 | 10,000 | 5,700 |
| 55800 Miscellaneous | - | 500 | 500 | - |

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2022-2023

| | 2021 Actual | 2022 Adopted Budget | 2023 Adopted Budget | Increase/ (Decrease) |
|--|-----------------------------|-----------------------------|------------------------------|-----------------------------|
| 55801 Dues And Memberships | 966 | 1,100 | 1,100 | - |
| 55825 Special Events | - | 8,000 | 8,000 | - |
| 55874 Virginia Main Street Program | - | 1,000 | 1,000 | - |
| 55880 Technology Charges | 2,768 | 1,503 | 639 | (864) |
| 56001 Office Supplies | 60 | 800 | 800 | - |
| 56012 Books And Subscriptions | - | 450 | 450 | - |
| 58004 Motor Vehicles And Equipment | - | - | 25,000 | 25,000 |
| 58025 Software | - | 10,000 | - | (10,000) |
| Total Economic Development | 226,065 | 328,634 | 426,954 | 98,320 |
| Total General Fund Expenditures | <u>\$ 85,744,270</u> | <u>\$ 84,209,416</u> | <u>\$ 110,905,084</u> | <u>\$ 26,130,668</u> |

ENTERPRISE FUNDS

City of Salem, Virginia
Enterprise Funds Budget Summary Charts
Fiscal Year 2022-2023



City of Salem, Virginia
Enterprise Funds Budget Summary
Fiscal Year 2022-2023

| | 2021 Actual | 2022 Adopted Budget | 2023 Adopted Budget | Increase/ (Decrease) |
|------------------------|----------------------|---------------------------|---------------------------|-------------------------|
| Revenues | | | | |
| Water | \$ 7,790,122 | \$ 9,089,799 | \$ 13,934,929 | \$ 4,845,130 |
| Sewer | 7,052,900 | 7,855,019 | 14,521,000 | 6,665,981 |
| Civic Center | 2,261,486 | 3,771,768 | 4,380,068 | 608,300 |
| Electric | 38,383,205 | 40,262,333 | 42,442,568 | 2,180,235 |
| Catering & Concessions | 362,545 | 701,332 | 745,495 | 44,163 |
| Total Revenues | \$ 55,850,258 | \$ 61,680,251 | \$ 76,024,060 | \$ 14,343,809 |
| Expenses | | | | |
| Water | \$ 5,110,102 | \$ 9,089,799 | \$ 13,934,929 | \$ 4,845,130 |
| Sewer | 5,581,705 | 7,855,019 | 14,521,000 | 6,665,981 |
| Civic Center | 2,702,407 | 3,771,768 | 4,380,068 | 608,300 |
| Electric | 36,295,359 | 40,262,333 | 42,442,568 | 2,180,235 |
| Catering & Concessions | 460,726 | 701,332 | 745,495 | 44,163 |
| Total Expenses | \$ 50,150,299 | \$ 61,680,251 | \$ 76,024,060 | \$ 14,343,809 |

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2022-2023

| | 2021 Actual | 2022 Adopted Budget | 2023 Adopted Budget | Increase/ (Decrease) |
|---|------------------|---------------------------|---------------------------|-------------------------|
| Water Fund | | | | |
| Revenue - 51-051-0020 | | | | |
| 44610 Residential Services | \$ 3,438,459 | \$ 3,440,954 | \$ 3,546,384 | \$ 105,430 |
| 44611 Small Commercial Services | 1,019,764 | 1,010,579 | 1,087,287 | 76,708 |
| 44612 Large Commercial Services | 1,757,427 | 1,783,498 | 1,879,889 | 96,391 |
| 44613 Multi-Unit Services | 735,911 | 700,461 | 782,440 | 81,979 |
| 44614 Fire Services | 44,676 | 53,972 | 44,000 | (9,972) |
| 44616 Duplex Services | 58,169 | 60,335 | 60,000 | (335) |
| 44620 Penalties | 23,879 | 92,000 | 92,000 | - |
| 44630 Connections | 58,769 | 43,000 | 60,000 | 17,000 |
| 44632 Availability Fees | 44,000 | 51,000 | 55,000 | 4,000 |
| 44635 Rental Of Property | 178,985 | 181,000 | 114,929 | (66,071) |
| 44638 CARES Act Utility Funding | 31,490 | - | - | - |
| 44640 Miscellaneous | 6,980 | 13,000 | 13,000 | - |
| 44650 Interest Income | 544 | - | - | - |
| 44670 Contribution Of Assets | 378,289 | - | - | - |
| 44685 Transfer In - Capital Contribution | 12,780 | - | - | - |
| 44696 Appropriated From Net Position | - | 1,660,000 | - | (1,660,000) |
| Transfers - 50-051-0030 | | | | |
| 49975 Transfer from Special Revenue Fund | - | - | 6,200,000 | 6,200,000 |
| Total Revenue | 7,790,122 | 9,089,799 | 13,934,929 | 4,845,130 |
| Expense | | | | |
| Meter Readers - 51-012-0024 | | | | |
| 51100 Salaries-Regular | 194,888 | 197,112 | 187,850 | (9,262) |
| 51200 Salaries-Overtime | 3,142 | 4,775 | 3,000 | (1,775) |
| 51500 Vacation Buyback | - | 3,000 | 5,000 | 2,000 |
| 52100 FICA | 13,989 | 15,671 | 14,982 | (689) |
| 52200 VRS Retirement | 34,222 | 35,933 | 38,190 | 2,257 |
| 52210 VRS Retirement Offset | (33,164) | - | - | - |
| 52300 Health Insurance | 27,321 | 27,321 | 23,809 | (3,512) |
| 52350 Dental Insurance | 1,635 | 1,593 | 1,195 | (398) |
| 52400 VRS Life Insurance | 2,515 | 2,641 | 2,235 | (406) |
| 52410 VRS Life Insurance Offset | (1,008) | - | - | - |
| 52450 Disability Insurance | 338 | 355 | 202 | (153) |
| 52700 Workers Compensation | 2,089 | 3,000 | 2,500 | (500) |
| 52845 Pension Expense | 71,305 | - | - | - |
| 52850 OPEB Expense | 5,528 | 1,200 | 1,200 | - |
| 52851 OPEB Expense-VRS | 464 | - | - | - |
| 52855 OPEB Offset | (18,063) | - | - | - |
| 52882 Health Insurance Retiree Billing | 12,637 | 12,890 | 13,484 | 594 |
| 53310 Maintenance Of Equipment | 24,005 | 26,275 | 28,640 | 2,365 |
| 53330 Maintenance Of Auto Equipment | 11,043 | 7,000 | 1,081 | (5,919) |
| 53500 Printing And Binding | 466 | 400 | 450 | 50 |
| 55210 Postage | 24 | 100 | 100 | - |
| 55230 Telephone Service | 68 | 75 | 75 | - |
| 55305 Motor Vehicle Insurance | 2,331 | 2,500 | 2,500 | - |
| 55800 Miscellaneous | - | 150 | 150 | - |
| 55880 Technology Charges | 5,579 | 7,398 | 3,580 | (3,818) |
| 55889 Billing And Collection Credits | (366,955) | (355,333) | (340,402) | 14,931 |
| 56001 Office Supplies | 83 | 200 | 200 | - |
| 56008 Expendable Equipment | 977 | 1,100 | 800 | (300) |
| 56009 Vehicle Fuel | - | - | 5,919 | 5,919 |
| 56011 Uniforms Or Wearing Apparel For Employees | 840 | 1,500 | 2,000 | 500 |
| 56015 Other Operating Supplies | 959 | 1,260 | 1,260 | - |
| 58010 Depreciation | 2,742 | 1,884 | - | (1,884) |
| Total Meter Readers | - | - | - | - |

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2022-2023

| | | 2021 Actual | 2022 Adopted Budget | 2023 Adopted Budget | Increase/ (Decrease) |
|---|--|----------------|---------------------------|---------------------------|-------------------------|
| Utility Billing - 51-012-0026 | | | | | |
| 51100 Salaries-Regular | | 140,646 | 140,421 | 164,868 | 24,447 |
| 51500 Vacation Buyback | | - | 1,370 | 2,000 | 630 |
| 52100 FICA | | 10,408 | 10,848 | 12,765 | 1,917 |
| 52200 VRS Retirement | | 24,380 | 25,599 | 33,518 | 7,919 |
| 52210 VRS Retirement Offset | | (22,535) | - | - | - |
| 52300 Health Insurance | | 19,892 | 19,892 | 21,721 | 1,829 |
| 52350 Dental Insurance | | 1,227 | 1,195 | 1,195 | - |
| 52400 VRS Life Insurance | | 1,792 | 1,882 | 1,962 | 80 |
| 52410 VRS Life Insurance Offset | | (726) | - | - | - |
| 52450 Disability Insurance | | 482 | 506 | 601 | 95 |
| 52700 Workers Compensation | | 88 | 100 | 100 | - |
| 52845 Pension Expense | | 51,454 | - | - | - |
| 52850 OPEB Expense | | 4,133 | 1,500 | 1,500 | - |
| 52851 OPEB Expense-VRS | | 333 | - | - | - |
| 52855 OPEB Offset | | (13,504) | - | - | - |
| 52882 Health Insurance Retiree Billing | | 5,066 | 6,600 | 2,902 | (3,698) |
| 52886 Health Insurance Retiree Billing - Pre 65 | | 3,304 | - | - | - |
| 53500 Printing And Binding | | 11,474 | 14,500 | 19,500 | 5,000 |
| 55210 Postage | | 83,040 | 86,000 | 94,400 | 8,400 |
| 55230 Telephone Service | | 181 | 250 | 200 | (50) |
| 55410 Lease/Rent Of Equipment | | 3,137 | 1,065 | 2,947 | 1,882 |
| 55540 Registration/Training Costs | | 198 | - | 900 | 900 |
| 55800 Miscellaneous | | - | 600 | 600 | - |
| 55880 Technology Charges | | 8,041 | 7,758 | 6,582 | (1,176) |
| 55889 Billing And Collection Credits | | (332,730) | (325,286) | (368,861) | (43,575) |
| 56001 Office Supplies | | 219 | 1,000 | 600 | (400) |
| 56008 Expendable Equipment | | - | 4,200 | - | (4,200) |
| Total Utility Billing | | - | - | - | - |
| Utility Collections - 51-012-0028 | | | | | |
| 51100 Salaries-Regular | | 155,039 | 175,520 | 195,703 | 20,183 |
| 51500 Vacation Buyback | | - | - | 950 | 950 |
| 52100 FICA | | 11,375 | 13,395 | 15,043 | 1,648 |
| 52200 VRS Retirement | | 25,467 | 31,997 | 39,786 | 7,789 |
| 52210 VRS Retirement Offset | | (23,582) | - | - | - |
| 52300 Health Insurance | | 20,347 | 26,846 | 29,795 | 2,949 |
| 52350 Dental Insurance | | 1,252 | 1,593 | 1,594 | 1 |
| 52400 VRS Life Insurance | | 1,872 | 2,352 | 2,329 | (23) |
| 52410 VRS Life Insurance Offset | | (762) | - | - | - |
| 52450 Disability Insurance | | 447 | 699 | 772 | 73 |
| 52700 Workers Compensation | | 112 | 175 | 175 | - |
| 52845 Pension Expense | | 56,711 | - | - | - |
| 52850 OPEB Expense | | 5,528 | 1,200 | 1,200 | - |
| 52851 OPEB Expense-VRS | | 369 | - | - | - |
| 52855 OPEB Offset | | (18,063) | - | - | - |
| 52882 Health Insurance Retiree Billing | | 10,157 | 11,315 | 13,629 | 2,314 |
| 52886 Health Insurance Retiree Billing - Pre 65 | | 8,811 | 6,703 | 7,589 | 886 |
| 53199 Other Professional Services | | 341 | 240 | 240 | - |
| 53310 Maintenance Of Equipment | | - | 500 | 500 | - |
| 53500 Printing And Binding | | 3,289 | 4,650 | 4,650 | - |
| 53600 Advertising | | 649 | - | - | - |
| 55210 Postage | | 14,542 | 10,500 | 12,000 | 1,500 |
| 55230 Telephone Service | | 196 | 300 | 300 | - |
| 55540 Registration/Training Costs | | 198 | - | 129 | 129 |
| 55800 Miscellaneous | | 1 | 200 | 200 | - |
| 55804 Cash Over/Short | | (56) | - | - | - |
| 55835 Bank Charges | | 202,338 | 205,000 | 205,000 | - |

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2022-2023

| | | 2021 | 2022 | 2023 | Increase/ (Decrease) |
|---------------------------------|---|-----------|-------------------|-------------------|-------------------------|
| | | Actual | Adopted Budget | Adopted Budget | |
| 55880 | Technology Charges | 11,354 | 10,863 | 11,718 | 855 |
| 55889 | Billing And Collection Credits | (488,772) | (506,198) | (547,452) | (41,254) |
| 56001 | Office Supplies | 426 | 1,500 | 1,500 | - |
| 56008 | Expendable Equipment | 416 | 650 | 2,650 | 2,000 |
| | Total Utility Collections | 2 | - | - | - |
| <u>Production - 51-051-0021</u> | | | | | |
| 51100 | Salaries-Regular | 715,909 | 761,426 | 848,754 | 87,328 |
| 51200 | Salaries-Overtime | 60,133 | 44,000 | 50,000 | 6,000 |
| 51500 | Vacation Buyback | - | 5,500 | 5,500 | - |
| 52100 | FICA | 58,083 | 62,035 | 69,175 | 7,140 |
| 52200 | VRS Retirement | 125,146 | 136,970 | 169,649 | 32,679 |
| 52210 | VRS Retirement Offset | (122,101) | - | - | - |
| 52300 | Health Insurance | 98,591 | 100,065 | 113,105 | 13,040 |
| 52350 | Dental Insurance | 6,876 | 6,466 | 6,466 | - |
| 52400 | VRS Life Insurance | 9,469 | 10,068 | 9,930 | (138) |
| 52410 | VRS Life Insurance Offset | (3,811) | - | - | - |
| 52450 | Disability Insurance | 769 | 696 | 980 | 284 |
| 52700 | Workers Compensation | 15,851 | 17,500 | 17,500 | - |
| 52840 | Accrued Annual Leave | 16,141 | - | - | - |
| 52845 | Pension Expense | 261,970 | - | - | - |
| 52850 | OPEB Expense | 16,477 | 5,000 | 5,000 | - |
| 52851 | OPEB Expense-VRS | 1,696 | - | - | - |
| 52855 | OPEB Offset | (53,839) | - | - | - |
| 52882 | Health Insurance Retiree Billing | 23,022 | 24,301 | 23,093 | (1,208) |
| 52886 | Health Insurance Retiree Billing - Pre 65 | 13,663 | 12,269 | 11,207 | (1,062) |
| 53130 | Management Consulting Services | - | 40,000 | 35,000 | (5,000) |
| 53140 | Engineering And Architectural Services | 18,403 | 80,000 | 80,000 | - |
| 53150 | Legal Services | 137 | 1,000 | 1,000 | - |
| 53190 | Administrative Costs | 65,626 | 67,394 | 76,678 | 9,284 |
| 53191 | Billing And Collection Costs | 297,114 | 296,704 | 305,314 | 8,610 |
| 53310 | Maintenance Of Equipment | 9,576 | 25,000 | 15,000 | (10,000) |
| 53320 | Maintenance Of Building & Grounds | 69,544 | 150,000 | 140,000 | (10,000) |
| 53330 | Maintenance Of Auto Equipment | 6,451 | 10,000 | 2,691 | (7,309) |
| 53370 | Software Maintenance/Support | 1,316 | 20,000 | 50,500 | 30,500 |
| 53500 | Printing And Binding | 409 | 2,500 | 2,500 | - |
| 53600 | Advertising | 195 | 1,000 | 1,000 | - |
| 55110 | Electrical Services | 368,420 | 400,000 | 400,000 | - |
| 55120 | Heating Services - Gas, Coal And Oil | 14,262 | 14,000 | 18,000 | 4,000 |
| 55130 | Water And Sewer | 3,174 | 3,200 | 3,200 | - |
| 55210 | Postage | 28 | 1,000 | 1,000 | - |
| 55230 | Telephone Service | 1,096 | 1,300 | 1,300 | - |
| 55240 | Cell Phone Service | 3,132 | 3,500 | 3,500 | - |
| 55303 | Flood Insurance | 8,571 | 9,000 | 11,500 | 2,500 |
| 55305 | Motor Vehicle Insurance | 2,459 | 3,750 | 3,750 | - |
| 55308 | General Liability Insurance | 17,041 | 17,000 | 17,000 | - |
| 55510 | Mileage | - | 800 | 800 | - |
| 55530 | Meals And Lodging | 150 | 3,600 | 3,600 | - |
| 55540 | Registration/Training Costs | 2,503 | 5,400 | 5,400 | - |
| 55800 | Miscellaneous | 190 | 2,000 | 2,000 | - |
| 55801 | Dues And Memberships | 4,625 | 4,000 | 5,000 | 1,000 |
| 55843 | Permits | 28,512 | 30,000 | 30,000 | - |
| 55880 | Technology Charges | 24,537 | 22,834 | 26,106 | 3,272 |
| 56001 | Office Supplies | 1,644 | 1,500 | 1,800 | 300 |
| 56005 | Janitorial Supplies | 2,418 | 3,000 | 3,000 | - |
| 56008 | Expendable Equipment | 39,816 | 25,000 | 45,000 | 20,000 |
| 56009 | Vehicle Fuel | - | - | 5,309 | 5,309 |
| 56011 | Uniforms Or Wearing Apparel For Employees | 2,663 | 8,600 | 8,600 | - |

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2022-2023

| | | 2021 | 2022 | 2023 | Increase/ (Decrease) |
|--|---|-----------|-------------------|-------------------|-------------------------|
| | | Actual | Adopted Budget | Adopted Budget | |
| 56012 | Books And Subscriptions | - | 1,000 | 1,000 | - |
| 56056 | Chemicals And Testing | 78,559 | 145,000 | 145,000 | - |
| 56057 | Lab Supplies | 10,129 | 15,000 | 15,000 | - |
| 58001 | Machinery And Equipment | 10,151 | 42,000 | - | (42,000) |
| 58009 | Building Improvements | 243,280 | 681,000 | - | (681,000) |
| 58010 | Depreciation | 868,900 | - | - | - |
| 58012 | Contra Capital Outlay | (265,020) | - | - | - |
| 58013 | Loss On Sale Of Assets | 16,611 | - | - | - |
| 58014 | Infrastructure Improvements | 11,589 | 320,000 | - | (320,000) |
| 59500 | Contingency | - | 311,040 | 177,481 | (133,559) |
| Total Production | | 3,212,256 | 3,954,418 | 2,974,388 | (980,030) |
| <u>Distribution - 51-051-0022</u> | | | | | |
| 51100 | Salaries-Regular | 483,662 | 581,344 | 655,741 | 74,397 |
| 51200 | Salaries-Overtime | 33,556 | 37,000 | 42,000 | 5,000 |
| 51300 | Part-Time Salaries-Regular | - | 13,400 | 8,760 | (4,640) |
| 51500 | Vacation Buyback | - | 1,500 | 1,500 | - |
| 52100 | FICA | 37,016 | 48,443 | 54,162 | 5,719 |
| 52200 | VRS Retirement | 82,571 | 104,467 | 130,985 | 26,518 |
| 52210 | VRS Retirement Offset | (78,079) | - | - | - |
| 52300 | Health Insurance | 65,712 | 81,098 | 100,646 | 19,548 |
| 52350 | Dental Insurance | 4,036 | 4,879 | 4,880 | 1 |
| 52400 | VRS Life Insurance | 6,090 | 7,679 | 7,667 | (12) |
| 52410 | VRS Life Insurance Offset | (2,453) | - | - | - |
| 52450 | Disability Insurance | 1,050 | 1,604 | 1,882 | 278 |
| 52700 | Workers Compensation | 12,123 | 11,750 | 11,750 | - |
| 52840 | Accrued Annual Leave | 6,362 | - | - | - |
| 52845 | Pension Expense | 176,997 | - | - | - |
| 52850 | OPEB Expense | 12,130 | 4,630 | 4,630 | - |
| 52851 | OPEB Expense-VRS | 1,149 | - | - | - |
| 52855 | OPEB Offset | (39,634) | - | - | - |
| 52882 | Health Insurance Retiree Billing | 23,015 | 24,301 | 23,093 | (1,208) |
| 52886 | Health Insurance Retiree Billing - Pre 65 | 13,659 | 12,269 | 11,207 | (1,062) |
| 53130 | Management Consulting Services | - | 30,000 | 15,000 | (15,000) |
| 53140 | Engineering And Architectural Services | 188 | 50,000 | 50,000 | - |
| 53142 | Purchased Water | 55,422 | 30,000 | 30,000 | - |
| 53150 | Legal Services | 137 | 1,000 | 1,000 | - |
| 53190 | Administrative Costs | 65,626 | 67,394 | 76,678 | 9,284 |
| 53310 | Maintenance Of Equipment | 3,222 | 3,000 | 14,000 | 11,000 |
| 53320 | Maintenance Of Building & Grounds | 940 | 4,000 | 4,000 | - |
| 53330 | Maintenance Of Auto Equipment | 31,391 | 40,500 | 23,946 | (16,554) |
| 53340 | Maintenance Of Radio Equipment | 2,580 | 2,580 | 2,838 | 258 |
| 53370 | Software Maintenance/Support | 10,634 | 38,639 | 41,017 | 2,378 |
| 53390 | Maintenance Of Water Lines | 499,485 | 400,000 | 500,000 | 100,000 |
| 53391 | Maintenance Of Tanks | 20,074 | 10,000 | 10,000 | - |
| 53392 | Maintenance Of Pump Stations | 21,202 | 10,000 | 10,000 | - |
| 55210 | Postage | 28 | 50 | 50 | - |
| 55230 | Telephone Service | 1,518 | 2,400 | 2,400 | - |
| 55240 | Cell Phone Service | 1,972 | 2,500 | 2,500 | - |
| 55305 | Motor Vehicle Insurance | 6,397 | 7,000 | 7,500 | 500 |
| 55308 | General Liability Insurance | 17,041 | 17,000 | 17,000 | - |
| 55410 | Lease/Rent Of Equipment | 1,821 | 2,000 | 2,000 | - |
| 55510 | Mileage | - | 900 | 900 | - |
| 55530 | Meals And Lodging | 62 | 2,200 | 2,200 | - |
| 55540 | Registration/Training Costs | 941 | 2,200 | 5,200 | 3,000 |
| 55800 | Miscellaneous | 437 | 1,500 | 1,500 | - |
| 55801 | Dues And Memberships | 429 | 500 | 500 | - |
| 55834 | Bad Debt Expense | 11,539 | - | - | - |

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2022-2023

| | | 2021 Actual | 2022 Adopted Budget | 2023 Adopted Budget | Increase/ (Decrease) |
|-------|--|------------------|---------------------------|---------------------------|-------------------------|
| 55880 | Technology Charges | 24,537 | 22,834 | 26,106 | 3,272 |
| 55894 | Equipment Rental Credit | (58,640) | (70,000) | (70,000) | - |
| 55895 | Labor Credits | (158,939) | (170,000) | (170,000) | - |
| 56001 | Office Supplies | 1,754 | 1,500 | 1,500 | - |
| 56003 | Construction Materials | (10,314) | 100,000 | 30,000 | (70,000) |
| 56005 | Janitorial Supplies | - | 500 | - | (500) |
| 56007 | Repair And Maintenance Supplies | 6,497 | 6,000 | 6,500 | 500 |
| 56008 | Expendable Equipment | 43,296 | 20,000 | 35,000 | 15,000 |
| 56009 | Vehicle Fuel | - | - | 16,554 | 16,554 |
| 56011 | Uniforms Or Wearing Apparel For Employees | 3,558 | 6,800 | 6,800 | - |
| 56012 | Books And Subscriptions | - | 1,000 | 1,000 | - |
| 58004 | Motor Vehicles And Equipment | - | - | 42,000 | 42,000 |
| 58008 | Line Extensions And New Connections | - | 100,000 | 50,000 | (50,000) |
| 58010 | Depreciation | 107,341 | - | - | - |
| 58012 | Contra Capital Outlay | (519,760) | - | - | - |
| 58014 | Infrastructure Improvements | 41,610 | 1,795,000 | 1,320,000 | (475,000) |
| 58017 | Automated Metering Infrastructure (AMI) System | 478,150 | - | - | - |
| 59299 | Interest Expense | 167,721 | 1,481,020 | 1,471,020 | (10,000) |
| 59475 | Payment In Lieu Of Taxes | 178,985 | 181,000 | 114,929 | (66,071) |
| | Total Distribution | <u>1,897,844</u> | <u>5,135,381</u> | <u>4,760,541</u> | <u>(374,840)</u> |

North Salem Water Improvements - 50-051-0301

| | | | | | |
|-------|--------------------------------------|------------------|------------------|-------------------|------------------|
| 58022 | Construction | - | - | 6,200,000 | 6,200,000 |
| | Total North Salem Water Improvements | <u>-</u> | <u>-</u> | <u>6,200,000</u> | <u>6,200,000</u> |
| | Total Expense | <u>5,110,102</u> | <u>9,089,799</u> | <u>13,934,929</u> | <u>4,845,130</u> |

Water Fund Summary

| | | | | |
|------------------------|---------------------|-------------|-------------|-------------|
| Revenue | 7,790,122 | 9,089,799 | 13,934,929 | 4,845,130 |
| Expense | 5,110,102 | 9,089,799 | 13,934,929 | 4,845,130 |
| Change in net position | <u>\$ 2,680,020</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2022-2023

| | 2021 Actual | 2022 Adopted Budget | 2023 Adopted Budget | Increase/ (Decrease) |
|---|------------------|---------------------------|---------------------------|-------------------------|
| Sewer Fund | | | | |
| Revenue - 52-052-0030 | | | | |
| 44610 Residential Services | \$ 3,874,147 | \$ 3,909,534 | \$ 3,976,306 | \$ 66,772 |
| 44611 Small Commercial Services | 1,041,709 | 1,045,464 | 1,078,789 | 33,325 |
| 44612 Large Commercial Services | 1,006,377 | 1,001,973 | 1,088,966 | 86,993 |
| 44613 Multi-Unit Services | 728,551 | 696,534 | 742,939 | 46,405 |
| 44615 Unmetered Services | 25,627 | 24,193 | 30,000 | 5,807 |
| 44616 Duplex Services | 76,472 | 78,321 | 80,000 | 1,679 |
| 44620 Penalties | 22,368 | 86,000 | 86,000 | - |
| 44630 Connections | 56,700 | 35,000 | 35,000 | - |
| 44632 Availability Fees | 22,000 | 26,000 | 26,000 | - |
| 44638 CARES Act Utility Funding | 33,530 | - | - | - |
| 44640 Miscellaneous | 1,250 | 2,000 | 2,000 | - |
| 44650 Interest Income | 544 | - | - | - |
| 44670 Contribution Of Assets | 163,625 | - | - | - |
| 44696 Appropriated From Net Position | - | 950,000 | - | (950,000) |
| Transfers - 50-052-0030 | | | | |
| 49975 Transfer from Special Revenue Fund | - | - | 7,375,000 | 7,375,000 |
| Total Revenue | 7,052,900 | 7,855,019 | 14,521,000 | 6,665,981 |
| Expense - 52-052-0031 | | | | |
| 51100 Salaries-Regular | 540,060 | 679,108 | 754,757 | 75,649 |
| 51200 Salaries-Overtime | 26,825 | 24,000 | 35,000 | 11,000 |
| 51300 Part-Time Salaries-Regular | 5,238 | 13,400 | 13,400 | - |
| 51400 Part-Time Salaries-Overtime | 18 | - | - | - |
| 51500 Vacation Buyback | - | 1,000 | 4,500 | 3,500 |
| 52100 FICA | 41,190 | 54,889 | 61,785 | 6,896 |
| 52200 VRS Retirement | 93,566 | 121,447 | 150,176 | 28,729 |
| 52210 VRS Retirement Offset | (88,324) | - | - | - |
| 52300 Health Insurance | 73,024 | 92,218 | 111,373 | 19,155 |
| 52350 Dental Insurance | 5,301 | 5,856 | 5,858 | 2 |
| 52400 VRS Life Insurance | 7,233 | 8,927 | 8,790 | (137) |
| 52410 VRS Life Insurance Offset | (2,916) | - | - | - |
| 52450 Disability Insurance | 969 | 990 | 1,047 | 57 |
| 52600 Unemployment Insurance | 2,729 | - | - | - |
| 52700 Workers Compensation | 5,753 | 13,000 | 13,000 | - |
| 52840 Accrued Annual Leave | 20,520 | - | - | - |
| 52845 Pension Expense | 197,569 | - | - | - |
| 52850 OPEB Expense | 14,813 | 4,000 | 4,000 | - |
| 52851 OPEB Expense-VRS | 1,280 | - | - | - |
| 52855 OPEB Offset | (48,403) | - | - | - |
| 52882 Health Insurance Retiree Billing | 23,015 | 24,301 | 23,093 | (1,208) |
| 52886 Health Insurance Retiree Billing - Pre 65 | 13,659 | 12,269 | 11,207 | (1,062) |
| 53130 Management Consulting Services | 78,495 | 150,000 | 120,000 | (30,000) |
| 53140 Engineering And Architectural Services | 45,057 | 50,000 | 50,000 | - |
| 53145 Treatment of Sewage | 1,844,119 | 2,000,000 | 2,000,000 | - |
| 53146 WVA Plant Capital | 252,557 | 296,033 | 296,033 | - |
| 53150 Legal Services | 137 | 1,500 | 1,500 | - |
| 53190 Administrative Costs | 131,252 | 133,440 | 151,822 | 18,382 |
| 53191 Billing And Collection Costs | 297,114 | 296,704 | 305,614 | 8,910 |
| 53310 Maintenance Of Equipment | 4,987 | 3,382 | 3,382 | - |
| 53320 Maintenance Of Building & Grounds | - | 12,000 | 12,000 | - |
| 53330 Maintenance Of Auto Equipment | 30,728 | 45,000 | 34,485 | (10,515) |
| 53370 Software Maintenance/Support | 6,487 | 32,839 | 76,517 | 43,678 |
| 53392 Maintenance Of Pump Stations | - | 5,000 | 5,000 | - |
| 53393 Maintenance Of Sewer Lines | 382,821 | 330,000 | 380,000 | 50,000 |

