



CITY OF SALEM, VIRGINIA
ANNUAL BUDGET
FISCAL YEAR 2023-2024

CITY OF SALEM, VIRGINIA FINAL BUDGET

**FOR FISCAL YEAR
2023-2024**

COUNCIL MEMBERS

**Renée F. Turk – Mayor
James W. Wallace, III – Vice-Mayor
Byron R. Foley
William D. Jones
H. Hunter Holliday**

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

**City of Salem, Virginia
Table of Contents
Fiscal Year 2023-2024**

	Page
Introductory Section	
City Manager’s Letter	1
Budget Calendar	3
Budget Summary – All Funds	4
General Fund	
General Fund Budget Summary Charts	6
General Fund Revenue Budget Summary	7
General Fund Revenue Budget Detail	
Real Property Taxes	8
Public Service Corporation Taxes	8
Personal Property Taxes	8
Machinery and Tools Taxes	8
Penalties and Interest	8
Other Local Taxes	8
Permits, Fees and Licenses	8
Fines and Forfeitures	9
Revenue from Use of Money and Property	9
Charges for Services	9-10
Miscellaneous	10
Payment in Lieu of Taxes	10
Revenue from the Commonwealth	10-11
Revenue from the Federal Government	11
Transfers	11
General Fund Expenditure Budget Summary	12
General Fund Expenditure Budget by Function	13
General Fund Expenditure Budget Detail (By Department)	
Animal Control	38
Bank Charges	23
Board of Equalization	20
Building Maintenance	29
Building Inspections	41
Circuit Court	33
City Council	16
City Garage	24
City Hall	30
City Manager	16
City Sheriff	35
Clerk of Circuit Court	34
Clerk of City Council	16
Combined District Courts	34
Commissioner of the Revenue	19
Commonwealth Attorney	36
Communications	17
Communications E911 Center	38

**City of Salem, Virginia
Table of Contents
Fiscal Year 2023-2024**

	Page
Contingency.....	24
Contributions.....	23
Correction and Detention.....	37
Cost Collections.....	34
Court Services Unit.....	41
Courthouse.....	30
Debt Service.....	23
Downtown Maintenance.....	32
East Hill Cemetery.....	31
Economic Development.....	49
Education.....	22
Electoral Board.....	33
Emergency Management.....	25
Employee Wellness.....	19
Engineering.....	41
Engineering Building.....	30
Farmers Market.....	32
Finance.....	20
Fire Department.....	39
Fringe Benefits.....	23
General District Judges.....	34
Greenway Maintenance.....	31
Health Department.....	22
Human Resources.....	18
Insurance.....	23
Juvenile Detention.....	21
Juvenile District Judges.....	34
Landscape Management.....	32
Library.....	48
Magistrate.....	34
Medical Examiner.....	21
Mowles Spring Park.....	31
Parks.....	31-32
Parks and Recreation.....	44-48
Planning and Zoning.....	42
Planning Commission.....	17
Police.....	37
Purchasing.....	21
Real Estate Assessor.....	19
Recycling.....	29
Refuse Collection.....	28
Refuse Collection-Containers.....	28
Regional Economic Development.....	22
Registrar.....	33
Rental Property.....	30
Salem Memorial Park.....	42
Salem Rescue Squad.....	40
Salem Solution Group.....	17
Salem Stadium.....	43
Salem Visitor's Center.....	43
Social Services / Community Policy Management Team.....	22

**City of Salem, Virginia
Table of Contents
Fiscal Year 2023-2024**

	Page
Streets and Roads.....	25-26, 44
Street and Highway Administration.....	26
Street and Road Cleaning.....	27
Tax Relief for Elderly.....	22
Technology Systems.....	24
Tourism / NCAA.....	43-44
Transfers to Other Funds.....	23
Treasurer.....	20
Victim Witness Assistance Program.....	36
VPI Extension Contract.....	22
Enterprise Funds	
Enterprise Funds Budget Summary Charts.....	52
Enterprise Funds Budget Summary.....	53
Enterprise Funds Budget Detail (By Department)	
<u>Revenues</u>	
Water Service Revenue.....	54
Sewer Service Revenue.....	59
Civic Center.....	61
Electric Service Revenue.....	64
Catering & Concessions.....	69
<u>Expenses</u>	
Meter Readers.....	54
Utility Billing.....	55
Utility Collections.....	55
Water Production.....	56
Water Distribution.....	57
Sewer.....	59
Civic Center.....	61
Electric.....	64
Catering & Concessions.....	69
Debt Service Fund	
Debt Service Fund Budget Summary.....	74
Internal Service Fund	
Health Insurance Fund Budget Summary.....	76
Personnel	
Pay Scale.....	78
Schematic List of Positions.....	79
Part-Time Salary Budget.....	84
Overtime Budget.....	85

**City of Salem, Virginia
Table of Contents
Fiscal Year 2023-2024**

Page

Capital Outlay

Capital Outlay Funded Summary..... 88
Capital Outlay Funded Detail..... 89

Capital Improvement Plan

Capital Improvement Plan..... 94

Community Service Agencies

Human and Community Service Agency Funding Requests..... 128

School Component Unit

Budget Summary Charts..... 130
Summary of Proposed Budget..... 131



April 5, 2023

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 2023-2024. The economy is currently fairly robust, but many experts predict a recession in calendar year 2023. The Federal Reserve has raised interest rates eight times in an effort to slow growth and reduce inflation. We are seeing inflation rates slowly fall but supply chains are still way behind and finding employees continues to be a challenge. Unemployment is very low in Virginia, currently at 3.2 percent.

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 an increase in interest earnings for the upcoming year. The rate increases of the Federal Reserve have had the positive impact of improving our interest earnings.

Overall, revenues continue to be steady and growing with the high inflation in the economy. Real estate tax and sales tax are growing with inflation while personal property dipped around five percent. The drop in personal property tax is not unexpected given the rapid rise in vehicle prices over the last few years. Lodging tax is up despite lower occupancy rates. Hopefully, the completion of the Moyer Renovations will help increase room demand next year. One benefit to the high interest rates is that our interest income has rebounded nicely from some previous lows.

The budget for your consideration is a \$211 million total budget which includes \$109 million in the proposed general fund. Overall, the budget is down from the previous year due to the one-time appropriation of ARPA funds in last year's budget. The budget includes funding for implementing the pay study for pay competitiveness as well as a cost of living adjustment for employees.

The proposed Water/Sewer Fund is a \$15.3 million budget. The proposed Electric Fund is almost \$51 million; the rise in the budget is due to increases in purchased power and transmission costs. The Civic Center/Catering fund is approximately a \$6.2 million budget that is up based on capital expenses as well as an increase in volume.

The General Fund budget includes funding for continuing the downtown streetscaping projects. The phase from Broad Street to Union Street will be completed in a few months and the phase from Market Street to Thompson Memorial will begin next fiscal year. Additionally, the Apperson Drive Roanoke River bridge and the Colorado Street southern railroad bridge are slated to begin repair and replacement beginning next year.

The Water/Sewer Departments have over \$10 million in capital funding, most notably including the North Salem Water System Improvement project which will enhance the pressure on the north side of the City, and the development of new wells to enhance our water supplies. The capital improvement plan also includes funding for replacing the Franklin Street water tank.

I need to thank Rob, Rosie, and Tammy for their work on the budget this year. Budgets have been challenging both during the pandemic and post-pandemic. This budget was put together in a more stable environment but still resonates with lingering inflation and workforce challenges. The City is blessed to have professionals like them on the team.

And thank you to City Council for all of your support. The City is seeing exciting times in growth with new developments like Valleydale and STS, and we are seeing the results of our past planning and vision with the Moyer project and downtown improvements.

Sincerely,

A handwritten signature in black ink, reading "James E. Taliaferro, II". The signature is written in a cursive style with a large, stylized initial "J".

James E. Taliaferro, II
City Manager

**CITY OF SALEM, VIRGINIA
BUDGET CALENDAR
Fiscal Year 2023-2024**

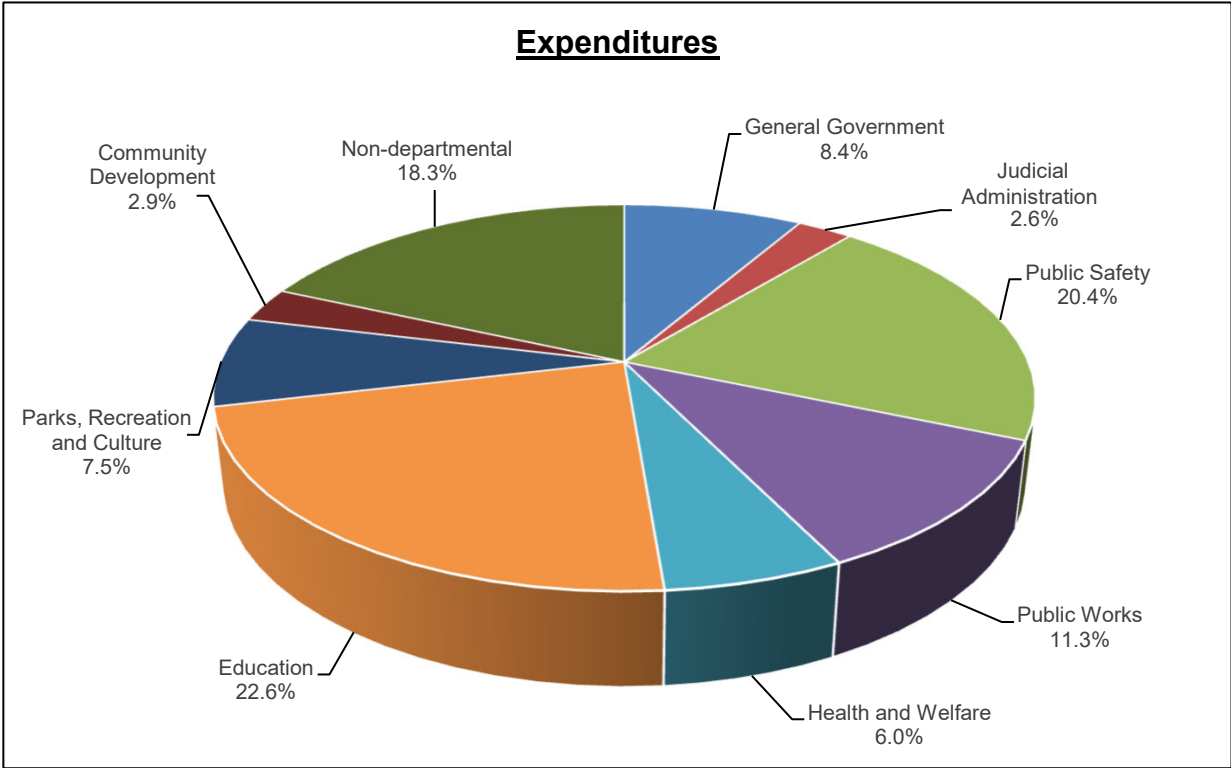
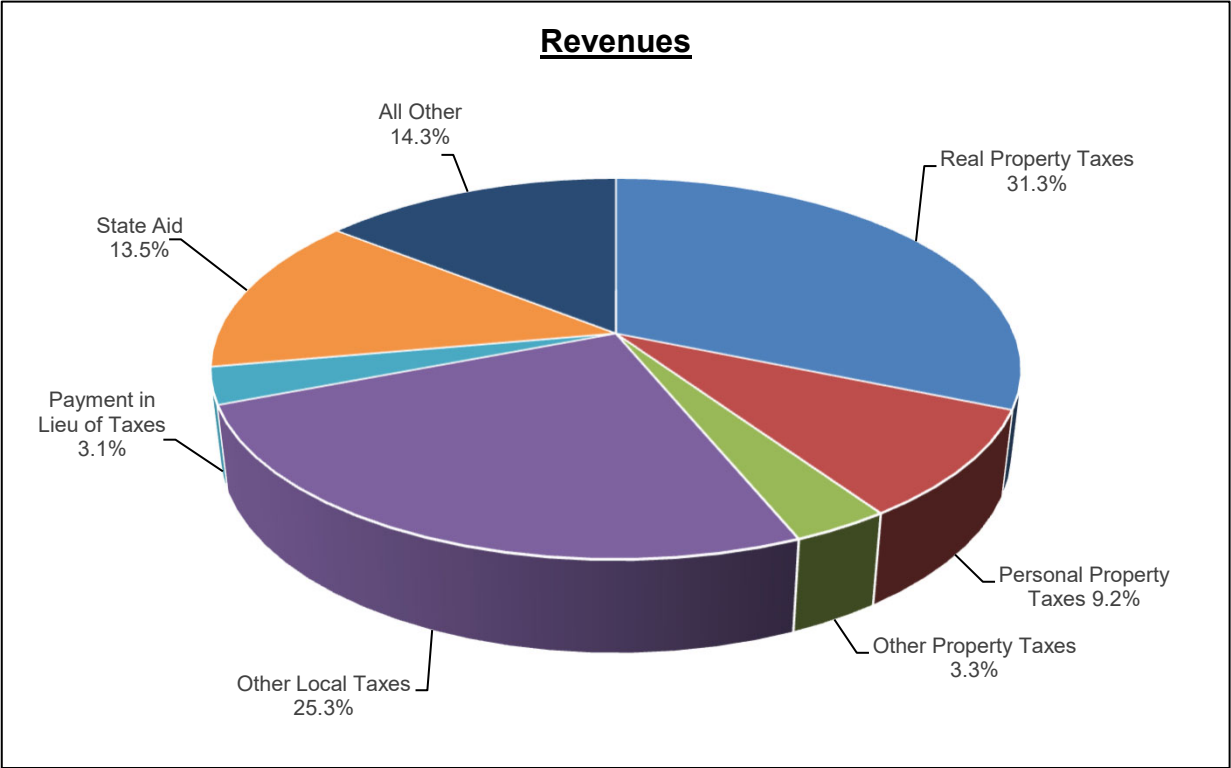
EVENT	DATE
Budget Kick-off Meeting with Departments	November 17, 2022
Personnel Worksheets, Operating Budgets and CIP Submission Due to Finance	December 21, 2022
Department Head Meetings with City Manager	Jan. 16 - Feb. 10, 2023
Present Budget to Council - Tentative	April 5, 2023
Adopt PPTRA Credit Resolution	April 10, 2023
Budget Work Session - Tentative	May 1 - 3, 2023
Publish Ads in newspaper for Budget Hearing and Effective Tax Rates	TBD
Public Hearing and First Reading of Ordinances and Resolutions	May 22, 2023
RESOLUTIONS TO ADOPT:	
Real Estate, Personal Property	
Machinery & Tools Tax Rates FY 23-24	
Pay Plan for FY 23-24	
Book of Rates	
Second Reading of Ordinances & Adoption of Budget	June 12, 2023

**City of Salem, Virginia
Budget Summary - All Funds**

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	Increase/ (Decrease)
Revenues				
General Fund	\$ 92,284,600	\$ 110,905,084	\$ 108,980,164	\$ (1,924,920)
Water Fund	7,808,886	13,934,929	8,158,220	(5,776,709)
Sewer Fund	7,125,346	14,521,000	7,146,000	(7,375,000)
Civic Center Fund	5,519,866	4,380,068	5,409,836	1,029,768
Electric Fund	40,479,250	42,442,568	50,739,486	8,296,918
Catering Fund	749,637	745,495	836,537	91,042
Special Revenue Fund	4,000	31,164,631	-	(31,164,631)
Debt Service Fund	4,880,948	5,871,726	5,823,943	(47,783)
Component Unit Schools	53,457,668	53,235,758	53,553,966	318,208
Total Revenues	<u>212,310,201</u>	<u>277,201,259</u>	<u>240,648,152</u>	<u>(36,553,107)</u>
Less: Fund Transfers	<u>(27,713,423)</u>	<u>(58,216,682)</u>	<u>(30,411,827)</u>	<u>27,804,855</u>
Total Revenues, Net of Transfers	<u>\$ 184,596,778</u>	<u>\$ 218,984,577</u>	<u>\$ 210,236,325</u>	<u>\$ (8,748,252)</u>
Expenditures/Expenses				
General Fund	\$ 81,823,118	\$ 110,905,084	\$ 108,980,164	\$ (1,924,920)
Water Fund	4,940,535	13,934,929	8,158,220	(5,776,709)
Sewer Fund	5,169,247	14,521,000	7,146,000	(7,375,000)
Civic Center Fund	4,081,330	4,380,068	5,409,836	1,029,768
Electric Fund	38,742,544	42,442,568	50,739,486	8,296,918
Catering Fund	739,566	745,495	836,537	91,042
Special Revenue Fund	4,000	31,164,631	-	(31,164,631)
Debt Service Fund	4,881,699	5,871,726	5,823,943	(47,783)
Component Unit Schools	52,057,112	53,235,758	54,652,197	1,416,439
Total Expenditures/Expenses	<u>192,439,151</u>	<u>277,201,259</u>	<u>241,746,383</u>	<u>(35,454,876)</u>
Less: Fund Transfers	<u>(27,713,423)</u>	<u>(58,216,682)</u>	<u>(30,411,827)</u>	<u>27,804,855</u>
Total Expenditures/Expenses, Net of Transfers	<u>\$ 164,725,728</u>	<u>\$ 218,984,577</u>	<u>\$ 211,334,556</u>	<u>\$ (7,650,021)</u>

GENERAL FUND

**City of Salem, Virginia
General Fund Budget Summary Charts
Fiscal Year 2023-2024**



City of Salem, Virginia
General Fund Revenue Budget Summary
Fiscal Year 2023-2024

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	Increase/ (Decrease)
Carryover	\$ -	\$ 1,900,000	\$ 807,112	\$ (1,092,888)
Real Property Taxes	29,198,611	31,054,291	33,896,726	2,842,435
Personal Property Taxes	10,310,345	10,320,900	9,970,900	(350,000)
Other Property Taxes	3,732,748	3,530,000	3,567,500	37,500
Local Sales Tax	9,071,908	9,000,000	9,285,000	285,000
Utility Consumer Tax	1,220,636	1,190,000	1,225,000	35,000
Business License Tax	6,176,361	5,930,000	6,280,000	350,000
Motor Vehicle License Tax	614,000	615,000	615,000	-
Bank Franchise Tax	385,638	386,000	386,000	-
Cigarette Tax	583,774	555,000	538,000	(17,000)
Lodging Tax	1,674,212	1,500,000	1,860,000	360,000
Meals Tax	5,835,238	5,450,000	6,250,000	800,000
Other Local Taxes	1,172,045	916,300	971,800	55,500
Permits, Fees & Licenses	411,600	342,740	356,740	14,000
Fines and Forfeitures	123,352	76,000	119,000	43,000
Use of Money and Property	715,091	698,440	5,332,180	4,633,740
Charges for Services	609,518	609,253	703,126	93,873
Fire & Rescue Fee for Service	1,067,279	1,000,000	1,100,000	100,000
Waste Collection Fees	1,857,608	1,870,000	1,869,500	(500)
Miscellaneous Revenue	565,498	313,500	582,500	269,000
Payment in Lieu of Taxes	3,336,762	3,274,929	3,305,395	30,466
Commonwealth - Categorical	10,462,999	11,147,038	11,595,853	448,815
Commonwealth - Non-categorical	2,942,742	2,934,307	2,955,107	20,800
Federal	77,629	7,877	11,025	3,148
Insurance Recovery	75,910	-	-	-
Proceeds from Indebtedness	63,096	-	-	-
Transfers from Other Funds	-	16,283,509	5,396,700	(10,886,809)
Total General Fund Revenues	\$ 92,284,600	\$ 110,905,084	\$ 108,980,164	\$ (1,924,920)

**City of Salem, Virginia
General Fund Revenue Budget Detail
Fiscal Year 2023-2024**

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	Increase/ (Decrease)
Carryover				
40200 Designation Of Beginning Fund Balance	\$ -	\$ 1,900,000	\$ 807,112	\$ (1,092,888)
Total Carryover	-	1,900,000	807,112	(1,092,888)
Property Taxes				
41100 Current Taxes On Real Estate	28,106,221	29,909,291	32,781,726	2,872,435
41101 Delinquent Taxes On Real Estate Year 1	205,294	215,000	215,000	-
41102 Delinquent Taxes On Real Estate Year 2	57,864	75,000	75,000	-
41103 Delinquent Taxes On Real Estate Year 3	24,359	35,000	35,000	-
41104 Delinquent Taxes On Real Estate Year 4	11,825	20,000	20,000	-
41105 Delinquent Taxes On Real Estate Older	10,228	10,000	10,000	-
41200 Public Service Corporation Taxes	782,820	790,000	760,000	(30,000)
41300 Current Personal Property Taxes	9,801,292	9,800,000	9,350,000	(450,000)
41301 Delinquent Personal Property Taxes Year 1	465,671	450,000	550,000	100,000
41302 Delinquent Personal Property Taxes Year 2	23,081	40,000	40,000	-
41303 Delinquent Personal Property Taxes Year 3	12,236	10,000	10,000	-
41304 Delinquent Personal Property Taxes Year 4	(2,838)	7,000	7,000	-
41305 Delinquent Personal Property Taxes Older	2,313	5,000	5,000	-
41306 Mobile Home Tax	8,590	8,900	8,900	-
41400 Current M&T Taxes	3,291,242	3,150,000	3,150,000	-
41401 Delinquent M&T Taxes Year 1	14,643	-	7,500	7,500
41601 Penalties-All Property Taxes	321,824	275,000	290,000	15,000
41602 Interest-All Property Taxes	105,039	105,000	120,000	15,000
Total Property Taxes	43,241,704	44,905,191	47,435,126	2,529,935
Other Local Taxes				
42010 Local Sales & Use Tax	9,071,908	9,000,000	9,285,000	285,000
42020 Consumer Utility Tax	1,220,636	1,190,000	1,225,000	35,000
42030 Business License Tax	6,176,361	5,930,000	6,280,000	350,000
42035 Utility License Tax	128,617	126,500	130,000	3,500
42040 Franchise License Taxes	28,106	26,800	26,800	-
42050 Motor Vehicle Licenses	614,000	615,000	615,000	-
42060 Bank Franchise Taxes	385,638	386,000	386,000	-
42070 Recordation Taxes - Local	585,537	305,000	300,000	(5,000)
42080 Cigarette Taxes	583,774	555,000	538,000	(17,000)
42090 Admissions And Amusement Tax	268,513	300,000	335,000	35,000
42100 Lodging Tax	1,674,212	1,500,000	1,860,000	360,000
42105 Rental Tax	68,500	70,000	80,000	10,000
42110 Meals Tax	5,835,238	5,450,000	6,250,000	800,000
42180 Other Local Taxes	92,772	88,000	100,000	12,000
Total Other Local Taxes	26,733,812	25,542,300	27,410,800	1,868,500
Permits, Privilege Fees and Regulatory Licenses				
43111 Dog Licenses	12,226	12,000	12,000	-
43112 Cat Licenses	2,956	3,000	3,000	-
43113 Dangerous Dog Registration	240	240	240	-
43301 Land Use Application Fees	14,570	12,000	13,000	1,000
43302 Stormwater Management Program Fees	15,300	8,100	8,100	-
43305 Building Permits	103,401	100,000	110,000	10,000
43307 Electrical Permits	40,520	35,000	35,000	-
43309 Plumbing Permits	22,773	15,000	18,000	3,000
43311 Mechanical Permits	80,616	34,000	34,000	-
43315 Sign Permits	6,318	6,000	6,000	-
43320 Occupancy Permits	47,797	49,500	49,500	-
43321 Home Occupation Permits	4,166	12,500	4,500	(8,000)
43325 Cross Connection Permits	9,320	8,500	8,500	-
43328 Zoning Permits	20	-	6,000	6,000
43334 Commercial Plan Review	7,825	6,750	6,750	-
43337 Residential Plan Review	621	850	850	-
43340 Right Of Way Permits	31,750	32,000	32,000	-
43342 Overweight Permits - Bridges	-	-	500	500

**City of Salem, Virginia
General Fund Revenue Budget Detail
Fiscal Year 2023-2024**

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	Increase/ (Decrease)
43343 Fireworks Permits	2,300	1,300	2,300	1,000
43380 Other Permits	8,881	6,000	1,500	(4,500)
43385 Technology Fee - Permits	-	-	5,000	5,000
Total Permits, Privilege Fees and Regulatory Licenses	411,600	342,740	356,740	14,000
Fines and Forfeitures				
44100 Court Fines & Forfeitures	117,092	70,000	115,000	45,000
44200 Parking Fines	5,810	6,000	4,000	(2,000)
44201 Sign Violation Fine	450	-	-	-
Total Fines and Forfeitures	123,352	76,000	119,000	43,000
Revenue from the Use of Money and Property				
45110 Interest Earnings	376,777	375,000	4,987,500	4,612,500
45115 Credit Card Rebates	85,945	98,800	114,000	15,200
45120 Net Change in the Fair Value of Investments	(2,384)	-	-	-
45210 Rental Of General Property	61,307	52,682	55,782	3,100
45220 Rental Of Academy Property	14,512	14,512	14,512	-
45230 Farmers Market Fees	6,260	5,500	5,500	-
45240 Concessions Rentals	6,247	-	-	-
45252 Red Sox - Scoreboard	20,866	20,886	20,886	-
45260 Lease Of Police Dept Bldg	130,890	131,060	134,000	2,940
45295 Lease Revenue	175,295	-	-	-
45296 Lease Interest Revenue	1,404	-	-	-
45299 Lease Revenue Offset	(176,232)	-	-	-
47050 Sale Of Equipment	14,204	-	-	-
Total Revenue from the Use of Money and Property	715,091	698,440	5,332,180	4,633,740
Charges for Services				
46110 Court Costs	821	700	700	-
46115 Fees Of Court Officers	3,533	4,000	3,000	(1,000)
46140 Sheriff Fees	2,902	2,902	2,902	-
46150 Miscellaneous Circuit Court Costs	1,056	1,100	700	(400)
46160 Court Maintenance Fees	9,816	8,500	9,800	1,300
46170 Courthouse Security Fees	76,139	50,000	70,000	20,000
46180 Court Cost Collection Program	16,390	18,429	18,429	-
46190 Law Library Fees	2,571	3,000	-	(3,000)
46225 Donations - Fire	7,888	-	-	-
46235 Fire Incident Reports	20	600	-	(600)
46240 Charges for Standby Time	5,660	-	5,000	5,000
46250 Jail Admissions Fee	2,588	3,000	2,500	(500)
46310 Animal Control - Board	9,940	8,000	8,000	-
46315 Animal Control - Adoption	8,035	6,500	7,500	1,000
46330 Animal Control - Donations	14,487	7,500	10,000	2,500
46340 Spay/Neuter Day	721	600	600	-
46350 DARE Donations	6,100	2,000	2,000	-
46355 Taxicab Service Charges	-	40	40	-
46360 Police Reports	2,855	2,500	2,500	-
46365 Fingerprints	520	500	500	-
46370 E-summons Program	16,855	12,000	12,000	-
46380 Range Use Revenue From FBI	6,000	6,000	6,000	-
46410 Street & Sidewalk Assessments	2,750	5,000	5,000	-
46420 Patching-Gas Company	9,132	7,500	4,000	(3,500)
46430 Demolition/Weed Control	34,908	10,000	10,000	-
46440 Sale of Downtown Signage	-	5,000	5,000	-
46540 Recycling Proceeds	40,173	41,347	37,205	(4,142)
46580 Advertising Revenue	4,000	10,435	-	(10,435)
46610 Recreation Fees	12,108	15,000	15,000	-
46615 Rental Fees	15,001	15,000	15,000	-
46620 Tuition Student Youth Athletic Fees	5,001	5,000	5,000	-
46625 Adult Athletic Event Fees	8,050	12,000	12,000	-
46630 Special Event Fees	28,004	28,000	28,000	-

City of Salem, Virginia
General Fund Revenue Budget Detail
Fiscal Year 2023-2024

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	Increase/ (Decrease)
46640 Summer Camp Fees	7,504	7,500	7,500	-
46645 Senior Trip Fees	32,226	75,000	90,000	15,000
46655 Sandlot Super Bowl	5,527	6,000	6,000	-
46660 Half Marathon Race	70,586	100,000	100,000	-
46665 Parks And Recreation Donations	5,150	1,000	1,000	-
46667 Salem Red Sox Donations	17,000	18,000	19,000	1,000
46670 Ticket Surcharge	47,875	45,000	50,000	5,000
46673 Beverage Sales	-	-	50,000	50,000
46675 Uniform Reimbursement	48,061	60,000	60,000	-
46680 Roanoke College Softball	17,500	-	18,500	18,500
46710 Library Fines And Fees	1,126	1,600	250	(1,350)
46720 Sale Of Copies	1,364	1,800	1,000	(800)
46730 Contributions	100	-	-	-
46740 Notary Fees	1,299	1,200	1,500	300
47085 Golf Course Commissions	176	-	-	-
Total Charges for Services	609,518	609,253	703,126	93,873
Fire & Rescue Fee for Service				
46210 EMS Revenue Recovery	1,067,279	1,000,000	1,100,000	100,000
Total Fire & Rescue Fee for Service	1,067,279	1,000,000	1,100,000	100,000
Waste Collection Fees				
46515 Host Fee From RVRA	150,000	150,000	150,000	-
46520 Toter Fee	1,169,783	1,170,000	1,170,000	-
46530 Container Fees	535,236	548,000	548,000	-
46535 Container Fees - Penalties	2,589	2,000	1,500	(500)
Total Waste Collection Fees	1,857,608	1,870,000	1,869,500	(500)
Miscellaneous Revenue				
47020 Service Charges	-	21,500	27,000	5,500
47055 Sale Of Equipment-Capital	55,902	-	-	-
47060 Sale Of Property	100,000	-	-	-
47070 Sale Of Cemetery Lots	4,000	6,000	-	(6,000)
47075 Sale Of Duck Food	11,863	12,500	10,000	(2,500)
47080 Grave Fees	11,350	7,500	6,000	(1,500)
47090 Miscellaneous	198,408	135,000	180,000	45,000
47095 Grants - Other (Finance)	1,000	-	-	-
47095 Grants - Other (Parks and Recreation)	444	-	-	-
47095 Grants - Other (Streets)	2,470	-	-	-
47095 Grants - Other (Tourism)	50,000	-	-	-
47140 Contributions For Dog Park	72	-	-	-
47250 NCAA Ticket Sales	46,515	30,000	75,000	45,000
47255 NCAA Sponsorship	11,500	10,000	35,000	25,000
47260 NCAA Banquet Sales	-	5,000	7,500	2,500
47265 NCAA Reimbursement	60,261	80,000	205,000	125,000
47270 NCAA Reimbursement Other	8,923	3,000	12,000	9,000
47275 NCAA Merchandise Sales	2,790	3,000	15,000	12,000
47278 Advertising Co Op Rebate	-	-	10,000	10,000
Total Miscellaneous Revenue	565,498	313,500	582,500	269,000
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	176,762	114,929	145,395	30,466
Total Payment in Lieu of Taxes	3,336,762	3,274,929	3,305,395	30,466
Revenue from the Commonwealth-Categorical				
48135 Four For Life Grant	-	23,700	20,343	(3,357)
48140 Communications Sales & Use Tax	763,650	715,000	715,000	-
48200 Commonwealths Attorney	472,269	472,960	513,333	40,373
48205 Sheriff	499,168	473,092	528,110	55,018
48210 Commissioner Of Revenue	128,979	129,526	145,350	15,824
48215 Treasurer	117,301	117,684	133,294	15,610
48225 Registrar/Electoral Board	72,548	82,842	72,548	(10,294)

City of Salem, Virginia
General Fund Revenue Budget Detail
Fiscal Year 2023-2024

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	Increase/ (Decrease)
48230 Clerk Of Circuit Court	282,133	282,673	318,760	36,087
48300 Victim Witness Grant - State	88,168	107,622	98,289	(9,333)
48305 State Asset Forfeiture - Commonwealth Attorney	3,026	-	-	-
48310 State Asset Forfeiture - Police	10,298	-	-	-
48315 HB 599 Funds	715,218	715,218	786,279	71,061
48320 E911 Wireless	136,952	132,000	85,000	(47,000)
48325 Fire Program Grant	100,725	100,386	101,691	1,305
48330 Hazardous Materials Grant Level III	15,000	15,000	15,000	-
48345 Street And Highway Maintenance Funds	4,449,208	4,495,688	4,792,988	297,300
48346 Overweight Permit Fees	3,948	2,000	2,000	-
48350 CSA-Reimbursement From State	2,297,896	2,998,902	2,998,902	-
48355 CSA-Administrative Services	10,787	10,500	10,500	-
48360 VJCCCA Grant	36,376	-	-	-
48370 Library Grant In Aid State	169,048	168,070	168,070	-
48375 SNAP Reimbursement-Farmers Market	4,063	5,000	6,000	1,000
48390 DMV Grants	27,420	30,535	28,730	(1,805)
48395 Police State Grants	31,786	43,640	55,666	12,026
48398 State Grants - Tourism	19,282	25,000	-	(25,000)
48405 State Grants	7,750	-	-	-
Total Revenue from the Commonwealth-Categorical	10,462,999	11,147,038	11,595,853	448,815
Revenue from the Commonwealth-Non-categorical				
48100 Rolling Stock Tax	36,413	36,500	36,500	-
48105 Mobile Home Titling Taxes	8,967	9,000	4,500	(4,500)
48115 Personal Property Tax Relief	2,588,707	2,588,707	2,588,707	-
48120 Auto Rental Tax	308,574	300,000	325,000	25,000
48121 Peer to Peer Vehicle Sharing Tax	81	100	400	300
Total Revenue from the Commonwealth-Non-categorical	2,942,742	2,934,307	2,955,107	20,800
Revenue from the Federal Government				
48505 Federal Asset Forfeiture DOJ - Police	301	-	-	-
48510 Federal Asset Forfeiture Treasury - Police	3	-	-	-
48525 DOJ Bulletproof Vest	(347)	4,877	4,525	(352)
48530 Fire Federal Grants	51,811	-	-	-
48533 Police Federal Grants	5,000	-	-	-
48540 American Rescue Plan Act Funding-Library of VA	18,007	-	-	-
48545 Food Insecurity Nutrition Incentive Grant Program	2,854	3,000	-	(3,000)
48546 Gus Schumacher Nutrition Incentive Program (GusNIP)	-	-	6,500	6,500
Total Revenue from the Federal Government	77,629	7,877	11,025	3,148
Insurance Recovery				
49100 Insurance Recovery	75,910	-	-	-
Total Insurance Recovery	75,910	-	-	-
Proceeds from Indebtedness				
49225 Inception of Lease	63,096	-	-	-
Total Proceeds from Indebtedness	63,096	-	-	-
Transfers				
49975 Transfer from Special Revenue Fund	-	16,283,509	5,396,700	(10,886,809)
Total Transfers	-	16,283,509	5,396,700	(10,886,809)
Total General Fund Revenues	\$ 92,284,600	\$ 110,905,084	\$ 108,980,164	\$ (1,924,920)

City of Salem, Virginia
General Fund Expenditure Budget Summary
Fiscal Year 2023-2024

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	Increase/ (Decrease)
General Government	\$ 6,844,141	\$ 9,104,458	\$ 9,164,134	\$ 59,676
Judicial Administration	2,458,099	2,649,896	2,884,242	234,346
Public Safety	17,737,300	20,245,396	22,261,368	2,015,972
Public Works	9,075,648	11,425,977	12,343,871	917,894
Health and Welfare	5,253,983	6,257,745	6,492,410	234,665
Education	23,993,444	23,490,382	24,553,386	1,063,004
Parks, Recreation and Culture	5,967,262	6,833,916	8,138,642	1,304,726
Community Development	2,745,035	2,991,591	3,163,839	172,248
Non-departmental	7,748,206	27,905,723	19,978,272	(7,927,451)
Total General Fund Expenditures	\$ 81,823,118	\$ 110,905,084	\$ 108,980,164	\$ (1,924,920)

City of Salem, Virginia
General Fund Expenditure Budget by Function
Fiscal Year 2023-2024

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	Increase/ (Decrease)
General Government				
City Council	\$ 118,707	\$ 167,036	\$ 124,712	\$ (42,324)
Clerk of City Council	102,930	108,432	108,940	508
City Manager	680,681	752,882	783,221	30,339
Salem Solution Group	-	17,321	37,270	19,949
Communications	189,588	207,264	205,526	(1,738)
Human Resources	575,480	680,759	808,146	127,387
Employee Wellness	22,549	22,900	22,900	-
Commissioner of the Revenue	430,170	509,287	517,370	8,083
Real Estate Assessor	549,314	551,368	552,321	953
Board of Equalization	1,111	3,630	3,930	300
Treasurer	624,933	598,461	716,038	117,577
Finance	1,027,233	1,428,615	1,213,644	(214,971)
Purchasing	60,232	80,396	122,662	42,266
Technology Systems	1,449,907	2,813,428	2,395,725	(417,703)
City Garage	730,378	863,385	1,241,880	378,495
Registrar	268,730	285,864	295,226	9,362
Electoral Board	12,198	13,430	14,623	1,193
Total General Government	6,844,141	9,104,458	9,164,134	59,676
Judicial Administration				
Circuit Court	62,926	72,627	73,250	623
Combined District Courts	38,416	41,506	45,518	4,012
General District Judges	2,123	5,288	4,725	(563)
Juvenile District Judges	1,348	3,320	3,320	-
Magistrate Office	3,171	3,298	3,298	-
Clerk of Circuit Court	483,112	508,689	519,159	10,470
City Sheriff	1,087,604	1,145,163	1,354,022	208,859
Commonwealth Attorney	691,232	756,301	776,579	20,278
Victim Witness Assistance Program	88,167	107,622	98,289	(9,333)
Cost Collections	-	6,082	6,082	-
Total Judicial Administration	2,458,099	2,649,896	2,884,242	234,346
Public Safety				
Juvenile Detention	100,956	90,609	200,388	109,779
Medical Examiner	600	500	540	40
Emergency Management	22,525	25,000	25,000	-
Correction and Detention	1,301,140	1,758,344	2,165,670	407,326
Police Department	6,213,981	7,103,489	7,583,873	480,384
Communication Center	1,234,192	1,361,958	1,978,986	617,028
Animal Control	812,142	922,659	1,072,756	150,097
Fire Department	7,516,995	8,347,635	8,562,807	215,172
Salem Rescue Squad	63,029	115,965	149,827	33,862
Probation Officer	80	1,285	1,285	-
Building Inspections	471,660	517,952	520,236	2,284
Total Public Safety	17,737,300	20,245,396	22,261,368	2,015,972
Public Works				
Primary Roads-Pavements	904,398	560,652	1,005,000	444,348
Primary Roads-Shoulders	180,632	33,500	33,500	-
Primary Roads-Roadsides	239,183	222,000	187,000	(35,000)

City of Salem, Virginia
General Fund Expenditure Budget by Function
Fiscal Year 2023-2024

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	Increase/ (Decrease)
Primary Roads-Structures	57,173	50,000	30,000	(20,000)
Primary Roads-Traffic Control	369,866	371,500	371,500	-
Primary Roads-Other Costs	160,860	150,000	450,000	300,000
Collector Streets-Pavements	201,094	470,000	820,000	350,000
Collector Streets-Shoulders	254,583	206,500	206,500	-
Collector Streets-Roadsides	239,244	263,000	283,000	20,000
Collector Streets-Structures	971	1,300,000	-	(1,300,000)
Collector Streets-Traffic Control	405,613	406,400	406,600	200
Collector Streets-Other Costs	113,949	115,000	115,000	-
Street & Highway Administration	845,095	1,236,318	1,450,121	213,803
Street and Road Cleaning	63,542	98,295	99,424	1,129
Refuse Collection	2,174,379	2,642,985	2,586,306	(56,679)
Containers	344,881	408,862	442,056	33,194
Recycling	163,241	228,121	197,318	(30,803)
Building Maintenance	648,443	907,113	922,443	15,330
City Hall Building Maintenance	200,902	192,864	308,408	115,544
Courthouse Building Maintenance	113,801	139,521	254,792	115,271
Engineering Building	15,203	19,301	19,284	(17)
Rental Property Building Maintenance	31,221	72,920	122,923	50,003
Closed Landfill	2,065	5,000	6,000	1,000
Mowles Spring Park	3,894	15,000	16,000	1,000
Engineering	908,422	961,989	1,079,696	117,707
Primary Roads-Traffic Signals	422,181	338,136	920,000	581,864
Collector Streets-Traffic Signals	10,812	11,000	11,000	-
Total Public Works	9,075,648	11,425,977	12,343,871	917,894
Health and Welfare				
General	703,668	680,198	764,863	84,665
Contract - Roanoke County	1,047,980	1,000,000	1,150,000	150,000
Community Policy Management Team	3,452,918	4,565,029	4,565,029	-
VJCCCA Grant	45,651	9,418	9,418	-
Family Preservation Grant	3,766	3,100	3,100	-
Total Health and Welfare	5,253,983	6,257,745	6,492,410	234,665
Education				
Payments to School Division	21,333,674	20,897,899	21,980,496	1,082,597
Payments for Debt Service	2,659,770	2,592,483	2,572,890	(19,593)
Total Education	23,993,444	23,490,382	24,553,386	1,063,004
Parks, Recreation and Culture				
Longwood Park	57,550	50,200	63,400	13,200
Lake Spring Park	27,387	32,500	37,500	5,000
Other Parks	78,865	124,940	124,940	-
Golf Course	40,602	29,000	29,000	-
East Hill Cemetery	33,062	35,360	35,360	-
Greenway Maintenance	44,483	70,000	70,000	-
Salem Rotary Dog Park	23,870	17,848	17,848	-
Downtown Maintenance	33,534	40,500	54,000	13,500
Landscape Management	402,819	771,236	750,418	(20,818)
Farmers Market	45,525	53,029	63,575	10,546
Salem Memorial Park	506,939	484,557	1,164,567	680,010

City of Salem, Virginia
General Fund Expenditure Budget by Function
Fiscal Year 2023-2024

