



CITY OF SALEM, VIRGINIA
ANNUAL BUDGET
FISCAL YEAR 2021-2022

CITY OF SALEM, VIRGINIA FINAL BUDGET

**FOR FISCAL YEAR
2021-2022**

COUNCIL MEMBERS

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

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

City of Salem, Virginia
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April 14, 2021

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 2021-2022. The current year has been quite a challenge with COVID-19 pandemic. The Fiscal Year 2021 budget was difficult as we prepared a budget and then started over as the pandemic impacted the economy and revenues. Revenues dropped and were difficult to predict as everyone struggled to adapt to the changing business and social environment. The new year has brought new hope and life as the future looks brighter with vaccinations and the dream of returning to normalcy. Revenues should improve as we move closer to post-pandemic life.

The budget for your consideration and review is a \$171,347,917 total budget that includes \$84,004,182 in the proposed general fund. This represents nearly a \$2.6 million increase over the current adopted budget but is still over \$900 thousand less than the Fiscal Year 2019-2020 budget. The proposed Water/Sewer Fund is a \$16.9 million budget, an increase of \$2.3 million due to two projects that are primarily funded through the Water/Sewer fund balance. The proposed Electric Fund is a \$40 million budget with little change over the current fiscal year. The Civic Center/Catering fund is approximately a \$4.5 million budget that is slightly less than the current year.

The Great Recession limited revenues and the ability to give raises. Although we were able to give raises in the Fiscal Year 2020 budget, we were unable to in 2021 as the pandemic impacted the economy. The proposed budget includes a 3% raise for all employees as well as a 2% cost-of-living increase for non-public safety employees. The proposed budget also includes scale and pay adjustments for public safety employees to stay competitive in the current environment. The proposed budget also includes two weeks of vacation buyback for employees.

With the hope of the ability to travel in the post-pandemic world, the proposed budget includes some restored funding for travel and training.

The proposed budget includes \$1.2 million in general fund capital. Nearly half of the proposed capital amount is for maintenance at the baseball and football stadiums, as well as continuing to fund the downtown improvement projects. The remainder of the capital funding is for continuing to replace rolling stock that aged during the Great Recession, various equipment purchases, and building maintenance issues.

The Water/Sewer Departments have nearly \$4.1 million in capital funding. The most expensive project is the Kime Lane Tank painting project which is estimated at \$1.8 million. This project is mainly funded through funds that been accumulated over the last few years. The Pomeroy sewer project is scheduled for the 2022 fiscal year and is estimated to be \$900 thousand. The Water Plant has a few maintenance items that are estimated to be just under \$700 thousand total.

I want to thank Rob Light, Rosie Jordan, and Tammy Todd for all their work in preparing the budget. The City is blessed to have talented and dedicated professionals and this budget reflects their skills and abilities.

Finally, I want to thank City Council for your support during the past year. The pandemic has presented unique challenges both operationally and fiscally, but we have survived and hopefully the end is near. With the Downtown project, the Moyer project and many other proposed improvements, the future is bright for Salem.

Sincerely,

A handwritten signature in black ink, appearing to read "James E. Taliaferro, II".

James E. Taliaferro, II
City Manager

CITY OF SALEM, VIRGINIA
BUDGET CALENDAR
Fiscal Year 2021-2022

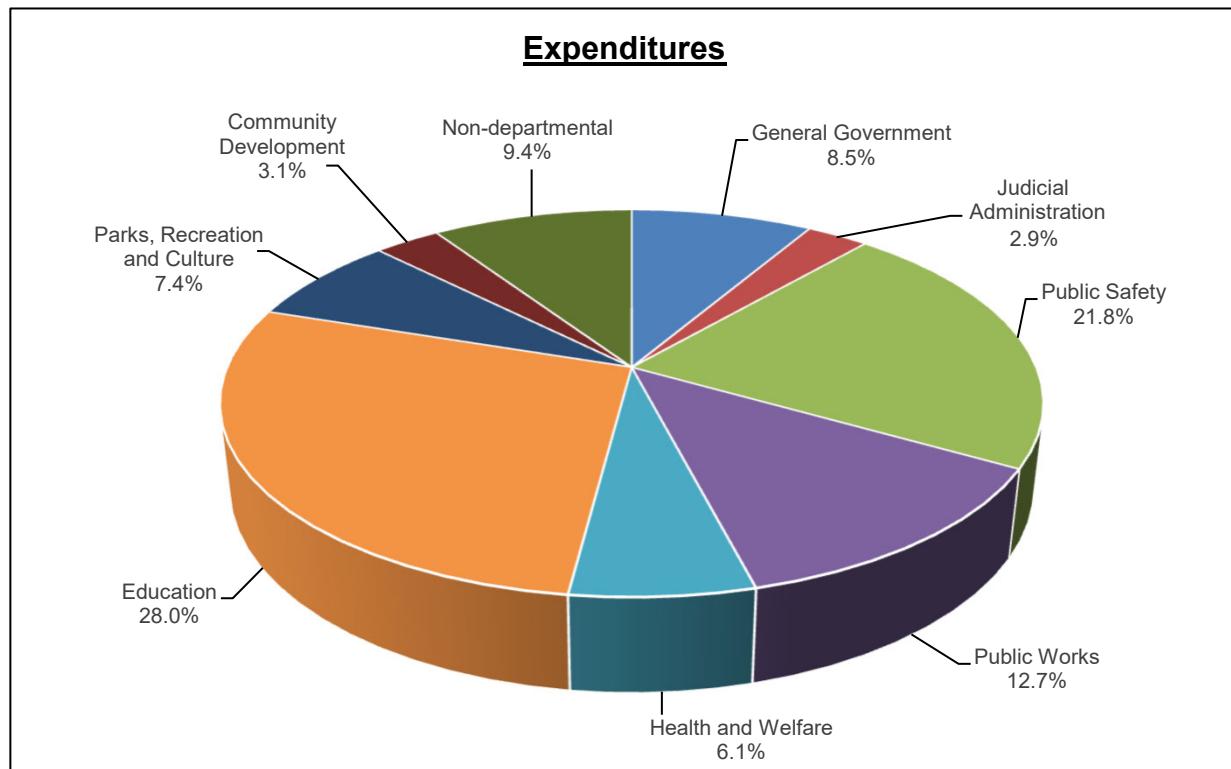
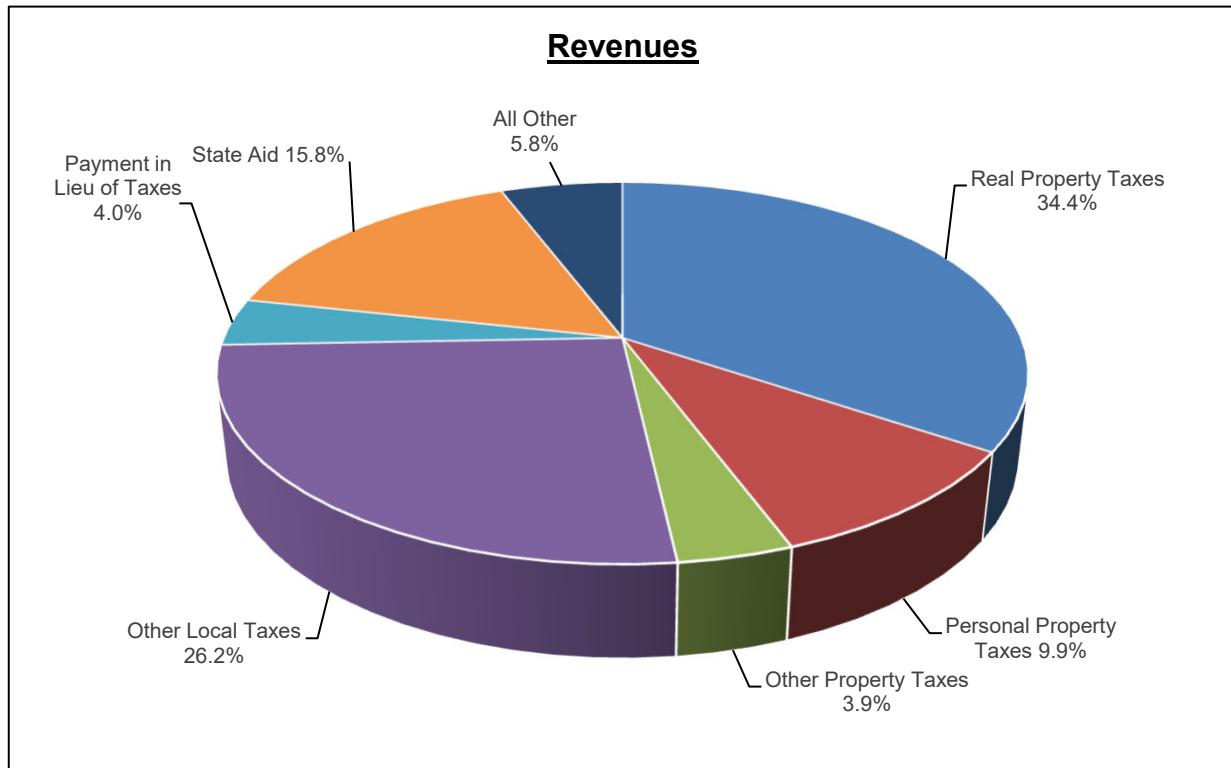
EVENT	DATE
Budget Kick-off Meeting with Departments	November 17, 2020
Personnel Worksheets, Operating Budgets and	
CIP Submission Due to Finance	December 21, 2020
Department Head Meetings with City Manager	Jan. 19 - Feb. 12, 2021
Adopt PPTRA Credit Resolution	March 22, 2021
Present Budget to Council	April 16, 2021
Budget Work Session	May 3 - May 5, 2021
Publish Ads in Roanoke Times for Budget Hearing and Effective Tax Rates	May 7, 2021
Public Hearing and First Reading of Ordinances and Resolutions	May 24, 2021
RESOLUTIONS TO ADOPT:	
Real Estate, Personal Property	
Machinery & Tools Tax Rates FY 20-21	
Pay Plan for FY 20-21	
Book of Rates	
Second Reading of Ordinances & Adoption of Budget	June 14, 2021

City of Salem, Virginia
Budget Summary - All Funds

	2020 Actual	2021 Adopted Budget	2022 Adopted Budget	Increase/ (Decrease)
Revenues				
General Fund	\$ 84,962,800	\$ 81,412,358	\$ 84,209,416	\$ 2,797,058
Water Fund	7,327,603	7,570,151	9,089,799	1,519,648
Sewer Fund	6,952,701	7,031,860	7,855,019	823,159
Civic Center Fund	4,161,940	3,763,756	3,771,768	8,012
Electric Fund	38,846,436	40,557,523	40,262,333	(295,190)
Catering Fund	819,961	795,809	701,332	(94,477)
Debt Service Fund	11,083,113	4,952,604	4,881,683	(70,921)
Component Unit Schools	45,987,180	46,810,224	48,467,117	1,656,893
Total Revenues	<u>200,141,734</u>	<u>192,894,285</u>	<u>199,238,467</u>	<u>6,344,182</u>
Less: Fund Transfers	<u>(27,338,125)</u>	<u>(26,903,345)</u>	<u>(27,391,315)</u>	<u>(487,970)</u>
Total Revenues, Net of Transfers	<u>\$ 172,803,609</u>	<u>\$ 165,990,940</u>	<u>\$ 171,847,152</u>	<u>\$ 5,856,212</u>
Expenditures/Expenses				
General Fund	\$ 78,302,341	\$ 81,412,358	\$ 84,209,416	\$ 2,797,058
Water Fund	4,913,270	7,570,151	9,089,799	1,519,648
Sewer Fund	5,417,848	7,031,860	7,855,019	823,159
Civic Center Fund	4,381,732	3,763,756	3,771,768	8,012
Electric Fund	35,466,689	40,557,523	40,262,333	(295,190)
Catering Fund	872,645	795,809	701,332	(94,477)
Debt Service Fund	11,083,113	4,952,604	4,881,683	(70,921)
Component Unit Schools	43,720,961	46,810,224	48,467,117	1,656,893
Total Expenditures/Expenses	<u>184,158,599</u>	<u>192,894,285</u>	<u>199,238,467</u>	<u>6,344,182</u>
Less: Fund Transfers	<u>(27,338,125)</u>	<u>(26,903,345)</u>	<u>(27,391,315)</u>	<u>(487,970)</u>
Total Expenditures/Expenses, Net of Transfers	<u>\$ 156,820,474</u>	<u>\$ 165,990,940</u>	<u>\$ 171,847,152</u>	<u>\$ 5,856,212</u>

GENERAL FUND

City of Salem, Virginia
General Fund Budget Summary Charts
Fiscal Year 2021-2022



City of Salem, Virginia
General Fund Revenue Budget Summary
Fiscal Year 2021-2022