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2022-2023

| | | 2021 | 2022 | 2023 | Increase/ (Decrease) |
|---|--|--------------|-------------------|-------------------|-------------------------|
| | | Actual | Adopted Budget | Adopted Budget | |
| 53394 | Maintenance Infiltration Abatement | 5,000 | 200,000 | 100,000 | (100,000) |
| 53500 | Printing And Binding | - | 1,500 | 1,500 | - |
| 53600 | Advertising | 1,000 | 1,500 | 1,500 | - |
| 55110 | Electrical Services | 3,771 | 4,000 | 4,000 | - |
| 55130 | Water And Sewer | 322 | 500 | 500 | - |
| 55210 | Postage | 28 | 100 | 100 | - |
| 55230 | Telephone Service | 2,587 | 2,600 | 2,600 | - |
| 55240 | Cell Phone Service | 12,841 | 12,000 | 12,000 | - |
| 55304 | Other Property Insurance | - | 6,000 | 6,000 | - |
| 55305 | Motor Vehicle Insurance | 11,088 | 11,000 | 11,500 | 500 |
| 55308 | General Liability Insurance | 748 | 1,000 | 1,000 | - |
| 55410 | Lease/Rent Of Equipment | 1,821 | 3,000 | 3,000 | - |
| 55510 | Mileage | 185 | 1,000 | 1,000 | - |
| 55530 | Meals And Lodging | 382 | 3,000 | 3,000 | - |
| 55540 | Registration/Training Costs | 1,549 | 5,000 | 8,000 | 3,000 |
| 55800 | Miscellaneous | 234 | 2,000 | 2,000 | - |
| 55801 | Dues And Memberships | 700 | 1,000 | 1,000 | - |
| 55834 | Bad Debt Expense | 10,109 | - | - | - |
| 55835 | Bank Charges | 8,989 | 11,000 | 11,000 | - |
| 55880 | Technology Charges | 24,537 | 22,834 | 26,106 | 3,272 |
| 55894 | Equipment Rental Credit | (38,912) | (80,000) | (80,000) | - |
| 55895 | Labor Credits | (102,758) | (245,000) | (245,000) | - |
| 56001 | Office Supplies | 2,792 | 3,000 | 3,000 | - |
| 56003 | Construction Materials | (885) | 55,000 | 10,000 | (45,000) |
| 56007 | Repair And Maintenance Supplies | 2,484 | 5,000 | 5,000 | - |
| 56008 | Expendable Equipment | 29,381 | 30,000 | 40,000 | 10,000 |
| 56009 | Vehicle Fuel | - | - | 10,515 | 10,515 |
| 56011 | Uniforms Or Wearing Apparel For Employees | 4,354 | 6,800 | 6,800 | - |
| 56012 | Books And Subscriptions | 543 | 1,000 | 1,000 | - |
| 58001 | Machinery And Equipment | 24,153 | - | - | - |
| 58004 | Motor Vehicles And Equipment | - | 28,000 | 42,000 | 14,000 |
| 58008 | Line Extensions And New Connections | - | 950,000 | 50,000 | (900,000) |
| 58009 | Building Improvements | 46,588 | - | - | - |
| 58010 | Depreciation | 1,374,649 | - | - | - |
| 58012 | Contra Capital Outlay | (844,218) | - | - | - |
| 58014 | Infrastructure Improvements | - | 170,000 | 400,000 | 230,000 |
| 58017 | Automated Metering Infrastructure (AMI) System | 478,150 | - | - | - |
| 59299 | Interest Expense | 217,293 | 1,631,321 | 1,594,370 | (36,951) |
| 59500 | Contingency | - | 599,561 | 478,170 | (121,391) |
| 59501 | 2019 Sewer System Rehab Project | 295,327 | - | - | - |
| | Total Operating Expense | 5,581,705 | 7,855,019 | 7,146,000 | (709,019) |
| <hr/> | | | | | |
| <u>Rke River Upper Sewer Rehab - 50-052-0350</u> | | | | | |
| 58022 | Construction | - | - | 7,000,000 | 7,000,000 |
| <u>Wiley Court Sewer Improvements - 50-052-0351</u> | | | | | |
| 58022 | Construction | - | - | 375,000 | 375,000 |
| | Total Expense | 5,581,705 | 7,855,019 | 14,521,000 | 6,665,981 |
| <hr/> | | | | | |
| Sewer Fund Summary | | | | | |
| | Revenue | 7,052,900 | 7,855,019 | 14,521,000 | 6,665,981 |
| | Expense | 5,581,705 | 7,855,019 | 14,521,000 | 6,665,981 |
| | Change in net position | \$ 1,471,195 | \$ - | \$ - | \$ - |

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2022-2023

| | 2021 Actual | 2022 Adopted Budget | 2023 Adopted Budget | Increase/ (Decrease) | | | |
|--|----------------|---------------------------|---------------------------|-------------------------|--|--|--|
| | | | | | | | |
| Civic Center Fund | | | | | | | |
| Revenue - 53-053-0040 | | | | | | | |
| 44796 Appropriated From Net Position | \$ - | \$ - | \$ 150,000 | \$ 150,000 | | | |
| 44701 Shows | 157,466 | 224,000 | 264,000 | 40,000 | | | |
| 44702 Shows (Box Office) | 165,714 | 960,000 | 1,153,000 | 193,000 | | | |
| 44703 Room Rentals | 52,986 | 45,000 | 45,000 | - | | | |
| 44704 Catering | 21,408 | 80,000 | 95,000 | 15,000 | | | |
| 44705 Concessions | 9,772 | 40,000 | 46,000 | 6,000 | | | |
| 44706 Equipment Rental | 9,169 | 33,600 | 33,600 | - | | | |
| 44707 Programs And Souvenirs | - | 16,000 | 20,000 | 4,000 | | | |
| 44708 Box Office Commissions | 3,230 | 12,000 | 16,000 | 4,000 | | | |
| 44709 Static Advertising | 29,833 | 48,000 | 60,000 | 12,000 | | | |
| 44710 Service Center Employees | 27,699 | 16,000 | 33,500 | 17,500 | | | |
| 44711 Ticket Rebates | 15,776 | 48,000 | 75,000 | 27,000 | | | |
| 44712 ATM Rental Fees | 3,395 | 4,000 | 4,000 | - | | | |
| 44714 Miscellaneous Income | 31,923 | 16,000 | 16,000 | - | | | |
| 44716 Transfer From General Fund | 1,621,485 | 1,659,168 | 1,609,168 | (50,000) | | | |
| 44718 Transfer From Other Funds | 109,000 | - | - | - | | | |
| 44727 Parking Fees | 325 | 7,000 | 7,000 | - | | | |
| 44731 Carnival Rides-Fair | - | 307,000 | 307,000 | - | | | |
| 44732 Carnival Concessions-Fair | - | 61,000 | 65,000 | 4,000 | | | |
| 44733 Independent Concessions-Fair | - | 30,000 | 45,000 | 15,000 | | | |
| 44734 Entertainment Support-Fair | - | 8,000 | 8,000 | - | | | |
| 44735 Security Support-Fair | - | 28,000 | 39,000 | 11,000 | | | |
| 44736 Advertising Support-Fair | - | 5,000 | 5,000 | - | | | |
| 44737 Commercial Exhibits-Fair | - | 38,000 | 38,000 | - | | | |
| 44738 Sponsorships-Fair | - | 33,000 | 38,000 | 5,000 | | | |
| 44739 Camping-Fair | - | 38,000 | 38,000 | - | | | |
| 44740 Sampling-Fair | - | 15,000 | 15,000 | - | | | |
| 44758 Sponsorships-2019 Fair | (3,500) | - | - | - | | | |
| 44782 State Grants | - | - | 154,800 | 154,800 | | | |
| 44790 Gain On Sale Of Assets | 5,805 | - | - | - | | | |
| Total Revenue | 2,261,486 | 3,771,768 | 4,380,068 | 608,300 | | | |
| Expense - 53-053-0041 | | | | | | | |
| 51100 Salaries-Regular | 821,706 | 925,979 | 1,028,427 | 102,448 | | | |
| 51200 Salaries-Overtime | 6,225 | 14,000 | 17,000 | 3,000 | | | |
| 51300 Part-Time Salaries-Regular | 42,403 | 120,000 | 194,250 | 74,250 | | | |
| 51400 Part-Time Salaries-Overtime | 1,948 | 4,000 | 12,600 | 8,600 | | | |
| 51500 Vacation Buyback | - | 1,000 | 14,000 | 13,000 | | | |
| 52100 FICA | 65,603 | 81,471 | 96,870 | 15,399 | | | |
| 52200 VRS Retirement | 142,126 | 168,806 | 206,624 | 37,818 | | | |
| 52210 VRS Retirement Offset | (135,034) | - | - | - | | | |
| 52300 Health Insurance | 99,729 | 110,496 | 131,254 | 20,758 | | | |
| 52350 Dental Insurance | 7,020 | 7,567 | 7,570 | 3 | | | |
| 52400 VRS Life Insurance | 10,448 | 12,194 | 12,095 | (99) | | | |
| 52410 VRS Life Insurance Offset | (4,214) | - | - | - | | | |
| 52450 Disability Insurance | 1,671 | 2,308 | 2,906 | 598 | | | |
| 52600 Unemployment Insurance | 712 | 20,000 | 2,500 | (17,500) | | | |
| 52700 Workers Compensation | 15,658 | 23,000 | 23,000 | - | | | |
| 52840 Accrued Annual Leave | 2,213 | - | - | - | | | |
| 52845 Pension Expense | 300,489 | - | - | - | | | |
| 52850 OPEB Expense | 17,228 | 5,000 | 5,000 | - | | | |
| 52851 OPEB Expense-VRS | 1,946 | - | - | - | | | |
| 52855 OPEB Offset | (56,295) | - | - | - | | | |
| 52882 Health Insurance Retiree Billing | 23,510 | 25,162 | 22,743 | (2,419) | | | |

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2022-2023

| | 2021 Actual | 2022 Adopted Budget | 2023 Adopted Budget | Increase/ (Decrease) |
|-------|---|---------------------------|---------------------------|-------------------------|
| | | | | |
| 52886 | Health Insurance Retiree Billing - Pre 65 | 6,750 | 4,053 | 9,026 |
| 53120 | Accounting And Auditing Services | 5,000 | 5,000 | 5,000 |
| 53150 | Legal Services | 683 | 4,000 | 4,000 |
| 53199 | Other Professional Services | - | 50,000 | - |
| 53200 | Temporary Services | - | - | 4,000 |
| 53310 | Maintenance Of Equipment | 3,469 | 5,000 | 7,500 |
| 53320 | Maintenance Of Building & Grounds | 90,059 | 200,000 | 200,000 |
| 53330 | Maintenance Of Auto Equipment | 5,350 | 10,000 | 7,134 |
| 53500 | Printing And Binding | - | 500 | 500 |
| 53600 | Advertising | 9,373 | 15,000 | 12,500 |
| 53610 | Promotions | 8,520 | 10,000 | 9,000 |
| 55110 | Electrical Services | 132,796 | 160,000 | 205,000 |
| 55120 | Heating Services - Gas, Coal And Oil | 39,625 | 37,600 | 45,000 |
| 55130 | Water And Sewer | 22,124 | 24,000 | 40,000 |
| 55210 | Postage | 818 | 800 | 800 |
| 55230 | Telephone Service | 5,506 | 5,600 | 5,600 |
| 55240 | Cell Phone Service | 6,965 | 7,500 | 7,500 |
| 55305 | Motor Vehicle Insurance | 2,522 | 3,000 | 3,000 |
| 55308 | General Liability Insurance | 21,055 | 18,000 | 25,000 |
| 55410 | Lease/Rent Of Equipment | - | 1,000 | 3,200 |
| 55510 | Mileage | - | 600 | 600 |
| 55520 | Airfare | - | 1,200 | 1,200 |
| 55530 | Meals And Lodging | - | 1,500 | 3,000 |
| 55540 | Registration/Training Costs | 199 | 1,000 | 1,500 |
| 55801 | Dues And Memberships | 10,693 | 20,000 | 20,000 |
| 55804 | Cash Over/Short | (17) | - | - |
| 55834 | Bad Debt Expense | 2,921 | - | - |
| 55835 | Bank Charges | 3,344 | 11,000 | 11,000 |
| 55880 | Technology Charges | 60,436 | 58,948 | 56,203 |
| 55900 | Show Expenses | 200,061 | 1,040,000 | 1,040,000 |
| 55906 | Security - Fair | - | 28,000 | 47,000 |
| 55907 | Police - Fair | - | 87,000 | 100,000 |
| 55908 | Advertising - Fair | 850 | 50,000 | 50,000 |
| 55909 | Equipment Rental - Fair | - | 40,000 | 40,000 |
| 55910 | Competitive Exhibits - Fair | 387 | 23,000 | 15,000 |
| 55911 | Entertainment - Fair | 1,200 | 145,000 | 145,000 |
| 55912 | Printing and Signage - Fair | - | 5,000 | 5,000 |
| 55913 | Dues Travel and Registration - Fair | 3,634 | 6,000 | 6,000 |
| 55914 | Miscellaneous - Fair | 149 | 50,000 | 70,300 |
| 56001 | Office Supplies | 3,471 | 3,680 | 3,500 |
| 56005 | Janitorial Supplies | 5,975 | 13,600 | 13,000 |
| 56007 | Repair And Maintenance Supplies | 1,889 | 5,600 | 4,500 |
| 56008 | Expendable Equipment | - | 3,700 | 1,500 |
| 56009 | Vehicle Fuel | - | - | 1,866 |
| 56011 | Uniforms Or Wearing Apparel For Employees | 3,657 | 6,400 | 5,500 |
| 56012 | Books And Subscriptions | 133 | 2,000 | 1,500 |
| 58009 | Building Improvements | 159,942 | - | 366,300 |
| 58010 | Depreciation | 294,732 | - | - |
| 58012 | Contra Capital Outlay | (159,942) | - | - |
| 58013 | Loss On Sale Of Assets | 382,986 | - | - |
| 59500 | Contingency | - | 86,504 | - |
| | Total Expense | 2,702,407 | 3,771,768 | 4,380,068 |
| | | | | 608,300 |

Civic Center Fund Summary

| | | | | |
|------------------------|--------------|-----------|-----------|---------|
| Revenue | 2,261,486 | 3,771,768 | 4,380,068 | 608,300 |
| Expense | 2,702,407 | 3,771,768 | 4,380,068 | 608,300 |
| Change in net position | \$ (440,921) | \$ - | \$ - | \$ - |

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2022-2023

| | 2021 Actual | 2022 Adopted Budget | 2023 Adopted Budget | Increase/ (Decrease) |
|--|----------------|---------------------------|---------------------------|-------------------------|
|--|----------------|---------------------------|---------------------------|-------------------------|

Electric Fund

Revenue

Sale of Power - 54-054-0005

| | | | | | |
|-------|-------------------------------------|---------------|---------------|---------------|--------------|
| 44401 | Residential Electric | \$ 14,890,770 | \$ 15,408,579 | \$ 16,624,004 | \$ 1,215,425 |
| 44421 | Small General Service | 2,689,993 | 2,799,300 | 3,085,680 | 286,380 |
| 44422 | Medium General Service | 6,927,773 | 7,382,376 | 7,723,133 | 340,757 |
| 44423 | Large General Service | 7,912,173 | 8,524,661 | 8,685,560 | 160,899 |
| 44424 | Large Power Service | 3,786,634 | 4,001,451 | 4,075,246 | 73,795 |
| 44441 | Street & Highway Lighting | 600,340 | 548,620 | 548,620 | - |
| 44456 | Athletic Field Lighting | 318,213 | 205,565 | 371,519 | 165,954 |
| 44491 | Church | 284,577 | 337,165 | 344,190 | 7,025 |
| 44492 | Small Outdoor Lights | 69,622 | 73,036 | 73,036 | - |
| 44493 | Large Outdoor Lights | 41,326 | 44,122 | 44,122 | - |
| 44494 | Small Post Top Lights | 1,512 | 1,574 | 1,574 | - |
| 44495 | Large Post Top Lights | 60,977 | 64,516 | 64,516 | - |
| 44496 | 250 Watt HPS Flood Lights--Class 31 | 12,945 | 13,564 | 13,564 | - |
| 44497 | 400 Watt HPS Flood Lights--Class 32 | 32,293 | 31,885 | 31,885 | - |
| 44498 | 400 Watt MH Flood Lights--Class 33 | 21,533 | 22,688 | 22,688 | - |
| 44499 | 1000 Watt MH Flood Lights--Class 34 | 39,619 | 42,231 | 42,231 | - |
| | Total Sale of Power | 37,690,300 | 39,501,333 | 41,751,568 | 2,250,235 |

Other Electric Revenue - 54-054-0006

| | | | | | |
|-------|-------------------------------|------------|------------|------------|-----------|
| 44501 | Penalties | 51,089 | 185,000 | 185,000 | - |
| 44510 | Connections & Transfers | 5,900 | 45,000 | 45,000 | - |
| 44511 | Miscellaneous Service Revenue | 40,568 | 60,000 | 60,000 | - |
| 44540 | Pole Rentals | 287,265 | 300,000 | 250,000 | (50,000) |
| 44560 | Other Electric Revenue | 51,033 | 51,000 | 31,000 | (20,000) |
| 44575 | Reimbursement From State | 10,848 | - | - | - |
| 44578 | CARES Act Utility Funding | 156,064 | - | - | - |
| 44580 | Interest Income | 84,111 | 120,000 | 120,000 | - |
| 44587 | Gain On Sale Of Assets | 6,027 | - | - | - |
| | Other Electric Revenue | 692,905 | 761,000 | 691,000 | (70,000) |
| | Total Revenue | 38,383,205 | 40,262,333 | 42,442,568 | 2,180,235 |

Expense

Other Power Generation - Operation - 54-054-0007

| | | | | | |
|-------|--|--------|--------|--------|---|
| 85470 | Other Power Generation--Operation | 44,212 | 90,000 | 90,000 | - |
| | Total Other Power Generation - Operation | 44,212 | 90,000 | 90,000 | - |

Other Power Generation - Maint - 54-054-0008

| | | | | | |
|-------|--------------------------------------|--------|--------|--------|---|
| 85530 | Other Power Generation--Maintenance | 29,035 | 50,000 | 50,000 | - |
| | Total Other Power Generation - Maint | 29,035 | 50,000 | 50,000 | - |

Purchased Power 54-054-0009

| | | | | | |
|-------|------------------------------------|------------|------------|------------|---------|
| 85550 | Purchased Power | 19,082,472 | 20,400,000 | 21,197,165 | 797,165 |
| 85552 | Purchased Power - BRPA-Adm. | 34,604 | 60,000 | 55,000 | (5,000) |
| 85573 | Purchased Power - Legal Expenses | 14,988 | 30,000 | 50,000 | 20,000 |
| 85574 | Purchased Power - Engineering Svcs | 101,845 | 50,000 | 120,000 | 70,000 |
| | Total Purchased Power | 19,233,909 | 20,540,000 | 21,422,165 | 882,165 |

Transmission - Operation - 54-054-0010

| | | | | | |
|-------|--------------------------------|-----------|-----------|-----------|-----------|
| 85620 | Station Expenses | - | 1,000 | 1,000 | - |
| 85621 | Station Expenses - Labor | 2,176 | 5,000 | 5,252 | 252 |
| 85629 | Station Expenses - Equipment | 72 | 500 | 1,500 | 1,000 |
| 85630 | OHD Line Expense | 4,931 | 4,000 | 6,000 | 2,000 |
| 85650 | Transmission By Others | 6,849,278 | 7,500,000 | 8,500,000 | 1,000,000 |
| | Total Transmission - Operation | 6,856,457 | 7,510,500 | 8,513,752 | 1,003,252 |

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2022-2023

| | | 2021 Actual | 2022 Adopted Budget | 2023 Adopted Budget | Increase/ (Decrease) |
|---|---|----------------|---------------------------|---------------------------|-------------------------|
| Transmission - Maintenance - 54-054-0011 | | | | | |
| 85681 | Maint. Super. & Eng. Labor | 3,144 | 3,000 | 3,151 | 151 |
| 85690 | Maint. Of Structures | - | 5,000 | 5,000 | - |
| 85700 | Maint. Of Station Equipment | - | 5,000 | 5,000 | - |
| 85701 | Maint. Of Station Equipment - Labor | - | 4,500 | 4,726 | 226 |
| 85709 | Maint. Of Station Equipment - Equip | - | 500 | 500 | - |
| 85710 | Maint. Of OHD Lines | - | 2,500 | 2,500 | - |
| 85711 | Maint. Of OHD Lines - Labor | 317 | 2,250 | 2,363 | 113 |
| 85719 | Maint. Of OHD Lines - Equipment | 71 | 250 | 250 | - |
| 85730 | Maint. Of Misc Transmission Plant | - | 1,000 | 1,000 | - |
| | Total Transmission - Maintenance | 3,532 | 24,000 | 24,490 | 490 |
| Distribution - Operation - 54-054-0012 | | | | | |
| 85800 | Oper. Super. & Eng. | - | 1,000 | 1,000 | - |
| 85801 | Oper. Super. & Eng - Labor | 91,896 | 110,000 | 115,535 | 5,535 |
| 85809 | Oper. Super. & Eng - Equip | 4,524 | 4,000 | 7,000 | 3,000 |
| 85820 | Station Expense | 16,306 | 15,000 | 15,000 | - |
| 85821 | Station Expense - Labor | 50,543 | 50,225 | 52,752 | 2,527 |
| 85825 | Station Expense - Travel/Training | 300 | 7,500 | 7,500 | - |
| 85829 | Station Expense - Equipment | 2,808 | 5,000 | 7,000 | 2,000 |
| 85830 | OHD Line Expense | 6,641 | 10,000 | 10,000 | - |
| 85831 | OHD Line Expense - Labor | 196,498 | 185,000 | 194,309 | 9,309 |
| 85835 | OHD Line Expense Travel/Training | 4,107 | 20,000 | 20,000 | - |
| 85839 | OHD Line Expense - Equipment | 14,839 | 17,000 | 30,000 | 13,000 |
| 85840 | UG Line Expense | 11,483 | 9,000 | 10,000 | 1,000 |
| 85841 | UG Line Expense - Labor | 156,552 | 143,500 | 150,721 | 7,221 |
| 85845 | UG Line Exp - Travel/Training | - | 1,000 | 1,000 | - |
| 85849 | UG Expense - Equipment | 8,628 | 9,000 | 25,000 | 16,000 |
| 85850 | Street Light Expense | 2,591 | 6,500 | 6,500 | - |
| 85852 | Street Light Expense - Labor | 47,378 | 50,225 | 52,752 | 2,527 |
| 85858 | Street Light Expense - Equipment | 3,512 | 3,500 | 7,000 | 3,500 |
| 85860 | Meter Expense | 2,080 | 3,000 | 3,000 | - |
| 85861 | Meter Expense - Labor | 69,380 | 84,050 | 88,279 | 4,229 |
| 85865 | Meter Expense - Travel/Training | 1,898 | 2,500 | 2,500 | - |
| 85869 | Meter Expense - Equipment | 2,000 | 3,500 | 7,000 | 3,500 |
| 85870 | Customer Installation Expense | 2,030 | 3,000 | 3,000 | - |
| 85871 | Customer Installation Expense - Labor | 20,806 | 26,650 | 27,991 | 1,341 |
| 85879 | Customer Installation Expense - Equip. | 1,599 | 3,000 | 3,000 | - |
| 85880 | Misc. Distribution Expense | 73,287 | 88,000 | 88,000 | - |
| 85881 | Misc. Distribution Expense - Labor | 70,615 | 76,000 | 79,824 | 3,824 |
| 85889 | Misc. Distribution Expense - Equipment | 5,508 | 6,000 | 20,000 | 14,000 |
| 85890 | Rents | - | 1,000 | 1,000 | - |
| | Total Distribution - Operation | 867,809 | 944,150 | 1,036,663 | 92,513 |
| Distribution - Maintenance - 54-054-0013 | | | | | |
| 85901 | Maint. Super. & Eng - Labor | 57,072 | 65,000 | 68,271 | 3,271 |
| 85909 | Maint. Super. & Eng - Equipment | 2,436 | 2,500 | 5,000 | 2,500 |
| 85910 | Maint Of Structures | - | 10,000 | 10,000 | - |
| 85920 | Maint Of Station Equipment | 11,541 | 75,000 | 75,000 | - |
| 85921 | Maint Of Station Equip - Labor | 36,871 | 45,100 | 47,369 | 2,269 |
| 85929 | Maint Of Station Equip - Equip. | 2,119 | 5,000 | 15,000 | 10,000 |
| 85930 | Maint Of OHD Lines | 259,706 | 300,000 | 300,000 | - |
| 85931 | Maint Of OHD Lines - Labor | 469,646 | 475,000 | 498,902 | 23,902 |
| 85939 | Maint Of OHD Lines - Equipment | 37,455 | 55,000 | 55,000 | - |
| 85940 | Maint Of UG Lines | 3,803 | 14,000 | 14,000 | - |
| 85941 | Maint Of UG Lines - Labor | 53,522 | 50,225 | 52,752 | 2,527 |
| 85949 | Maint Of UG Lines - Equipment | 6,219 | 7,500 | 7,500 | - |
| 85950 | Maint Of Line Transformers | 6,402 | 30,000 | 30,000 | - |
| 85951 | Maint Of Line Transformers - Labor | 5,188 | 10,000 | 10,503 | 503 |

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2022-2023

| | | 2021 | 2022 | 2023 | Increase/ (Decrease) |
|---|---|-------------|-------------------|-------------------|-------------------------|
| | | Actual | Adopted Budget | Adopted Budget | |
| 85959 | Maint Of Line Transformers - Equip. | 1,162 | 3,000 | 3,000 | - |
| 85960 | Maint Of Street Lights | 3,277 | 11,000 | 11,000 | - |
| 85962 | Maint Of Street Lights - Labor | 20,017 | 33,000 | 34,661 | 1,661 |
| 85968 | Maint Of Street Lights - Equipment | 2,725 | 4,000 | 5,000 | 1,000 |
| 85970 | Maint Of Meters | - | 2,500 | 2,500 | - |
| 85971 | Maint Of Meters - Labor | 13,228 | 9,225 | 9,689 | 464 |
| 85979 | Maint Of Meters - Equipment | 1,374 | 1,000 | 4,000 | 3,000 |
| 85981 | Maint Of Misc. Dist. Plant - D/D - Labor | 2,519 | 4,615 | 4,847 | 232 |
| 85986 | Maint Of Misc. Dist. Plant - D/D | 1,405 | 8,000 | 8,000 | - |
| 85989 | Maint Of Misc. Dist. Plant - D/D - Equip | 711 | 1,000 | 1,000 | - |
| Total Distribution - Maintenance | | 998,398 | 1,221,665 | 1,272,994 | 51,329 |
| <u>Customer Service - 54-054-0014</u> | | | | | |
| 89030 | Customer Billing/Collection | 609,749 | 593,409 | 611,227 | 17,818 |
| 89040 | Uncollectible Accounts | 91,197 | - | - | - |
| 89199 | Customer Service Cost/Not Billed | 544 | 5,000 | 5,000 | - |
| Total Customer Service | | 701,490 | 598,409 | 616,227 | 17,818 |
| <u>Administrative & General - Operation - 54-054-0015</u> | | | | | |
| 51100 | Salaries-Regular | 1,957,302 | 2,195,099 | 2,312,427 | 117,328 |
| 51200 | Salaries-Overtime | 152,848 | 160,000 | 160,000 | - |
| 51300 | Part-Time Salaries-Regular | 17,363 | 50,000 | 50,000 | - |
| 51500 | Vacation Buyback | - | 17,500 | 17,500 | - |
| 52100 | FICA | 154,711 | 185,329 | 194,304 | 8,975 |
| 52200 | VRS Retirement | 340,583 | 400,167 | 470,116 | 69,949 |
| 52210 | VRS Retirement Offset | (331,577) | - | - | - |
| 52300 | Health Insurance | 158,641 | 185,350 | 190,900 | 5,550 |
| 52350 | Dental Insurance | 9,825 | 10,754 | 10,358 | (396) |
| 52400 | VRS Life Insurance | 25,083 | 29,414 | 27,518 | (1,896) |
| 52410 | VRS Life Insurance Offset | (10,114) | - | - | - |
| 52450 | Disability Insurance | 2,540 | 4,361 | 4,350 | (11) |
| 52600 | Unemployment Insurance | - | 2,000 | 2,000 | - |
| 52700 | Workers Compensation | 19,011 | 26,000 | 26,000 | - |
| 52855 | OPEB Offset | (103,645) | - | - | - |
| 89200 | Salaries To Be Allocated | (2,127,514) | (2,422,599) | (2,539,927) | (117,328) |
| 89201 | Admin. & General Salaries - Labor | 213,001 | 648,427 | 511,836 | (136,591) |
| 89205 | Ad. & Gen. Salaries Travel/Training | 12,536 | 15,000 | 9,000 | (6,000) |
| 89209 | Admin & Gen Salaries - Equipment | 9,432 | 10,000 | 25,000 | 15,000 |
| 89210 | Office Supplies & Expenses | 38,417 | 50,000 | 50,000 | - |
| 89220 | Utilities - Natural Gas | 9,876 | 12,000 | 12,000 | - |
| 89222 | Utilities - Water/Sewer | 11,048 | 10,000 | 10,000 | - |
| 89223 | Utilities - Electric | 165,353 | 100,000 | 100,000 | - |
| 89230 | Outside Services Employed | - | 5,000 | 5,000 | - |
| 89232 | Custodial Services | 28,845 | 25,000 | 25,000 | - |
| 89233 | Out/Services - Legal Services | 805 | 10,000 | 10,000 | - |
| 89234 | Out/Services - Engineering Services | 1,890 | 15,000 | 15,000 | - |
| 89235 | Technology Charges | 61,779 | 60,483 | 54,892 | (5,591) |
| 89240 | General/Property Insurance | 21,080 | 25,000 | 25,000 | - |
| 89265 | OPEB Expense | 36,357 | 11,500 | 11,500 | - |
| 89266 | Pension Expense | 715,844 | - | - | - |
| 89268 | Health Insurance Retiree Billing | 56,545 | 58,854 | 60,667 | 1,813 |
| 89269 | Health Insurance Retiree Billing - Pre 65 | 31,363 | 34,710 | 30,177 | (4,533) |
| 89270 | Fringe Benefits ---Allocated | (709,506) | (843,375) | (925,546) | (82,171) |
| 89283 | Reg Commission - Legal Expenses | 2,230 | 10,000 | 10,000 | - |
| 89284 | Reg Commission - Engineering Svcs | 4,425 | 10,000 | 10,000 | - |
| 89300 | Misc General Expenses | 131,579 | 134,956 | 160,000 | 25,044 |
| 89307 | Misc Expenses - Dues & Memberships | 24,831 | 25,000 | 25,000 | - |
| 89310 | Misc Expenses - Central Stores | 64,709 | 65,000 | 75,000 | 10,000 |
| 89330 | Transportation Expenses | 108,414 | 125,000 | 96,728 | (28,272) |