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	Increase/ (Decrease)
Salem Stadium	214,979	331,756	296,317	(35,439)
NCAA Championships	140,651	166,600	383,750	217,150
Parks & Recreation Administration	554,456	605,623	652,831	47,208
Athletic Fields	399,942	444,925	467,457	22,532
Kiwanis	310,207	312,016	339,180	27,164
Moyer Sports Complex	561,392	586,141	589,450	3,309
Skateboard Park	10,076	4,500	-	(4,500)
Spartan Field	99,495	113,153	115,884	2,731
Athletic Programs	347,652	383,103	386,228	3,125
Adult Athletic Programs	18,047	20,049	20,049	-
Recreation Programs	431,718	459,423	521,155	61,732
Senior Citizen Center	302,780	373,284	561,705	188,421
Youth Sports Office	8,226	7,500	8,000	500
Library	1,273,005	1,316,673	1,386,028	69,355
Total Parks, Recreation and Culture	<u>5,967,262</u>	<u>6,833,916</u>	<u>8,138,642</u>	<u>1,304,726</u>
Community Development				
Planning Commission	10,877	10,506	10,961	455
VPI Extension Contract	12,965	19,750	19,750	-
Regional Economic Development	967,986	915,030	727,736	(187,294)
Contributions to Other Organizations	1,246,032	1,149,500	1,309,500	160,000
Planning and Zoning	180,239	290,899	359,640	68,741
Salem Visitor's Center	-	50,000	14,284	(35,716)
Tourism	120,707	128,952	199,607	70,655
Economic Development	206,229	426,954	522,361	95,407
Total Community Development	<u>2,745,035</u>	<u>2,991,591</u>	<u>3,163,839</u>	<u>172,248</u>
Non-departmental				
Transfers to Other Funds	3,539,018	18,323,649	8,571,102	(9,752,547)
Debt Service	2,040,367	3,077,651	3,059,039	(18,612)
Bank Charges	28,760	45,000	45,000	-
Fringe Benefits	1,826,242	2,899,523	5,742,258	2,842,735
Other Insurance	313,819	319,000	334,500	15,500
Contingency	-	3,240,900	2,226,373	(1,014,527)
Total Non-departmental	<u>7,748,206</u>	<u>27,905,723</u>	<u>19,978,272</u>	<u>(7,927,451)</u>
Total General Fund Expenditures	<u>\$ 81,823,118</u>	<u>\$ 110,905,084</u>	<u>\$ 108,980,164</u>	<u>\$ (1,924,920)</u>

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2023-2024

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	Increase/ (Decrease)
City Council				
<u>City Council - 10-001-1100</u>				
51300 Part-Time Salaries-Regular	\$ 67,456	\$ 68,106	\$ 68,106	\$ -
52100 FICA	3,266	5,210	5,210	-
52300 Health Insurance	23,616	24,668	17,687	(6,981)
52350 Dental Insurance	1,597	1,593	1,195	(398)
53150 Legal Services	5,392	40,000	5,000	(35,000)
53500 Printing And Binding	-	250	250	-
53600 Advertising	-	1,500	500	(1,000)
55540 Registration/Training Costs	1,060	4,000	4,000	-
55605 Virginia Municipal League	11,741	11,800	12,600	800
55800 Miscellaneous	782	6,000	6,000	-
55880 Technology Charges	2,671	2,709	2,964	255
56001 Office Supplies	1,126	1,200	1,200	-
Total City Council	118,707	167,036	124,712	(42,324)
<u>Clerk of City Council - 10-001-1120</u>				
51100 Salaries-Regular	56,015	58,432	58,432	-
52100 FICA	4,273	4,470	4,470	-
52200 VRS Retirement	10,145	11,879	11,879	-
52300 Health Insurance	5,870	6,532	7,447	915
52350 Dental Insurance	398	398	398	-
52400 VRS Life Insurance	746	695	783	88
53195 Codification Of Ordinances	4,583	4,000	4,000	-
53500 Printing And Binding	-	400	400	-
53600 Advertising	2,227	5,500	4,000	(1,500)
55210 Postage	61	50	50	-
55230 Telephone Service	774	850	850	-
55530 Meals And Lodging	1,318	250	250	-
55540 Registration/Training Costs	1,091	1,000	1,000	-
55800 Miscellaneous	1,919	1,000	2,000	1,000
55801 Dues And Memberships	1,569	3,100	3,100	-
55880 Technology Charges	62	76	81	5
56001 Office Supplies	1,947	500	500	-
56012 Books And Subscriptions	8,632	9,300	9,300	-
58025 Software	1,300	-	-	-
Total Clerk of City Council	102,930	108,432	108,940	508
Total City Council	221,637	275,468	233,652	(41,816)
City Manager				
<u>City Manager - 10-002-1211</u>				
51100 Salaries-Regular	537,173	551,507	551,507	-
51500 Vacation Buyback	6,525	-	-	-
52100 FICA	37,778	42,190	42,190	-
52200 VRS Retirement	94,458	110,088	110,088	-
52300 Health Insurance	31,819	33,507	38,198	4,691
52350 Dental Insurance	1,195	1,195	1,195	-
52400 VRS Life Insurance	6,943	6,444	7,256	812
52820 Education Tuition Assistance	15,555	30,000	30,000	-
53150 Legal Services	23,717	30,000	35,000	5,000
53199 Other Professional Services	8,000	-	-	-
53330 Maintenance Of Auto Equipment	298	500	500	-
53500 Printing And Binding	-	750	2,250	1,500
53600 Advertising	50	1,500	1,000	(500)

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2023-2024

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	Increase/ (Decrease)
55210 Postage	122	200	200	-
55230 Telephone Service	496	725	725	-
55240 Cell Phone Service	3,129	3,150	3,150	-
55410 Lease/Rent Of Equipment	8,588	6,900	-	(6,900)
55510 Mileage	5,200	5,200	5,200	-
55520 Airfare	473	-	-	-
55530 Meals And Lodging	1,516	500	3,500	3,000
55540 Registration/Training Costs	22,294	25,000	15,000	(10,000)
55580 Management Training	375	4,000	4,000	-
55630 Other Payments And Contributions	1,585	8,000	8,000	-
55800 Miscellaneous	317	6,000	6,000	-
55801 Dues And Memberships	2,407	2,000	2,000	-
55873 DOWNTOWN PLAN	9,650	50,000	50,000	-
55880 Technology Charges	5,094	5,450	5,212	(238)
55890 Administrative Credits	(150,337)	(175,000)	(165,000)	10,000
55967 Employee Events	-	-	22,500	22,500
56001 Office Supplies	539	1,000	1,000	-
56008 Expendable Equipment	4,089	750	750	-
56009 Vehicle Fuel	1,082	826	1,300	474
56012 Books And Subscriptions	551	500	500	-
Total City Manager	680,681	752,882	783,221	30,339
Salem Solution Group - 10-002-1215				
53500 Printing And Binding	-	350	350	-
55540 Registration/Training Costs	-	16,971	36,920	19,949
Total Salem Solution Group	-	17,321	37,270	19,949
Planning Commission - 10-002-8151				
51300 Part-Time Salaries-Regular	7,211	6,750	6,750	-
52100 FICA	552	516	516	-
55880 Technology Charges	3,106	3,240	3,695	455
56001 Office Supplies	8	-	-	-
Total Planning Commission	10,877	10,506	10,961	455
Total City Manager	691,558	780,709	831,452	50,743
Communications - 10-003-1212				
51100 Salaries-Regular	178,286	182,864	182,865	1
51500 Vacation Buyback	4,399	-	-	-
52100 FICA	13,413	13,989	13,989	-
52200 VRS Retirement	32,322	37,176	37,176	-
52300 Health Insurance	14,997	16,044	18,290	2,246
52350 Dental Insurance	797	797	797	-
52400 VRS Life Insurance	2,376	2,176	2,450	274
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	304	500	500	-
53500 Printing And Binding	7,890	10,500	10,500	-
53600 Advertising	275	1,000	1,000	-
55210 Postage	14	300	300	-
55230 Telephone Service	80	105	105	-
55240 Cell Phone Service	1,084	2,500	1,500	(1,000)
55530 Meals And Lodging	-	200	200	-
55540 Registration/Training Costs	-	500	500	-
55800 Miscellaneous	-	300	300	-
55801 Dues And Memberships	40	100	100	-

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2023-2024

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	Increase/ (Decrease)
55849 Web Development	-	2,500	500	(2,000)
55880 Technology Charges	2,025	2,113	1,754	(359)
55890 Administrative Credits	(70,805)	(73,700)	(76,600)	(2,900)
56001 Office Supplies	51	1,600	1,600	-
56008 Expendable Equipment	1,778	3,300	5,300	2,000
56009 Vehicle Fuel	73	100	100	-
56012 Books And Subscriptions	189	200	200	-
Total Communications	189,588	207,264	205,526	(1,738)
Human Resources				
<u>Human Resources - 10-006-1223</u>				
51100 Salaries-Regular	432,571	501,436	574,321	72,885
51500 Vacation Buyback	6,456	-	-	-
52100 FICA	32,102	38,360	43,955	5,595
52200 VRS Retirement	75,233	101,942	116,760	14,818
52300 Health Insurance	40,482	49,066	58,391	9,325
52350 Dental Insurance	1,992	2,390	3,187	797
52400 VRS Life Insurance	5,531	5,967	7,696	1,729
52450 Disability Insurance	535	712	1,372	660
53150 Legal Services	10,073	10,000	10,000	-
53160 Employee Assistance Program	8,085	8,085	8,085	-
53170 Drug Testing	17,912	16,000	18,000	2,000
53175 Cafeteria Plan Administration	10,199	9,000	9,500	500
53199 Other Professional Services	7,683	8,504	8,504	-
53200 Temporary Services	13,473	-	-	-
53310 Maintenance Of Equipment	-	500	500	-
53311 Maintenance Of Mailroom Equipment	2,103	2,500	2,500	-
53330 Maintenance Of Auto Equipment	403	-	-	-
53500 Printing And Binding	1,101	1,000	1,000	-
53600 Advertising	1,244	500	500	-
55210 Postage	1,267	1,000	1,000	-
55230 Telephone Service	527	650	650	-
55240 Cell Phone Service	2,076	2,500	2,500	-
55410 Lease/Rent Of Equipment	1,711	1,600	1,600	-
55450 Lease Offset	(1,161)	-	-	-
55520 Airfare	-	-	500	500
55530 Meals And Lodging	-	270	3,030	2,760
55540 Registration/Training Costs	1,478	8,050	9,945	1,895
55545 Employee Training Programs	3,621	30,000	30,000	-
55560 Employee Safety Programs	1,300	500	500	-
55800 Miscellaneous	80	100	100	-
55801 Dues And Memberships	1,300	1,915	2,169	254
55809 Employee Recruitment	-	30,000	35,000	5,000
55880 Technology Charges	6,523	6,512	5,181	(1,331)
55888 Personnel Credits	(123,377)	(165,000)	(155,000)	10,000
56001 Office Supplies	6,002	6,000	6,000	-
56009 Vehicle Fuel	84	-	-	-
56012 Books And Subscriptions	-	400	400	-
56020 Mailroom Supplies	431	300	300	-
58030 Inception of Lease	6,440	-	-	-
Total Human Resources	575,480	680,759	808,146	127,387

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2023-2024

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	Increase/ (Decrease)
<u>Employee Wellness - 10-006-1224</u>				
52860 Employee Wellness Program	22,549	22,900	22,900	-
Total Employee Wellness	22,549	22,900	22,900	-
Total Human Resources	598,029	703,659	831,046	127,387
Commissioner of the Revenue - 10-007-1231				
51100 Salaries-Regular	275,162	321,920	322,850	930
51500 Vacation Buyback	1,121	-	-	-
52100 FICA	20,059	24,627	24,698	71
52200 VRS Retirement	50,948	65,446	65,635	189
52300 Health Insurance	36,545	46,125	50,264	4,139
52350 Dental Insurance	2,183	2,548	2,548	-
52400 VRS Life Insurance	3,733	3,831	4,326	495
52450 Disability Insurance	125	256	227	(29)
53150 Legal Services	3,049	3,000	3,000	-
53500 Printing And Binding	4,068	4,560	4,875	315
55210 Postage	3,824	5,500	5,500	-
55230 Telephone Service	522	720	720	-
55240 Cell Phone Service	512	540	540	-
55410 Lease/Rent Of Equipment	1,684	2,100	2,100	-
55450 Lease Offset	(1,657)	-	-	-
55510 Mileage	558	1,050	1,470	420
55530 Meals And Lodging	1,481	3,856	5,272	1,416
55540 Registration/Training Costs	1,705	2,075	3,710	1,635
55801 Dues And Memberships	970	1,150	1,190	40
55880 Technology Charges	6,585	6,458	4,920	(1,538)
56001 Office Supplies	4,131	3,000	3,000	-
56008 Expendable Equipment	6,052	3,000	3,000	-
56012 Books And Subscriptions	6,810	7,525	7,525	-
Total Commissioner of the Revenue	430,170	509,287	517,370	8,083
Real Estate Assessor				
<u>Real Estate Assessor - 10-008-1232</u>				
51100 Salaries-Regular	328,661	344,410	340,673	(3,737)
51500 Vacation Buyback	1,186	-	-	-
52100 FICA	22,906	26,347	26,061	(286)
52200 VRS Retirement	59,417	70,019	69,259	(760)
52300 Health Insurance	43,965	45,968	43,465	(2,503)
52350 Dental Insurance	2,150	2,149	1,751	(398)
52400 VRS Life Insurance	4,368	4,098	4,565	467
52450 Disability Insurance	295	294	294	-
53150 Legal Services	46,670	20,000	20,000	-
53330 Maintenance Of Auto Equipment	3,083	2,420	3,000	580
53500 Printing And Binding	3,422	3,660	4,644	984
55210 Postage	5,648	6,463	6,675	212
55230 Telephone Service	185	500	500	-
55240 Cell Phone Service	2,610	2,940	3,180	240
55510 Mileage	346	420	840	420
55520 Airfare	1,072	500	600	100
55530 Meals And Lodging	4,150	3,810	5,610	1,800
55540 Registration/Training Costs	3,811	3,000	4,250	1,250
55800 Miscellaneous	101	-	-	-
55801 Dues And Memberships	855	1,362	1,305	(57)

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2023-2024

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	Increase/ (Decrease)
55880 Technology Charges	5,628	6,068	6,479	411
56001 Office Supplies	1,190	1,600	2,000	400
56008 Expendable Equipment	2,065	2,000	2,500	500
56009 Vehicle Fuel	563	580	650	70
56012 Books And Subscriptions	4,967	2,760	4,020	1,260
Total Real Estate Assessor	549,314	551,368	552,321	953
Board of Equalization - 10-008-1233				
51300 Part-Time Salaries-Regular	750	3,000	3,000	-
52100 FICA	-	230	230	-
53600 Advertising	281	400	400	-
55530 Meals And Lodging	80	-	300	300
Total Board of Equalization	1,111	3,630	3,930	300
Total Real Estate Assessor	550,425	554,998	556,251	1,253
Treasurer - 10-010-1241				
51100 Salaries-Regular	224,942	260,538	264,965	4,427
51300 Part-Time Salaries-Regular	8,362	12,600	12,600	-
52100 FICA	16,994	20,895	21,234	339
52200 VRS Retirement	40,510	52,967	53,867	900
52300 Health Insurance	30,956	39,009	44,481	5,472
52350 Dental Insurance	1,677	1,992	1,992	-
52400 VRS Life Insurance	2,980	3,100	3,551	451
52450 Disability Insurance	745	870	893	23
53150 Legal Services	5,087	5,000	5,000	-
53199 Other Professional Services	62,358	50,000	50,000	-
53310 Maintenance Of Equipment	-	600	600	-
53500 Printing And Binding	8,933	10,000	10,000	-
53600 Advertising	(462)	900	900	-
55210 Postage	33,975	32,000	32,000	-
55230 Telephone Service	549	600	600	-
55240 Cell Phone Service	512	525	525	-
55530 Meals And Lodging	-	1,000	1,000	-
55540 Registration/Training Costs	1,145	1,500	1,500	-
55800 Miscellaneous	-	100	100	-
55801 Dues And Memberships	75	600	600	-
55804 Cash Over/Short	-	50	50	-
55835 Bank Charges	176,035	95,000	200,000	105,000
55880 Technology Charges	5,082	4,865	5,830	965
56001 Office Supplies	3,944	3,000	3,000	-
56008 Expendable Equipment	534	750	750	-
Total Treasurer	624,933	598,461	716,038	117,577
Finance				
Finance - 10-012-1242				
51100 Salaries-Regular	731,018	766,957	824,914	57,957
51300 Part-Time Salaries-Regular	41,644	43,361	52,356	8,995
51500 Vacation Buyback	12,775	-	-	-
52100 FICA	57,879	61,989	66,422	4,433
52200 VRS Retirement	128,991	155,922	167,705	11,783
52300 Health Insurance	66,551	73,768	92,783	19,015
52350 Dental Insurance	3,801	3,984	4,382	398
52400 VRS Life Insurance	9,453	9,127	11,054	1,927
52450 Disability Insurance	2,417	2,467	2,773	306
53120 Accounting And Auditing Services	111,625	127,750	124,500	(3,250)

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2023-2024

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	Increase/ (Decrease)
53150 Legal Services	3,830	4,000	6,000	2,000
53199 Other Professional Services	42,886	59,700	59,700	-
53200 Temporary Services	23,045	-	-	-
53370 Software Maintenance/Support	775	800	22,500	21,700
53500 Printing And Binding	7,250	9,600	11,350	1,750
53600 Advertising	4,328	1,850	2,200	350
55210 Postage	5,855	5,500	6,000	500
55230 Telephone Service	2,646	2,700	2,700	-
55240 Cell Phone Service	1,024	1,332	1,032	(300)
55410 Lease/Rent Of Equipment	5,622	5,714	5,804	90
55450 Lease Offset	(4,694)	-	-	-
55510 Mileage	-	250	250	-
55530 Meals And Lodging	216	900	900	-
55540 Registration/Training Costs	2,145	4,310	4,160	(150)
55800 Miscellaneous	108	500	500	-
55801 Dues And Memberships	1,807	1,895	1,930	35
55803 Cigarette Tax Administration Costs	-	9,350	-	(9,350)
55880 Technology Charges	17,888	19,109	15,964	(3,145)
55891 Accounting Credits	(255,998)	(325,000)	(280,000)	45,000
56001 Office Supplies	1,801	3,000	2,500	(500)
56008 Expendable Equipment	545	1,400	2,000	600
56012 Books And Subscriptions	-	1,380	1,265	(115)
58025 Software	-	375,000	-	(375,000)
Total Finance	1,027,233	1,428,615	1,213,644	(214,971)
<u>Purchasing - 10-012-1244</u>				
51100 Salaries-Regular	50,710	63,000	72,000	9,000
51300 Part-Time Salaries-Regular	-	-	26,000	26,000
52100 FICA	3,411	4,819	7,497	2,678
52200 VRS Retirement	8,044	12,808	14,638	1,830
52300 Health Insurance	6,716	9,678	8,664	(1,014)
52350 Dental Insurance	299	398	398	-
52400 VRS Life Insurance	591	750	965	215
52450 Disability Insurance	259	333	380	47
53150 Legal Services	263	2,000	3,000	1,000
53500 Printing And Binding	1,090	1,286	1,750	464
53600 Advertising	1,040	500	500	-
55210 Postage	-	75	75	-
55230 Telephone Service	57	75	75	-
55540 Registration/Training Costs	474	2,000	2,000	-
55800 Miscellaneous	(20)	3,000	3,000	-
55801 Dues And Memberships	293	270	270	-
55880 Technology Charges	1,019	1,004	1,050	46
55892 Purchasing Credits	(14,667)	(22,000)	(20,000)	2,000
56001 Office Supplies	383	400	400	-
56008 Expendable Equipment	270	-	-	-
Total Purchasing	60,232	80,396	122,662	42,266
<u>Juvenile Detention - 10-012-3325</u>				
57030 RVJDC Juvenile Placement Program	100,956	90,609	200,388	109,779
Total Juvenile Detention	100,956	90,609	200,388	109,779
<u>Medical Examiner - 10-012-3530</u>				
53199 Other Professional Services	600	500	540	40
Total Medical Examiner	600	500	540	40

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2023-2024

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	Increase/ (Decrease)
<u>General - 10-012-5100</u>				
55610 Health Department	203,638	203,639	214,911	11,272
55620 Blue Ridge Behavioral Healthcare	199,455	170,559	183,952	13,393
55648 CHIP Program	-	6,000	6,000	-
55844 Tax Relief For Elderly/Veterans	300,575	300,000	360,000	60,000
Total General	<u>703,668</u>	<u>680,198</u>	<u>764,863</u>	<u>84,665</u>
<u>Contract - Roanoke County - 10-012-5300</u>				
55750 Contract - Roanoke County	1,047,980	1,000,000	1,150,000	150,000
Total Contract - Roanoke County	<u>1,047,980</u>	<u>1,000,000</u>	<u>1,150,000</u>	<u>150,000</u>
<u>Community Policy Management Team - 10-012-5350</u>				
51300 Part-Time Salaries-Regular	1,463	2,000	2,000	-
52100 FICA	112	153	153	-
55730 Administrative Expenses	60,111	45,000	45,000	-
55735 Medicaid Local Match	11,742	55,000	55,000	-
55756 1b - Foster Care - All Others	217,160	264,332	264,332	-
55759 1c - Residential Congregate Care	41,136	40,276	40,276	-
55765 1e - Educational Svcs - Congregate Care	119,486	140,075	140,075	-
55768 2a - Treatment Foster Care - IV-E	117,530	93,261	93,261	-
55771 2a1 - Treatment Foster Care - Other	261,921	431,109	431,109	-
55780 2e - Family Foster Care - Other	155,804	184,443	184,443	-
55783 2f - Community Based Svcs	722,088	720,968	720,968	-
55789 2g - Special Ed Private Day Placement	1,736,233	2,558,375	2,558,375	-
55792 2h - Wrap-Around Svcs Students with Disabilities	-	7,800	7,800	-
55798 3 - Non-Mandated Svcs - Community Based	8,132	22,237	22,237	-
Total Community Policy Management Team	<u>3,452,918</u>	<u>4,565,029</u>	<u>4,565,029</u>	<u>-</u>
<u>VJCCCA Grant - 10-012-5355</u>				
51100 Salaries-Regular	30,902	-	-	-
52100 FICA	1,882	-	-	-
52200 VRS Retirement	5,635	-	-	-
52300 Health Insurance	6,486	-	-	-
52350 Dental Insurance	332	-	-	-
52400 VRS Life Insurance	414	-	-	-
55722 Payment to Roanoke Co	-	9,418	9,418	-
Total VJCCCA Grant	<u>45,651</u>	<u>9,418</u>	<u>9,418</u>	<u>-</u>
<u>Family Preservation Grant - 10-012-5360</u>				
55725 Family Preservation Grant	3,766	3,100	3,100	-
Total Family Preservation Grant	<u>3,766</u>	<u>3,100</u>	<u>3,100</u>	<u>-</u>
<u>Payments to School Division - 10-012-6100</u>				
59440 Transfer To School Board	21,311,961	20,897,899	21,797,899	900,000
59442 Transfer To School Board-Meals Tax	21,713	-	182,597	182,597
Total Payments to School Division	<u>21,333,674</u>	<u>20,897,899</u>	<u>21,980,496</u>	<u>1,082,597</u>
<u>Payments for Debt Service - 10-012-6101</u>				
59420 Transfer To Debt Service	2,659,770	2,592,483	2,572,890	(19,593)
Total Payments for Debt Service	<u>2,659,770</u>	<u>2,592,483</u>	<u>2,572,890</u>	<u>(19,593)</u>
<u>VPI Extension Contract - 10-012-8115</u>				
55630 Other Payments And Contributions	12,965	19,750	19,750	-
Total VPI Extension Contract	<u>12,965</u>	<u>19,750</u>	<u>19,750</u>	<u>-</u>
<u>Regional Economic Development - 10-012-8150</u>				
55662 Chamber Of Commerce	10,000	10,000	10,000	-
55663 Ind/Dev Regional Partnership	52,501	52,466	52,523	57
55664 Purchase Of Property	170,000	-	-	-
55671 Roanoke Valley Broadband Authority	310,838	250,000	100,000	(150,000)
55673 Roanoke Valley Broadband Authority Debt Service	333,186	334,616	335,020	404

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2023-2024

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	Increase/ (Decrease)
55675 Western VA Regional Industrial Facility Authority	4,500	7,494	7,458	(36)
55677 Salem Economic Development Authority	56,010	163,368	125,505	(37,863)
55678 Western VA Regional Industrial Facility Authority Debt Service	30,951	97,086	97,230	144
Total Regional Economic Development	967,986	915,030	727,736	(187,294)
<u>Transfers to Other Funds - 10-012-9100</u>				
59410 Transfer To Capital Projects	1,829,850	16,533,509	375,000	(16,158,509)
59430 Transfer To Civic Center Fund	1,659,168	1,609,168	1,850,986	241,818
59431 Transfer to Civic Center Fund for Capital	-	-	798,000	798,000
59435 Transfer To Catering Fund	50,000	180,972	90,416	(90,556)
59436 Transfer to Catering Fund for Capital	-	-	60,000	60,000
59448 Transfer to Water & Sewer Capital Fund	-	-	5,396,700	5,396,700
Total Transfers to Other Funds	3,539,018	18,323,649	8,571,102	(9,752,547)
<u>Debt Service - 10-012-9102</u>				
59196 Lease Liability Principal	26,292	-	-	-
59296 Lease Liability Interest	3,264	-	-	-
59420 Transfer To Debt Service	2,010,811	3,077,651	3,059,039	(18,612)
Total Debt Service	2,040,367	3,077,651	3,059,039	(18,612)
<u>Bank Charges - 10-012-9103</u>				
55834 Bad Debt Expense	48	-	-	-
55835 Bank Charges	28,712	45,000	45,000	-
Total Bank Charges	28,760	45,000	45,000	-
<u>Fringe Benefits - 10-012-9104</u>				
51500 Vacation Buyback	-	187,500	187,500	-
51850 Compensation Adjustment	-	1,196,605	4,491,631	3,295,026
51900 Vacancy Savings	-	(500,000)	(1,000,000)	(500,000)
52310 Health Insurance Premium Increase	-	29,700	77,000	47,300
52500 Termination Wages	-	75,000	75,000	-
52600 Unemployment Insurance	1,981	25,000	25,000	-
52700 Workers Compensation	424,749	460,000	460,000	-
52830 Line Of Duty	132,442	140,270	143,000	2,730
52850 OPEB Expense	200,000	200,000	200,000	-
52870 Employees Fund	16,806	23,000	23,000	-
52882 Health Insurance Retiree Billing	520,187	551,092	543,542	(7,550)
52886 Health Insurance Retiree Billing - Pre 65	530,077	511,356	516,585	5,229
Total Fringe Benefits	1,826,242	2,899,523	5,742,258	2,842,735
<u>Other Insurance - 10-012-9106</u>				
55303 Flood Insurance	3,721	4,000	4,500	500
55308 General Liability Insurance	310,098	315,000	330,000	15,000
Total Other Insurance	313,819	319,000	334,500	15,500
<u>Contributions to Other Organizations - 10-012-9107</u>				
55630 Other Payments And Contributions	230,443	258,554	258,554	-
55640 Salem Visitors Center	65,156	-	-	-
55641 Visit Virginia's Blue Ridge	627,829	562,500	697,500	135,000
55643 Salem Historical Society	55,000	55,000	60,000	5,000
55648 CHIP Program	38,000	38,000	38,000	-
55650 Valley Metro - Star Route	84,182	91,000	111,000	20,000
55651 Valley Metro - Fixed Route	126,976	126,000	126,000	-
55655 Western Virginia EMS Council	5,973	5,973	5,973	-
55666 Roanoke Valley Greenway Commission	11,140	11,140	11,140	-
55672 Roanoke Regional Blueway	1,333	1,333	1,333	-
Total Contributions to Other Organizations	1,246,032	1,149,500	1,309,500	160,000

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2023-2024

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	Increase/ (Decrease)
Contingency - 10-012-9110				
59500 Contingency	-	1,891,900	2,226,373	334,473
59505 Contingency for Economic Development Opportunities	-	100,000	-	(100,000)
59520 Reserve For Capital	-	1,249,000	-	(1,249,000)
Total Contingency	-	3,240,900	2,226,373	(1,014,527)
Total Finance	40,411,637	61,338,250	54,618,288	(6,719,962)
Technology Systems - 10-016-1251				
51100 Salaries-Regular	658,571	863,958	851,315	(12,643)
51200 Salaries-Overtime	26	500	500	-
51500 Vacation Buyback	12,929	-	-	-
52100 FICA	48,957	66,131	65,164	(967)
52200 VRS Retirement	116,903	175,643	173,072	(2,571)
52300 Health Insurance	63,326	84,697	107,145	22,448
52350 Dental Insurance	3,524	4,382	5,096	714
52400 VRS Life Insurance	8,698	10,281	11,408	1,127
52450 Disability Insurance	1,184	2,123	2,057	(66)
53150 Legal Services	123	500	500	-
53199 Other Professional Services	28,090	138,500	55,000	(83,500)
53310 Maintenance Of Equipment	174,149	275,747	220,180	(55,567)
53320 Maintenance Of Building & Grounds	1,434	2,500	2,500	-
53330 Maintenance Of Auto Equipment	468	500	500	-
53370 Software Maintenance/Support	770,735	1,005,156	1,070,750	65,594
53500 Printing And Binding	-	500	500	-
55210 Postage	86	200	200	-
55230 Telephone Service	5,394	4,450	4,450	-
55240 Cell Phone Service	5,312	9,800	9,800	-
55250 Internet Service	33,222	45,600	45,600	-
55510 Mileage	82	250	250	-
55520 Airfare	505	3,000	3,250	250
55530 Meals And Lodging	95	7,000	7,500	500
55540 Registration/Training Costs	244	18,430	19,530	1,100
55800 Miscellaneous	-	600	600	-
55801 Dues And Memberships	1,399	1,700	1,867	167
55880 Technology Charges	5,342	10,098	7,746	(2,352)
55893 Technology Credits	(582,240)	(605,318)	(652,255)	(46,937)
56001 Office Supplies	243	500	500	-
56008 Expendable Equipment	(384)	-	-	-
56009 Vehicle Fuel	16	-	-	-
56012 Books And Subscriptions	-	1,000	1,000	-
56015 Other Operating Supplies	15,787	30,000	30,000	-
58001 Machinery And Equipment	75,687	-	-	-
58006 Computer Equipment	-	655,000	350,000	(305,000)
Total Technology Systems	1,449,907	2,813,428	2,395,725	(417,703)
Streets				
City Garage - 10-018-1252				
51100 Salaries-Regular	595,445	689,350	666,274	(23,076)
51200 Salaries-Overtime	8,004	7,000	7,000	-
51300 Part-Time Salaries-Regular	-	-	12,480	12,480
51500 Vacation Buyback	6,269	-	-	-
52100 FICA	44,830	53,270	52,460	(810)
52200 VRS Retirement	105,508	140,145	135,453	(4,692)

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2023-2024

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	Increase/ (Decrease)
52300 Health Insurance	77,768	98,485	102,693	4,208
52350 Dental Insurance	4,465	5,179	4,781	(398)
52400 VRS Life Insurance	7,754	8,203	8,928	725
52450 Disability Insurance	2,093	2,210	2,303	93
53310 Maintenance Of Equipment	11,239	13,295	13,295	-
53320 Maintenance Of Building & Grounds	900	2,500	2,500	-
53326 Maintenance Fuel Island Dispensing System	4,306	2,000	2,000	-
53330 Maintenance Of Auto Equipment	314,517	327,513	327,513	-
53340 Maintenance Of Radio Equipment	-	150	150	-
53600 Advertising	6,159	-	-	-
55240 Cell Phone Service	551	516	516	-
55510 Mileage	40	-	-	-
55520 Airfare	2,754	-	-	-
55530 Meals And Lodging	1,715	-	-	-
55540 Registration/Training Costs	1,254	11,500	11,500	-
55800 Miscellaneous	961	100	100	-
55880 Technology Charges	4,248	5,277	6,229	952
55894 Equipment Rental Credit	(565,620)	(650,000)	(625,000)	25,000
55895 Labor Credits	(272,555)	(276,000)	(276,000)	-
55899 Transfer To Other Projects	(1,146)	(500)	(2,000)	(1,500)
56001 Office Supplies	40	-	-	-
56008 Expendable Equipment	7,051	9,900	9,900	-
56009 Vehicle Fuel	87,159	72,487	120,000	47,513
56011 Uniforms Or Wearing Apparel For Employees	4,905	5,805	5,805	-
56015 Other Operating Supplies	61,815	20,000	20,000	-
58001 Machinery And Equipment	172,536	-	35,000	35,000
58004 Motor Vehicles And Equipment	35,413	315,000	598,000	283,000
Total City Garage	730,378	863,385	1,241,880	378,495
<u>Emergency Management - 10-018-3550</u>				
53835 Demolition Of Condemned Homes	19,225	10,000	10,000	-
55820 Emergency Clean Up	3,300	15,000	15,000	-
Total Emergency Management	22,525	25,000	25,000	-
<u>Primary Roads-Pavements - 10-018-4001</u>				
53810 Patching	26,798	25,000	25,000	-
53811 Resurfacing	1,227	250,000	600,000	350,000
53812 Snow Removal	53,299	80,000	80,000	-
53834 ADA Modifications	172,602	205,652	300,000	94,348
58001 Machinery And Equipment	650,472	-	-	-
Total Primary Roads-Pavements	904,398	560,652	1,005,000	444,348
<u>Primary Roads-Shoulders - 10-018-4002</u>				
53813 Ditching	-	5,000	5,000	-
53824 Shoulders	22,865	15,000	15,000	-
53825 Storm Drains - Maintenance	47,198	6,000	6,000	-
53826 Storm Drains - Repairs	110,569	7,500	7,500	-
Total Primary Roads-Shoulders	180,632	33,500	33,500	-
<u>Primary Roads-Roadsides - 10-018-4003</u>				
53814 Sidewalk, Curb And Gutter	16,369	21,000	21,000	-
53815 Guard Rails	10,135	3,000	3,000	-
53816 Mowing	71,549	80,000	80,000	-
53817 Street Sweeping	43,081	43,000	43,000	-
53829 Tree Trimming/Replacement	98,049	75,000	10,000	(65,000)
53836 Tree Trimming/Replacement-Contract	-	-	30,000	30,000
Total Primary Roads-Roadsides	239,183	222,000	187,000	(35,000)

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2023-2024

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	Increase/ (Decrease)
<u>Primary Roads-Structures - 10-018-4004</u>				
53819 Bridge Repairs	6,170	-	-	-
53820 Bridge Inspections	51,003	50,000	30,000	(20,000)
Total Primary Roads-Structures	57,173	50,000	30,000	(20,000)
<u>Primary Roads-Traffic Control - 10-018-4005</u>				
53821 Highway Lighting	304,874	306,000	306,000	-
53822 Pavement Marking	26,427	40,000	40,000	-
53830 Street Signs Maintenance/Replacement	38,565	25,500	25,500	-
Total Primary Roads-Traffic Control	369,866	371,500	371,500	-
<u>Primary Roads-Other Costs - 10-018-4006</u>				
53828 Administrative/Overhead Costs	160,860	150,000	150,000	-
59410 Transfer To Capital Projects	-	-	300,000	300,000
Total Primary Roads-Other Costs	160,860	150,000	450,000	300,000
<u>Collector Streets-Pavements - 10-018-4010</u>				
53810 Patching	94,604	100,000	100,000	-
53811 Resurfacing	1,506	250,000	600,000	350,000
53812 Snow Removal	104,984	120,000	120,000	-
Total Collector Streets-Pavements	201,094	470,000	820,000	350,000
<u>Collector Streets-Shoulders - 10-018-4011</u>				
53810 Patching	-	5,000	5,000	-
53813 Ditching	-	20,500	20,500	-
53824 Shoulders	69,596	41,000	41,000	-
53825 Storm Drains - Maintenance	114,692	100,000	100,000	-
53826 Storm Drains - Repairs	70,295	40,000	40,000	-
Total Collector Streets-Shoulders	254,583	206,500	206,500	-
<u>Collector Streets-Roadsides - 10-018-4012</u>				
53814 Sidewalk, Curb And Gutter	47,062	83,000	83,000	-
53815 Guard Rails	31,170	10,000	10,000	-
53816 Mowing	43,867	80,000	80,000	-
53817 Street Sweeping	64,855	65,000	65,000	-
53829 Tree Trimming/Replacement	52,290	25,000	30,000	5,000
53836 Tree Trimming/Replacement-Contract	-	-	15,000	15,000
Total Collector Streets-Roadsides	239,244	263,000	283,000	20,000
<u>Collector Streets-Structures - 10-018-4013</u>				
53819 Bridge Repairs	971	1,300,000	-	(1,300,000)
Total Collector Streets-Structures	971	1,300,000	-	(1,300,000)
<u>Collector Streets-Traffic Control - 10-018-4014</u>				
53821 Highway Lighting	326,601	326,400	326,600	200
53822 Pavement Marking	33,232	40,000	40,000	-
53830 Street Signs Maintenance/Replacement	45,780	40,000	40,000	-
Total Collector Streets-Traffic Control	405,613	406,400	406,600	200
<u>Collector Streets-Other Costs - 10-018-4015</u>				
53828 Administrative/Overhead Costs	113,949	115,000	115,000	-
Total Collector Streets-Other Costs	113,949	115,000	115,000	-
<u>Streets & Highway Administration - 10-018-4200</u>				
51100 Salaries-Regular	924,766	1,130,251	1,119,600	(10,651)
51200 Salaries-Overtime	13,905	30,000	20,000	(10,000)
51300 Part-Time Salaries-Regular	1,590	52,500	52,500	-
51500 Vacation Buyback	4,948	-	-	-
52100 FICA	68,995	92,775	91,196	(1,579)
52200 VRS Retirement	167,512	229,780	227,615	(2,165)
52300 Health Insurance	144,156	183,906	215,200	31,294
52350 Dental Insurance	8,067	9,717	9,877	160

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2023-2024

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	Increase/ (Decrease)
52400 VRS Life Insurance	12,292	13,450	15,003	1,553
52450 Disability Insurance	1,882	2,580	2,965	385
53110 Payments For Medical, Dental Or Hospital Services	960	1,500	1,500	-
53140 Engineering And Architectural Services	5,835	-	-	-
53150 Legal Services	35	-	-	-
53199 Other Professional Services	1,283	-	-	-
53310 Maintenance Of Equipment	3,308	5,508	5,508	-
53320 Maintenance Of Building & Grounds	48,379	44,400	100,000	55,600
53325 Maintenance Of Building & Grounds-Elizabeth Campus	2,537	8,000	8,000	-
53329 Maintenance Of Building & Grounds-FEMA Lots	5,078	12,000	8,000	(4,000)
53330 Maintenance Of Auto Equipment	1,195	9,604	12,000	2,396
53340 Maintenance Of Radio Equipment	23,664	26,030	27,332	1,302
53370 Software Maintenance/Support	18,000	-	-	-
53500 Printing And Binding	105	250	250	-
53600 Advertising	10,428	-	-	-
53814 Sidewalk, Curb And Gutter	8,532	20,000	20,000	-
53827 Storm Drains - Replacement	5,227	20,000	20,000	-
53831 Unpaved Streets And Alleys	8,172	12,000	12,000	-
55110 Electrical Services	46,788	54,000	54,000	-
55120 Heating Services - Gas, Coal And Oil	9,833	9,000	9,000	-
55130 Water And Sewer	3,943	5,000	5,000	-
55230 Telephone Service	3,876	4,150	4,150	-
55240 Cell Phone Service	3,671	3,624	3,312	(312)
55450 Lease Offset	(1,045)	-	-	-
55510 Mileage	208	-	-	-
55530 Meals And Lodging	609	-	-	-
55540 Registration/Training Costs	3,388	8,000	8,000	-
55800 Miscellaneous	3,506	3,000	3,000	-
55801 Dues And Memberships	40	-	-	-
55843 Permits	120	300	300	-
55880 Technology Charges	9,566	8,972	9,688	716
55884 Downtown Signage	1,034	5,000	5,000	-
55899 Transfer To Other Projects	(790,645)	(810,000)	(810,000)	-
55965 Work Order Clearing Account	1,186	-	-	-
55966 Reimbursable Work Orders - Other	(585)	-	-	-
56001 Office Supplies	2,230	4,500	4,500	-
56003 Construction Materials	(13,260)	-	-	-
56008 Expendable Equipment	9,538	10,000	10,000	-
56009 Vehicle Fuel	2,571	2,396	2,500	104
56011 Uniforms Or Wearing Apparel For Employees	7,819	8,125	8,125	-
56015 Other Operating Supplies	1,442	1,000	1,000	-
58001 Machinery And Equipment	38,070	-	16,000	16,000
58014 Infrastructure Improvements	-	15,000	148,000	133,000
58025 Software	4,362	-	-	-
58030 Inception of Lease	5,979	-	-	-
Total Street & Highway Administration	845,095	1,236,318	1,450,121	213,803
<u>Street and Road Cleaning - 10-018-4220</u>				
51100 Salaries-Regular	14,691	37,128	37,128	-
51200 Salaries-Overtime	268	2,000	2,000	-
52100 FICA	1,101	2,993	2,993	-
52200 VRS Retirement	2,686	7,548	7,548	-

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2023-2024

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	Increase/ (Decrease)
52300 Health Insurance	3,203	7,590	8,664	1,074
52350 Dental Insurance	166	398	398	-
52400 VRS Life Insurance	198	442	497	55
52450 Disability Insurance	62	196	196	-
53832 Leaf Removal	60,415	65,000	65,000	-
55880 Technology Charges	62	-	-	-
55899 Transfer To Other Projects	(19,310)	(25,000)	(25,000)	-
Total Street and Road Cleaning	63,542	98,295	99,424	1,129
<u>Refuse Collection - 10-018-4230</u>				
51100 Salaries-Regular	721,972	790,206	764,889	(25,317)
51200 Salaries-Overtime	13,311	26,000	26,000	-
51300 Part-Time Salaries-Regular	427	35,700	35,700	-
51450 Extra Labor	32,297	-	-	-
51500 Vacation Buyback	3,033	-	-	-
52100 FICA	57,178	65,171	63,234	(1,937)
52200 VRS Retirement	128,831	160,649	155,502	(5,147)
52300 Health Insurance	129,308	148,699	160,958	12,259
52350 Dental Insurance	7,453	7,968	7,569	(399)
52400 VRS Life Insurance	9,454	9,403	10,250	847
52450 Disability Insurance	2,096	2,275	2,054	(221)
53330 Maintenance Of Auto Equipment	127,766	146,911	170,000	23,089
53340 Maintenance Of Radio Equipment	-	225	225	-
53370 Software Maintenance/Support	-	-	29,475	29,475
53500 Printing And Binding	822	1,000	1,000	-
53600 Advertising	621	-	400	400
55240 Cell Phone Service	1,433	1,548	1,548	-
55540 Registration/Training Costs	-	7,125	7,125	-
55800 Miscellaneous	72	-	-	-
55821 Waste Disposal	747,608	896,804	898,554	1,750
55880 Technology Charges	2,136	3,012	2,623	(389)
55899 Transfer To Other Projects	(33,047)	(30,000)	(30,000)	-
56008 Expendable Equipment	44,463	-	56,000	56,000
56009 Vehicle Fuel	78,185	63,089	100,000	36,911
56011 Uniforms Or Wearing Apparel For Employees	7,044	8,950	8,950	-
56015 Other Operating Supplies	4,839	3,250	3,250	-
58001 Machinery And Equipment	87,077	-	111,000	111,000
58004 Motor Vehicles And Equipment	-	295,000	-	(295,000)
Total Refuse Collection	2,174,379	2,642,985	2,586,306	(56,679)
<u>Containers - 10-018-4240</u>				
51100 Salaries-Regular	47,393	50,223	50,223	-
51200 Salaries-Overtime	1,835	3,000	3,000	-
51450 Extra Labor	7,840	-	-	-
51500 Vacation Buyback	1,840	-	-	-
52100 FICA	3,295	4,071	4,072	1
52200 VRS Retirement	8,530	10,210	10,210	-
52300 Health Insurance	7,888	8,434	9,626	1,192
52400 VRS Life Insurance	627	598	673	75
53330 Maintenance Of Auto Equipment	19,962	35,192	50,000	14,808
53370 Software Maintenance/Support	-	-	8,421	8,421
55800 Miscellaneous	960	2,300	2,300	-
55821 Waste Disposal	211,473	249,000	249,000	-
55880 Technology Charges	62	76	81	5
55899 Transfer To Other Projects	(1,329)	(1,800)	(1,800)	-