	2020 Actual	2021 Adopted Budget	2022 Adopted Budget	Increase/ (Decrease)
Carryover	\$ -	\$ 500,000	\$ -	\$ (500,000)
Real Property Taxes	27,276,726	27,597,943	29,004,700	1,406,757
Personal Property Taxes	8,012,201	8,071,500	8,295,900	224,400
Other Property Taxes	3,146,066	3,320,000	3,305,000	(15,000)
Local Sales Tax	7,661,772	6,525,000	7,658,000	1,133,000
Utility Consumer Tax	1,190,153	1,235,000	1,178,000	(57,000)
Business License Tax	5,572,638	4,400,000	5,300,000	900,000
Motor Vehicle License Tax	557,270	615,000	615,000	-
Bank Franchise Tax	326,754	370,000	415,000	45,000
Cigarette Tax	658,788	625,000	600,815	(24,185)
Lodging Tax	1,122,580	850,000	930,000	80,000
Meals Tax	4,747,513	3,850,000	4,620,000	770,000
Other Local Taxes	794,336	771,000	710,700	(60,300)
Permits, Fees & Licenses	349,080	324,450	337,800	13,350
Fines and Forfeitures	64,460	70,000	61,000	(9,000)
Use of Money and Property	1,952,490	1,412,273	867,809	(544,464)
Charges for Services	696,834	624,931	583,271	(41,660)
Fire & Rescue Fee for Service	1,019,222	1,075,000	950,000	(125,000)
Waste Collection Fees	1,811,520	1,803,326	1,821,000	17,674
Miscellaneous Revenue	371,705	281,996	266,500	(15,496)
Payment in Lieu of Taxes	3,335,767	3,327,000	3,341,000	14,000
Commonwealth - Categorical	10,093,707	10,427,432	10,449,837	22,405
Commonwealth - Non-categorical	2,945,005	2,996,207	2,890,207	(106,000)
Federal	1,183,560	4,300	7,877	3,577
Insurance Recovery	72,653	-	-	-
Transfers from Other Funds	-	335,000	-	(335,000)
Total General Fund Revenues	\$ 84,962,800	\$ 81,412,358	\$ 84,209,416	\$ 2,797,058

City of Salem, Virginia
General Fund Revenue Budget Detail
Fiscal Year 2021-2022

		2020	2021	2022	Increase/ (Decrease)
		Actual	Adopted Budget	Adopted Budget	
Carryover					
40200	Designation Of Beginning Fund Balance	\$ -	\$ 500,000	\$ -	\$ (500,000)
	Total Carryover		500,000	-	(500,000)
Property Taxes					
41100	Current Taxes On Real Estate	26,212,871	26,487,943	27,822,000	1,334,057
41101	Delinquent Taxes On Real Estate Year 1	207,061	205,000	202,000	(3,000)
41102	Delinquent Taxes On Real Estate Year 2	72,095	70,000	70,000	-
41103	Delinquent Taxes On Real Estate Year 3	34,781	45,000	35,000	(10,000)
41104	Delinquent Taxes On Real Estate Year 4	13,962	40,000	30,000	(10,000)
41105	Delinquent Taxes On Real Estate Older	17,735	50,000	35,000	(15,000)
41200	Public Service Corporation Taxes	718,221	700,000	810,700	110,700
41300	Current Personal Property Taxes	7,559,556	7,655,000	7,850,000	195,000
41301	Delinquent Personal Property Taxes Year 1	368,348	350,000	370,000	20,000
41302	Delinquent Personal Property Taxes Year 2	50,851	30,000	40,000	10,000
41303	Delinquent Personal Property Taxes Year 3	19,400	15,000	15,000	-
41304	Delinquent Personal Property Taxes Year 4	2,861	7,000	7,000	-
41305	Delinquent Personal Property Taxes Older	2,205	6,000	5,000	(1,000)
41306	Mobile Home Tax	8,980	8,500	8,900	400
41400	Current M&T Taxes	3,118,441	2,975,000	3,000,000	25,000
41401	Delinquent M&T Taxes Year 1	90,928	-	-	-
41402	Delinquent M&T Taxes Year 2	(345,469)	-	-	-
41601	Penalties-All Property Taxes	176,779	250,000	200,000	(50,000)
41602	Interest-All Property Taxes	105,387	95,000	105,000	10,000
	Total Property Taxes	38,434,993	38,989,443	40,605,600	1,616,157
Other Local Taxes					
42010	Local Sales & Use Tax	7,661,772	6,525,000	7,658,000	1,133,000
42020	Consumer Utility Tax	1,190,153	1,235,000	1,178,000	(57,000)
42030	Business License Tax	5,572,638	4,400,000	5,300,000	900,000
42035	Utility License Tax	126,902	135,000	126,500	(8,500)
42040	Franchise License Taxes	25,366	25,000	26,800	1,800
42050	Motor Vehicle Licenses	557,270	615,000	615,000	-
42060	Bank Franchise Taxes	326,754	370,000	415,000	45,000
42070	Recordation Taxes - Local	302,095	280,000	305,000	25,000
42080	Cigarette Taxes	658,788	625,000	600,815	(24,185)
42090	Admissions And Amusement Tax	202,857	190,000	123,400	(66,600)
42100	Lodging Tax	1,122,580	850,000	930,000	80,000
42105	Rental Tax	50,344	57,000	45,000	(12,000)
42110	Meals Tax	4,747,513	3,850,000	4,620,000	770,000
42180	Other Local Taxes	86,772	84,000	84,000	-
	Total Other Local Taxes	22,631,804	19,241,000	22,027,515	2,786,515
Permits, Privilege Fees and Regulatory Licenses					
43111	Dog Licenses	13,309	14,000	12,000	(2,000)
43112	Cat Licenses	3,337	3,200	3,000	(200)
43113	Dangerous Dog Registration	250	300	300	-
43301	Land Use Application Fees	12,753	12,000	12,000	-
43302	Stormwater Management Program Fees	8,100	8,100	8,100	-
43305	Building Permits	120,554	90,000	95,000	5,000
43307	Electrical Permits	22,731	27,000	35,000	8,000
43309	Plumbing Permits	17,226	14,000	15,000	1,000
43311	Mechanical Permits	34,952	30,000	34,000	4,000
43315	Sign Permits	5,168	6,000	6,000	-
43320	Occupancy Permits	45,016	49,500	49,500	-
43321	Home Occupation Permits	12,517	12,500	12,500	-
43325	Cross Connection Permits	6,066	8,500	8,500	-
43334	Commercial Plan Review	6,751	8,000	6,750	(1,250)
43337	Residential Plan Review	810	1,000	850	(150)

City of Salem, Virginia
General Fund Revenue Budget Detail
Fiscal Year 2021-2022

		2020	2021	2022	Increase/ (Decrease)
		Actual	Adopted Budget	Adopted Budget	
43340	Right Of Way Permits	30,550	31,050	32,000	950
43343	Fireworks Permits	800	1,300	1,300	-
43380	Other Permits	8,190	8,000	6,000	(2,000)
	Total Permits, Privilege Fees and Regulatory Licenses	349,080	324,450	337,800	13,350
Fines and Forfeitures					
44100	Court Fines & Forfeitures	55,280	60,000	55,000	(5,000)
44200	Parking Fines	7,100	10,000	6,000	(4,000)
44202	Fire Lane Violation Fines	2,080	-	-	-
	Total Fines and Forfeitures	64,460	70,000	61,000	(9,000)
Revenue from the Use of Money and Property					
45110	Interest On Bank Deposits	1,525,117	1,080,000	555,000	(525,000)
45115	Credit Card Rebates	101,992	96,900	82,000	(14,900)
45120	Net Change in the Fair Value of Investments	99,880	-	-	-
45210	Rental Of General Property	53,384	56,582	52,682	(3,900)
45220	Rental Of Academy Property	14,512	14,511	14,511	-
45230	Farmers Market Fees	2,625	5,500	5,500	-
45240	Concessions Rentals	4,308	8,000	7,100	(900)
45252	Red Sox - Scoreboard	20,886	20,886	20,886	-
45260	Lease Of Police Dept Bldg	129,786	129,894	130,130	236
	Total Revenue from the Use of Money and Property	1,952,490	1,412,273	867,809	(544,464)
Charges for Services					
46110	Court Costs	676	700	700	-
46115	Fees Of Court Officers	3,184	4,000	4,000	-
46140	Sheriff Fees	2,902	2,902	2,902	-
46150	Miscellaneous Circuit Court Costs	1,066	950	1,300	350
46160	Court Maintenance Fees	8,618	9,000	9,000	-
46170	Courthouse Security Fees	27,899	50,000	45,000	(5,000)
46180	Court Cost Collection Program	14,977	15,000	18,429	3,429
46190	Law Library Fees	3,500	4,500	3,500	(1,000)
46220	Donations - EMS	200	-	-	-
46225	Donations - Fire	735	-	-	-
46235	Fire Incident Reports	130	600	600	-
46250	Jail Admissions Fee	3,140	4,400	4,400	-
46310	Animal Control - Board	8,060	8,000	8,000	-
46315	Animal Control - Adoption	8,505	8,500	6,500	(2,000)
46330	Animal Control - Donations	222,705	7,500	7,500	-
46340	Spay/Neuter Day	669	600	600	-
46350	DARE Donations	2,000	5,000	2,000	(3,000)
46355	Taxicab Service Charges	-	40	40	-
46360	Police Reports	2,520	2,822	2,500	(322)
46365	Fingerprints	325	810	500	(310)
46370	E-summons Program	11,116	15,000	10,000	(5,000)
46375	Donations	6,300	-	-	-
46380	Range Use Revenue From FBI	6,000	6,000	6,000	-
46410	Street & Sidewalk Assessments	3,050	4,000	5,000	1,000
46420	Patching-Gas Company	4,242	10,000	7,500	(2,500)
46430	Demolition/Weed Control	(6,100)	10,000	10,000	-
46440	Sale of Downtown Signage	-	5,000	5,000	-
46540	Recycling Proceeds	29,508	16,657	24,000	7,343
46610	Recreation Fees	14,598	15,000	15,000	-
46615	Rental Fees	13,941	15,000	15,000	-
46620	Tuition Student Youth Athletic Fees	4,800	5,000	5,000	-
46625	Adult Athletic Event Fees	3,403	12,000	12,000	-
46630	Special Event Fees	19,627	28,000	28,000	-
46640	Summer Camp Fees	2,870	7,500	7,500	-
46645	Senior Trip Fees	62,085	75,000	75,000	-
46655	Sandlot Super Bowl	6,000	6,000	6,000	-
46660	Half Marathon Race	77,685	100,000	100,000	-
46665	Parks And Recreation Donations	3,900	1,000	1,000	-

City of Salem, Virginia
General Fund Revenue Budget Detail
Fiscal Year 2021-2022

		2020 Actual	2021 Adopted Budget	2022 Adopted Budget	Increase/ (Decrease)
46667	Salem Red Sox Donations	-	15,000	17,000	2,000
46670	Ticket Surcharge	34,876	42,000	22,000	(20,000)
46675	Uniform Reimbursement	40,552	60,000	60,000	-
46680	Roanoke College Softball	17,500	14,000	17,500	3,500
46710	Library Fines And Fees	12,689	18,000	1,000	(17,000)
46720	Sale Of Copies	4,304	800	100	(700)
46730	Contributions	2,039	-	-	-
46740	Notary Fees	1,283	2,650	200	(2,450)
46750	Passport Services	5	-	-	-
46820	Sale Of Publications	8,750	16,000	16,000	-
	Total Charges for Services	<u>696,834</u>	<u>624,931</u>	<u>583,271</u>	<u>(41,660)</u>
Fire & Rescue Fee for Service					
46210	EMS Revenue Recovery	1,019,222	1,075,000	950,000	(125,000)
	Total Fire & Rescue Fee for Service	<u>1,019,222</u>	<u>1,075,000</u>	<u>950,000</u>	<u>(125,000)</u>
Waste Collection Fees					
46515	Host Fee From RVRA	150,000	150,000	150,000	-
46520	Toter Fee	1,179,608	1,181,000	1,167,000	(14,000)
46530	Container Fees	480,066	469,326	502,000	32,674
46535	Container Fees - Penalties	1,846	3,000	2,000	(1,000)
	Total Waste Collection Fees	<u>1,811,520</u>	<u>1,803,326</u>	<u>1,821,000</u>	<u>17,674</u>
Miscellaneous Revenue					
47020	Service Charges	21,458	21,000	21,500	500
47040	Sale Of Materials	1	-	-	-
47050	Sale Of Equipment	9,618	-	-	-
47055	Sale Of Equipment-Capital	40,778	-	-	-
47070	Sale Of Cemetery Lots	6,400	6,000	6,000	-
47075	Sale Of Duck Food	11,722	9,996	11,000	1,004
47080	Grave Fees	8,900	5,000	5,000	-
47090	Miscellaneous	249,618	95,000	135,000	40,000
47095	Grants - Other	1,000	-	-	-
47150	SNAP/Donations For Match	540	-	-	-
47250	NCAA Ticket Sales	10,899	47,000	30,000	(17,000)
47255	NCAA Sponsorship	5,000	10,000	10,000	-
47260	NCAA Banquet Sales	-	-	5,000	5,000
47265	NCAA Reimbursement	5,771	83,000	40,000	(43,000)
47270	NCAA Reimbursement Other	-	5,000	3,000	(2,000)
	Total Miscellaneous Revenue	<u>371,705</u>	<u>281,996</u>	<u>266,500</u>	<u>(15,496)</u>
Payment in Lieu of Taxes					
47010	Payment In Lieu Of Taxes From Electric Fund	3,160,000	3,160,000	3,160,000	-
47011	Payment In Lieu Of Taxes From Water Fund	175,767	167,000	181,000	14,000
	Total Payment in Lieu of Taxes	<u>3,335,767</u>	<u>3,327,000</u>	<u>3,341,000</u>	<u>14,000</u>
Revenue from the Commonwealth-Categorical					
48135	Four For Life Grant	-	23,700	23,700	-
48140	Communications Sales & Use Tax	885,783	865,000	775,000	(90,000)
48200	Commonwealths Attorney	402,047	414,481	472,960	58,479
48205	Sheriff	441,695	450,190	473,092	22,902
48210	Commissioner Of Revenue	112,918	114,522	129,526	15,004
48215	Treasurer	111,097	111,496	117,684	6,188
48225	Registrar/Electoral Board	59,856	41,000	82,842	41,842
48230	Clerk Of Circuit Court	250,960	251,380	282,673	31,293
48300	Victim Witness Grant - State	102,274	107,622	107,622	-
48305	State Asset Forfeiture - Commonwealth Attorney	1,910	-	-	-
48310	State Asset Forfeiture - Police	8,581	-	-	-
48315	HB 599 Funds	715,148	715,148	715,149	1
48320	E911 Wireless	116,523	100,100	110,000	9,900
48325	Fire Program Grant	91,258	90,333	94,521	4,188
48330	Hazardous Materials Grant Level III	15,000	15,000	15,000	-
48335	Fire State Grants	110,867	-	-	-
48345	Street And Highway Maintenance Funds	4,279,664	4,279,665	4,375,552	95,887