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2022-2023

| | | 2021 | 2022 | 2023 | Increase/ (Decrease) |
|---|--|-----------|-------------------|-------------------|-------------------------|
| | | Actual | Adopted Budget | Adopted Budget | |
| 89332 | Transportation Fuel | - | - | 28,272 | 28,272 |
| 89340 | Material/Supplies To Be Allocated | 51,286 | 200,000 | 200,000 | - |
| 89349 | Materials Not In Inventory | 10,099 | 15,000 | 15,000 | - |
| 89370 | Equipment Rental Credits | (199,422) | (372,250) | (473,250) | (101,000) |
| 89988 | Transfer Out - Capital Contribution | 246,640 | - | - | - |
| 89992 | Loss On Sale Of Assets | 689 | - | - | - |
| 89993 | Contingency | - | 629,084 | 629,086 | 2 |
| 89995 | Debt Service Expense | 357,246 | 1,550,605 | 1,542,305 | (8,300) |
| 89999 | Payment In Lieu Of Taxes | 3,160,000 | 3,160,000 | 3,160,000 | - |
| | Total Administrative & General - Operation | 4,932,448 | 6,643,369 | 6,433,213 | (210,156) |
| <u>Administrative & General - Maint - 54-054-0016</u> | | | | | |
| 88500 | Expendable Equipment & Small Tools | 16,717 | 15,000 | 15,000 | - |
| 89350 | Maint Of General Plant | 71,287 | 144,490 | 188,080 | 43,590 |
| 89351 | Maint Of Gen Plant - Labor | 18,863 | 27,000 | 28,359 | 1,359 |
| 89359 | Maint Of Gen Plant - Equipment | 1,452 | 3,000 | 6,000 | 3,000 |
| | Total Administrative & General - Maint | 108,319 | 189,490 | 237,439 | 47,949 |
| <u>Capital - 54-054-0018</u> | | | | | |
| 58015 | VDOT Highway Projects | 24,770 | 100,000 | 100,000 | - |
| 58017 | Automated Metering Infrastructure (AMI) System | 962,438 | - | - | - |
| 83440 | Generators | - | 10,000 | 190,000 | 180,000 |
| 83530 | Station Equipment | 689,120 | 10,000 | 10,000 | - |
| 83550 | Poles & Fixtures | - | 25,000 | 25,000 | - |
| 83551 | Poles & Fixtures - Labor | - | 25,000 | 26,258 | 1,258 |
| 83559 | Poles & Fixtures - Equipment | - | 10,000 | 10,000 | - |
| 83560 | OHD Conductors & Devices | - | 10,000 | 10,000 | - |
| 83610 | Structures & Improvements | - | 15,000 | 15,000 | - |
| 83620 | Station Equipment | 2,514,336 | 50,000 | 50,000 | - |
| 83621 | Station Equipment - Labor | - | 11,000 | 11,554 | 554 |
| 83629 | Station Equipment - Equipment | - | 5,000 | 5,000 | - |
| 83640 | Poles--Towers & Fixtures | 40,466 | 100,000 | 100,000 | - |
| 83641 | Poles--Towers & Fixtures-Labor | 141,655 | 217,000 | 227,920 | 10,920 |
| 83649 | Poles--Towers & Fixtures-Equipment | 5,622 | 65,000 | 65,000 | - |
| 83650 | OHD--Conductors & Devices | 37,297 | 125,000 | 125,000 | - |
| 83651 | OHD--Conductors & Devices-Labor | 99,710 | 136,000 | 142,844 | 6,844 |
| 83659 | OHD--Conductors & Devices-Equip | 3,825 | 65,000 | 65,000 | - |
| 83660 | UG Conduit | 136,404 | 200,000 | 250,000 | 50,000 |
| 83661 | UG Conduit - Labor | 86,476 | 102,500 | 107,658 | 5,158 |
| 83669 | UG Conduit - Equipment | 2,635 | 20,000 | 20,000 | - |
| 83670 | UG Conductors & Devices | 45,429 | 60,000 | 60,000 | - |
| 83671 | UG Conductors & Devices - Labor | 106,220 | 92,250 | 96,892 | 4,642 |
| 83679 | UG Conductors & Devices - Equip | 5,746 | 15,000 | 15,000 | - |
| 83680 | Line Transformers | 156,251 | 200,000 | 200,000 | - |
| 83681 | Line Transformers - Labor | 49,213 | 55,350 | 58,135 | 2,785 |
| 83689 | Line Transformers - Equipment | 2,054 | 10,000 | 10,000 | - |
| 83690 | Services | 6,919 | 35,000 | 35,000 | - |
| 83691 | Services - Labor | 132,006 | 129,150 | 135,649 | 6,499 |
| 83699 | Services - Equipment | 7,552 | 15,000 | 15,000 | - |
| 83700 | Meters | 35,660 | 50,000 | 50,000 | - |
| 83701 | Meters - Labor | 50,586 | 37,000 | 38,862 | 1,862 |
| 83709 | Meters - Equipment | 4,348 | 3,000 | 3,000 | - |
| 83710 | Install--Customer Premises | 18,189 | 20,000 | 20,000 | - |
| 83711 | Install--Cust Premises - Labor | 45,071 | 49,000 | 51,466 | 2,466 |
| 83719 | Install--Cust Premises - Equip | 2,238 | 10,000 | 10,000 | - |
| 83730 | Street Lights | 37,651 | 50,000 | 50,000 | - |
| 83732 | Street Lights - Labor | 20,534 | 37,500 | 39,387 | 1,887 |
| 83738 | Street Lights - Equipment | 1,732 | 10,000 | 10,000 | - |
| 83900 | Structures & Improvements | - | 11,000 | 11,000 | - |

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2022-2023

| | 2021 Actual | 2022 | 2023 | Increase/ (Decrease) |
|-------|-----------------------------------|-------------------|-------------------|-------------------------|
| | | Adopted Budget | Adopted Budget | |
| 83912 | Technology Upgrades | 335,082 | 20,000 | 20,000 |
| 83920 | Transportation Equipment | - | 45,000 | 40,000 |
| 83930 | Stores Equipment | - | 2,500 | 2,500 |
| 83940 | Tools-Shop-Garage Equipment | - | 2,500 | 2,500 |
| 83950 | Laboratory Equipment | 62,925 | 15,000 | 15,000 |
| 83960 | Power Operated Equipment | 418,794 | 50,000 | 75,000 |
| 83970 | Communication Equipment | 67,064 | 125,000 | 125,000 |
| 83997 | Contra Capital Outlay - AMI | (962,438) | - | - |
| 83998 | Contra Capital Outlay - Equipment | (3,947,875) | - | - |
| 83999 | Contra Capital Outlay | (305,291) | - | - |
| 85895 | Distribution-Deprec. Expense | 1,379,336 | - | - |
| | Total Capital | 2,519,750 | 2,450,750 | 2,745,625 |
| | Total Expense | 36,295,359 | 40,262,333 | 42,442,568 |
| | | | | 294,875 |
| | | | | 2,180,235 |

Electric Fund Summary

| | | | | |
|------------------------|--------------|------------|------------|-----------|
| Revenue | 38,383,205 | 40,262,333 | 42,442,568 | 2,180,235 |
| Expense | 36,295,359 | 40,262,333 | 42,442,568 | 2,180,235 |
| Change in net position | \$ 2,087,846 | \$ - | \$ - | \$ - |

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2022-2023

| | 2021 Actual | 2022 Adopted Budget | 2023 Adopted Budget | Increase/ (Decrease) |
|--|----------------|---------------------------|---------------------------|-------------------------|
| Catering & Concessions Fund | | | | |
| Revenue | | | | |
| <u>Catering Revenues - 55-055-0050</u> | | | | |
| 44801 Catering Sales-Food | \$ 103,811 | \$ 222,400 | \$ 224,300 | \$ 1,900 |
| 44802 Service Charge | 22,268 | 48,080 | 49,096 | 1,016 |
| 44803 Beer/Wine Sales | 2,209 | 96,000 | 150,000 | 54,000 |
| 44804 Banquet Liquor | - | 3,600 | 9,000 | 5,400 |
| 44806 Transfer From Other Funds | 153,204 | 162,933 | 180,972 | 18,039 |
| 44823 Miscellaneous Sales | 1,157 | 8,000 | 8,000 | - |
| Total Catering Revenues | 282,649 | 541,013 | 621,368 | 80,355 |
| <u>Concessions Revenues - 55-055-0052</u> | | | | |
| 44820 Concession Sales | 11,379 | 104,856 | 115,027 | 10,171 |
| 44822 Other Income | 1,687 | 1,900 | 1,900 | - |
| Total Concessions Revenues | 13,066 | 106,756 | 116,927 | 10,171 |
| <u>Moyer Revenues - 55-055-0054</u> | | | | |
| 44820 Concession Sales | 64,080 | 45,863 | - | (45,863) |
| 44822 Other Income | 836 | 500 | - | (500) |
| Total Moyer Revenues | 64,916 | 46,363 | - | (46,363) |
| <u>Salem High School Revenues - 55-055-0056</u> | | | | |
| 44820 Concession Sales | 1,914 | 7,200 | 7,200 | - |
| Total Salem High School Revenues | 1,914 | 7,200 | 7,200 | - |
| Total Revenue | 362,545 | 701,332 | 745,495 | 44,163 |
| Expense | | | | |
| <u>Catering Expenses - 55-055-0051</u> | | | | |
| 51105 Salaries-Management | 135,568 | 189,127 | 224,926 | 35,799 |
| 51106 Salaries-Management Overtime | 2,623 | - | - | - |
| 51305 Part-Time Salaries-Food Service/Concession Stand | 8,296 | 41,600 | 43,680 | 2,080 |
| 51400 Part-Time Salaries-Overtime | 357 | 1,000 | 1,050 | 50 |
| 51900 Vacancy Savings | - | (37,904) | - | 37,904 |
| 52100 FICA | 10,939 | 17,727 | 20,628 | 2,901 |
| 52200 VRS Retirement | 22,789 | 34,478 | 45,727 | 11,249 |
| 52210 VRS Retirement Offset | (28,387) | - | - | - |
| 52300 Health Insurance | 15,247 | 17,370 | 30,077 | 12,707 |
| 52350 Dental Insurance | 818 | 980 | 1,501 | 521 |
| 52400 VRS Life Insurance | 1,609 | 2,534 | 2,677 | 143 |
| 52410 VRS Life Insurance Offset | (864) | - | - | - |
| 52450 Disability Insurance | 359 | 643 | 1,020 | 377 |
| 52700 Workers Compensation | 4,056 | 4,500 | 4,500 | - |
| 52840 Accrued Annual Leave | 11,890 | - | - | - |
| 52845 Pension Expense | 62,487 | - | - | - |
| 52850 OPEB Expense | 2,737 | 600 | 600 | - |
| 52851 OPEB Expense-VRS | 405 | - | - | - |
| 52855 OPEB Offset | (8,944) | - | - | - |
| 52882 Health Insurance Retiree Billing | 2,522 | 2,573 | - | (2,573) |
| 52886 Health Insurance Retiree Billing - Pre 65 | - | - | 5,566 | 5,566 |
| 53120 Accounting And Auditing Services | 5,000 | 5,000 | 5,000 | - |
| 53310 Maintenance Of Equipment | 375 | 500 | 500 | - |
| 53330 Maintenance Of Auto Equipment | 951 | 1,000 | 219 | (781) |
| 53500 Printing And Binding | 21 | 300 | 300 | - |
| 53700 Laundry And Cleaning | 2,547 | 10,000 | 2,500 | (7,500) |
| 55230 Telephone Service | 144 | 300 | 300 | - |
| 55305 Motor Vehicle Insurance | 1,642 | 1,200 | 1,800 | 600 |
| 55801 Dues And Memberships | 450 | 450 | 450 | - |
| 55804 Cash Over/Short | (11) | - | - | - |

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2022-2023

| | | 2021 Actual | 2022 Adopted Budget | 2023 Adopted Budget | Increase/ (Decrease) |
|---|--|----------------|---------------------------|---------------------------|-------------------------|
| 55834 | Bad Debt Expense | 2,783 | - | - | - |
| 55835 | Bank Charges | 1,777 | 5,500 | 5,500 | - |
| 55843 | Permits | 3,931 | 5,000 | 5,000 | - |
| 55847 | Franchise Fees | 25,765 | 100,000 | 100,000 | - |
| 55880 | Technology Charges | 4,255 | 3,711 | 4,627 | 916 |
| 56001 | Office Supplies | 164 | 357 | 300 | (57) |
| 56002 | Food Supplies And Food Service | 4 | 720 | 500 | (220) |
| 56006 | Linen Supplies | - | - | 7,500 | 7,500 |
| 56008 | Expendable Equipment | - | 1,300 | 1,300 | - |
| 56009 | Vehicle Fuel | - | - | 781 | 781 |
| 56011 | Uniforms Or Wearing Apparel For Employees | 120 | 680 | 680 | - |
| 56050 | Food Purchases | 42,641 | 80,704 | 80,704 | - |
| 56051 | Bar Purchases | 6,494 | 32,000 | 30,000 | (2,000) |
| 56052 | Paper Supplies | 7,655 | 6,800 | 13,000 | 6,200 |
| 56053 | Cleaning Supplies | - | 2,400 | 2,000 | (400) |
| 56054 | Kitchen Utensils And Supplies | 39 | 2,400 | 2,000 | (400) |
| 56055 | Decoration Supplies | 29 | 400 | 400 | - |
| 58010 | Depreciation | 4,383 | - | - | - |
| 59500 | Contingency | - | 6,214 | - | (6,214) |
| Total Catering Expenses | | 355,666 | 542,164 | 647,313 | 105,149 |
| Concessions Expenses - 55-055-0053 | | | | | |
| 51105 | Salaries-Management | 9,240 | 27,473 | 12,975 | (14,498) |
| 51106 | Salaries-Management Overtime | 13 | - | - | - |
| 51305 | Part-Time Salaries-Food Service/Concession Stand | 3,005 | 14,000 | 14,700 | 700 |
| 51400 | Part-Time Salaries-Overtime | 53 | - | - | - |
| 52100 | FICA | 779 | 3,178 | 2,117 | (1,061) |
| 52200 | VRS Retirement | 1,247 | 5,008 | 2,638 | (2,370) |
| 52300 | Health Insurance | 983 | 2,523 | 1,735 | (788) |
| 52350 | Dental Insurance | - | 142 | 87 | (55) |
| 52400 | VRS Life Insurance | 107 | 368 | 154 | (214) |
| 55804 | Cash Over/Short | (16) | - | - | - |
| 55843 | Permits | 80 | 150 | 150 | - |
| 55847 | Franchise Fees | 2,851 | 33,600 | 33,600 | - |
| 56050 | Food Purchases | 3,845 | 23,200 | 23,200 | - |
| 56052 | Paper Supplies | 653 | 2,400 | 1,500 | (900) |
| Total Concessions Expenses | | 22,840 | 112,042 | 92,856 | (19,186) |
| Moyer Expenses - 55-055-0055 | | | | | |
| 51105 | Salaries-Management | 24,613 | 11,920 | - | (11,920) |
| 51106 | Salaries-Management Overtime | 3 | - | - | - |
| 51305 | Part-Time Salaries-Food Service/Concession Stand | 10,864 | 6,800 | - | (6,800) |
| 51400 | Part-Time Salaries-Overtime | 21 | - | - | - |
| 52100 | FICA | 2,803 | 1,432 | - | (1,432) |
| 52200 | VRS Retirement | 5,040 | 2,173 | - | (2,173) |
| 52300 | Health Insurance | 4,460 | 1,095 | - | (1,095) |
| 52350 | Dental Insurance | - | 62 | - | (62) |
| 52400 | VRS Life Insurance | 420 | 160 | - | (160) |
| 53120 | Accounting And Auditing Services | 2,500 | 2,500 | - | (2,500) |
| 55804 | Cash Over/Short | 65 | - | - | - |
| 55847 | Franchise Fees | 9,612 | 4,400 | - | (4,400) |
| 56050 | Food Purchases | 18,697 | 8,800 | - | (8,800) |
| 56052 | Paper Supplies | 1,011 | 800 | - | (800) |
| Total Moyer Expenses | | 80,109 | 40,142 | - | (40,142) |

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2022-2023

| | | 2021 Actual | 2022 Adopted Budget | 2023 Adopted Budget | Increase/ (Decrease) |
|---|--|----------------|---------------------------|---------------------------|-------------------------|
| Salem High School Expenses - 55-055-0057 | | | | | |
| 51105 | Salaries-Management | 589 | 2,155 | 827 | (1,328) |
| 51305 | Part-Time Salaries-Food Service/Concession Stand | 1,058 | 2,000 | 2,100 | 100 |
| 52100 | FICA | 101 | 318 | 224 | (94) |
| 52200 | VRS Retirement | 77 | 393 | 168 | (225) |
| 52300 | Health Insurance | 31 | 198 | 111 | (87) |
| 52350 | Dental Insurance | - | 11 | 6 | (5) |
| 52400 | VRS Life Insurance | 7 | 29 | 10 | (19) |
| 55804 | Cash Over/Short | (6) | - | - | - |
| 56050 | Food Purchases | 206 | 1,600 | 1,600 | - |
| 56052 | Paper Supplies | 48 | 280 | 280 | - |
| | Total Salem High School Expenses | 2,111 | 6,984 | 5,326 | (1,658) |
| | Total Expense | 460,726 | 701,332 | 745,495 | 44,163 |
| Catering & Concessions Fund Summary | | | | | |
| | Revenue | 362,545 | 701,332 | 745,495 | 44,163 |
| | Expense | 460,726 | 701,332 | 745,495 | 44,163 |
| | Change in net position | \$ (98,181) | \$ - | \$ - | \$ - |

SPECIAL REVENUE FUND

City of Salem, Virginia
Special Revenue Fund Budget Summary
Fiscal Year 2022-2023

| | 2021 Actual | 2022 Adopted Budget | 2023 Adopted Budget | Increase/ (Decrease) |
|----------------------------------|----------------|---------------------------|---------------------------|-------------------------|
| Revenue | | | | |
| American Rescue Plan Act Funding | \$ - | \$ - | \$ 31,164,631 | \$ 31,164,631 |
| Total Revenue | \$ - | \$ - | \$ 31,164,631 | \$ 31,164,631 |
| Expenditures | | | | |
| Contingency | \$ - | \$ - | \$ 1,306,122 | \$ 1,306,122 |
| Transfer to General Fund | | | 16,283,509 | 16,283,509 |
| Transfer to Water Fund | - | - | 6,200,000 | 6,200,000 |
| Transfer to Sewer Fund | - | - | 7,375,000 | 7,375,000 |
| Total Expenses | \$ - | \$ - | \$ 31,164,631 | \$ 31,164,631 |

DEBT SERVICE FUND

City of Salem, Virginia
Debt Service Fund Budget Summary
Fiscal Year 2022-2023

| | 2021 Actual | 2022 | | 2023 | | Increase/ (Decrease) |
|--|---------------------|---------------------|---------------------|-------------------|-------------------|-------------------------|
| | | Adopted Budget | Adopted Budget | Adopted Budget | Adopted Budget | |
| Revenue and Transfers | | | | | | |
| Proceeds from Refunding | \$ 1,555,000 | \$ - | \$ - | \$ - | \$ - | - |
| Transfer from General Fund | 4,715,960 | 4,671,315 | 5,670,134 | | 998,819 | |
| Reimbursement From Other Agencies - RVRA | 219,241 | 210,368 | 201,592 | | (8,776) | |
| Total Revenues and Transfers | \$ 6,490,201 | \$ 4,881,683 | \$ 5,871,726 | | \$ 990,043 | |
| Expenditures | | | | | | |
| City Debt Service Payments | | | | | | |
| Principal | \$ 1,635,664 | \$ 1,566,796 | \$ 2,280,713 | \$ 713,917 | | |
| Interest | 644,149 | 640,588 | 984,000 | 343,412 | | |
| Payment to refunded bond escrow agent | 1,493,089 | - | - | - | | |
| Bond issuance costs | 61,160 | - | - | - | | |
| Total Debt Service - City | 3,834,062 | 2,207,384 | 3,264,713 | 1,057,329 | | |
| School Debt Service Payments | | | | | | |
| Principal | 1,593,775 | 1,592,865 | 1,566,955 | (25,910) | | |
| Interest | 1,005,137 | 1,066,904 | 1,025,528 | (41,376) | | |
| Total Debt Service - Schools | 2,598,912 | 2,659,769 | 2,592,483 | (67,286) | | |
| Capital Lease Payments | | | | | | |
| Principal | 55,931 | 14,530 | 14,530 | - | | |
| Interest | 545 | - | - | - | | |
| Total Debt Service - Capital Lease | 56,476 | 14,530 | 14,530 | - | | |
| Total Expenditures | \$ 6,489,450 | \$ 4,881,683 | \$ 5,871,726 | | \$ 990,043 | |

INTERNAL SERVICE FUND

City of Salem, Virginia
Health Insurance Fund Budget Summary
Fiscal Year 2022-2023

| | 2021 Actual | 2022 Adopted Budget | 2023 Adopted Budget | Increase/ (Decrease) |
|----------------------------------|----------------------|---------------------------|---------------------------|-------------------------|
| Revenue | | | | |
| Health Premiums Paid by City | \$ 5,181,157 | \$ 5,400,000 | \$ 5,562,500 | \$ 162,500 |
| Health Premiums Paid by School | 4,374,836 | 4,410,000 | 4,687,000 | 277,000 |
| Health Premiums Paid by Retirees | 892,246 | 910,000 | 798,000 | (112,000) |
| Dental Premiums | 598,763 | 604,300 | 602,550 | (1,750) |
| Interest Earnings | 23,443 | 22,000 | 23,000 | 1,000 |
| Miscellaneous | 13,891 | - | 5,000 | 5,000 |
| Total Revenue | \$ 11,084,336 | \$ 11,346,300 | \$ 11,678,050 | \$ 331,750 |
| Expenses | | | | |
| Health Claims | \$ 10,128,196 | \$ 10,237,109 | \$ 10,505,991 | \$ 268,882 |
| Dental Claims | 531,175 | 604,300 | 602,550 | (1,750) |
| Employee Health Clinic | 448,187 | 443,691 | 469,311 | 25,620 |
| Consulting Services | 82,075 | 52,400 | 95,348 | 42,948 |
| ACA Fees | 3,675 | 3,800 | 3,850 | 50 |
| Miscellaneous | - | 5,000 | 1,000 | (4,000) |
| Total Expenses | \$ 11,193,308 | \$ 11,346,300 | \$ 11,678,050 | \$ 331,750 |

PERSONNEL

City of Salem, Virginia
Pay Scale for Fiscal Year 2022-2023

| Range | Min | Mid | Max |
|-------|--------------|---------------|---------------|
| 10 | \$ 21,338.17 | \$ 27,846.31 | \$ 34,354.45 |
| 11 | \$ 22,618.46 | \$ 29,517.09 | \$ 36,415.72 |
| 12 | \$ 23,975.57 | \$ 31,288.11 | \$ 38,600.66 |
| 13 | \$ 25,414.10 | \$ 33,165.40 | \$ 40,916.70 |
| 14 | \$ 26,938.95 | \$ 35,155.32 | \$ 43,371.70 |
| 15 | \$ 28,555.28 | \$ 37,264.64 | \$ 45,974.01 |
| 16 | \$ 30,268.60 | \$ 39,500.52 | \$ 48,732.45 |
| 17 | \$ 32,084.72 | \$ 41,870.55 | \$ 51,656.39 |
| 18 | \$ 34,009.80 | \$ 44,382.79 | \$ 54,755.78 |
| 19 | \$ 36,050.39 | \$ 47,045.75 | \$ 58,041.12 |
| 20 | \$ 38,213.41 | \$ 49,868.50 | \$ 61,523.59 |
| 21 | \$ 40,506.21 | \$ 52,860.61 | \$ 65,215.01 |
| 22 | \$ 42,936.59 | \$ 56,032.25 | \$ 69,127.91 |
| 23 | \$ 45,512.78 | \$ 59,394.18 | \$ 73,275.58 |
| 24 | \$ 48,243.55 | \$ 62,957.83 | \$ 77,672.12 |
| 25 | \$ 51,138.16 | \$ 66,735.30 | \$ 82,332.44 |
| 26 | \$ 54,206.45 | \$ 70,739.42 | \$ 87,272.39 |
| 27 | \$ 57,458.84 | \$ 74,983.79 | \$ 92,508.73 |
| 28 | \$ 60,906.37 | \$ 79,482.81 | \$ 98,059.26 |
| 29 | \$ 64,560.75 | \$ 84,251.78 | \$ 103,942.81 |
| 30 | \$ 68,434.40 | \$ 89,306.89 | \$ 110,179.38 |
| 31 | \$ 72,540.46 | \$ 94,665.30 | \$ 116,790.14 |
| 32 | \$ 76,892.89 | \$ 100,345.22 | \$ 123,797.55 |
| 33 | \$ 81,506.46 | \$ 106,365.93 | \$ 131,225.40 |
| 34 | \$ 86,396.85 | \$ 112,747.89 | \$ 139,098.93 |

City of Salem, Virginia
List of Positions for Fiscal Year 2022-2023

| Title | Grade | Min | Mid | Max |
|--|--------------|--------------|---------------|---------------|
| Account Services Supervisor | 24 | \$ 48,243.55 | \$ 62,957.83 | \$ 77,672.12 |
| Accountant | 22 | \$ 42,936.59 | \$ 56,032.25 | \$ 69,127.91 |
| Accounting Assistant | 17 | \$ 32,084.72 | \$ 41,870.55 | \$ 51,656.39 |
| Accounting Manager | 28 | \$ 60,906.37 | \$ 79,482.81 | \$ 98,059.26 |
| Accounting Technician | 19 | \$ 36,050.39 | \$ 47,045.75 | \$ 58,041.12 |
| Accreditation Manager | 23 | \$ 45,512.78 | \$ 59,394.18 | \$ 73,275.58 |
| Administrative Assistant | 16 | \$ 30,268.60 | \$ 39,500.52 | \$ 48,732.45 |
| Animal Control Officer | 22 | \$ 42,936.59 | \$ 56,032.25 | \$ 69,127.91 |
| Animal Shelter Manager | 24 | \$ 48,243.55 | \$ 62,957.83 | \$ 77,672.12 |
| Animal Shelter Worker | 13 | \$ 25,414.10 | \$ 33,165.40 | \$ 40,916.70 |
| Applications Manager | 30 | \$ 68,434.40 | \$ 89,306.89 | \$ 110,179.38 |
| Assistant Chef | 16 | \$ 30,268.60 | \$ 39,500.52 | \$ 48,732.45 |
| Assistant Chief WTP Operator | 23 | \$ 45,512.78 | \$ 59,394.18 | \$ 73,275.58 |
| Assistant Commonwealth Attorney | 29 | \$ 64,560.75 | \$ 84,251.78 | \$ 103,942.81 |
| Assistant Director of Civic Facilities | 30 | \$ 68,434.40 | \$ 89,306.89 | \$ 110,179.38 |
| Assistant Director of Electric Utility | 32 | \$ 76,892.89 | \$ 100,345.22 | \$ 123,797.55 |
| Assistant Director of Finance | 31 | \$ 72,540.46 | \$ 94,665.30 | \$ 116,790.14 |
| Assistant Director of Human Resources | 29 | \$ 64,560.75 | \$ 84,251.78 | \$ 103,942.81 |
| Assistant Director of Parks & Recreation | 30 | \$ 68,434.40 | \$ 89,306.89 | \$ 110,179.38 |
| Assistant Director of Streets and GM-Street Superintendent | 31 | \$ 72,540.46 | \$ 94,665.30 | \$ 116,790.14 |
| Assistant Director of Water and Sewer | 30 | \$ 68,434.40 | \$ 89,306.89 | \$ 110,179.38 |
| Assistant Food and Beverage Manager | 22 | \$ 42,936.59 | \$ 56,032.25 | \$ 69,127.91 |
| Assistant Recreation Program Supervisor | 20 | \$ 38,213.41 | \$ 49,868.50 | \$ 61,523.59 |
| Assistant to the City Manager | 26 | \$ 54,206.45 | \$ 70,739.42 | \$ 87,272.39 |
| Assistant Utility Lines Manager | 23 | \$ 45,512.78 | \$ 59,394.18 | \$ 73,275.58 |
| Assistant Utility Maintenance Manager | 23 | \$ 45,512.78 | \$ 59,394.18 | \$ 73,275.58 |
| Automotive Mechanic | 19 | \$ 36,050.39 | \$ 47,045.75 | \$ 58,041.12 |
| Automotive Service Worker | 14 | \$ 26,938.95 | \$ 35,155.32 | \$ 43,371.70 |
| Box Office Supervisor | 21 | \$ 40,506.21 | \$ 52,860.61 | \$ 65,215.01 |
| Building Engineer | 25 | \$ 51,138.16 | \$ 66,735.30 | \$ 82,332.44 |
| Building Maintenance Assistant | 16 | \$ 30,268.60 | \$ 39,500.52 | \$ 48,732.45 |
| Building Maintenance Superintendent | 26 | \$ 54,206.45 | \$ 70,739.42 | \$ 87,272.39 |
| Building Maintenance Technician I | 19 | \$ 36,050.39 | \$ 47,045.75 | \$ 58,041.12 |
| Building Maintenance Technician II | 21 | \$ 40,506.21 | \$ 52,860.61 | \$ 65,215.01 |
| Building Maintenance Technician III | 23 | \$ 45,512.78 | \$ 59,394.18 | \$ 73,275.58 |
| Building Official | 28 | \$ 60,906.37 | \$ 79,482.81 | \$ 98,059.26 |
| Business Analyst I | 21 | \$ 40,506.21 | \$ 52,860.61 | \$ 65,215.01 |
| Business Analyst II | 23 | \$ 45,512.78 | \$ 59,394.18 | \$ 73,275.58 |
| Business Analyst III | 25 | \$ 51,138.16 | \$ 66,735.30 | \$ 82,332.44 |
| Buyer | 21 | \$ 40,506.21 | \$ 52,860.61 | \$ 65,215.01 |
| Captain Deputy Sheriff | 29 | \$ 64,560.75 | \$ 84,251.78 | \$ 103,942.81 |
| Chef | 21 | \$ 40,506.21 | \$ 52,860.61 | \$ 65,215.01 |
| Chemist | 23 | \$ 45,512.78 | \$ 59,394.18 | \$ 73,275.58 |
| Chief Deputy Commissioner of the Revenue | 26 | \$ 54,206.45 | \$ 70,739.42 | \$ 87,272.39 |
| Chief Deputy Court Clerk I | 27 | \$ 57,458.84 | \$ 74,983.79 | \$ 92,508.73 |