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2023-2024

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	Increase/ (Decrease)
56008 Expendable Equipment	15,700	32,750	29,250	(3,500)
56009 Vehicle Fuel	18,795	14,808	27,000	12,192
56015 Other Operating Supplies	10	-	-	-
Total Containers	344,881	408,862	442,056	33,194
<u>Recycling - 10-018-4250</u>				
51100 Salaries-Regular	42,205	44,891	44,891	-
51200 Salaries-Overtime	6,555	9,000	9,000	-
51450 Extra Labor	10,100	-	-	-
52100 FICA	3,227	4,122	4,123	1
52200 VRS Retirement	7,604	9,126	9,126	-
52300 Health Insurance	9,167	9,164	10,447	1,283
52350 Dental Insurance	398	398	398	-
52400 VRS Life Insurance	559	534	602	68
53330 Maintenance Of Auto Equipment	21,919	15,302	30,000	14,698
53600 Advertising	-	1,000	-	(1,000)
55800 Miscellaneous	152	-	-	-
55851 Recycling Costs	486	660	-	(660)
55880 Technology Charges	62	76	81	5
55899 Transfer To Other Projects	(4,269)	(7,500)	(7,500)	-
56008 Expendable Equipment	15,826	-	46,000	46,000
56009 Vehicle Fuel	16,076	14,698	16,500	1,802
56011 Uniforms Or Wearing Apparel For Employees	166	650	650	-
56015 Other Operating Supplies	2,887	1,000	1,000	-
58001 Machinery And Equipment	30,121	125,000	32,000	(93,000)
Total Recycling	163,241	228,121	197,318	(30,803)
<u>Building Maintenance - 10-018-4310</u>				
51100 Salaries-Regular	615,761	748,947	708,933	(40,014)
51200 Salaries-Overtime	27,861	52,000	52,000	-
51300 Part-Time Salaries-Regular	4,732	-	5,000	5,000
51500 Vacation Buyback	10,457	-	-	-
52100 FICA	48,241	61,272	58,593	(2,679)
52200 VRS Retirement	109,640	152,261	144,126	(8,135)
52300 Health Insurance	82,310	107,206	111,480	4,274
52350 Dental Insurance	4,631	5,577	5,179	(398)
52400 VRS Life Insurance	8,060	8,912	9,500	588
52450 Disability Insurance	989	1,564	2,054	490
53310 Maintenance Of Equipment	2,074	2,000	2,500	500
53320 Maintenance Of Building & Grounds	6,334	12,000	12,000	-
53330 Maintenance Of Auto Equipment	14,693	16,032	27,000	10,968
53340 Maintenance Of Radio Equipment	-	750	750	-
53600 Advertising	2,279	-	-	-
55230 Telephone Service	229	1,000	1,000	-
55240 Cell Phone Service	7,317	6,708	6,708	-
55530 Meals And Lodging	148	-	-	-
55540 Registration/Training Costs	78	6,000	6,000	-
55800 Miscellaneous	67	200	200	-
55880 Technology Charges	7,082	7,141	7,845	704
55896 Maintenance Credits	(203,967)	(180,000)	(180,000)	-
55897 Maintenance Credits Schools	(128,972)	(140,000)	(150,000)	(10,000)
55899 Transfer To Other Projects	(26,551)	(25,000)	(25,000)	-
56001 Office Supplies	504	400	400	-
56007 Repair And Maintenance Supplies	3,389	5,000	5,000	-
56008 Expendable Equipment	5,343	4,000	4,000	-

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2023-2024

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	Increase/ (Decrease)
56009 Vehicle Fuel	12,200	10,968	15,000	4,032
56011 Uniforms Or Wearing Apparel For Employees	4,818	6,175	6,175	-
58004 Motor Vehicles And Equipment	28,696	36,000	86,000	50,000
Total Building Maintenance	648,443	907,113	922,443	15,330
<u>City Hall Building Maintenance - 10-018-4320</u>				
51100 Salaries-Regular	21,947	30,914	31,200	286
52100 FICA	1,491	2,364	2,387	23
52200 VRS Retirement	3,683	6,285	6,343	58
52300 Health Insurance	4,466	6,522	10,447	3,925
52350 Dental Insurance	285	398	398	-
52400 VRS Life Insurance	288	368	418	50
52450 Disability Insurance	114	163	165	2
53320 Maintenance Of Building & Grounds	95,305	55,000	55,000	-
53322 Maintenance Of Building & Grounds-TAP	2,614	20,000	20,000	-
55110 Electrical Services	50,139	51,000	52,000	1,000
55130 Water And Sewer	4,280	5,000	5,000	-
55230 Telephone Service	2,083	2,100	2,100	-
55800 Miscellaneous	650	2,750	2,750	-
56005 Janitorial Supplies	13,557	10,000	10,000	-
58009 Building Improvements	-	-	110,200	110,200
Total City Hall Building Maintenance	200,902	192,864	308,408	115,544
<u>Courthouse Building Maintenance - 10-018-4321</u>				
51100 Salaries-Regular	20,853	21,421	21,849	428
52100 FICA	1,479	1,639	1,671	32
52200 VRS Retirement	3,222	4,354	4,442	88
52300 Health Insurance	3,794	4,838	5,523	685
52350 Dental Insurance	200	239	239	-
52400 VRS Life Insurance	237	255	293	38
53320 Maintenance Of Building & Grounds	35,629	55,000	55,000	-
55110 Electrical Services	42,718	46,000	46,000	-
55120 Heating Services - Gas, Coal And Oil	833	750	750	-
55130 Water And Sewer	1,193	1,200	1,200	-
56005 Janitorial Supplies	3,508	3,500	3,500	-
56011 Uniforms Or Wearing Apparel For Employees	135	325	325	-
58009 Building Improvements	-	-	114,000	114,000
Total Courthouse Building Maintenance	113,801	139,521	254,792	115,271
<u>Engineering Building - 10-018-4322</u>				
51100 Salaries-Regular	4,198	4,637	4,680	43
52100 FICA	232	355	355	-
52200 VRS Retirement	611	943	951	8
52300 Health Insurance	853	1,374	1,300	(74)
52350 Dental Insurance	39	60	60	-
52400 VRS Life Insurance	45	55	63	8
52450 Disability Insurance	19	27	25	(2)
53320 Maintenance Of Building & Grounds	2,384	4,000	4,000	-
55110 Electrical Services	4,325	5,000	5,000	-
55120 Heating Services - Gas, Coal And Oil	1,235	1,500	1,500	-
55130 Water And Sewer	1,262	1,350	1,350	-
Total Engineering Building	15,203	19,301	19,284	(17)
<u>Rental Property Building Maintenance - 10-018-4323</u>				
51100 Salaries-Regular	1,221	1,800	1,800	-
52100 FICA	88	138	138	-
52200 VRS Retirement	184	366	366	-

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2023-2024

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	Increase/ (Decrease)
52300 Health Insurance	219	450	450	-
52350 Dental Insurance	12	35	35	-
52400 VRS Life Insurance	14	21	24	3
52450 Disability Insurance	-	10	10	-
53320 Maintenance Of Building & Grounds	12,817	49,000	99,000	50,000
55110 Electrical Services	10,407	11,500	11,500	-
55120 Heating Services - Gas, Coal And Oil	3,091	3,500	3,500	-
55130 Water And Sewer	2,074	4,000	4,000	-
55250 Internet Service	1,094	1,100	1,100	-
56005 Janitorial Supplies	-	1,000	1,000	-
Total Rental Property Building Maintenance	31,221	72,920	122,923	50,003
<u>Closed Landfill - 10-018-4401</u>				
53320 Maintenance Of Building & Grounds	2,065	5,000	6,000	1,000
Total Closed Landfill	2,065	5,000	6,000	1,000
<u>Mowles Spring Park - 10-018-4402</u>				
53320 Maintenance Of Building & Grounds	3,894	15,000	16,000	1,000
Total Mowles Spring Park	3,894	15,000	16,000	1,000
<u>Longwood Park - 10-018-7215</u>				
53320 Maintenance Of Building & Grounds	54,397	45,000	58,000	13,000
55110 Electrical Services	2,234	3,500	3,700	200
55130 Water And Sewer	919	1,700	1,700	-
Total Longwood Park	57,550	50,200	63,400	13,200
<u>Lake Spring Park - 10-018-7218</u>				
53320 Maintenance Of Building & Grounds	24,603	25,000	30,000	5,000
55110 Electrical Services	2,479	3,500	3,500	-
56015 Other Operating Supplies	305	4,000	4,000	-
Total Lake Spring Park	27,387	32,500	37,500	5,000
<u>Other Parks - 10-018-7220</u>				
53320 Maintenance Of Building & Grounds	74,950	120,540	120,540	-
55110 Electrical Services	3,046	3,400	3,400	-
55130 Water And Sewer	869	1,000	1,000	-
Total Other Parks	78,865	124,940	124,940	-
<u>Golf Course - 10-018-7225</u>				
53320 Maintenance Of Building & Grounds	37,122	25,000	25,000	-
55110 Electrical Services	2,064	2,400	2,400	-
55130 Water And Sewer	1,416	1,600	1,600	-
Total Golf Course	40,602	29,000	29,000	-
<u>East Hill Cemetery - 10-018-7230</u>				
53320 Maintenance Of Building & Grounds	32,513	35,000	35,000	-
55110 Electrical Services	360	360	360	-
55130 Water And Sewer	189	-	-	-
Total East Hill Cemetery	33,062	35,360	35,360	-
<u>Greenway Maintenance - 10-018-7235</u>				
55860 Roanoke River Greenway	35,177	55,000	55,000	-
55861 Hanging Rock Trail	5,275	10,000	10,000	-
55862 Mason Creek Greenway	4,031	5,000	5,000	-
Total Greenway Maintenance	44,483	70,000	70,000	-
<u>Salem Rotary Dog Park - 10-018-7240</u>				
53320 Maintenance Of Building & Grounds	21,346	15,000	15,000	-
55110 Electrical Services	1,848	1,848	1,848	-
55130 Water And Sewer	676	1,000	1,000	-
Total Salem Rotary Dog Park	23,870	17,848	17,848	-

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2023-2024

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	Increase/ (Decrease)
<u>Downtown Maintenance - 10-018-7245</u>				
53320 Maintenance Of Building & Grounds	29,304	30,000	43,000	13,000
55110 Electrical Services	1,335	1,500	2,000	500
55130 Water And Sewer	2,895	3,000	3,000	-
55800 Miscellaneous	-	6,000	6,000	-
Total Downtown Maintenance	33,534	40,500	54,000	13,500
<u>Landscape Management - 10-018-7250</u>				
51100 Salaries-Regular	573,223	730,402	721,437	(8,965)
51200 Salaries-Overtime	9,053	3,000	10,000	7,000
51300 Part-Time Salaries-Regular	39,300	84,000	75,000	(9,000)
51400 Part-Time Salaries-Overtime	497	-	-	-
52100 FICA	46,146	62,531	61,692	(839)
52200 VRS Retirement	102,666	148,491	146,668	(1,823)
52300 Health Insurance	91,073	140,904	147,103	6,199
52350 Dental Insurance	5,605	7,727	7,727	-
52400 VRS Life Insurance	7,541	8,692	9,667	975
52450 Disability Insurance	1,630	2,281	2,708	427
53328 Weed Control	83	10,000	10,000	-
53600 Advertising	2,737	-	-	-
53829 Tree Trimming/Replacement	3,712	41,000	41,000	-
55230 Telephone Service	50	75	75	-
55240 Cell Phone Service	2,882	2,220	2,220	-
55410 Lease/Rent Of Equipment	229	2,000	2,000	-
55540 Registration/Training Costs	1,399	3,900	3,900	-
55800 Miscellaneous	3,235	5,000	5,000	-
55801 Dues And Memberships	-	400	400	-
55880 Technology Charges	3,030	3,738	3,946	208
55899 Transfer To Other Projects	(506,051)	(500,000)	(515,000)	(15,000)
55957 Grants - Other Costs	2,470	-	-	-
56011 Uniforms Or Wearing Apparel For Employees	4,010	4,875	4,875	-
56015 Other Operating Supplies	8,299	10,000	10,000	-
Total Landscape Maintenance Program	402,819	771,236	750,418	(20,818)
<u>Farmers Market - 10-018-7251</u>				
51300 Part-Time Salaries-Regular	8,920	19,110	19,110	-
51400 Part-Time Salaries-Overtime	46	-	-	-
52100 FICA	661	1,462	1,462	-
53320 Maintenance Of Building & Grounds	9,982	10,000	10,000	-
53600 Advertising	572	1,000	1,000	-
55110 Electrical Services	3,087	4,000	4,000	-
55130 Water And Sewer	1,918	2,500	2,500	-
55230 Telephone Service	50	75	75	-
55240 Cell Phone Service	259	516	516	-
55530 Meals And Lodging	-	700	700	-
55540 Registration/Training Costs	105	200	200	-
55800 Miscellaneous	12,265	4,000	10,000	6,000
55822 Market Promotions	734	1,000	1,000	-
55823 SNAP Program	3,611	5,000	6,000	1,000
55880 Technology Charges	472	466	512	46
55882 Food Insecurity Nutrition Incentive (FINI) Grant Program (USDA)	2,843	3,000	-	(3,000)
55959 Gus Schumacher Nutrition Incentive Program (GusNIP) (USDA)	-	-	6,500	6,500
Total Farmers Market	45,525	53,029	63,575	10,546
Total Streets	9,274,833	12,227,850	12,846,096	618,246

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2023-2024

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	Increase/ (Decrease)
Registrar				
<u>Registrar - 10-019-1320</u>				
51100 Salaries-Regular	139,180	141,796	146,223	4,427
51200 Salaries-Overtime	3,080	3,500	3,500	-
51300 Part-Time Salaries-Regular	27,209	30,970	30,970	-
51400 Part-Time Salaries-Overtime	41	-	-	-
51500 Vacation Buyback	3,405	-	-	-
52100 FICA	11,952	13,484	13,823	339
52200 VRS Retirement	25,197	28,827	29,727	900
52300 Health Insurance	13,708	14,132	16,110	1,978
52350 Dental Insurance	797	797	797	-
52400 VRS Life Insurance	1,852	1,687	1,959	272
53150 Legal Services	473	-	600	600
53310 Maintenance Of Equipment	13,618	23,636	23,636	-
53500 Printing And Binding	4,115	3,898	4,000	102
53600 Advertising	49	1,000	1,000	-
55210 Postage	10,429	3,500	3,500	-
55230 Telephone Service	445	525	525	-
55240 Cell Phone Service	512	480	516	36
55410 Lease/Rent Of Equipment	1,719	2,520	2,520	-
55450 Lease Offset	(523)	-	-	-
55510 Mileage	20	200	200	-
55530 Meals And Lodging	31	2,000	2,000	-
55540 Registration/Training Costs	978	1,000	1,000	-
55800 Miscellaneous	61	100	100	-
55801 Dues And Memberships	250	595	595	-
55880 Technology Charges	2,596	7,217	7,925	708
56001 Office Supplies	1,557	3,500	3,500	-
56008 Expendable Equipment	-	500	500	-
58030 Inception of Lease	5,979	-	-	-
Total Registrar	268,730	285,864	295,226	9,362
<u>Electoral Board - 10-019-1321</u>				
51300 Part-Time Salaries-Regular	9,328	9,292	10,245	953
52100 FICA	714	710	784	74
55510 Mileage	326	550	550	-
55530 Meals And Lodging	880	1,900	1,900	-
55540 Registration/Training Costs	392	450	600	150
55800 Miscellaneous	192	100	100	-
55801 Dues And Memberships	180	200	200	-
55880 Technology Charges	186	228	244	16
Total Electoral Board	12,198	13,430	14,623	1,193
Total Registrar	280,928	299,294	309,849	10,555
Circuit Court - 10-020-2110				
55210 Postage	58	250	250	-
55230 Telephone Service	516	1,000	1,000	-
55800 Miscellaneous	515	500	500	-
55805 Jury And Witness Fees	3,916	5,000	6,750	1,750
55880 Technology Charges	969	1,127	-	(1,127)
56001 Office Supplies	806	3,000	3,000	-
56012 Books And Subscriptions	2,078	1,750	1,750	-
57005 23rd Circuit Court	54,068	60,000	60,000	-
Total Circuit Court	62,926	72,627	73,250	623

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2023-2024

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	Increase/ (Decrease)
District Courts				
<u>Combined District Courts - 10-022-2112</u>				
51300 Part-Time Salaries-Regular	17,839	18,000	21,000	3,000
52100 FICA	1,365	1,377	1,606	229
53155 Court Appointed Attorneys	1,440	2,000	2,000	-
53310 Maintenance Of Equipment	1,922	3,000	3,000	-
53500 Printing And Binding	951	700	700	-
55230 Telephone Service	3,654	5,100	5,100	-
55410 Lease/Rent Of Equipment	2,238	3,000	3,000	-
55450 Lease Offset	(1,805)	-	-	-
55801 Dues And Memberships	150	150	175	25
55880 Technology Charges	372	379	1,137	758
56001 Office Supplies	4,468	6,000	6,000	-
56012 Books And Subscriptions	190	1,800	1,800	-
58030 Inception of Lease	5,632	-	-	-
Total Combined District Courts	38,416	41,506	45,518	4,012
<u>General District Judges - 10-022-2120</u>				
55230 Telephone Service	50	75	75	-
55510 Mileage	-	100	100	-
55530 Meals And Lodging	-	100	100	-
55540 Registration/Training Costs	-	1,000	1,000	-
55800 Miscellaneous	-	1,700	1,700	-
55801 Dues And Memberships	60	250	250	-
55880 Technology Charges	485	563	-	(563)
56012 Books And Subscriptions	1,528	1,500	1,500	-
Total General District Judges	2,123	5,288	4,725	(563)
<u>Juvenile District Judges - 10-022-2160</u>				
53310 Maintenance Of Equipment	-	200	200	-
55230 Telephone Service	74	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	1,274	1,050	1,050	-
Total Juvenile District Judges	1,348	3,320	3,320	-
Total District Courts	41,887	50,114	53,563	3,449
Magistrate Office - 10-024-2130				
53310 Maintenance Of Equipment	-	120	120	-
56001 Office Supplies	2,270	1,428	1,428	-
56008 Expendable Equipment	389	750	750	-
56012 Books And Subscriptions	512	1,000	1,000	-
Total Magistrate Office	3,171	3,298	3,298	-
Clerk of Circuit Court - 10-027-2170				
51100 Salaries-Regular	330,162	340,938	347,299	6,361
51200 Salaries-Overtime	-	1,000	1,000	-
51500 Vacation Buyback	2,751	-	-	-
52100 FICA	24,494	26,158	26,645	487
52200 VRS Retirement	59,113	69,313	70,606	1,293
52300 Health Insurance	27,614	30,895	26,557	(4,338)
52350 Dental Insurance	1,926	1,992	1,594	(398)
52400 VRS Life Insurance	4,391	4,057	4,654	597
52450 Disability Insurance	260	257	258	1

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2023-2024

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	Increase/ (Decrease)
53120 Accounting And Auditing Services	-	3,500	3,500	-
53199 Other Professional Services	-	500	500	-
53310 Maintenance Of Equipment	9,389	11,500	11,500	-
53500 Printing And Binding	3,230	4,000	4,000	-
55210 Postage	1,756	2,000	2,000	-
55230 Telephone Service	1,695	2,500	2,500	-
55240 Cell Phone Service	-	-	516	516
55410 Lease/Rent Of Equipment	2,294	2,200	2,580	380
55450 Lease Offset	(1,641)	-	-	-
55800 Miscellaneous	6,705	5,000	9,408	4,408
55880 Technology Charges	310	379	1,542	1,163
56001 Office Supplies	2,392	2,300	2,300	-
56012 Books And Subscriptions	639	200	200	-
58030 Inception of Lease	5,632	-	-	-
Total Clerk of Circuit Court	483,112	508,689	519,159	10,470
City Sheriff				
<u>City Sheriff - 10-028-2180</u>				
51100 Salaries-Regular	662,161	643,502	675,897	32,395
51200 Salaries-Overtime	18,149	27,040	27,040	-
51300 Part-Time Salaries-Regular	65,817	105,357	89,514	(15,843)
51400 Part-Time Salaries-Overtime	28	-	-	-
51500 Vacation Buyback	2,393	-	-	-
52100 FICA	55,716	59,356	60,622	1,266
52200 VRS Retirement	109,082	130,824	135,275	4,451
52300 Health Insurance	66,911	67,079	90,273	23,194
52350 Dental Insurance	3,558	3,586	3,586	-
52400 VRS Life Insurance	8,019	7,501	8,916	1,415
52450 Disability Insurance	-	-	198	198
53150 Legal Services	3,188	3,500	3,500	-
53199 Other Professional Services	9,350	10,000	12,000	2,000
53310 Maintenance Of Equipment	1,362	1,150	1,150	-
53330 Maintenance Of Auto Equipment	8,222	6,865	7,500	635
53340 Maintenance Of Radio Equipment	5,796	6,376	6,694	318
53500 Printing And Binding	762	575	675	100
55210 Postage	288	500	500	-
55230 Telephone Service	644	850	850	-
55240 Cell Phone Service	3,118	3,350	3,350	-
55410 Lease/Rent Of Equipment	1,398	1,500	1,500	-
55450 Lease Offset	(575)	-	-	-
55530 Meals And Lodging	417	3,000	3,500	500
55540 Registration/Training Costs	8,783	6,500	8,350	1,850
55550 Extradition Of Prisoners	167	900	900	-
55590 Training - Academy	-	4,800	4,800	-
55800 Miscellaneous	2,120	3,000	3,000	-
55801 Dues And Memberships	1,289	1,560	1,560	-
55806 Accreditation Expenses	286	3,000	3,000	-
55880 Technology Charges	8,821	9,297	9,412	115
56001 Office Supplies	1,460	2,000	2,000	-
56008 Expendable Equipment	19,593	9,600	15,000	5,400
56009 Vehicle Fuel	7,735	7,135	8,500	1,365
56011 Uniforms Or Wearing Apparel For Employees	2,477	6,500	6,500	-
56018 Sheriff Supplies	4,353	7,000	7,700	700
56019 Bulletproof Vests	399	1,960	1,960	-

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2023-2024

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	Increase/ (Decrease)
58004 Motor Vehicles And Equipment	-	-	98,800	98,800
58009 Building Improvements	-	-	50,000	50,000
58030 Inception of Lease	4,317	-	-	-
Total City Sheriff	1,087,604	1,145,163	1,354,022	208,859
<u>Correction and Detention - 10-028-3320</u>				
57001 Salem Roanoke County Jail Operational Costs	309,686	550,000	550,000	-
57002 Salem Roanoke County Jail Capital Costs	-	45,900	103,500	57,600
57010 WVRJA Operational Costs	756,901	924,837	1,151,064	226,227
57011 WVRJA Debt Service Costs	234,553	237,607	361,106	123,499
Total Correction and Detention	1,301,140	1,758,344	2,165,670	407,326
Total City Sheriff	2,388,744	2,903,507	3,519,692	616,185
Commonwealth Attorney				
<u>Commonwealth Attorney - 10-029-2210</u>				
51100 Salaries-Regular	490,717	533,077	527,711	(5,366)
52100 FICA	36,455	40,780	40,370	(410)
52200 VRS Retirement	89,932	108,375	107,284	(1,091)
52300 Health Insurance	42,122	40,352	55,286	14,934
52350 Dental Insurance	2,617	2,699	2,789	90
52400 VRS Life Insurance	6,614	6,344	7,071	727
52450 Disability Insurance	907	1,039	1,070	31
53330 Maintenance Of Auto Equipment	1,271	1,169	1,169	-
53500 Printing And Binding	209	1,115	1,654	539
55210 Postage	110	200	215	15
55230 Telephone Service	498	675	675	-
55240 Cell Phone Service	572	638	622	(16)
55410 Lease/Rent Of Equipment	905	1,800	1,000	(800)
55510 Mileage	28	505	435	(70)
55530 Meals And Lodging	420	2,300	2,300	-
55540 Registration/Training Costs	2,153	885	885	-
55800 Miscellaneous	1,228	1,200	10,533	9,333
55801 Dues And Memberships	2,787	3,190	3,260	70
55880 Technology Charges	6,088	5,407	6,342	935
56001 Office Supplies	3,591	2,900	3,190	290
56009 Vehicle Fuel	680	431	798	367
56012 Books And Subscriptions	1,328	1,220	1,920	700
Total Commonwealth Attorney	691,232	756,301	776,579	20,278
<u>Victim Witness Assistance Program - 10-029-2212</u>				
51100 Salaries-Regular	49,872	68,152	67,811	(341)
51300 Part-Time Salaries-Regular	11,419	-	-	-
52100 FICA	4,298	5,214	5,188	(26)
52200 VRS Retirement	9,587	13,855	13,786	(69)
52300 Health Insurance	7,969	14,393	7,447	(6,946)
52350 Dental Insurance	398	645	398	(247)
52400 VRS Life Insurance	698	811	909	98
52450 Disability Insurance	130	360	358	(2)
53500 Printing And Binding	442	840	-	(840)
55210 Postage	333	194	180	(14)
55230 Telephone Service	50	70	70	-
55240 Cell Phone Service	379	-	-	-
55510 Mileage	246	-	-	-
55530 Meals And Lodging	276	800	800	-
55540 Registration/Training Costs	355	700	700	-
55801 Dues And Memberships	-	150	150	-

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2023-2024

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	Increase/ (Decrease)
55880 Technology Charges	124	152	162	10
56001 Office Supplies	1,164	1,286	330	(956)
56014 Educational And Recreational Supplies	427	-	-	-
Total Victim Witness Assistance Program	88,167	107,622	98,289	(9,333)
Cost Collections - 10-029-2214				
51300 Part-Time Salaries-Regular	-	5,000	5,000	-
52100 FICA	-	382	382	-
55210 Postage	-	250	250	-
56001 Office Supplies	-	450	450	-
Total Cost Collections	-	6,082	6,082	-
Total Commonwealth Attorney	779,399	870,005	880,950	10,945
Police				
Police Department - 10-030-3110				
51100 Salaries-Regular	3,568,535	4,052,170	4,168,602	116,432
51115 Salaries-Reimbursable	38,387	-	-	-
51200 Salaries-Overtime	49,520	60,000	75,000	15,000
51300 Part-Time Salaries-Regular	209,277	272,795	267,900	(4,895)
51400 Part-Time Salaries-Overtime	330	-	-	-
51500 Vacation Buyback	35,627	-	-	-
52100 FICA	308,262	335,450	345,130	9,680
52200 VRS Retirement	608,935	781,220	805,595	24,375
52300 Health Insurance	380,496	429,885	541,159	111,274
52350 Dental Insurance	23,729	25,166	27,158	1,992
52400 VRS Life Insurance	46,413	45,728	53,099	7,371
52450 Disability Insurance	330	345	519	174
53110 Payments For Medical, Dental Or Hospital Services	13,297	28,500	28,500	-
53150 Legal Services	1,200	4,000	4,000	-
53310 Maintenance Of Equipment	78,964	93,250	93,932	682
53320 Maintenance Of Building & Grounds	55,442	33,300	36,300	3,000
53330 Maintenance Of Auto Equipment	90,862	82,683	85,000	2,317
53340 Maintenance Of Radio Equipment	51,300	56,430	60,000	3,570
53360 Gun Range Maintenance	6,606	6,000	6,000	-
53500 Printing And Binding	10,913	11,500	12,500	1,000
53700 Laundry And Cleaning	1,718	4,000	4,000	-
55110 Electrical Services	70,457	70,000	85,000	15,000
55120 Heating Services - Gas, Coal And Oil	14,516	9,000	9,000	-
55130 Water And Sewer	11,824	14,000	14,000	-
55210 Postage	987	1,600	1,600	-
55230 Telephone Service	10,358	9,000	9,200	200
55240 Cell Phone Service	33,129	32,000	33,600	1,600
55450 Lease Offset	(1,969)	-	-	-
55530 Meals And Lodging	17,932	18,100	18,100	-
55540 Registration/Training Costs	(21,472)	25,000	25,000	-
55590 Training - Academy	32,752	34,040	34,040	-
55800 Miscellaneous	1,600	100	100	-
55801 Dues And Memberships	2,452	2,600	2,600	-
55806 Accreditation Expenses	4,670	9,200	14,600	5,400
55807 Evidence Processing/Photography	13,019	13,000	10,000	(3,000)
55808 Neighborhood Watch And Crime Prevention	-	500	500	-
55809 Employee Recruitment	5,953	3,100	3,100	-
55810 DARE Program	2,952	4,800	4,800	-
55811 Citizens Academy	-	1,000	1,000	-
55814 Federal Asset Forfeiture-DOJ	6,630	-	-	-

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2023-2024

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	Increase/ (Decrease)
55817 Police Investigation Fund	269	7,500	8,000	500
55833 DARE Donations	1,937	2,000	2,000	-
55859 State Grants	16,118	30,535	28,730	(1,805)
55871 E-summons Program	9,546	12,000	12,000	-
55879 Police Federal Grants	5,000	-	-	-
55880 Technology Charges	48,231	49,832	52,209	2,377
56001 Office Supplies	4,448	4,500	4,500	-
56005 Janitorial Supplies	5,757	5,500	6,200	700
56008 Expendable Equipment	68,268	101,243	28,000	(73,243)
56009 Vehicle Fuel	90,960	77,317	105,000	27,683
56010 Police Supplies	39,582	30,000	30,000	-
56011 Uniforms Or Wearing Apparel For Employees	37,709	33,000	33,000	-
56019 Bulletproof Vests	3,450	15,600	15,600	-
58001 Machinery And Equipment	-	-	60,000	60,000
58002 Furniture And Fixtures > \$5,000	-	6,000	-	(6,000)
58004 Motor Vehicles And Equipment	96,773	159,000	177,000	18,000
58009 Building Improvements	-	-	141,000	141,000
Total Police Department	6,213,981	7,103,489	7,583,873	480,384
<u>Communication Center - 10-030-3140</u>				
51100 Salaries-Regular	665,286	696,856	762,624	65,768
51115 Salaries-Reimbursable	(1,335)	-	-	-
51200 Salaries-Overtime	16,506	14,000	20,000	6,000
51300 Part-Time Salaries-Regular	5,392	4,725	35,000	30,275
51500 Vacation Buyback	4,833	-	-	-
52100 FICA	51,138	54,742	62,548	7,806
52200 VRS Retirement	117,121	141,671	155,042	13,371
52300 Health Insurance	73,612	80,250	115,111	34,861
52350 Dental Insurance	4,686	4,886	5,893	1,007
52400 VRS Life Insurance	8,604	8,293	10,219	1,926
52450 Disability Insurance	1,446	1,563	1,534	(29)
53310 Maintenance Of Equipment	47,956	29,000	27,000	(2,000)
53340 Maintenance Of Radio Equipment	158,677	173,015	183,800	10,785
53370 Software Maintenance/Support	27,813	64,925	82,625	17,700
53380 Maintenance Of Vehicle Computer Equipment	1,698	6,000	8,000	2,000
53500 Printing And Binding	3,498	5,800	6,050	250
55230 Telephone Service	27,232	40,100	40,100	-
55530 Meals And Lodging	30	800	800	-
55540 Registration/Training Costs	1,115	4,400	6,800	2,400
55800 Miscellaneous	-	100	100	-
55806 Accreditation Expenses	-	5,200	5,200	-
55859 State Grants	1,838	3,000	4,000	1,000
55880 Technology Charges	7,976	7,932	7,820	(112)
56001 Office Supplies	1,502	1,200	1,500	300
56008 Expendable Equipment	5,651	-	4,250	4,250
56011 Uniforms Or Wearing Apparel For Employees	-	2,000	2,000	-
56012 Books And Subscriptions	1,917	11,500	-	(11,500)
58003 Communications Equipment	-	-	430,970	430,970
Total Communication Center	1,234,192	1,361,958	1,978,986	617,028
<u>Animal Control - 10-030-3510</u>				
51100 Salaries-Regular	388,564	408,710	448,086	39,376
51115 Salaries-Reimbursable	(1,315)	-	-	-
51200 Salaries-Overtime	5,688	3,500	8,000	4,500
51300 Part-Time Salaries-Regular	58,706	94,374	85,540	(8,834)

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2023-2024

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	Increase/ (Decrease)
51400 Part-Time Salaries-Overtime	552	-	-	-
51500 Vacation Buyback	2,692	-	-	-
52100 FICA	35,202	38,754	41,434	2,680
52200 VRS Retirement	66,072	79,920	87,807	7,887
52300 Health Insurance	53,851	61,748	71,092	9,344
52350 Dental Insurance	2,998	3,187	3,187	-
52400 VRS Life Insurance	4,826	4,678	5,788	1,110
52450 Disability Insurance	621	632	793	161
53180 Veterinary Services	3,118	4,500	4,000	(500)
53320 Maintenance Of Building & Grounds	25,928	21,450	25,000	3,550
53330 Maintenance Of Auto Equipment	6,725	10,821	12,000	1,179
53370 Software Maintenance/Support	15,000	16,000	17,500	1,500
55110 Electrical Services	30,543	36,000	35,000	(1,000)
55120 Heating Services - Gas, Coal And Oil	8,427	8,000	8,000	-
55130 Water And Sewer	4,282	4,000	4,600	600
55230 Telephone Service	1,620	2,000	2,000	-
55240 Cell Phone Service	4,315	5,000	4,500	(500)
55510 Mileage	-	100	100	-
55530 Meals And Lodging	-	2,000	1,200	(800)
55540 Registration/Training Costs	545	2,060	2,060	-
55800 Miscellaneous	-	100	100	-
55812 Deer Reduction Program	2,698	6,000	7,500	1,500
55832 Donations	3,432	7,500	10,000	2,500
55835 Bank Charges	820	1,000	1,500	500
55841 Spaying/Neutering Program	2,609	5,000	3,500	(1,500)
55880 Technology Charges	8,995	9,686	8,209	(1,477)
56001 Office Supplies	2,070	3,260	3,260	-
56005 Janitorial Supplies	4,172	5,000	5,500	500
56008 Expendable Equipment	-	3,000	-	(3,000)
56009 Vehicle Fuel	6,319	6,179	10,000	3,821
56011 Uniforms Or Wearing Apparel For Employees	2,457	3,000	3,000	-
56015 Other Operating Supplies	4,198	4,500	4,500	-
58004 Motor Vehicles And Equipment	55,412	61,000	68,000	7,000
58009 Building Improvements	-	-	80,000	80,000
Total Animal Control	<u>812,142</u>	<u>922,659</u>	<u>1,072,756</u>	<u>150,097</u>
Total Police	<u>8,260,315</u>	<u>9,388,106</u>	<u>10,635,615</u>	<u>1,247,509</u>
Fire Department - 10-032-3210				
51100 Salaries-Regular	3,851,313	4,182,360	4,230,686	48,326
51200 Salaries-Overtime	584,609	600,000	600,000	-
51205 Salaries-Overtime FLSA	209,308	258,083	258,083	-
51300 Part-Time Salaries-Regular	224,519	262,500	262,500	-
51400 Part-Time Salaries-Overtime	54,635	42,000	42,000	-
51500 Vacation Buyback	20,502	-	-	-
52100 FICA	364,427	408,888	412,585	3,697
52200 VRS Retirement	672,511	839,153	850,950	11,797
52300 Health Insurance	391,483	454,087	515,677	61,590
52350 Dental Insurance	24,544	26,287	26,287	-
52400 VRS Life Insurance	49,557	49,119	56,088	6,969
52450 Disability Insurance	340	323	-	(323)
53110 Payments For Medical, Dental Or Hospital Services	21,867	28,300	28,300	-
53150 Legal Services	105	1,000	1,000	-
53310 Maintenance Of Equipment	46,268	44,810	58,770	13,960
53320 Maintenance Of Building & Grounds	52,678	34,000	43,000	9,000

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2023-2024

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	Increase/ (Decrease)
53330 Maintenance Of Auto Equipment	163,282	166,554	190,000	23,446
53340 Maintenance Of Radio Equipment	23,712	26,083	27,388	1,305
53370 Software Maintenance/Support	15,930	16,650	19,250	2,600
53700 Laundry And Cleaning	5,777	6,500	6,500	-
55110 Electrical Services	36,250	37,500	38,000	500
55120 Heating Services - Gas, Coal And Oil	9,597	8,000	8,000	-
55130 Water And Sewer	5,451	5,500	5,500	-
55210 Postage	125	300	300	-
55230 Telephone Service	6,213	8,500	8,500	-
55240 Cell Phone Service	16,976	16,962	18,882	1,920
55410 Lease/Rent Of Equipment	1,465	2,400	5,000	2,600
55450 Lease Offset	(697)	-	-	-
55530 Meals And Lodging	12,627	-	-	-
55540 Registration/Training Costs	21,993	27,695	27,695	-
55570 Haz Mat Training	3,966	4,500	4,500	-
55595 EMS Training	(6,602)	20,380	20,380	-
55596 Fire & EMS Training Center	12,530	13,200	21,200	8,000
55801 Dues And Memberships	1,873	2,850	2,850	-
55818 Revenue Recovery Expenses	57,402	57,500	64,500	7,000
55819 Fire Program Expenditures	94,221	100,386	101,691	1,305
55839 Hazardous Material - Level III	4,008	15,000	15,000	-
55854 Fire Prevention Program	6,094	7,315	7,315	-
55857 Hazardous Material - Local	55	-	-	-
55858 Fire Federal Grants	51,811	-	-	-
55880 Technology Charges	43,012	43,754	45,860	2,106
56001 Office Supplies	9,595	4,700	4,700	-
56008 Expendable Equipment	14,695	13,750	27,750	14,000
56009 Vehicle Fuel	72,384	58,446	80,000	21,554
56011 Uniforms Or Wearing Apparel For Employees	74,685	69,900	69,900	-
56012 Books And Subscriptions	394	-	420	420
56015 Other Operating Supplies	7,850	8,000	13,400	5,400
56023 EMS Supplies	44,073	34,400	39,400	5,000
58001 Machinery And Equipment	79,022	-	-	-
58004 Motor Vehicles And Equipment	52,581	150,000	113,000	(37,000)
58025 Software	-	190,000	190,000	-
58030 Inception of Lease	5,979	-	-	-
Total Fire Department	7,516,995	8,347,635	8,562,807	215,172
Salem Rescue Squad - 10-034-3230				
51300 Part-Time Salaries-Regular	20,622	21,517	21,517	-
52100 FICA	1,578	1,646	1,646	-
53310 Maintenance Of Equipment	147	2,000	2,000	-
53320 Maintenance Of Building & Grounds	5,154	15,000	15,000	-
53330 Maintenance Of Auto Equipment	3,068	8,641	8,641	-
53340 Maintenance Of Radio Equipment	6,846	7,531	7,907	376
55110 Electrical Services	4,355	5,000	5,000	-
55120 Heating Services - Gas, Coal And Oil	2,741	3,200	3,200	-
55130 Water And Sewer	1,084	1,300	1,300	-
55230 Telephone Service	1,550	1,500	1,500	-
55240 Cell Phone Service	3,329	4,000	3,300	(700)
55309 Insurance	6,890	8,500	8,500	-
55540 Registration/Training Costs	-	1,000	1,000	-
55840 Four For Life Program	-	23,700	20,343	(3,357)
55880 Technology Charges	1,019	1,571	1,673	102

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2023-2024

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	Increase/ (Decrease)
56001 Office Supplies	738	1,000	1,000	-
56004 Medical Supplies	1,661	5,500	5,500	-
56009 Vehicle Fuel	767	359	2,800	2,441
56011 Uniforms Or Wearing Apparel For Employees	72	-	-	-
56015 Other Operating Supplies	-	3,000	3,000	-
58001 Machinery And Equipment	1,408	-	35,000	35,000
Total Salem Rescue Squad	63,029	115,965	149,827	33,862
Court Services Unit - 10-038-3330				
53500 Printing And Binding	-	500	500	-
55230 Telephone Service	80	135	135	-
55540 Registration/Training Costs	-	500	500	-
55800 Miscellaneous	-	150	150	-
Total Court Services Unit	80	1,285	1,285	-
Community Development				
<u>Building Inspections - 10-042-3410</u>				
51100 Salaries-Regular	295,962	285,862	288,930	3,068
52100 FICA	21,412	21,868	22,103	235
52200 VRS Retirement	52,405	58,116	58,740	624
52300 Health Insurance	34,725	42,144	35,176	(6,968)
52350 Dental Insurance	1,486	1,751	1,353	(398)
52400 VRS Life Insurance	3,852	3,402	3,872	470
52450 Disability Insurance	357	492	508	16
53150 Legal Services	2,258	1,500	5,500	4,000
53200 Temporary Services	33,006	35,000	35,000	-
53310 Maintenance Of Equipment	-	820	820	-
53330 Maintenance Of Auto Equipment	3,025	5,603	5,603	-
53500 Printing And Binding	1,815	1,800	1,800	-
55210 Postage	953	2,000	2,000	-
55230 Telephone Service	129	180	180	-
55240 Cell Phone Service	2,289	2,200	2,200	-
55410 Lease/Rent Of Equipment	1,861	1,800	1,800	-
55540 Registration/Training Costs	783	2,750	2,750	-
55800 Miscellaneous	15	100	100	-
55801 Dues And Memberships	1,290	1,700	1,700	-
55835 Bank Charges	364	-	400	400
55880 Technology Charges	6,039	5,992	6,829	837
56001 Office Supplies	852	1,300	1,300	-
56008 Expendable Equipment	86	175	175	-
56009 Vehicle Fuel	3,513	3,397	3,397	-
56011 Uniforms Or Wearing Apparel For Employees	319	1,200	1,200	-
56012 Books And Subscriptions	2,864	1,800	1,800	-
58004 Motor Vehicles And Equipment	-	35,000	35,000	-
Total Building Inspections	471,660	517,952	520,236	2,284
<u>Engineering - 10-042-4110</u>				
51100 Salaries-Regular	565,813	613,485	598,971	(14,514)
51500 Vacation Buyback	8,936	-	-	-
52100 FICA	42,747	46,932	45,821	(1,111)
52200 VRS Retirement	102,034	124,721	121,771	(2,950)
52300 Health Insurance	34,015	38,198	52,000	13,802
52350 Dental Insurance	2,449	2,548	2,947	399
52400 VRS Life Insurance	7,501	7,300	8,026	726
52450 Disability Insurance	247	244	514	270
53140 Engineering And Architectural Services	54,696	79,000	79,000	-