City of Salem, Virginia
General Fund Revenue Budget Detail
Fiscal Year 2021-2022

		2020 Actual	2021 Adopted Budget	2022 Adopted Budget	Increase/ (Decrease)
48346	Overweight Permit Fees	2,007	2,000	2,000	-
48350	CSA-Reimbursement From State	2,132,538	2,467,476	2,345,820	(121,656)
48355	CSA-Administrative Services	10,787	10,500	10,500	-
48360	VJCCCA Grant	41,789	52,851	52,851	-
48370	Library Grant In Aid State	155,296	155,296	169,170	13,874
48375	SNAP Reimbursement-Farmers Market	2,380	5,000	5,000	-
48390	DMV Grants	21,608	28,590	30,535	1,945
48395	Police State Grants	21,721	126,082	58,640	(67,442)
Total Revenue from the Commonwealth-Categorical		<u>10,093,707</u>	<u>10,427,432</u>	<u>10,449,837</u>	<u>22,405</u>
Revenue from the Commonwealth-Non-categorical					
48100	Rolling Stock Tax	38,498	38,500	37,500	(1,000)
48105	Mobile Home Titling Taxes	3,887	9,000	9,000	-
48115	Personal Property Tax Relief	2,588,707	2,588,707	2,588,707	-
48120	Auto Rental Tax	269,623	290,000	255,000	(35,000)
48130	Recordation Taxes - State	44,290	70,000	-	(70,000)
Total Revenue from the Commonwealth-Non-categorical		<u>2,945,005</u>	<u>2,996,207</u>	<u>2,890,207</u>	<u>(106,000)</u>
Revenue from the Federal Government					
48505	Federal Asset Forfeiture DOJ - Police	3,681	-	-	-
48510	Federal Asset Forfeiture Treasury - Police	6	-	-	-
48525	DOJ Bulletproof Vest	4,802	4,300	4,877	577
48535	CARES Act Provider Relief Fund	28,260	-	-	-
48536	CARES Act Local Allocation	1,144,531	-	-	-
48545	Food Insecurity Nutrition Incentive Grant Program	2,280	-	3,000	3,000
Total Revenue from the Federal Government		<u>1,183,560</u>	<u>4,300</u>	<u>7,877</u>	<u>3,577</u>
Insurance Recovery					
49100	Insurance Recovery	72,653	-	-	-
Total Insurance Recovery		<u>72,653</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers					
49920	Transfer from School Fund	-	335,000	-	(335,000)
Total Transfers		<u>-</u>	<u>335,000</u>	<u>-</u>	<u>(335,000)</u>
Total General Fund Revenues		<u>\$ 84,962,800</u>	<u>\$ 81,412,358</u>	<u>\$ 84,209,416</u>	<u>\$ 2,797,058</u>

City of Salem, Virginia
General Fund Expenditure Budget Summary
Fiscal Year 2021-2022

	2020 Actual	2021 Adopted Budget	2022 Adopted Budget	Increase/ (Decrease)
General Government	\$ 6,703,275	\$ 6,541,167	\$ 7,139,561	\$ 598,394
Judicial Administration	2,180,404	2,261,077	2,467,158	206,081
Public Safety	17,368,099	17,341,961	18,376,147	1,034,186
Public Works	8,547,398	10,057,663	10,652,866	595,203
Health and Welfare	4,779,856	5,439,177	5,177,833	(261,344)
Education	23,715,570	23,068,533	23,557,669	489,136
Parks, Recreation and Culture	5,134,943	5,569,247	6,271,065	701,818
Community Development	3,215,699	2,528,454	2,643,101	114,647
Non-departmental	6,657,097	8,605,079	7,924,016	(681,063)
Total General Fund Expenditures	\$ 78,302,341	\$ 81,412,358	\$ 84,209,416	\$ 2,797,058

City of Salem, Virginia
General Fund Expenditure Budget by Function
Fiscal Year 2021-2022

	2020 Actual	2021 Adopted Budget	2022 Adopted Budget	Increase/ (Decrease)
General Government				
City Council	\$ 243,891	\$ 184,080	\$ 175,191	\$ (8,889)
Clerk of City Council	110,545	117,765	102,289	(15,476)
City Manager	540,805	605,869	739,430	133,561
Communications	182,404	179,795	206,940	27,145
City Attorney	570	2,325	2,325	-
Human Resources	598,186	588,058	627,727	39,669
Employee Wellness	24,854	23,600	22,900	(700)
Commissioner of the Revenue	369,929	418,868	444,768	25,900
Real Estate Assessor	472,044	465,360	506,673	41,313
Board of Equalization	780	3,630	3,630	-
Treasurer	470,702	519,780	537,999	18,219
Finance	979,045	975,816	1,000,201	24,385
Purchasing	45,274	62,202	64,218	2,016
Technology Systems	1,755,537	1,634,653	1,847,079	212,426
City Garage	653,829	507,043	593,896	86,853
Registrar	244,396	239,668	251,157	11,489
Electoral Board	10,484	12,655	13,138	483
Total General Government	6,703,275	6,541,167	7,139,561	598,394
Judicial Administration				
Circuit Court	64,132	72,606	72,469	(137)
Combined District Courts	33,584	36,523	38,239	1,716
General District Judges	3,536	4,828	4,760	(68)
Juvenile District Judges	3,255	3,320	3,320	-
Magistrate Office	1,130	3,298	3,298	-
Clerk of Circuit Court	423,819	439,090	456,230	17,140
City Sheriff	949,012	950,765	1,073,126	122,361
Commonwealth Attorney	598,743	640,313	702,012	61,699
Victim Witness Assistance Program	102,274	107,622	107,622	-
Cost Collections	919	2,712	6,082	3,370
Total Judicial Administration	2,180,404	2,261,077	2,467,158	206,081
Public Safety				
Juvenile Detention	101,959	150,000	100,956	(49,044)
Medical Examiner	400	550	550	-
Emergency Management	89,984	25,000	25,000	-
Correction and Detention	2,016,812	2,204,426	2,010,614	(193,812)
Police Department	5,905,587	6,122,993	6,342,565	219,572
Communication Center	1,025,610	1,228,141	1,272,903	44,762
Animal Control	783,475	742,658	824,599	81,941
Fire Department	6,969,641	6,344,501	7,158,337	813,836
Salem Rescue Squad	76,830	114,093	151,625	37,532
Probation Officer	108	1,285	1,285	-
Building Inspections	397,693	408,314	487,713	79,399
Total Public Safety	17,368,099	17,341,961	18,376,147	1,034,186
Public Works				
Primary Roads-Pavements	82,908	444,841	903,952	459,111
Primary Roads-Shoulders	28,067	72,500	33,000	(39,500)
Primary Roads-Roadsides	116,135	196,000	222,000	26,000
Primary Roads-Structures	348,883	676,424	607,000	(69,424)

City of Salem, Virginia
General Fund Expenditure Budget by Function
Fiscal Year 2021-2022

	2020 Actual	2021 Adopted Budget	2022 Adopted Budget	Increase/ (Decrease)
Primary Roads-Traffic Control	296,461	319,000	307,900	(11,100)
Primary Roads-Other Costs	152,023	125,000	150,000	25,000
Collector Streets-Pavements	129,456	780,000	270,000	(510,000)
Collector Streets-Shoulders	346,698	234,000	181,500	(52,500)
Collector Streets-Roadsides	213,022	302,400	243,300	(59,100)
Collector Streets-Structures	1,259	30,000	-	(30,000)
Collector Streets-Traffic Control	145,455	491,000	387,400	(103,600)
Collector Streets-Other Costs	112,239	115,000	110,000	(5,000)
Street & Highway Administration	1,420,425	1,244,347	1,213,004	(31,343)
Street and Road Cleaning	63,687	101,997	88,245	(13,752)
Refuse Collection	2,062,619	2,029,685	2,248,445	218,760
Containers	326,191	376,392	379,042	2,650
Recycling	157,286	157,150	123,500	(33,650)
Building Maintenance	575,501	597,929	768,590	170,661
City Hall Building Maintenance	138,243	179,010	196,104	17,094
Courthouse Building Maintenance	112,839	135,769	135,756	(13)
Engineering Building	13,144	23,189	18,647	(4,542)
Rental Property Building Maintenance	39,604	68,506	72,885	4,379
Closed Landfill	5,329	5,000	5,000	-
Mowles Spring Park	3,827	5,000	7,500	2,500
Engineering	786,473	854,024	1,018,596	164,572
Primary Roads-Traffic Signals	858,803	476,500	950,500	474,000
Collector Streets-Traffic Signals	10,821	17,000	11,000	(6,000)
Total Public Works	8,547,398	10,057,663	10,652,866	595,203
Health and Welfare				
General	600,047	614,276	639,495	25,219
Contract - Roanoke County	821,615	850,000	835,000	(15,000)
Community Policy Management Team	3,303,940	3,909,532	3,637,969	(271,563)
VJCCCA Grant	51,500	62,269	62,269	-
Family Preservation Grant	2,754	3,100	3,100	-
Total Health and Welfare	4,779,856	5,439,177	5,177,833	(261,344)
Education				
Payments to School Division	21,895,186	20,469,621	20,897,899	428,278
Payments for Debt Service	1,820,384	2,598,912	2,659,770	60,858
Total Education	23,715,570	23,068,533	23,557,669	489,136
Parks, Recreation and Culture				
Longwood Park	58,135	35,200	45,200	10,000
Lake Spring Park	20,421	29,500	32,500	3,000
Other Parks	125,321	123,740	123,740	-
Golf Course	18,998	29,000	29,000	-
East Hill Cemetery	31,730	25,360	35,360	10,000
Greenway Maintenance	41,998	47,000	70,000	23,000
Salem Rotary Dog Park	23,896	17,848	17,848	-
Downtown Maintenance	-	-	32,850	32,850
Landscape Maintenance	223,550	318,387	524,943	206,556
Farmers Market	44,651	56,971	59,889	2,918
Salem Memorial Park	467,057	339,596	547,508	207,912
Salem Stadium	235,887	217,645	351,226	133,581
NCAA Championships	34,715	184,950	111,350	(73,600)

City of Salem, Virginia
General Fund Expenditure Budget by Function
Fiscal Year 2021-2022

	2020 Actual	2021 Adopted Budget	2022 Adopted Budget	Increase/ (Decrease)
Parks & Recreation Administration	583,760	539,522	554,236	14,714
Athletic Fields	331,997	405,628	413,251	7,623
Kiwanis	246,006	246,737	255,077	8,340
Moyer Sports Complex	414,416	463,057	481,219	18,162
Skateboard Park	2,188	4,500	4,500	-
Spartan Field	79,684	94,813	97,440	2,627
Athletic Programs	331,889	403,935	404,908	973
Adult Athletic Programs	9,638	19,249	19,249	-
Recreation Programs	333,362	429,687	437,110	7,423
Senior Citizen Center	313,438	325,657	335,991	10,334
Youth Sports Office	5,047	7,500	7,500	-
Library	1,157,159	1,203,765	1,279,170	75,405
Total Parks, Recreation and Culture	5,134,943	5,569,247	6,271,065	701,818
Community Development				
Planning Commission	8,074	9,958	10,372	414
VPI Extension Contract	14,407	19,750	19,750	-
Regional Economic Development	1,697,721	1,029,332	935,610	(93,722)
Contributions to Other Organizations	980,246	924,417	980,750	56,333
Planning and Zoning	226,201	238,203	243,689	5,486
Tourism	100,034	99,193	124,296	25,103
Economic Development	189,016	207,601	328,634	121,033
Total Community Development	3,215,699	2,528,454	2,643,101	114,647
Non-departmental				
Transfers to Other Funds	2,545,399	2,004,489	2,072,101	67,612
Debt Service	1,900,983	2,134,451	2,011,545	(122,906)
Bank Charges	35,032	45,000	45,000	-
Fringe Benefits	1,916,572	1,811,944	2,068,279	256,335
Other Insurance	259,111	252,600	264,000	11,400
Contingency	-	2,356,595	1,463,091	(893,504)
Total Non-departmental	6,657,097	8,605,079	7,924,016	(681,063)
Total General Fund Expenditures	\$ 78,302,341	\$ 81,412,358	\$ 84,209,416	\$ 2,797,058