City of Salem, Virginia
List of Positions for Fiscal Year 2022-2023

| Title | Grade | Min | Mid | Max |
|---|--------------|--------------|---------------|---------------|
| Chief Deputy Treasurer | 26 | \$ 54,206.45 | \$ 70,739.42 | \$ 87,272.39 |
| Chief of Police | 34 | \$ 86,396.85 | \$ 112,747.89 | \$ 139,098.93 |
| Chief WTP Operator | 25 | \$ 51,138.16 | \$ 66,735.30 | \$ 82,332.44 |
| Children's Services Supervisor | 25 | \$ 51,138.16 | \$ 66,735.30 | \$ 82,332.44 |
| City Assessor | 32 | \$ 76,892.89 | \$ 100,345.22 | \$ 123,797.55 |
| City Engineer | 30 | \$ 68,434.40 | \$ 89,306.89 | \$ 110,179.38 |
| City Garage Supervisor | 23 | \$ 45,512.78 | \$ 59,394.18 | \$ 73,275.58 |
| City Horticulturist | 26 | \$ 54,206.45 | \$ 70,739.42 | \$ 87,272.39 |
| Civic Center Booking Coordinator | 17 | \$ 32,084.72 | \$ 41,870.55 | \$ 51,656.39 |
| Civic Center Events & Production Manager | 28 | \$ 60,906.37 | \$ 79,482.81 | \$ 98,059.26 |
| Civic Center Events Manager | 26 | \$ 54,206.45 | \$ 70,739.42 | \$ 87,272.39 |
| Civic Center Mechanic | 22 | \$ 42,936.59 | \$ 56,032.25 | \$ 69,127.91 |
| Civic Center Operations Supervisor | 21 | \$ 40,506.21 | \$ 52,860.61 | \$ 65,215.01 |
| Civic Center Operations Worker | 15 | \$ 28,555.28 | \$ 37,264.64 | \$ 45,974.01 |
| Civic Center Public Relations Associate | 16 | \$ 30,268.60 | \$ 39,500.52 | \$ 48,732.45 |
| Civic Facilities Sales Representative | 22 | \$ 42,936.59 | \$ 56,032.25 | \$ 69,127.91 |
| Civil Engineer I | 23 | \$ 45,512.78 | \$ 59,394.18 | \$ 73,275.58 |
| Civil Engineer II | 26 | \$ 54,206.45 | \$ 70,739.42 | \$ 87,272.39 |
| Code Compliance Investigator I | 19 | \$ 36,050.39 | \$ 47,045.75 | \$ 58,041.12 |
| Codes Enforcement Officer I | 19 | \$ 36,050.39 | \$ 47,045.75 | \$ 58,041.12 |
| Codes Enforcement Officer II | 21 | \$ 40,506.21 | \$ 52,860.61 | \$ 65,215.01 |
| Communications Specialist | 22 | \$ 42,936.59 | \$ 56,032.25 | \$ 69,127.91 |
| Construction Inspector | 20 | \$ 38,213.41 | \$ 49,868.50 | \$ 61,523.59 |
| Construction Project Manager | 25 | \$ 51,138.16 | \$ 66,735.30 | \$ 82,332.44 |
| Crime Analyst | 19 | \$ 36,050.39 | \$ 47,045.75 | \$ 58,041.12 |
| Custodian | 11 | \$ 22,618.46 | \$ 29,517.09 | \$ 36,415.72 |
| Deputy Chief of Police | 32 | \$ 76,892.89 | \$ 100,345.22 | \$ 123,797.55 |
| Deputy City Clerk-Executive Assistant | 22 | \$ 42,936.59 | \$ 56,032.25 | \$ 69,127.91 |
| Deputy Commonwealth Attorney | 32 | \$ 76,892.89 | \$ 100,345.22 | \$ 123,797.55 |
| Deputy Court Clerk II | 17 | \$ 32,084.72 | \$ 41,870.55 | \$ 51,656.39 |
| Deputy Court Clerk III | 21 | \$ 40,506.21 | \$ 52,860.61 | \$ 65,215.01 |
| Deputy Fire Chief | 31 | \$ 72,540.46 | \$ 94,665.30 | \$ 116,790.14 |
| Deputy Registrar | 19 | \$ 36,050.39 | \$ 47,045.75 | \$ 58,041.12 |
| Deputy Sheriff I | 21 | \$ 40,506.21 | \$ 52,860.61 | \$ 65,215.01 |
| Deputy Sheriff II | 23 | \$ 45,512.78 | \$ 59,394.18 | \$ 73,275.58 |
| Deputy Treasurer I | 13 | \$ 25,414.10 | \$ 33,165.40 | \$ 40,916.70 |
| Deputy Treasurer II | 15 | \$ 28,555.28 | \$ 37,264.64 | \$ 45,974.01 |
| Director of Civic Facilities | 33 | \$ 81,506.46 | \$ 106,365.93 | \$ 131,225.40 |
| Director of Communications | 31 | \$ 72,540.46 | \$ 94,665.30 | \$ 116,790.14 |
| Director of Community Development | 33 | \$ 81,506.46 | \$ 106,365.93 | \$ 131,225.40 |
| Director of Economic Development | 33 | \$ 86,396.85 | \$ 112,747.89 | \$ 139,098.93 |
| Director of Electric Utility | 34 | \$ 86,396.85 | \$ 112,747.89 | \$ 139,098.93 |
| Director of Finance | 34 | \$ 86,396.85 | \$ 112,747.89 | \$ 139,098.93 |
| Director of Human Resources | 33 | \$ 81,506.46 | \$ 106,365.93 | \$ 131,225.40 |
| Director of Parks and Recreation | 32 | \$ 76,892.89 | \$ 100,345.22 | \$ 123,797.55 |
| Director of Streets and General Maintenance | 33 | \$ 81,506.46 | \$ 106,365.93 | \$ 131,225.40 |

City of Salem, Virginia
List of Positions for Fiscal Year 2022-2023

| Title | Grade | Min | Mid | Max |
|---|--------------|--------------|---------------|---------------|
| Director of Technology | 33 | \$ 81,506.46 | \$ 106,365.93 | \$ 131,225.40 |
| Director of Water and Sewer | 33 | \$ 81,506.46 | \$ 106,365.93 | \$ 131,225.40 |
| Economic Development Support Specialist | 19 | \$ 36,050.39 | \$ 47,045.75 | \$ 58,041.12 |
| Electric Line Crew Leader | 28 | \$ 60,906.37 | \$ 79,482.81 | \$ 98,059.26 |
| Electric Line Supervisor | 29 | \$ 64,560.75 | \$ 84,251.78 | \$ 103,942.81 |
| Electric Line Technician I | 23 | \$ 45,512.78 | \$ 59,394.18 | \$ 73,275.58 |
| Electric Line Technician II | 26 | \$ 54,206.45 | \$ 70,739.42 | \$ 87,272.39 |
| Electric Meter Technician | 19 | \$ 36,050.39 | \$ 47,045.75 | \$ 58,041.12 |
| Electrical Engineer | 31 | \$ 72,540.46 | \$ 94,665.30 | \$ 116,790.14 |
| Electrical Engineering Technician | 25 | \$ 51,138.16 | \$ 66,735.30 | \$ 82,332.44 |
| EMS Billing Specialist | 17 | \$ 32,084.72 | \$ 41,870.55 | \$ 51,656.39 |
| EMS Captain | 27 | \$ 57,458.84 | \$ 74,983.79 | \$ 92,508.73 |
| EMS Coordinator | 29 | \$ 64,560.75 | \$ 84,251.78 | \$ 103,942.81 |
| Equipment Operator I | 16 | \$ 30,268.60 | \$ 39,500.52 | \$ 48,732.45 |
| Equipment Operator II | 18 | \$ 34,009.80 | \$ 44,382.79 | \$ 54,755.78 |
| Equipment Operator III | 20 | \$ 38,213.41 | \$ 49,868.50 | \$ 61,523.59 |
| Evidence Technician | 18 | \$ 34,009.80 | \$ 44,382.79 | \$ 54,755.78 |
| Financial Services Supervisor | 25 | \$ 51,138.16 | \$ 66,735.30 | \$ 82,332.44 |
| Fire Administrative Captain | 27 | \$ 57,458.84 | \$ 74,983.79 | \$ 92,508.73 |
| Fire and EMS Training Officer | 29 | \$ 64,560.75 | \$ 84,251.78 | \$ 103,942.81 |
| Fire Battalion Chief Administration | 29 | \$ 64,560.75 | \$ 84,251.78 | \$ 103,942.81 |
| Fire Battalion Chief Operations | 29 | \$ 64,560.75 | \$ 84,251.78 | \$ 103,942.81 |
| Fire Captain | 27 | \$ 57,458.84 | \$ 74,983.79 | \$ 92,508.73 |
| Fire Chief | 34 | \$ 86,396.85 | \$ 112,747.89 | \$ 139,098.93 |
| Firefighter EMT | 22 | \$ 42,936.59 | \$ 56,032.25 | \$ 69,127.91 |
| Firefighter Paramedic | 24 | \$ 48,243.55 | \$ 62,957.83 | \$ 77,672.12 |
| Fleet Management Superintendent | 26 | \$ 54,206.45 | \$ 70,739.42 | \$ 87,272.39 |
| Food and Beverage Manager | 26 | \$ 54,206.45 | \$ 70,739.42 | \$ 87,272.39 |
| GIS Analyst | 23 | \$ 45,512.78 | \$ 59,394.18 | \$ 73,275.58 |
| GIS Manager | 26 | \$ 54,206.45 | \$ 70,739.42 | \$ 87,272.39 |
| Human Resource Technician | 19 | \$ 36,050.39 | \$ 47,045.75 | \$ 58,041.12 |
| Human Resources Specialist | 21 | \$ 40,506.21 | \$ 52,860.61 | \$ 65,215.01 |
| Inventory Assistant | 16 | \$ 30,268.60 | \$ 39,500.52 | \$ 48,732.45 |
| Inventory Technician | 18 | \$ 34,009.80 | \$ 44,382.79 | \$ 54,755.78 |
| Inventory and Procurement Specialist | 19 | \$ 36,050.39 | \$ 47,045.75 | \$ 58,041.12 |
| Laborer | 12 | \$ 23,975.57 | \$ 31,288.11 | \$ 38,600.66 |
| Lead Lineman | 27 | \$ 57,458.84 | \$ 74,983.79 | \$ 92,508.73 |
| Legal Administrator | 22 | \$ 42,936.59 | \$ 56,032.25 | \$ 69,127.91 |
| Librarian | 24 | \$ 48,243.55 | \$ 62,957.83 | \$ 77,672.12 |
| Library Director | 31 | \$ 72,540.46 | \$ 94,665.30 | \$ 116,790.14 |
| Library Technician | 15 | \$ 28,555.28 | \$ 37,264.64 | \$ 45,974.01 |
| Lieutenant Deputy Sheriff | 28 | \$ 60,906.37 | \$ 79,482.81 | \$ 98,059.26 |
| Maintenance-Construction Worker I | 14 | \$ 26,938.95 | \$ 35,155.32 | \$ 43,371.70 |
| Maintenance-Construction Worker II | 15 | \$ 28,555.28 | \$ 37,264.64 | \$ 45,974.01 |
| Major Deputy Sheriff | 31 | \$ 72,540.46 | \$ 94,665.30 | \$ 116,790.14 |
| Master Deputy Sheriff | 24 | \$ 48,243.55 | \$ 62,957.83 | \$ 77,672.12 |

City of Salem, Virginia
List of Positions for Fiscal Year 2022-2023

| Title | Grade | Min | Mid | Max |
|---|--------------|--------------|---------------|---------------|
| Meter Reader | 17 | \$ 32,084.72 | \$ 41,870.55 | \$ 51,656.39 |
| Meter Service Supervisor | 22 | \$ 42,936.59 | \$ 56,032.25 | \$ 69,127.91 |
| Network Administrator | 24 | \$ 48,243.55 | \$ 62,957.83 | \$ 77,672.12 |
| Organizational Development and Training Coordinator | 27 | \$ 57,458.84 | \$ 74,983.79 | \$ 92,508.73 |
| Paralegal | 19 | \$ 36,050.39 | \$ 47,045.75 | \$ 58,041.12 |
| Parks and Recreation Superintendent | 28 | \$ 60,906.37 | \$ 79,482.81 | \$ 98,059.26 |
| Payroll Manager | 26 | \$ 54,206.45 | \$ 70,739.42 | \$ 87,272.39 |
| Payroll Technician | 20 | \$ 38,213.41 | \$ 49,868.50 | \$ 61,523.59 |
| Permit Technician | 19 | \$ 36,050.39 | \$ 47,045.75 | \$ 58,041.12 |
| Planner I | 25 | \$ 51,138.16 | \$ 66,735.30 | \$ 82,332.44 |
| Planner II | 27 | \$ 57,458.84 | \$ 74,983.79 | \$ 92,508.73 |
| Planning and Zoning Administrator | 28 | \$ 60,906.37 | \$ 79,482.81 | \$ 98,059.26 |
| Police Captain | 30 | \$ 68,434.40 | \$ 89,306.89 | \$ 110,179.38 |
| Police Lieutenant | 28 | \$ 60,906.37 | \$ 79,482.81 | \$ 98,059.26 |
| Police Officer | 22 | \$ 42,936.59 | \$ 56,032.25 | \$ 69,127.91 |
| Police Records Specialist | 16 | \$ 30,268.60 | \$ 39,500.52 | \$ 48,732.45 |
| Police Sergeant | 26 | \$ 54,206.45 | \$ 70,739.42 | \$ 87,272.39 |
| Process Improvement-Business Efficiency Director | 32 | \$ 76,892.89 | \$ 100,345.22 | \$ 123,797.55 |
| Project Manager | 29 | \$ 64,560.75 | \$ 84,251.78 | \$ 103,942.81 |
| Real Estate Appraiser | 23 | \$ 45,512.78 | \$ 59,394.18 | \$ 73,275.58 |
| Recreation Maintenance Worker | 15 | \$ 28,555.28 | \$ 37,264.64 | \$ 45,974.01 |
| Recreation Program Supervisor I | 21 | \$ 40,506.21 | \$ 52,860.61 | \$ 65,215.01 |
| Recreation Program Supervisor II | 22 | \$ 42,936.59 | \$ 56,032.25 | \$ 69,127.91 |
| Recreation Site Supervisor | 19 | \$ 36,050.39 | \$ 47,045.75 | \$ 58,041.12 |
| Risk Manager | 24 | \$ 48,243.55 | \$ 62,957.83 | \$ 77,672.12 |
| Sanitation Equipment Operator | 18 | \$ 34,009.80 | \$ 44,382.79 | \$ 54,755.78 |
| Sanitation Superintendent | 26 | \$ 54,206.45 | \$ 70,739.42 | \$ 87,272.39 |
| Sanitation Worker | 15 | \$ 28,555.28 | \$ 37,264.64 | \$ 45,974.01 |
| Scanning-Imaging Technician | 16 | \$ 30,268.60 | \$ 39,500.52 | \$ 48,732.45 |
| Senior Accountant | 24 | \$ 48,243.55 | \$ 62,957.83 | \$ 77,672.12 |
| Senior Administrative Assistant | 18 | \$ 34,009.80 | \$ 44,382.79 | \$ 54,755.78 |
| Senior Animal Control Officer | 24 | \$ 48,243.55 | \$ 62,957.83 | \$ 77,672.12 |
| Senior Automotive Mechanic | 21 | \$ 40,506.21 | \$ 52,860.61 | \$ 65,215.01 |
| Senior Firefighter EMT | 23 | \$ 45,512.78 | \$ 59,394.18 | \$ 73,275.58 |
| Senior Firefighter Paramedic | 25 | \$ 51,138.16 | \$ 66,735.30 | \$ 82,332.44 |
| Senior Librarian | 25 | \$ 51,138.16 | \$ 66,735.30 | \$ 82,332.44 |
| Senior Library Assistant | 17 | \$ 32,084.72 | \$ 41,870.55 | \$ 51,656.39 |
| Senior Meter Reader | 19 | \$ 36,050.39 | \$ 47,045.75 | \$ 58,041.12 |
| Senior Police Officer | 24 | \$ 48,243.55 | \$ 62,957.83 | \$ 77,672.12 |
| Senior Programmer Analyst | 28 | \$ 60,906.37 | \$ 79,482.81 | \$ 98,059.26 |
| Senior Real Estate Appraiser | 25 | \$ 51,138.16 | \$ 66,735.30 | \$ 82,332.44 |
| Senior Tax Technician | 15 | \$ 28,555.28 | \$ 37,264.64 | \$ 45,974.01 |
| Senior Telecommunicator | 20 | \$ 38,213.41 | \$ 49,868.50 | \$ 61,523.59 |
| Senior WTP Operator | 22 | \$ 42,936.59 | \$ 56,032.25 | \$ 69,127.91 |
| Sergeant Deputy Sheriff | 26 | \$ 54,206.45 | \$ 70,739.42 | \$ 87,272.39 |
| Small Engine Mechanic | 18 | \$ 34,009.80 | \$ 44,382.79 | \$ 54,755.78 |

City of Salem, Virginia
List of Positions for Fiscal Year 2022-2023

| Title | Grade | Min | Mid | Max |
|--------------------------------|--------------|--------------|--------------|---------------|
| SPO - Traffic Officer | 24 | \$ 48,243.55 | \$ 62,957.83 | \$ 77,672.12 |
| Stormwater Manager | 26 | \$ 54,206.45 | \$ 70,739.42 | \$ 87,272.39 |
| Streets Crew Supervisor | 22 | \$ 42,936.59 | \$ 56,032.25 | \$ 69,127.91 |
| Survey Crew Member | 15 | \$ 28,555.28 | \$ 37,264.64 | \$ 45,974.01 |
| Tax Specialist | 17 | \$ 32,084.72 | \$ 41,870.55 | \$ 51,656.39 |
| Tax Supervisor | 19 | \$ 36,050.39 | \$ 47,045.75 | \$ 58,041.12 |
| Technical Services Supervisor | 25 | \$ 51,138.16 | \$ 66,735.30 | \$ 82,332.44 |
| Technology Manager | 30 | \$ 68,434.40 | \$ 89,306.89 | \$ 110,179.38 |
| Technology Support Specialist | 23 | \$ 45,512.78 | \$ 59,394.18 | \$ 73,275.58 |
| Telecommunications Manager | 26 | \$ 54,206.45 | \$ 70,739.42 | \$ 87,272.39 |
| Telecommunicator I | 17 | \$ 32,084.72 | \$ 41,870.55 | \$ 51,656.39 |
| Telecommunicator II | 19 | \$ 36,050.39 | \$ 47,045.75 | \$ 58,041.12 |
| Traffic Signal Technician | 23 | \$ 45,512.78 | \$ 59,394.18 | \$ 73,275.58 |
| Transfer Clerk | 19 | \$ 36,050.39 | \$ 47,045.75 | \$ 58,041.12 |
| Tree Trimmer | 18 | \$ 34,009.80 | \$ 44,382.79 | \$ 54,755.78 |
| Utility Asset Manager | 28 | \$ 60,906.37 | \$ 79,482.81 | \$ 98,059.26 |
| Utility Billing Specialist | 20 | \$ 38,213.41 | \$ 49,868.50 | \$ 61,523.59 |
| Utility Lines Crew Supervisor | 22 | \$ 42,936.59 | \$ 56,032.25 | \$ 69,127.91 |
| Utility Lines Manager | 25 | \$ 51,138.16 | \$ 66,735.30 | \$ 82,332.44 |
| Utility Lines Technician I | 16 | \$ 30,268.60 | \$ 39,500.52 | \$ 48,732.45 |
| Utility Lines Technician II | 18 | \$ 34,009.80 | \$ 44,382.79 | \$ 54,755.78 |
| Utility Locator | 19 | \$ 36,050.39 | \$ 47,045.75 | \$ 58,041.12 |
| Utility Maintenance Manager | 25 | \$ 51,138.16 | \$ 66,735.30 | \$ 82,332.44 |
| Utility Maintenance Mechanic | 21 | \$ 40,506.21 | \$ 52,860.61 | \$ 65,215.01 |
| Utility Maintenance Technician | 19 | \$ 36,050.39 | \$ 47,045.75 | \$ 58,041.12 |
| Water Meter Mechanic | 18 | \$ 34,009.80 | \$ 44,382.79 | \$ 54,755.78 |
| WTP Operator Class I | 20 | \$ 38,213.41 | \$ 49,868.50 | \$ 61,523.59 |
| WTP Operator Class II | 18 | \$ 34,009.80 | \$ 44,382.79 | \$ 54,755.78 |
| WTP Operator Class III | 16 | \$ 30,268.60 | \$ 39,500.52 | \$ 48,732.45 |
| WTP Operator Trainee | 15 | \$ 28,555.28 | \$ 37,264.64 | \$ 45,974.01 |

City of Salem, Virginia
Part-Time Salary Budget
FY2022-2023

| <u>Department</u> | <u>Part-Time Salary Budgeted</u> |
|--|--------------------------------------|
| City Council | \$ 68,106 |
| Planning Commission | 6,750 |
| Real Estate - Board of Equalization | 3,000 |
| Treasurer | 12,600 |
| Finance | 45,361 |
| Street & Highway Administration | 52,500 |
| Streets - Refuse | 35,700 |
| Streets - Landscape Management | 84,000 |
| Streets - Farmer's Market | 19,110 |
| Registrar | 30,970 |
| Electoral Board | 9,292 |
| Combined District Courts | 18,000 |
| Sheriff | 105,357 |
| Commonwealth's Attorney - Cost Collections | 5,000 |
| Police | 188,795 |
| Police - Crossing Guards* | 84,000 |
| Police - 911 Center | 4,725 |
| Police - Animal Control | 94,374 |
| Fire | 262,500 |
| Rescue Squad | 21,517 |
| Salem Stadium | 25,200 |
| Tourism | 90,549 |
| Parks & Recreation | 262,980 |
| Library | 89,340 |
| Economic Development | 44,100 |
| General Fund Part-Time Salaries | |
| | \$ 1,663,826 |
| Water | \$ 8,760 |
| Sewer | 13,400 |
| Civic Center | 194,250 |
| Electric | 50,000 |
| Catering and Concessions | 60,480 |
| Enterprise Funds Part-Time Salaries | |
| | \$ 326,890 |

*Reimbursed by the School Division.

City of Salem, Virginia
Overtime Budget
FY2022-2023

| <u>Department</u> | <u>Overtime</u> <u>Budgeted</u> |
|------------------------------------|------------------------------------|
| Technology Systems | \$ 500 |
| Streets - City Garage | 7,000 |
| Street & Highway Administration | 30,000 |
| Streets - Street and Road Cleaning | 2,000 |
| Streets - Refuse | 26,000 |
| Streets - Containers | 3,000 |
| Streets - Recycling | 9,000 |
| Streets - Building Maintenance | 52,000 |
| Streets - Landscape Management | 3,000 |
| Registrar | 3,500 |
| Clerk of Circuit Court | 1,000 |
| Sheriff | 27,040 |
| Police | 60,000 |
| Police - 911 Center | 14,000 |
| Police - Animal Control | 3,500 |
| Fire | 900,083 |
| Salem Stadium | 15,050 |
| Parks & Recreation | 34,000 |
| General Fund Overtime | \$ 1,190,673 |
| Water | \$ 95,000 |
| Sewer | 35,000 |
| Civic Center | 29,600 |
| Electric | 160,000 |
| Catering and Concessions | 1,050 |
| Enterprise Funds Overtime | \$ 320,650 |

CAPITAL OUTLAY

City of Salem, Virginia
Capital Outlay Funded Summary
Fiscal Year 2022-2023

| | <u>Capital Outlay Funded</u> |
|-------------------------|----------------------------------|
| General Fund | |
| Finance | \$ 375,000 |
| Technology Systems | 655,000 |
| Streets | 786,000 |
| Police | 226,000 |
| Fire | 340,000 |
| Community Development | 285,000 |
| Parks and Recreation | 209,000 |
| Economic Development | 25,000 |
| Reserve for Capital | 1,249,000 |
| Total General Fund | <u>\$ 4,150,000</u> |
| Enterprise Funds | |
| Water Production | \$ 4,042,000 |
| Water Distribution | 7,570,000 |
| Sewer | 7,867,000 |
| Civic Center | 366,300 |
| Electric | 565,000 |
| Total Enterprise Funds | <u>\$ 20,410,300</u> |
| Total City-wide | <u>\$ 24,560,300</u> |

**City of Salem, Virginia
Capital Outlay Funded Detail
Fiscal Year 2022-2023**

| General Fund | Item Description | Quantity | Item Price | Cost | Total |
|--|--|-----------------|-------------------|-------------|----------------|
| <u>Finance</u> 10-012-1242-58025 | Software | 1 | \$ 375,000 | \$ 375,000 | \$ 375,000 |
| <u>Technology Systems</u> 10-016-1251-58006 | Computer Equipment | | | | |
| | Network Equipment Replacement | 1 | 300,000 | 300,000 | |
| | Storage Area Network Replacements | 2 | 150,000 | 300,000 | |
| | Backup Target Replacement at Police Department | | | | |
| | Data Center | 1 | 20,000 | 20,000 | |
| | Computer Replacements | 1 | 35,000 | 35,000 | |
| | | | | | <u>655,000</u> |
| | | | | | <u>655,000</u> |
| <u>Streets</u> | | | | | |
| <u>City Garage</u> | | | | | |
| 10-018-1252-58004 | Motor Vehicles And Equipment | | | | |
| | Street Sweeper | 1 | 315,000 | 315,000 | |
| <u>Administration</u> | | | | | |
| 10-018-4200-58014 | Infrastructure Improvements | | | | |
| | Metal Roof on Building #2 | 1 | 15,000 | 15,000 | |
| <u>Refuse Collection</u> | | | | | |
| 10-018-4230-58004 | Motor Vehicles And Equipment | | | | |
| | Rearload Garbage Truck | 1 | 295,000 | 295,000 | |
| <u>Recycling</u> | | | | | |
| 10-018-4250-58001 | Machinery And Equipment | | | | |
| | Recycling Compactor | 1 | 125,000 | 125,000 | |
| <u>Building Maintenance</u> | | | | | |
| 10-018-4310-58004 | Motor Vehicles And Equipment | | | | |
| | Maintenance Van | 1 | 36,000 | 36,000 | |
| | | | | | <u>36,000</u> |
| | | | | | <u>786,000</u> |
| <u>Police</u> | | | | | |
| <u> Police Department</u> | | | | | |
| 10-030-3110-58002 | Furniture And Fixtures > \$5,000 | | | | |
| 10-030-3110-58004 | Motor Vehicles And Equipment | | | | |
| | Detective Vehicle Replacement | 1 | 6,000 | 6,000 | |
| | Police Patrol Vehicle Replacement | 2 | 37,000 | 37,000 | |
| <u> Animal Control</u> | | | | | |
| 10-030-3510-58004 | Motor Vehicles And Equipment | | | | |
| | Animal Control Police Vehicle Replacement | 1 | 61,000 | 61,000 | |
| | | | | | <u>61,000</u> |
| | | | | | <u>226,000</u> |
| <u>Fire</u> | | | | | |
| 10-032-3210-58004 | Motor Vehicles And Equipment | | | | |
| 10-032-3210-58025 | Software | | | | |
| | Ambulance - Medic 804 | 1 | 150,000 | 150,000 | |
| | Emergency Dispatching Software | 1 | 190,000 | 190,000 | |
| | | | | | <u>340,000</u> |
| <u>Community Development</u> | | | | | |
| <u> Building Inspections</u> | | | | | |
| 10-042-3410-58004 | Motor Vehicles And Equipment | | | | |
| | Motor Vehicle Replacement | 1 | 35,000 | 35,000 | |
| | | | | | <u>35,000</u> |
| <u>Engineering</u> | | | | | |
| 10-012-9100-59410 | Transfer To Capital Projects | | | | |
| | Downtown Streetscape Improvements | 1 | 250,000 | 250,000 | |
| | | | | | <u>250,000</u> |
| | | | | | <u>285,000</u> |

**City of Salem, Virginia
Capital Outlay Funded Detail
Fiscal Year 2022-2023**

| Item Description | Quantity | Item Price | Cost | Total |
|-------------------------------|-------------------------------------|------------|------|-------|
| <u>Parks & Recreation</u> | | | | |
| <i>Salem Memorial Park</i> | | | | |
| 10-053-77205-58001 | Machinery And Equipment | | | |
| <i>Salem Stadium</i> | | | | |
| 10-053-7210-58014 | Infrastructure Improvements | | | |
| <i>Administration</i> | | | | |
| 10-070-7110-58004 | Motor Vehicles And Equipment | | | |
| <i>Kiwanis</i> | | | | |
| 10-070-7114-58001 | Machinery And Equipment | | | |
| <i>Moyer Sports Complex</i> | | | | |
| 10-070-7117-58001 | Machinery And Equipment | | | |
| <i>Senior Citizen Center</i> | | | | |
| 10-070-7135-58009 | Building Improvements | | | |
| <i>Economic Development</i> | | | | |
| 10-080-8110-58004 | Motor Vehicles And Equipment | | | |
| <i>Contingency</i> | | | | |
| 10-012-9110-59520 | Reserve For Capital | | | |
| | | | | |
| Enterprise Funds | | | | |
| <u>Water</u> | | | | |
| <i>Water Production</i> | | | | |
| 51-051-0021-58001 | Machinery And Equipment | | | |
| 51-051-0021-58014 | Infrastructure Improvements | | | |
| <i>Water Distribution</i> | | | | |
| 51-051-0022-58008 | Water Truck Replacement | | | |
| 51-051-0022-58014 | Well Infrastructure Development | | | |
| 50-051-0301-58022 | | | | |
| | | | | |
| <u>Sewer</u> | | | | |
| 52-052-0031-58001 | Machinery And Equipment | | | |
| 52-052-0031-58008 | Line Extensions And New Connections | | | |
| 52-052-0031-58014 | Infrastructure Improvements | | | |
| 50-052-0350-58022 | Rke River Upper Sewer Rehab | | | |
| 52-052-0351-58022 | Wiley Ct Sewer Impr | | | |
| | | | | |

**City of Salem, Virginia
Capital Outlay Funded Detail
Fiscal Year 2022-2023**

| <u>Civic Center</u> | | <u>Item Description</u> | <u>Quantity</u> | <u>Item Price</u> | <u>Cost</u> | <u>Total</u> |
|--------------------------|-----------------------|--|-----------------|----------------------|-------------|----------------|
| <u>53-053-0041-58009</u> | Building Improvements | Trane Chiller #1 Overhaul | 1 | 100,000 | 100,000 | |
| | | Parking Lot Lighting/Electrical/Paving | 1 | 50,000 | 50,000 | |
| | | Generator Replacement | 1 | 216,300 | 216,300 | |
| | | | | | | <u>366,300</u> |
| | | | | | | <u>366,300</u> |
| <u>Electric</u> | | VDOT Parallel Paths Project | 1 | 100,000 | 100,000 | 100,000 |
| | | Line Improvements | 1 | 100,000 | 100,000 | 100,000 |
| | | Underground Line Replacements | 1 | 250,000 | 250,000 | 250,000 |
| | | Truck with Extended Cab | 1 | 40,000 | 40,000 | 40,000 |
| | | 1-Ton Dump Truck | 1 | 75,000 | 75,000 | 75,000 |
| | | | | | | <u>565,000</u> |
| | | | | | | <u>565,000</u> |
| | | Total Enterprise Funds Capital Outlay | | \$ 20,410,300 | | |

CAPITAL IMPROVEMENT PLAN

City of Salem, Virginia
Capital Improvement Plan
2023 thru 2028

The City of Salem's Capital Improvement Plan (CIP) is utilized by the City for both short and long-term financial planning for the capital needs of the community. Updated annually, the first year of the plan coincides with the annual budget adopted by City Council. The remaining five years of the plan outline the needs as seen by management for the coming years. The CIP does not represent a legislative commitment to expend capital funds for the projects indicated. The CIP is a planning tool used to assist the City in meeting its responsibilities to the citizens.