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2023-2024

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	Increase/ (Decrease)
53150 Legal Services	5,688	4,200	4,200	-
53199 Other Professional Services	3,087	20,000	20,000	-
53310 Maintenance Of Equipment	6,062	5,000	5,000	-
53320 Maintenance Of Building & Grounds	513	-	-	-
53330 Maintenance Of Auto Equipment	3,824	4,745	4,745	-
53340 Maintenance Of Radio Equipment	1,032	1,135	1,192	57
53500 Printing And Binding	1,300	3,250	3,250	-
55210 Postage	300	140	300	160
55230 Telephone Service	682	1,100	1,100	-
55240 Cell Phone Service	4,347	4,500	4,500	-
55510 Mileage	153	300	300	-
55530 Meals And Lodging	412	-	-	-
55540 Registration/Training Costs	8,490	11,000	11,000	-
55801 Dues And Memberships	1,510	1,550	1,550	-
55842 MS4 & VSMP Stormwater Management Programs	19,136	12,300	57,300	45,000
55880 Technology Charges	10,201	10,976	10,449	(527)
55899 Transfer To Other Projects	(8,946)	(40,000)	-	40,000
56001 Office Supplies	3,522	3,900	3,900	-
56008 Expendable Equipment	456	1,660	1,660	-
56009 Vehicle Fuel	3,303	3,005	4,400	1,395
56012 Books And Subscriptions	-	800	800	-
58004 Motor Vehicles And Equipment	24,912	-	35,000	35,000
Total Engineering	908,422	961,989	1,079,696	117,707
Planning and Zoning - 10-042-8120				
51100 Salaries-Regular	92,628	167,962	172,099	4,137
51500 Vacation Buyback	1,263	-	-	-
52100 FICA	6,867	12,849	13,166	317
52200 VRS Retirement	16,233	34,147	34,988	841
52300 Health Insurance	9,673	15,663	9,204	(6,459)
52350 Dental Insurance	498	796	398	(398)
52400 VRS Life Insurance	1,193	1,999	2,306	307
52450 Disability Insurance	22	278	278	-
53150 Legal Services	8,610	10,000	6,000	(4,000)
53199 Other Professional Services	-	-	75,000	75,000
53330 Maintenance Of Auto Equipment	-	2,000	-	(2,000)
53500 Printing And Binding	3,558	1,000	1,000	-
55210 Postage	1,221	800	1,200	400
55240 Cell Phone Service	1,301	1,300	1,300	-
55510 Mileage	169	-	-	-
55530 Meals And Lodging	2,159	-	-	-
55540 Registration/Training Costs	2,427	9,700	9,700	-
55801 Dues And Memberships	1,127	975	1,175	200
55880 Technology Charges	1,068	542	1,267	725
56001 Office Supplies	935	1,500	1,500	-
56008 Expendable Equipment	120	240	240	-
57040 Rke Valley Alleghany Regional Comm.	25,363	25,346	25,060	(286)
57041 Rke Valley Transportation Planning Organization	3,804	3,802	3,759	(43)
Total Planning and Zoning	180,239	290,899	359,640	68,741
Total Community Development	1,560,321	1,770,840	1,959,572	188,732
Civic Facilities				
Salem Memorial Park - 10-053-7205				
53185 Custodial Services	38,751	37,732	38,864	1,132
53187 Security Services	9,920	19,104	19,677	573

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2023-2024

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	Increase/ (Decrease)
53320 Maintenance Of Building & Grounds	63,286	91,528	91,528	-
53327 Field Maintenance	27,593	24,513	25,248	735
53330 Maintenance Of Auto Equipment	784	750	750	-
55110 Electrical Services	223,828	210,000	225,000	15,000
55120 Heating Services - Gas, Coal And Oil	5,847	4,500	4,500	-
55130 Water And Sewer	27,598	33,000	33,000	-
55309 Insurance	2,500	2,500	2,500	-
56009 Vehicle Fuel	1,222	930	1,500	570
58001 Machinery And Equipment	-	60,000	-	(60,000)
58009 Building Improvements	105,610	-	722,000	722,000
Total Salem Memorial Park	506,939	484,557	1,164,567	680,010
<u>Salem Stadium - 10-053-7210</u>				
51100 Salaries-Regular	61,409	59,927	59,927	-
51200 Salaries-Overtime	4,413	14,000	14,000	-
51300 Part-Time Salaries-Regular	3,617	25,200	25,200	-
51400 Part-Time Salaries-Overtime	92	1,050	1,050	-
51500 Vacation Buyback	2,195	-	-	-
52100 FICA	5,556	7,663	7,664	1
52200 VRS Retirement	10,215	12,183	12,183	-
52300 Health Insurance	8,820	9,204	10,218	1,014
52350 Dental Insurance	556	556	556	-
52400 VRS Life Insurance	751	713	803	90
53200 Temporary Services	166	-	-	-
53320 Maintenance Of Building & Grounds	38,497	45,000	50,000	5,000
53330 Maintenance Of Auto Equipment	-	202	202	-
55110 Electrical Services	65,095	60,000	65,000	5,000
55130 Water And Sewer	2,071	3,500	3,500	-
55230 Telephone Service	749	825	825	-
55880 Technology Charges	434	531	487	(44)
56009 Vehicle Fuel	1,823	1,702	1,702	-
58014 Infrastructure Improvements	8,520	89,500	43,000	(46,500)
Total Salem Stadium	214,979	331,756	296,317	(35,439)
<u>Salem Visitor's Center - 10-053-8165</u>				
51300 Part-Time Salaries-Regular	-	-	12,480	12,480
52100 FICA	-	-	954	954
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)
55510 Mileage	-	-	250	250
55520 Airfare	-	5,000	-	(5,000)
55530 Meals And Lodging	-	9,000	250	(8,750)
55540 Registration/Training Costs	-	14,000	350	(13,650)
55800 Miscellaneous	-	1,000	-	(1,000)
55801 Dues And Memberships	-	4,000	-	(4,000)
Total Salem Visitor's Center	-	50,000	14,284	(35,716)
<u>Tourism - 10-053-8170</u>				
51300 Part-Time Salaries-Regular	86,344	90,549	90,549	-
52100 FICA	6,985	6,927	6,927	-
53150 Legal Services	105	-	-	-
53500 Printing And Binding	-	-	10,000	10,000
53600 Advertising	-	-	45,500	45,500

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2023-2024

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	Increase/ (Decrease)
53610 Promotions	-	-	4,400	4,400
55210 Postage	-	-	1,200	1,200
55230 Telephone Service	-	-	600	600
55240 Cell Phone Service	1,156	1,100	1,100	-
55510 Mileage	4,800	4,800	4,800	-
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
55859 State Grants	19,282	25,000	-	(25,000)
55880 Technology Charges	62	76	81	5
56001 Office Supplies	1,973	500	1,450	950
Total Tourism	120,707	128,952	199,607	70,655
<u>NCAA Championships - 10-053-9108</u>				
53199 Other Professional Services	6,130	10,000	25,000	15,000
53200 Temporary Services	27,360	7,500	49,500	42,000
53500 Printing And Binding	319	2,400	4,000	1,600
53600 Advertising	17,930	14,000	49,750	35,750
55210 Postage	227	450	1,000	550
55410 Lease/Rent Of Equipment	8,554	12,500	23,500	11,000
55520 Airfare	1,341	4,250	6,000	1,750
55530 Meals And Lodging	35,354	30,000	42,500	12,500
55531 Meals And Lodging-NCAA	1,423	27,000	95,000	68,000
56002 Food Supplies And Food Service	16,252	28,500	42,500	14,000
56015 Other Operating Supplies	25,761	30,000	45,000	15,000
Total NCAA Championships	140,651	166,600	383,750	217,150
Total Civic Facilities	983,276	1,161,865	2,058,525	896,660
Electric				
<u>Primary Roads-Traffic Signals - 10-054-4007</u>				
83731 Signal System - Labor	58,379	56,500	56,500	-
83736 Signal System	195,425	120,136	700,000	579,864
83739 Signal System - Equipment	11,420	10,000	10,000	-
85851 Signal System Expense - Labor	54,414	53,000	53,000	-
85855 Signal System - Travel/Training	640	-	-	-
85856 Signal System Expense	19,186	21,500	21,500	-
85859 Signal System - Equipment	12,773	10,000	10,000	-
85961 Maint Of Signal System - Labor	45,754	47,000	47,000	-
85966 Maint Of Signal System	5,698	10,000	10,000	-
85969 Maint Of Signal System - Equipment	18,492	10,000	12,000	2,000
Total Primary Roads-Traffic Signals	422,181	338,136	920,000	581,864
<u>Collector Streets-Traffic Signals - 10-054-4014</u>				
53850 Traffic Signals-Maint/Replace	10,812	11,000	11,000	-
Total Collector Streets-Traffic Signals	10,812	11,000	11,000	-
Total Electric	432,993	349,136	931,000	581,864
Parks & Recreation				
<u>Parks & Recreation Administration - 10-070-7110</u>				
51100 Salaries-Regular	258,218	268,002	268,002	-
51200 Salaries-Overtime	-	1,500	1,500	-
51300 Part-Time Salaries-Regular	11,765	17,850	17,850	-
51500 Vacation Buyback	9,817	-	-	-
52100 FICA	20,358	21,982	21,982	-
52200 VRS Retirement	46,325	54,485	54,485	-

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2023-2024

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	Increase/ (Decrease)
52300 Health Insurance	25,820	27,309	31,132	3,823
52350 Dental Insurance	1,195	1,195	1,195	-
52400 VRS Life Insurance	3,405	3,189	3,591	402
53150 Legal Services	2,625	500	500	-
53320 Maintenance Of Building & Grounds	10,146	14,000	14,000	-
53321 Maintenance Of Building & Grounds-Street Dept	920	2,000	2,000	-
53330 Maintenance Of Auto Equipment	8,937	9,663	9,663	-
53340 Maintenance Of Radio Equipment	3,096	3,406	3,576	170
53500 Printing And Binding	372	1,000	1,000	-
55110 Electrical Services	3,379	3,993	3,993	-
55120 Heating Services - Gas, Coal And Oil	2,110	1,750	2,200	450
55130 Water And Sewer	1,008	1,800	1,800	-
55210 Postage	1,944	1,300	1,300	-
55230 Telephone Service	1,323	1,750	1,750	-
55240 Cell Phone Service	6,284	7,000	7,000	-
55450 Lease Offset	(1,686)	-	-	-
55540 Registration/Training Costs	1,820	2,000	2,000	-
55800 Miscellaneous	40	-	-	-
55831 Tournaments	14,670	25,000	30,000	5,000
55872 Half Marathon Race	62,771	80,000	80,000	-
55880 Technology Charges	5,032	5,212	5,212	-
56001 Office Supplies	2,088	3,000	3,000	-
56005 Janitorial Supplies	907	900	900	-
56009 Vehicle Fuel	9,490	7,337	12,700	5,363
56011 Uniforms Or Wearing Apparel For Employees	3,998	4,000	4,000	-
56012 Books And Subscriptions	195	500	500	-
58001 Machinery And Equipment	12,946	-	-	-
58004 Motor Vehicles And Equipment	-	14,000	46,000	32,000
58016 Machinery And Equipment-Red Sox/Marathon	-	20,000	20,000	-
58030 Inception of Lease	23,138	-	-	-
Total Parks & Recreation Administration	554,456	605,623	652,831	47,208
<u>Athletic Fields - 10-070-7111</u>				
51100 Salaries-Regular	93,860	102,504	104,676	2,172
51200 Salaries-Overtime	8,266	8,500	8,500	-
51300 Part-Time Salaries-Regular	36,185	77,700	77,700	-
51500 Vacation Buyback	665	-	-	-
52100 FICA	10,004	14,435	14,602	167
52200 VRS Retirement	16,859	20,839	21,281	442
52300 Health Insurance	20,672	23,799	27,154	3,355
52350 Dental Insurance	1,144	1,195	1,195	-
52400 VRS Life Insurance	1,239	1,220	1,403	183
52450 Disability Insurance	344	349	360	11
53320 Maintenance Of Building & Grounds	143,208	131,000	140,000	9,000
53321 Maintenance Of Building & Grounds-Street Dept	29,315	25,000	25,000	-
53330 Maintenance Of Auto Equipment	3,056	4,369	4,369	-
55110 Electrical Services	31,292	29,500	36,000	6,500
55130 Water And Sewer	1,193	1,500	1,500	-
55880 Technology Charges	2,222	2,384	3,086	702
56009 Vehicle Fuel	418	631	631	-
Total Athletic Fields	399,942	444,925	467,457	22,532
<u>Kiwanis - 10-070-7114</u>				
51100 Salaries-Regular	92,375	94,415	94,415	-
51200 Salaries-Overtime	10,603	8,000	8,000	-

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2023-2024

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	Increase/ (Decrease)
51500 Vacation Buyback	1,446	-	-	-
52100 FICA	7,788	7,834	7,835	1
52200 VRS Retirement	16,013	19,195	19,195	-
52300 Health Insurance	14,203	15,189	17,327	2,138
52350 Dental Insurance	797	796	797	1
52400 VRS Life Insurance	1,177	1,123	1,265	142
52450 Disability Insurance	231	230	230	-
53320 Maintenance Of Building & Grounds	64,939	52,500	52,500	-
53321 Maintenance Of Building & Grounds-Street Dept	14,560	14,000	14,000	-
53330 Maintenance Of Auto Equipment	3,139	4,426	4,426	-
55110 Electrical Services	21,293	30,000	30,000	-
55120 Heating Services - Gas, Coal And Oil	2,017	2,116	2,516	400
55130 Water And Sewer	11,240	14,000	14,000	-
55880 Technology Charges	1,068	618	674	56
56009 Vehicle Fuel	2,182	1,574	3,000	1,426
58001 Machinery And Equipment	30,138	28,000	50,000	22,000
58016 Machinery And Equipment-Red Sox/Marathon	14,998	18,000	19,000	1,000
Total Kiwanis	310,207	312,016	339,180	27,164
<u>Moyer Sports Complex - 10-070-7117</u>				
51100 Salaries-Regular	245,104	260,034	260,034	-
51200 Salaries-Overtime	12,747	7,000	12,000	5,000
51300 Part-Time Salaries-Regular	3,355	13,125	13,125	-
51500 Vacation Buyback	3,063	-	-	-
52100 FICA	18,886	21,432	21,815	383
52200 VRS Retirement	43,721	52,865	52,865	-
52300 Health Insurance	40,996	45,495	51,876	6,381
52350 Dental Insurance	2,340	2,390	2,390	-
52400 VRS Life Insurance	3,214	3,094	3,484	390
52450 Disability Insurance	713	737	737	-
53320 Maintenance Of Building & Grounds	78,881	82,000	82,000	-
53321 Maintenance Of Building & Grounds-Street Dept	37,532	21,000	21,000	-
53330 Maintenance Of Auto Equipment	3,049	7,177	7,177	-
55110 Electrical Services	52,270	39,000	39,000	-
55130 Water And Sewer	8,378	10,500	10,500	-
55230 Telephone Service	1,269	1,825	1,825	-
55450 Lease Offset	(411)	-	-	-
55836 Dixie League Tournaments	752	3,500	3,500	-
55880 Technology Charges	1,565	2,644	2,322	(322)
56009 Vehicle Fuel	3,968	2,823	3,800	977
58001 Machinery And Equipment	-	9,500	-	(9,500)
Total Moyer Sports Complex	561,392	586,141	589,450	3,309
<u>Skateboard Park - 10-070-7123</u>				
53320 Maintenance Of Building & Grounds	-	2,000	-	(2,000)
53321 Maintenance Of Building & Grounds-Street Dept	8,533	1,100	-	(1,100)
55110 Electrical Services	1,543	1,400	-	(1,400)
Total Skateboard Park	10,076	4,500	-	(4,500)
<u>Spartan Field - 10-070-7126</u>				
51100 Salaries-Regular	47,153	50,223	50,223	-
51200 Salaries-Overtime	1,641	2,000	2,000	-
51500 Vacation Buyback	299	-	-	-
52100 FICA	3,545	3,995	3,995	-
52200 VRS Retirement	8,530	10,210	10,210	-
52300 Health Insurance	8,229	9,153	10,447	1,294

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2023-2024

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	Increase/ (Decrease)
52350 Dental Insurance	398	398	398	-
52400 VRS Life Insurance	627	598	673	75
53320 Maintenance Of Building & Grounds	15,121	18,500	18,500	-
53321 Maintenance Of Building & Grounds-Street Dept	3,630	7,500	7,500	-
53330 Maintenance Of Auto Equipment	2,509	1,143	2,500	1,357
55130 Water And Sewer	7,473	9,000	9,000	-
55880 Technology Charges	62	76	81	5
56009 Vehicle Fuel	278	357	357	-
Total Spartan Field	99,495	113,153	115,884	2,731
<u>Athletic Programs - 10-070-7129</u>				
51100 Salaries-Regular	115,323	120,309	120,309	-
51200 Salaries-Overtime	-	2,000	2,000	-
51300 Part-Time Salaries-Regular	91,119	92,820	92,820	-
51500 Vacation Buyback	1,317	-	-	-
52100 FICA	14,369	16,457	16,457	-
52200 VRS Retirement	20,997	24,459	24,459	-
52300 Health Insurance	17,197	18,609	20,248	1,639
52350 Dental Insurance	450	398	398	-
52400 VRS Life Insurance	1,544	1,432	1,612	180
52450 Disability Insurance	265	256	256	-
53199 Other Professional Services	3,553	3,600	3,600	-
53370 Software Maintenance/Support	-	500	500	-
55837 Sandlot Super Bowl	819	3,000	3,000	-
55880 Technology Charges	6,333	6,263	7,569	1,306
56021 Athletic Supplies	74,366	93,000	93,000	-
Total Athletic Programs	347,652	383,103	386,228	3,125
<u>Adult Athletic Programs - 10-070-7130</u>				
51300 Part-Time Salaries-Regular	14,078	15,605	15,605	-
52100 FICA	1,064	1,194	1,194	-
56021 Athletic Supplies	2,905	3,250	3,250	-
Total Adult Athletic Programs	18,047	20,049	20,049	-
<u>Recreation Programs - 10-070-7132</u>				
51100 Salaries-Regular	135,144	141,602	141,451	(151)
51200 Salaries-Overtime	491	3,000	3,000	-
51300 Part-Time Salaries-Regular	11,359	18,034	18,034	-
52100 FICA	11,146	12,442	12,430	(12)
52200 VRS Retirement	24,395	28,788	28,757	(31)
52300 Health Insurance	19,312	20,654	24,774	4,120
52350 Dental Insurance	1,195	1,195	1,195	-
52400 VRS Life Insurance	1,794	1,685	1,895	210
52450 Disability Insurance	516	500	500	-
55825 Special Events	164,666	161,500	165,000	3,500
55826 Olde Salem Days	6,689	8,500	8,500	-
55827 Christmas Parade	3,567	3,000	6,000	3,000
55828 Summer Camps	22,222	22,000	22,000	-
55830 Hook A Kid On Golf	2,398	2,400	2,400	-
55835 Bank Charges	271	200	200	-
55838 Youth Council	1,825	2,000	2,000	-
55852 Therapeutic Recreation-Rke Co	20,000	20,000	20,000	-
55880 Technology Charges	1,899	3,923	5,019	1,096
55932 Beverages/Charities	-	-	50,000	50,000
56014 Educational And Recreational Supplies	2,829	8,000	8,000	-
Total Recreation Programs	431,718	459,423	521,155	61,732

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2023-2024

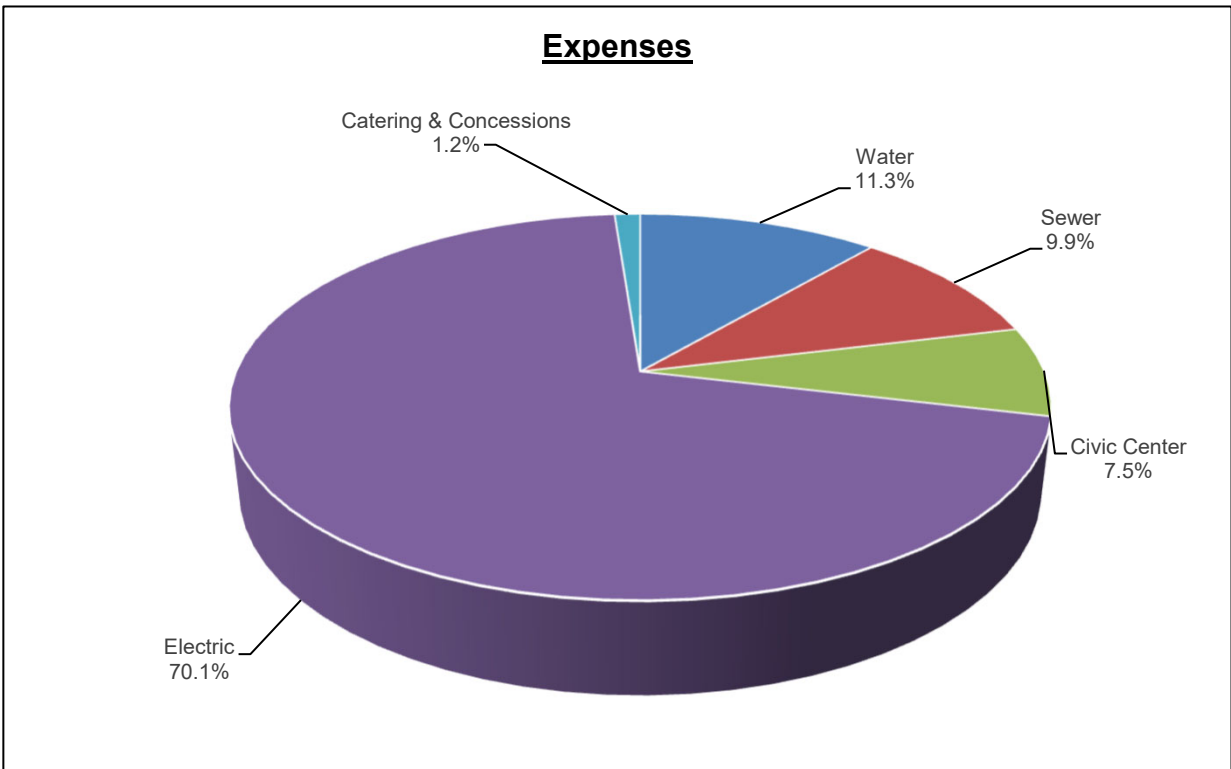
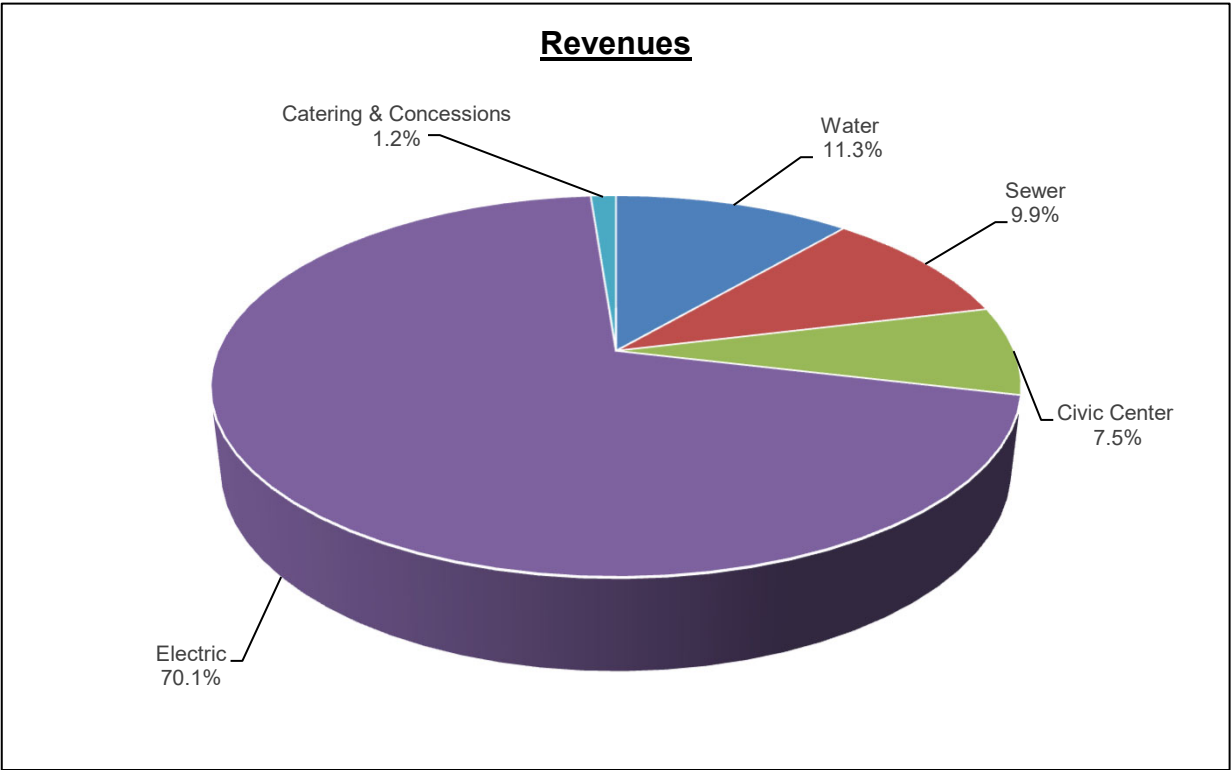
	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	Increase/ (Decrease)
Senior Citizen Center - 10-070-7135				
51100 Salaries-Regular	137,850	145,282	145,282	-
51200 Salaries-Overtime	135	2,000	2,000	-
51300 Part-Time Salaries-Regular	22,626	27,846	27,846	-
51500 Vacation Buyback	1,102	-	-	-
52100 FICA	12,287	13,397	13,397	-
52200 VRS Retirement	24,832	29,536	29,536	-
52300 Health Insurance	20,303	21,731	24,774	3,043
52350 Dental Insurance	1,195	1,195	1,195	-
52400 VRS Life Insurance	1,825	1,729	1,947	218
53320 Maintenance Of Building & Grounds	17,997	13,890	18,000	4,110
53321 Maintenance Of Building & Grounds-Street Dept	2,679	2,000	3,000	1,000
53330 Maintenance Of Auto Equipment	2,665	3,436	3,436	-
55110 Electrical Services	10,663	11,000	12,000	1,000
55120 Heating Services - Gas, Coal And Oil	1,481	1,750	1,750	-
55130 Water And Sewer	2,643	3,317	3,317	-
55230 Telephone Service	467	725	725	-
55450 Lease Offset	(411)	-	-	-
55540 Registration/Training Costs	70	150	150	-
55801 Dues And Memberships	40	110	110	-
55824 Senior Trips	28,615	75,000	90,000	15,000
55832 Donations	149	1,000	1,000	-
55880 Technology Charges	3,863	3,240	3,540	300
55957 Grants - Other Costs	5,862	-	-	-
56001 Office Supplies	415	450	450	-
56009 Vehicle Fuel	403	3,500	3,500	-
56014 Educational And Recreational Supplies	3,024	3,000	3,000	-
58004 Motor Vehicles And Equipment	-	-	108,750	108,750
58009 Building Improvements	-	8,000	63,000	55,000
Total Senior Citizen Center	302,780	373,284	561,705	188,421
Youth Sports Office - 10-070-7138				
53320 Maintenance Of Building & Grounds	7,400	6,500	6,500	-
55120 Heating Services - Gas, Coal And Oil	1,237	1,000	1,500	500
55450 Lease Offset	(411)	-	-	-
Total Youth Sports Office	8,226	7,500	8,000	500
Total Parks & Recreation	3,043,991	3,309,717	3,661,939	352,222
Library 10-076-7300				
51100 Salaries-Regular	585,187	616,923	593,864	(23,059)
51200 Salaries-Overtime	26	-	-	-
51300 Part-Time Salaries-Regular	64,726	89,340	120,540	31,200
52100 FICA	47,746	54,029	54,652	623
52200 VRS Retirement	104,543	125,420	120,733	(4,687)
52300 Health Insurance	64,961	72,743	82,146	9,403
52350 Dental Insurance	3,985	4,142	4,143	1
52400 VRS Life Insurance	7,685	7,341	7,958	617
52450 Disability Insurance	951	984	1,203	219
53150 Legal Services	70	300	300	-
53310 Maintenance Of Equipment	-	2,863	2,863	-
53320 Maintenance Of Building & Grounds	21,697	22,000	22,000	-
53370 Software Maintenance/Support	59,429	61,509	61,509	-
55110 Electrical Services	18,363	24,000	24,000	-
55120 Heating Services - Gas, Coal And Oil	2,394	3,000	3,000	-
55130 Water And Sewer	2,316	3,750	3,750	-

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2023-2024

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	Increase/ (Decrease)
55210 Postage	2,618	3,000	3,000	-
55230 Telephone Service	1,093	1,800	1,800	-
55240 Cell Phone Service	1,162	600	600	-
55410 Lease/Rent Of Equipment	3,683	-	-	-
55530 Meals And Lodging	-	-	1,500	1,500
55540 Registration/Training Costs	-	3,000	3,000	-
55800 Miscellaneous	-	100	100	-
55801 Dues And Memberships	-	1,000	1,000	-
55845 Library Programs	11,177	10,000	15,000	5,000
55880 Technology Charges	10,647	11,659	12,197	538
55962 American Rescue Plan Act Expenditures-Library of	18,007	-	-	-
56001 Office Supplies	29,320	15,000	15,000	-
56005 Janitorial Supplies	2,505	3,000	3,000	-
56008 Expendable Equipment	10,071	-	13,000	13,000
56012 Books And Subscriptions	11,872	10,000	10,000	-
56013 Books And Subscriptions - State	169,270	169,170	169,170	-
58009 Building Improvements	17,501	-	35,000	35,000
Total Library	1,273,005	1,316,673	1,386,028	69,355
Economic Development - 10-080-8110				
51100 Salaries-Regular	78,354	179,525	179,525	-
51300 Part-Time Salaries-Regular	46,137	44,100	49,500	5,400
52100 FICA	9,315	17,107	17,520	413
52200 VRS Retirement	3,909	36,497	36,497	-
52300 Health Insurance	1,613	15,179	17,868	2,689
52350 Dental Insurance	66	797	797	-
52400 VRS Life Insurance	287	2,136	2,406	270
52450 Disability Insurance	-	948	255	(693)
53150 Legal Services	-	2,500	2,500	-
53199 Other Professional Services	50,059	56,650	45,550	(11,100)
53330 Maintenance Of Auto Equipment	369	500	500	-
53500 Printing And Binding	-	550	550	-
53600 Advertising	-	5,000	5,000	-
55210 Postage	62	200	200	-
55230 Telephone Service	104	160	160	-
55240 Cell Phone Service	179	540	540	-
55420 Lease/Rent Of Property	12,391	13,076	-	(13,076)
55450 Lease Offset	(10,872)	-	-	-
55510 Mileage	-	-	500	500
55520 Airfare	434	-	3,500	3,500
55530 Meals And Lodging	40	4,000	4,000	-
55540 Registration/Training Costs	1,484	10,000	10,000	-
55660 Economic Development Incentives	-	-	100,000	100,000
55800 Miscellaneous	8,001	500	500	-
55801 Dues And Memberships	830	1,100	1,100	-
55825 Special Events	-	8,000	8,000	-
55874 Virginia Main Street Program	-	1,000	1,000	-
55880 Technology Charges	3,441	639	1,643	1,004
56001 Office Supplies	-	800	800	-
56009 Vehicle Fuel	26	-	1,500	1,500
56012 Books And Subscriptions	-	450	450	-
58004 Motor Vehicles And Equipment	-	25,000	30,000	5,000
Total Economic Development	206,229	426,954	522,361	95,407
Total General Fund Expenditures	\$ 81,823,118	\$ 110,905,084	\$ 108,980,164	\$ (1,924,920)

ENTERPRISE FUNDS

**City of Salem, Virginia
Enterprise Funds Budget Summary Charts
Fiscal Year 2023-2024**



City of Salem, Virginia
Enterprise Funds Budget Summary
Fiscal Year 2023-2024

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	Increase/ (Decrease)
Revenues				
Water	\$ 7,808,886	\$ 13,934,929	\$ 8,158,220	\$ (5,776,709)
Sewer	7,125,346	14,521,000	7,146,000	(7,375,000)
Civic Center	5,519,866	4,380,068	5,409,836	1,029,768
Electric	40,479,250	42,442,568	50,739,486	8,296,918
Catering & Concessions	749,637	745,495	836,537	91,042
Total Revenues	\$ 61,682,985	\$ 76,024,060	\$ 72,290,079	\$ (3,733,981)
Expenses				
Water	\$ 4,940,535	\$ 13,934,929	\$ 8,158,220	\$ (5,776,709)
Sewer	5,169,247	14,521,000	7,146,000	(7,375,000)
Civic Center	4,081,330	4,380,068	5,409,836	1,029,768
Electric	38,742,544	42,442,568	50,739,486	8,296,918
Catering & Concessions	739,566	745,495	836,537	91,042
Total Expenses	\$ 53,673,222	\$ 76,024,060	\$ 72,290,079	\$ (3,733,981)

**City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2023-2024**

		2022	2023	2024	Increase/ (Decrease)
		Actual	Adopted Budget	Adopted Budget	(Decrease)
Water Fund					
Revenue - 51-051-0020					
44610	Residential Services	\$ 3,415,398	\$ 3,546,384	\$ 3,546,384	\$ -
44611	Small Commercial Services	1,071,115	1,087,287	1,087,287	-
44612	Large Commercial Services	1,929,079	1,879,889	1,879,889	-
44613	Multi-Unit Services	747,132	782,440	782,440	-
44614	Fire Services	44,673	44,000	44,000	-
44616	Duplex Services	60,411	60,000	60,000	-
44620	Penalties	80,646	92,000	92,000	-
44630	Connections	57,261	60,000	60,000	-
44632	Availability Fees	67,000	55,000	55,000	-
44634	Lease Revenue	112,419	-	-	-
44635	Rental Of Property	180,762	114,929	145,395	30,466
44636	Lease Revenue Offset	(114,677)	-	-	-
44637	Water Federal Grants Revenue	11,578	-	-	-
44639	ARPA Municipal Utility Funding	8,355	-	-	-
44640	Miscellaneous	979	13,000	105,825	92,825
44650	Interest Income	9,455	-	-	-
44670	Contribution Of Assets	87,193	-	-	-
44690	Gain On Sale Of Assets	40,107	-	-	-
44696	Appropriated From Net Position	-	-	300,000	300,000
<u>Transfers - 50-051-0300</u>					
49975	Transfer From Special Revenue Fund	-	6,200,000	-	(6,200,000)
	Total Revenue	7,808,886	13,934,929	8,158,220	(5,776,709)
Expense					
<u>Meter Readers - 51-012-0024</u>					
51100	Salaries-Regular	185,325	187,850	148,272	(39,578)
51200	Salaries-Overtime	1,872	3,000	3,000	-
51500	Vacation Buyback	4,751	5,000	4,200	(800)
51850	Compensation Adjustment	-	-	13,422	13,422
52100	FICA	13,661	14,982	11,894	(3,088)
52200	VRS Retirement	33,444	38,190	30,144	(8,046)
52210	VRS Retirement Offset	(32,761)	-	-	-
52300	Health Insurance	23,676	23,809	19,707	(4,102)
52350	Dental Insurance	1,295	1,195	797	(398)
52400	VRS Life Insurance	2,459	2,235	1,987	(248)
52410	VRS Life Insurance Offset	(993)	-	-	-
52450	Disability Insurance	250	202	202	-
52700	Workers Compensation	1,657	2,500	2,000	(500)
52845	Pension Expense	18,564	-	-	-
52850	OPEB Expense	5,369	1,200	1,200	-
52851	OPEB Expense-VRS	204	-	-	-
52855	OPEB Offset	(13,530)	-	-	-
52882	Health Insurance Retiree Billing	12,609	13,484	9,322	(4,162)
53310	Maintenance Of Equipment	26,274	28,640	32,000	3,360
53330	Maintenance Of Auto Equipment	6,673	1,081	1,100	19
53370	Software Maintenance/Support	-	-	3,000	3,000
53500	Printing And Binding	792	450	450	-
55210	Postage	-	100	110	10
55230	Telephone Service	74	75	75	-
55240	Cell Phone Service	-	-	1,032	1,032
55305	Motor Vehicle Insurance	2,433	2,500	2,200	(300)
55800	Miscellaneous	-	150	150	-
55880	Technology Charges	7,398	3,580	3,976	396
55889	Billing And Collection Credits	(312,869)	(340,402)	(300,000)	40,402
56001	Office Supplies	111	200	200	-

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2023-2024

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	Increase/ (Decrease)
56007 Repair And Maintenance Supplies	12	-	-	-
56008 Expendable Equipment	275	800	800	-
56009 Vehicle Fuel	6,388	5,919	6,000	81
56011 Uniforms Or Wearing Apparel For Employees	1,184	2,000	1,600	(400)
56015 Other Operating Supplies	664	1,260	1,160	(100)
58010 Depreciation	2,742	-	-	-
Total Meter Readers	3	-	-	-
<u>Utility Billing - 51-012-0026</u>				
51100 Salaries-Regular	145,957	164,868	168,281	3,413
51500 Vacation Buyback	1,873	2,000	2,000	-
51850 Compensation Adjustment	-	-	15,233	15,233
52100 FICA	11,070	12,765	12,765	-
52200 VRS Retirement	25,579	33,518	34,212	694
52210 VRS Retirement Offset	(23,168)	-	-	-
52300 Health Insurance	19,548	21,721	24,774	3,053
52350 Dental Insurance	1,107	1,195	1,195	-
52400 VRS Life Insurance	1,880	1,962	2,255	293
52410 VRS Life Insurance Offset	(752)	-	-	-
52450 Disability Insurance	540	601	619	18
52700 Workers Compensation	85	100	100	-
52845 Pension Expense	14,635	-	-	-
52850 OPEB Expense	4,474	1,500	1,500	-
52851 OPEB Expense-VRS	160	-	-	-
52855 OPEB Offset	(11,275)	-	-	-
52882 Health Insurance Retiree Billing	4,466	2,902	3,034	132
53500 Printing And Binding	18,032	19,500	19,500	-
55210 Postage	91,751	94,400	97,000	2,600
55230 Telephone Service	166	200	200	-
55410 Lease/Rent Of Equipment	3,252	2,947	3,805	858
55450 Lease Offset	(535)	-	-	-
55540 Registration/Training Costs	-	900	900	-
55800 Miscellaneous	-	600	600	-
55880 Technology Charges	7,758	6,582	4,864	(1,718)
55889 Billing And Collection Credits	(317,730)	(368,861)	(393,437)	(24,576)
56001 Office Supplies	466	600	600	-
56008 Expendable Equipment	125	-	-	-
58011 Amortization	510	-	-	-
59299 Interest Expense	47	-	-	-
Total Utility Billing	21	-	-	-
<u>Utility Collections - 51-012-0028</u>				
51100 Salaries-Regular	176,724	195,703	195,296	(407)
51500 Vacation Buyback	788	950	950	-
51850 Compensation Adjustment	-	-	17,679	17,679
52100 FICA	13,194	15,043	15,012	(31)
52200 VRS Retirement	30,902	39,786	39,703	(83)
52210 VRS Retirement Offset	(29,283)	-	-	-
52300 Health Insurance	24,951	29,795	33,417	3,622
52350 Dental Insurance	1,428	1,594	1,031	(563)
52400 VRS Life Insurance	2,272	2,329	2,617	288
52410 VRS Life Insurance Offset	(916)	-	-	-
52450 Disability Insurance	713	772	1,031	259
52700 Workers Compensation	105	175	175	-
52845 Pension Expense	17,702	-	-	-
52850 OPEB Expense	8,054	1,200	1,200	-
52851 OPEB Expense-VRS	192	-	-	-
52855 OPEB Offset	(20,295)	-	-	-
52882 Health Insurance Retiree Billing	13,016	13,629	14,090	461

**City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2023-2024**

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	Increase/ (Decrease)
52886 Health Insurance Retiree Billing - Pre 65	7,061	7,589	8,732	1,143
53199 Other Professional Services	260	240	300	60
53310 Maintenance Of Equipment	-	500	500	-
53500 Printing And Binding	5,737	4,650	4,900	250
53600 Advertising	528	-	-	-
55210 Postage	9,848	12,000	12,000	-
55230 Telephone Service	186	300	300	-
55540 Registration/Training Costs	-	129	400	271
55800 Miscellaneous	1	200	200	-
55804 Cash Over/Short	40	-	-	-
55835 Bank Charges	226,631	205,000	250,000	45,000
55880 Technology Charges	10,863	11,718	12,657	939
55889 Billing And Collection Credits	(501,098)	(547,452)	(621,687)	(74,235)
56001 Office Supplies	398	1,500	500	(1,000)
56008 Expendable Equipment	-	2,650	8,997	6,347
Total Utility Collections	2	-	-	-
Production - 51-051-0021				
51100 Salaries-Regular	814,949	848,754	867,603	18,849
51200 Salaries-Overtime	56,341	50,000	50,000	-
51500 Vacation Buyback	4,827	5,500	5,500	-
51850 Compensation Adjustment	-	-	81,926	81,926
52100 FICA	64,853	69,175	70,617	1,442
52200 VRS Retirement	145,191	169,649	170,854	1,205
52210 VRS Retirement Offset	(141,372)	-	-	-
52300 Health Insurance	106,242	113,105	126,775	13,670
52350 Dental Insurance	6,553	6,466	6,468	2
52400 VRS Life Insurance	10,673	9,930	11,261	1,331
52410 VRS Life Insurance Offset	(4,301)	-	-	-
52450 Disability Insurance	1,061	980	683	(297)
52700 Workers Compensation	15,877	17,500	16,000	(1,500)
52840 Accrued Annual Leave	948	-	-	-
52845 Pension Expense	81,678	-	-	-
52850 OPEB Expense	21,409	5,000	5,000	-
52851 OPEB Expense-VRS	888	-	-	-
52855 OPEB Offset	(53,946)	-	-	-
52882 Health Insurance Retiree Billing	23,058	23,093	23,414	321
52886 Health Insurance Retiree Billing - Pre 65	11,643	11,207	15,429	4,222
53130 Management Consulting Services	31,500	35,000	35,000	-
53140 Engineering And Architectural Services	41,273	80,000	80,000	-
53150 Legal Services	379	1,000	1,000	-
53190 Administrative Costs	69,149	76,678	80,356	3,678
53191 Billing And Collection Costs	282,924	305,314	328,781	23,467
53310 Maintenance Of Equipment	3,086	15,000	15,000	-
53320 Maintenance Of Building & Grounds	86,712	140,000	140,000	-
53330 Maintenance Of Auto Equipment	3,053	2,691	2,691	-
53370 Software Maintenance/Support	3,791	50,500	15,000	(35,500)
53500 Printing And Binding	471	2,500	2,500	-
53600 Advertising	1,703	1,000	1,000	-
55110 Electrical Services	374,315	400,000	400,000	-
55120 Heating Services - Gas, Coal And Oil	14,064	18,000	18,000	-
55130 Water And Sewer	2,762	3,200	3,200	-
55210 Postage	335	1,000	1,000	-
55230 Telephone Service	1,127	1,300	1,300	-
55240 Cell Phone Service	3,123	3,500	3,500	-
55303 Flood Insurance	10,638	11,500	11,500	-
55305 Motor Vehicle Insurance	2,909	3,750	4,000	250
55308 General Liability Insurance	14,628	17,000	22,500	5,500