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2021-2022

	2020 Actual	2021 Adopted Budget	2022 Adopted Budget	Increase/ (Decrease)
City Council				
<u>City Council - 10-001-1100</u>				
51300 Part-Time Salaries-Regular	\$ 67,605	\$ 68,106	\$ 68,106	\$ -
52100 FICA	3,137	5,210	5,210	-
52300 Health Insurance	29,997	31,332	23,046	(8,286)
52350 Dental Insurance	1,902	2,096	1,593	(503)
53150 Legal Services	98,477	50,000	50,000	-
53199 Other Professional Services	22,347	-	-	-
53500 Printing And Binding	546	250	250	-
53600 Advertising	360	1,500	1,500	-
55540 Registration/Training Costs	2,350	4,000	4,000	-
55605 Virginia Municipal League	11,229	11,615	11,615	-
55800 Miscellaneous	5,401	6,000	6,000	-
55880 Technology Charges	-	2,771	2,671	(100)
56001 Office Supplies	540	1,200	1,200	-
Total City Council	243,891	184,080	175,191	(8,889)
<u>Clerk of City Council - 10-001-1120</u>				
51100 Salaries-Regular	65,866	66,162	55,650	(10,512)
51500 Vacation Buyback	931	-	-	-
52100 FICA	4,513	5,061	4,257	(804)
52200 VRS Retirement	10,627	12,061	10,145	(1,916)
52300 Health Insurance	6,525	6,745	5,680	(1,065)
52350 Dental Insurance	427	420	399	(21)
52400 VRS Life Insurance	856	887	746	(141)
52450 Disability Insurance	-	-	-	-
53195 Codification Of Ordinances	3,216	4,000	4,000	-
53310 Maintenance Of Equipment	-	525	-	(525)
53500 Printing And Binding	-	400	400	-
53600 Advertising	3,287	5,500	5,500	-
55210 Postage	340	50	50	-
55230 Telephone Service	721	850	850	-
55530 Meals And Lodging	-	250	250	-
55540 Registration/Training Costs	471	1,000	1,000	-
55800 Miscellaneous	688	400	400	-
55801 Dues And Memberships	3,445	3,100	3,100	-
55880 Technology Charges	-	554	62	(492)
56001 Office Supplies	43	500	500	-
56012 Books And Subscriptions	8,589	9,300	9,300	-
Total Clerk of City Council	110,545	117,765	102,289	(15,476)
Total City Council	354,436	301,845	277,480	(24,365)
City Manager				
<u>City Manager - 10-002-1211</u>				
51100 Salaries-Regular	463,165	504,275	525,028	20,753
52100 FICA	30,900	38,577	40,165	1,588
52200 VRS Retirement	55,211	90,106	93,890	3,784
52300 Health Insurance	20,750	28,316	30,132	1,816
52350 Dental Insurance	839	1,258	1,195	(63)
52400 VRS Life Insurance	4,448	6,623	6,901	278
52820 Education Tuition Assistance	9,954	-	25,000	25,000
53150 Legal Services	23,684	20,000	25,000	5,000
53330 Maintenance Of Auto Equipment	1,596	1,000	1,000	-
53500 Printing And Binding	-	750	750	-
53600 Advertising	-	1,500	1,500	-
55210 Postage	1,021	200	200	-
55230 Telephone Service	617	725	725	-
55240 Cell Phone Service	3,380	3,965	3,000	(965)
55410 Lease/Rent Of Equipment	7,552	6,900	6,900	-

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2021-2022

		2020 Actual	2021 Adopted Budget	2022 Adopted Budget	Increase/ (Decrease)
55510	Mileage	-	-	5,200	5,200
55530	Meals And Lodging	-	500	500	-
55540	Registration/Training Costs	-	5,000	25,000	20,000
55580	Management Training	8,715	9,000	4,000	(5,000)
55630	Other Payments And Contributions	10,389	8,000	8,000	-
55800	Miscellaneous	317	6,000	6,000	-
55801	Dues And Memberships	120	2,000	2,000	-
55873	Downtown Plan	-	-	50,000	50,000
55880	Technology Charges	-	4,924	5,094	170
55890	Administrative Credits	(106,668)	(136,000)	(130,000)	6,000
55960	CARES Act Local Allocation	4,629	-	-	-
56001	Office Supplies	107	1,000	1,000	-
56008	Expendable Equipment	-	750	750	-
56012	Books And Subscriptions	79	500	500	-
	Total City Manager	540,805	605,869	739,430	133,561
Planning Commission - 10-002-8151					
51300	Part-Time Salaries-Regular	7,500	6,750	6,750	-
52100	FICA	574	516	516	-
55880	Technology Charges	-	2,692	3,106	414
	Total Planning Commission	8,074	9,958	10,372	414
	Total City Manager	548,879	615,827	749,802	133,975
Communications - 10-003-1212					
51100	Salaries-Regular	170,161	168,860	177,303	8,443
51500	Vacation Buyback	2,095	-	-	-
52100	FICA	12,628	12,918	13,563	645
52200	VRS Retirement	27,457	30,783	32,322	1,539
52300	Health Insurance	13,495	13,951	13,951	-
52350	Dental Insurance	846	838	797	(41)
52400	VRS Life Insurance	2,212	2,263	2,378	115
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	364	1,000	1,000	-
53500	Printing And Binding	15,954	5,000	24,500	19,500
53600	Advertising	549	1,000	1,000	-
55210	Postage	17	300	300	-
55230	Telephone Service	96	105	105	-
55240	Cell Phone Service	1,080	2,000	1,300	(700)
55510	Mileage	31	-	-	-
55530	Meals And Lodging	38	200	200	-
55540	Registration/Training Costs	-	500	500	-
55800	Miscellaneous	-	300	300	-
55801	Dues And Memberships	-	100	100	-
55849	Web Development	-	1,000	500	(500)
55880	Technology Charges	-	1,661	2,026	365
55890	Administrative Credits	(66,241)	(68,884)	(70,805)	(1,921)
56001	Office Supplies	1,046	1,900	1,600	(300)
56008	Expendable Equipment	528	1,700	1,700	-
56012	Books And Subscriptions	48	200	200	-
	Total Communications	182,404	179,795	206,940	27,145
City Attorney - 10-004-1221					
55540	Registration/Training Costs	145	400	400	-
55801	Dues And Memberships	425	875	875	-
56001	Office Supplies	-	150	150	-
56012	Books And Subscriptions	-	900	900	-
	Total City Attorney	570	2,325	2,325	-

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2021-2022

	2020 Actual	2021 Adopted Budget	2022 Adopted Budget	Increase/ (Decrease)
Human Resources				
<u>Human Resources - 10-006-1223</u>				
51100 Salaries-Regular	456,865	453,510	479,290	25,780
51300 Part-Time Salaries-Regular	1,683	-	-	-
51500 Vacation Buyback	8,964	-	-	-
52100 FICA	34,581	34,694	36,665	1,971
52200 VRS Retirement	73,741	82,675	87,374	4,699
52300 Health Insurance	45,942	47,302	45,942	(1,360)
52350 Dental Insurance	2,691	2,682	2,548	(134)
52400 VRS Life Insurance	5,941	6,077	6,422	345
52450 Disability Insurance	-	-	388	388
53150 Legal Services	9,706	4,500	7,500	3,000
53160 Employee Assistance Program	11,454	8,085	8,085	-
53170 Drug Testing	14,314	16,000	16,000	-
53175 Cafeteria Plan Administration	3,856	5,000	5,000	-
53199 Other Professional Services	20,179	12,880	8,000	(4,880)
53310 Maintenance Of Equipment	-	500	500	-
53311 Maintenance Of Mailroom Equipment	2,355	2,500	2,500	-
53330 Maintenance Of Auto Equipment	840	900	900	-
53500 Printing And Binding	1,053	1,000	1,000	-
53600 Advertising	25	500	500	-
55210 Postage	764	1,000	1,000	-
55230 Telephone Service	1,447	1,875	650	(1,225)
55240 Cell Phone Service	4,606	3,800	3,800	-
55410 Lease/Rent Of Equipment	1,445	1,600	1,600	-
55540 Registration/Training Costs	4,076	1,300	1,300	-
55545 Employee Training Programs	5,161	12,000	25,000	13,000
55560 Employee Safety Programs	358	400	1,000	600
55800 Miscellaneous	20	100	100	-
55801 Dues And Memberships	978	1,500	1,500	-
55880 Technology Charges	-	8,246	6,523	(1,723)
55888 Personnel Credits	(120,427)	(130,000)	(130,000)	-
55960 CARES Act Local Allocation	2,693	-	-	-
56001 Office Supplies	2,870	6,000	6,000	-
56008 Expendable Equipment	220	-	-	-
56012 Books And Subscriptions	162	400	400	-
56020 Mailroom Supplies	(377)	1,032	240	(792)
Total Human Resources	598,186	588,058	627,727	39,669
<u>Employee Wellness - 10-006-1224</u>				
52860 Employee Wellness Program	22,872	22,000	22,900	900
53199 Other Professional Services	1,828	1,600	-	(1,600)
55800 Miscellaneous	27	-	-	-
56001 Office Supplies	73	-	-	-
56004 Medical Supplies	54	-	-	-
Total Employee Wellness	24,854	23,600	22,900	(700)
Total Human Resources	623,040	611,658	650,627	38,969
Commissioner of the Revenue - 10-007-1231				
51100 Salaries-Regular	249,480	268,672	286,782	18,110
51500 Vacation Buyback	840	-	-	-
52100 FICA	18,227	20,553	21,938	1,385
52200 VRS Retirement	39,038	48,979	52,280	3,301
52300 Health Insurance	33,729	34,869	34,869	-
52350 Dental Insurance	2,272	2,262	2,149	(113)
52400 VRS Life Insurance	3,184	3,600	3,842	242
52450 Disability Insurance	253	165	222	57
53150 Legal Services	2,447	3,000	3,000	-
53500 Printing And Binding	3,399	4,560	4,560	-

City of Salem, Virginia
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		2020 Actual	2021 Adopted Budget	2022 Adopted Budget	Increase/ (Decrease)
55210	Postage	4,733	5,000	5,000	-
55230	Telephone Service	577	650	720	70
55240	Cell Phone Service	105	-	540	540
55410	Lease/Rent Of Equipment	72	2,040	2,040	-
55510	Mileage	392	600	1,050	450
55530	Meals And Lodging	384	2,736	3,136	400
55540	Registration/Training Costs	455	1,950	2,025	75
55801	Dues And Memberships	1,055	1,100	1,100	-
55880	Technology Charges	-	6,202	6,585	383
55960	CARES Act Local Allocation	351	-	-	-
56001	Office Supplies	1,729	3,000	3,000	-
56008	Expendable Equipment	1,238	2,000	3,000	1,000
56012	Books And Subscriptions	5,969	6,930	6,930	-
Total Commissioner of the Revenue		369,929	418,868	444,768	25,900
Real Estate Assessor					
<u>Real Estate Assessor - 10-008-1232</u>					
51100	Salaries-Regular	324,765	303,667	318,850	15,183
51300	Part-Time Salaries-Regular	254	-	-	-
52100	FICA	23,232	23,230	24,392	1,162
52200	VRS Retirement	49,277	55,359	58,126	2,767
52300	Health Insurance	39,347	42,347	40,986	(1,361)
52350	Dental Insurance	2,267	2,262	2,150	(112)
52400	VRS Life Insurance	3,971	4,069	4,273	204
52450	Disability Insurance	241	270	253	(17)
53150	Legal Services	403	1,200	20,000	18,800
53330	Maintenance Of Auto Equipment	1,597	3,000	3,000	-
53500	Printing And Binding	1,374	3,660	3,660	-
55210	Postage	4,981	6,463	6,463	-
55230	Telephone Service	295	500	500	-
55240	Cell Phone Service	4,928	2,940	2,940	-
55510	Mileage	-	-	420	420
55520	Airfare	-	-	500	500
55530	Meals And Lodging	210	1,290	3,810	2,520
55540	Registration/Training Costs	2,904	1,950	3,000	1,050
55800	Miscellaneous	15	-	-	-
55801	Dues And Memberships	715	1,362	1,362	-
55880	Technology Charges	-	6,031	5,628	(403)
56001	Office Supplies	1,191	1,000	1,600	600
56008	Expendable Equipment	7,715	2,000	2,000	-
56012	Books And Subscriptions	2,362	2,760	2,760	-
Total Real Estate Assessor		472,044	465,360	506,673	41,313
<u>Board of Equalization - 10-008-1233</u>					
51300	Part-Time Salaries-Regular	600	3,000	3,000	-
52100	FICA	-	230	230	-
53600	Advertising	180	400	400	-
Total Board of Equalization		780	3,630	3,630	-
Total Real Estate Assessor		472,824	468,990	510,303	41,313
Treasurer - 10-010-1241					
51100	Salaries-Regular	219,199	224,281	235,495	11,214
51300	Part-Time Salaries-Regular	1,120	12,000	12,000	-
52100	FICA	16,036	18,076	18,933	857
52200	VRS Retirement	35,408	40,886	42,931	2,045
52300	Health Insurance	25,530	26,393	33,001	6,608
52350	Dental Insurance	1,696	1,677	1,992	315
52400	VRS Life Insurance	2,853	3,005	3,156	151
52450	Disability Insurance	743	834	784	(50)
53150	Legal Services	3,830	5,000	5,000	-