City management has developed a CIP for years 2023-2028 with a total cost as shown below to be funded from anticipated state and federal grant funds, current revenue of the individual funds, capital reserves, or the issuance of debt or to be determined upon project selection.

FUNDING SOURCE SUMMARY

General Fund

| Source | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | Total |
|-----------------------------------|-------------------|-------------------|------------------|------------------|-------------------|-------------------|--------------------|
| General Fund | 2,000,000 | 7,690,738 | 2,148,000 | 2,808,500 | 532,000 | 183,000 | 15,362,238 |
| General Fund Excess Local Funding | 10,592,000 | 1,423,000 | | | | | 12,015,000 |
| General Fund Reserves | 1,900,000 | | | | | | 1,900,000 |
| State Grant | 150,000 | | | 157,500 | | | 307,500 |
| Federal Grant-ARPA | 1,281,122 | | | | | | 1,281,122 |
| Highway Maintenance | 1,945,136 | 575,000 | 575,000 | 75,000 | 75,000 | 75,000 | 3,320,136 |
| Debt Issuance | 15,000,000 | | | | 12,700,000 | 8,000,000 | 35,700,000 |
| Capital Projects | 13,092,529 | 8,254,160 | | 1,618,748 | 3,650,000 | 4,583,227 | 31,198,664 |
| GRAND TOTAL | 45,960,787 | 17,942,898 | 2,723,000 | 4,659,748 | 16,957,000 | 12,841,227 | 101,084,660 |

Enterprise Funds

| Source | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | Total |
|--------------------------|-------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| Enterprise Fund | 2,680,500 | 5,025,000 | 3,520,000 | 3,363,000 | 2,831,000 | 2,240,000 | 19,659,500 |
| Enterprise Fund Reserves | | 1,520,000 | | | | | 1,520,000 |
| State Grant | 154,800 | | | | | | 154,800 |
| Federal Grant-ARPA | 13,575,000 | | | | | | 13,575,000 |
| Debt Issuance | 4,000,000 | | | 120,000 | 6,900,000 | 6,000,000 | 17,020,000 |
| GRAND TOTAL | 20,410,300 | 6,545,000 | 3,520,000 | 3,483,000 | 9,731,000 | 8,240,000 | 51,929,300 |

School Component Unit

| Source | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | Total |
|------------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| School Capital Reserve | 3,038,563 | 5,151,872 | 3,446,000 | 1,423,250 | 1,139,455 | 1,137,588 | 15,336,728 |
| School Cafeteria Fund | 20,158 | 20,763 | 21,386 | 22,028 | 22,689 | 23,370 | 130,394 |
| GRAND TOTAL | 3,058,721 | 5,172,635 | 3,467,386 | 1,445,278 | 1,162,144 | 1,160,958 | 15,467,122 |

City of Salem, Virginia

Capital Improvement Plan - General Fund and Capital Projects Fund

2023 thru 2028

PROJECTS & FUNDING SOURCES BY DEPARTMENT

| Department | Project # | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | Total |
|--|--------------|---------------|---------------|---------|---------------|-----------|------|---------------|
| Building Inspections | | | | | | | | |
| Building Inspections Motor Vehicle Replacement | 3410CD-22001 | 35,000 | | | 35,000 | | | 70,000 |
| <i>General Fund</i> | | | | | 35,000 | | | 35,000 |
| <i>General Fund Reserves</i> | | 35,000 | | | | | | 35,000 |
| Building Inspections Total | | 35,000 | | | 35,000 | | | 70,000 |
| Commonwealth Attorney | | | | | | | | |
| Vehicle Replacement - Commonwealth Attorney | 2210CA-23001 | | 25,000 | | | | | 25,000 |
| <i>General Fund</i> | | | 25,000 | | | | | 25,000 |
| Commonwealth Attorney Total | | | 25,000 | | | | | 25,000 |
| Community Development | | | | | | | | |
| Community Development Motor Vehicle Replacement | 4110CD-21001 | | 35,000 | 35,000 | 35,000 | 35,000 | | 140,000 |
| <i>General Fund</i> | | 35,000 | 35,000 | 35,000 | 35,000 | | | 140,000 |
| Franklin Street Road Expansion | 4110CD-21002 | | | | 2,750,000 | 2,600,000 | | 5,350,000 |
| <i>General Fund</i> | | 500,000 | 450,000 | 450,000 | 425,000 | 850,000 | | 2,675,000 |
| <i>State Grant-Revenue Sharing</i> | | | | | 1,337,000 | 1,338,000 | | 2,675,000 |
| Colorado Street Bridge Replacement (#1804) | 4110CD-21004 | 2,457,688 | 3,450,000 | | | | | 5,907,688 |
| <i>State Grant-State of Good Repair</i> | | 2,457,688 | 3,450,000 | | | | | 5,907,688 |
| Elizabeth Campus Stormwater Pond | 4110CD-21005 | | 50,000 | 50,000 | | | | 100,000 |
| <i>General Fund</i> | | 50,000 | 50,000 | | | | | 100,000 |
| Elizabeth Campus Greenway | 4110CD-21006 | | 1,019,050 | | | | | 1,019,050 |
| <i>Federal Grant-RSTP</i> | | 1,019,050 | | | | | | 1,019,050 |
| Eddy Ave over Rke River Bridge Maintenance (#8007) | 4110CD-21007 | | 1,300,000 | | | | | 1,300,000 |
| <i>Highway Maintenance</i> | | 1,300,000 | | | | | | 1,300,000 |
| Apperson Bridge Superstructure Replacement (#1801) | 4110CD-21008 | 4,144,208 | 3,874,160 | | | | | 8,018,368 |
| <i>Federal Grant-Transportation Alt</i> | | 332,514 | | | | | | 332,514 |
| <i>Federal Grant-Urban</i> | | 1,250,287 | | | | | | 1,250,287 |
| <i>State Grant-Primary Formula</i> | | 17,974 | | | | | | 17,974 |
| <i>State Grant-State of Good Repair</i> | | 864,086 | | | | | | 864,086 |
| <i>State Grant-Urban</i> | | 66,358 | | | | | | 66,358 |
| <i>State Grant-Urban Match</i> | | 281,315 | | | | | | 281,315 |
| <i>To Be Determined</i> | | 2,536,690 | 2,536,691 | | | | | 5,073,381 |
| Rt 419 over NS Railway Clean & Paint (#1813) | 4110CD-21010 | | 150,000 | 150,000 | | | | 300,000 |
| <i>Highway Maintenance</i> | | 150,000 | 150,000 | | | | | 300,000 |
| Hanging Rock Battlefield Trail Phase 2 | 4110CD-21011 | 994,052 | | | | | | 994,052 |
| <i>Federal Grant-Demonstration</i> | | 276,109 | | | | | | 276,109 |
| <i>Federal Grant-Transportation Alt</i> | | 57,392 | | | | | | 57,392 |
| <i>To Be Determined</i> | | 573,780 | | | | | | 573,780 |

| Department | Project # | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | Total |
|--|--------------|---|---------------------------|---|---|---|---|---|
| Downtown Phase 4 - Market to Thompson Memorial <i>Federal Grant-Smart Scale</i> | 4110CD-21012 | 3,541,794 3,541,794 | | | | | | 3,541,794 3,541,794 |
| Boulevard Bridge Replacement (#8001) <i>Federal Grant-TBD</i> | 4110CD-21013 | | | | 650,000 650,000 | 650,000 650,000 | 1,300,000 1,300,000 | |
| Downtown Phase 3 - Union to Broad <i>General Fund</i> <i>State Grant-Revenue Sharing</i> | 4110CD-21014 | 935,737 250,000 457,368 | 930,000 247,140 | | | | | 1,865,737 497,140 457,368 |
| Downtown Phase 5 - Boulevard <i>General Fund</i> <i>State Grant-Revenue Sharing</i> | 4110CD-21015 | | | 250,000 250,000 125,000 | 250,000 250,000 125,000 | 500,000 500,000 250,000 | 1,000,000 500,000 500,000 | |
| Storm Drain - Texas/Turnpike Upgrade <i>General Fund</i> | 4110CD-21016 | | 475,000 475,000 | | | | | 475,000 475,000 |
| Chamberlain Lane Culvert Replacement <i>General Fund</i> | 4110CD-21018 | | 100,000 100,000 | | | | | 100,000 100,000 |
| Storm Drain - Poplar Ave <i>General Fund</i> | 4110CD-21019 | | 200,000 200,000 | | | | | 200,000 200,000 |
| ARCGIS Server Upgrade <i>General Fund</i> | 4110CD-23001 | | 50,000 50,000 | | | | | 50,000 50,000 |
| Diamond/Upland Intersection Sight Distance Impr <i>Highway Maintenance</i> | 4110CD-23002 | 175,000 175,000 | | | | | | 175,000 175,000 |
| Storm Drain - Vine and Kimball <i>General Fund</i> | 4110CD-23003 | | 150,000 150,000 | | | | | 150,000 150,000 |
| Downtown Phase 6 - White Oak to Market <i>Federal Grant-Smart Scale</i> | 4110CD-23004 | | | 130,418 130,418 | | 1,393 1,393 | 131,811 131,811 | |
| Downtown Phase 7 - S College Avenue <i>Federal Grant-Smart Scale</i> | 4110CD-23005 | | | 151,580 151,580 | | 364,205 364,205 | 515,785 515,785 | |
| Apperson/Orchard Intersection Improvements <i>Federal Grant-Smart Scale</i> | 4110CD-23006 | | | 286,652 286,652 | | 192,637 192,637 | 479,289 479,289 | |
| Roanoke River Greenway - Golden Spike <i>Federal Grant-Smart Scale</i> | 4110CD-23007 | | | 800,098 800,098 | | 274,992 274,992 | 1,075,090 1,075,090 | |
| Storm Drain - Market and Clay <i>General Fund</i> | 4110CD-23008 | | 100,000 100,000 | | | | | 100,000 100,000 |
| Storm Drain - Florida Street <i>General Fund</i> | 4110CD-23009 | | 400,000 400,000 | | | | | 400,000 400,000 |
| Storm Drain - Arch-Pennsylvania <i>General Fund</i> | 4110CD-23011 | | 200,000 200,000 | | | | | 200,000 200,000 |
| Community Development Total | | 14,567,529 | 10,164,160 | 235,000 | 1,653,748 | 3,685,000 | 4,583,227 | 34,888,664 |

Economic Development

| | | | | | | | | |
|---|--------------|-------------------------|--|--|--|--|--|-------------------------|
| Economic Development Vehicle <i>General Fund</i> | 8110ED-23001 | 25,000 25,000 | | | | | | 25,000 25,000 |
| Economic Development Total | | 25,000 | | | | | | 25,000 |

Electric: Traffic Signals

| | | | | | | | | |
|---|--------------|---------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|---------------------------|
| Traffic Signals <i>Highway Maintenance</i> | 0018EL-21004 | 120,136 120,136 | 75,000 75,000 | 75,000 75,000 | 75,000 75,000 | 75,000 75,000 | 75,000 75,000 | 495,136 495,136 |
| Traffic Signals - Downtown Improvements | 0018EL-22004 | 350,000 | 350,000 | 350,000 | | | | 1,050,000 |

| Department | Project # | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | Total |
|--|--------------|------------------|------------------|----------------|------------------|---------------|---------------|------------------|
| <i>Highway Maintenance</i> | | <i>350,000</i> | <i>350,000</i> | <i>350,000</i> | | | | <i>1,050,000</i> |
| Electric: Traffic Signals Total | | 470,136 | 425,000 | 425,000 | 75,000 | 75,000 | 75,000 | 1,545,136 |
| Finance | | | | | | | | |
| Capital Reserve | 1242FN-23001 | 1,249,000 | | | | | | 1,249,000 |
| <i>General Fund Reserves</i> | | <i>1,249,000</i> | | | | | | <i>1,249,000</i> |
| ARPA Stormwater/Capital | 1242FN-23002 | 1,281,122 | | | | | | 1,281,122 |
| <i>Federal Grant-ARPA</i> | | <i>1,281,122</i> | | | | | | <i>1,281,122</i> |
| Finance Total | | 2,530,122 | | | | | | 2,530,122 |
| Fire | | | | | | | | |
| EMS Coordinator Vehicle Replacement | 3210FR-21001 | | 55,000 | | | | | 55,000 |
| <i>General Fund</i> | | | <i>55,000</i> | | | | | <i>55,000</i> |
| Fire Administration Building Renovations | 3210FR-21002 | | | | 273,000 | | | 273,000 |
| <i>General Fund</i> | | | | | <i>273,000</i> | | | <i>273,000</i> |
| Ambulance - Medic 803 | 3210FR-21003 | | 300,000 | | | | | 300,000 |
| <i>General Fund</i> | | | <i>300,000</i> | | | | | <i>300,000</i> |
| Ambulance - Medic 802 | 3210FR-21004 | | | | 315,000 | | | 315,000 |
| <i>General Fund</i> | | | | | <i>157,500</i> | | | <i>157,500</i> |
| <i>State Grant</i> | | | | | <i>157,500</i> | | | <i>157,500</i> |
| Fire Marshal Vehicle Replacement | 3210FR-22004 | | 55,000 | | | | | 55,000 |
| <i>General Fund</i> | | | <i>55,000</i> | | | | | <i>55,000</i> |
| Logistics Captain Vehicle Replacement | 3210FR-22005 | | 55,000 | | | | | 55,000 |
| <i>General Fund</i> | | | <i>55,000</i> | | | | | <i>55,000</i> |
| Reserve Ladder Truck | 3210FR-22006 | | | | 450,000 | | | 450,000 |
| <i>General Fund</i> | | | | | <i>450,000</i> | | | <i>450,000</i> |
| Emergency Dispatching Software | 3210FR-23001 | | 190,000 | | | | | 190,000 |
| <i>General Fund Reserves</i> | | | <i>190,000</i> | | | | | <i>190,000</i> |
| Fire Station #2 Renovations | 3210FR-23002 | | 432,000 | | | | | 432,000 |
| <i>General Fund Excess Local Funding</i> | | | <i>432,000</i> | | | | | <i>432,000</i> |
| Fire Station #2 Storage Building | 3210FR-23003 | | 515,000 | | | | | 515,000 |
| <i>General Fund Excess Local Funding</i> | | | <i>515,000</i> | | | | | <i>515,000</i> |
| Ambulance - Medic 804 | 3210FR-23004 | | 300,000 | | | | | 300,000 |
| <i>General Fund</i> | | | <i>150,000</i> | | | | | <i>150,000</i> |
| <i>State Grant</i> | | | <i>150,000</i> | | | | | <i>150,000</i> |
| Training Van Replacement | 3210FR-23005 | | 40,000 | | | | | 40,000 |
| <i>General Fund</i> | | | <i>40,000</i> | | | | | <i>40,000</i> |
| Fire Station #3 Renovations | 3210FR-23006 | | 378,000 | | | | | 378,000 |
| <i>General Fund Excess Local Funding</i> | | | <i>378,000</i> | | | | | <i>378,000</i> |
| Fire Station #1 Renovations | 3210FR-23007 | | 545,000 | | | | | 545,000 |
| <i>General Fund Excess Local Funding</i> | | | <i>545,000</i> | | | | | <i>545,000</i> |
| Battalion 1 Vehicle Replacement | 3210FR-23008 | | | | 70,000 | | | 70,000 |
| <i>General Fund</i> | | | | | <i>70,000</i> | | | <i>70,000</i> |
| Deputy Fire Marshal Vehicle | 3210FR-23009 | | | | 60,000 | | | 60,000 |
| <i>General Fund</i> | | | | | <i>60,000</i> | | | <i>60,000</i> |
| Fire Total | | 1,437,000 | 1,428,000 | | 1,168,000 | | | 4,033,000 |

| Department | Project # | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | Total |
|--|--------------|-------------------|----------------|------------------|------------------|------------------|-------------------|-------------------|
| Library | | | | | | | | |
| Library Flooring Replacement | 7300LB-21001 | 190,000 | | | | | | 190,000 |
| <i>General Fund Excess Local Funding</i> | | <i>190,000</i> | | | | | | <i>190,000</i> |
| Library Lawn Special Events Space | 7300LB-21003 | | 500,000 | | | | | 500,000 |
| <i>General Fund Excess Local Funding</i> | | | <i>500,000</i> | | | | | <i>500,000</i> |
| Library Coworking Space | 7300LB-21004 | 155,000 | | | | | | 155,000 |
| <i>General Fund Excess Local Funding</i> | | <i>155,000</i> | | | | | | <i>155,000</i> |
| Library Total | | 345,000 | 500,000 | | | | | 845,000 |
| Parks & Rec: Administration | | | | | | | | |
| New Administration Building | 7110PR-21001 | | | | 1,500,000 | | | 1,500,000 |
| <i>Debt Issuance</i> | | | | | <i>1,500,000</i> | | | <i>1,500,000</i> |
| Recreational Center | 7110PR-21002 | | | | 7,000,000 | 7,000,000 | 14,000,000 | |
| <i>Debt Issuance</i> | | | | | <i>7,000,000</i> | <i>7,000,000</i> | <i>14,000,000</i> | |
| Parks & Rec: Administration Total | | | | | 8,500,000 | 7,000,000 | 15,500,000 | |
| Parks & Rec: Athletic Fields | | | | | | | | |
| Ted Webber Ball Field Lighting Upgrades | 7111PR-21001 | | 220,000 | | | | | 220,000 |
| <i>General Fund</i> | | <i>220,000</i> | | | | | | <i>220,000</i> |
| Spartan Field Renovations | 7111PR-21002 | | 83,500 | | | | | 83,500 |
| <i>General Fund</i> | | <i>83,500</i> | | | | | | <i>83,500</i> |
| Civic Center West Field Lighting Upgrades | 7111PR-21003 | | 220,000 | | | | | 220,000 |
| <i>General Fund</i> | | <i>220,000</i> | | | | | | <i>220,000</i> |
| Moyer Sports Complex Renovations | 7111PR-21004 | 23,500,000 | | | | | | 23,500,000 |
| <i>Debt Issuance</i> | | <i>15,000,000</i> | | | | | | <i>15,000,000</i> |
| <i>General Fund Excess Local Funding</i> | | <i>8,500,000</i> | | | | | | <i>8,500,000</i> |
| Kiwanis Field Renovations | 7111PR-21005 | | | 3,500,000 | | | | 3,500,000 |
| <i>Debt Issuance</i> | | | | <i>3,500,000</i> | | | | <i>3,500,000</i> |
| Spartan Field Team Fieldhouse | 7111PR-21006 | | | 700,000 | | | | 700,000 |
| <i>Debt Issuance</i> | | | | <i>700,000</i> | | | | <i>700,000</i> |
| Moyer Sports Complex - New Tarp for Field #1 | 7111PR-23001 | 9,500 | | | | | | 9,500 |
| <i>General Fund Reserves</i> | | <i>9,500</i> | | | | | | <i>9,500</i> |
| Kiwanis Park - Toro Sand Pro - Infield Groomer | 7111PR-23002 | 28,000 | | | | | | 28,000 |
| <i>General Fund Reserves</i> | | <i>28,000</i> | | | | | | <i>28,000</i> |
| Sports Office - John Deere Zero Turn Mower | 7111PR-23003 | 14,000 | | | | | | 14,000 |
| <i>General Fund</i> | | <i>14,000</i> | | | | | | <i>14,000</i> |
| Athletic Fields Truck Replacement | 7111PR-23004 | | 45,000 | | | | | 45,000 |
| <i>General Fund</i> | | <i>45,000</i> | | | | | | <i>45,000</i> |
| Civic Center Fields/Courts - New Bathroom Building | 7111PR-23005 | 220,000 | | | | | | 220,000 |
| <i>General Fund Excess Local Funding</i> | | <i>220,000</i> | | | | | | <i>220,000</i> |
| Parks & Rec: Athletic Fields Total | | 23,771,500 | 45,000 | 523,500 | | 4,200,000 | | 28,540,000 |
| Parks & Rec: Senior Center | | | | | | | | |
| Salem Senior Center Renovation | 7135PR-22001 | | | | | 1,000,000 | | 1,000,000 |
| <i>Debt Issuance</i> | | | | | | <i>1,000,000</i> | | <i>1,000,000</i> |
| Salem Senior Center Passenger Bus | 7135PR-22002 | | 70,000 | | | | | 70,000 |

| Department | Project # | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | Total |
|--|--------------|----------------|----------------|----------------|---------------|------|------------------|------------------|
| <i>General Fund</i> | | | <i>70,000</i> | | | | | <i>70,000</i> |
| Salem Senior Center Floor Replacement | 7135PR-22003 | | 30,000 | | | | | 30,000 |
| <i>General Fund</i> | | | <i>30,000</i> | | | | | <i>30,000</i> |
| Salem Senior Center Windows & Carpet Replacement | 7135PR-22004 | | 19,000 | | | | | 19,000 |
| <i>General Fund</i> | | | <i>19,000</i> | | | | | <i>19,000</i> |
| Salem Senior Center Side Parking Lot Asphalt | 7135PR-22005 | 8,000 | | | | | | 8,000 |
| <i>General Fund Reserves</i> | | <i>8,000</i> | | | | | | <i>8,000</i> |
| Parks & Rec: Senior Center Total | | 8,000 | 119,000 | | | | 1,000,000 | 1,127,000 |
| Police | | | | | | | | |
| Intersection Cameras | 3110PO-22003 | | 14,000 | 14,000 | | | | 28,000 |
| <i>General Fund</i> | | | <i>14,000</i> | <i>14,000</i> | | | | <i>28,000</i> |
| Detective Vehicle Replacement | 3110PO-23001 | 37,000 | 37,000 | 37,000 | | | | 111,000 |
| <i>General Fund</i> | | <i>37,000</i> | <i>37,000</i> | <i>37,000</i> | | | | <i>111,000</i> |
| Police Motorcycles | 3110PO-23002 | | 100,000 | | | | | 100,000 |
| <i>General Fund</i> | | | <i>100,000</i> | | | | | <i>100,000</i> |
| Police Patrol Vehicle Replacement (2) | 3110PO-23003 | 122,000 | | | | | | 122,000 |
| <i>General Fund</i> | | <i>122,000</i> | | | | | | <i>122,000</i> |
| Police Classroom Furniture Upgrade | 3110PO-23004 | 6,000 | 16,000 | | | | | 22,000 |
| <i>General Fund</i> | | | <i>16,000</i> | | | | | <i>16,000</i> |
| <i>General Fund Reserves</i> | | <i>6,000</i> | | | | | | <i>6,000</i> |
| Evidence Refrigerator Replacement | 3110PO-23005 | | 25,600 | | | | | 25,600 |
| <i>General Fund</i> | | | <i>25,600</i> | | | | | <i>25,600</i> |
| Police Total | | 165,000 | 192,600 | 51,000 | | | | 408,600 |
| Police: Animal Control | | | | | | | | |
| Animal Shelter HVAC Replacement | 3510PO-21001 | | 76,000 | | | | | 76,000 |
| <i>General Fund</i> | | | <i>76,000</i> | | | | | <i>76,000</i> |
| Old Animal Shelter Renovation | 3510PO-22002 | | 75,000 | | | | | 75,000 |
| <i>General Fund</i> | | | <i>75,000</i> | | | | | <i>75,000</i> |
| Animal Control Police Vehicle Replacement | 3510PO-23001 | 61,000 | | | | | | 61,000 |
| <i>General Fund Reserves</i> | | <i>61,000</i> | | | | | | <i>61,000</i> |
| Police: Animal Control Total | | 61,000 | 151,000 | | | | | 212,000 |
| Real Estate | | | | | | | | |
| Real Estate Vehicle Replacements | 1232RE-21001 | | 25,000 | 25,000 | 25,000 | | | 75,000 |
| <i>General Fund</i> | | | <i>25,000</i> | <i>25,000</i> | <i>25,000</i> | | | <i>75,000</i> |
| Real Estate Total | | 25,000 | 25,000 | | 25,000 | | | 75,000 |
| Registrar | | | | | | | | |
| Voting Machines (14) | 1320RG-22001 | | | 220,000 | | | | 220,000 |
| <i>General Fund</i> | | | | <i>220,000</i> | | | | <i>220,000</i> |
| Registrar Total | | | | 220,000 | | | | 220,000 |
| Rescue Squad | | | | | | | | |

| Department | Project # | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | Total |
|--|--------------|----------------|-------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------------|
| Dispatching Equipment for Compatability <i>General Fund</i> | 3230RS-21003 | | 35,000 <i>35,000</i> | | | | | 35,000 <i>35,000</i> |
| Rescue Squad Total | | | 35,000 | | | | | 35,000 |
| Salem Memorial Park | | | | | | | | |
| Seat Replacement - Upper Level GA <i>General Fund</i> | 7205BS-21002 | | 132,000 <i>132,000</i> | | | | | 132,000 <i>132,000</i> |
| Freezer & Refrigerator Units in Food Prep Area <i>General Fund Reserves</i> | 7205BS-22002 | | 60,000 <i>60,000</i> | | | | | 60,000 <i>60,000</i> |
| Salem Memorial Park Total | | 60,000 | 132,000 | | | | | 192,000 |
| Salem Stadium | | | | | | | | |
| Football Stadium Parking Lot Resealing <i>General Fund Reserves</i> | 7210FS-21002 | | 77,500 <i>77,500</i> | | | | | 77,500 <i>77,500</i> |
| Mantis Hydro Extractor for Stadium Field <i>General Fund</i> | 7210FS-21003 | | 50,000 <i>50,000</i> | | | | | 50,000 <i>50,000</i> |
| Handrails Visitors Side <i>General Fund</i> | 7210FS-22002 | | 12,000 <i>12,000</i> | | | | | 12,000 <i>12,000</i> |
| Salem Stadium Total | | 89,500 | 50,000 | | | | | 139,500 |
| Sheriff | | | | | | | | |
| Sheriff Front Office Renovation <i>General Fund</i> | 2180SH-22001 | | 40,000 <i>40,000</i> | | | | | 40,000 <i>40,000</i> |
| Transport Vehicle Replacement <i>General Fund</i> | 2180SH-22003 | | 100,000 <i>100,000</i> | 140,000 <i>140,000</i> | 100,000 <i>100,000</i> | 110,000 <i>110,000</i> | 110,000 <i>110,000</i> | 450,000 <i>450,000</i> |
| Sheriff Total | | 140,000 | 140,000 | 100,000 | | 110,000 | 110,000 | 490,000 |
| Street: Administration | | | | | | | | |
| Street Department Paving <i>General Fund</i> | 4200ST-21001 | | 135,000 <i>135,000</i> | | | | | 135,000 <i>135,000</i> |
| Install Metal Roof on Building #2 (25'x130') <i>General Fund Reserves</i> | 4200ST-23001 | | 15,000 <i>15,000</i> | | | | | 15,000 <i>15,000</i> |
| Truck Storage Building 70' x 150' <i>General Fund</i> | 4200ST-23002 | | 1,074,938 <i>1,074,938</i> | | | | | 1,074,938 <i>1,074,938</i> |
| Street: Administration Total | | 15,000 | 1,209,938 | | | | | 1,224,938 |
| Street: Building Maintenance | | | | | | | | |
| Building Maintenance Work Van <i>General Fund</i> | 4310ST-21001 | | 36,000 <i>36,000</i> | 36,000 <i>36,000</i> | 37,000 <i>37,000</i> | | | 109,000 <i>73,000</i> |
| <i>General Fund Reserves</i> | | | 36,000 | | | | | 36,000 |
| Street: Building Maintenance Total | | 36,000 | 36,000 | 37,000 | | | | 109,000 |
| Street: City Garage | | | | | | | | |
| Salt/Snow Plow Dump Truck <i>General Fund</i> | 1252ST-21001 | | 185,000 <i>185,000</i> | 178,000 <i>178,000</i> | 180,000 <i>180,000</i> | 200,000 <i>200,000</i> | | 743,000 <i>743,000</i> |
| 26,000 GVW Dump Truck | 1252ST-21003 | | 137,000 | | 129,000 | | | 266,000 |

| Department | Project # | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | Total |
|--|--------------|----------------|----------------|----------------|----------------|----------------|------|------------------|
| <i>General Fund</i> | | | <i>137,000</i> | | <i>129,000</i> | | | <i>266,000</i> |
| Air Compressor | 1252ST-21004 | | | 22,500 | | | | 22,500 |
| <i>General Fund</i> | | | | <i>22,500</i> | | | | <i>22,500</i> |
| Crew Cab Utility Body Truck | 1252ST-21005 | | 125,000 | 70,000 | | | | 195,000 |
| <i>General Fund</i> | | | <i>125,000</i> | <i>70,000</i> | | | | <i>195,000</i> |
| 25-Yard Automated Leaf Machine | 1252ST-21009 | | | | 225,000 | | | 225,000 |
| <i>General Fund</i> | | | | | <i>225,000</i> | | | <i>225,000</i> |
| Street Sweeper | 1252ST-21011 | 315,000 | | 350,000 | | | | 665,000 |
| <i>General Fund</i> | | <i>315,000</i> | | <i>350,000</i> | | | | <i>665,000</i> |
| Mowing Tractor | 1252ST-21012 | | 95,000 | | 100,000 | | | 195,000 |
| <i>General Fund</i> | | | <i>95,000</i> | | <i>100,000</i> | | | <i>195,000</i> |
| Fuel Island Dispensing System Software | 1252ST-21013 | | 100,000 | | | | | 100,000 |
| <i>General Fund</i> | | | <i>100,000</i> | | | | | <i>100,000</i> |
| Finishing Tractor/Mower | 1252ST-21014 | | 31,000 | 33,000 | | | | 64,000 |
| <i>General Fund</i> | | | <i>31,000</i> | <i>33,000</i> | | | | <i>64,000</i> |
| Backhoe | 1252ST-21015 | | 110,000 | 120,000 | | | | 230,000 |
| <i>General Fund</i> | | | <i>110,000</i> | <i>120,000</i> | | | | <i>230,000</i> |
| Rubber Tire Loader | 1252ST-21017 | | | | 200,000 | | | 200,000 |
| <i>General Fund</i> | | | | | <i>200,000</i> | | | <i>200,000</i> |
| Vibratory Trench Roller | 1252ST-21018 | | | 40,000 | | | | 40,000 |
| <i>General Fund</i> | | | | <i>40,000</i> | | | | <i>40,000</i> |
| Concrete Truck Chassis | 1252ST-23001 | | 130,000 | | | | | 130,000 |
| <i>General Fund</i> | | | <i>130,000</i> | | | | | <i>130,000</i> |
| Automated Flagging Device | 1252ST-23002 | | 35,000 | | | | | 35,000 |
| <i>General Fund</i> | | | <i>35,000</i> | | | | | <i>35,000</i> |
| Pickup for Landscape Superintendent | 1252ST-23003 | | 37,000 | | | | | 37,000 |
| <i>General Fund</i> | | | <i>37,000</i> | | | | | <i>37,000</i> |
| Street: City Garage Total | | 315,000 | 985,000 | 813,500 | 634,000 | 400,000 | | 3,147,500 |