**City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2023-2024**

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	Increase/ (Decrease)
55510 Mileage	86	800	800	-
55530 Meals And Lodging	1,631	3,600	3,600	-
55540 Registration/Training Costs	5,560	5,400	5,400	-
55800 Miscellaneous	113	2,000	2,000	-
55801 Dues And Memberships	4,503	5,000	5,200	200
55843 Permits	29,160	30,000	30,000	-
55880 Technology Charges	22,834	26,106	28,530	2,424
55887 Water Federal Grants	11,578	-	-	-
56001 Office Supplies	1,611	1,800	2,000	200
56003 Construction Materials	4	-	-	-
56005 Janitorial Supplies	2,450	3,000	3,000	-
56007 Repair And Maintenance Supplies	88	-	-	-
56008 Expendable Equipment	46,234	45,000	45,000	-
56009 Vehicle Fuel	6,218	5,309	8,000	2,691
56011 Uniforms Or Wearing Apparel For Employees	3,165	8,600	4,000	(4,600)
56012 Books And Subscriptions	111	1,000	1,000	-
56056 Chemicals And Testing	126,582	145,000	210,000	65,000
56057 Lab Supplies	11,181	15,000	15,000	-
58001 Machinery And Equipment	14,769	-	-	-
58009 Building Improvements	100,517	-	-	-
58010 Depreciation	855,745	-	-	-
58012 Contra Capital Outlay	(115,286)	-	-	-
58014 Infrastructure Improvements	-	-	300,000	300,000
59500 Contingency	-	177,481	155,423	(22,058)
Total Production	3,243,368	2,974,388	3,436,811	462,423
<u>Distribution - 51-051-0022</u>				
51100 Salaries-Regular	466,777	655,741	650,809	(4,932)
51200 Salaries-Overtime	35,578	42,000	42,000	-
51300 Part-Time Salaries-Regular	-	8,760	8,760	-
51500 Vacation Buyback	1,007	1,500	1,500	-
51850 Compensation Adjustment	-	-	61,793	61,793
52100 FICA	36,357	54,162	53,784	(378)
52200 VRS Retirement	81,436	130,985	128,213	(2,772)
52210 VRS Retirement Offset	(77,516)	-	-	-
52300 Health Insurance	56,364	100,646	95,397	(5,249)
52350 Dental Insurance	3,220	4,880	4,482	(398)
52400 VRS Life Insurance	5,982	7,667	8,451	784
52410 VRS Life Insurance Offset	(2,418)	-	-	-
52450 Disability Insurance	1,259	1,882	1,645	(237)
52700 Workers Compensation	12,406	11,750	12,250	500
52840 Accrued Annual Leave	(2,849)	-	-	-
52845 Pension Expense	46,776	-	-	-
52850 OPEB Expense	14,387	4,630	4,630	-
52851 OPEB Expense-VRS	509	-	-	-
52855 OPEB Offset	(36,253)	-	-	-
52882 Health Insurance Retiree Billing	23,051	23,093	23,414	321
52886 Health Insurance Retiree Billing - Pre 65	11,640	11,207	15,429	4,222
53130 Management Consulting Services	4,576	15,000	15,000	-
53140 Engineering And Architectural Services	18,104	50,000	50,000	-
53142 Purchased Water	25,345	30,000	30,000	-
53150 Legal Services	379	1,000	1,000	-
53190 Administrative Costs	69,149	76,678	80,356	3,678
53198 VAMC Professional Services	-	-	92,825	92,825
53310 Maintenance Of Equipment	13,682	14,000	14,000	-
53320 Maintenance Of Building & Grounds	1,152	4,000	4,000	-
53330 Maintenance Of Auto Equipment	21,886	23,946	23,946	-
53340 Maintenance Of Radio Equipment	2,580	2,838	2,980	142

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2023-2024

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	Increase/ (Decrease)
53370 Software Maintenance/Support	26,551	41,017	25,000	(16,017)
53390 Maintenance Of Water Lines	556,725	500,000	500,000	-
53391 Maintenance Of Tanks	67,974	10,000	10,000	-
53392 Maintenance Of Pump Stations	4,985	10,000	10,000	-
55210 Postage	127	50	50	-
55230 Telephone Service	1,570	2,400	2,400	-
55240 Cell Phone Service	2,322	2,500	2,500	-
55305 Motor Vehicle Insurance	7,152	7,500	9,500	2,000
55308 General Liability Insurance	14,628	17,000	22,500	5,500
55410 Lease/Rent Of Equipment	1,821	2,000	2,000	-
55510 Mileage	651	900	900	-
55530 Meals And Lodging	570	2,200	2,200	-
55540 Registration/Training Costs	5,139	5,200	5,200	-
55800 Miscellaneous	303	1,500	1,500	-
55801 Dues And Memberships	664	500	500	-
55834 Bad Debt Expense	15,910	-	-	-
55880 Technology Charges	22,834	26,106	28,530	2,424
55894 Equipment Rental Credit	(68,275)	(70,000)	(75,000)	(5,000)
55895 Labor Credits	(180,899)	(170,000)	(180,000)	(10,000)
56001 Office Supplies	2,416	1,500	1,750	250
56003 Construction Materials	(80,925)	30,000	50,000	20,000
56005 Janitorial Supplies	137	-	-	-
56007 Repair And Maintenance Supplies	3,994	6,500	7,000	500
56008 Expendable Equipment	32,100	35,000	38,000	3,000
56009 Vehicle Fuel	19,260	16,554	28,000	11,446
56011 Uniforms Or Wearing Apparel For Employees	4,166	6,800	6,800	-
56012 Books And Subscriptions	72	1,000	1,000	-
58001 Machinery And Equipment	8,887	-	156,000	156,000
58004 Motor Vehicles And Equipment	-	42,000	168,000	126,000
58008 Line Extensions And New Connections	-	50,000	50,000	-
58010 Depreciation	109,551	-	-	-
58012 Contra Capital Outlay	(292,840)	-	-	-
58014 Infrastructure Improvements	64,792	1,320,000	681,000	(639,000)
58017 Automated Metering Infrastructure (AMI) System	219,162	-	-	-
59299 Interest Expense	114,289	1,471,020	1,594,020	123,000
59475 Payment In Lieu Of Taxes	176,762	114,929	145,395	30,466
Total Distribution	1,697,141	4,760,541	4,721,409	(39,132)
North Salem Water Improvements - 50-051-0301				
58022 Construction	-	6,200,000	-	(6,200,000)
Total North Salem Water Improvements	-	6,200,000	-	(6,200,000)
Total Expense	4,940,535	13,934,929	8,158,220	(5,776,709)
Water Fund Summary				
Revenue	7,808,886	13,934,929	8,158,220	(5,776,709)
Expense	4,940,535	13,934,929	8,158,220	(5,776,709)
Change in net position	\$ 2,868,351	\$ -	\$ -	\$ -

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2023-2024

		2022	2023	2024	Increase/ (Decrease)
		Actual	Adopted Budget	Adopted Budget	(Decrease)
Sewer Fund					
Revenue - 52-052-0030					
44610	Residential Services	\$ 3,856,853	\$ 3,976,306	\$ 3,976,306	\$ -
44611	Small Commercial Services	1,059,847	1,078,789	1,078,789	-
44612	Large Commercial Services	1,135,292	1,088,966	1,088,966	-
44613	Multi-Unit Services	733,205	742,939	742,939	-
44615	Unmetered Services	26,645	30,000	30,000	-
44616	Duplex Services	78,418	80,000	80,000	-
44620	Penalties	74,203	86,000	86,000	-
44630	Connections	42,000	35,000	35,000	-
44632	Availability Fees	33,000	26,000	26,000	-
44639	ARPA Municipal Utility Funding	7,082	-	-	-
44640	Miscellaneous	3,248	2,000	2,000	-
44670	Contribution Of Assets	75,553	-	-	-
Transfers - 50-052-0300					
49975	Transfer From Special Revenue Fund	-	7,375,000	-	(7,375,000)
Total Revenue		7,125,346	14,521,000	7,146,000	(7,375,000)
Expense - 52-052-0031					
51100	Salaries-Regular	615,399	754,757	746,203	(8,554)
51200	Salaries-Overtime	37,153	35,000	35,000	-
51300	Part-Time Salaries-Regular	8,826	13,400	13,400	-
51400	Part-Time Salaries-Overtime	5	-	-	-
51500	Vacation Buyback	4,618	4,500	4,500	-
51850	Compensation Adjustment	-	-	70,187	70,187
52100	FICA	48,748	61,785	61,131	(654)
52200	VRS Retirement	106,316	150,176	148,623	(1,553)
52210	VRS Retirement Offset	(101,732)	-	-	-
52300	Health Insurance	78,457	111,373	104,740	(6,633)
52350	Dental Insurance	4,595	5,858	5,061	(797)
52400	VRS Life Insurance	7,871	8,790	9,796	1,006
52410	VRS Life Insurance Offset	(3,172)	-	-	-
52450	Disability Insurance	938	1,047	1,235	188
52600	Unemployment Insurance	(1,576)	-	-	-
52700	Workers Compensation	5,566	13,000	13,000	-
52840	Accrued Annual Leave	1,191	-	-	-
52845	Pension Expense	61,745	-	-	-
52850	OPEB Expense	17,898	4,000	4,000	-
52851	OPEB Expense-VRS	672	-	-	-
52855	OPEB Offset	(45,100)	-	-	-
52882	Health Insurance Retiree Billing	23,051	23,093	23,414	321
52886	Health Insurance Retiree Billing - Pre 65	11,640	11,207	15,429	4,222
53130	Management Consulting Services	42,100	120,000	80,000	(40,000)
53140	Engineering And Architectural Services	113,043	50,000	60,000	10,000
53145	Treatment of Sewage	1,507,986	2,000,000	2,000,000	-
53146	WVWA Plant Capital	296,092	296,033	296,033	-
53150	Legal Services	379	1,500	1,500	-
53190	Administrative Costs	138,299	151,822	159,105	7,283
53191	Billing And Collection Costs	282,924	305,614	328,781	23,167
53310	Maintenance Of Equipment	246	3,382	3,382	-
53320	Maintenance Of Building & Grounds	50	12,000	12,000	-
53330	Maintenance Of Auto Equipment	16,033	34,485	34,485	-
53370	Software Maintenance/Support	25,775	76,517	25,000	(51,517)
53392	Maintenance Of Pump Stations	1,947	5,000	5,000	-
53393	Maintenance Of Sewer Lines	340,026	380,000	380,000	-
53394	Maintenance Infiltration Abatement	-	100,000	50,000	(50,000)

**City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2023-2024**

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	Increase/ (Decrease)
53500 Printing And Binding	194	1,500	1,500	-
53600 Advertising	9,214	1,500	1,500	-
55110 Electrical Services	3,173	4,000	4,000	-
55130 Water And Sewer	332	500	500	-
55210 Postage	220	100	250	150
55230 Telephone Service	2,693	2,600	2,600	-
55240 Cell Phone Service	14,007	12,000	12,000	-
55304 Other Property Insurance	-	6,000	6,000	-
55305 Motor Vehicle Insurance	11,164	11,500	11,500	-
55308 General Liability Insurance	710	1,000	1,000	-
55410 Lease/Rent Of Equipment	1,821	3,000	3,000	-
55510 Mileage	142	1,000	1,000	-
55530 Meals And Lodging	1,450	3,000	3,000	-
55540 Registration/Training Costs	7,666	8,000	8,000	-
55800 Miscellaneous	516	2,000	2,000	-
55801 Dues And Memberships	933	1,000	1,000	-
55834 Bad Debt Expense	14,215	-	-	-
55835 Bank Charges	8,286	11,000	7,500	(3,500)
55880 Technology Charges	22,834	26,106	28,530	2,424
55894 Equipment Rental Credit	(53,324)	(80,000)	(80,000)	-
55895 Labor Credits	(122,600)	(245,000)	(245,000)	-
56001 Office Supplies	2,552	3,000	3,000	-
56003 Construction Materials	2,691	10,000	10,000	-
56007 Repair And Maintenance Supplies	3,165	5,000	5,000	-
56008 Expendable Equipment	27,681	40,000	40,000	-
56009 Vehicle Fuel	12,210	10,515	18,000	7,485
56011 Uniforms Or Wearing Apparel For Employees	5,464	6,800	6,800	-
56012 Books And Subscriptions	69	1,000	1,000	-
58004 Motor Vehicles And Equipment	27,823	42,000	-	(42,000)
58005 Construction Vehicles And Equipment	-	-	140,000	140,000
58008 Line Extensions And New Connections	-	50,000	50,000	-
58010 Depreciation	1,375,212	-	-	-
58012 Contra Capital Outlay	(220,636)	-	-	-
58014 Infrastructure Improvements	-	400,000	600,000	200,000
58017 Automated Metering Infrastructure (AMI) System	192,813	-	-	-
59299 Interest Expense	133,587	1,594,370	1,666,581	72,211
59301 Bond Costs	34,961	-	-	-
59500 Contingency	-	478,170	144,734	(333,436)
Total Operating Expense	5,169,247	7,146,000	7,146,000	-
<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	5,169,247	14,521,000	7,146,000	(7,375,000)
Sewer Fund Summary				
Revenue	7,125,346	14,521,000	7,146,000	(7,375,000)
Expense	5,169,247	14,521,000	7,146,000	(7,375,000)
Change in net position	\$ 1,956,099	\$ -	\$ -	\$ -

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2023-2024

		2022	2023	2024	Increase/ (Decrease)
		Actual	Adopted Budget	Adopted Budget	(Decrease)
Civic Center Fund					
Revenue - 53-053-0040					
44796	Appropriated From Net Position	\$ -	\$ 150,000	\$ 50,500	\$ (99,500)
44701	Shows	295,752	264,000	270,000	6,000
44702	Shows (Box Office)	1,259,795	1,153,000	1,500,000	347,000
44703	Room Rentals	40,244	45,000	52,000	7,000
44704	Catering	89,249	95,000	-	(95,000)
44705	Concessions	50,455	46,000	-	(46,000)
44706	Equipment Rental	42,417	33,600	37,850	4,250
44707	Programs And Souvenirs	15,748	20,000	22,000	2,000
44708	Box Office Commissions	21,691	16,000	18,000	2,000
44709	Static Advertising	41,867	60,000	55,000	(5,000)
44710	Service Center Employees	41,964	33,500	35,000	1,500
44711	Ticket Rebates	145,176	75,000	88,500	13,500
44712	ATM Rental Fees	3,702	4,000	4,000	-
44714	Miscellaneous Income	15,081	16,000	15,000	(1,000)
44716	Transfer From General Fund	1,659,168	1,609,168	1,850,986	241,818
44719	Transfer From General Fund For Capital	-	-	798,000	798,000
44727	Parking Fees	6,995	7,000	10,000	3,000
44731	Carnival Rides-Fair	272,368	307,000	305,000	(2,000)
44732	Carnival Concessions-Fair	63,330	65,000	65,000	-
44733	Independent Concessions-Fair	47,713	45,000	55,000	10,000
44734	Entertainment Support-Fair	7,000	8,000	7,000	(1,000)
44735	Security Support-Fair	28,940	39,000	35,000	(4,000)
44736	Advertising Support-Fair	5,000	5,000	5,000	-
44737	Commercial Exhibits-Fair	23,450	38,000	38,000	-
44738	Sponsorships-Fair	32,368	38,000	38,000	-
44739	Camping-Fair	23,223	38,000	40,000	2,000
44740	Sampling-Fair	-	15,000	-	(15,000)
44741	Miscellaneous-Fair	18,628	-	15,000	15,000
44781	Shuttered Venue Operator Grant (SVOG)	1,268,542	-	-	-
44782	State Grants	-	154,800	-	(154,800)
	Total Revenue	5,519,866	4,380,068	5,409,836	1,029,768
Expense - 53-053-0041					
51100	Salaries-Regular	806,083	1,028,427	1,038,419	9,992
51200	Salaries-Overtime	28,127	17,000	35,000	18,000
51300	Part-Time Salaries-Regular	177,705	194,250	225,000	30,750
51400	Part-Time Salaries-Overtime	9,266	12,600	12,600	-
51500	Vacation Buyback	13,899	14,000	14,000	-
51850	Compensation Adjustment	-	-	124,250	124,250
52100	FICA	81,438	96,870	97,635	765
52200	VRS Retirement	141,129	206,624	207,400	776
52210	VRS Retirement Offset	(133,521)	-	-	-
52300	Health Insurance	94,957	131,254	141,035	9,781
52350	Dental Insurance	6,022	7,570	7,171	(399)
52400	VRS Life Insurance	10,373	12,095	13,670	1,575
52410	VRS Life Insurance Offset	(4,181)	-	-	-
52450	Disability Insurance	1,866	2,906	2,926	20
52600	Unemployment Insurance	102	2,500	2,500	-
52700	Workers Compensation	14,622	23,000	23,000	-
52840	Accrued Annual Leave	6,883	-	-	-
52845	Pension Expense	80,990	-	-	-
52850	OPEB Expense	21,477	5,000	5,000	-
52851	OPEB Expense-VRS	882	-	-	-
52855	OPEB Offset	(54,120)	-	-	-

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2023-2024

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	Increase/ (Decrease)
52882 Health Insurance Retiree Billing	24,367	22,743	23,498	755
52886 Health Insurance Retiree Billing - Pre 65	7,292	9,026	19,122	10,096
53120 Accounting And Auditing Services	5,000	5,000	5,000	-
53150 Legal Services	263	4,000	2,800	(1,200)
53200 Temporary Services	10,459	4,000	12,000	8,000
53310 Maintenance Of Equipment	7,234	7,500	7,500	-
53320 Maintenance Of Building & Grounds	179,140	200,000	200,000	-
53330 Maintenance Of Auto Equipment	3,130	7,134	6,000	(1,134)
53500 Printing And Binding	116	500	500	-
53600 Advertising	15,116	12,500	14,000	1,500
53610 Promotions	9,187	9,000	9,000	-
55110 Electrical Services	200,703	205,000	210,000	5,000
55120 Heating Services - Gas, Coal And Oil	55,236	45,000	45,000	-
55130 Water And Sewer	35,662	40,000	40,000	-
55210 Postage	964	800	800	-
55230 Telephone Service	5,470	5,600	5,600	-
55240 Cell Phone Service	6,872	7,500	7,500	-
55305 Motor Vehicle Insurance	2,852	3,000	3,500	500
55308 General Liability Insurance	24,286	25,000	25,000	-
55410 Lease/Rent Of Equipment	3,167	3,200	3,200	-
55450 Lease Offset	(3,167)	-	-	-
55510 Mileage	325	600	100	(500)
55520 Airfare	2,675	1,200	1,800	600
55530 Meals And Lodging	597	3,000	3,500	500
55540 Registration/Training Costs	1,005	1,500	2,750	1,250
55800 Miscellaneous	2,986	-	-	-
55801 Dues And Memberships	13,056	20,000	18,000	(2,000)
55804 Cash Over/Short	(2)	-	-	-
55834 Bad Debt Expense	(3,844)	-	-	-
55835 Bank Charges	11,554	11,000	11,000	-
55880 Technology Charges	61,440	56,203	70,268	14,065
55900 Show Expenses	1,264,631	1,040,000	1,296,992	256,992
55906 Security - Fair	31,211	47,000	47,000	-
55907 Police - Fair	145,775	100,000	145,000	45,000
55908 Advertising - Fair	52,606	50,000	55,000	5,000
55909 Equipment Rental - Fair	43,269	40,000	45,000	5,000
55910 Competitive Exhibits - Fair	13,456	15,000	18,000	3,000
55911 Entertainment - Fair	146,095	145,000	145,000	-
55912 Printing and Signage - Fair	5,481	5,000	5,000	-
55913 Dues Travel and Registration - Fair	2,230	6,000	6,000	-
55914 Miscellaneous - Fair	74,844	70,300	70,300	-
55930 Tournaments	643	-	-	-
56001 Office Supplies	2,973	3,500	3,500	-
56005 Janitorial Supplies	12,338	13,000	13,000	-
56007 Repair And Maintenance Supplies	1,630	4,500	4,500	-
56008 Expendable Equipment	9,087	1,500	52,000	50,500
56009 Vehicle Fuel	1,960	1,866	2,000	134
56011 Uniforms Or Wearing Apparel For Employees	3,365	5,500	5,500	-
56012 Books And Subscriptions	132	1,500	1,000	(500)
58001 Machinery And Equipment	-	-	55,000	55,000
58009 Building Improvements	41,188	366,300	743,000	376,700
58010 Depreciation	279,297	-	-	-
58011 Amortization	3,071	-	-	-
58012 Contra Capital Outlay	(41,188)	-	-	-
59299 Interest Expense	96	-	-	-
Total Expense	4,081,330	4,380,068	5,409,836	1,029,768

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2023-2024

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	Increase/ (Decrease)
Civic Center Fund Summary				
Revenue	5,519,866	4,380,068	5,409,836	1,029,768
Expense	4,081,330	4,380,068	5,409,836	1,029,768
Change in net position	\$ 1,438,536	\$ -	\$ -	\$ -

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2023-2024

		2022 Actual	2023 Adopted Budget	2024 Adopted Budget	Increase/ (Decrease)
Electric Fund					
Revenue					
<u>Sale of Power - 54-054-0005</u>					
44401	Residential Electric	\$ 15,436,245	\$ 16,624,004	\$ 18,481,386	\$ 1,857,382
44421	Small General Service	2,947,271	3,085,680	3,447,217	361,537
44422	Medium General Service	7,445,645	7,723,133	8,656,578	933,445
44423	Large General Service	8,502,119	8,685,560	9,901,353	1,215,793
44424	Large Power Service	3,892,465	4,075,246	4,678,128	602,882
44441	Street & Highway Lighting	631,474	548,620	548,620	-
44456	Athletic Field Lighting	367,017	371,519	400,222	28,703
44491	Church	313,602	344,190	383,625	39,435
44492	Small Outdoor Lights	69,889	73,036	73,036	-
44493	Large Outdoor Lights	40,946	44,122	44,122	-
44494	Small Post Top Lights	1,571	1,574	1,574	-
44495	Large Post Top Lights	61,085	64,516	64,516	-
44496	250 Watt HPS Flood Lights--Class 31	13,354	13,564	13,564	-
44497	400 Watt HPS Flood Lights--Class 32	33,903	31,885	31,885	-
44498	400 Watt MH Flood Lights---Class 33	22,405	22,688	22,688	-
44499	1000 Watt MH Flood Lights--Class 34	38,900	42,231	42,231	-
	Total Sale of Power	39,817,891	41,751,568	46,790,745	5,039,177
<u>Other Electric Revenue - 54-054-0006</u>					
44596	Appropriated From Net Position	-	-	3,300,000	3,300,000
44501	Penalties	162,228	185,000	185,000	-
44510	Connections & Transfers	30,050	45,000	45,000	-
44511	Miscellaneous Service Revenue	36,001	60,000	60,000	-
44540	Pole Rentals	267,261	250,000	258,000	8,000
44560	Other Electric Revenue	42,823	31,000	32,240	1,240
44579	ARPA Municipal Utility Funding	37,718	-	-	-
44580	Interest Income	85,278	120,000	68,501	(51,499)
	Other Electric Revenue	661,359	691,000	3,948,741	3,257,741
	Total Revenue	40,479,250	42,442,568	50,739,486	8,296,918
Expense					
<u>Other Power Generation - Operation - 54-054-0007</u>					
85470	Other Power Generation--Operation	71,003	90,000	150,000	60,000
	Total Other Power Generation - Operation	71,003	90,000	150,000	60,000
<u>Other Power Generation - Maint - 54-054-0008</u>					
85530	Other Power Generation--Maintenance	82,681	50,000	60,000	10,000
	Total Other Power Generation - Maint	82,681	50,000	60,000	10,000
<u>Purchased Power 54-054-0009</u>					
85550	Purchased Power	20,833,303	21,197,165	27,800,000	6,602,835
85552	Purchased Power - BRPA-Adm.	41,640	55,000	55,000	-
85573	Purchased Power - Legal Expenses	32,735	50,000	40,000	(10,000)
85574	Purchased Power - Engineering Svcs	82,779	120,000	135,000	15,000
	Total Purchased Power	20,990,457	21,422,165	28,030,000	6,607,835
<u>Transmission - Operation - 54-054-0010</u>					
85620	Station Expenses	-	1,000	1,000	-
85621	Station Expenses - Labor	2,213	5,252	9,000	3,748
85629	Station Expenses - Equipment	6,816	1,500	6,000	4,500
85630	OHD Line Expense	11,187	6,000	20,000	14,000
85650	Transmission By Others	8,284,199	8,500,000	9,700,000	1,200,000
	Total Transmission - Operation	8,304,415	8,513,752	9,736,000	1,222,248
<u>Transmission - Maintenance - 54-054-0011</u>					
85681	Maint. Super. & Eng. Labor	3,219	3,151	20,000	16,849
85690	Maint. Of Structures	-	5,000	5,000	-
85700	Maint. Of Station Equipment	-	5,000	5,000	-

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2023-2024

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	Increase/ (Decrease)
85701 Maint. Of Station Equipment - Labor	-	4,726	4,726	-
85709 Maint. Of Station Equipment - Equip	-	500	500	-
85710 Maint. Of OHD Lines	-	2,500	2,500	-
85711 Maint. Of OHD Lines - Labor	-	2,363	2,363	-
85719 Maint. Of OHD Lines - Equipment	-	250	250	-
85730 Maint. Of Misc Transmission Plant	-	1,000	1,000	-
Total Transmission - Maintenance	3,219	24,490	41,339	16,849
<u>Distribution - Operation - 54-054-0012</u>				
85800 Oper. Super. & Eng.	-	1,000	1,000	-
85801 Oper. Super. & Eng - Labor	93,965	115,535	138,203	22,668
85809 Oper. Super. & Eng - Equip	8,196	7,000	7,000	-
85820 Station Expense	17,418	15,000	15,000	-
85821 Station Expense - Labor	55,182	52,752	52,752	-
85825 Station Expense - Travel/Training	4,490	7,500	7,500	-
85829 Station Expense - Equipment	10,979	7,000	7,000	-
85830 OHD Line Expense	7,146	10,000	10,000	-
85831 OHD Line Expense - Labor	213,796	194,309	232,433	38,124
85835 OHD Line Expense Travel/Training	9,764	20,000	20,000	-
85839 OHD Line Expense - Equipment	35,490	30,000	30,000	-
85840 UG Line Expense	19,463	10,000	15,000	5,000
85841 UG Line Expense - Labor	157,918	150,721	180,293	29,572
85845 UG Line Exp - Travel/Training	-	1,000	1,000	-
85849 UG Expense - Equipment	33,474	25,000	25,000	-
85850 Street Light Expense	4,149	6,500	7,000	500
85852 Street Light Expense - Labor	48,901	52,752	52,752	-
85858 Street Light Expense - Equipment	7,482	7,000	7,000	-
85860 Meter Expense	1,500	3,000	3,000	-
85861 Meter Expense - Labor	69,919	88,279	88,279	-
85865 Meter Expense - Travel/Training	1,819	2,500	2,500	-
85869 Meter Expense - Equipment	8,451	7,000	7,000	-
85870 Customer Installation Expense	2,272	3,000	4,000	1,000
85871 Customer Installation Expense - Labor	20,863	27,991	27,991	-
85879 Customer Installation Expense - Equip.	1,806	3,000	3,000	-
85880 Misc. Distribution Expense	85,464	88,000	97,000	9,000
85881 Misc. Distribution Expense - Labor	72,260	79,824	79,824	-
85889 Misc. Distribution Expense - Equipment	24,504	20,000	20,000	-
85890 Rents	-	1,000	1,000	-
Total Distribution - Operation	1,016,671	1,036,663	1,142,527	105,864
<u>Distribution - Maintenance - 54-054-0013</u>				
85901 Maint. Super. & Eng - Labor	58,376	68,271	68,271	-
85909 Maint. Super. & Eng - Equipment	5,460	5,000	5,000	-
85910 Maint Of Structures	-	10,000	10,000	-
85920 Maint Of Station Equipment	22,714	75,000	75,000	-
85921 Maint Of Station Equip - Labor	37,601	47,369	47,369	-
85929 Maint Of Station Equip - Equip.	17,748	15,000	15,000	-
85930 Maint Of OHD Lines	249,090	300,000	450,000	150,000
85931 Maint Of OHD Lines - Labor	519,730	498,902	596,789	97,887
85939 Maint Of OHD Lines - Equipment	100,506	55,000	60,000	5,000
85940 Maint Of UG Lines	3,805	14,000	14,000	-
85941 Maint Of UG Lines - Labor	54,643	52,752	60,000	7,248
85949 Maint Of UG Lines - Equipment	12,009	7,500	9,000	1,500
85950 Maint Of Line Transformers	29,719	30,000	35,000	5,000
85951 Maint Of Line Transformers - Labor	5,860	10,503	10,503	-
85959 Maint Of Line Transformers - Equip.	2,829	3,000	3,000	-
85960 Maint Of Street Lights	3,901	11,000	11,000	-
85962 Maint Of Street Lights - Labor	23,331	34,661	34,661	-
85968 Maint Of Street Lights - Equipment	6,830	5,000	5,000	-

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2023-2024

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	Increase/ (Decrease)
85970 Maint Of Meters	-	2,500	2,500	-
85971 Maint Of Meters - Labor	9,418	9,689	9,689	-
85979 Maint Of Meters - Equipment	4,431	4,000	4,000	-
85981 Maint Of Misc. Dist. Plant - D/D - Labor	2,716	4,847	6,000	1,153
85986 Maint Of Misc. Dist. Plant - D/D	1,518	8,000	8,000	-
85989 Maint Of Misc. Dist. Plant - D/D - Equip	1,360	1,000	2,000	1,000
Total Distribution - Maintenance	1,173,595	1,272,994	1,541,782	268,788
Customer Service - 54-054-0014				
89030 Customer Billing/Collection	603,430	611,227	657,562	46,335
89040 Uncollectible Accounts	61,295	-	-	-
89199 Customer Service Cost/Not Billed	1,119	5,000	5,000	-
Total Customer Service	665,844	616,227	662,562	46,335
Administrative & General - Operation - 54-054-0015				
51100 Salaries-Regular	2,097,095	2,312,427	2,526,924	214,497
51200 Salaries-Overtime	172,868	160,000	160,000	-
51300 Part-Time Salaries-Regular	20,209	50,000	50,000	-
51400 Part-Time Salaries-Overtime	135	-	-	-
51500 Vacation Buyback	16,894	17,500	17,500	-
52100 FICA	162,771	194,304	210,713	16,409
52200 VRS Retirement	353,440	470,116	513,700	43,584
52210 VRS Retirement Offset	(343,901)	-	-	-
52300 Health Insurance	159,916	190,900	215,252	24,352
52350 Dental Insurance	8,964	10,358	10,358	-
52400 VRS Life Insurance	26,183	27,518	33,813	6,295
52410 VRS Life Insurance Offset	(10,553)	-	-	-
52450 Disability Insurance	3,652	4,350	4,112	(238)
52600 Unemployment Insurance	-	2,000	2,000	-
52700 Workers Compensation	17,239	26,000	26,000	-
52855 OPEB Offset	(103,729)	-	-	-
89200 Salaries To Be Allocated	(2,307,201)	(2,539,927)	(2,754,424)	(214,497)
89201 Admin. & General Salaries - Labor	275,086	511,836	301,836	(210,000)
89205 Ad. & Gen. Salaries Travel/Training	18,054	9,000	12,000	3,000
89209 Admin & Gen Salaries - Equipment	32,772	25,000	25,000	-
89210 Office Supplies & Expenses	35,559	50,000	50,000	-
89220 Utilities - Natural Gas	9,821	12,000	12,000	-
89222 Utilities - Water/Sewer	4,976	10,000	10,000	-
89223 Utilities - Electric	110,766	100,000	100,000	-
89230 Outside Services Employed	-	5,000	5,000	-
89232 Custodial Services	32,833	25,000	25,000	-
89233 Out/Services - Legal Services	4,268	10,000	10,000	-
89234 Out/Services - Engineering Services	-	15,000	15,000	-
89235 Technology Charges	60,483	54,892	61,496	6,604
89240 General/Property Insurance	26,388	25,000	25,000	-
89265 OPEB Expense	43,456	11,500	11,500	-
89266 Pension Expense	210,361	-	-	-
89268 Health Insurance Retiree Billing	56,259	60,667	53,169	(7,498)
89269 Health Insurance Retiree Billing - Pre 65	40,231	30,177	30,285	108
89270 Fringe Benefits ---Allocated	(732,164)	(925,546)	(1,015,948)	(90,402)
89283 Reg Commission - Legal Expenses	11,479	10,000	12,000	2,000
89284 Reg Commission - Engineering Svcs	14,335	10,000	25,000	15,000
89300 Misc General Expenses	137,959	160,000	165,000	5,000
89307 Misc Expenses - Dues & Memberships	25,322	25,000	27,500	2,500
89310 Misc Expenses - Central Stores	73,957	75,000	75,000	-
89330 Transportation Expenses	77,473	96,728	96,728	-
89332 Transportation Fuel	37,224	28,272	28,272	-
89340 Material/Supplies To Be Allocated	(12,127)	200,000	250,000	50,000
89349 Materials Not In Inventory	8,424	15,000	15,000	-

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2023-2024

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	Increase/ (Decrease)
89370 Equipment Rental Credits	(585,424)	(473,250)	(474,750)	(1,500)
89992 Loss On Sale Of Assets	25,911	-	-	-
89993 Contingency	-	629,086	530,351	(98,735)
89995 Debt Service Expense	309,401	1,542,305	1,536,921	(5,384)
89999 Payment In Lieu Of Taxes	3,160,000	3,160,000	3,160,000	-
Total Administrative & General - Operation	3,787,065	6,433,213	6,194,308	(238,905)
Administrative & General - Maint - 54-054-0016				
88500 Expendable Equipment & Small Tools	15,317	15,000	15,000	-
89350 Maint Of General Plant	118,602	188,080	190,000	1,920
89351 Maint Of Gen Plant - Labor	31,479	28,359	28,359	-
89359 Maint Of Gen Plant - Equipment	6,708	6,000	6,000	-
Total Administrative & General - Maint	172,106	237,439	239,359	1,920
Capital - 54-054-0018				
58015 VDOT Highway Projects	-	100,000	100,000	-
58017 Automated Metering Infrastructure (AMI) System	217,934	-	-	-
83440 Generators	182,076	190,000	25,000	(165,000)
83530 Station Equipment	7,452	10,000	10,000	-
83550 Poles & Fixtures	-	25,000	25,000	-
83551 Poles & Fixtures - Labor	-	26,258	26,258	-
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	7,975,643	50,000	50,000	-
83621 Station Equipment - Labor	36,653	11,554	11,554	-
83629 Station Equipment - Equipment	16,467	5,000	5,000	-
83640 Poles--Towers & Fixtures	53,134	100,000	110,000	10,000
83641 Poles--Towers & Fixtures-Labor	163,528	227,920	272,639	44,719
83649 Poles--Towers & Fixtures-Equipment	30,756	65,000	65,000	-
83650 OHD--Conductors & Devices	82,194	125,000	137,000	12,000
83651 OHD--Conductors & Devices-Labor	112,204	142,844	170,871	28,027
83659 OHD--Conductors & Devices-Equip	17,787	65,000	65,000	-
83660 UG Conduit	13,199	250,000	150,000	(100,000)
83661 UG Conduit - Labor	90,983	107,658	128,781	21,123
83669 UG Conduit - Equipment	4,471	20,000	20,000	-
83670 UG Conductors & Devices	42,428	60,000	66,000	6,000
83671 UG Conductors & Devices - Labor	105,312	96,892	96,892	-
83679 UG Conductors & Devices - Equip	13,323	15,000	15,000	-
83680 Line Transformers	65,575	200,000	250,000	50,000
83681 Line Transformers - Labor	58,585	58,135	58,135	-
83689 Line Transformers - Equipment	2,216	10,000	10,000	-
83690 Services	4,830	35,000	35,000	-
83691 Services - Labor	127,128	135,649	162,264	26,615
83699 Services - Equipment	18,856	15,000	15,000	-
83700 Meters	57,308	50,000	25,000	(25,000)
83701 Meters - Labor	33,631	38,862	38,862	-
83709 Meters - Equipment	5,810	3,000	3,000	-
83710 Install--Customer Premises	22,595	20,000	25,000	5,000
83711 Install--Cust Premises - Labor	42,337	51,466	51,466	-
83719 Install--Cust Premises - Equip	4,499	10,000	10,000	-
83730 Street Lights	38,472	50,000	50,000	-
83732 Street Lights - Labor	19,633	39,387	39,387	-
83738 Street Lights - Equipment	5,641	10,000	10,000	-
83900 Structures & Improvements	-	11,000	-	(11,000)
83910 Office Furniture & Equipment	-	-	1,000	1,000
83912 Technology Upgrades	4,098	20,000	20,000	-
83920 Transportation Equipment	82,340	40,000	50,000	10,000
83930 Stores Equipment	-	2,500	2,500	-

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2023-2024

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	Increase/ (Decrease)
83940 Tools-Shop-Garage Equipment	-	2,500	20,000	17,500
83950 Laboratory Equipment	-	15,000	30,000	15,000
83960 Power Operated Equipment	25,940	75,000	325,000	250,000
83970 Communication Equipment	63,633	125,000	125,000	-
83997 Contra Capital Outlay - AMI	(217,934)	-	-	-
83998 Contra Capital Outlay - Equipment	(8,229,932)	-	-	-
83999 Contra Capital Outlay	(373,072)	-	-	-
85895 Distribution-Deprec. Expense	1,447,755	-	-	-
Total Capital	<u>2,475,488</u>	<u>2,745,625</u>	<u>2,941,609</u>	<u>195,984</u>
Total Expense	<u>38,742,544</u>	<u>42,442,568</u>	<u>50,739,486</u>	<u>8,296,918</u>
 Electric Fund Summary				
Revenue	40,479,250	42,442,568	50,739,486	8,296,918
Expense	<u>38,742,544</u>	<u>42,442,568</u>	<u>50,739,486</u>	<u>8,296,918</u>
Change in net position	<u>\$ 1,736,706</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2023-2024**

		2022 Actual	2023 Adopted Budget	2024 Adopted Budget	Increase/ (Decrease)
Catering & Concessions Fund					
Revenue					
<u>Catering Revenues - 55-055-0050</u>					
44801	Catering Sales-Food	\$ 261,094	\$ 224,300	\$ 264,163	\$ 39,863
44802	Service Charge	58,666	49,096	59,519	10,423
44803	Beer/Wine Sales	166,144	150,000	175,000	25,000
44804	Banquet Liquor	6,912	9,000	9,000	-
44806	Transfer From Other Funds	50,000	180,972	90,416	(90,556)
44807	Transfer From Other Funds for Capital	-	-	60,000	60,000
44823	Miscellaneous Sales	7,847	8,000	9,000	1,000
	Total Catering Revenues	<u>550,663</u>	<u>621,368</u>	<u>667,098</u>	<u>45,730</u>
<u>Concessions Revenues - 55-055-0052</u>					
44820	Concession Sales	147,215	115,027	135,933	20,906
44822	Other Income	2,472	1,900	1,900	-
44823	Miscellaneous Sales	22	-	-	-
	Total Concessions Revenues	<u>149,709</u>	<u>116,927</u>	<u>137,833</u>	<u>20,906</u>
<u>Moyer Revenues - 55-055-0054</u>					
44820	Concession Sales	41,646	-	25,000	25,000
44822	Other Income	4,970	-	-	-
44823	Miscellaneous Sales	473	-	-	-
	Total Moyer Revenues	<u>47,089</u>	<u>-</u>	<u>25,000</u>	<u>25,000</u>
<u>Salem High School Revenues - 55-055-0056</u>					
44820	Concession Sales	879	7,200	6,606	(594)
44822	Other Income	1,297	-	-	-
	Total Salem High School Revenues	<u>2,176</u>	<u>7,200</u>	<u>6,606</u>	<u>(594)</u>
	Total Revenue	<u>749,637</u>	<u>745,495</u>	<u>836,537</u>	<u>91,042</u>
Expense					
<u>Catering Expenses - 55-055-0051</u>					
51100	Salaries-Regular	100	-	-	-
51105	Salaries-Management	132,848	224,926	186,597	(38,329)
51106	Salaries-Management Overtime	5,126	-	-	-
51305	Part-Time Salaries-Food Service/Concession Stand	61,841	43,680	85,000	41,320
51400	Part-Time Salaries-Overtime	634	1,050	1,050	-
51500	Vacation Buyback	3,899	-	-	-
51850	Compensation Adjustment	-	-	27,012	27,012
52100	FICA	15,393	20,628	20,857	229
52200	VRS Retirement	19,641	45,727	37,936	(7,791)
52210	VRS Retirement Offset	(22,482)	-	-	-
52300	Health Insurance	14,377	30,077	31,228	1,151
52350	Dental Insurance	930	1,501	1,281	(220)
52400	VRS Life Insurance	1,415	2,677	2,496	(181)
52410	VRS Life Insurance Offset	(682)	-	-	-
52450	Disability Insurance	280	1,020	985	(35)
52700	Workers Compensation	3,313	4,500	4,500	-
52840	Accrued Annual Leave	(15,287)	-	-	-
52845	Pension Expense	16,572	-	-	-
52850	OPEB Expense	2,685	600	600	-
52851	OPEB Expense-VRS	180	-	-	-
52855	OPEB Offset	(6,765)	-	-	-
52882	Health Insurance Retiree Billing	1,319	-	-	-
52886	Health Insurance Retiree Billing - Pre 65	2,296	5,566	6,403	837
53120	Accounting And Auditing Services	5,000	5,000	5,000	-
53200	Temporary Services	-	-	2,500	2,500
53310	Maintenance Of Equipment	244	500	500	-