City of Salem, Virginia
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		2020 Actual	2021 Adopted Budget	2022 Adopted Budget	Increase/ (Decrease)
53199	Other Professional Services	52,372	50,000	50,000	-
53310	Maintenance Of Equipment	-	600	600	-
53500	Printing And Binding	6,358	15,000	10,000	(5,000)
53600	Advertising	(120)	900	900	-
55210	Postage	27,093	30,000	30,000	-
55230	Telephone Service	656	750	600	(150)
55240	Cell Phone Service	148	-	525	525
55530	Meals And Lodging	-	-	1,000	1,000
55540	Registration/Training Costs	1,030	-	1,500	1,500
55800	Miscellaneous	-	100	100	-
55801	Dues And Memberships	475	1,000	600	(400)
55804	Cash Over/Short	-	50	50	-
55835	Bank Charges	74,181	80,000	80,000	-
55880	Technology Charges	-	5,478	5,082	(396)
56001	Office Supplies	1,556	3,000	3,000	-
56008	Expendable Equipment	538	750	750	-
	Total Treasurer	<u>470,702</u>	<u>519,780</u>	<u>537,999</u>	<u>18,219</u>
Finance					
	<u>Finance - 10-012-1242</u>				
51100	Salaries-Regular	701,730	700,189	710,274	10,085
51300	Part-Time Salaries-Regular	42,437	40,086	41,296	1,210
51500	Vacation Buyback	8,054	-	-	-
52100	FICA	54,811	56,724	57,495	771
52200	VRS Retirement	112,468	127,644	129,483	1,839
52300	Health Insurance	67,561	71,286	65,750	(5,536)
52350	Dental Insurance	4,194	4,193	3,983	(210)
52400	VRS Life Insurance	9,077	9,383	9,518	135
52450	Disability Insurance	1,464	1,657	2,235	578
53120	Accounting And Auditing Services	118,735	111,000	126,000	15,000
53150	Legal Services	3,085	3,000	3,000	-
53199	Other Professional Services	22,319	28,000	33,500	5,500
53370	Software Maintenance/Support	2,180	750	750	-
53500	Printing And Binding	3,574	4,275	9,350	5,075
53600	Advertising	3,875	1,850	1,850	-
55210	Postage	5,027	5,300	5,300	-
55230	Telephone Service	1,480	1,700	2,400	700
55240	Cell Phone Service	1,601	1,200	1,100	(100)
55410	Lease/Rent Of Equipment	5,020	5,274	5,184	(90)
55510	Mileage	72	250	250	-
55520	Airfare	1,202	-	-	-
55530	Meals And Lodging	773	900	900	-
55540	Registration/Training Costs	4,646	3,000	4,310	1,310
55800	Miscellaneous	-	500	500	-
55801	Dues And Memberships	1,180	1,889	1,895	6
55803	Cigarette Tax Administration Costs	-	17,058	-	(17,058)
55880	Technology Charges	-	17,538	17,888	350
55891	Accounting Credits	(217,543)	(245,000)	(240,000)	5,000
55960	CARES Act Local Allocation	15,416	-	-	-
56001	Office Supplies	1,784	3,000	3,000	-
56008	Expendable Equipment	1,615	1,400	1,400	-
56012	Books And Subscriptions	1,208	1,770	1,590	(180)
	Total Finance	<u>979,045</u>	<u>975,816</u>	<u>1,000,201</u>	<u>24,385</u>
Purchasing - 10-012-1244					
51100	Salaries-Regular	39,276	46,000	49,507	3,507
52100	FICA	2,966	3,519	3,787	268
52200	VRS Retirement	6,233	8,386	9,025	639
52300	Health Insurance	4,610	5,680	5,680	-

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		2020 Actual	2021 Adopted Budget	2022 Adopted Budget	Increase/ (Decrease)
52350	Dental Insurance	349	420	398	(22)
52400	VRS Life Insurance	502	616	663	47
52450	Disability Insurance	202	271	261	(10)
53150	Legal Services	-	2,500	-	(2,500)
53500	Printing And Binding	681	1,228	1,228	-
53600	Advertising	381	500	500	-
55210	Postage	1	150	75	(75)
55230	Telephone Service	96	105	105	-
55540	Registration/Training Costs	1,390	-	1,000	1,000
55800	Miscellaneous	(3,405)	3,000	3,000	-
55801	Dues And Memberships	248	320	270	(50)
55880	Technology Charges	-	1,107	1,019	(88)
55892	Purchasing Credits	(8,675)	(12,000)	(12,700)	(700)
56001	Office Supplies	184	400	400	-
56008	Expendable Equipment	235	-	-	-
	Total Purchasing	45,274	62,202	64,218	2,016
<u>Juvenile Detention - 10-012-3325</u>					
57030	RVJDC Juvenile Placement Program	101,959	150,000	100,956	(49,044)
	Total Juvenile Detention	101,959	150,000	100,956	(49,044)
<u>Medical Examiner - 10-012-3530</u>					
53199	Other Professional Services	400	550	550	-
	Total Medical Examiner	400	550	550	-
<u>General - 10-012-5100</u>					
55610	Health Department	210,750	218,477	213,391	(5,086)
55620	Blue Ridge Behavioral Healthcare	160,799	160,799	155,104	(5,695)
55648	CHIP Program	648	6,000	6,000	-
55844	Tax Relief For Elderly/Veterans	227,850	229,000	265,000	36,000
	Total General	600,047	614,276	639,495	25,219
<u>Contract - Roanoke County - 10-012-5300</u>					
55750	Contract - Roanoke County	821,615	850,000	835,000	(15,000)
	Total Contract - Roanoke County	821,615	850,000	835,000	(15,000)
<u>Community Policy Management Team - 10-012-5350</u>					
51300	Part-Time Salaries-Regular	975	750	2,000	1,250
52100	FICA	75	57	153	96
55730	Administrative Expenses	39,608	50,000	45,000	(5,000)
55735	Medicaid Local Match	42,369	55,000	55,000	-
55756	1b - Foster Care - All Others	145,380	72,534	157,305	84,771
55759	1c - Residential Congregate Care	61,116	78,821	77,383	(1,438)
55765	1e - Educational Svcs - Congregate Care	106,265	54,476	148,832	94,356
55768	2a - Treatment Foster Care - IV-E	468,324	525,163	171,868	(353,295)
55771	2a1 - Treatment Foster Care - Other	397,291	417,977	394,775	(23,202)
55780	2e - Family Foster Care - Other	242,258	300,787	424,010	123,223
55783	2f - Community Based Svcs	372,522	377,358	391,842	14,484
55786	2f1 - Community Transition Svcs	548	-	-	-
55789	2g - Special Ed Private Day Placement	1,414,126	1,946,572	1,739,764	(206,808)
55792	2h - Wrap-Around Svcs Students with Disabilities	1,256	7,800	7,800	-
55798	3 - Non-Mandated Svcs - Community Based	11,827	22,237	22,237	-
	Total Community Policy Management Team	3,303,940	3,909,532	3,637,969	(271,563)
<u>VJCCA Grant - 10-012-5355</u>					
51100	Salaries-Regular	35,601	35,328	37,095	1,767
52100	FICA	2,162	2,703	2,838	135
52200	VRS Retirement	5,744	6,440	6,762	322
52300	Health Insurance	7,103	7,343	7,343	-
52350	Dental Insurance	427	420	398	(22)
52400	VRS Life Insurance	463	473	497	24
56001	Office Supplies	-	9,562	7,336	(2,226)
	Total VJCCA Grant	51,500	62,269	62,269	-

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	2020 Actual	2021 Adopted Budget	2022 Adopted Budget	Increase/ (Decrease)
<u>Family Preservation Grant - 10-012-5360</u>				
55725 Family Preservation Grant	2,754	3,100	3,100	-
Total Family Preservation Grant	2,754	3,100	3,100	-
<u>Payments to School Division - 10-012-6100</u>				
59440 Transfer To School Board	21,365,381	20,469,621	20,897,899	428,278
59442 Transfer To School Board-Meals Tax	529,805	-	-	-
Total Payments to School Division	21,895,186	20,469,621	20,897,899	428,278
<u>Payments for Debt Service - 10-012-6101</u>				
59420 Transfer To Debt Service	1,820,384	2,598,912	2,659,770	60,858
Total Payments for Debt Service	1,820,384	2,598,912	2,659,770	60,858
<u>VPI Extension Contract - 10-012-8115</u>				
55630 Other Payments And Contributions	14,407	19,750	19,750	-
Total VPI Extension Contract	14,407	19,750	19,750	-
<u>Regional Economic Development - 10-012-8150</u>				
55662 Chamber Of Commerce	10,000	10,000	10,000	-
55663 Ind/Dev Regional Partnership	53,156	53,160	52,501	(659)
55664 Purchase Of Property	37,500	-	-	-
55671 Roanoke Valley Broadband Authority	395,498	322,198	322,198	-
55673 Roanoke Valley Broadband Authority Debt Service	328,313	331,156	333,196	2,040
55675 Western VA Regional Industrial Facility Authority	4,676	4,676	4,500	(176)
55677 Salem Economic Development Authority	825,658	290,250	182,249	(108,001)
55678 Western VA Regional Industrial Facility Authority Debt Service	42,920	17,892	30,966	13,074
Total Regional Economic Development	1,697,721	1,029,332	935,610	(93,722)
<u>Transfers to Other Funds - 10-012-9100</u>				
59410 Transfer To Capital Projects	823,827	304,128	250,000	(54,128)
59430 Transfer To Civic Center Fund	1,573,367	1,552,156	1,659,168	107,012
59435 Transfer To Catering Fund	148,205	148,205	162,933	14,728
Total Transfers to Other Funds	2,545,399	2,004,489	2,072,101	67,612
<u>Debt Service - 10-012-9102</u>				
59420 Transfer To Debt Service	1,900,983	2,134,451	2,011,545	(122,906)
Total Debt Service	1,900,983	2,134,451	2,011,545	(122,906)
<u>Bank Charges - 10-012-9103</u>				
55834 Bad Debt Expense	14	-	-	-
55835 Bank Charges	35,018	45,000	45,000	-
Total Bank Charges	35,032	45,000	45,000	-
<u>Fringe Benefits - 10-012-9104</u>				
51500 Vacation Buyback	-	-	135,000	135,000
51850 Compensation Adjustment	-	93,000	200,886	107,886
51900 Vacancy Savings	-	(300,000)	(300,000)	-
52300 Health Insurance	83,948	-	-	-
52310 Health Insurance Premium Increase	-	56,900	35,982	(20,918)
52500 Termination Wages	-	40,000	75,000	35,000
52600 Unemployment Insurance	21,328	10,000	50,000	40,000
52700 Workers Compensation	469,141	475,000	470,000	(5,000)
52830 Line Of Duty	110,466	125,000	130,000	5,000
52850 OPEB Expense	200,000	200,000	200,000	-
52870 Employees Fund	18,500	23,000	23,000	-
52882 Health Insurance Retiree Billing	481,696	552,681	529,252	(23,429)
52886 Health Insurance Retiree Billing - Pre 65	531,493	536,363	519,159	(17,204)
Total Fringe Benefits	1,916,572	1,811,944	2,068,279	256,335
<u>Other Insurance - 10-012-9106</u>				
55303 Flood Insurance	3,523	3,600	4,000	400
55308 General Liability Insurance	255,588	249,000	260,000	11,000
Total Other Insurance	259,111	252,600	264,000	11,400

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	2020 Actual	2021 Adopted Budget	2022 Adopted Budget	Increase/ (Decrease)
Contributions to Other Organizations - 10-012-9107				
55630 Other Payments And Contributions	190,877	190,527	258,554	68,027
55640 Salem Visitors Center	37,488	40,000	45,000	5,000
55641 Visit Virginia's Blue Ridge	420,967	337,500	348,750	11,250
55642 Salem Education Foundation	70,000	79,000	-	(79,000)
55643 Salem Historical Society	55,000	55,000	55,000	-
55648 CHIP Program	38,000	38,000	38,000	-
55650 Valley Metro - Star Route	74,922	120,077	122,000	1,923
55651 Valley Metro - Fixed Route	80,609	52,000	95,000	43,000
55655 Western Virginia EMS Council	-	-	5,973	5,973
55666 Roanoke Valley Greenway Commission	11,050	10,980	11,140	160
55672 Roanoke Regional Blueway	1,333	1,333	1,333	-
Total Contributions to Other Organizations	<u>980,246</u>	<u>924,417</u>	<u>980,750</u>	<u>56,333</u>
Contingency - 10-012-9110				
59500 Contingency	-	1,256,595	1,363,091	106,496
59505 Contingency for Economic Development Opportunities	-	100,000	100,000	-
59520 Reserve For Capital	-	1,000,000	-	(1,000,000)
Total Contingency	<u>-</u>	<u>2,356,595</u>	<u>1,463,091</u>	<u>(893,504)</u>
Total Finance	<u>38,971,575</u>	<u>40,274,856</u>	<u>39,761,553</u>	<u>(513,303)</u>
Technology Systems - 10-016-1251				
51100 Salaries-Regular	606,883	714,184	752,747	38,563
51200 Salaries-Overtime	99	500	500	-
51500 Vacation Buyback	2,947	-	-	-
52100 FICA	43,717	54,671	57,623	2,952
52200 VRS Retirement	90,944	130,196	137,226	7,030
52300 Health Insurance	58,254	70,557	69,630	(927)
52350 Dental Insurance	3,682	4,193	3,983	(210)
52400 VRS Life Insurance	7,689	9,570	10,087	517
52450 Disability Insurance	944	1,782	1,674	(108)
53150 Legal Services	700	500	500	-
53199 Other Professional Services	15,205	27,500	27,500	-
53310 Maintenance Of Equipment	303,561	317,992	271,862	(46,130)
53320 Maintenance Of Building & Grounds	1,742	2,500	2,500	-
53330 Maintenance Of Auto Equipment	4,089	500	500	-
53370 Software Maintenance/Support	681,822	693,850	874,650	180,800
53500 Printing And Binding	36	500	500	-
55210 Postage	36	200	200	-
55230 Telephone Service	4,009	4,450	4,450	-
55240 Cell Phone Service	7,552	9,800	9,800	-
55250 Internet Service	75,404	76,800	45,600	(31,200)
55410 Lease/Rent Of Equipment	3,064	-	-	-
55510 Mileage	34	500	500	-
55520 Airfare	1,566	-	-	-
55530 Meals And Lodging	2,082	-	-	-
55540 Registration/Training Costs	9,982	20,718	12,230	(8,488)
55800 Miscellaneous	729	600	600	-
55801 Dues And Memberships	(40)	545	400	(145)
55880 Technology Charges	-	10,721	5,342	(5,379)
55893 Technology Credits	(337,772)	(550,176)	(586,025)	(35,849)
55960 CARES Act Local Allocation	62,534	-	-	-
56001 Office Supplies	120	500	500	-
56012 Books And Subscriptions	16	1,000	1,000	-
56015 Other Operating Supplies	4,247	30,000	30,000	-