Street: City Hall

| | | | | | | | | |
|----------------------------|--------------|--|----------------|--|--|--|--|----------------|
| City Hall Roof Replacement | 4320ST-21001 | | 110,200 | | | | | 110,200 |
| <i>General Fund</i> | | | <i>110,200</i> | | | | | <i>110,200</i> |

Street: City Hall Total

110,200

Street: Courthouse

| | | | | | | | | |
|--|--------------|--|----------------|----------------|----------------|--|--|----------------|
| Juror Room Expansion | 4321ST-21001 | | 400,000 | | | | | 400,000 |
| <i>General Fund Excess Local Funding</i> | | | <i>400,000</i> | | | | | <i>400,000</i> |
| Courthouse Roof Section Replacements | 4321ST-21002 | | 114,000 | 128,000 | 170,000 | | | 412,000 |
| <i>General Fund</i> | | | <i>114,000</i> | <i>128,000</i> | <i>170,000</i> | | | <i>412,000</i> |

Street: Courthouse Total

400,000

114,000

128,000

170,000

812,000

Street: Longwood Park

| | | | | | | | | |
|--|--------------|--|----------------|--|--|--|--|----------------|
| Longwood Restrooms #2 Replacement | 7215ST-22001 | | 180,000 | | | | | 180,000 |
| <i>General Fund Excess Local Funding</i> | | | <i>180,000</i> | | | | | <i>180,000</i> |

Street: Longwood Park Total

180,000

180,000

| Department | Project # | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | Total |
|--|--------------|---------------------------|-------------------------------|---------------------------|---------------------------|-------------------------|-------------------------|-------------------------------|
| Street: Recycling | | | | | | | | |
| Hook Lift Truck for Recycling <i>General Fund</i> | 4250ST-21001 | | 185,000 <i>185,000</i> | | | | | 185,000 <i>185,000</i> |
| Recycling Compactor <i>General Fund Reserves</i> | 4250ST-23001 | 125,000 <i>125,000</i> | | | | | | 125,000 <i>125,000</i> |
| 20 Yard Roll-Off Recycling Pan <i>General Fund</i> | 4250ST-23002 | | 20,000 <i>20,000</i> | 21,000 <i>21,000</i> | 22,000 <i>22,000</i> | 22,000 <i>22,000</i> | 23,000 <i>23,000</i> | 108,000 <i>108,000</i> |
| Street: Recycling Total | | 125,000 | 205,000 | 21,000 | 22,000 | 22,000 | 23,000 | 418,000 |
| Street: Refuse | | | | | | | | |
| 25-Yard Garbage Body <i>General Fund</i> | 4230ST-21001 | | 111,000 <i>111,000</i> | | 115,000 <i>115,000</i> | | | 226,000 <i>226,000</i> |
| Sideloader Garbage Truck <i>General Fund</i> | 4230ST-21003 | | 295,000 <i>295,000</i> | | 300,000 <i>300,000</i> | | | 595,000 <i>595,000</i> |
| Knuckle Boom Truck <i>General Fund</i> | 4230ST-21004 | | | 150,000 <i>150,000</i> | | | | 150,000 <i>150,000</i> |
| Rearload Garbage Truck <i>General Fund</i> | 4230ST-23001 | 295,000 <i>295,000</i> | | | | | | 295,000 <i>295,000</i> |
| Routeware Soft/Hardware for Commerical Waste <i>General Fund</i> | 4230ST-23002 | | 18,000 <i>18,000</i> | | | | | 18,000 <i>18,000</i> |
| Routeware Soft/Hardware for Residential Waste <i>General Fund</i> | 4230ST-23003 | | 63,000 <i>63,000</i> | | | | | 63,000 <i>63,000</i> |
| Street: Refuse Total | | 295,000 | 487,000 | 150,000 | 415,000 | | | 1,347,000 |
| Technology Systems | | | | | | | | |
| Computer Replacements <i>General Fund</i> | 1251TS-21001 | 35,000 <i>35,000</i> | 50,000 <i>50,000</i> | 50,000 <i>50,000</i> | 50,000 <i>50,000</i> | 50,000 <i>50,000</i> | 50,000 <i>50,000</i> | 285,000 <i>285,000</i> |
| Network Equipment Replacement <i>General Fund</i> | 1251TS-22001 | 300,000 <i>300,000</i> | 350,000 <i>350,000</i> | 125,000 <i>125,000</i> | 80,000 <i>80,000</i> | | | 855,000 <i>855,000</i> |
| Storage Area Network Replacements (2) <i>General Fund</i> | 1251TS-22005 | 300,000 <i>300,000</i> | | | | | | 300,000 <i>300,000</i> |
| Backup Target Replacement at PD Data Center <i>General Fund</i> | 1251TS-23001 | 20,000 <i>20,000</i> | | | | | | 20,000 <i>20,000</i> |
| New World Software Replacement <i>General Fund</i> | 1251TS-23002 | | 1,000,000 <i>1,000,000</i> | | | | | 1,000,000 <i>1,000,000</i> |
| Payroll Software Replacement <i>General Fund</i> | 1251TS-23003 | 375,000 <i>375,000</i> | | | | | | 375,000 <i>375,000</i> |
| Technology Systems Total | | 1,030,000 | 1,400,000 | 175,000 | 130,000 | 50,000 | 50,000 | 2,835,000 |
| GRAND TOTAL | | 45,960,787 | 17,942,898 | 2,723,000 | 4,659,748 | 16,957,000 | 12,841,227 | 101,084,660 |



CAPITAL REQUEST FORM

Fiscal Years 2023-2028

Department

Community Development

Type

Walkways & Trails

| | | | |
|---------------------|--|----------------|----------|
| Project Name: | Hanging Rock Battlefield Trail Phase 2 | | |
| Project Number: | 4110CD-21011 | Dept Priority: | 4 |
| Responsible Person: | Director of Community Development | Useful Life: | 50 Years |
| G/L Account Number: | 20-042-0205-54709 | | |

| | |
|----------------|---|
| Description: | UPC 106268-Phase 2 construction of Hanging Rock Battlefield Trail. Extend the existing multi-use trail along Kesler Mill Road down to Main Street for pedestrian and bicycle safety. Curbing and drainage structures will be added throughout the project. A parking area and trailhead will be added at Main Street. Project Administrator Chuck VanAllman, Construction Manager Will Simpson. |
| Justification: | Council directive to complete Greenway Network. |

Is there a Federal, State, or other legal mandate that requires the project be funded?

No

Does the project improve or mitigate a public health or safety hazard?

No

Is part or all of the funding for the project set to expire? If so, when?

No

PROJECT EXPENDITURES

| PRIOR YEAR EXPENDITURES | ESTIMATED EXPENDITURES BY FISCAL YEAR | | | | | | | TOTAL 6 YEAR COST | COST BEYOND 2028 |
|-------------------------------|---------------------------------------|-------------|------|------|------|------|------|-------------------------|------------------------|
| | Type: | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | | |
| \$150,038 | Planning/Engineering | \$5,532 | | | | | | \$5,532 | |
| | Construction | \$988,520 | | | | | | \$988,520 | |
| | Equipment Purchase | | | | | | | | |
| | Other (Explain in Desc) | | | | | | | | |
| \$150,038 | | \$994,052 | | | | | | \$994,052 | |
| Total Project Cost | | \$1,144,090 | | | | | | | |

FUNDING SOURCES

| PRIOR APPROVED FUNDING | ESTIMATED FUNDING SOURCES BY FISCAL YEAR | | | | | | | TOTAL 6 YEAR FUNDING | SOURCES BEYOND 2028 |
|------------------------------|--|-------------|------|------|------|------|------|----------------------------|---------------------------|
| | Type: | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | | |
| \$119,603 | General Fund | \$573,780 | | | | | | \$573,780 | |
| | Enterprise Fund | | | | | | | | |
| \$117,206 | Federal/State Grant | \$333,501 | | | | | | \$333,501 | |
| | Highway Maintenance | | | | | | | | |
| | Debt Issuance | | | | | | | | |
| | Other (Explain in Desc) | | | | | | | | |
| \$236,809 | | \$907,281 | | | | | | \$907,281 | |
| Total Project Funding | | \$1,144,090 | | | | | | | |

OPERATING BUDGET IMPACT

| | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | TOTAL | BEYOND |
|------------------------|---------|---------|---------|---------|---------|---------|----------|--------|
| Personnel Services | \$5,000 | \$1,200 | \$1,200 | \$1,200 | \$1,200 | \$1,200 | \$11,000 | |
| Operating Expenditures | | | | | | | | |

| | |
|---|---|
| Explanation of Costs and/or Savings: | Design, environmental and construction administration |
|---|---|



CAPITAL REQUEST FORM

Fiscal Years 2023-2028

Department

Community Development

Type

Economic Development

| | | | |
|---------------------|-----------------------------------|----------------|----------|
| Project Name: | Downtown Phase 3 - Union to Broad | | |
| Project Number: | 4110CD-21014 | Dept Priority: | 6 |
| Responsible Person: | Director of Community Development | Useful Life: | 50 Years |
| G/L Account Number: | 20-080-0205-54805 | | |

| | |
|----------------|---|
| Description: | UPC113141-Streetscape improvements for Main Street from Union Street to Broad Street per Downtown Plan. Replace and widen sidewalks, improve crosswalks, install streetscaping and new lighting as proposed in the Downtwon Plan. Improve safety for pedestrians and motorists by shortening and improving pedestrian crossings and visibility. |
| Justification: | Directive from City Management and Council |

Is there a Federal, State, or other legal mandate that requires the project be funded?

No

Does the project improve or mitigate a public health or safety hazard?

No

Is part or all of the funding for the project set to expire? If so, when?

No

PROJECT EXPENDITURES

| PRIOR YEAR EXPENDITURES | ESTIMATED EXPENDITURES BY FISCAL YEAR | | | | | | | TOTAL 6 YEAR COST | COST BEYOND 2028 |
|-------------------------------|---------------------------------------|-------------|-----------|------|------|------|------|-------------------------|------------------------|
| | Type: | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | | |
| \$85,263 | Planning/Engineering | \$5,737 | | | | | | \$5,737 | |
| | Construction | \$930,000 | \$930,000 | | | | | \$1,860,000 | |
| | Equipment Purchase | | | | | | | | |
| | Other (Explain in Desc) | | | | | | | | |
| \$85,263 | | \$935,737 | \$930,000 | | | | | \$1,865,737 | |
| Total Project Cost | | \$1,951,000 | | | | | | | |

FUNDING SOURCES

| PRIOR APPROVED FUNDING | ESTIMATED FUNDING SOURCES BY FISCAL YEAR | | | | | | | TOTAL 6 YEAR FUNDING | SOURCES BEYOND 2028 |
|------------------------------|--|-------------|-----------|------|------|------|------|----------------------------|---------------------------|
| | Type: | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | | |
| \$953,860 | General Fund | \$250,000 | \$247,140 | | | | | \$497,140 | |
| | Enterprise Fund | | | | | | | | |
| \$42,632 | Federal/State Grant | \$457,368 | | | | | | \$457,368 | |
| | Highway Maintenance | | | | | | | | |
| | Debt Issuance | | | | | | | | |
| | Other (Explain in Desc) | | | | | | | | |
| \$996,492 | | \$707,368 | \$247,140 | | | | | \$954,508 | |
| Total Project Funding | | \$1,951,000 | | | | | | | |

OPERATING BUDGET IMPACT

| | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | TOTAL | BEYOND |
|--------------------------------------|-------------|---------|---------|---------|------|------|----------|--------|
| Personnel Services | \$10,000 | \$2,500 | \$2,500 | \$2,500 | | | \$17,500 | |
| Operating Expenditures | | | | | | | | |
| Explanation of Costs and/or Savings: | Maintenance | | | | | | | |

**CAPITAL REQUEST FORM**

Department

Community Development

Fiscal Years 2023-2028

Type Bridges

| Project Name: | | Colorado St over NS Bridge Replacement (#1804) | | | | | | | |
|--|--|---|-------------|----------|----------------|---------|----------|----------------------------|---------------------------|
| Project Number: | | 4110CD-21004 | | | Dept Priority: | | 7 | | |
| Responsible Person: | | Director of Community Development | | | Useful Life: | | 50 Years | | |
| G/L Account Number: | | 20-042-0205-54410 | | | | | | | |
| Description: | | Replacement of Bridge deck, superstructure and possibly the substructure due to extreme fatigue, cracking, spalling and delamination. Structurally deficient bridge in National Bridge Inventory (NBI). | | | | | | | |
| Justification: | | See description. | | | | | | | |
| Is there a Federal, State, or other legal mandate that requires the project be funded? <input type="checkbox"/> No Does the project improve or mitigate a public health or safety hazard? <input type="checkbox"/> Yes Is part or all of the funding for the project set to expire? If so, when? <input type="checkbox"/> No | | | | | | | | | |
| PROJECT EXPENDITURES | | | | | | | | | |
| PRIOR YEAR EXPENDITURES | ESTIMATED EXPENDITURES BY FISCAL YEAR | | | | | | | TOTAL 6 YEAR COST | COST BEYOND 2028 |
| | Type: | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | | |
| \$542,312 | Planning/Engineering | \$177,225 | | | | | | \$177,225 | |
| | Construction | \$2,280,463 | \$3,450,000 | | | | | \$5,730,463 | |
| | Equipment Purchase | | | | | | | | |
| | Other (Explain in Desc) | | | | | | | | |
| \$542,312 | | \$2,457,688 | \$3,450,000 | | | | | \$5,907,688 | |
| | Total Project Cost | \$6,450,000 | | | | | | | |
| FUNDING SOURCES | | | | | | | | | |
| PRIOR APPROVED FUNDING | ESTIMATED FUNDING SOURCES BY FISCAL YEAR | | | | | | | TOTAL 6 YEAR FUNDING | SOURCES BEYOND 2028 |
| | Type: | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | | |
| | General Fund | | | | | | | | |
| | Enterprise Fund | | | | | | | | |
| \$542,312 | Federal/State Grant | \$2,457,688 | \$3,450,000 | | | | | \$5,907,688 | |
| | Highway Maintenance | | | | | | | | |
| | Debt Issuance | | | | | | | | |
| | Other (Explain in Desc) | | | | | | | | |
| \$542,312 | | \$2,457,688 | \$3,450,000 | | | | | \$5,907,688 | |
| | Total Project Funding | \$6,450,000 | | | | | | | |
| OPERATING BUDGET IMPACT | | | | | | | | | |
| | | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | TOTAL | BEYOND |
| Personnel Services | | \$20,000 | \$20,000 | \$20,000 | \$5,000 | \$5,000 | | \$70,000 | |
| Operating Expenditures | | | | | | | | | |
| Explanation of Costs and/or Savings: | Staff administration and maintenance. | | | | | | | | |



CAPITAL REQUEST FORM

Fiscal Years 2023-2028

Department **Community Development**

Type **Bridges**

| | | | |
|----------------------------|--|-----------------------|----------|
| Project Name: | Apperson Bridge Superstructure Replacement (#1801) | | |
| Project Number: | 4110CD-21008 | Dept Priority: | 8 |
| Responsible Person: | Director of Community Development | Useful Life: | 50 Years |
| G/L Account Number: | 20-042-0205-54411 | | |

| | |
|-----------------------|---|
| Description: | Bridge at the intersection of Apperson and 419. This bridge is one of two structural deficient bridges in the City of Salem as determined by National Bridge Inventory (NBI) and VDOT classification. The bridge work for this will include a large measure of traffic control due to the volume of traffic and the need to keep the bridge open during construction. There are several federal and state funding sources already established on this project and we have applied for additional revenue sharing (50% local match) and State of Good Repair (no local match). The exact amounts have not yet been awarded. Once amounts are known, it will reduce the amount of local funds needed. |
| Justification: | More recent inspections of this bridge have shown the need to take some type of replacement action within the next 5-10 years. VDOT has had some concept layouts for this intersection and bridge since mid 2000s but nothing concrete has been put forward. We have decided to proceed with a superstructure replacement with significant repair to the substructure. The motor vehicle lane number will stay the same but a 12' dedicated greenway path will be included. The greenway addition precipitates the need for extra right of way. |

Is there a Federal, State, or other legal mandate that requires the project be funded?

No

Does the project improve or mitigate a public health or safety hazard?

Yes

Is part or all of the funding for the project set to expire? If so, when?

No

PROJECT EXPENDITURES

| PRIOR YEAR EXPENDITURES | ESTIMATED EXPENDITURES BY FISCAL YEAR | | | | | | | TOTAL 6 YEAR COST | COST BEYOND 2028 |
|-------------------------------|---------------------------------------|-------------|-------------|------|------|------|------|-------------------------|------------------------|
| | Type: | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | | |
| \$419,952 | Planning/Engineering | \$270,048 | | | | | | \$270,048 | |
| | Construction | \$3,874,160 | \$3,874,160 | | | | | \$7,748,320 | |
| | Equipment Purchase | | | | | | | | |
| | Other (Explain in Desc) | | | | | | | | |
| \$419,952 | | \$4,144,208 | \$3,874,160 | | | | | \$8,018,368 | |
| | Total Project Cost | \$8,438,320 | | | | | | | |

FUNDING SOURCES

| PRIOR APPROVED FUNDING | ESTIMATED FUNDING SOURCES BY FISCAL YEAR | | | | | | | TOTAL 6 YEAR FUNDING | SOURCES BEYOND 2028 |
|------------------------------|--|-------------|-------------|------|------|------|------|----------------------------|---------------------------|
| | Type: | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | | |
| \$160,165 | General Fund | \$2,536,690 | \$2,536,691 | | | | | \$5,073,381 | |
| | Enterprise Fund | | | | | | | | |
| \$392,240 | Federal/State Grant | \$2,812,534 | | | | | | \$2,812,534 | |
| | Highway Maintenance | | | | | | | | |
| | Debt Issuance | | | | | | | | |
| | Other (Explain in Desc) | | | | | | | | |
| \$552,405 | | \$5,349,224 | \$2,536,691 | | | | | \$7,885,915 | |
| | Total Project Funding | \$8,438,320 | | | | | | | |

OPERATING BUDGET IMPACT

| | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | TOTAL | BEYOND |
|------------------------|---------|----------|----------|----------|---------|---------|----------|--------|
| Personnel Services | \$5,000 | \$20,000 | \$20,000 | \$20,000 | \$5,000 | \$5,000 | \$75,000 | |
| Operating Expenditures | | | | | | | | |

| | |
|---|---------------------------------|
| Explanation of Costs and/or Savings: | Administration and maintenance. |
|---|---------------------------------|



CAPITAL REQUEST FORM

Fiscal Years 2023-2028

Department Community Development

Type Economic Development

| | | | |
|---------------------|--|----------------|----------|
| Project Name: | Downtown Phase 4 - Market to Thompson Memorial | | |
| Project Number: | 4110CD-21012 | Dept Priority: | 10 |
| Responsible Person: | Director of Community Development | Useful Life: | 50 Years |
| G/L Account Number: | 20-080-0205-54806 | | |

| | |
|----------------|--|
| Description: | Streetscape improvements for Main Street, from Market Street to Thompson Memorial, per Downtown Plan. Project includes new dedicated left turn lanes and traffic singal at Market Street to help eliminate congestion and improve safety on Main Street. Replace and widen sidewalks. Improve crosswalks. Consolidate bus stops in the downtown area by adding a Downtown Salem bus transfer station which will include two large shelters with lights and benches. Add two on-street, publicly available electric vehicle charging stations. Add other amenities such as decorative street/sidewalk lighting, landscaping and street furniture. |
| Justification: | Directive from City Management and Council |

Is there a Federal, State, or other legal mandate that requires the project be funded?

No

Does the project improve or mitigate a public health or safety hazard?

No

Is part or all of the funding for the project set to expire? If so, when?

No

PROJECT EXPENDITURES

| PRIOR YEAR EXPENDITURES | ESTIMATED EXPENDITURES BY FISCAL YEAR | | | | | | | TOTAL 6 YEAR COST | COST BEYOND 2028 |
|-------------------------------|---------------------------------------|-------------|------|------|------|------|------|-------------------------|------------------------|
| | Type: | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | | |
| \$88,075 | Planning/Engineering | \$214,414 | | | | | | \$214,414 | |
| | Construction | \$3,327,380 | | | | | | \$3,327,380 | |
| | Equipment Purchase | | | | | | | | |
| | Other (Explain in Desc) | | | | | | | | |
| \$88,075 | | \$3,541,794 | | | | | | \$3,541,794 | |
| Total Project Cost | | \$3,629,869 | | | | | | | |

FUNDING SOURCES

| PRIOR APPROVED FUNDING | ESTIMATED FUNDING SOURCES BY FISCAL YEAR | | | | | | | TOTAL 6 YEAR FUNDING | SOURCES BEYOND 2028 |
|------------------------------|--|-------------|------|------|------|------|------|----------------------------|---------------------------|
| | Type: | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | | |
| | General Fund | | | | | | | | |
| | Enterprise Fund | | | | | | | | |
| \$88,075 | Federal/State Grant | \$3,541,794 | | | | | | \$3,541,794 | |
| | Highway Maintenance | | | | | | | | |
| | Debt Issuance | | | | | | | | |
| | Other (Explain in Desc) | | | | | | | | |
| \$88,075 | | \$3,541,794 | | | | | | \$3,541,794 | |
| Total Project Funding | | \$3,629,869 | | | | | | | |

OPERATING BUDGET IMPACT

| | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | TOTAL | BEYOND |
|--------------------------------------|-------------|---------|---------|---------|---------|------|----------|--------|
| Personnel Services | | | | | | | | |
| Operating Expenditures | \$15,000 | \$5,000 | \$5,000 | \$5,000 | \$5,000 | | \$35,000 | |
| Explanation of Costs and/or Savings: | Maintenance | | | | | | | |



CAPITAL REQUEST FORM

Department

Community Development

Fiscal Years 2023-2028

Type Walkways & Trails

| | | | |
|---------------------|-----------------------------------|----------------|----------|
| Project Name: | Elizabeth Campus Greenway | | |
| Project Number: | 4110CD-21006 | Dept Priority: | 11 |
| Responsible Person: | Director of Community Development | Useful Life: | 50 Years |
| G/L Account Number: | 20-042-0205-54721 | | |

| | |
|----------------|--|
| Description: | Greenway on the Elizabeth Campus will consist of approximately 1.75 miles of 5 to 10 foot wide sidewalk or pavement. This train system will connect to East Main St multi-model trail leading west to the city's downtown and east to the Hanging Rock Battlefield & Mason's Creek greenways/trails. |
| Justification: | See description |

Is there a Federal, State, or other legal mandate that requires the project be funded?

No

Does the project improve or mitigate a public health or safety hazard?

No

Is part or all of the funding for the project set to expire? If so, when?

No

PROJECT EXPENDITURES

| PRIOR YEAR EXPENDITURES | ESTIMATED EXPENDITURES BY FISCAL YEAR | | | | | | | TOTAL 6 YEAR COST | COST BEYOND 2028 |
|-------------------------------|---------------------------------------|-------------|------|------|------|------|------|-------------------------|------------------------|
| | Type: | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | | |
| \$85,350 | Planning/Engineering | \$99,550 | | | | | | \$99,550 | |
| | Construction | \$919,500 | | | | | | \$919,500 | |
| | Equipment Purchase | | | | | | | | |
| | Other (Explain in Desc) | | | | | | | | |
| \$85,350 | | \$1,019,050 | | | | | | \$1,019,050 | |
| Total Project Cost | | \$1,104,400 | | | | | | | |

FUNDING SOURCES

| PRIOR APPROVED FUNDING | ESTIMATED FUNDING SOURCES BY FISCAL YEAR | | | | | | | TOTAL 6 YEAR FUNDING | SOURCES BEYOND 2028 |
|------------------------------|--|-------------|------|------|------|------|------|----------------------------|---------------------------|
| | Type: | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | | |
| | General Fund | | | | | | | | |
| | Enterprise Fund | | | | | | | | |
| \$85,350 | Federal/State Grant | \$1,019,050 | | | | | | \$1,019,050 | |
| | Highway Maintenance | | | | | | | | |
| | Debt Issuance | | | | | | | | |
| | Other (Explain in Desc) | | | | | | | | |
| \$85,350 | | \$1,019,050 | | | | | | \$1,019,050 | |
| Total Project Funding | | \$1,104,400 | | | | | | | |

OPERATING BUDGET IMPACT

| | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | TOTAL | BEYOND |
|--------------------------------------|--------------------------------------|---------|------|------|------|------|----------|--------|
| Personnel Services | \$5,000 | \$5,000 | | | | | \$10,000 | |
| Operating Expenditures | | | | | | | | |
| Explanation of Costs and/or Savings: | Staff administration and maintenance | | | | | | | |

**CAPITAL REQUEST FORM****Fiscal Years 2023-2028**

Department

Community Development

Type Roads: Improvement

| | | | |
|---------------------|-----------------------------------|----------------|----------|
| Project Name: | Franklin Street Road Expansion | | |
| Project Number: | 4110CD-21002 | Dept Priority: | 13 |
| Responsible Person: | Director of Community Development | Useful Life: | 50 Years |
| G/L Account Number: | 20-042-0205-54xxx | | |

| | |
|----------------|---|
| Description: | Increase the width of Franklin Street from Upland Drive to the City limits in order to provide safer travel conditions for vehicular traffic. Curbing and drainage structures will be added throughout the project. Funding was applied for through the State Revenue Sharing Program. Applications are in review and funds have not yet been awarded. |
| Justification: | Increased traffic from new and proposed developments have caused a need for widening Franklin Street due to it becoming more hazardous for two-way traffic. |

Is there a Federal, State, or other legal mandate that requires the project be funded?

No

Does the project improve or mitigate a public health or safety hazard?

Yes

Is part or all of the funding for the project set to expire? If so, when?