**City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2023-2024**

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	Increase/ (Decrease)
53330 Maintenance Of Auto Equipment	1,718	219	1,465	1,246
53500 Printing And Binding	1,034	300	300	-
53700 Laundry And Cleaning	-	2,500	2,500	-
55230 Telephone Service	154	300	200	(100)
55305 Motor Vehicle Insurance	1,740	1,800	1,800	-
55800 Miscellaneous	4	-	-	-
55801 Dues And Memberships	-	450	450	-
55804 Cash Over/Short	204	-	-	-
55834 Bad Debt Expense	1,319	-	-	-
55835 Bank Charges	7,434	5,500	8,000	2,500
55843 Permits	4,239	5,000	5,000	-
55847 Franchise Fees	116,033	100,000	-	(100,000)
55880 Technology Charges	3,711	4,627	5,766	1,139
56001 Office Supplies	140	300	300	-
56002 Food Supplies And Food Service	56	500	500	-
56006 Linen Supplies	9,843	7,500	9,000	1,500
56007 Repair And Maintenance Supplies	616	-	-	-
56008 Expendable Equipment	1,221	1,300	35,500	34,200
56009 Vehicle Fuel	733	781	781	-
56011 Uniforms Or Wearing Apparel For Employees	613	680	600	(80)
56050 Food Purchases	94,983	80,704	90,000	9,296
56051 Bar Purchases	34,960	30,000	50,000	20,000
56052 Paper Supplies	12,951	13,000	13,000	-
56053 Cleaning Supplies	492	2,000	1,000	(1,000)
56054 Kitchen Utensils And Supplies	628	2,000	2,000	-
56055 Decoration Supplies	23	400	400	-
58001 Machinery And Equipment	-	-	60,000	60,000
58010 Depreciation	4,383	-	-	-
Total Catering Expenses	542,109	647,313	702,507	55,194
<u>Concessions Expenses - 55-055-0053</u>				
51105 Salaries-Management	25,372	12,975	35,575	22,600
51106 Salaries-Management Overtime	215	-	-	-
51200 Salaries-Overtime	34	-	-	-
51300 Part-Time Salaries-Regular	3,279	-	-	-
51305 Part-Time Salaries-Food Service/Concession Stand	15,665	14,700	14,700	-
51400 Part-Time Salaries-Overtime	124	-	-	-
52100 FICA	3,332	2,117	3,846	1,729
52200 VRS Retirement	2,286	2,638	7,232	4,594
52300 Health Insurance	1,914	1,735	5,959	4,224
52350 Dental Insurance	-	87	245	158
52400 VRS Life Insurance	184	154	477	323
53200 Temporary Services	3,784	-	4,000	4,000
55804 Cash Over/Short	458	-	-	-
55843 Permits	150	150	150	-
55847 Franchise Fees	51,981	33,600	-	(33,600)
56008 Expendable Equipment	3,434	-	-	-
56050 Food Purchases	41,890	23,200	25,000	1,800
56052 Paper Supplies	3,923	1,500	2,500	1,000
Total Concessions Expenses	158,025	92,856	99,684	6,828
<u>Moyer Expenses - 55-055-0055</u>				
51105 Salaries-Management	6,950	-	9,745	9,745
51106 Salaries-Management Overtime	203	-	-	-
51305 Part-Time Salaries-Food Service/Concession Stand	6,751	-	-	-
51400 Part-Time Salaries-Overtime	49	-	-	-
52100 FICA	1,116	-	746	746

**City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2023-2024**

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	Increase/ (Decrease)
52200 VRS Retirement	1,050	-	1,981	1,981
52300 Health Insurance	732	-	1,632	1,632
52350 Dental Insurance	-	-	68	68
52400 VRS Life Insurance	90	-	57	57
53120 Accounting And Auditing Services	2,500	-	2,500	2,500
55804 Cash Over/Short	140	-	-	-
55847 Franchise Fees	6,247	-	-	-
56050 Food Purchases	10,555	-	12,518	12,518
56052 Paper Supplies	934	-	811	811
Total Moyer Expenses	37,317	-	30,058	30,058
Salem High School Expenses - 55-055-0057				
51105 Salaries-Management	123	827	172	(655)
51305 Part-Time Salaries-Food Service/Concession Stand	688	2,100	2,100	-
52100 FICA	69	224	174	(50)
52200 VRS Retirement	22	168	35	(133)
52300 Health Insurance	15	111	-	(111)
52350 Dental Insurance	-	6	-	(6)
52400 VRS Life Insurance	2	10	-	(10)
56050 Food Purchases	1,037	1,600	1,650	50
56052 Paper Supplies	159	280	157	(123)
Total Salem High School Expenses	2,115	5,326	4,288	(1,038)
Total Expense	739,566	745,495	836,537	91,042
Catering & Concessions Fund Summary				
Revenue	749,637	745,495	836,537	91,042
Expense	739,566	745,495	836,537	91,042
Change in net position	\$ 10,071	\$ -	\$ -	\$ -

DEBT SERVICE FUND

City of Salem, Virginia
Debt Service Fund Budget Summary
Fiscal Year 2023-2024

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	Increase/ (Decrease)
Revenue and Transfers				
Transfer from General Fund	\$ 4,670,580	\$ 5,670,134	\$ 5,631,929	\$ (38,205)
Reimbursement From Other Agencies - RVRA	210,368	201,592	192,014	(9,578)
Total Revenues and Transfers	\$ 4,880,948	\$ 5,871,726	\$ 5,823,943	\$ (47,783)
Expenditures				
City Debt Service Payments				
Principal	\$ 1,596,796	\$ 2,280,713	\$ 2,290,412	\$ 9,699
Interest	610,604	984,000	946,112	(37,888)
Total Debt Service - City	2,207,400	3,264,713	3,236,524	(28,189)
School Debt Service Payments				
Principal	1,592,865	1,566,955	1,587,863	20,908
Interest	1,066,904	1,025,528	985,026	(40,502)
Total Debt Service - Schools	2,659,769	2,592,483	2,572,889	(19,594)
Financed Purchase Payments				
Principal	14,530	14,530	14,530	-
Total Debt Service - Capital Lease	14,530	14,530	14,530	-
Total Expenditures	\$ 4,881,699	\$ 5,871,726	\$ 5,823,943	\$ (47,783)

INTERNAL SERVICE FUND

City of Salem, Virginia
Health Insurance Fund Budget Summary
Fiscal Year 2023-2024

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	Increase/ (Decrease)
Revenue				
Health Premiums Paid by City	\$ 5,236,808	\$ 5,562,500	\$ 6,060,000	\$ 497,500
Health Premiums Paid by School	4,508,935	4,687,000	5,240,000	553,000
Health Premiums Paid by Retirees	778,891	795,000	765,000	(30,000)
Dental Premiums	592,216	602,550	591,050	(11,500)
Interest Earnings	22,828	23,000	90,000	67,000
Miscellaneous	5,826	5,000	5,000	-
Total Revenue	<u>\$ 11,145,504</u>	<u>\$ 11,675,050</u>	<u>\$ 12,751,050</u>	<u>\$ 1,076,000</u>
Expenses				
Health Claims	\$ 10,252,341	\$ 10,505,991	\$ 11,545,772	\$ 1,039,781
Dental Claims	539,284	602,550	591,050	(11,500)
Employee Health Clinic	454,092	469,311	511,332	42,021
Consulting Services	83,605	95,348	96,896	1,548
ACA Fees	3,817	3,850	4,000	150
Miscellaneous	-	1,000	2,000	1,000
Total Expenses	<u>\$ 11,333,139</u>	<u>\$ 11,678,050</u>	<u>\$ 12,751,050</u>	<u>\$ 1,073,000</u>

PERSONNEL

City of Salem, Virginia
Pay Ranges for Fiscal Year 2023-2024

<u>Pay Grade</u>	<u>Minimum</u>	<u>Midpoint</u>	<u>Maximum</u>
20	\$ 33,287.90	\$ 43,274.27	\$ 53,260.64
21	\$ 34,952.30	\$ 45,437.98	\$ 55,923.67
22	\$ 36,699.91	\$ 47,709.88	\$ 58,719.86
23	\$ 38,534.91	\$ 50,095.38	\$ 61,655.85
24	\$ 40,461.65	\$ 52,600.15	\$ 64,738.64
25	\$ 42,484.73	\$ 55,230.15	\$ 67,975.57
26	\$ 44,608.97	\$ 57,991.66	\$ 71,374.35
27	\$ 46,839.42	\$ 60,891.24	\$ 74,943.07
28	\$ 49,181.39	\$ 63,935.81	\$ 78,690.22
29	\$ 51,640.46	\$ 67,132.60	\$ 82,624.73
30	\$ 54,222.48	\$ 70,489.23	\$ 86,755.97
31	\$ 56,933.61	\$ 74,013.69	\$ 91,093.77
32	\$ 59,780.29	\$ 77,714.37	\$ 95,648.46
33	\$ 62,769.30	\$ 81,600.09	\$ 100,430.88
34	\$ 65,907.77	\$ 85,680.09	\$ 105,452.42
35	\$ 69,203.15	\$ 89,964.10	\$ 110,725.05
36	\$ 72,663.31	\$ 94,462.30	\$ 116,261.30
37	\$ 76,296.48	\$ 99,185.42	\$ 122,074.36
38	\$ 80,111.30	\$ 104,144.69	\$ 128,178.08
39	\$ 84,116.87	\$ 109,351.93	\$ 134,586.98
40	\$ 88,322.71	\$ 114,819.52	\$ 141,316.33
41	\$ 92,738.84	\$ 120,560.50	\$ 148,382.15
42	\$ 97,375.79	\$ 126,588.52	\$ 155,801.26
43	\$ 102,244.58	\$ 132,917.95	\$ 163,591.32
44	\$ 107,356.80	\$ 139,563.85	\$ 171,770.89
45	\$ 112,724.64	\$ 146,542.04	\$ 180,359.43

City of Salem, Virginia
List of Positions for Fiscal Year 2023-2024

Job Title	Grade	Min	Mid	Max
Account Services Supervisor	33	\$ 62,769.30	\$ 81,600.09	\$ 100,430.88
Accountant	30	\$ 54,222.48	\$ 70,489.23	\$ 86,755.97
Accounting Assistant	22	\$ 36,699.91	\$ 47,709.88	\$ 58,719.86
Accounting Manager	36	\$ 72,663.31	\$ 94,462.30	\$ 116,261.30
Accounting Technician	23	\$ 38,534.91	\$ 50,095.38	\$ 61,655.85
Accreditation Manager	27	\$ 46,839.42	\$ 60,891.24	\$ 74,943.07
Administrative Assistant	21	\$ 34,952.30	\$ 45,437.98	\$ 55,923.67
Animal Control Officer	29	\$ 51,640.46	\$ 67,132.60	\$ 82,624.73
Animal Shelter Manager	33	\$ 62,769.30	\$ 81,600.09	\$ 100,430.88
Animal Shelter Worker	21	\$ 34,952.30	\$ 45,437.98	\$ 55,923.67
Applications Manager	36	\$ 72,663.31	\$ 94,462.30	\$ 116,261.30
Assistant Chef	20	\$ 33,287.90	\$ 43,274.27	\$ 53,260.64
Assistant Chief WTP Operator	31	\$ 56,933.61	\$ 74,013.69	\$ 91,093.77
Assistant Commonwealth Attorney	34	\$ 65,907.77	\$ 85,680.09	\$ 105,452.42
Assistant Director of Civic Facilities	39	\$ 84,116.87	\$ 109,351.93	\$ 134,586.98
Assistant Director of Community Development/Engineer	40	\$ 88,322.71	\$ 114,819.52	\$ 141,316.33
Assistant Director of Electric Utility	40	\$ 88,322.71	\$ 114,819.52	\$ 141,316.33
Assistant Director of Finance	39	\$ 84,116.87	\$ 109,351.93	\$ 134,586.98
Assistant Director of Human Resources	39	\$ 84,116.87	\$ 109,351.93	\$ 134,586.98
Assistant Director of Parks & Recreation	39	\$ 84,116.87	\$ 109,351.93	\$ 134,586.98
Assistant Director of Water and Sewer	40	\$ 88,322.71	\$ 114,819.52	\$ 141,316.33
Assistant Food and Beverage Manager	26	\$ 44,608.97	\$ 57,991.66	\$ 71,374.35
Assistant Recreation Program Supervisor	25	\$ 42,484.73	\$ 55,230.15	\$ 67,975.57
Assistant Telecommunicator Manager	30	\$ 54,222.48	\$ 70,489.23	\$ 86,755.97
Assistant to the City Manager	34	\$ 65,907.77	\$ 85,680.09	\$ 105,452.42
Assistant Utility Lines Manager	31	\$ 56,933.61	\$ 74,013.69	\$ 91,093.77
Assistant Utility Maintenance Manager	31	\$ 56,933.61	\$ 74,013.69	\$ 91,093.77
Asst Dir of Streets and GM-Street Superintendent	40	\$ 88,322.71	\$ 114,819.52	\$ 141,316.33
Automotive Mechanic	26	\$ 44,608.97	\$ 57,991.66	\$ 71,374.35
Automotive Service Worker	21	\$ 34,952.30	\$ 45,437.98	\$ 55,923.67
Box Office Supervisor	28	\$ 49,181.39	\$ 63,935.81	\$ 78,690.22
Building Engineer	30	\$ 54,222.48	\$ 70,489.23	\$ 86,755.97
Building Maintenance Assistant	23	\$ 38,534.91	\$ 50,095.38	\$ 61,655.85
Building Maintenance Superintendent	34	\$ 65,907.77	\$ 85,680.09	\$ 105,452.42
Building Maintenance Technician I	26	\$ 44,608.97	\$ 57,991.66	\$ 71,374.35
Building Maintenance Technician II	28	\$ 49,181.39	\$ 63,935.81	\$ 78,690.22
Building Maintenance Technician III	30	\$ 54,222.48	\$ 70,489.23	\$ 86,755.97
Building Official	36	\$ 72,663.31	\$ 94,462.30	\$ 116,261.30
Business Analyst I	28	\$ 49,181.39	\$ 63,935.81	\$ 78,690.22
Business Analyst II	31	\$ 56,933.61	\$ 74,013.69	\$ 91,093.77
Business Analyst III	33	\$ 62,769.30	\$ 81,600.09	\$ 100,430.88
Captain Deputy Sheriff	36	\$ 72,663.31	\$ 94,462.30	\$ 116,261.30
Chef	25	\$ 42,484.73	\$ 55,230.15	\$ 67,975.57
Chief Deputy Commissioner of the Revenue	32	\$ 59,780.29	\$ 77,714.37	\$ 95,648.46
Chief Deputy Court Clerk I	32	\$ 59,780.29	\$ 77,714.37	\$ 95,648.46

City of Salem, Virginia
List of Positions for Fiscal Year 2023-2024

Job Title	Grade	Min	Mid	Max
Chief Deputy Treasurer	32	\$ 59,780.29	\$ 77,714.37	\$ 95,648.46
Chief of Police	44	\$ 107,356.80	\$ 139,563.85	\$ 171,770.89
Chief WTP Operator	34	\$ 65,907.77	\$ 85,680.09	\$ 105,452.42
Childrens Services Supervisor	30	\$ 54,222.48	\$ 70,489.23	\$ 86,755.97
City Assessor	42	\$ 97,375.79	\$ 126,588.52	\$ 155,801.26
City Garage Supervisor	30	\$ 54,222.48	\$ 70,489.23	\$ 86,755.97
City Horticulturist	34	\$ 65,907.77	\$ 85,680.09	\$ 105,452.42
Civic Center Booking Coordinator	22	\$ 36,699.91	\$ 47,709.88	\$ 58,719.86
Civic Center Events & Production Manager	33	\$ 62,769.30	\$ 81,600.09	\$ 100,430.88
Civic Center Events Manager	31	\$ 56,933.61	\$ 74,013.69	\$ 91,093.77
Civic Center Mechanic	26	\$ 44,608.97	\$ 57,991.66	\$ 71,374.35
Civic Center Operations Supervisor	25	\$ 42,484.73	\$ 55,230.15	\$ 67,975.57
Civic Center Operations Worker	20	\$ 33,287.90	\$ 43,274.27	\$ 53,260.64
Civic Center Public Relations Associate	20	\$ 33,287.90	\$ 43,274.27	\$ 53,260.64
Civic Facilities Sales Representative	29	\$ 51,640.46	\$ 67,132.60	\$ 82,624.73
Civil Engineer I	33	\$ 62,769.30	\$ 81,600.09	\$ 100,430.88
Civil Engineer II	35	\$ 69,203.15	\$ 89,964.10	\$ 110,725.05
Codes Compliance Investigator I	25	\$ 42,484.73	\$ 55,230.15	\$ 67,975.57
Codes Enforcement Officer I	26	\$ 44,608.97	\$ 57,991.66	\$ 71,374.35
Codes Enforcement Officer II	28	\$ 49,181.39	\$ 63,935.81	\$ 78,690.22
Communications Specialist	28	\$ 49,181.39	\$ 63,935.81	\$ 78,690.22
Construction Inspector	26	\$ 44,608.97	\$ 57,991.66	\$ 71,374.35
Construction Project Manager	32	\$ 59,780.29	\$ 77,714.37	\$ 95,648.46
Crime Analyst	28	\$ 49,181.39	\$ 63,935.81	\$ 78,690.22
Custodian	20	\$ 33,287.90	\$ 43,274.27	\$ 53,260.64
Deputy Chief of Police	41	\$ 92,738.84	\$ 120,560.50	\$ 148,382.15
Deputy City Clerk-Executive Assistant	28	\$ 49,181.39	\$ 63,935.81	\$ 78,690.22
Deputy Commissioner of the Revenue II	24	\$ 40,461.65	\$ 52,600.15	\$ 64,738.64
Deputy Commonwealth Attorney	39	\$ 84,116.87	\$ 109,351.93	\$ 134,586.98
Deputy Court Clerk II	22	\$ 36,699.91	\$ 47,709.88	\$ 58,719.86
Deputy Court Clerk III	26	\$ 44,608.97	\$ 57,991.66	\$ 71,374.35
Deputy Fire Chief	40	\$ 88,322.71	\$ 114,819.52	\$ 141,316.33
Deputy Registrar	23	\$ 38,534.91	\$ 50,095.38	\$ 61,655.85
Deputy Sheriff I	28	\$ 49,181.39	\$ 63,935.81	\$ 78,690.22
Deputy Sheriff II	30	\$ 54,222.48	\$ 70,489.23	\$ 86,755.97
Deputy Treasurer I	22	\$ 36,699.91	\$ 47,709.88	\$ 58,719.86
Deputy Treasurer II	24	\$ 40,461.65	\$ 52,600.15	\$ 64,738.64
Director of Civic Facilities	43	\$ 102,244.58	\$ 132,917.95	\$ 163,591.32
Director of Communications	42	\$ 97,375.79	\$ 126,588.52	\$ 155,801.26
Director of Community Development	44	\$ 107,356.80	\$ 139,563.85	\$ 171,770.89
Director of Economic Development	43	\$ 102,244.58	\$ 132,917.95	\$ 163,591.32
Director of Electric Utility	44	\$ 107,356.80	\$ 139,563.85	\$ 171,770.89
Director of Finance	44	\$ 107,356.80	\$ 139,563.85	\$ 171,770.89
Director of Human Resources	43	\$ 102,244.58	\$ 132,917.95	\$ 163,591.32
Director of Parks and Recreation	43	\$ 102,244.58	\$ 132,917.95	\$ 163,591.32
Director of Streets and General Maint	43	\$ 102,244.58	\$ 132,917.95	\$ 163,591.32

City of Salem, Virginia
List of Positions for Fiscal Year 2023-2024

Job Title	Grade	Min	Mid	Max
Director of Technology Systems	44	\$ 107,356.80	\$ 139,563.85	\$ 171,770.89
Director of Water and Sewer	43	\$ 102,244.58	\$ 132,917.95	\$ 163,591.32
Economic Development Specialist	25	\$ 42,484.73	\$ 55,230.15	\$ 67,975.57
Electric Line Crew Leader	35	\$ 69,203.15	\$ 89,964.10	\$ 110,725.05
Electric Line Supervisor	36	\$ 72,663.31	\$ 94,462.30	\$ 116,261.30
Electric Line Technician I	28	\$ 49,181.39	\$ 63,935.81	\$ 78,690.22
Electric Line Technician II	33	\$ 62,769.30	\$ 81,600.09	\$ 100,430.88
Electric Meter Technician	23	\$ 38,534.91	\$ 50,095.38	\$ 61,655.85
Electrical Engineer	37	\$ 76,296.48	\$ 99,185.42	\$ 122,074.36
Electrical Engineering Technician	30	\$ 54,222.48	\$ 70,489.23	\$ 86,755.97
EMS Billing Specialist	21	\$ 34,952.30	\$ 45,437.98	\$ 55,923.67
EMS Captain	35	\$ 69,203.15	\$ 89,964.10	\$ 110,725.05
EMS Coordinator	38	\$ 80,111.30	\$ 104,144.69	\$ 128,178.08
Equipment Operator I	23	\$ 38,534.91	\$ 50,095.38	\$ 61,655.85
Equipment Operator II	25	\$ 42,484.73	\$ 55,230.15	\$ 67,975.57
Equipment Operator III	27	\$ 46,839.42	\$ 60,891.24	\$ 74,943.07
Evidence Technician	21	\$ 34,952.30	\$ 45,437.98	\$ 55,923.67
Financial Services Supervisor	34	\$ 65,907.77	\$ 85,680.09	\$ 105,452.42
Fire Administrative Captain	35	\$ 69,203.15	\$ 89,964.10	\$ 110,725.05
Fire and EMS Training Officer	38	\$ 80,111.30	\$ 104,144.69	\$ 128,178.08
Fire Battalion Chief Administration	38	\$ 80,111.30	\$ 104,144.69	\$ 128,178.08
Fire Battalion Chief Operations	38	\$ 80,111.30	\$ 104,144.69	\$ 128,178.08
Fire Captain	35	\$ 69,203.15	\$ 89,964.10	\$ 110,725.05
Fire Chief	44	\$ 107,356.80	\$ 139,563.85	\$ 171,770.89
Firefighter EMT	28	\$ 49,181.39	\$ 63,935.81	\$ 78,690.22
Firefighter Paramedic	31	\$ 56,933.61	\$ 74,013.69	\$ 91,093.77
Fleet Management Superintendent	34	\$ 65,907.77	\$ 85,680.09	\$ 105,452.42
Food and Beverage Manager	31	\$ 56,933.61	\$ 74,013.69	\$ 91,093.77
GIS Analyst	27	\$ 46,839.42	\$ 60,891.24	\$ 74,943.07
GIS Manager	36	\$ 72,663.31	\$ 94,462.30	\$ 116,261.30
Human Resource Technician	23	\$ 38,534.91	\$ 50,095.38	\$ 61,655.85
Human Resources Data Specialist	25	\$ 42,484.73	\$ 55,230.15	\$ 67,975.57
Human Resources Generalist	30	\$ 54,222.48	\$ 70,489.23	\$ 86,755.97
Inventory and Procurement Specialist	24	\$ 40,461.65	\$ 52,600.15	\$ 64,738.64
Inventory Assistant	20	\$ 33,287.90	\$ 43,274.27	\$ 53,260.64
Inventory Technician	23	\$ 38,534.91	\$ 50,095.38	\$ 61,655.85
Laborer	20	\$ 33,287.90	\$ 43,274.27	\$ 53,260.64
Lead Lineman	34	\$ 65,907.77	\$ 85,680.09	\$ 105,452.42
Legal Administrator	26	\$ 44,608.97	\$ 57,991.66	\$ 71,374.35
Librarian	29	\$ 51,640.46	\$ 67,132.60	\$ 82,624.73
Library Director	42	\$ 97,375.79	\$ 126,588.52	\$ 155,801.26
Library Technician	22	\$ 36,699.91	\$ 47,709.88	\$ 58,719.86
Lieutenant Deputy Sheriff	35	\$ 69,203.15	\$ 89,964.10	\$ 110,725.05
Maintenance-Construction Worker I	21	\$ 34,952.30	\$ 45,437.98	\$ 55,923.67
Maintenance-Construction Worker II	22	\$ 36,699.91	\$ 47,709.88	\$ 58,719.86
Major Deputy Sheriff	37	\$ 76,296.48	\$ 99,185.42	\$ 122,074.36

City of Salem, Virginia
List of Positions for Fiscal Year 2023-2024

Job Title	Grade	Min	Mid	Max
Master Deputy Sheriff	31	\$ 56,933.61	\$ 74,013.69	\$ 91,093.77
Master Police Officer	31	\$ 56,933.61	\$ 74,013.69	\$ 91,093.77
Meter Reader	21	\$ 34,952.30	\$ 45,437.98	\$ 55,923.67
Meter Service Supervisor	28	\$ 49,181.39	\$ 63,935.81	\$ 78,690.22
Network Administrator	34	\$ 65,907.77	\$ 85,680.09	\$ 105,452.42
Organizational Development and Training Coordinator	32	\$ 59,780.29	\$ 77,714.37	\$ 95,648.46
Paralegal	23	\$ 38,534.91	\$ 50,095.38	\$ 61,655.85
Parks and Recreation Superintendent	36	\$ 72,663.31	\$ 94,462.30	\$ 116,261.30
Payroll Manager	33	\$ 62,769.30	\$ 81,600.09	\$ 100,430.88
Payroll Technician	25	\$ 42,484.73	\$ 55,230.15	\$ 67,975.57
Permit Technician	23	\$ 38,534.91	\$ 50,095.38	\$ 61,655.85
Planner I	33	\$ 62,769.30	\$ 81,600.09	\$ 100,430.88
Planner II	35	\$ 69,203.15	\$ 89,964.10	\$ 110,725.05
Planning and Zoning Administrator	36	\$ 72,663.31	\$ 94,462.30	\$ 116,261.30
Police Captain	38	\$ 80,111.30	\$ 104,144.69	\$ 128,178.08
Police Lieutenant	35	\$ 69,203.15	\$ 89,964.10	\$ 110,725.05
Police Officer	29	\$ 51,640.46	\$ 67,132.60	\$ 82,624.73
Police Records Specialist	21	\$ 34,952.30	\$ 45,437.98	\$ 55,923.67
Police Sergeant	33	\$ 62,769.30	\$ 81,600.09	\$ 100,430.88
Process Improvement-Business Efficiency Director	42	\$ 97,375.79	\$ 126,588.52	\$ 155,801.26
Project Manager	36	\$ 72,663.31	\$ 94,462.30	\$ 116,261.30
Purchasing Manager	31	\$ 56,933.61	\$ 74,013.69	\$ 91,093.77
Real Estate Appraiser	27	\$ 46,839.42	\$ 60,891.24	\$ 74,943.07
Recreation Maintenance Worker	20	\$ 33,287.90	\$ 43,274.27	\$ 53,260.64
Recreation Program Supervisor I	27	\$ 46,839.42	\$ 60,891.24	\$ 74,943.07
Recreation Program Supervisor II	29	\$ 51,640.46	\$ 67,132.60	\$ 82,624.73
Recreation Site Supervisor	24	\$ 40,461.65	\$ 52,600.15	\$ 64,738.64
Risk Manager	31	\$ 56,933.61	\$ 74,013.69	\$ 91,093.77
Sanitation Equipment Operator	25	\$ 42,484.73	\$ 55,230.15	\$ 67,975.57
Sanitation Superintendent	34	\$ 65,907.77	\$ 85,680.09	\$ 105,452.42
Sanitation Worker	22	\$ 36,699.91	\$ 47,709.88	\$ 58,719.86
Scanning-Imaging Technician	21	\$ 34,952.30	\$ 45,437.98	\$ 55,923.67
Senior Accountant	32	\$ 59,780.29	\$ 77,714.37	\$ 95,648.46
Senior Administrative Assistant	23	\$ 38,534.91	\$ 50,095.38	\$ 61,655.85
Senior Animal Control Officer	30	\$ 54,222.48	\$ 70,489.23	\$ 86,755.97
Senior Automotive Mechanic	28	\$ 49,181.39	\$ 63,935.81	\$ 78,690.22
Senior Firefighter EMT	29	\$ 51,640.46	\$ 67,132.60	\$ 82,624.73
Senior Firefighter Paramedic	32	\$ 59,780.29	\$ 77,714.37	\$ 95,648.46
Senior Librarian	30	\$ 54,222.48	\$ 70,489.23	\$ 86,755.97
Senior Library Assistant	22	\$ 36,699.91	\$ 47,709.88	\$ 58,719.86
Senior Meter Reader	23	\$ 38,534.91	\$ 50,095.38	\$ 61,655.85
Senior Police Officer	30	\$ 54,222.48	\$ 70,489.23	\$ 86,755.97
Senior Programmer Analyst	33	\$ 62,769.30	\$ 81,600.09	\$ 100,430.88
Senior Real Estate Appraiser	30	\$ 54,222.48	\$ 70,489.23	\$ 86,755.97
Senior Tax Technician	24	\$ 40,461.65	\$ 52,600.15	\$ 64,738.64

City of Salem, Virginia
List of Positions for Fiscal Year 2023-2024

Job Title	Grade	Min	Mid	Max
Senior Telecommunicator	30	\$ 54,222.48	\$ 70,489.23	\$ 86,755.97
Senior WTP Operator	28	\$ 49,181.39	\$ 63,935.81	\$ 78,690.22
Sergeant Deputy Sheriff	33	\$ 62,769.30	\$ 81,600.09	\$ 100,430.88
Small Engine Mechanic	25	\$ 42,484.73	\$ 55,230.15	\$ 67,975.57
Stormwater Manager	35	\$ 69,203.15	\$ 89,964.10	\$ 110,725.05
Streets Crew Supervisor	29	\$ 51,640.46	\$ 67,132.60	\$ 82,624.73
Tax Specialist	26	\$ 44,608.97	\$ 57,991.66	\$ 71,374.35
Tax Supervisor	28	\$ 49,181.39	\$ 63,935.81	\$ 78,690.22
Technical Services Supervisor	30	\$ 54,222.48	\$ 70,489.23	\$ 86,755.97
Technology Manager	36	\$ 72,663.31	\$ 94,462.30	\$ 116,261.30
Technology Support Specialist	28	\$ 49,181.39	\$ 63,935.81	\$ 78,690.22
Telecommunications Manager	38	\$ 80,111.30	\$ 104,144.69	\$ 128,178.08
Telecommunicator I	25	\$ 42,484.73	\$ 55,230.15	\$ 67,975.57
Telecommunicator II	27	\$ 46,839.42	\$ 60,891.24	\$ 74,943.07
Transfer Clerk	23	\$ 38,534.91	\$ 50,095.38	\$ 61,655.85
Tree Trimmer	25	\$ 42,484.73	\$ 55,230.15	\$ 67,975.57
Utility Asset Manager	38	\$ 80,111.30	\$ 104,144.69	\$ 128,178.08
Utility Billing Specialist	24	\$ 40,461.65	\$ 52,600.15	\$ 64,738.64
Utility Lines Crew Supervisor	29	\$ 51,640.46	\$ 67,132.60	\$ 82,624.73
Utility Lines Manager	34	\$ 65,907.77	\$ 85,680.09	\$ 105,452.42
Utility Lines Technician I	21	\$ 34,952.30	\$ 45,437.98	\$ 55,923.67
Utility Lines Technician II	23	\$ 38,534.91	\$ 50,095.38	\$ 61,655.85
Utility Locator	24	\$ 40,461.65	\$ 52,600.15	\$ 64,738.64
Utility Maintenance Manager	34	\$ 65,907.77	\$ 85,680.09	\$ 105,452.42
Utility Maintenance Mechanic	25	\$ 42,484.73	\$ 55,230.15	\$ 67,975.57
Utility Maintenance Technician	23	\$ 38,534.91	\$ 50,095.38	\$ 61,655.85
Water Meter Mechanic	23	\$ 38,534.91	\$ 50,095.38	\$ 61,655.85
Water Quality Manager	28	\$ 49,181.39	\$ 63,935.81	\$ 78,690.22
WTP Operator Class I	27	\$ 46,839.42	\$ 60,891.24	\$ 74,943.07
WTP Operator Class II	25	\$ 42,484.73	\$ 55,230.15	\$ 67,975.57
WTP Operator III	23	\$ 38,534.91	\$ 50,095.38	\$ 61,655.85
WTP Operator Trainee	22	\$ 36,699.91	\$ 47,709.88	\$ 58,719.86

**City of Salem, Virginia
Part-Time Salary Budget
FY2023-2024**

<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	54,356
Purchasing	26,000
Streets - City Garage	12,480
Street & Highway Administration	52,500
Streets - Refuse	35,700
Streets - Building Maintenance	5,000
Streets - Landscape Management	75,000
Streets - Farmer's Market	19,110
Registrar	30,970
Electoral Board	10,245
Combined District Courts	21,000
Sheriff	89,514
Commonwealth's Attorney - Cost Collections	5,000
Police	267,900
Police - Crossing Guards*	93,100
Police - 911 Center	35,000
Police - Animal Control	85,540
Fire	262,500
Rescue Squad	21,517
Salem Stadium	25,200
Salem Visitor's Center	12,480
Tourism	90,549
Parks & Recreation	262,980
Library	120,540
Economic Development	49,500
General Fund Part-Time Salaries	<u>\$ 1,854,137</u>
Water	\$ 8,760
Sewer	13,400
Civic Center	225,000
Electric	50,000
Catering and Concessions	101,800
Enterprise Funds Part-Time Salaries	<u>\$ 398,960</u>

*Reimbursed by the School Division.

**City of Salem, Virginia
Overtime Budget
FY2023-2024**

<u>Department</u>	<u>Overtime Budgeted</u>
Technology Systems	\$ 500
Streets - City Garage	7,000
Street & Highway Administration	20,000
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	10,000
Registrar	3,500
Clerk of Circuit Court	1,000
Sheriff	27,040
Police	75,000
Police - 911 Center	20,000
Police - Animal Control	8,000
Fire	900,083
Salem Stadium	15,050
Parks & Recreation	39,000
General Fund Overtime	\$ 1,218,173
Water	\$ 95,000
Sewer	35,000
Civic Center	47,600
Electric	160,000
Catering and Concessions	1,050
Enterprise Funds Overtime	\$ 338,650

CAPITAL OUTLAY

**City of Salem, Virginia
Capital Outlay Funded Summary
Fiscal Year 2023-2024**

General Fund	2024
Building Inspections	\$ 35,000
Community Development	2,494,000
Economic Development	30,000
Fire	688,000
Library	35,000
Parks & Rec: Administration	46,000
Parks & Rec: Athletic Fields	50,000
Parks & Rec: Senior Center	171,750
Police	378,000
Police: Animal Control	148,000
Police: Communications Center	430,970
Rescue Squad	35,000
Salem Memorial Park	722,000
Salem Stadium	43,000
Sheriff	148,800
Street: Administration	164,000
Street: Building Maintenance	86,000
Street: City Garage	633,000
Street: City Hall	110,200
Street: Courthouse	114,000
Street: Recycling	32,000
Street: Refuse	111,000
Technology Systems	350,000
Total	\$ 7,055,720

Enterprise Funds	2024
Catering	\$ 60,000
Civic Center	798,000
Electric Department	735,000
Sewer Department	790,000
Water Department	1,355,000
Total	\$ 3,738,000

Total City-wide	\$ 10,793,720
------------------------	----------------------

**City of Salem, Virginia
Capital Outlay Funded Detail
Fiscal Year 2023-2024**

General Fund

Department	Project Name	2024
<u>Building Inspections</u>		
10-042-3410-58004 Motor Vehicles And Equipment	Vehicle Replacement	\$ 35,000
Building Inspections Total		35,000
<u>Community Development</u>		
10-012-9100-59410 Transfer To Capital Projects	Apperson Bridge at Cook Maintenance (#1800)	395,000
	Apperson Bridge Superstructure Replacement (#1801)	1,939,000
	Storm Drain and Curb & Gutter - Upland Drive	125,000
10-042-4110-58004 Motor Vehicles And Equipment	Vehicle Replacement	35,000
Community Development Total		2,494,000
<u>Economic Development</u>		
10-080-8110-58004 Motor Vehicles And Equipment	Vehicle Replacement	30,000
Economic Development Total		30,000
<u>Fire</u>		
10-032-3210-58004 Motor Vehicles And Equipment	Ambulance - Medic 803	385,000
	Logistics Captain Vehicle Replacement	65,000
	Training Van Replacement	48,000
10-032-3210-58025 Software	Emergency Dispatching Software	190,000
Fire Total		688,000
<u>Library</u>		
10-076-7300-58009 Building Improvements	Bathroom Renovation	30,000
	Director's Office Renovation/Split	5,000
Library Total		35,000
<u>Parks & Rec: Administration</u>		
10-070-7110-58004 Motor Vehicles And Equipment	Special Events Minivan Replacement	46,000
Parks & Rec: Administration Total		46,000
<u>Parks & Rec: Athletic Fields</u>		
10-070-7114-58001 Machinery And Equipment	Kiwanis Park - 4066R John Deere Tractor	50,000
Parks & Rec: Athletic Fields Total		50,000
<u>Parks & Rec: Senior Center</u>		
10-070-7135-58004 Motor Vehicles And Equipment	Passenger Bus Replacement	108,750
10-070-7135-58009 Building Improvements	Floor Replacement	38,000
	Windows & Carpet Replacement	25,000
Parks & Rec: Senior Center Total		171,750
<u>Police</u>		
10-030-3110-58001 Machinery And Equipment	Emergency Response Team Rifle Replacement	41,000
	LEVEL 4 Ballistic Panels Replacement	19,000
10-030-3110-58004 Motor Vehicles And Equipment	Detective Vehicle Replacement	37,000
	Vehicle Replacement	140,000
10-030-3110-58009 Building Improvements	Roof Repair	141,000
Police Total		378,000
<u>Police: Animal Control</u>		
10-030-3510-58004 Motor Vehicles And Equipment	Vehicle Replacement	68,000
10-030-3510-58009 Building Improvements	Boiler Replacement	40,000
	HVAC Replacement	40,000
Police: Animal Control Total		148,000

**City of Salem, Virginia
Capital Outlay Funded Detail
Fiscal Year 2023-2024**

General Fund

Department	Project Name	2024
<u>Police: Communications Center</u>		
10-030-3140-58003 Communications Equipment	CAD/RMS Software Upgrade	\$ 430,970
Police: Communications Center Total		430,970
<u>Rescue Squad</u>		
10-034-3230-58001 Machinery And Equipment	Dispatching Equipment for Compatability	35,000
Rescue Squad Total		35,000
<u>Salem Memorial Park</u>		
10-053-7205-58009 Building Improvements	Park Improvements	500,000
	Railings on VIP Deck	35,000
	Replace Edges on Infield	25,000
	Seat Replacement - Upper Level	132,000
	Stadium Caulking	30,000
Salem Memorial Park Total		722,000
<u>Salem Stadium</u>		
10-053-7210-58001 Machinery And Equipment	New Mowers (2)	13,000
10-053-7210-58014 Infrastructure Improvements	New Windows in Suites/Press Boxes	30,000
Salem Stadium Total		43,000
<u>Sheriff</u>		
10-028-2180-58004 Motor Vehicles And Equipment	Vehicle Replacement	98,800
10-028-2180-58009 Building Improvements	Front Office Renovation	50,000
Sheriff Total		148,800
<u>Street: Administration</u>		
10-018-4200-58001 Machinery And Equipment	Free Standing Elevated Safety Platform - Washout Area	16,000
10-018-4200-58014 Infrastructure Improvements	Building #2 - Gutter, Soffits and Fascia	13,000
	Paving at Street Complex	135,000
Street: Administration Total		164,000
<u>Street: Building Maintenance</u>		
10-018-4310-58004 Motor Vehicles And Equipment	Lift Gate Truck Chassis Replacement	45,000
	Work Van	41,000
Street: Building Maintenance Total		86,000
<u>Street: City Garage</u>		
10-018-1252-58001 Machinery And Equipment	Automated Flagging Device	35,000
10-018-1252-58004 Motor Vehicles And Equipment	1-1/2 ton Cab Chassis Landscape Dump Truck	72,000
	26,000 GVW Dump Truck	140,000
	Backhoe	142,000
	Concrete Truck Chassis	130,000
	Crew Cab Utility Body Truck	60,000
	Pickup for Landscape Superintendent	44,000
	Rotary Brush Cutter Attachment for Skid Steer	10,000
Street: City Garage Total		633,000
<u>Street: City Hall</u>		
10-018-4320-58009 Building Improvements	Roof Replacement	110,200
Street: City Hall Total		110,200
<u>Street: Courthouse</u>		
10-018-4321-58009 Building Improvements	Roof Section Replacements	114,000
Street: Courthouse Total		114,000

**City of Salem, Virginia
Capital Outlay Funded Detail
Fiscal Year 2023-2024**

General Fund

Department	Project Name	2024
<u>Street: Recycling</u>		
10-018-4250-58001 Machinery And Equipment	20 Yard Roll-Off Recycling Pan	\$ 32,000
Street: Recycling Total		32,000
<u>Street: Refuse</u>		
10-018-4230-58001 Machinery And Equipment	25-Yard Garbage Body	111,000
Street: Refuse Total		111,000
<u>Technology Systems</u>		
10-016-1251-58006 Computer Equipment	Computer Replacements	50,000
	Network Equipment Replacement	300,000
Technology Systems Total		350,000
Total		\$ 7,055,720

**City of Salem, Virginia
Capital Outlay Funded Detail
Fiscal Year 2023-2024**

Enterprise Funds

Fund	Project Name	2024
<u>Catering</u>		
55-055-0051-58001 Machinery And Equipment	Freezer & Refrigerator Unit in Kitchen	\$ 60,000
Catering Total		60,000
<u>Civic Center</u>		
53-053-0041-58001 Machinery And Equipment	Technology Upgrades in Meeting Rooms	55,000
53-053-0041-58009 Building Improvements	6" Water Main Replacement/Rerouting	75,000
	Arena Lighting Panel Replacement and Controls	25,000
	Camper Electric Boxes	110,000
	Chill Water Tower Replacement	85,000
	Concession Stand #1 Renovation	35,000
	Electric Panel Conversion	16,000
	LED Lights in Arena	12,000
	Membrane Roof Replacement	145,000
	Parking Lot Lighting/Electrical/Paving	175,000
	Trane Chiller #2 AFD Replacement/Upgrade	65,000
Civic Center Total		798,000
<u>Electric</u>		
54-054-0018-58015 VDOT Highway Projects	VDOT Parallel Paths Project	100,000
54-054-0018-83640 Poles--Towers & Fixtures	Line Improvements	110,000
54-054-0018-83660 UG Conduit	Underground Line Replacement & Overhead Conversion	150,000
54-054-0018-83920 Transportation Equipment	Vehicle Replacement	50,000
54-054-0018-83960 Power Operated Equipment	Digger Derrick Replacement	325,000
Electric Total		735,000
<u>Sewer Department</u>		
52-052-0031-58005 Construction Vehicles And Equipment	1 Ton Crew Vehicle with Utility Box	82,000
	1 Ton Extended Cab with Utility Bed	58,000
52-052-0031-58008 Line Extensions And New Connections	Sewer Line Extensions & New Connections	50,000
52-052-0031-58014 Infrastructure Improvements	Mason's Creek Interceptor Upgrade	600,000
Sewer Department Total		790,000
<u>Water Department</u>		
51-051-0021-58014 Infrastructure Improvements	Well Infrastructure Development	300,000
51-051-0022-58001 Machinery And Equipment	Backhoe Replacement	156,000
51-051-0022-58004 Motor Vehicles And Equipment	Tandem Dump Truck Replacement	168,000
51-051-0022-58008 Line Extensions And New Connections	Water Line Extensions & New Connections	50,000
51-051-0022-58014 Infrastructure Improvements	Water Line Design and Replacement	681,000
Water Department Total		1,355,000
Total		\$3,738,000