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	2020 Actual	2021 Adopted Budget	2022 Adopted Budget	Increase/ (Decrease)
58001 Machinery And Equipment	50,634	-	86,000	86,000
58006 Computer Equipment	43,070	-	25,000	25,000
58025 Software	5,956	-	-	-
Total Technology Systems	1,755,537	1,634,653	1,847,079	212,426
Streets				
<u>City Garage - 10-018-1252</u>				
51100 Salaries-Regular	575,212	588,552	607,344	18,792
51200 Salaries-Overtime	4,321	6,000	7,000	1,000
51500 Vacation Buyback	3,413	-	-	-
52100 FICA	42,264	45,483	46,997	1,514
52200 VRS Retirement	91,534	107,293	110,719	3,426
52300 Health Insurance	80,581	86,648	73,283	(13,365)
52350 Dental Insurance	5,206	5,617	4,381	(1,236)
52400 VRS Life Insurance	7,464	7,887	8,138	251
52450 Disability Insurance	1,723	1,843	1,924	81
53310 Maintenance Of Equipment	14,481	13,295	13,295	-
53320 Maintenance Of Building & Grounds	-	2,500	2,500	-
53326 Maintenance Fuel Island Dispensing System	1,934	2,000	2,000	-
53330 Maintenance Of Auto Equipment	385,158	400,000	400,000	-
53340 Maintenance Of Radio Equipment	-	150	150	-
55240 Cell Phone Service	525	612	612	-
55540 Registration/Training Costs	349	-	8,500	8,500
55800 Miscellaneous	61	100	100	-
55880 Technology Charges	-	3,858	4,248	390
55894 Equipment Rental Credit	(354,007)	(500,000)	(650,000)	(150,000)
55895 Labor Credits	(284,741)	(300,000)	(276,000)	24,000
55899 Transfer To Other Projects	(1,260)	(500)	(500)	-
56001 Office Supplies	2,608	-	-	-
56008 Expendable Equipment	5,088	9,900	9,900	-
56011 Uniforms Or Wearing Apparel For Employees	1,753	5,805	5,805	-
56015 Other Operating Supplies	6,162	20,000	20,000	-
58001 Machinery And Equipment	64,000	-	103,500	103,500
58004 Motor Vehicles And Equipment	-	-	90,000	90,000
Total City Garage	653,829	507,043	593,896	86,853
<u>Emergency Management - 10-018-3550</u>				
53835 Demolition Of Condemned Homes	54	10,000	10,000	-
55820 Emergency Clean Up	14,142	15,000	15,000	-
55960 CARES Act Local Allocation	75,788	-	-	-
Total Emergency Management	89,984	25,000	25,000	-
<u>Primary Roads-Pavements - 10-018-4001</u>				
53810 Patching	14,268	34,000	34,000	-
53811 Resurfacing	14,477	325,841	80,000	(245,841)
53812 Snow Removal	10,229	80,000	80,000	-
53834 ADA Modifications	30,500	5,000	659,952	654,952
58001 Machinery And Equipment	13,434	-	50,000	50,000
Total Primary Roads-Pavements	82,908	444,841	903,952	459,111
<u>Primary Roads-Shoulders - 10-018-4002</u>				
53810 Patching	1,524	-	-	-
53813 Ditching	-	2,500	2,500	-
53824 Shoulders	12,265	10,000	15,000	5,000
53825 Storm Drains - Maintenance	6,059	50,000	5,500	(44,500)
53826 Storm Drains - Repairs	8,219	10,000	10,000	-
Total Primary Roads-Shoulders	28,067	72,500	33,000	(39,500)
<u>Primary Roads-Roadsides - 10-018-4003</u>				
53814 Sidewalk, Curb And Gutter	11,300	20,000	21,000	1,000
53815 Guard Rails	726	6,000	3,000	(3,000)
53816 Mowing	71,542	126,000	80,000	(46,000)

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	2020 Actual	2021 Adopted Budget	2022 Adopted Budget	Increase/ (Decrease)
53817 Street Sweeping	17,838	43,000	43,000	-
53829 Tree Trimming/Replacement	14,729	1,000	75,000	74,000
Total Primary Roads-Roadsides	116,135	196,000	222,000	26,000
<u>Primary Roads-Structures - 10-018-4004</u>				
53819 Bridge Repairs	302,970	651,424	575,000	(76,424)
53820 Bridge Inspections	45,913	25,000	32,000	7,000
Total Primary Roads-Structures	348,883	676,424	607,000	(69,424)
<u>Primary Roads-Traffic Control - 10-018-4005</u>				
53821 Highway Lighting	214,720	219,000	242,400	23,400
53822 Pavement Marking	54,658	50,000	40,000	(10,000)
53830 Street Signs Maintenance/Replacement	27,083	50,000	25,500	(24,500)
Total Primary Roads-Traffic Control	296,461	319,000	307,900	(11,100)
<u>Primary Roads-Other Costs - 10-018-4006</u>				
53828 Administrative/Overhead Costs	152,023	125,000	150,000	25,000
Total Primary Roads-Other Costs	152,023	125,000	150,000	25,000
<u>Collector Streets-Pavements - 10-018-4010</u>				
53810 Patching	86,636	160,000	100,000	(60,000)
53811 Resurfacing	33,204	480,000	50,000	(430,000)
53812 Snow Removal	9,616	130,000	120,000	(10,000)
53834 ADA Modifications	-	10,000	-	(10,000)
Total Collector Streets-Pavements	129,456	780,000	270,000	(510,000)
<u>Collector Streets-Shoulders - 10-018-4011</u>				
53810 Patching	3,556	19,000	-	(19,000)
53813 Ditching	8,840	30,000	20,500	(9,500)
53824 Shoulders	67,768	15,000	41,000	26,000
53825 Storm Drains - Maintenance	93,650	150,000	100,000	(50,000)
53826 Storm Drains - Repairs	172,884	20,000	20,000	-
Total Collector Streets-Shoulders	346,698	234,000	181,500	(52,500)
<u>Collector Streets-Roadsides - 10-018-4012</u>				
53814 Sidewalk, Curb And Gutter	70,739	125,900	83,000	(42,900)
53815 Guard Rails	11,535	10,000	5,300	(4,700)
53816 Mowing	71,909	90,000	65,000	(25,000)
53817 Street Sweeping	32,866	75,000	65,000	(10,000)
53829 Tree Trimming/Replacement	25,973	1,500	25,000	23,500
Total Collector Streets-Roadsides	213,022	302,400	243,300	(59,100)
<u>Collector Streets-Structures - 10-018-4013</u>				
53819 Bridge Repairs	1,259	15,000	-	(15,000)
53820 Bridge Inspections	-	15,000	-	(15,000)
Total Collector Streets-Structures	1,259	30,000	-	(30,000)
<u>Collector Streets-Traffic Control - 10-018-4014</u>				
53821 Highway Lighting	79,517	316,000	326,400	10,400
53822 Pavement Marking	10,269	60,000	21,000	(39,000)
53830 Street Signs Maintenance/Replacement	55,669	115,000	40,000	(75,000)
Total Collector Streets-Traffic Control	145,455	491,000	387,400	(103,600)
<u>Collector Streets-Other Costs - 10-018-4015</u>				
53828 Administrative/Overhead Costs	112,239	115,000	110,000	(5,000)
Total Collector Streets-Other Costs	112,239	115,000	110,000	(5,000)
<u>Streets & Highway Administration - 10-018-4200</u>				
51100 Salaries-Regular	1,337,500	1,382,721	1,082,966	(299,755)
51200 Salaries-Overtime	18,571	30,000	30,000	-
51300 Part-Time Salaries-Regular	59,495	105,000	105,000	-
51400 Part-Time Salaries-Overtime	32	-	-	-
51500 Vacation Buyback	8,645	-	-	-
52100 FICA	102,564	116,106	93,174	(22,932)
52200 VRS Retirement	213,003	252,070	197,425	(54,645)
52300 Health Insurance	227,293	250,022	182,265	(67,757)
52350 Dental Insurance	15,111	15,679	10,911	(4,768)

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		2020 Actual	2021 Adopted Budget	2022 Adopted Budget	Increase/ (Decrease)
52400	VRS Life Insurance	17,438	18,528	14,512	(4,016)
52450	Disability Insurance	2,445	3,060	2,564	(496)
53110	Payments For Medical, Dental Or Hospital Services	324	1,500	1,500	-
53310	Maintenance Of Equipment	3,639	5,508	5,508	-
53320	Maintenance Of Building & Grounds	38,795	44,400	44,400	-
53325	Maintenance Of Building & Grounds-Elizabeth Campus	5,450	8,000	8,000	-
53329	Maintenance Of Building & Grounds-FEMA Lots	-	-	12,000	12,000
53330	Maintenance Of Auto Equipment	2,967	12,000	12,000	-
53340	Maintenance Of Radio Equipment	22,322	23,664	23,664	-
53370	Software Maintenance/Support	-	18,000	18,000	-
53500	Printing And Binding	-	250	250	-
53814	Sidewalk, Curb And Gutter	13,914	20,000	20,000	-
53816	Mowing	3,784	-	-	-
53823	Street Lighting	232,598	-	-	-
53827	Storm Drains - Replacement	-	-	20,000	20,000
53831	Unpaved Streets And Alleys	6,764	12,000	12,000	-
55110	Electrical Services	54,854	48,000	54,000	6,000
55120	Heating Services - Gas, Coal And Oil	4,217	7,000	7,000	-
55130	Water And Sewer	3,513	5,000	5,000	-
55230	Telephone Service	3,769	4,150	4,150	-
55240	Cell Phone Service	5,274	4,224	4,224	-
55510	Mileage	936	-	-	-
55520	Airfare	30	-	-	-
55530	Meals And Lodging	1,606	-	-	-
55540	Registration/Training Costs	7,041	-	11,000	11,000
55800	Miscellaneous	2,332	3,000	3,000	-
55843	Permits	88	300	300	-
55880	Technology Charges	-	10,090	9,566	(524)
55884	Downtown Signage	984	5,000	5,000	-
55899	Transfer To Other Projects	(1,294,579)	(1,185,000)	(810,000)	375,000
55960	CARES Act Local Allocation	3,213	-	-	-
56001	Office Supplies	4,365	4,500	4,500	-
56003	Construction Materials	1,427	-	-	-
56008	Expendable Equipment	9,573	7,200	10,000	2,800
56011	Uniforms Or Wearing Apparel For Employees	10,899	11,375	8,125	(3,250)
56015	Other Operating Supplies	1,348	1,000	1,000	-
58001	Machinery And Equipment	58,391	-	-	-
58014	Infrastructure Improvements	101,937	-	-	-
58025	Software	106,553	-	-	-
Total Street & Highway Administration		1,420,425	1,244,347	1,213,004	(31,343)
<u>Street and Road Cleaning - 10-018-4220</u>					
51100	Salaries-Regular	5,054	28,805	30,548	1,743
51200	Salaries-Overtime	37	2,000	2,000	-
52100	FICA	374	2,357	2,490	133
52200	VRS Retirement	788	5,251	5,569	318
52300	Health Insurance	1,065	6,608	6,608	-
52350	Dental Insurance	70	420	398	(22)
52400	VRS Life Insurance	63	386	409	23
52450	Disability Insurance	26	170	161	(9)
53330	Maintenance Of Auto Equipment	-	25,000	-	(25,000)
53832	Leaf Removal	62,132	65,000	65,000	-
55880	Technology Charges	-	-	62	62
55899	Transfer To Other Projects	(5,922)	(34,000)	(25,000)	9,000
Total Street and Road Cleaning		63,687	101,997	88,245	(13,752)

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	2020 Actual	2021 Adopted Budget	2022 Adopted Budget	Increase/ (Decrease)
<u>Refuse Collection - 10-018-4230</u>				
51100 Salaries-Regular	619,291	626,137	690,167	64,030
51200 Salaries-Overtime	4,427	17,000	26,000	9,000
51300 Part-Time Salaries-Regular	16,797	34,000	34,000	-
51450 Extra Labor	27,439	-	-	-
51500 Vacation Buyback	4,685	-	-	-
52100 FICA	48,281	51,801	57,387	5,586
52200 VRS Retirement	100,592	114,145	125,817	11,672
52300 Health Insurance	112,126	114,855	121,464	6,609
52350 Dental Insurance	7,835	7,713	7,725	12
52400 VRS Life Insurance	8,105	8,390	9,248	858
52450 Disability Insurance	1,395	1,591	1,829	238
53330 Maintenance Of Auto Equipment	204,801	210,000	210,000	-
53340 Maintenance Of Radio Equipment	-	225	225	-
53500 Printing And Binding	2,598	1,000	1,000	-
55240 Cell Phone Service	960	1,152	1,152	-
55530 Meals And Lodging	403	-	-	-
55540 Registration/Training Costs	1,653	-	7,125	7,125
55821 Waste Disposal	722,739	821,086	873,620	52,534
55880 Technology Charges	-	2,790	2,136	(654)
55899 Transfer To Other Projects	(7,802)	(35,000)	(10,000)	25,000
56008 Expendable Equipment	54,521	40,600	40,600	-
56011 Uniforms Or Wearing Apparel For Employees	7,612	8,950	8,950	-
56015 Other Operating Supplies	7,166	3,250	5,000	1,750
58004 Motor Vehicles And Equipment	116,995	-	35,000	35,000
Total Refuse Collection	2,062,619	2,029,685	2,248,445	218,760
<u>Containers - 10-018-4240</u>				
51100 Salaries-Regular	41,912	41,592	43,672	2,080
51200 Salaries-Overtime	1,380	3,000	3,000	-
52100 FICA	2,737	3,411	3,571	160
52200 VRS Retirement	6,739	7,582	7,961	379
52300 Health Insurance	7,078	7,343	7,343	-
52400 VRS Life Insurance	543	557	585	28
53330 Maintenance Of Auto Equipment	27,436	50,000	50,000	-
55800 Miscellaneous	22	2,300	2,300	-
55821 Waste Disposal	221,737	242,250	242,250	-
55880 Technology Charges	-	59	62	3
55899 Transfer To Other Projects	(291)	(1,800)	(1,800)	-
56008 Expendable Equipment	16,346	20,098	20,098	-
56015 Other Operating Supplies	552	-	-	-
Total Containers	326,191	376,392	379,042	2,650
<u>Recycling - 10-018-4250</u>				
51100 Salaries-Regular	73,761	71,750	38,593	(33,157)
51200 Salaries-Overtime	14,936	18,000	9,000	(9,000)
51500 Vacation Buyback	673	-	-	-
52100 FICA	5,812	6,866	3,640	(3,226)
52200 VRS Retirement	11,667	13,080	7,035	(6,045)
52300 Health Insurance	14,364	14,850	9,170	(5,680)
52350 Dental Insurance	857	839	398	(441)
52400 VRS Life Insurance	940	961	517	(444)
53330 Maintenance Of Auto Equipment	36,348	30,000	30,000	-
55851 Recycling Costs	10,898	14,035	14,035	-
55880 Technology Charges	-	119	62	(57)