No

PROJECT EXPENDITURES

| PRIOR YEAR EXPENDITURES | ESTIMATED EXPENDITURES BY FISCAL YEAR | | | | | | TOTAL 6 YEAR COST | COST BEYOND 2028 |
|-------------------------------|---------------------------------------|------|------|------|-------------|-------------|-------------------------|------------------------|
| | Type: | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | |
| Planning/Engineering | | | | | \$150,000 | | \$150,000 | |
| Construction | | | | | \$2,600,000 | \$2,600,000 | \$5,200,000 | |
| Equipment Purchase | | | | | | | | |
| Other (Explain in Desc) | | | | | | | | |
| | | | | | \$2,750,000 | \$2,600,000 | \$5,350,000 | |
| Total Project Cost | \$5,350,000 | | | | | | | |

FUNDING SOURCES

| PRIOR APPROVED FUNDING | ESTIMATED FUNDING SOURCES BY FISCAL YEAR | | | | | | TOTAL 6 YEAR FUNDING | SOURCES BEYOND 2028 |
|------------------------------|--|-----------|-----------|-----------|-------------|-------------|----------------------------|---------------------------|
| | Type: | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | |
| General Fund | | \$500,000 | \$450,000 | \$450,000 | \$425,000 | \$850,000 | \$2,675,000 | |
| Enterprise Fund | | | | | | | | |
| Federal/State Grant | | | | | \$1,337,000 | \$1,338,000 | \$2,675,000 | |
| Highway Maintenance | | | | | | | | |
| Debt Issuance | | | | | | | | |
| Other (Explain in Desc) | | | | | | | | |
| | | \$500,000 | \$450,000 | \$450,000 | \$1,762,000 | \$2,188,000 | \$5,350,000 | |
| Total Project Funding | \$5,350,000 | | | | | | | |

OPERATING BUDGET IMPACT

| | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | TOTAL | BEYOND |
|---|--|------|----------|----------|----------|----------|-----------|--------|
| Personnel Services | | | \$30,000 | \$30,000 | \$30,000 | \$30,000 | \$120,000 | |
| Operating Expenditures | | | | | | | | |
| Explanation of Costs and/or Savings: | Increased personnel costs to complete the work | | | | | | | |



CAPITAL REQUEST FORM

Department

Community Development

Fiscal Years 2023-2028

Type Economic Development

| | | | |
|---------------------|-----------------------------------|----------------|----------|
| Project Name: | Downtown Phase 5 - Boulevard | | |
| Project Number: | 4110CD-21015 | Dept Priority: | 14 |
| Responsible Person: | Director of Community Development | Useful Life: | 50 Years |
| G/L Account Number: | 20-080-0205-548xx | | |

| | |
|----------------|---|
| Description: | Streetscape improvements for Boulevard/S. Market, from Main Street to East 2nd Street, per Downtown Plan. Improvements include replace and widen sidewalks, improve crosswalks, install streetscaping and new lighting. Improve safety for pedestrians and motorists by shortening and improving pedestrian crossings and visibility. |
| Justification: | Directive from City Management and Council |

Is there a Federal, State, or other legal mandate that requires the project be funded?

No

Does the project improve or mitigate a public health or safety hazard?

No

Is part or all of the funding for the project set to expire? If so, when?

No

PROJECT EXPENDITURES

| PRIOR YEAR EXPENDITURES | ESTIMATED EXPENDITURES BY FISCAL YEAR | | | | | | TOTAL 6 YEAR COST | COST BEYOND 2028 |
|-------------------------------|---------------------------------------|-------------|------|------|-----------|-----------|-------------------------|------------------------|
| | Type: | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | |
| Planning/Engineering | | | | | \$91,000 | | | \$91,000 |
| Construction | | | | | \$159,000 | \$250,000 | \$500,000 | \$909,000 |
| Equipment Purchase | | | | | | | | |
| Other (Explain in Desc) | | | | | | | | |
| | | | | | \$250,000 | \$250,000 | \$500,000 | \$1,000,000 |
| Total Project Cost | | \$1,000,000 | | | | | | |

FUNDING SOURCES

| PRIOR APPROVED FUNDING | ESTIMATED FUNDING SOURCES BY FISCAL YEAR | | | | | | TOTAL 6 YEAR FUNDING | SOURCES BEYOND 2028 |
|------------------------------|--|-------------|------|------|-----------|-----------|----------------------------|---------------------------|
| | Type: | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | |
| General Fund | | | | | \$250,000 | \$250,000 | | \$500,000 |
| Enterprise Fund | | | | | | | | |
| Federal/State Grant | | | | | \$125,000 | \$125,000 | \$250,000 | \$500,000 |
| Highway Maintenance | | | | | | | | |
| Debt Issuance | | | | | | | | |
| Other (Explain in Desc) | | | | | | | | |
| | | | | | \$375,000 | \$375,000 | \$250,000 | \$1,000,000 |
| Total Project Funding | | \$1,000,000 | | | | | | |

OPERATING BUDGET IMPACT

| | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | TOTAL | BEYOND |
|---|-------------|------|------|----------|---------|---------|----------|--------|
| Personnel Services | | | | \$10,000 | \$5,000 | \$2,500 | \$17,500 | |
| Operating Expenditures | | | | | | | | |
| Explanation of Costs and/or Savings: | Maintenance | | | | | | | |

**CAPITAL REQUEST FORM**

Department

Community Development

Fiscal Years 2023-2028

Type Bridges

| Project Name: | Boulevard Bridge Replacement (#8001) | | | | | | | |
|---|---|------|------|----------------|-----------|-----------|--|---------------------------|
| Project Number: | 4110CD-21013 | | | Dept Priority: | 18 | | | |
| Responsible Person: | Director of Community Development | | | Useful Life: | 50 Years | | | |
| G/L Account Number: | 20-042-0205-544xx | | | | | | | |
| Description: | Replacement of Bridge deck, superstructure and possibly the substructure due to extreme fatigue, cracking, spalling and delamination. Expansion of bridge width from two (2) lanes to four (4) lanes to accommodate increased traffic on Roanoke Boulevard. | | | | | | | |
| Justification: | See description. | | | | | | | |
| Is there a Federal, State, or other legal mandate that requires the project be funded? Does the project improve or mitigate a public health or safety hazard? Is part or all of the funding for the project set to expire? If so, when? | | | | | | | <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| PROJECT EXPENDITURES | | | | | | | | |
| PRIOR YEAR EXPENDITURES | ESTIMATED EXPENDITURES BY FISCAL YEAR | | | | | | TOTAL 6 YEAR COST | COST BEYOND 2028 |
| | Type: | 2023 | 2024 | 2025 | 2026 | 2027 | | |
| Planning/Engineering | | | | | \$400,000 | | \$400,000 | |
| Construction | | | | | \$250,000 | \$650,000 | \$900,000 | \$3,950,000 |
| Equipment Purchase | | | | | | | | |
| Other (Explain in Desc) | | | | | | | | |
| Total Project Cost | \$5,250,000 | | | | | | | |
| FUNDING SOURCES | | | | | | | | |
| PRIOR APPROVED FUNDING | ESTIMATED FUNDING SOURCES BY FISCAL YEAR | | | | | | TOTAL 6 YEAR FUNDING | SOURCES BEYOND 2028 |
| | Type: | 2023 | 2024 | 2025 | 2026 | 2027 | | |
| General Fund | | | | | | | | |
| Enterprise Fund | | | | | | | | |
| Federal/State Grant | | | | | \$650,000 | \$650,000 | \$1,300,000 | \$3,950,000 |
| Highway Maintenance | | | | | | | | |
| Debt Issuance | | | | | | | | |
| Other (Explain in Desc) | | | | | | | | |
| Total Project Funding | \$5,250,000 | | | | | | | |
| OPERATING BUDGET IMPACT | | | | | | | | |
| | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | TOTAL | BEYOND |
| Personnel Services | | | | | \$10,000 | \$10,000 | \$20,000 | \$10,000 |
| Operating Expenditures | | | | | | | | |
| Explanation of Costs and/or Savings: | Construction Inspection. | | | | | | | |

**CAPITAL REQUEST FORM**

Department

Community Development

Fiscal Years 2023-2028

Type Economic Development

| Project Name: | Downtown Phase 6 - White Oak to Market | | | | | | | |
|---|---|------|------|----------------|----------|---------|----------------------------|---------------------------|
| Project Number: | 4110CD-23004 | | | Dept Priority: | 19 | | | |
| Responsible Person: | Director of Community Development | | | Useful Life: | 50 Years | | | |
| G/L Account Number: | 20-080-0205-54xxx | | | ARPA Eligible: | No | | | |
| Description: | Streetscape improvements from White Oak Alley to Market Street, per Downtown Plan. This is the missing link for the Main Street streetscaping project. Project consists of replacing existing concrete sidewalk with brick pavers, replacing existing light poles with decorative poles, addition of strand lights across Main Street, and the addition of "bump out" areas for outdoor seating and additional landscaping. | | | | | | | |
| Justification: | Directive from City Management and Council | | | | | | | |
| Is there a Federal, State, or other legal mandate that requires the project be funded? Does the project improve or mitigate a public health or safety hazard? Is part or all of the funding for the project set to expire? If so, when? | | | | | | | No | |
| PROJECT EXPENDITURES | | | | | | | | |
| PRIOR YEAR EXPENDITURES | ESTIMATED EXPENDITURES BY FISCAL YEAR | | | | | | TOTAL 6 YEAR COST | COST BEYOND 2028 |
| | Type: | 2023 | 2024 | 2025 | 2026 | 2027 | | |
| Planning/Engineering | | | | \$130,418 | | \$1,393 | \$131,811 | |
| Construction | | | | | | | | \$2,180,014 |
| Equipment Purchase | | | | | | | | |
| Other (Explain in Desc) | | | | | | | | |
| | | | | \$130,418 | | \$1,393 | \$131,811 | \$2,180,014 |
| Total Project Cost | \$2,311,825 | | | | | | | |
| FUNDING SOURCES | | | | | | | | |
| PRIOR APPROVED FUNDING | ESTIMATED FUNDING SOURCES BY FISCAL YEAR | | | | | | TOTAL 6 YEAR FUNDING | SOURCES BEYOND 2028 |
| | Type: | 2023 | 2024 | 2025 | 2026 | 2027 | | |
| General Fund | | | | | | | | |
| Enterprise Fund | | | | | | | | |
| Federal/State Grant | | | | \$130,418 | | \$1,393 | \$131,811 | \$2,180,014 |
| Highway Maintenance | | | | | | | | |
| Debt Issuance | | | | | | | | |
| Other (Explain in Desc) | | | | | | | | |
| | | | | \$130,418 | | \$1,393 | \$131,811 | \$2,180,014 |
| Total Project Funding | \$2,311,825 | | | | | | | |
| OPERATING BUDGET IMPACT | | | | | | | | |
| | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | TOTAL | BEYOND |
| Personnel Services | | | | \$5,000 | | \$5,000 | \$10,000 | \$5,000 |
| Operating Expenditures | | | | | | | | |
| Explanation of Costs and/or Savings: | Maintenance and administration | | | | | | | |



CAPITAL REQUEST FORM

Fiscal Years 2023-2028

Department

Community Development

Type

Economic Development

| Project Name: | Downtown Phase 7 - S College Avenue | | | | | | | |
|---|---|------|------|----------------|----------|-----------|----------------------------|---------------------------|
| Project Number: | 4110CD-23005 | | | Dept Priority: | 20 | | | |
| Responsible Person: | Director of Community Development | | | Useful Life: | 50 Years | | | |
| G/L Account Number: | 20-080-0205-54xxx | | | ARPA Eligible: | No | | | |
| Description: | Streetscape improvements along S College Avenue. This project is the continuation of the College Ave project constructed in Fall 2020. This will replace existing concrete sidewalks with brick pavers, replace existing light poles with decorative poles and strand lights, and add landscaping and decorative bump outs down to Roanoke Boulevard. | | | | | | | |
| Justification: | Directive from City Management and Council | | | | | | | |
| Is there a Federal, State, or other legal mandate that requires the project be funded? Does the project improve or mitigate a public health or safety hazard? Is part or all of the funding for the project set to expire? If so, when? | | | | | | | No | |
| PROJECT EXPENDITURES | | | | | | | | |
| PRIOR YEAR EXPENDITURES | ESTIMATED EXPENDITURES BY FISCAL YEAR | | | | | | TOTAL 6 YEAR COST | COST BEYOND 2028 |
| | Type: | 2023 | 2024 | 2025 | 2026 | 2027 | | |
| Planning/Engineering | | | | \$151,580 | | \$364,205 | \$515,785 | |
| Construction | | | | | | | | \$2,501,347 |
| Equipment Purchase | | | | | | | | |
| Other (Explain in Desc) | | | | | | | | |
| | | | | \$151,580 | | \$364,205 | \$515,785 | \$2,501,347 |
| Total Project Cost | \$3,017,132 | | | | | | | |
| FUNDING SOURCES | | | | | | | | |
| PRIOR APPROVED FUNDING | ESTIMATED FUNDING SOURCES BY FISCAL YEAR | | | | | | TOTAL 6 YEAR FUNDING | SOURCES BEYOND 2028 |
| | Type: | 2023 | 2024 | 2025 | 2026 | 2027 | | |
| General Fund | | | | | | | | |
| Enterprise Fund | | | | | | | | |
| Federal/State Grant | | | | \$151,580 | | \$364,205 | \$515,785 | \$2,501,347 |
| Highway Maintenance | | | | | | | | |
| Debt Issuance | | | | | | | | |
| Other (Explain in Desc) | | | | | | | | |
| | | | | \$151,580 | | \$364,205 | \$515,785 | \$2,501,347 |
| Total Project Funding | \$3,017,132 | | | | | | | |
| OPERATING BUDGET IMPACT | | | | | | | | |
| | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | TOTAL | BEYOND |
| Personnel Services | | | | \$5,000 | | \$5,000 | \$10,000 | \$5,000 |
| Operating Expenditures | | | | | | | | |
| Explanation of Costs and/or Savings: | Maintenance and administration | | | | | | | |

**CAPITAL REQUEST FORM**

Department

Community Development

Fiscal Years 2023-2028

Type Roads: Improvement

| Project Name: | Apperson/Orchard Intersection Improvements | | | | | | | |
|---|---|------|------|----------------|----------|-----------|----------------------------|---------------------------|
| Project Number: | 4110CD-23006 | | | Dept Priority: | 21 | | | |
| Responsible Person: | Director of Community Development | | | Useful Life: | 30 Years | | | |
| G/L Account Number: | 20-042-0205-54xxx | | | ARPA Eligible: | No | | | |
| Description: | Improve turning movements, increase safety, and reduce delay at the intersection of Apperson Dr. and Orchard Dr. by installing traffic signal. Signal will be coordinated with existing signal at Electric Road and Apperson Drive. Additionally, an eastbound right turn lane will be constructed, re-striping eastbound and westbound left turn lanes, and re-striping northbound Orchard Dr. to provide a shared left-through lane and dedicated right turn lane. This project will be administered by VDOT. | | | | | | | |
| Justification: | Increased safety | | | | | | | |
| Is there a Federal, State, or other legal mandate that requires the project be funded? Does the project improve or mitigate a public health or safety hazard? Is part or all of the funding for the project set to expire? If so, when? | | | | | | | No Yes No | |
| PROJECT EXPENDITURES | | | | | | | | |
| PRIOR YEAR EXPENDITURES | ESTIMATED EXPENDITURES BY FISCAL YEAR | | | | | | TOTAL 6 YEAR COST | COST BEYOND 2028 |
| | Type: | 2023 | 2024 | 2025 | 2026 | 2027 | | |
| Planning/Engineering | | | | \$286,652 | | \$192,637 | \$479,289 | |
| Construction | | | | | | | | \$1,908,269 |
| Equipment Purchase | | | | | | | | |
| Other (Explain in Desc) | | | | | | | | |
| | | | | \$286,652 | | \$192,637 | \$479,289 | \$1,908,269 |
| Total Project Cost | \$2,387,558 | | | | | | | |
| FUNDING SOURCES | | | | | | | | |
| PRIOR APPROVED FUNDING | ESTIMATED FUNDING SOURCES BY FISCAL YEAR | | | | | | TOTAL 6 YEAR FUNDING | SOURCES BEYOND 2028 |
| | Type: | 2023 | 2024 | 2025 | 2026 | 2027 | | |
| General Fund | | | | | | | | |
| Enterprise Fund | | | | | | | | |
| Federal/State Grant | | | | \$286,652 | | \$192,637 | \$479,289 | |
| Highway Maintenance | | | | | | | | \$1,908,269 |
| Debt Issuance | | | | | | | | |
| Other (Explain in Desc) | | | | | | | | |
| | | | | \$286,652 | | \$192,637 | \$479,289 | \$1,908,269 |
| Total Project Funding | \$2,387,558 | | | | | | | |
| OPERATING BUDGET IMPACT | | | | | | | | |
| | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | TOTAL | BEYOND |
| Personnel Services | | | | | | | | |
| Operating Expenditures | | | | | | | | |
| Explanation of Costs and/or Savings: | | | | | | | | |

**CAPITAL REQUEST FORM**

Department

Community Development

Fiscal Years 2023-2028Type **Walkways & Trails**

| Project Name: | Roanoke River Greenway - Golden Spike | | | | | | | |
|---|---|------|------|----------------|----------|-----------|----------------------------|---------------------------|
| Project Number: | 4110CD-23007 | | | Dept Priority: | 22 | | | |
| Responsible Person: | Director of Community Development | | | Useful Life: | 50 Years | | | |
| G/L Account Number: | 20-042-0205-54xxx | | | ARPA Eligible: | No | | | |
| Description: | Construct approximately 4,800 linear feet of multi-use trail, linking the existing Roanoke River Greenway at Rotary Park with the existing section of greenway trail at Cook Drive and ultimately to many additional miles of greenway trail in the City of Roanoke. This project will be administered by VDOT. | | | | | | | |
| Justification: | Complete the missing link of greenway trail, which is the last major piece of Roanoke River Greenway to be constructed in the City of Salem. | | | | | | | |
| Is there a Federal, State, or other legal mandate that requires the project be funded? Does the project improve or mitigate a public health or safety hazard? Is part or all of the funding for the project set to expire? If so, when? | | | | | | | No | |
| PROJECT EXPENDITURES | | | | | | | | |
| PRIOR YEAR EXPENDITURES | ESTIMATED EXPENDITURES BY FISCAL YEAR | | | | | | TOTAL 6 YEAR COST | COST BEYOND 2028 |
| | Type: | 2023 | 2024 | 2025 | 2026 | 2027 | | |
| Planning/Engineering | | | | \$800,098 | | \$274,992 | \$1,075,090 | |
| Construction | | | | | | | | \$3,445,471 |
| Equipment Purchase | | | | | | | | |
| Other (Explain in Desc) | | | | | | | | |
| | | | | \$800,098 | | \$274,992 | \$1,075,090 | \$3,445,471 |
| Total Project Cost | \$4,520,561 | | | | | | | |
| FUNDING SOURCES | | | | | | | | |
| PRIOR APPROVED FUNDING | ESTIMATED FUNDING SOURCES BY FISCAL YEAR | | | | | | TOTAL 6 YEAR FUNDING | SOURCES BEYOND 2028 |
| | Type: | 2023 | 2024 | 2025 | 2026 | 2027 | | |
| General Fund | | | | | | | | |
| Enterprise Fund | | | | | | | | |
| Federal/State Grant | | | | \$800,098 | | \$274,992 | \$1,075,090 | \$3,445,471 |
| Highway Maintenance | | | | | | | | |
| Debt Issuance | | | | | | | | |
| Other (Explain in Desc) | | | | | | | | |
| | | | | \$800,098 | | \$274,992 | \$1,075,090 | \$3,445,471 |
| Total Project Funding | \$4,520,561 | | | | | | | |
| OPERATING BUDGET IMPACT | | | | | | | | |
| | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | TOTAL | BEYOND |
| Personnel Services | | | | | | | | |
| Operating Expenditures | | | | | | | | |
| Explanation of Costs and/or Savings: | | | | | | | | |

City of Salem, Virginia
Capital Improvement Plan - Enterprise Funds
 2023 thru 2028

PROJECTS & FUNDING SOURCES BY DEPARTMENT

| Department | Project # | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | Total |
|---|--------------|---------|---------|---------|---------|---------|------|---------|
| Civic Center | | | | | | | | |
| Locker Room Renovations <i>Enterprise Fund</i> | 0041CC-21002 | | | 100,000 | | | | 100,000 |
| Trane Chiller #1 Overhaul <i>Enterprise Fund</i> | 0041CC-21003 | 100,000 | 100,000 | | | | | 100,000 |
| Lobby 2 & Outside Foyer Renovations <i>Enterprise Fund</i> | 0041CC-21004 | | 90,000 | 90,000 | | | | 90,000 |
| Concession Stand #1 Renovation <i>Enterprise Fund</i> | 0041CC-21006 | | 30,000 | 30,000 | | | | 30,000 |
| Marquee Replacement <i>Enterprise Fund</i> | 0041CC-21007 | 265,000 | 265,000 | | | | | 265,000 |
| Membrane Roof Replacement <i>Enterprise Fund</i> | 0041CC-21008 | 140,000 | 140,000 | | | | | 140,000 |
| Technology Upgrades in Meeting Rooms <i>Enterprise Fund</i> | 0041CC-21009 | 50,000 | 50,000 | | | | | 50,000 |
| Annex HVAC <i>Enterprise Fund</i> | 0041CC-21010 | 100,000 | 100,000 | | | | | 100,000 |
| Trane Chiller #2 AFD Replacement/Upgrade <i>Enterprise Fund</i> | 0041CC-21011 | 60,000 | 60,000 | | | | | 60,000 |
| Camper Electric Boxes <i>Enterprise Fund</i> | 0041CC-21012 | 100,000 | 100,000 | | | | | 100,000 |
| Folding Walls in Community Rooms Replacement <i>Enterprise Fund</i> | 0041CC-21013 | 70,000 | 70,000 | | | | | 70,000 |
| Arena Sound System <i>Enterprise Fund</i> | 0041CC-21014 | | 275,000 | 275,000 | | | | 275,000 |
| Arena Retractable Platforms with Seats <i>Enterprise Fund</i> | 0041CC-21015 | | 135,000 | 135,000 | | | | 135,000 |
| Trane Chillers Adaptiview Control Panel Upgrade <i>Enterprise Fund</i> | 0041CC-21016 | | 40,000 | 40,000 | | | | 40,000 |
| Annex Ceiling Replacement <i>Enterprise Fund</i> | 0041CC-21017 | | 85,000 | 85,000 | | | | 85,000 |
| Warehouse Renovations <i>Enterprise Fund</i> | 0041CC-21018 | | | 91,000 | 91,000 | | | 91,000 |
| Basketball Floor Replacement <i>Enterprise Fund</i> | 0041CC-21019 | | | | 150,000 | 150,000 | | 150,000 |
| Faucet & Toilet Upgrade to Hands-Free Systems <i>Enterprise Fund</i> | 0041CC-22001 | | 30,000 | 30,000 | | | | 30,000 |
| Arena Lobby Window Film <i>Enterprise Fund</i> | 0041CC-22002 | 10,000 | 10,000 | | | | | 10,000 |

| Department | Project # | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | Total |
|--|--------------|----------------|------------------|----------------|---------------|---------------|----------------|------------------|
| Concrete Dumpster Pad & Privacy Fence near Annex | 0041CC-22003 | | | | 13,000 | | | 13,000 |
| <i>Enterprise Fund</i> | | | | | 13,000 | | | 13,000 |
| Additional Electric Transformer and Services | 0041CC-23002 | | 33,000 | | | | | 33,000 |
| <i>Enterprise Fund</i> | | | 33,000 | | | | | 33,000 |
| LED Lights in Arena | 0041CC-23003 | | 10,000 | | | | | 10,000 |
| <i>Enterprise Fund</i> | | | 10,000 | | | | | 10,000 |
| Parking Lot Lighting/Electrical/Paving | 0041CC-23004 | 50,000 | 1,000,000 | | | | | 1,050,000 |
| <i>Enterprise Fund</i> | | 50,000 | 1,000,000 | | | | | 1,050,000 |
| Generator Replacement | 0041CC-23005 | 216,300 | | | | | | 216,300 |
| <i>Enterprise Fund</i> | | 61,500 | | | | | | 61,500 |
| <i>State Grant</i> | | 154,800 | | | | | | 154,800 |
| Main Switch Gear Evaluation | 0041CC-23006 | | 15,000 | | | | | 15,000 |
| <i>Enterprise Fund</i> | | | 15,000 | | | | | 15,000 |
| 6" Water Main Replacement/Rerouting | 0041CC-23007 | | 70,000 | | | | | 70,000 |
| <i>Enterprise Fund</i> | | | 70,000 | | | | | 70,000 |
| Civic Center Total | | 366,300 | 2,043,000 | 580,000 | 98,000 | 91,000 | 150,000 | 3,328,300 |

Electric

| | | | | | | | | |
|--|--------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|
| Construction Vehicles | 0018EL-21001 | 75,000 | 235,000 | 250,000 | 235,000 | 250,000 | | 1,045,000 |
| <i>Enterprise Fund</i> | | 75,000 | 235,000 | 250,000 | 235,000 | 250,000 | | 1,045,000 |
| Underground Line Replacement & Overhead Conversion | 0018EL-21002 | 250,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 1,000,000 |
| <i>Enterprise Fund</i> | | 250,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 1,000,000 |
| Line Improvements | 0018EL-21003 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 600,000 |
| <i>Enterprise Fund</i> | | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 600,000 |
| Transportation Equipment | 0018EL-22001 | 40,000 | 40,000 | | 40,000 | 40,000 | 40,000 | 200,000 |
| <i>Enterprise Fund</i> | | 40,000 | 40,000 | | 40,000 | 40,000 | 40,000 | 200,000 |
| Electric System Improvement - Brand Ave | 0018EL-22002 | | 150,000 | | | | | 150,000 |
| <i>Enterprise Fund</i> | | | 150,000 | | | | | 150,000 |
| VDOT Parallel Paths Project | 0018EL-22003 | | 100,000 | | | | | 100,000 |
| <i>Enterprise Fund</i> | | | 100,000 | | | | | 100,000 |
| Electric Total | | 565,000 | 675,000 | 500,000 | 525,000 | 540,000 | 290,000 | 3,095,000 |

Meter Readers

| | | | | | | | | |
|-------------------------------------|--------------|--|---------------|--|--|--|--|---------------|
| Meter Readers - Vehicle Replacement | 0024MR-23001 | | 27,000 | | | | | 27,000 |
| <i>Enterprise Fund</i> | | | 27,000 | | | | | 27,000 |
| Meter Readers Total | | | | | | | | 27,000 |

Sewer Department

| | | | | | | | | |
|---|--------------|------------------|---------------|----------------|----------------|----------------|------------------|------------------|
| Sewer Line Replacement - Peacock Salem | 0031SE-21001 | | | | 620,000 | | | 620,000 |
| <i>Enterprise Fund</i> | | | | | 620,000 | | | 620,000 |
| Sewer System Rehab Roanoke River Upper | 0031SE-21002 | 7,000,000 | | | | | | 7,000,000 |
| <i>Federal Grant-ARPA</i> | | 7,000,000 | | | | | | 7,000,000 |
| Sewer Vehicles and Equipment Replacement | 0031SE-21003 | | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 250,000 |
| <i>Enterprise Fund</i> | | | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 250,000 |
| Relocate Field Operations to Tidewater St (Sewer) | 0031SE-21004 | | | 320,000 | | 500,000 | 3,000,000 | 3,820,000 |
| <i>Debt Issuance</i> | | | | 320,000 | | 500,000 | 3,000,000 | 3,500,000 |

| Department | Project # | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | Total |
|---|--------------|------------------|------------------|----------------|----------------|----------------|------------------|-------------------|
| Enterprise Fund | | | | 320,000 | | | | 320,000 |
| Sewer Line Replacement - Simms Farm Sewer Upgrade | 0031SE-22001 | 400,000 | | | | | | 400,000 |
| Enterprise Fund | | 400,000 | | | | | | 400,000 |
| Mason Creek Sewer Replacement | 0031SE-22002 | | | | 400,000 | | | 400,000 |
| Enterprise Fund | | | | 400,000 | | | | 400,000 |
| Sewer Line Replacement and Pump Station - Pomeroy | 0031SE-22004 | | 1,200,000 | | | | | 1,200,000 |
| Enterprise Fund Reserves | | | 1,200,000 | | | | | 1,200,000 |
| Sewer Truck Replacement | 0031SE-23001 | 42,000 | | | | | | 42,000 |
| Enterprise Fund | | 42,000 | | | | | | 42,000 |
| Sewer Line Extensions & New Connections | 0031SE-23002 | 50,000 | | | | | | 50,000 |
| Enterprise Fund | | 50,000 | | | | | | 50,000 |
| Wiley Court Sewer Upgrades | 0031SE-23003 | 375,000 | | | | | | 375,000 |
| Federal Grant-ARPA | | 375,000 | | | | | | 375,000 |
| Sewer Department Total | | 7,867,000 | 1,250,000 | 370,000 | 670,000 | 950,000 | 3,050,000 | 14,157,000 |

| Water Department | | | | | | | | |
|---|--------------|-------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| Project # | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
| Well Infrastructure Development | 0021WA-21001 | 4,000,000 | | | | | | 4,000,000 |
| Debt Issuance | | 4,000,000 | | | | | | 4,000,000 |
| Intake Screen Replacement | 0021WA-21002 | | 320,000 | | 320,000 | 4,400,000 | | 5,040,000 |
| Debt Issuance | | | | | 320,000 | 4,400,000 | | 4,400,000 |
| Enterprise Fund | | | | | 320,000 | | | 320,000 |
| Enterprise Fund Reserves | | | 320,000 | | | | | 320,000 |
| Water Plant Improvements and Equipment | 0021WA-21003 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 1,000,000 |
| Enterprise Fund | | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 1,000,000 |
| Water Vehicles and Equipment Replacement | 0021WA-21005 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 250,000 |
| Enterprise Fund | | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 250,000 |
| Relocate Field Operations to Tidewater St (Water) | 0021WA-21006 | | | 320,000 | | 500,000 | 3,000,000 | 3,820,000 |
| Debt Issuance | | | | | | 500,000 | 3,000,000 | 3,500,000 |
| Enterprise Fund | | | | 320,000 | | | | 320,000 |
| Water Truck Replacement | 0021WA-23002 | 42,000 | | | | | | 42,000 |
| Enterprise Fund | | 42,000 | | | | | | 42,000 |
| Water Storage Tank Replacement - Franklin St | 0022WA-21002 | | 650,000 | | | | | 650,000 |
| Enterprise Fund | | 650,000 | | | | | | 650,000 |
| Water Line Design and Replacement | 0022WA-21003 | 1,020,000 | 1,330,000 | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 | 8,350,000 |
| Enterprise Fund | | 1,020,000 | 1,330,000 | 1,500,000 | 1,500,000 | 1,500,000 | 1,500,000 | 8,350,000 |
| Pump Station Replacement - Litchell Rd | 0022WA-21004 | 300,000 | | | | | | 300,000 |
| Enterprise Fund | | 300,000 | | | | | | 300,000 |
| North Salem Water System Improvements | 0022WA-21005 | 6,200,000 | | | | | | 6,200,000 |
| Federal Grant-ARPA | | 6,200,000 | | | | | | 6,200,000 |
| Water Storage Tank Replacements - Red Ln | 0022WA-21006 | | | 120,000 | 1,500,000 | | | 1,620,000 |
| Debt Issuance | | | | 120,000 | 1,500,000 | | | 1,620,000 |
| Water Line Extensions & New Connections | 0022WA-23001 | 50,000 | | | | | | 50,000 |
| Enterprise Fund | | 50,000 | | | | | | 50,000 |
| Water Department Total | | 11,612,000 | 2,550,000 | 2,070,000 | 2,190,000 | 8,150,000 | 4,750,000 | 31,322,000 |

| Department | Project # | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | Total |
|--------------------|-----------|-------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| GRAND TOTAL | | 20,410,300 | 6,545,000 | 3,520,000 | 3,483,000 | 9,731,000 | 8,240,000 | 51,929,300 |