CAPITAL IMPROVEMENT PLAN

**City of Salem
Capital Improvement Plan
2024 through 2029**

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 2024-2029 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

Funding Source	2024	2025	2026	2027	2028	2029	Total
General Fund	\$ 4,075,720	\$ 8,042,338	\$ 5,892,400	\$ 3,542,400	\$ 5,054,000	\$ 1,997,500	\$ 28,604,358
General Fund Reserves	2,980,000	2,800,000	-	-	-	-	5,780,000
General Fund Excess Local Funding	1,968,000	-	-	-	-	-	1,968,000
Federal Grant	5,870,865	-	1,368,748	650,000	1,483,227	13,985,101	23,357,941
State Grant	12,111,633	3,664,000	325,000	1,462,000	1,588,000	-	19,150,633
Highway Maintenance	1,000,000	825,000	1,300,000	100,000	100,000	100,000	3,425,000
Debt Issuance	-	-	-	18,500,000	13,000,000	30,000,000	61,500,000
Total	\$ 28,006,218	\$ 15,331,338	\$ 8,886,148	\$ 24,254,400	\$ 21,225,227	\$ 46,082,601	\$ 143,785,932

Enterprise Funds

Funding Source	2024	2025	2026	2027	2028	2029	Total
Enterprise Fund	\$ 3,438,000	\$ 5,932,000	\$ 3,813,000	\$ 3,266,000	\$ 3,880,000	\$ 3,730,000	\$ 24,059,000
Enterprise Fund Reserves	300,000	1,100,000	-	-	-	-	1,400,000
General Fund Excess Local Funding	4,118,084	-	-	-	-	-	4,118,084
Debt Issuance	4,650,000	8,500,000	-	2,500,000	6,000,000	7,000,000	28,650,000
Total	\$ 12,506,084	\$ 15,532,000	\$ 3,813,000	\$ 5,766,000	\$ 9,880,000	\$ 10,730,000	\$ 58,227,084

School Component Unit

Funding Source	2024	2025	2026	2027	2028	2029	Total
School Capital Reserve	\$ 2,664,162	\$ 2,752,682	\$ 2,514,750	\$ 1,816,060	\$ 1,352,588	\$ 1,221,716	\$ 12,321,958
School Cafeteria Fund	110,763	51,386	22,028	22,689	23,370	24,071	254,307
Total	\$ 2,774,925	\$ 2,804,068	\$ 2,536,778	\$ 1,838,749	\$ 1,375,958	\$ 1,245,787	\$ 12,576,265

City of Salem, Virginia
Capital Improvement Plan - General Fund and Capital Projects Fund
2024 through 2029

Department Summary

Department	2024	2025	2026	2027	2028	2029	Total
Building Inspections	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	\$ 175,000
Commonwealth Attorney	-	25,000	25,000	-	-	-	50,000
Community Development	20,711,498	9,161,500	4,103,748	4,147,000	4,796,227	14,697,601	57,617,574
Economic Development	30,000	-	-	-	-	-	30,000
Electric: Traffic Signals	700,000	450,000	450,000	100,000	100,000	100,000	1,900,000
Fire	1,861,000	265,000	1,018,000	175,000	1,675,000	-	4,994,000
Library	535,000	-	-	-	-	-	535,000
Parks & Rec: Administration	46,000	-	-	12,000,000	10,000,000	-	22,046,000
Parks & Rec: Athletic Fields	410,000	360,000	-	6,500,000	-	30,000,000	37,270,000
Parks & Rec: Senior Center	171,750	-	-	-	3,000,000	-	3,171,750
Police	378,000	712,400	716,400	82,400	-	-	1,889,200
Police: Animal Control	148,000	75,000	-	-	-	-	223,000
Police: Communications Center	430,970	-	-	-	-	-	430,970
Real Estate	-	25,000	-	25,000	-	25,000	75,000
Registrar	-	-	220,000	-	-	125,000	345,000
Rescue Squad	35,000	65,000	-	-	-	-	100,000
Salem Memorial Park	722,000	175,000	-	-	-	-	897,000
Salem Stadium	43,000	131,000	-	-	-	-	174,000
Sheriff	148,800	140,000	100,000	-	110,000	-	498,800
Street: Administration	164,000	1,074,938	-	-	-	-	1,238,938
Street: Building Maintenance	86,000	-	39,000	-	40,000	-	165,000
Street: City Garage	633,000	907,500	637,000	777,000	290,000	565,000	3,809,500
Street: City Hall	110,200	-	-	-	-	-	110,200
Street: Courthouse	114,000	128,000	170,000	-	-	-	412,000
Street: Recycling	32,000	26,000	227,000	28,000	29,000	30,000	372,000
Street: Refuse	111,000	750,000	415,000	310,000	300,000	490,000	2,376,000
Technology Systems	350,000	825,000	730,000	75,000	850,000	50,000	2,880,000
Total	\$28,006,218	\$15,331,338	\$ 8,886,148	\$24,254,400	\$21,225,227	\$46,082,601	\$143,785,932

City of Salem, Virginia
Capital Improvement Plan - General Fund and Capital Projects Fund
2024 through 2029

Project	2024	2025	2026	2027	2028	2029	Total
<u>Building Inspections</u>							
Vehicle Replacement							
Equipment Purchase	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	175,000
General Fund	35,000	35,000	35,000	35,000	35,000	-	175,000
<u>Commonwealth Attorney</u>							
Case Management Software							
Equipment Purchase	-	25,000	-	-	-	-	25,000
General Fund	-	25,000	-	-	-	-	25,000
Vehicle Replacement							
Equipment Purchase	-	-	25,000	-	-	-	25,000
General Fund	-	-	25,000	-	-	-	25,000
<u>Community Development</u>							
4th St/Union Storm Sewer Upgrades							
Construction	-	-	-	-	650,000	-	650,000
General Fund	-	162,500	162,500	162,500	162,500	-	650,000
Apperson Bridge at Cook Maintenance (#1800)							
Construction	695,000	-	-	-	-	-	695,000
Highway Maintenance	300,000	-	-	-	-	-	300,000
General Fund Reserves	395,000	-	-	-	-	-	395,000
Apperson Bridge Superstructure Replacement (#1801)							
Construction	4,325,654	3,878,000	-	-	-	-	8,203,654
Federal Grant-Transportation Alt	332,514	-	-	-	-	-	332,514
Federal Grant-Urban	1,110,564	-	-	-	-	-	1,110,564
State Grant-Primary Formula	17,974	-	-	-	-	-	17,974
State Grant-Revenue Sharing	-	1,939,000	-	-	-	-	1,939,000
State Grant-State of Good Repair	2,527,801	-	-	-	-	-	2,527,801
State Grant-Urban	66,358	-	-	-	-	-	66,358
State Grant-Urban Match	249,877	-	-	-	-	-	249,877
General Fund Reserves	1,939,000	-	-	-	-	-	1,939,000
Apperson/Orchard Drive Intersection Improvements							
Planning & Engineering	-	-	286,652	-	192,637	-	479,289
Construction	-	-	-	-	-	1,908,269	1,908,269
Federal Grant-Smart Scale	-	-	286,652	-	192,637	1,908,269	2,387,558
Boulevard Bridge Replacement (#8001)							
Planning & Engineering	-	-	-	400,000	-	-	400,000
Construction	-	-	-	250,000	650,000	3,950,000	4,850,000
Federal Grant-TBD	-	-	-	650,000	650,000	3,950,000	5,250,000
Chamberlain Lane Culvert Replacement							
Construction	-	450,000	-	-	-	-	450,000
General Fund	-	450,000	-	-	-	-	450,000
Colorado Street Bridge Replacement (#1804)							
Construction	9,184,623	1,725,000	-	-	-	-	10,909,623
State Grant-State of Good Repair	9,184,623	1,725,000	-	-	-	-	10,909,623
Copier Replacement							
Equipment Purchase	-	25,000	-	-	-	-	25,000
General Fund	-	25,000	-	-	-	-	25,000
Downtown Phase 4 - Market to Thompson Memorial							
Planning & Engineering	180,907	-	-	-	-	-	180,907
Construction	3,327,380	-	-	-	-	-	3,327,380
Federal Grant-Smart Scale	3,508,287	-	-	-	-	-	3,508,287
Downtown Phase 5 - White Oak to Market							
Planning & Engineering	-	-	130,418	-	1,393	-	131,811
Construction	-	-	-	-	-	2,180,014	2,180,014
Federal Grant-Smart Scale	-	-	130,418	-	1,393	2,180,014	2,311,825

City of Salem, Virginia
Capital Improvement Plan - General Fund and Capital Projects Fund
2024 through 2029

Project	2024	2025	2026	2027	2028	2029	Total
Downtown Phase 6 - S College Avenue							
Planning & Engineering	\$ -	\$ -	\$ 151,580	\$ -	\$ 364,205	\$ -	\$ 515,785
Construction	-	-	-	-	-	2,501,347	2,501,347
Federal Grant-Smart Scale	-	-	151,580	-	364,205	2,501,347	3,017,132
Downtown Phase 7 - Boulevard							
Planning & Engineering	-	-	91,000	-	-	-	91,000
Construction	-	-	159,000	250,000	500,000	-	909,000
State Grant-Revenue Sharing	-	-	125,000	125,000	250,000	-	500,000
General Fund	-	-	250,000	250,000	-	-	500,000
Eddy Ave over Rke River Bridge Maintenance (#8007)							
Construction	-	1,300,000	-	-	-	-	1,300,000
General Fund Reserves	-	1,300,000	-	-	-	-	1,300,000
Elizabeth Campus Greenway							
Construction	919,500	-	-	-	-	-	919,500
Federal Grant-RSTP	919,500	-	-	-	-	-	919,500
Elizabeth Campus Stormwater Pond							
Construction	-	-	-	-	-	100,000	100,000
General Fund	-	-	-	-	50,000	50,000	100,000
Franklin Street Road Expansion Phase 2							
Planning & Engineering	-	-	-	150,000	-	-	150,000
Construction	-	-	-	2,600,000	2,600,000	-	5,200,000
State Grant-Revenue Sharing	-	-	-	1,337,000	1,338,000	-	2,675,000
General Fund	-	450,000	450,000	925,000	850,000	-	2,675,000
Roanoke River Greenway - Golden Spike							
Planning & Engineering	-	-	800,098	-	274,992	-	1,075,090
Construction	-	-	-	-	-	3,445,471	3,445,471
Federal Grant-Smart Scale	-	-	800,098	-	274,992	3,445,471	4,520,561
Rt 419 over NS Railway Clean & Paint (#1813)							
Other	-	150,000	150,000	-	-	-	300,000
Highway Maintenance	-	150,000	150,000	-	-	-	300,000
Storm Drain - Arch and Pennsylvania							
Construction	-	-	200,000	-	-	-	200,000
General Fund	-	-	200,000	-	-	-	200,000
Storm Drain - Bainbridge Drive Expansion							
Construction	-	175,000	-	-	-	-	175,000
Highway Maintenance	-	175,000	-	-	-	-	175,000
Storm Drain - Boulevard Upgrades							
Construction	-	-	-	-	-	500,000	500,000
General Fund	-	100,000	100,000	100,000	100,000	100,000	500,000
Storm Drain - Florida Street							
Construction	-	400,000	-	-	-	-	400,000
General Fund	-	400,000	-	-	-	-	400,000
Storm Drain - Market and Clay							
Planning & Engineering	-	50,000	-	-	-	-	50,000
Construction	-	-	700,000	-	-	-	700,000
Highway Maintenance	-	50,000	700,000	-	-	-	750,000
Storm Drain - Poplar Avenue							
General Fund	-	-	137,500	137,500	137,500	137,500	550,000
Storm Drain - Texas and Turnpike Upgrade							
Planning & Engineering	-	10,000	-	-	-	-	10,000
Construction	-	465,000	-	-	-	-	465,000
General Fund	-	475,000	-	-	-	-	475,000

City of Salem, Virginia
Capital Improvement Plan - General Fund and Capital Projects Fund
2024 through 2029

Project	2024	2025	2026	2027	2028	2029	Total
Storm Drain and Curb & Gutter - Upland Drive							
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750,000	\$ 750,000
General Fund	125,000	125,000	125,000	125,000	125,000	125,000	750,000
Streetscape Improvements - Valleydale Site							
Construction	-	1,500,000	-	-	-	-	1,500,000
General Fund Reserves	-	1,500,000	-	-	-	-	1,500,000
Texas/Idaho Pond							
General Fund	-	100,000	100,000	100,000	100,000	100,000	500,000
Vehicle Replacement							
Equipment Purchase	35,000	35,000	35,000	35,000	-	-	140,000
General Fund	35,000	35,000	35,000	35,000	-	-	140,000
West Main at Wildwood Culvert Extension							
General Fund	-	-	200,000	200,000	200,000	200,000	800,000
<u>Economic Development</u>							
Vehicle Replacement							
Equipment Purchase	30,000	-	-	-	-	-	30,000
General Fund Reserves	30,000	-	-	-	-	-	30,000
<u>Electric: Traffic Signals</u>							
Traffic Signals							
Construction	100,000	100,000	100,000	100,000	100,000	100,000	600,000
Highway Maintenance	100,000	100,000	100,000	100,000	100,000	100,000	600,000
Traffic Signals - Replacement							
Construction	600,000	350,000	350,000	-	-	-	1,300,000
Highway Maintenance	600,000	350,000	350,000	-	-	-	1,300,000
<u>Fire</u>							
Ambulance - Medic 802							
Equipment Purchase	-	-	400,000	-	-	-	400,000
State Grant	-	-	200,000	-	-	-	200,000
General Fund	-	-	200,000	-	-	-	200,000
Ambulance - Medic 803							
Equipment Purchase	385,000	-	-	-	-	-	385,000
General Fund Reserves	385,000	-	-	-	-	-	385,000
Battalion 1 Vehicle Replacement							
Equipment Purchase	-	-	100,000	-	-	-	100,000
General Fund	-	-	100,000	-	-	-	100,000
Deputy Fire Marshal Vehicle Replacement							
Equipment Purchase	-	-	70,000	-	-	-	70,000
General Fund	-	-	70,000	-	-	-	70,000
Emergency Dispatching Software							
Equipment Purchase	190,000	-	-	-	-	-	190,000
General Fund Reserves	190,000	-	-	-	-	-	190,000
EMS Coordinator Vehicle Replacement							
Equipment Purchase	-	65,000	-	-	-	-	65,000
General Fund	-	65,000	-	-	-	-	65,000
Fire Administration Building Renovations							
Planning & Engineering	-	-	23,000	-	-	-	23,000
Construction	-	-	250,000	-	-	-	250,000
General Fund	-	-	273,000	-	-	-	273,000
Fire Marshal Vehicle Replacement							
Equipment Purchase	65,000	-	-	-	-	-	65,000
State Grant	65,000	-	-	-	-	-	65,000

City of Salem, Virginia
Capital Improvement Plan - General Fund and Capital Projects Fund
2024 through 2029

Project	2024	2025	2026	2027	2028	2029	Total
Fire Station #1 Renovations							
Planning & Engineering	\$ 54,000	\$ -	\$ -	\$ -	\$ -	\$ -	54,000
Construction	600,000	-	-	-	-	-	600,000
General Fund Excess Local Funding	654,000	-	-	-	-	-	654,000
Fire Station #3 Renovations							
Planning & Engineering	34,000	-	-	-	-	-	34,000
Construction	420,000	-	-	-	-	-	420,000
General Fund Excess Local Funding	454,000	-	-	-	-	-	454,000
Generator - Fire Administration							
Equipment Purchase	-	200,000	-	-	-	-	200,000
General Fund	-	200,000	-	-	-	-	200,000
Generator Replacement - Station #1							
Equipment Purchase	-	-	175,000	-	-	-	175,000
General Fund	-	-	175,000	-	-	-	175,000
Generator Replacement - Station #2							
Equipment Purchase	-	-	-	175,000	-	-	175,000
General Fund	-	-	-	175,000	-	-	175,000
Generator Replacement - Station #3							
Equipment Purchase	-	-	-	-	175,000	-	175,000
General Fund	-	-	-	-	175,000	-	175,000
Ladder Truck							
Equipment Purchase	-	-	-	-	1,500,000	-	1,500,000
General Fund	-	-	-	-	1,500,000	-	1,500,000
Logistics Captain Vehicle Replacement							
Equipment Purchase	65,000	-	-	-	-	-	65,000
General Fund	65,000	-	-	-	-	-	65,000
Training Van Replacement							
Equipment Purchase	48,000	-	-	-	-	-	48,000
General Fund	48,000	-	-	-	-	-	48,000
Library							
Bathroom Renovation							
Construction	30,000	-	-	-	-	-	30,000
General Fund	30,000	-	-	-	-	-	30,000
Director's Office Renovation/Split							
Construction	5,000	-	-	-	-	-	5,000
General Fund	5,000	-	-	-	-	-	5,000
Library Lawn Special Events Space							
Construction	500,000	-	-	-	-	-	500,000
General Fund Excess Local Funding	500,000	-	-	-	-	-	500,000
Parks & Rec: Administration							
New Administration Building							
Construction	-	-	-	2,000,000	-	-	2,000,000
Debt Issuance	-	-	-	2,000,000	-	-	2,000,000
Recreational Center							
Construction	-	-	-	10,000,000	10,000,000	-	20,000,000
Debt Issuance	-	-	-	10,000,000	10,000,000	-	20,000,000
Special Events Minivan Replacement							
Equipment Purchase	46,000	-	-	-	-	-	46,000
General Fund	46,000	-	-	-	-	-	46,000

City of Salem, Virginia
Capital Improvement Plan - General Fund and Capital Projects Fund
2024 through 2029

Project	2024	2025	2026	2027	2028	2029	Total
<u>Parks & Rec: Athletic Fields</u>							
Civic Center West Field Lighting Upgrades							
Construction	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	250,000
General Fund Excess Local Funding	250,000	-	-	-	-	-	250,000
Kiwanis Field Renovations							
Construction	-	-	-	4,000,000	-	-	4,000,000
Debt Issuance	-	-	-	4,000,000	-	-	4,000,000
Kiwanis Park - 4066R John Deere Tractor							
Equipment Purchase	50,000	-	-	-	-	-	50,000
General Fund	50,000	-	-	-	-	-	50,000
Kiwanis Park - Wall-Pads							
Equipment Purchase	110,000	-	-	-	-	-	110,000
General Fund Excess Local Funding	110,000	-	-	-	-	-	110,000
Mowles Spring Park (Athletic Complex)							
Construction	-	-	-	-	-	30,000,000	30,000,000
Debt Issuance	-	-	-	-	-	30,000,000	30,000,000
Spartan Field Renovations							
Construction	-	110,000	-	-	-	-	110,000
General Fund	-	110,000	-	-	-	-	110,000
Spartan Field Team Fieldhouse							
Construction	-	-	-	2,500,000	-	-	2,500,000
Debt Issuance	-	-	-	2,500,000	-	-	2,500,000
Ted Webber Ball Field Lighting Upgrades							
Construction	-	250,000	-	-	-	-	250,000
General Fund	-	250,000	-	-	-	-	250,000
<u>Parks & Rec: Senior Center</u>							
Building Renovation							
Construction	-	-	-	-	3,000,000	-	3,000,000
Debt Issuance	-	-	-	-	3,000,000	-	3,000,000
Floor Replacement							
Construction	38,000	-	-	-	-	-	38,000
General Fund	38,000	-	-	-	-	-	38,000
Passenger Bus Replacement							
Equipment Purchase	108,750	-	-	-	-	-	108,750
General Fund	108,750	-	-	-	-	-	108,750
Windows & Carpet Replacement							
Construction	25,000	-	-	-	-	-	25,000
General Fund	25,000	-	-	-	-	-	25,000
<u>Police</u>							
Classroom Furniture Upgrade							
Equipment Purchase	-	10,000	-	-	-	-	10,000
General Fund	-	10,000	-	-	-	-	10,000
Detective Vehicle Replacement							
Equipment Purchase	37,000	37,000	-	-	-	-	74,000
General Fund	37,000	37,000	-	-	-	-	74,000
Emergency Response Team Rifle Replacement							
Equipment Purchase	41,000	-	-	-	-	-	41,000
General Fund	41,000	-	-	-	-	-	41,000
Evidence Refrigerator Replacement							
Equipment Purchase	-	30,000	-	-	-	-	30,000
General Fund	-	30,000	-	-	-	-	30,000

City of Salem, Virginia
Capital Improvement Plan - General Fund and Capital Projects Fund
2024 through 2029

Project	2024	2025	2026	2027	2028	2029	Total
Intersection Cameras							
Construction	\$ -	\$ 4,000	\$ 4,000	\$ -	\$ -	\$ -	8,000
Equipment Purchase	-	10,000	10,000	-	-	-	20,000
General Fund	-	14,000	14,000	-	-	-	28,000
LEVEL 4 Ballistic Panels Replacement							
Equipment Purchase	19,000	19,000	-	-	-	-	38,000
General Fund	19,000	19,000	-	-	-	-	38,000
Motorcycles							
Equipment Purchase	-	-	100,000	-	-	-	100,000
General Fund	-	-	100,000	-	-	-	100,000
Night Vision for Emergency Response Team							
Equipment Purchase	-	82,400	82,400	82,400	-	-	247,200
General Fund	-	82,400	82,400	82,400	-	-	247,200
Officer Body-Camera Upgrade							
Equipment Purchase	-	100,000	100,000	-	-	-	200,000
General Fund	-	100,000	100,000	-	-	-	200,000
Roof Repair							
Other	141,000	-	-	-	-	-	141,000
General Fund	141,000	-	-	-	-	-	141,000
Vehicle Replacement							
Equipment Purchase	140,000	420,000	420,000	-	-	-	980,000
General Fund	140,000	420,000	420,000	-	-	-	980,000
Police: Animal Control							
Boiler Replacement							
Equipment Purchase	40,000	-	-	-	-	-	40,000
General Fund	40,000	-	-	-	-	-	40,000
HVAC Replacement							
Equipment Purchase	40,000	-	-	-	-	-	40,000
General Fund	40,000	-	-	-	-	-	40,000
Old Animal Shelter Replacement							
Construction	-	75,000	-	-	-	-	75,000
General Fund	-	75,000	-	-	-	-	75,000
Vehicle Replacement							
Equipment Purchase	68,000	-	-	-	-	-	68,000
General Fund	68,000	-	-	-	-	-	68,000
Police: Communications Center							
CAD/RMS Software Upgrade							
Other	430,970	-	-	-	-	-	430,970
General Fund	430,970	-	-	-	-	-	430,970
Real Estate							
Vehicle Replacement							
Equipment Purchase	-	25,000	-	25,000	-	25,000	75,000
General Fund	-	25,000	-	25,000	-	25,000	75,000
Registrar							
Voting Machines (14)							
Equipment Purchase	-	-	220,000	-	-	-	220,000
General Fund	-	-	220,000	-	-	-	220,000
Voting Pollbooks							
Equipment Purchase	-	-	-	-	-	125,000	125,000
General Fund	-	-	-	-	-	125,000	125,000

City of Salem, Virginia
Capital Improvement Plan - General Fund and Capital Projects Fund
2024 through 2029

Project	2024	2025	2026	2027	2028	2029	Total
<u>Rescue Squad</u>							
Dispatching Equipment for Compatability							
Equipment Purchase	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	35,000
General Fund	35,000	-	-	-	-	-	35,000
Emergency Generator							
Equipment Purchase	-	65,000	-	-	-	-	65,000
General Fund	-	65,000	-	-	-	-	65,000
<u>Salem Memorial Park</u>							
HVAC for Locker Rooms and Auxillary							
Equipment Purchase	-	25,000	-	-	-	-	25,000
General Fund	-	25,000	-	-	-	-	25,000
Park Improvements							
Other	500,000	-	-	-	-	-	500,000
General Fund	500,000	-	-	-	-	-	500,000
Railings on VIP Deck							
Construction	35,000	-	-	-	-	-	35,000
General Fund	35,000	-	-	-	-	-	35,000
Replace Edges on Infield							
Construction	25,000	-	-	-	-	-	25,000
General Fund	25,000	-	-	-	-	-	25,000
Seat Replacement - Upper Level							
Equipment Purchase	132,000	-	-	-	-	-	132,000
General Fund	132,000	-	-	-	-	-	132,000
Stadium Caulking							
Planning & Engineering	30,000	150,000	-	-	-	-	180,000
General Fund	30,000	150,000	-	-	-	-	180,000
<u>Salem Stadium</u>							
Bathroom Heaters							
Equipment Purchase	-	8,000	-	-	-	-	8,000
General Fund	-	8,000	-	-	-	-	8,000
Mantis Hydro Extractor for Stadium Field							
Equipment Purchase	-	50,000	-	-	-	-	50,000
General Fund	-	50,000	-	-	-	-	50,000
Metal Equipment Building							
Construction	-	60,000	-	-	-	-	60,000
General Fund	-	60,000	-	-	-	-	60,000
New Mowers (2)							
Equipment Purchase	13,000	13,000	-	-	-	-	26,000
General Fund	13,000	13,000	-	-	-	-	26,000
New Windows in Suites/Press Boxes							
Construction	30,000	-	-	-	-	-	30,000
General Fund	30,000	-	-	-	-	-	30,000
<u>Sheriff</u>							
Front Office Renovation							
Construction	30,000	-	-	-	-	-	30,000
Equipment Purchase	20,000	-	-	-	-	-	20,000
General Fund	50,000	-	-	-	-	-	50,000
Vehicle Replacement							
Equipment Purchase	98,800	140,000	100,000	-	110,000	-	448,800
General Fund	98,800	140,000	100,000	-	110,000	-	448,800

City of Salem, Virginia
Capital Improvement Plan - General Fund and Capital Projects Fund
2024 through 2029

Project	2024	2025	2026	2027	2028	2029	Total
Street: Administration							
Building #2 - Gutter, Soffits and Fascia							
Construction	\$ 13,000	\$ -	\$ -	\$ -	\$ -	\$ -	13,000
General Fund	13,000	-	-	-	-	-	13,000
Free Standing Elevated Safety Platform - Washout Area							
Other	16,000	-	-	-	-	-	16,000
General Fund	16,000	-	-	-	-	-	16,000
Paving at Street Complex							
Construction	135,000	-	-	-	-	-	135,000
General Fund	135,000	-	-	-	-	-	135,000
Truck Storage Building 70' x 150'							
Construction	-	1,074,938	-	-	-	-	1,074,938
General Fund	-	1,074,938	-	-	-	-	1,074,938
Street: Building Maintenance							
Lift Gate Truck Chassis Replacement							
Equipment Purchase	45,000	-	-	-	-	-	45,000
General Fund	45,000	-	-	-	-	-	45,000
Work Van							
Equipment Purchase	41,000	-	39,000	-	40,000	-	120,000
General Fund	-	-	39,000	-	40,000	-	79,000
General Fund Reserves	41,000	-	-	-	-	-	41,000
Street: City Garage							
1-1/2 ton Cab Chassis Landscape Dump Truck							
Equipment Purchase	72,000	-	-	-	-	-	72,000
General Fund	72,000	-	-	-	-	-	72,000
25-Yard Automated Leaf Machine							
Equipment Purchase	-	-	225,000	-	-	-	225,000
General Fund	-	-	225,000	-	-	-	225,000
26,000 GVW Dump Truck							
Equipment Purchase	140,000	-	145,000	-	-	-	285,000
General Fund	140,000	-	145,000	-	-	-	285,000
Air Compressor							
Equipment Purchase	-	22,500	-	-	-	-	22,500
General Fund	-	22,500	-	-	-	-	22,500
Automated Flagging Device							
Equipment Purchase	35,000	-	-	-	-	-	35,000
General Fund	35,000	-	-	-	-	-	35,000
Backhoe							
Equipment Purchase	142,000	-	-	150,000	-	160,000	452,000
General Fund	142,000	-	-	150,000	-	160,000	452,000
Concrete Truck Chassis							
Equipment Purchase	130,000	-	-	-	-	-	130,000
General Fund	130,000	-	-	-	-	-	130,000
Crew Cab Utility Body Truck							
Equipment Purchase	60,000	75,000	77,000	79,000	80,000	-	371,000
General Fund	60,000	75,000	77,000	79,000	80,000	-	371,000
Finishing Tractor/Mower							
Equipment Purchase	-	35,000	-	38,000	-	40,000	113,000
General Fund	-	35,000	-	38,000	-	40,000	113,000

City of Salem, Virginia
Capital Improvement Plan - General Fund and Capital Projects Fund
2024 through 2029

Project	2024	2025	2026	2027	2028	2029	Total
Fuel Island Dispensing System Software							
Equipment Purchase	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	100,000
General Fund	-	100,000	-	-	-	-	100,000
Mowing Tractor							
Equipment Purchase	-	100,000	-	110,000	-	-	210,000
General Fund	-	100,000	-	110,000	-	-	210,000
Pickup for Landscape Superintendent							
Equipment Purchase	44,000	-	-	-	-	-	44,000
General Fund	44,000	-	-	-	-	-	44,000
Rotary Brush Cutter Attachment for Skid Steer							
Equipment Purchase	10,000	-	-	-	-	-	10,000
General Fund	10,000	-	-	-	-	-	10,000
Rubber Tire Loader							
Equipment Purchase	-	-	-	200,000	-	-	200,000
General Fund	-	-	-	200,000	-	-	200,000
Salt/Snow Plow Dump Truck							
Equipment Purchase	-	185,000	190,000	200,000	210,000	215,000	1,000,000
General Fund	-	185,000	190,000	200,000	210,000	215,000	1,000,000
Street Sweeper							
Equipment Purchase	-	350,000	-	-	-	-	350,000
General Fund	-	350,000	-	-	-	-	350,000
Tandem Axle Dump Truck Plow/Salt							
Equipment Purchase	-	-	-	-	-	150,000	150,000
General Fund	-	-	-	-	-	150,000	150,000
Vibratory Trench Roller							
Equipment Purchase	-	40,000	-	-	-	-	40,000
General Fund	-	40,000	-	-	-	-	40,000
Street: City Hall							
Roof Replacement							
Construction	110,200	-	-	-	-	-	110,200
General Fund	110,200	-	-	-	-	-	110,200
Street: Courthouse							
Roof Section Replacements							
Construction	114,000	128,000	170,000	-	-	-	412,000
General Fund	114,000	128,000	170,000	-	-	-	412,000
Street: Recycling							
20 Yard Roll-Off Recycling Pan							
Equipment Purchase	32,000	26,000	27,000	28,000	29,000	30,000	172,000
General Fund	32,000	26,000	27,000	28,000	29,000	30,000	172,000
Hook Lift Truck for Recycling							
Equipment Purchase	-	-	200,000	-	-	-	200,000
General Fund	-	-	200,000	-	-	-	200,000
Street: Refuse							
25-Yard Garbage Body							
Equipment Purchase	111,000	-	115,000	-	-	-	226,000
General Fund	111,000	-	115,000	-	-	-	226,000
Knuckle Boom Truck							
Equipment Purchase	-	150,000	-	-	-	170,000	320,000
General Fund	-	150,000	-	-	-	170,000	320,000

City of Salem, Virginia
Capital Improvement Plan - General Fund and Capital Projects Fund
2024 through 2029

Project	2024	2025	2026	2027	2028	2029	Total
Rearload Garbage Truck							
Equipment Purchase	\$ -	\$ 300,000	\$ -	\$ 310,000	\$ -	\$ 320,000	\$ 930,000
General Fund	-	300,000	-	310,000	-	320,000	930,000
Sideloader Garbage Truck							
Equipment Purchase	-	300,000	300,000	-	300,000	-	900,000
General Fund	-	300,000	300,000	-	300,000	-	900,000
Technology Systems							
City/School Timeclock Hardware Replacement							
Equipment Purchase	-	150,000	-	-	-	-	150,000
General Fund	-	150,000	-	-	-	-	150,000
Computer Replacements							
Equipment Purchase	50,000	50,000	50,000	50,000	50,000	50,000	300,000
General Fund	50,000	50,000	50,000	50,000	50,000	50,000	300,000
ERP Software Replacement							
Other	-	-	500,000	-	-	-	500,000
General Fund	-	-	500,000	-	-	-	500,000
Network Equipment Replacement							
Equipment Purchase	300,000	125,000	80,000	25,000	-	-	530,000
General Fund	300,000	125,000	80,000	25,000	-	-	530,000
Office Remodeling							
Construction	-	-	100,000	-	-	-	100,000
General Fund	-	-	100,000	-	-	-	100,000
Payroll Software Replacement							
Other	-	-	-	-	500,000	-	500,000
General Fund	-	-	-	-	500,000	-	500,000
Storage Area Network Replacements (2)							
Equipment Purchase	-	-	-	-	300,000	-	300,000
General Fund	-	-	-	-	300,000	-	300,000
UPS Replacement (4 Units)							
Equipment Purchase	-	500,000	-	-	-	-	500,000
General Fund	-	500,000	-	-	-	-	500,000
Expenditure Grand Total	\$ 25,962,784	\$ 16,332,838	\$ 7,486,148	\$ 23,792,400	\$ 21,662,227	\$ 46,720,101	\$ 141,956,498
Funding Grand Total	\$ 28,006,218	\$ 15,331,338	\$ 8,886,148	\$ 24,254,400	\$ 21,225,227	\$ 46,082,601	\$ 143,785,932

Capital Improvement Plan FY 2024 through FY 2029

Project #:	4110CD-21008
Project Title:	Apperson Bridge Superstructure Replacement (#1801)
Department:	Community Development
Category:	Capital Projects



Project Description:	Bridge at the intersection of Apperson and 419. This bridge is one of two structurally deficient bridges in the City of Salem as determined by NHI and VDOT classification. Work will include a large measure of traffic control due 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.
Project 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.

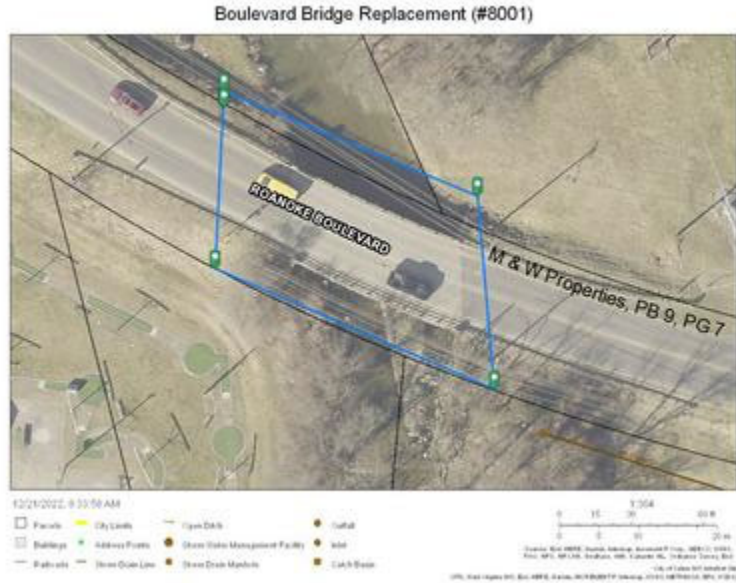
Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Future	Project Total
Federal Grant-Formula STP	\$0	\$	\$	\$	\$	\$	\$	\$0	\$0
Federal Grant-Transportation Alt	\$0	\$332,514	\$0	\$0	\$0	\$0	\$0	\$0	\$332,514
Federal Grant-Urban	\$0	\$1,110,564	\$0	\$0	\$0	\$0	\$0	\$0	\$1,110,564
General Fund	\$0	\$	\$	\$	\$	\$	\$	\$0	\$0
General Fund Reserves	\$0	\$1,939,000	\$0	\$0	\$0	\$0	\$0	\$0	\$1,939,000
State Grant-Formula STP Match	\$0	\$	\$	\$	\$	\$	\$	\$0	\$0

State Grant-Primary Formula	\$0	\$17,974	\$0	\$0	\$0	\$0	\$0	\$0	\$17,974
State Grant-Revenue Sharing	\$0	\$0	\$1,939,000	\$0	\$0	\$0	\$0	\$0	\$1,939,000
State Grant-State of Good Repair	\$0	\$2,527,801	\$0	\$0	\$0	\$0	\$0	\$0	\$2,527,801
State Grant-Urban	\$0	\$66,358	\$0	\$0	\$0	\$0	\$0	\$0	\$66,358
State Grant-Urban Match	\$0	\$249,877	\$0	\$0	\$0	\$0	\$0	\$0	\$249,877
Total	\$723,566	\$6,244,088	\$1,939,000	\$0	\$0	\$0	\$0	\$0	\$8,183,088

Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Future	Project Total
Construction	\$0	\$4,325,654	\$3,878,000	\$0	\$0	\$0	\$0	\$0	\$8,203,654
Planning & Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$703,000	\$4,325,654	\$3,878,000	\$0	\$0	\$0	\$0	\$0	\$8,203,654

Capital Improvement Plan FY 2024 through FY 2029

Project #:	4110CD-21013
Project Title:	Boulevard Bridge Replacement (#8001)
Department:	Community Development
Category:	Capital Projects



Project 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.
Project Justification:	See description.

Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Future	Project Total
Federal Grant-TBD	\$0	\$	\$	\$	\$650,000	\$650,000	\$3,950,000	\$0	\$5,250,000
Total	\$0	\$0	\$0	\$0	\$650,000	\$650,000	\$3,950,000	\$0	\$5,250,000

Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Future	Project Total
Construction	\$0	\$	\$	\$	\$250,000	\$650,000	\$3,950,000	\$0	\$4,850,000
Planning & Engineering	\$0	\$	\$	\$	\$400,000	\$	\$	\$0	\$400,000
Total	\$0	\$0	\$0	\$0	\$650,000	\$650,000	\$3,950,000	\$0	\$5,250,000

Capital Improvement Plan FY 2024 through FY 2029

Project #:	4110CD-21012
Project Title:	Downtown Phase 4 - Market to Thompson Memorial
Department:	Community Development
Category:	Capital Projects



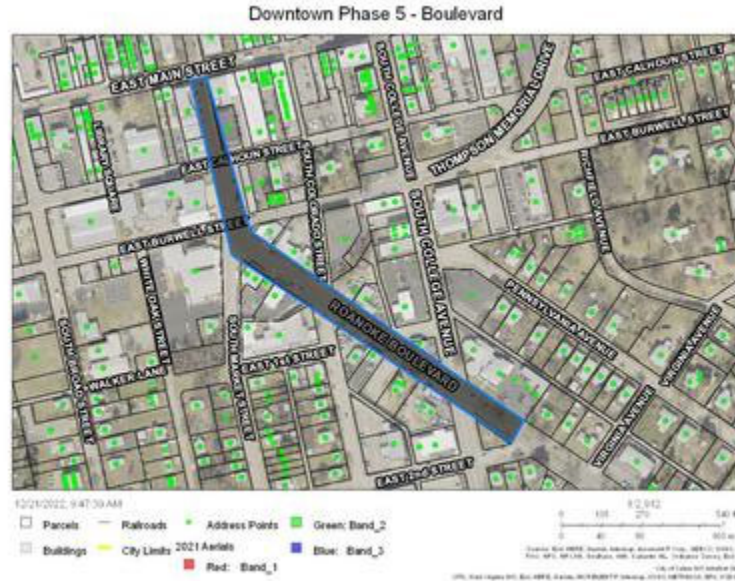
Project Description:	Streetscape improvements for Main Street, from Market Street to Thompson Memorial, per Downtown Plan
Project Justification:	Directive from City Management and Council

Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Future	Project Total
Federal Grant-Smart Scale	\$0	\$3,508,287	\$0	\$0	\$0	\$0	\$0	\$0	\$3,508,287
Total	\$121,582	\$3,508,287	\$0	\$0	\$0	\$0	\$0	\$0	\$3,508,287

Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Future	Project Total
Construction	\$0	\$3,327,380	\$0	\$0	\$0	\$0	\$0	\$0	\$3,327,380
Planning & Engineering	\$0	\$180,907	\$0	\$0	\$0	\$0	\$0	\$0	\$180,907
Total	\$121,582	\$3,508,287	\$0	\$0	\$0	\$0	\$0	\$0	\$3,508,287

Capital Improvement Plan FY 2024 through FY 2029

Project #:	4110CD-21015
Project Title:	Downtown Phase 7 - Boulevard
Department:	Community Development
Category:	Capital Projects



Project Description:	Streetscape improvements for Boulevard/S. Market, from Main Street to East 2nd Street, per Downtown Plan
Project Justification:	Directive from City Management and Council

Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Future	Project Total
General Fund	\$0	\$	\$	\$250,000	\$250,000	\$	\$	\$0	\$500,000
State Grant-Revenue Sharing	\$0	\$	\$	\$125,000	\$125,000	\$250,000	\$	\$0	\$500,000
Total	\$0	\$0	\$0	\$375,000	\$375,000	\$250,000	\$0	\$0	\$1,000,000

Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Future	Project Total
Construction	\$0	\$	\$	\$159,000	\$250,000	\$500,000	\$	\$0	\$909,000
Planning & Engineering	\$0	\$	\$	\$91,000	\$	\$	\$	\$0	\$91,000
Total	\$0	\$0	\$0	\$250,000	\$375,000	\$500,000	\$0	\$0	\$1,000,000

Capital Improvement Plan FY 2024 through FY 2029

Project #:	4110CD-23004
Project Title:	Downtown Phase 5 - White Oak to Market
Department:	Community Development
Category:	Capital Projects



Project 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 Justification:	Directive from City Management and Council

Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Future	Project Total
Federal Grant-Smart Scale	\$0	\$	\$	\$130,418	\$	\$1,393	\$2,180,014	\$0	\$2,311,825
Total	\$0	\$0	\$0	\$130,418	\$0	\$1,393	\$2,180,014	\$0	\$2,311,825

Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Future	Project Total
Construction	\$0	\$	\$	\$	\$	\$	\$2,180,014	\$0	\$2,180,014
Planning & Engineering	\$0	\$	\$	\$130,418	\$	\$1,393	\$	\$0	\$131,811
Total	\$0	\$0	\$0	\$130,418	\$0	\$1,393	\$2,180,014	\$0	\$2,311,825

Capital Improvement Plan FY 2024 through FY 2029

Project #:	4110CD-23006
Project Title:	Apperson/Orchard Drive Intersection Improvements
Department:	Community Development
Category:	Capital Projects



Project Description:	Improve turning movements, increase safety, and reduce delay at the intersection of Apperson Drive and Orchard Drive 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 Drive to provide a shared left-through lane and dedicated right turn lane. This project will be administered by VDOT.
Project Justification:	Increased safety

Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Future	Project Total
Federal Grant-Smart Scale	\$0	\$	\$	\$286,652	\$	\$192,637	\$1,908,269	\$0	\$2,387,558
Total	\$0	\$0	\$0	\$286,652	\$0	\$192,637	\$1,908,269	\$0	\$2,387,558

Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Future	Project Total
Construction	\$0	\$	\$	\$	\$	\$	\$1,908,269	\$0	\$1,908,269
Planning & Engineering	\$0	\$	\$	\$286,652	\$	\$192,637	\$	\$0	\$479,289
Total	\$0	\$0	\$0	\$286,652	\$0	\$192,637	\$1,908,269	\$0	\$2,387,558

Capital Improvement Plan FY 2024 through FY 2029

Project #:	4110CD-21006
Project Title:	Elizabeth Campus Greenway
Department:	Community Development
Category:	Capital Projects



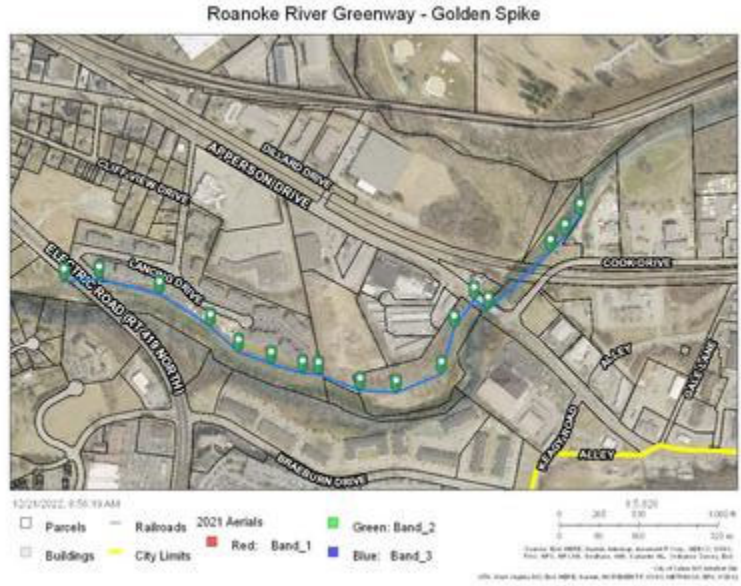
Project Description:	Greenway on the Elizabeth Campus will consist of approximately 1.75 miles of 5 to 10 foot wide sidewalk or pavement. This trail system will connect to East Main Street multi-modal trail leading west to the city's downtown and east to the Hanging Rock Battlefield & Mason's Creek greenways/trails.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

Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Future	Project Total
Federal Grant-RSTP	\$0	\$919,500	\$0	\$0	\$0	\$0	\$0	\$0	\$919,500
Total	\$184,900	\$919,500	\$0	\$0	\$0	\$0	\$0	\$0	\$919,500

Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Future	Project Total
Construction	\$0	\$919,500	\$0	\$0	\$0	\$0	\$0	\$0	\$919,500
Planning & Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$184,900	\$919,500	\$0	\$0	\$0	\$0	\$0	\$0	\$919,500

Capital Improvement Plan FY 2024 through FY 2029

Project #:	4110CD-23007
Project Title:	Roanoke River Greenway - Golden Spike
Department:	Community Development
Category:	Capital Projects



Project 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.
Project 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.