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	2020 Actual	2021 Adopted Budget	2022 Adopted Budget	Increase/ (Decrease)
55899 Transfer To Other Projects	(14,586)	(15,000)	(7,500)	7,500
56008 Expendable Equipment	-	-	16,900	16,900
56011 Uniforms Or Wearing Apparel For Employees	-	650	650	-
56015 Other Operating Supplies	1,616	1,000	1,000	-
Total Recycling	157,286	157,150	123,500	(33,650)
Building Maintenance - 10-018-4310				
51100 Salaries-Regular	579,738	625,690	660,035	34,345
51200 Salaries-Overtime	39,840	52,000	52,000	-
51300 Part-Time Salaries-Regular	2,673	-	-	-
51500 Vacation Buyback	6,726	-	-	-
52100 FICA	45,772	51,843	54,471	2,628
52200 VRS Retirement	93,599	114,063	120,324	6,261
52300 Health Insurance	82,197	95,234	94,027	(1,207)
52350 Dental Insurance	5,248	5,870	5,576	(294)
52400 VRS Life Insurance	7,542	8,384	8,844	460
52450 Disability Insurance	760	1,061	1,018	(43)
53310 Maintenance Of Equipment	2,067	2,000	2,000	-
53320 Maintenance Of Building & Grounds	7,651	12,000	12,000	-
53330 Maintenance Of Auto Equipment	17,121	27,000	27,000	-
53340 Maintenance Of Radio Equipment	-	750	750	-
55230 Telephone Service	668	975	300	(675)
55240 Cell Phone Service	4,002	2,388	2,388	-
55510 Mileage	20	-	-	-
55530 Meals And Lodging	853	-	-	-
55540 Registration/Training Costs	11,498	-	3,000	3,000
55800 Miscellaneous	35	200	200	-
55880 Technology Charges	-	5,896	7,082	1,186
55896 Maintenance Credits	(185,025)	(225,000)	(180,000)	45,000
55897 Maintenance Credits Schools	(169,701)	(180,000)	(140,000)	40,000
55899 Transfer To Other Projects	(22,892)	(18,000)	(25,000)	(7,000)
55960 CARES Act Local Allocation	84	-	-	-
56001 Office Supplies	398	400	400	-
56007 Repair And Maintenance Supplies	1,080	5,000	5,000	-
56008 Expendable Equipment	3,337	4,000	4,000	-
56011 Uniforms Or Wearing Apparel For Employees	3,913	6,175	6,175	-
58004 Motor Vehicles And Equipment	-	-	47,000	47,000
58009 Building Improvements	36,297	-	-	-
Total Building Maintenance	575,501	597,929	768,590	170,661
City Hall Building Maintenance - 10-018-4320				
51100 Salaries-Regular	16,286	21,740	26,754	5,014
52100 FICA	1,174	1,663	2,046	383
52200 VRS Retirement	2,701	3,963	4,877	914
52300 Health Insurance	4,103	5,680	5,680	-
52350 Dental Insurance	307	420	398	(22)
52400 VRS Life Insurance	217	291	358	67
52450 Disability Insurance	-	128	141	13
53200 Temporary Services	7,122	-	-	-
53320 Maintenance Of Building & Grounds	30,844	55,000	55,000	-
53322 Maintenance Of Building & Grounds-TAP	3,891	20,000	20,000	-
55110 Electrical Services	48,202	51,000	51,000	-
55130 Water And Sewer	3,881	5,000	5,000	-
55230 Telephone Service	1,425	1,375	2,100	725
55800 Miscellaneous	3,500	2,750	2,750	-
55960 CARES Act Local Allocation	3,673	-	-	-
56005 Janitorial Supplies	10,917	10,000	10,000	-
58001 Machinery And Equipment	-	-	10,000	10,000
Total City Hall Building Maintenance	138,243	179,010	196,104	17,094

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	2020 Actual	2021 Adopted Budget	2022 Adopted Budget	Increase/ (Decrease)
<u>Courthouse Building Maintenance - 10-018-4321</u>				
51100 Salaries-Regular	19,544	19,282	19,282	-
52100 FICA	1,405	1,475	1,475	-
52200 VRS Retirement	2,553	3,515	3,515	-
52300 Health Insurance	3,321	4,212	4,212	-
52350 Dental Insurance	212	252	239	(13)
52400 VRS Life Insurance	205	258	258	-
53320 Maintenance Of Building & Grounds	36,778	55,000	55,000	-
55110 Electrical Services	42,258	46,000	46,000	-
55120 Heating Services - Gas, Coal And Oil	793	750	750	-
55130 Water And Sewer	1,174	1,200	1,200	-
55960 CARES Act Local Allocation	1,078	-	-	-
56005 Janitorial Supplies	3,313	3,500	3,500	-
56011 Uniforms Or Wearing Apparel For Employees	205	325	325	-
Total Courthouse Building Maintenance	112,839	135,769	135,756	(13)
<u>Engineering Building - 10-018-4322</u>				
51100 Salaries-Regular	2,372	7,231	4,339	(2,892)
52100 FICA	165	553	331	(222)
52200 VRS Retirement	369	1,318	791	(527)
52300 Health Insurance	594	1,992	1,195	(797)
52350 Dental Insurance	34	105	60	(45)
52400 VRS Life Insurance	30	97	58	(39)
52450 Disability Insurance	-	43	23	(20)
53320 Maintenance Of Building & Grounds	1,905	4,000	4,000	-
55110 Electrical Services	4,037	5,000	5,000	-
55120 Heating Services - Gas, Coal And Oil	898	1,500	1,500	-
55130 Water And Sewer	1,240	1,350	1,350	-
55960 CARES Act Local Allocation	1,500	-	-	-
Total Engineering Building	13,144	23,189	18,647	(4,542)
<u>Rental Property Building Maintenance - 10-018-4323</u>				
51100 Salaries-Regular	1,641	1,200	1,800	600
52100 FICA	113	92	138	46
52200 VRS Retirement	257	219	328	109
52300 Health Insurance	420	400	450	50
52350 Dental Insurance	23	25	35	10
52400 VRS Life Insurance	21	16	24	8
52450 Disability Insurance	-	-	10	10
53320 Maintenance Of Building & Grounds	18,807	49,000	49,000	-
55110 Electrical Services	8,176	8,000	11,500	3,500
55120 Heating Services - Gas, Coal And Oil	2,370	3,500	3,500	-
55130 Water And Sewer	3,713	4,000	4,000	-
55250 Internet Service	1,063	1,054	1,100	46
55960 CARES Act Local Allocation	2,128	-	-	-
56005 Janitorial Supplies	872	1,000	1,000	-
Total Rental Property Building Maintenance	39,604	68,506	72,885	4,379
<u>Closed Landfill - 10-018-4401</u>				
53320 Maintenance Of Building & Grounds	5,329	5,000	5,000	-
Total Closed Landfill	5,329	5,000	5,000	-
<u>Mowles Spring Park - 10-018-4402</u>				
53320 Maintenance Of Building & Grounds	3,827	5,000	7,500	2,500
Total Mowles Spring Park	3,827	5,000	7,500	2,500
<u>Longwood Park - 10-018-7215</u>				
53320 Maintenance Of Building & Grounds	54,959	30,000	40,000	10,000
55110 Electrical Services	2,033	3,500	3,500	-
55130 Water And Sewer	1,143	1,700	1,700	-
Total Longwood Park	58,135	35,200	45,200	10,000

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	2020 Actual	2021 Adopted Budget	2022 Adopted Budget	Increase/ (Decrease)
<u>Lake Spring Park - 10-018-7218</u>				
53320 Maintenance Of Building & Grounds	14,575	22,000	25,000	3,000
55110 Electrical Services	2,951	3,500	3,500	-
56015 Other Operating Supplies	2,895	4,000	4,000	-
Total Lake Spring Park	20,421	29,500	32,500	3,000
<u>Other Parks - 10-018-7220</u>				
53320 Maintenance Of Building & Grounds	122,443	120,540	120,540	-
55110 Electrical Services	2,018	2,200	2,200	-
55130 Water And Sewer	860	1,000	1,000	-
Total Other Parks	125,321	123,740	123,740	-
<u>Golf Course - 10-018-7225</u>				
53320 Maintenance Of Building & Grounds	15,408	25,000	25,000	-
55110 Electrical Services	2,165	2,400	2,400	-
55130 Water And Sewer	1,425	1,600	1,600	-
Total Golf Course	18,998	29,000	29,000	-
<u>East Hill Cemetery - 10-018-7230</u>				
53320 Maintenance Of Building & Grounds	31,370	25,000	35,000	10,000
55110 Electrical Services	360	360	360	-
Total East Hill Cemetery	31,730	25,360	35,360	10,000
<u>Greenway Maintenance - 10-018-7235</u>				
55860 Roanoke River Greenway	30,403	35,000	55,000	20,000
55861 Hanging Rock Trail	8,464	7,000	10,000	3,000
55862 Mason Creek Greenway	3,131	5,000	5,000	-
Total Greenway Maintenance	41,998	47,000	70,000	23,000
<u>Salem Rotary Dog Park - 10-018-7240</u>				
53320 Maintenance Of Building & Grounds	21,312	15,000	15,000	-
55110 Electrical Services	1,848	1,848	1,848	-
55130 Water And Sewer	736	1,000	1,000	-
Total Salem Rotary Dog Park	23,896	17,848	17,848	-
<u>Downtown Maintenance - 10-018-7245</u>				
53320 Maintenance Of Building & Grounds	-	-	30,000	30,000
55110 Electrical Services	-	-	1,500	1,500
55130 Water And Sewer	-	-	1,350	1,350
Total Downtown Maintenance	-	-	32,850	32,850
<u>Landscape Maintenance - 10-018-7250</u>				
51100 Salaries-Regular	227,348	224,494	599,136	374,642
51200 Salaries-Overtime	-	-	3,000	3,000
51300 Part-Time Salaries-Regular	9,826	14,000	25,000	11,000
51400 Part-Time Salaries-Overtime	6	-	-	-
52100 FICA	17,561	18,245	47,975	29,730
52200 VRS Retirement	36,365	40,925	109,222	68,297
52300 Health Insurance	37,761	39,155	108,272	69,117
52350 Dental Insurance	2,508	2,516	6,771	4,255
52400 VRS Life Insurance	2,930	3,008	8,028	5,020
52450 Disability Insurance	648	681	1,607	926
53328 Weed Control	-	10,000	10,000	-
53829 Tree Trimming/Replacement	38,939	41,000	41,000	-
55230 Telephone Service	66	75	75	-
55240 Cell Phone Service	1,495	1,152	1,152	-
55410 Lease/Rent Of Equipment	418	2,000	2,000	-
55530 Meals And Lodging	368	-	-	-
55540 Registration/Training Costs	1,359	-	3,400	3,400
55800 Miscellaneous	(826)	5,000	5,000	-
55801 Dues And Memberships	-	-	400	400

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		2020 Actual	2021 Adopted Budget	2022 Adopted Budget	Increase/ (Decrease)
55880	Technology Charges	-	2,511	3,030	519
55899	Transfer To Other Projects	(158,292)	(98,000)	(465,000)	(367,000)
56011	Uniforms Or Wearing Apparel For Employees	1,798	1,625	4,875	3,250
56012	Books And Subscriptions	75	-	-	-
56015	Other Operating Supplies	3,197	10,000	10,000	-
	Total Landscape Maintenance Program	223,550	318,387	524,943	206,556
Farmers Market - 10-018-7251					
51300	Part-Time Salaries-Regular	13,603	18,200	18,200	-
51400	Part-Time Salaries-Overtime	93	-	-	-
52100	FICA	1,048	1,392	1,392	-
53320	Maintenance Of Building & Grounds	5,546	10,000	10,000	-
53600	Advertising	176	1,000	1,000	-
55110	Electrical Services	3,566	4,000	4,000	-
55130	Water And Sewer	2,128	2,500	2,500	-
55230	Telephone Service	66	75	75	-
55530	Meals And Lodging	-	700	700	-
55540	Registration/Training Costs	31	200	200	-
55800	Miscellaneous	12,571	10,000	10,000	-
55822	Market Promotions	559	3,350	3,350	-
55823	SNAP Program	3,273	5,000	5,000	-
55880	Technology Charges	-	554	472	(82)
55882	Food Insecurity Nutrition Incentive (FINI) Grant Program (USDA)	1,991	-	3,000	3,000
	Total Farmers Market	44,651	56,971	59,889	2,918
	Total Streets	8,223,814	9,925,188	10,262,996	337,808
Registrar					
<u>Registrar - 10-019-1320</u>					
51100	Salaries-Regular	122,431	119,587	130,043	10,456
51200	Salaries-Overtime	4,502	3,500	3,500	-
51300	Part-Time Salaries-Regular	8,190	9,800	29,495	19,695
51500	Vacation Buyback	2,894	-	-	-
52100	FICA	10,437	10,166	10,965	799
52200	VRS Retirement	19,445	21,801	23,707	1,906
52300	Health Insurance	12,602	13,283	13,283	-
52350	Dental Insurance	839	839	797	(42)
52400	VRS Life Insurance	1,567	1,602	1,742	140
53150	Legal Services	650	-	-	-
53200	Temporary Services	23,195	19,695	-	(19,695)
53310	Maintenance Of Equipment	12,938	16,711	16,711	-
53500	Printing And Binding	2,905	3,898	3,898	-
53600	Advertising	601	1,000	1,000	-
55210	Postage	5,561	2,800	3,500	700
55230	Telephone Service	442	525	525	-
55240	Cell Phone Service	271	480	480	-
55410	Lease/Rent Of Equipment	1,753	2,020	2,020	-
55510	Mileage	-	200	200	-
55530	Meals And Lodging	51	2,000	2,000	-
55540	Registration/Training Costs	150	1,000	1,000	-
55800	Miscellaneous	-	100	100	-
55801	Dues And Memberships	450	595	595	-
55855	State Election Services	-	2,000	-	(2,000)
55880	Technology Charges	-	3,066	2,596	(470)
55960	CARES Act Local Allocation	10,177	-	-	-
56001	Office Supplies	1,846	2,500	2,500	-
56008	Expendable Equipment	499	500	500	-
	Total Registrar	244,396	239,668	251,157	11,489