City of Salem, Virginia
Capital Improvement Plan - School Component Unit
 2023 thru 2028

PROJECTS & FUNDING SOURCES BY DEPARTMENT

| Department | Project # | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | Total |
|--|--------------|----------------|----------------|----------------|----------------|------|------|----------------|
| School: AIIMS | | | | | | | | |
| Professional Development Room | 112AII-21001 | | 20,000 | | | | | 20,000 |
| <i>School Capital Reserve</i> | | | 20,000 | | | | | 20,000 |
| AIIMS Phase 2 | 112AII-21002 | | | 819,150 | | | | 819,150 |
| <i>School Capital Reserve</i> | | | | 819,150 | | | | 819,150 |
| School: AIIMS Total | | | 20,000 | | | | | 839,150 |
| School: Andrew Lewis Middle | | | | | | | | |
| Band Instrument Replacement-ALMS | 112ALM-21001 | | | 30,000 | | | | 30,000 |
| <i>School Capital Reserve</i> | | | | 30,000 | | | | 30,000 |
| Lockers Replacement in PE Locker Rooms | 112ALM-21002 | | | 75,000 | | | | 75,000 |
| <i>School Capital Reserve</i> | | | | 75,000 | | | | 75,000 |
| Basketball Goals in Main Gym | 112ALM-21003 | | | 20,000 | | | | 20,000 |
| <i>School Capital Reserve</i> | | | | 20,000 | | | | 20,000 |
| Makeup Air Replacement for AHU #4 | 112ALM-22001 | | 100,000 | | | | | 100,000 |
| <i>School Capital Reserve</i> | | | 100,000 | | | | | 100,000 |
| Upsize AHU in Section D | 112ALM-22002 | | 90,000 | | | | | 90,000 |
| <i>School Capital Reserve</i> | | | 90,000 | | | | | 90,000 |
| HVAC Control Updates | 112ALM-22003 | | | 75,000 | | | | 75,000 |
| <i>School Capital Reserve</i> | | | | 75,000 | | | | 75,000 |
| Cooling Tower Replacement | 112ALM-22004 | | | 75,000 | | | | 75,000 |
| <i>School Capital Reserve</i> | | | | 75,000 | | | | 75,000 |
| Makeup Air Units Replacement (3) | 112ALM-22006 | | | 100,000 | | | | 100,000 |
| <i>School Capital Reserve</i> | | | | 100,000 | | | | 100,000 |
| Fitness Equipment Replacement | 112ALM-23001 | 15,000 | 15,000 | | | | | 30,000 |
| <i>School Capital Reserve</i> | | 15,000 | 15,000 | | | | | 30,000 |
| School: Andrew Lewis Middle Total | | 205,000 | 165,000 | 225,000 | | | | 595,000 |
| School: Central Office | | | | | | | | |
| Air Cooled Chillers Replacement (2) | 121CEN-22001 | | 60,000 | | 125,000 | | | 185,000 |
| <i>School Capital Reserve</i> | | | 60,000 | | 125,000 | | | 185,000 |
| School: Central Office Total | | | 60,000 | | 125,000 | | | 185,000 |
| School: East Salem Elementary | | | | | | | | |
| Air Handler Replacement | 116ESE-21001 | | | 54,000 | | | | 54,000 |
| <i>School Capital Reserve</i> | | | | 54,000 | | | | 54,000 |
| Gym Projector for PE | 116ESE-21002 | | | | 20,000 | | | 20,000 |
| <i>School Capital Reserve</i> | | | | | 20,000 | | | 20,000 |

| Department | Project # | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | Total |
|--|--------------|------------------|------------------|------------------|------------------|----------------|----------------|------------------|
| Playground Equipment Replacement | 116ESE-21003 | 50,000 | | | | | | 50,000 |
| <i>School Capital Reserve</i> | | 50,000 | | | | | | 50,000 |
| Window Replacement in KG Hallway | 116ESE-23001 | 30,000 | | | | | | 30,000 |
| <i>School Capital Reserve</i> | | 30,000 | | | | | | 30,000 |
| Kitchen Lighting Replacement | 116ESE-23002 | 4,800 | | | | | | 4,800 |
| <i>School Capital Reserve</i> | | 4,800 | | | | | | 4,800 |
| Gym A/C Unit Replacement | 116ESE-23003 | | | 19,324 | | | | 19,324 |
| <i>School Capital Reserve</i> | | | | 19,324 | | | | 19,324 |
| School: East Salem Elementary Total | | 84,800 | | 73,324 | 20,000 | | | 178,124 |
| School: GW Carver Elementary | | | | | | | | |
| Scoreboard | 113GWC-21001 | | | 15,000 | | | | 15,000 |
| <i>School Capital Reserve</i> | | | | 15,000 | | | | 15,000 |
| Digital Sign for Announcements | 113GWC-22001 | 15,000 | | | | | | 15,000 |
| <i>School Capital Reserve</i> | | 15,000 | | | | | | 15,000 |
| Boilers Replacement | 113GWC-22003 | 200,000 | | | | | | 200,000 |
| <i>School Capital Reserve</i> | | 200,000 | | | | | | 200,000 |
| Clean Stage Curtains | 113GWC-23001 | 5,000 | | | | | | 5,000 |
| <i>School Capital Reserve</i> | | 5,000 | | | | | | 5,000 |
| Shading for Cafeteria Windows | 113GWC-23002 | 15,000 | | | | | | 15,000 |
| <i>School Capital Reserve</i> | | 15,000 | | | | | | 15,000 |
| Wiring Upgrade (IT) | 113GWC-23003 | | | 288,000 | | | | 288,000 |
| <i>School Capital Reserve</i> | | | | 288,000 | | | | 288,000 |
| School: GW Carver Elementary Total | | 235,000 | | 288,000 | 15,000 | | | 538,000 |
| School: Multiple | | | | | | | | |
| General System-Wide Roof Replacement | 100MUL-21001 | 927,000 | 1,115,750 | 944,514 | 605,000 | 500,000 | 515,000 | 4,607,264 |
| <i>School Capital Reserve</i> | | 927,000 | 1,115,750 | 944,514 | 605,000 | 500,000 | 515,000 | 4,607,264 |
| School Technology - Infrastructure | 100MUL-21002 | | | 30,000 | | | | 30,000 |
| <i>School Capital Reserve</i> | | | | 30,000 | | | | 30,000 |
| School Technology - Computer Replacement | 100MUL-21003 | 287,050 | 295,662 | 304,532 | 313,668 | 323,078 | 332,770 | 1,856,760 |
| <i>School Capital Reserve</i> | | 287,050 | 295,662 | 304,532 | 313,668 | 323,078 | 332,770 | 1,856,760 |
| School Technology - Other Computer/Smart Board | 100MUL-21004 | | | 100,000 | 100,000 | | | 200,000 |
| <i>School Capital Reserve</i> | | | | 100,000 | 100,000 | | | 200,000 |
| Cafeteria/Kitchen Equipment Replacement | 100MUL-21005 | 20,158 | 20,763 | 21,386 | 22,028 | 22,689 | 23,370 | 130,394 |
| <i>School Cafeteria Fund</i> | | 20,158 | 20,763 | 21,386 | 22,028 | 22,689 | 23,370 | 130,394 |
| Calculator Replacement-Secondary Levels | 100MUL-21007 | 20,000 | | | | | | 20,000 |
| <i>School Capital Reserve</i> | | 20,000 | | | | | | 20,000 |
| Rider Floor Scrubbers | 100MUL-21008 | 16,000 | | | | | | 16,000 |
| <i>School Capital Reserve</i> | | 16,000 | | | | | | 16,000 |
| Distribution Layer Switches (IT) | 100MUL-23001 | 35,632 | | | | | | 35,632 |
| <i>School Capital Reserve</i> | | 35,632 | | | | | | 35,632 |
| Edge Firewalls (IT) | 100MUL-23002 | 36,315 | | | | | | 36,315 |
| <i>School Capital Reserve</i> | | 36,315 | | | | | | 36,315 |
| School: Multiple Total | | 1,342,155 | 1,432,175 | 1,370,432 | 1,070,696 | 845,767 | 871,140 | 6,932,365 |

| Department | Project # | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | Total |
|---|--------------|----------------|------------------|----------------|----------------|----------------|----------------|------------------|
| School: Salem High | | | | | | | | |
| Band Instrument Replacement-SHS <i>School Capital Reserve</i> | 111SHS-21001 | | | 30,000 | | | | 30,000 |
| | | | | 30,000 | | | | 30,000 |
| Reseal Tennis Courts <i>School Capital Reserve</i> | 111SHS-21002 | | | 10,000 | | | | 10,000 |
| | | | | 10,000 | | | | 10,000 |
| Repave Tennis Courts <i>School Capital Reserve</i> | 111SHS-21003 | 113,290 | | | | | | 113,290 |
| | | 113,290 | | | | | | 113,290 |
| Grand Piano & Risers <i>School Capital Reserve</i> | 111SHS-21004 | | 28,000 | | | | | 28,000 |
| | | | 28,000 | | | | | 28,000 |
| Tomach PCNC 100 Package-CTE Program <i>School Capital Reserve</i> | 111SHS-21005 | 28,476 | | | | | | 28,476 |
| | | 28,476 | | | | | | 28,476 |
| Haas VF-2 CNC Package-CTE Program <i>School Capital Reserve</i> | 111SHS-21006 | | 47,000 | | | | | 47,000 |
| | | | 47,000 | | | | | 47,000 |
| Fieldhouse Renovation <i>School Capital Reserve</i> | 111SHS-21008 | | 3,000,000 | | | | | 3,000,000 |
| | | | 3,000,000 | | | | | 3,000,000 |
| Remodel 4 Faculty Bathrooms <i>School Capital Reserve</i> | 111SHS-23001 | 20,000 | 20,000 | | | | | 40,000 |
| | | 20,000 | 20,000 | | | | | 40,000 |
| Fitness Center Equipment Replacement <i>School Capital Reserve</i> | 111SHS-23002 | | 15,960 | 35,255 | 16,400 | | | 67,615 |
| | | | 15,960 | 35,255 | 16,400 | | | 67,615 |
| Fieldhouse Fitness Equipment Replacement <i>School Capital Reserve</i> | 111SHS-23003 | | 50,000 | | | | | 50,000 |
| | | | 50,000 | | | | | 50,000 |
| School: Salem High Total | | 161,766 | 3,160,960 | 75,255 | 16,400 | | | 3,414,381 |
| School: Transportation | | | | | | | | |
| Two School Buses Annually <i>School Capital Reserve</i> | 130TRA-21001 | 250,000 | 257,500 | 265,225 | 273,182 | 281,377 | 289,818 | 1,617,102 |
| | | 250,000 | 257,500 | 265,225 | 273,182 | 281,377 | 289,818 | 1,617,102 |
| Division Vehicle Replacement <i>School Capital Reserve</i> | 130TRA-21002 | | | | | 35,000 | | 35,000 |
| | | | | | | 35,000 | | 35,000 |
| GPS for Buses <i>School Capital Reserve</i> | 130TRA-21003 | | | | 50,000 | | | 50,000 |
| | | | | | 50,000 | | | 50,000 |
| Transportation Office Interior Renovations <i>School Capital Reserve</i> | 130TRA-22001 | | 22,000 | | | | | 22,000 |
| | | | 22,000 | | | | | 22,000 |
| School: Transportation Total | | 250,000 | 279,500 | 265,225 | 323,182 | 316,377 | 289,818 | 1,724,102 |
| School: West Salem Elementary | | | | | | | | |
| Fan Coil Units Replacement <i>School Capital Reserve</i> | 114WSE-21001 | 700,000 | | | | | | 700,000 |
| | | 700,000 | | | | | | 700,000 |
| Art Room Renovation <i>School Capital Reserve</i> | 114WSE-21002 | | 10,000 | | | | | 10,000 |
| | | | 10,000 | | | | | 10,000 |
| Car Drop Off Area Update <i>School Capital Reserve</i> | 114WSE-21003 | | | 26,000 | | | | 26,000 |
| | | | | 26,000 | | | | 26,000 |
| Split System Units Replacement in Gym (2) <i>School Capital Reserve</i> | 114WSE-22002 | 125,000 | | | | | | 125,000 |
| | | 125,000 | | | | | | 125,000 |
| Boilers Replacement <i>School Capital Reserve</i> | 114WSE-22003 | | 150,000 | | | | | 150,000 |
| | | | 150,000 | | | | | 150,000 |
| Walking Path Repairs <i>School Capital Reserve</i> | 114WSE-23001 | | 50,000 | | | | | 50,000 |
| | | | 50,000 | | | | | 50,000 |

| Department | Project # | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | Total |
|--|-----------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| School: West Salem Elementary Total | | 700,000 | 135,000 | 226,000 | | | | 1,061,000 |
| GRAND TOTAL | | 3,058,721 | 5,172,635 | 3,467,386 | 1,445,278 | 1,162,144 | 1,160,958 | 15,467,122 |

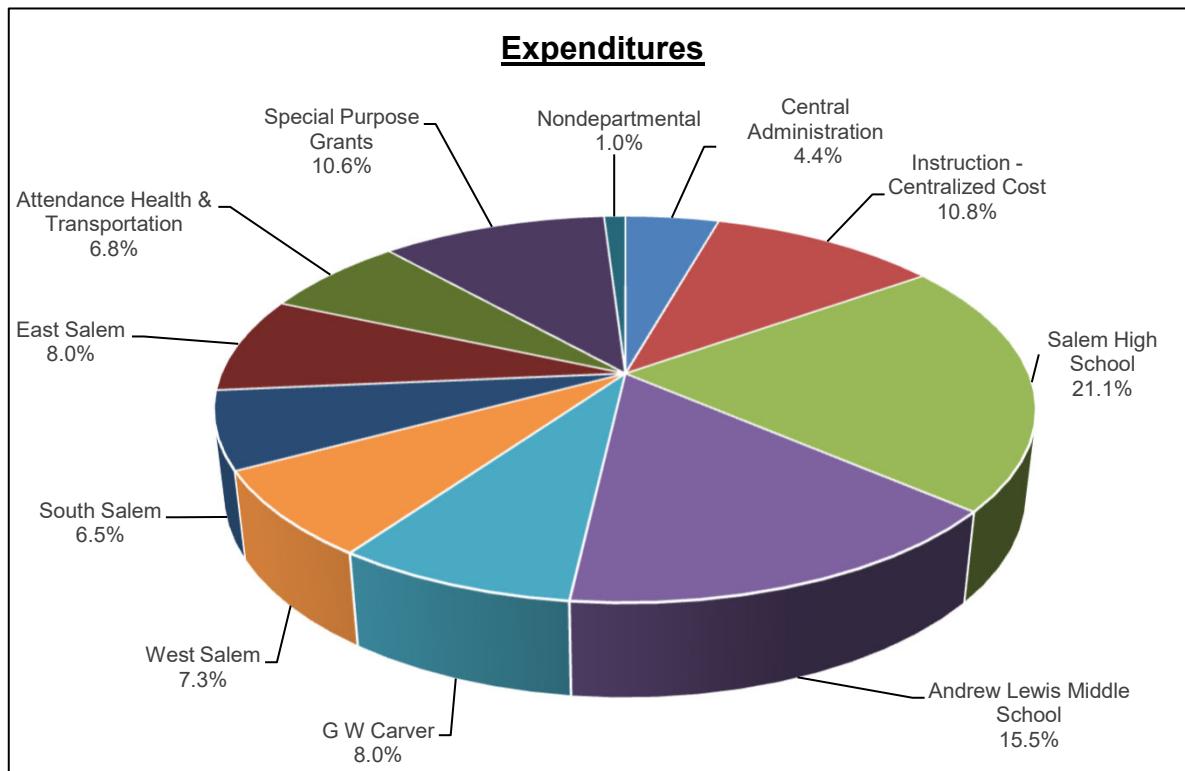
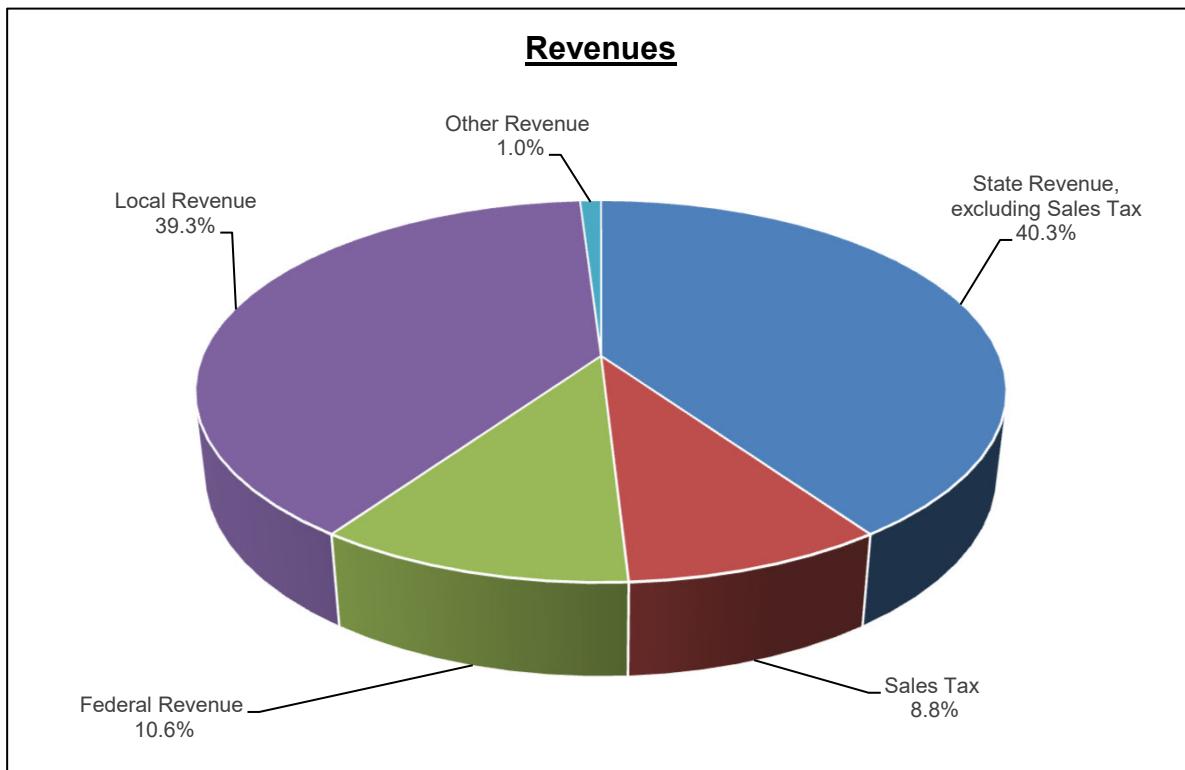
COMMUNITY SERVICE AGENCIES

City of Salem, Virginia
Human and Community Service Agency Funding Requests
Fiscal Year 2022-2023

| | 2021 Actual | 2022 Adopted Budget | 2023 Adopted Budget | Increase/ (Decrease) |
|---|-------------------|---------------------------|---------------------------|-------------------------|
| Human and Community Service Agencies | | | | |
| Adult Care Center of Rke Valley, Inc. | \$ 4,950 | \$ 4,950 | \$ 2,500 | \$ (2,450) |
| ARCH | 4,050 | 4,050 | 4,050 | - |
| Blue Ridge Legal Services, Inc. | 500 | 500 | 2,054 | 1,554 |
| Bradley Free Clinic | 2,850 | 2,850 | 2,850 | - |
| Brain Injury Services of SW VA | 2,000 | 2,000 | 2,000 | - |
| Center in the Square | 10,000 | 10,000 | 12,500 | 2,500 |
| Children's TRUST | 9,000 | 9,000 | 9,000 | - |
| Clean Valley Council | 500 | 500 | 500 | - |
| Council of Community Services | 1,000 | 1,000 | 1,000 | - |
| Family Promise of Greater Roanoke | 6,000 | 6,000 | 6,500 | 500 |
| Family Service of Roanoke Valley | 2,160 | 2,160 | 2,500 | 340 |
| Food Pantry (formerly Salem Food Pantry) | 18,000 | 19,000 | 20,000 | 1,000 |
| Harrison Museum of African American Culture | 1,000 | 1,000 | 1,000 | - |
| Junior Achievement | 2,000 | 2,000 | 2,500 | 500 |
| LOA Area Agency on Aging | 11,679 | 11,679 | 10,704 | (975) |
| Mill Mountain Theatre | 1,500 | 1,500 | 2,500 | 1,000 |
| Mill Mountain Zoo (operational / educational) | 5,000 | 5,000 | 7,500 | 2,500 |
| RAMP | 7,000 | 7,000 | - | (7,000) |
| Roanoke College Pitch | 5,000 | 5,000 | 5,000 | - |
| Rke Regional Small Business Development Ctr. | 2,500 | 2,500 | - | (2,500) |
| Roanoke Area Ministries | 2,000 | 2,000 | 2,000 | - |
| Roanoke Symphony Orchestra | 20,000 | 20,000 | 20,000 | - |
| Roanoke Valley Children's Choir | - | - | 5,000 | 5,000 |
| Roanoke Valley Speech & Hearing Center | 2,500 | 2,500 | 3,000 | 500 |
| Roanoke Valley Veterans Council | 1,000 | 1,000 | 1,000 | - |
| Salem Area Ecumenical Ministries | 8,000 | 8,000 | 8,000 | - |
| Salem Education Foundation-Administrative | 17,000 | 21,689 | 14,000 | (7,689) |
| Salem Post Prom Committee | 4,000 | 4,000 | 4,000 | - |
| Science Museum of Western VA - Operating | 10,000 | 10,000 | 10,000 | - |
| Southwest Virginia Ballet | 1,000 | - | - | - |
| TAP - Project HELP | 14,065 | 14,065 | 14,065 | - |
| Total Action for Progress-Head Start | 21,000 | 21,000 | 21,000 | - |
| VA Western Community College Education Foundation | 70,000 | 57,000 | 57,000 | - |
| Appropriation Reserve | - | - | 4,831 | 4,831 |
| | \$ 267,254 | \$ 258,943 | \$ 258,554 | \$ (389) |

SCHOOL COMPONENT UNIT

**Salem City Schools
Budget Summary
Fiscal Year 2022-2023**



| Salem City Schools Summary of Proposed Budget As of March 22,2022 FY 2023 | | | | |
|---|-------------------------------|--|--|------------------------------|
| Note: This page is shown for general comparison of totals only. This schedule is based on the original adopted budget whereas the detailed budget shows any budget amendments year to date which may differ | | | | |
| School Operating Fund Budget | FY 2022 Adopted Budget | FY 2023 Proposed Budget as of 3/22/2022 | Increase (Decrease) of FY 23 from FY 22 Adopted | Increase (Decrease) % |
| Revenue | | | | |
| State Revenue, excluding Sales Tax (1) | \$20,054,697 | \$21,488,383 | \$1,433,686 | 7.1% (1) |
| Sales Tax | 4,230,680 | 4,693,267 | 462,587 | 10.9% (2) |
| Subtotal-All State Revenue | \$24,285,377 | \$26,181,650 | \$1,896,273 | 7.8% |
| Federal Revenue | 2,775,671 | 5,650,323 | 2,874,652 | 103.6% (3) |
| Local Revenue | 20,897,899 | 20,897,899 | 0 | 0.0% (4) |
| Other Revenue | 508,170 | 505,886 | (2,284) | -0.4% (5) |
| Total School Fund Revenue Budget | \$48,467,117 | \$53,235,758 | \$4,768,641 | 9.8% |
| Expenditures | | | | |
| Central Administration | \$2,125,262 | \$2,330,824 | \$205,562 | 9.7% (6) |
| Instruction-Centralized Cost | 4,891,974 | 5,753,155 | 861,181 | 17.6% (7) |
| Salem High School | 10,544,938 | 11,216,368 | 671,430 | 6.4% (8) |
| Andrew Lewis Middle School | 7,544,117 | 8,240,691 | 696,574 | 9.2% (8) |
| G. W. Carver | 3,889,145 | 4,251,759 | 362,614 | 9.3% (8) |
| West Salem | 3,498,157 | 3,873,099 | 374,942 | 10.7% (8) |
| South Salem | 3,323,513 | 3,486,906 | 163,393 | 4.9% (8) |
| East Salem | 3,767,294 | 4,256,316 | 489,022 | 13.0% (8) |
| Attendance and Health | 1,375,958 | 1,416,928 | 40,970 | 3.0% (8) |
| Transportation | 1,910,151 | 2,209,188 | 299,037 | 15.7% (8) |
| Special Purpose Grants | 2,775,671 | 5,650,323 | 2,874,652 | 103.6% (3) |
| Non Departmental (Incl Debt Service) | 2,820,937 | 550,201 | (2,270,736) | -80.5% (9) |
| Total School Fund Expenditure Budget | \$48,467,117 | \$53,235,758 | \$4,768,641 | 9.8% |
| Budget Shortfall | | \$0 | | |
| (1) State revenue changes due to Compensation Supplement and rebenchmarking year outcomes. | | | | |
| (2) Sales tax is budgeted using local estimate (i.e. State's estimate less \$100,000). | | | | |
| (3) Reflects mostly the FY 22 Amended budget as it is the most updated Federal grant information received. Includes updates of the ESSER Federal COVID-19 related grants anticipated carryover amounts. | | | | |
| (4) Reflects no changes. | | | | |
| (5) Includes a reduction of technology use fees not being collected and an estimated increase in revenue due to an increase in the non-resident tuition rate. | | | | |
| (6) Reflects changes in salaries due to raises and changes in personnel. Also includes additional technology needs for the division. | | | | |
| (7) Reflects changes in salaries due to raises and changes in personnel. | | | | |
| (8) Reflects changes in salaries due to raises and changes in personnel. | | | | |
| (9) Temporary accounts for additional Salary Increase/Contingency for State budget changes of \$321,035 & Health Insurance Increase of \$18,461. Previous years had full raise, where this year the 5% raise was incorporated in each budget line which causes the large variance between budget years. Also includes year 1 of a new laptop lease. | | | | |

| Salem City Schools | | | | | |
|---|--|------------------------|---|---|-----------------------|
| Summary of Proposed Budget As of March 22,2022 | | | | | |
| FY 2023 | | | | | |
| Cafeteria Fund Budget | | FY 2022 Adopted Budget | FY 2023 Proposed Budget as of 3/22/2022 | Increase (Decrease) of FY 23 from FY 22 Adopted | Increase (Decrease) % |
| <u>Revenue</u> | | | | | |
| Salem High School | | \$612,345 | \$657,684 | \$45,339 | 7.4% |
| Andrew Lewis Middle School | | 470,590 | 501,346 | 30,756 | 6.5% |
| G W Carver | | 206,616 | 223,192 | 16,576 | 8.0% |
| West Salem | | 189,033 | 208,735 | 19,702 | 10.4% |
| South Salem | | 175,254 | 236,090 | 60,836 | 34.7% |
| East Salem | | 184,281 | 198,406 | 14,125 | 7.7% |
| | | \$1,838,119 | \$2,025,453 | \$187,334 | 10.2% |
| <u>Expenditures</u> | | | | | |
| Salem High School | | \$660,983 | \$728,109 | \$67,126 | 10.2% |
| Andrew Lewis Middle School | | 427,935 | 459,424 | 31,489 | 7.4% |
| G W Carver | | 200,618 | 216,462 | 15,844 | 7.9% |
| West Salem | | 179,040 | 202,945 | 23,905 | 13.4% |
| South Salem | | 192,446 | 224,512 | 32,066 | 16.7% |
| East Salem | | 177,097 | 194,001 | 16,904 | 9.5% |
| Total Cafeteria Fund Budget | | \$1,838,119 | \$2,025,453 | \$187,334 | 10.2% |
| | | | | | |
| Total Proposed School Budget (School Operating, Grant and Cafeteria) | | \$50,305,236 | \$55,261,211 | \$4,955,975 | 9.9% |
| | | | | | |
| Difference in Revenue and Expenditure Cafeteria Budgets by School | | | | | |
| Salem High School | | | (\$70,425) | | |
| Andrew Lewis Middle School | | | \$41,922 | | |
| G W Carver | | | \$6,730 | | |
| West Salem | | | \$5,790 | | |
| South Salem | | | \$11,578 | | |
| East Salem | | | \$4,405 | | |
| Total-Balanced Budget Overall | | | \$0 | | |