Funding Sources	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Future	Project Total
Federal Grant-Smart Scale	\$0	\$	\$	\$800,098	\$	\$274,992	\$3,445,471	\$0	\$4,520,561
Total	\$0	\$0	\$0	\$800,098	\$0	\$274,992	\$3,445,471	\$0	\$4,520,561

Expenditures	Prior	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Future	Project Total
Construction	\$0	\$	\$	\$	\$	\$	\$3,445,471	\$0	\$3,445,471
Planning & Engineering	\$0	\$	\$	\$800,098	\$	\$274,992	\$	\$0	\$1,075,090
Total	\$0	\$0	\$0	\$800,098	\$0	\$274,992	\$3,445,471	\$0	\$4,520,561

City of Salem, Virginia
Capital Improvement Plan - Enterprise Funds
2024 through 2029

Department Summary

Department	2024	2025	2026	2027	2028	2029	Total
Catering	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000
Civic Center	798,000	3,305,000	98,000	91,000	150,000	-	4,442,000
Electric	735,000	760,000	635,000	635,000	635,000	635,000	4,035,000
Meter Readers	-	27,000	-	-	-	-	27,000
Sewer Department	790,000	10,020,000	1,240,000	1,400,000	3,300,000	7,300,000	24,050,000
Water Department	10,123,084	1,020,000	1,440,000	3,340,000	5,750,000	2,795,000	24,468,084
Total	\$ 12,506,084	\$ 15,132,000	\$ 3,413,000	\$ 5,466,000	\$ 9,835,000	\$ 10,730,000	\$ 57,082,084

City of Salem, Virginia
Capital Improvement Plan - Enterprise Funds
2024 through 2029

Project	2024	2025	2026	2027	2028	2029	Total
Catering							
Freezer & Refrigerator Unit in Kitchen							
Equipment Purchase	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	60,000
Enterprise Fund	60,000	-	-	-	-	-	60,000
Civic Center							
6" Water Main Replacement/Rerouting							
Construction	75,000	-	-	-	-	-	75,000
Enterprise Fund	75,000	-	-	-	-	-	75,000
Annex Ceiling Replacement							
Construction	-	-	85,000	-	-	-	85,000
Enterprise Fund	-	-	85,000	-	-	-	85,000
Annex HVAC							
Construction	-	100,000	-	-	-	-	100,000
Enterprise Fund	-	100,000	-	-	-	-	100,000
Arena Lighting Panel Replacement and Controls							
Equipment Purchase	25,000	-	-	-	-	-	25,000
Enterprise Fund	25,000	-	-	-	-	-	25,000
Arena Lobby Window Film							
Construction	-	10,000	-	-	-	-	10,000
Enterprise Fund	-	10,000	-	-	-	-	10,000
Arena Retractable Platforms with Seats							
Equipment Purchase	-	135,000	-	-	-	-	135,000
Enterprise Fund	-	135,000	-	-	-	-	135,000
Arena Sound System							
Equipment Purchase	-	275,000	-	-	-	-	275,000
Enterprise Fund	-	275,000	-	-	-	-	275,000
Basketball Floor Replacement							
Construction	-	-	-	-	150,000	-	150,000
Enterprise Fund	-	-	-	-	150,000	-	150,000
Boom Lift							
Equipment Purchase	-	100,000	-	-	-	-	100,000
Enterprise Fund	-	100,000	-	-	-	-	100,000
Camper Electric Boxes							
Equipment Purchase	110,000	-	-	-	-	-	110,000
Enterprise Fund	110,000	-	-	-	-	-	110,000
Chill Water Tower Replacement							
Construction	85,000	-	-	-	-	-	85,000
Enterprise Fund	85,000	-	-	-	-	-	85,000
Concession Stand #1 Renovation							
Construction	35,000	-	-	-	-	-	35,000
Enterprise Fund	35,000	-	-	-	-	-	35,000
Concrete Dumpster Pad & Privacy Fence near Annex							
Construction	-	-	13,000	-	-	-	13,000
Enterprise Fund	-	-	13,000	-	-	-	13,000
Electric Panel Conversion							
Equipment Purchase	16,000	-	-	-	-	-	16,000
Enterprise Fund	16,000	-	-	-	-	-	16,000

City of Salem, Virginia
Capital Improvement Plan - Enterprise Funds
2024 through 2029

Project	2024	2025	2026	2027	2028	2029	Total
Faucet & Toilet Upgrade to Hands-Free Systems							
Construction	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Enterprise Fund	-	30,000	-	-	-	-	30,000
Folding Walls in Community Rooms Replacement							
Construction	-	70,000	-	-	-	-	70,000
Enterprise Fund	-	70,000	-	-	-	-	70,000
LED Lights in Arena							
Construction	12,000	-	-	-	-	-	12,000
Enterprise Fund	12,000	-	-	-	-	-	12,000
Lobby 2 & Outside Foyer Renovations							
Construction	-	90,000	-	-	-	-	90,000
Enterprise Fund	-	90,000	-	-	-	-	90,000
Locker Room Renovations							
Construction	-	100,000	-	-	-	-	100,000
Enterprise Fund	-	100,000	-	-	-	-	100,000
Main Switch Gear Evaluation							
Planning & Engineering	-	15,000	-	-	-	-	15,000
Enterprise Fund	-	15,000	-	-	-	-	15,000
Marquee Replacement							
Construction	-	265,000	-	-	-	-	265,000
Enterprise Fund	-	265,000	-	-	-	-	265,000
Membrane Roof Replacement							
Construction	145,000	-	-	-	-	-	145,000
Enterprise Fund	145,000	-	-	-	-	-	145,000
Parking Lot Lighting/Electrical/Paving							
Construction	175,000	2,075,000	-	-	-	-	2,250,000
Enterprise Fund	175,000	2,075,000	-	-	-	-	2,250,000
Technology Upgrades in Meeting Rooms							
Equipment Purchase	55,000	-	-	-	-	-	55,000
Enterprise Fund	55,000	-	-	-	-	-	55,000
Trane Chiller #2 AFD Replacement/Upgrade							
Construction	65,000	-	-	-	-	-	65,000
Enterprise Fund	65,000	-	-	-	-	-	65,000
Trane Chillers Adaptiview Control Panel Upgrade							
Construction	-	40,000	-	-	-	-	40,000
Enterprise Fund	-	40,000	-	-	-	-	40,000
Warehouse Renovations							
Construction	-	-	-	91,000	-	-	91,000
Enterprise Fund	-	-	-	91,000	-	-	91,000
Electric							
Bucket Truck Replacement							
Equipment Purchase	-	300,000	-	325,000	-	325,000	950,000
Enterprise Fund	-	300,000	-	325,000	-	325,000	950,000
Digger Derrick Replacement							
Equipment Purchase	325,000	-	325,000	-	325,000	-	975,000
Enterprise Fund	325,000	-	325,000	-	325,000	-	975,000
Electric System Improvement - Brand Ave							
Construction	-	150,000	-	-	-	-	150,000
Enterprise Fund	-	150,000	-	-	-	-	150,000

City of Salem, Virginia
Capital Improvement Plan - Enterprise Funds
2024 through 2029

Project	2024	2025	2026	2027	2028	2029	Total
Line Improvements							
Construction	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ 660,000
Enterprise Fund	110,000	110,000	110,000	110,000	110,000	110,000	660,000
Underground Line Replacement & Overhead Conversion							
Construction	150,000	150,000	150,000	150,000	150,000	150,000	900,000
Enterprise Fund	150,000	150,000	150,000	150,000	150,000	150,000	900,000
VDOT Parallel Paths Project							
Other	100,000	-	-	-	-	-	100,000
Enterprise Fund	100,000	-	-	-	-	-	100,000
Vehicle Replacement							
Equipment Purchase	50,000	50,000	50,000	50,000	50,000	50,000	300,000
Enterprise Fund	50,000	50,000	50,000	50,000	50,000	50,000	300,000
Meter Readers							
Vehicle Replacement							
Equipment Purchase	-	27,000	-	-	-	-	27,000
Enterprise Fund	-	27,000	-	-	-	-	27,000
Sewer Department							
1 Ton Crew Vehicle with Utility Box							
Equipment Purchase	82,000	-	-	-	-	-	82,000
Enterprise Fund	82,000	-	-	-	-	-	82,000
1 Ton Extended Cab with Utility Bed							
Equipment Purchase	58,000	-	-	-	-	-	58,000
Enterprise Fund	58,000	-	-	-	-	-	58,000
Machinery and Equipment Replacement							
Equipment Purchase	-	125,000	125,000	125,000	125,000	125,000	625,000
Enterprise Fund	-	125,000	125,000	125,000	125,000	125,000	625,000
Mason Creek SSES							
Planning & Engineering	-	-	-	600,000	-	-	600,000
Construction	-	-	-	-	-	7,000,000	7,000,000
Enterprise Fund	-	-	-	600,000	-	-	600,000
Debt Issuance	-	-	-	-	-	7,000,000	7,000,000
Mason's Creek Interceptor Upgrade							
Planning & Engineering	600,000	-	-	-	-	-	600,000
Construction	-	8,500,000	-	-	-	-	8,500,000
Enterprise Fund	600,000	-	-	-	-	-	600,000
Debt Issuance	-	8,500,000	-	-	-	-	8,500,000
Relocate Field Operations to Tidewater Street							
Planning & Engineering	-	-	320,000	-	-	-	320,000
Construction	-	-	-	500,000	3,000,000	-	3,500,000
Enterprise Fund	-	-	320,000	-	-	-	320,000
Debt Issuance	-	-	-	500,000	3,000,000	-	3,500,000
Sewer Line Extensions & New Connections							
Construction	50,000	50,000	50,000	50,000	50,000	50,000	300,000
Enterprise Fund	50,000	50,000	50,000	50,000	50,000	50,000	300,000
Sewer Line Replacement - Peacock Salem							
Planning & Engineering	-	-	20,000	-	-	-	20,000
Construction	-	-	600,000	-	-	-	600,000
Enterprise Fund	-	-	620,000	-	-	-	620,000

City of Salem, Virginia
Capital Improvement Plan - Enterprise Funds
2024 through 2029

Project	2024	2025	2026	2027	2028	2029	Total
Sewer Line Replacement and Pump Station - Pomeroy							
Planning & Engineering	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ 120,000
Construction	-	1,100,000	-	-	-	-	1,100,000
Enterprise Fund	-	120,000	-	-	-	-	120,000
Enterprise Fund Reserves	-	1,100,000	-	-	-	-	1,100,000
Vehicles and Equipment Replacement							
Equipment Purchase	-	125,000	125,000	125,000	125,000	125,000	625,000
Enterprise Fund	-	125,000	125,000	125,000	125,000	125,000	625,000
Water Department							
Backhoe Replacement							
Equipment Purchase	156,000	-	-	-	-	-	156,000
Enterprise Fund	156,000	-	-	-	-	-	156,000
Machinery and Equipment Replacement							
Equipment Purchase	-	125,000	125,000	125,000	125,000	125,000	625,000
Enterprise Fund	-	125,000	125,000	125,000	125,000	125,000	625,000
North Salem Water System Improvements							
Planning & Engineering	1,000,000	-	-	-	-	-	1,000,000
Construction	-	5,200,000	-	-	-	-	5,200,000
General Fund Excess Local Funding	4,118,084	-	-	-	-	-	4,118,084
Plant Improvements and Equipment							
Construction	-	220,000	220,000	220,000	250,000	250,000	1,160,000
Enterprise Fund	-	220,000	220,000	220,000	250,000	250,000	1,160,000
Relocate Field Operations to Tidewater Street							
Planning & Engineering	-	-	320,000	-	-	-	320,000
Construction	-	-	-	500,000	3,000,000	-	3,500,000
Enterprise Fund	-	-	320,000	-	-	-	320,000
Debt Issuance	-	-	-	500,000	3,000,000	-	3,500,000
Storage Tank Replacement - Franklin St							
Construction	650,000	-	-	-	-	-	650,000
Debt Issuance	650,000	-	-	-	-	-	650,000
Storage Tank Replacements - Red Ln							
Planning & Engineering	-	-	-	120,000	-	-	120,000
Construction	-	-	-	1,500,000	-	-	1,500,000
Enterprise Fund	-	-	-	120,000	-	-	120,000
Debt Issuance	-	-	-	1,500,000	-	-	1,500,000
Tandem Dump Truck Replacement							
Equipment Purchase	168,000	-	-	-	-	-	168,000
Enterprise Fund	168,000	-	-	-	-	-	168,000
Vehicles and Equipment Replacement							
Equipment Purchase	-	125,000	125,000	125,000	125,000	125,000	625,000
Enterprise Fund	-	125,000	125,000	125,000	125,000	125,000	625,000
Water Line Design and Replacement							
Planning & Engineering	90,000	150,000	150,000	150,000	290,000	290,000	1,120,000
Construction	591,000	750,000	850,000	850,000	1,955,000	1,955,000	6,951,000
Enterprise Fund	681,000	900,000	1,000,000	1,000,000	2,245,000	2,245,000	8,071,000
Water Line Extensions & New Connections							
Construction	50,000	50,000	50,000	50,000	50,000	50,000	300,000
Enterprise Fund	50,000	50,000	50,000	50,000	50,000	50,000	300,000

City of Salem, Virginia
Capital Improvement Plan - Enterprise Funds
2024 through 2029

Project	2024	2025	2026	2027	2028	2029	Total
Well Infrastructure Development							
Planning & Engineering	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000
Construction	4,000,000	-	-	-	-	-	4,000,000
<i>Enterprise Fund Reserves</i>	300,000	-	-	-	-	-	300,000
<i>Debt Issuance</i>	4,000,000	-	-	-	-	-	4,000,000
Expenditure Grand Total	\$ 9,388,000	\$ 20,732,000	\$ 3,813,000	\$ 5,766,000	\$ 9,880,000	\$ 10,730,000	\$ 60,309,000
Funding Grand Total	\$ 12,506,084	\$ 15,532,000	\$ 3,813,000	\$ 5,766,000	\$ 9,880,000	\$ 10,730,000	\$ 58,227,084

City of Salem, Virginia
Capital Improvement Plan - School Component Unit
2024 through 2029

Department Summary

Department	2024	2025	2026	2027	2028	2029	Total
School: Andrew Lewis Middle	\$ 95,000	\$ 204,156	\$ 165,000	\$ 38,327	\$ 15,000	\$ -	\$ 517,483
School: Central Office	-	-	70,000	-	-	-	70,000
School: East Salem Elementary	-	84,000	20,000	-	-	-	104,000
School: GW Carver Elementary	50,000	308,000	115,000	-	-	-	473,000
School: Multiple Locations	1,448,175	1,390,432	1,106,696	845,767	871,140	947,274	6,609,484
School: Salem High	614,250	480,255	541,400	600,000	200,000	-	2,435,905
School: Transportation	257,500	265,225	348,682	316,377	289,818	298,513	1,776,115
School: West Salem Elementary	310,000	72,000	170,000	38,278	-	-	590,278
Total	\$ 2,774,925	\$ 2,804,068	\$ 2,536,778	\$ 1,838,749	\$ 1,375,958	\$ 1,245,787	\$ 12,576,265

City of Salem, Virginia
Capital Improvement Plan - School Component Unit
2024 through 2029

Project	2024	2025	2026	2027	2028	2029	Total
<u>School: Andrew Lewis Middle</u>							
Band Instrument Replacement-ALMS							
Equipment Purchase	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	30,000
School Capital Reserve	-	30,000	-	-	-	-	30,000
Basketball Goals in Main Gym							
Equipment Purchase	-	20,000	-	-	-	-	20,000
School Capital Reserve	-	20,000	-	-	-	-	20,000
Cooling Tower Replacement							
Construction	75,000	-	-	-	-	-	75,000
School Capital Reserve	75,000	-	-	-	-	-	75,000
Dyson Airblade V Hand Dryers							
Equipment Purchase	20,000	-	-	-	-	-	20,000
School Capital Reserve	20,000	-	-	-	-	-	20,000
FACS & Tech Ed Work Stations							
Equipment Purchase	-	34,156	-	-	-	-	34,156
School Capital Reserve	-	34,156	-	-	-	-	34,156
Fitness Equipment Replacement							
Equipment Purchase	-	-	-	15,000	15,000	-	30,000
School Capital Reserve	-	-	-	15,000	15,000	-	30,000
Makeup Air Units Replacement (3)							
Construction	-	120,000	-	-	-	-	120,000
School Capital Reserve	-	120,000	-	-	-	-	120,000
Old Records Scanning							
Other	-	-	-	23,327	-	-	23,327
School Capital Reserve	-	-	-	23,327	-	-	23,327
Replace Lockers in PE Locker Rooms							
Construction	-	-	75,000	-	-	-	75,000
School Capital Reserve	-	-	75,000	-	-	-	75,000
Upsize AHU in Section D							
Construction	-	-	90,000	-	-	-	90,000
School Capital Reserve	-	-	90,000	-	-	-	90,000
<u>School: Central Office</u>							
Air Cooled Chiller Replacement							
Construction	-	-	70,000	-	-	-	70,000
School Capital Reserve	-	-	70,000	-	-	-	70,000
<u>School: East Salem Elementary</u>							
Air Handler Replacement							
Construction	-	54,000	-	-	-	-	54,000
School Capital Reserve	-	54,000	-	-	-	-	54,000
Gym A/C Unit Replacement							
Construction	-	30,000	-	-	-	-	30,000
School Capital Reserve	-	30,000	-	-	-	-	30,000
Gym Projector for PE							
Equipment Purchase	-	-	20,000	-	-	-	20,000
School Capital Reserve	-	-	20,000	-	-	-	20,000

City of Salem, Virginia
Capital Improvement Plan - School Component Unit
2024 through 2029

Project	2024	2025	2026	2027	2028	2029	Total
<u>School: GW Carver Elementary</u>							
Boiler Replacements							
Construction	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	100,000
School Capital Reserve	-	-	100,000	-	-	-	100,000
Flooring Replacement (Pre-K & Primary Classes)							
Construction	-	20,000	-	-	-	-	20,000
School Capital Reserve	-	20,000	-	-	-	-	20,000
Playground Equipment Replacement							
Equipment Purchase	50,000	-	-	-	-	-	50,000
School Capital Reserve	50,000	-	-	-	-	-	50,000
Scoreboard							
Equipment Purchase	-	-	15,000	-	-	-	15,000
School Capital Reserve	-	-	15,000	-	-	-	15,000
Wiring Upgrade (IT)							
Equipment Purchase	-	288,000	-	-	-	-	288,000
School Capital Reserve	-	288,000	-	-	-	-	288,000
<u>School: Multiple Locations</u>							
Cafeteria/Kitchen Equipment Replacement							
Equipment Purchase	20,763	21,386	22,028	22,689	23,370	24,071	134,307
School Cafeteria Fund	20,763	21,386	22,028	22,689	23,370	24,071	134,307
Calculator Replacement-Secondary Levels							
Equipment Purchase	-	20,000	-	-	-	-	20,000
School Capital Reserve	-	20,000	-	-	-	-	20,000
General System-Wide Roof Replacement							
Construction	1,115,750	944,514	605,000	500,000	515,000	530,450	4,210,714
School Capital Reserve	1,115,750	944,514	605,000	500,000	515,000	530,450	4,210,714
Rider Floor Scrubbers							
Equipment Purchase	16,000	-	16,000	-	-	-	32,000
School Capital Reserve	16,000	-	16,000	-	-	-	32,000
School Technology - Computer Replacement							
Equipment Purchase	295,662	304,532	313,668	323,078	332,770	342,753	1,912,463
School Capital Reserve	295,662	304,532	313,668	323,078	332,770	342,753	1,912,463
School Technology - Infrastructure							
Equipment Purchase	-	-	50,000	-	-	50,000	100,000
School Capital Reserve	-	-	50,000	-	-	50,000	100,000
School Technology - Other Computer/Smart Board							
Equipment Purchase	-	100,000	100,000	-	-	-	200,000
School Capital Reserve	-	100,000	100,000	-	-	-	200,000
<u>School: Salem High</u>							
Band Carpet Replacement							
Construction	-	-	25,000	-	-	-	25,000
School Capital Reserve	-	-	25,000	-	-	-	25,000
Band Instrument Replacement-SHS							
Equipment Purchase	-	30,000	-	-	-	-	30,000
School Capital Reserve	-	30,000	-	-	-	-	30,000

City of Salem, Virginia
Capital Improvement Plan - School Component Unit
2024 through 2029

Project	2024	2025	2026	2027	2028	2029	Total
Ceiling Tile & LED Light Replacements							
Construction	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	100,000
School Capital Reserve	100,000	-	-	-	-	-	100,000
Classroom Window Shades							
Construction	-	-	-	400,000	-	-	400,000
School Capital Reserve	-	-	-	400,000	-	-	400,000
CTE Air Conditioning & Heat							
Construction	-	-	300,000	-	-	-	300,000
School Capital Reserve	-	-	300,000	-	-	-	300,000
Domestic Water Heater for Kitchen							
Equipment Purchase	90,000	-	-	-	-	-	90,000
School Cafeteria Fund	90,000	-	-	-	-	-	90,000
Fieldhouse Fitness Equipment Replacement							
Equipment Purchase	50,000	-	-	-	-	-	50,000
School Capital Reserve	50,000	-	-	-	-	-	50,000
Fire Doors (4 Pairs)							
Construction	45,000	-	-	-	-	-	45,000
School Capital Reserve	45,000	-	-	-	-	-	45,000
Fitness Center Equipment Replacement							
Equipment Purchase	15,960	35,255	16,400	-	-	-	67,615
School Capital Reserve	15,960	35,255	16,400	-	-	-	67,615
Grand Piano & Risers							
Equipment Purchase	-	28,000	-	-	-	-	28,000
School Capital Reserve	-	28,000	-	-	-	-	28,000
Haas VF-2 CNC Package-CTE Program							
Equipment Purchase	-	47,000	-	-	-	-	47,000
School Capital Reserve	-	47,000	-	-	-	-	47,000
Locker Room Updates for Welding Department							
Construction	100,000	-	-	-	-	-	100,000
School Capital Reserve	100,000	-	-	-	-	-	100,000
New Team Room(s) in Boys Locker Room							
Construction	-	-	-	-	200,000	-	200,000
School Capital Reserve	-	-	-	-	200,000	-	200,000
Painting in CTE & Hallways							
Construction	-	-	200,000	-	-	-	200,000
School Capital Reserve	-	-	200,000	-	-	-	200,000
Pavilion Above Tennis Courts							
Construction	-	-	-	200,000	-	-	200,000
School Capital Reserve	-	-	-	200,000	-	-	200,000
Remodel 2 Faculty Bathrooms							
Construction	50,000	-	-	-	-	-	50,000
School Capital Reserve	50,000	-	-	-	-	-	50,000
Remodel Track Field House							
Construction	-	300,000	-	-	-	-	300,000
School Capital Reserve	-	300,000	-	-	-	-	300,000

City of Salem, Virginia
Capital Improvement Plan - School Component Unit
2024 through 2029

Project	2024	2025	2026	2027	2028	2029	Total
Repave Tennis Courts							
Construction	\$ 113,290	\$ -	\$ -	\$ -	\$ -	\$ -	113,290
School Capital Reserve	113,290	-	-	-	-	-	113,290
Reseal Tennis Courts							
Construction	-	10,000	-	-	-	-	10,000
School Capital Reserve	-	10,000	-	-	-	-	10,000
Tomach PCNC 100 Package-CTE Program							
Equipment Purchase	50,000	-	-	-	-	-	50,000
School Capital Reserve	50,000	-	-	-	-	-	50,000
Walk-In Freezer							
Equipment Purchase	-	15,000	-	-	-	-	15,000
School Cafeteria Fund	-	15,000	-	-	-	-	15,000
Walk-In Refrigerator							
Equipment Purchase	-	15,000	-	-	-	-	15,000
School Cafeteria Fund	-	15,000	-	-	-	-	15,000
School: Transportation							
Division Vehicle Replacement							
Equipment Purchase	-	-	-	35,000	-	-	35,000
School Capital Reserve	-	-	-	35,000	-	-	35,000
GPS for Buses							
Equipment Purchase	-	-	50,000	-	-	-	50,000
School Capital Reserve	-	-	50,000	-	-	-	50,000
Transportation Office Interior Renovations							
Construction	-	-	25,500	-	-	-	25,500
School Capital Reserve	-	-	25,500	-	-	-	25,500
Two School Buses Annually							
Equipment Purchase	257,500	265,225	273,182	281,377	289,818	298,513	1,665,615
School Capital Reserve	257,500	265,225	273,182	281,377	289,818	298,513	1,665,615
School: West Salem Elementary							
Art Room Renovation							
Construction	-	10,000	-	-	-	-	10,000
School Capital Reserve	-	10,000	-	-	-	-	10,000
Boiler Replacements							
Construction	100,000	-	120,000	-	-	-	220,000
School Capital Reserve	100,000	-	120,000	-	-	-	220,000
Bus Area Sidewalk Extension/Handicap Access							
Construction	15,000	-	-	-	-	-	15,000
School Capital Reserve	15,000	-	-	-	-	-	15,000
Car Drop Off Area Update							
Construction	-	-	-	26,000	-	-	26,000
School Capital Reserve	-	-	-	26,000	-	-	26,000
Classroom Blinds Replacement							
Construction	-	12,000	-	-	-	-	12,000
School Capital Reserve	-	12,000	-	-	-	-	12,000

City of Salem, Virginia
Capital Improvement Plan - School Component Unit
2024 through 2029

Project	2024	2025	2026	2027	2028	2029	Total
Gym Audio System							
Equipment Purchase	\$ -	\$ -	\$ -	\$ 12,278	\$ -	\$ -	12,278
School Capital Reserve	-	-	-	12,278	-	-	12,278
Office Roof Top Unit Replacement							
Construction	20,000	-	-	-	-	-	20,000
School Capital Reserve	20,000	-	-	-	-	-	20,000
Playground Expansion for Adding Pre-K							
Equipment Purchase	25,000	-	-	-	-	-	25,000
School Capital Reserve	25,000	-	-	-	-	-	25,000
Split System Units Replacement in Gym (2)							
Construction	150,000	-	-	-	-	-	150,000
School Capital Reserve	150,000	-	-	-	-	-	150,000
Walking Path Renovation							
Construction	-	50,000	-	-	-	-	50,000
School Capital Reserve	-	50,000	-	-	-	-	50,000
Walking Path Repairs							
Construction	-	-	50,000	-	-	-	50,000
School Capital Reserve	-	-	50,000	-	-	-	50,000
Expenditure Grand Total	\$ 2,774,925	\$ 2,804,068	\$ 2,536,778	\$ 1,838,749	\$ 1,375,958	\$ 1,245,787	\$ 12,576,265
Funding Grand Total	\$ 2,774,925	\$ 2,804,068	\$ 2,536,778	\$ 1,838,749	\$ 1,375,958	\$ 1,245,787	\$ 12,576,265

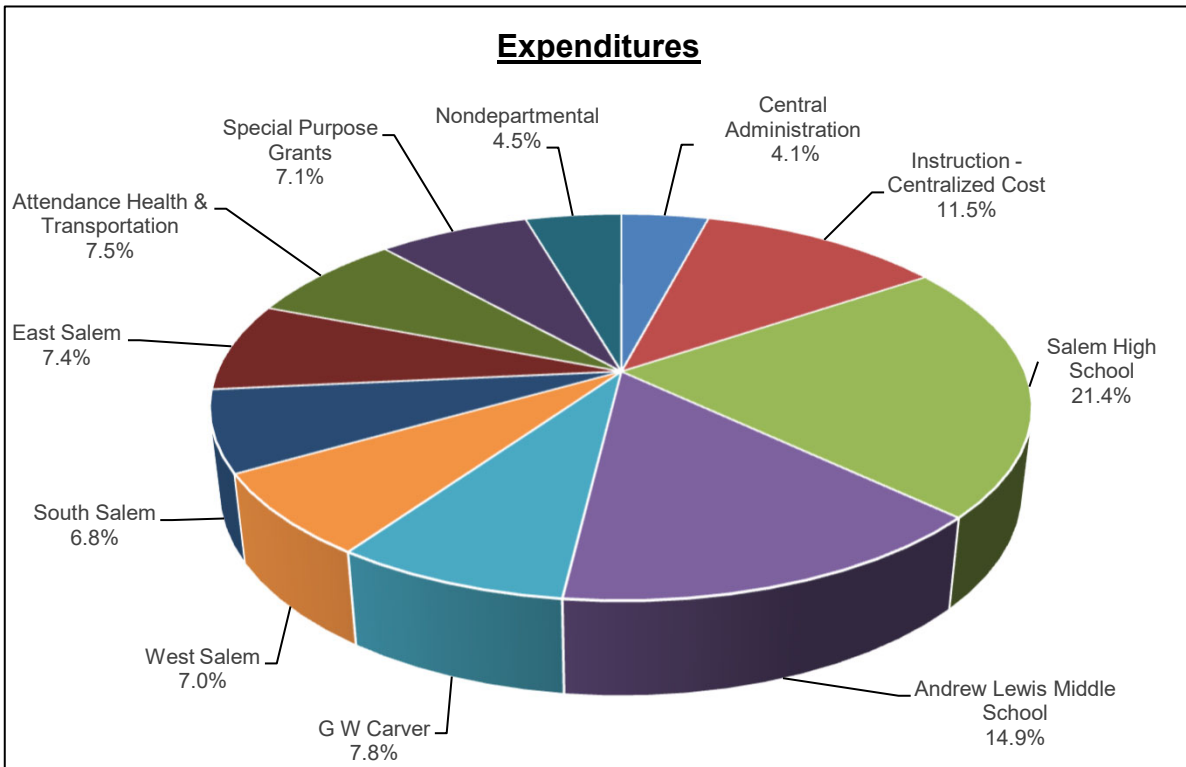
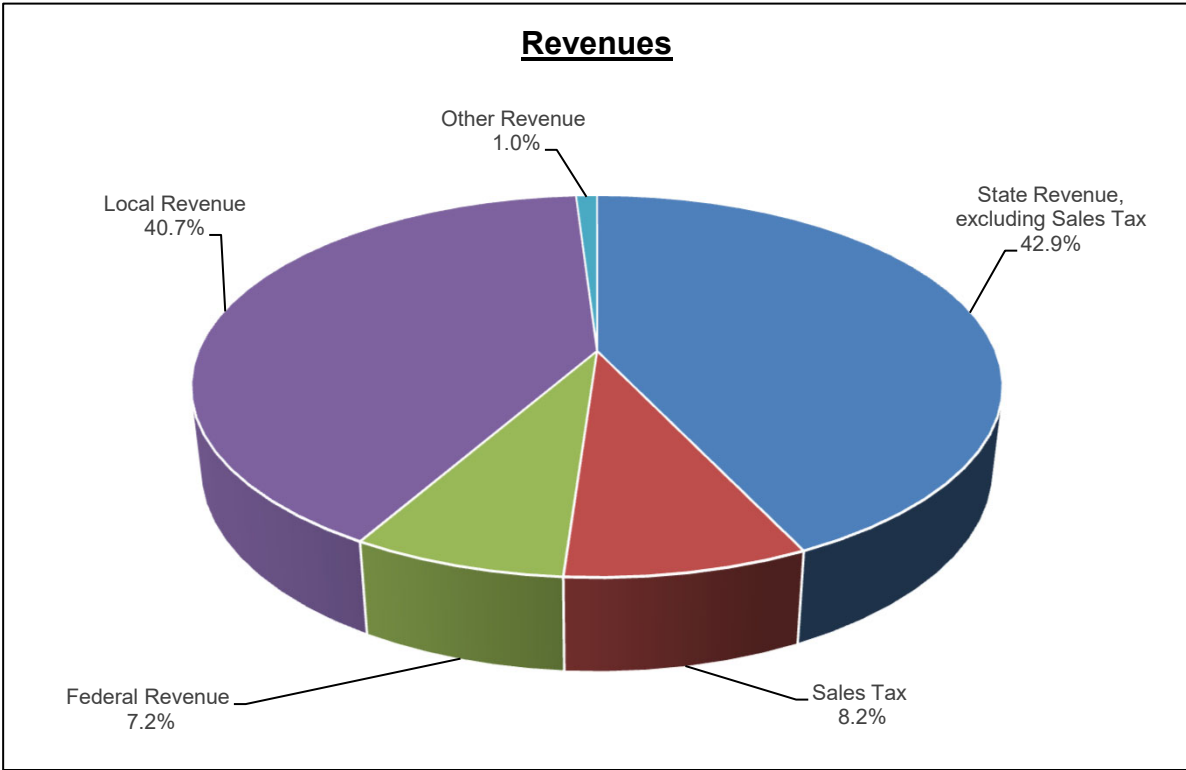
COMMUNITY SERVICE AGENCIES

City of Salem, Virginia
Human and Community Service Agency Funding Requests
Fiscal Year 2023-2024

	2022 Actual	2023 Adopted Budget	2024 Adopted Budget	Increase/ (Decrease)
Human and Community Service Agencies				
Adult Care Center of Rke Valley, Inc.	\$ 4,950	\$ 2,500	\$ 2,500	\$ -
ARCH	4,050	4,050	-	(4,050)
Blue Ridge Legal Services, Inc.	500	2,054	2,054	-
Bradley Free Clinic	2,850	2,850	2,850	-
Brain Injury Services of SWVA, Inc.	2,000	2,000	2,000	-
Center in the Square	10,000	12,500	12,500	-
Children's Trust	9,000	9,000	9,000	-
Clean Valley Council, Inc.	500	500	-	(500)
Council of Community Services	-	1,000	-	(1,000)
Family Promise of Greater Roanoke	6,000	6,500	6,500	-
Family Service of Roanoke Valley	2,160	2,500	2,500	-
Salem/Roanoke County Food Pantry	19,000	20,000	20,000	-
Harrison Museum of African American Culture	1,000	1,000	1,000	-
Junior Achievement of SWVA	2,000	2,500	2,500	-
Local Office on Aging	11,679	10,704	10,704	-
Mill Mountain Theatre	1,500	2,500	2,500	-
Mill Mountain Zoo	5,000	7,500	7,500	-
RAMP	7,000	-	-	-
Roanoke College Pitch	5,000	5,000	-	(5,000)
Rke Regional Small Business Development Center	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, Inc.	2,500	3,000	3,000	-
Roanoke Valley Veterans Council, Inc.	1,000	1,000	1,000	-
Salem Area Ecumenical Ministries	8,000	8,000	8,300	300
Salem Education Foundation and Alumni Association	21,689	14,000	16,000	2,000
Salem High School Post Prom Committee	4,000	4,000	4,000	-
Science Museum of Western VA	10,000	10,000	10,000	-
Total Action for Progress - 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	70,000	13,000
Appropriation Reserve	-	4,831	81	(4,750)
	\$ 270,943	\$ 258,554	\$ 258,554	\$ -

SCHOOL COMPONENT UNIT

**Salem City Schools
Budget Summary
Fiscal Year 2023-2024**



Salem City Schools					
Summary of Proposed Budget As of March 28, 2023					Attachment A
FY 2024					
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 2023 Adopted Budget	FY 2024 Proposed Budget as of 3/28/2023	Increase (Decrease) of FY 24 from FY 23 Adopted		Increase (Decrease) %
Revenue					
State Revenue, excluding Sales Tax	\$21,488,383	\$22,968,335	\$1,479,952		6.9% (1)
Sales Tax	4,693,267	4,416,377	(276,890)		-5.9% (2)
Subtotal-All State Revenue	\$26,181,650	\$27,384,712	\$1,203,062		4.6%
Federal Revenue	5,650,323	3,858,581	(1,791,742)		-31.7% (3)
Local Revenue	20,897,899	21,797,899	900,000		4.3% (4)
Other Revenue	505,886	512,774	6,888		1.4% (5)
Total School Fund Revenue Budget	\$53,235,758	\$53,553,966	\$318,208		0.6%
Expenditures					
Central Administration	\$2,330,824	\$2,250,233	(\$80,591)		-3.5% (6)
Instruction-Centralized Cost	5,753,155	6,268,772	515,617		9.0% (7)
Salem High School	11,216,368	11,674,534	458,166		4.1% (8)
Andrew Lewis Middle School	8,240,691	8,156,251	(84,440)		-1.0% (8)
G. W. Carver	4,251,759	4,272,609	20,850		0.5% (8)
West Salem	3,873,099	3,830,062	(43,037)		-1.1% (8)
South Salem	3,486,906	3,707,351	220,445		6.3% (8)
East Salem	4,256,316	4,067,130	(189,186)		-4.4% (8)
Attendance and Health	1,416,928	1,748,187	331,259		23.4% (8)
Transportation	2,209,188	2,349,216	140,028		6.3% (8)
Special Purpose Grants	5,650,323	3,858,581	(1,791,742)		-31.7% (3)
Non Departmental (Incl Debt Service)	550,201	2,469,271	1,919,070		348.8% (9)
Total School Fund Expenditure Budget	\$53,235,758	\$54,652,197	\$1,416,439		2.7%
Budget Shortfall		(\$1,098,231)			
(1) State revenue changes due to Compensation Supplement and Sales Tax estimate updates.					
(2) Sales tax is budgeted using local estimate (i.e. State's estimate less \$100,000).					
(3) Reflects mostly the FY 23 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, to include the reduction of grants that have been spent as well as the reduction in the Adult Education grants as Salem will no longer be the fiscal agent for these grants in FY 24.					
(4) Reflects the prior year change as the Adopted Budget was approved before the notice came from the City that additional funding was being provided.					
(5) Includes an increase in Broadband lease contributions per the fee schedule as well as an increase in the Alternative Ed Program Reimbursement amount.					
(6) Reflects removal of the Clerk of the Works position (SHS Construction will be complete in FY24) & the removal of the workers compensation assessment payment that is no longer required.					
(7) Reflects changes in salaries due to raises and changes in personnel. Also includes addition/removal of positions as directed by the need of the division.					
(8) Reflects changes in salaries due to raises and changes in personnel. Also includes addition/removal of positions as directed by the need of the division.					
(9) Temporary account for an average 7% Salary Increase of \$2,469,271 placeholder, but no placeholder for the health insurance increases as it was incorporated within individual account code line in the budget. Also removed the proposed laptop lease in the prior year.					

				Increase (Decrease) of FY 24 from FY 23 Adopted	Increase (Decrease) %
Cafeteria Fund Budget		FY 2023 Adopted Budget	FY 2024 Proposed Budget as of 3/28/2023		
Revenue					
Salem High School		\$657,684	\$732,705	\$75,021	11.4%
Andrew Lewis Middle School		501,346	532,713	31,367	6.3%
G W Carver		223,192	329,333	106,141	47.6%
West Salem		208,735	242,824	34,089	16.3%
South Salem		236,090	221,716	(14,374)	-6.1%
East Salem		198,406	226,405	27,999	14.1%
		\$2,025,453	\$2,285,696	\$260,243	12.8%
Expenditures					
Salem High School		\$728,109	\$832,383	\$104,274	14.3%
Andrew Lewis Middle School		459,424	522,615	63,191	13.8%
G W Carver		216,462	248,756	32,294	14.9%
West Salem		202,945	238,282	35,337	17.4%
South Salem		224,512	219,335	(5,177)	-2.3%
East Salem		194,001	224,325	30,324	15.6%
Total Cafeteria Fund Budget		\$2,025,453	\$2,285,696	\$260,243	12.8%
Total Proposed School Budget (School Operating, Grant and Cafeteria)					
		\$55,261,211	\$56,937,893	\$1,676,682	3.0%
Difference in Revenue and Expenditure Cafeteria Budgets by School					
Salem High School			(\$99,678)		
Andrew Lewis Middle School			\$10,098		
G W Carver			\$80,577		
West Salem			\$4,542		
South Salem			\$2,381		
East Salem			\$2,080		
Total-Balanced Budget Overall			\$0		