City of Salem, Virginia
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	2020 Actual	2021 Adopted Budget	2022 Adopted Budget	Increase/ (Decrease)
Electoral Board - 10-019-1321				
51300 Part-Time Salaries-Regular	8,919	8,850	9,292	442
52100 FICA	682	677	710	33
55510 Mileage	62	550	550	-
55530 Meals And Lodging	155	1,650	1,650	-
55540 Registration/Training Costs	300	450	450	-
55800 Miscellaneous	186	100	100	-
55801 Dues And Memberships	180	200	200	-
55880 Technology Charges	-	178	186	8
Total Electoral Board	<u>10,484</u>	<u>12,655</u>	<u>13,138</u>	<u>483</u>
Total Registrar	<u>254,880</u>	<u>252,323</u>	<u>264,295</u>	<u>11,972</u>
Circuit Court - 10-020-2110				
55210 Postage	76	250	250	-
55230 Telephone Service	806	1,000	1,000	-
55800 Miscellaneous	509	500	500	-
55805 Jury And Witness Fees	2,524	5,000	5,000	-
55880 Technology Charges	-	1,106	969	(137)
56001 Office Supplies	2,212	3,000	3,000	-
56008 Expendable Equipment	1,655	-	-	-
56012 Books And Subscriptions	1,930	1,750	1,750	-
57005 23rd Circuit Court	54,420	60,000	60,000	-
Total Circuit Court	<u>64,132</u>	<u>72,606</u>	<u>72,469</u>	<u>(137)</u>
District Courts				
Combined District Courts - 10-022-2112				
51300 Part-Time Salaries-Regular	17,955	18,000	18,000	-
52100 FICA	1,373	1,377	1,377	-
53155 Court Appointed Attorneys	-	240	240	-
53310 Maintenance Of Equipment	2,996	3,000	3,000	-
53500 Printing And Binding	999	-	700	700
55230 Telephone Service	4,150	5,100	5,100	-
55410 Lease/Rent Of Equipment	2,433	3,000	3,000	-
55800 Miscellaneous	236	-	-	-
55801 Dues And Memberships	150	150	150	-
55880 Technology Charges	-	356	372	16
56001 Office Supplies	3,292	3,500	4,500	1,000
56012 Books And Subscriptions	-	1,800	1,800	-
Total Combined District Courts	<u>33,584</u>	<u>36,523</u>	<u>38,239</u>	<u>1,716</u>
General District Judges - 10-022-2120				
55230 Telephone Service	66	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	-	553	485	(68)
56001 Office Supplies	28	-	-	-
56008 Expendable Equipment	1,978	-	-	-
56012 Books And Subscriptions	1,404	1,050	1,050	-
Total General District Judges	<u>3,536</u>	<u>4,828</u>	<u>4,760</u>	<u>(68)</u>
Juvenile District Judges - 10-022-2160				
53310 Maintenance Of Equipment	-	200	200	-
55230 Telephone Service	123	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	-

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		2020 Actual	2021 Adopted Budget	2022 Adopted Budget	Increase/ (Decrease)
56008	Expendable Equipment	1,978	-	-	-
56012	Books And Subscriptions	1,154	1,050	1,050	-
	Total Juvenile District Judges	3,255	3,320	3,320	-
	Total District Courts	40,375	44,671	46,319	1,648
Magistrate Office - 10-024-2130					
53310	Maintenance Of Equipment	-	120	120	-
56001	Office Supplies	905	682	1,428	746
56008	Expendable Equipment	-	1,496	750	(746)
56012	Books And Subscriptions	225	1,000	1,000	-
	Total Magistrate Office	1,130	3,298	3,298	-
Clerk of Circuit Court - 10-027-2170					
51100	Salaries-Regular	296,552	294,288	309,003	14,715
51200	Salaries-Overtime	-	1,000	1,000	-
52100	FICA	21,794	22,666	23,715	1,049
52200	VRS Retirement	47,851	53,649	56,331	2,682
52300	Health Insurance	25,906	26,865	26,865	-
52350	Dental Insurance	2,069	2,096	1,991	(105)
52400	VRS Life Insurance	3,855	3,943	4,141	198
52450	Disability Insurance	166	186	174	(12)
53120	Accounting And Auditing Services	-	3,500	3,500	-
53199	Other Professional Services	-	500	500	-
53310	Maintenance Of Equipment	8,487	14,500	11,500	(3,000)
53500	Printing And Binding	3,420	4,000	4,000	-
55210	Postage	1,881	2,000	2,000	-
55230	Telephone Service	1,884	1,900	2,500	600
55410	Lease/Rent Of Equipment	2,016	1,200	2,200	1,000
55800	Miscellaneous	5,549	4,000	4,000	-
55880	Technology Charges	-	297	310	13
56001	Office Supplies	1,814	2,300	2,300	-
56008	Expendable Equipment	575	-	-	-
56012	Books And Subscriptions	-	200	200	-
	Total Clerk of Circuit Court	423,819	439,090	456,230	17,140
City Sheriff					
City Sheriff - 10-028-2180					
51100	Salaries-Regular	533,422	524,894	610,404	85,510
51200	Salaries-Overtime	15,922	13,000	25,040	12,040
51300	Part-Time Salaries-Regular	53,038	100,340	100,340	-
51400	Part-Time Salaries-Overtime	147	-	-	-
51500	Vacation Buyback	2,801	-	-	-
52100	FICA	44,892	48,825	56,286	7,461
52200	VRS Retirement	82,771	95,688	111,277	15,589
52300	Health Insurance	66,562	72,587	72,587	-
52350	Dental Insurance	4,209	4,359	4,141	(218)
52400	VRS Life Insurance	6,669	7,034	2,179	(4,855)
53150	Legal Services	1,181	1,500	1,500	-
53199	Other Professional Services	500	2,000	10,000	8,000
53310	Maintenance Of Equipment	924	1,050	1,050	-
53330	Maintenance Of Auto Equipment	9,634	13,000	13,000	-
53340	Maintenance Of Radio Equipment	5,796	5,796	5,796	-
53500	Printing And Binding	647	575	575	-
55210	Postage	369	650	650	-
55230	Telephone Service	750	850	850	-
55240	Cell Phone Service	3,013	3,350	3,350	-
55410	Lease/Rent Of Equipment	1,399	1,500	1,500	-
55530	Meals And Lodging	1,338	2,500	2,500	-
55540	Registration/Training Costs	7,162	8,820	8,820	-
55550	Extradition Of Prisoners	(40)	900	900	-

City of Salem, Virginia
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	2020 Actual	2021 Adopted Budget	2022 Adopted Budget	Increase/ (Decrease)
55800 Miscellaneous	4,401	2,500	2,500	-
55801 Dues And Memberships	1,323	1,500	1,500	-
55806 Accreditation Expenses	3,943	4,800	3,000	(1,800)
55880 Technology Charges	-	9,297	8,821	(476)
55960 CARES Act Local Allocation	28,362	-	-	-
56001 Office Supplies	1,862	2,000	2,000	-
56008 Expendable Equipment	4,723	7,600	7,100	(500)
56011 Uniforms Or Wearing Apparel For Employees	6,516	6,500	6,500	-
56018 Sheriff Supplies	4,995	5,550	7,000	1,450
56019 Bulletproof Vests	1,684	1,800	1,960	160
58001 Machinery And Equipment	5,425	-	-	-
58004 Motor Vehicles And Equipment	42,672	-	-	-
Total City Sheriff	949,012	950,765	1,073,126	122,361
Correction and Detention - 10-028-3320				
57001 Salem Roanoke County Jail Operational Costs	332,778	640,000	550,000	(90,000)
57002 Salem Roanoke County Jail Capital Costs	101,915	-	15,904	15,904
57010 WVRJA Operational Costs	1,144,636	1,196,266	1,210,157	13,891
57011 WVRJA Debt Service Costs	437,483	368,160	234,553	(133,607)
Total Correction and Detention	2,016,812	2,204,426	2,010,614	(193,812)
Total City Sheriff	2,965,824	3,155,191	3,083,740	(71,451)
Commonwealth Attorney				
Commonwealth Attorney - 10-029-2210				
51100 Salaries-Regular	404,571	451,584	495,523	43,939
51300 Part-Time Salaries-Regular	29,482	-	-	-
51500 Vacation Buyback	1,745	-	-	-
52100 FICA	32,532	34,547	37,907	3,360
52200 VRS Retirement	64,509	82,324	90,334	8,010
52300 Health Insurance	34,785	43,566	45,393	1,827
52350 Dental Insurance	2,266	2,682	2,705	23
52400 VRS Life Insurance	5,198	6,052	6,640	588
52450 Disability Insurance	336	1,343	890	(453)
53330 Maintenance Of Auto Equipment	717	850	847	(3)
53500 Printing And Binding	1,045	600	1,015	415
55210 Postage	163	180	185	5
55230 Telephone Service	560	675	675	-
55240 Cell Phone Service	525	575	575	-
55410 Lease/Rent Of Equipment	999	1,100	1,200	100
55510 Mileage	125	460	460	-
55530 Meals And Lodging	698	800	2,300	1,500
55540 Registration/Training Costs	80	650	885	235
55800 Miscellaneous	1,481	1,200	1,200	-
55801 Dues And Memberships	2,910	3,190	3,190	-
55880 Technology Charges	-	3,935	6,088	2,153
56001 Office Supplies	3,041	2,900	2,900	-
56008 Expendable Equipment	9,858	-	-	-
56012 Books And Subscriptions	1,117	1,100	1,100	-
Total Commonwealth Attorney	598,743	640,313	702,012	61,699
Victim Witness Assistance Program - 10-029-2212				
51100 Salaries-Regular	64,735	67,390	42,800	(24,590)
51300 Part-Time Salaries-Regular	-	-	25,636	25,636
51500 Vacation Buyback	1,131	-	-	-
52100 FICA	4,711	5,155	5,235	80
52200 VRS Retirement	10,429	12,285	7,802	(4,483)
52300 Health Insurance	9,521	10,325	8,424	(1,901)
52350 Dental Insurance	595	629	398	(231)
52400 VRS Life Insurance	840	903	574	(329)
52450 Disability Insurance	215	120	226	106

City of Salem, Virginia
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		2020 Actual	2021 Adopted Budget	2022 Adopted Budget	Increase/ (Decrease)
53500	Printing And Binding	959	610	1,000	390
55210	Postage	220	275	290	15
55230	Telephone Service	66	75	75	-
55240	Cell Phone Service	525	612	513	(99)
55510	Mileage	813	710	899	189
55530	Meals And Lodging	715	1,750	1,400	(350)
55540	Registration/Training Costs	514	1,000	1,420	420
55801	Dues And Memberships	297	150	150	-
55880	Technology Charges	-	1,109	124	(985)
56001	Office Supplies	3,057	2,989	8,471	5,482
56008	Expendable Equipment	2,931	-	-	-
56014	Educational And Recreational Supplies	-	1,535	2,185	650
	Total Victim Witness Assistance Program	102,274	107,622	107,622	-
Cost Collections - 10-029-2214					
51300	Part-Time Salaries-Regular	761	2,000	5,000	3,000
52100	FICA	58	153	382	229
55210	Postage	-	250	250	-
55880	Technology Charges	-	59	-	(59)
56001	Office Supplies	100	250	450	200
	Total Cost Collections	919	2,712	6,082	3,370
	Total Commonwealth Attorney	701,936	750,647	815,716	65,069
Police					
<u>Police Department - 10-030-3110</u>					
51100	Salaries-Regular	3,434,246	3,565,257	3,845,736	280,479
51115	Salaries-Reimbursable	(810)	-	-	-
51200	Salaries-Overtime	61,012	50,000	60,500	10,500
51300	Part-Time Salaries-Regular	160,771	186,114	193,054	6,940
51500	Vacation Buyback	17,714	-	-	-
52100	FICA	285,564	290,804	313,596	22,792
52200	VRS Retirement	516,857	615,066	665,675	50,609
52300	Health Insurance	376,177	427,398	363,081	(64,317)
52350	Dental Insurance	26,160	28,250	24,205	(4,045)
52400	VRS Life Insurance	41,719	45,211	48,931	3,720
52450	Disability Insurance	220	1,263	271	(992)
53110	Payments For Medical, Dental Or Hospital Services	7,895	6,500	8,500	2,000
53150	Legal Services	2,152	4,000	4,000	-
53310	Maintenance Of Equipment	80,360	92,400	92,400	-
53320	Maintenance Of Building & Grounds	55,742	25,319	30,300	4,981
53330	Maintenance Of Auto Equipment	149,881	155,000	155,000	-
53340	Maintenance Of Radio Equipment	45,504	51,300	51,300	-
53350	Academy Maintenance	4,288	-	-	-
53360	Gun Range Maintenance	6,163	6,000	6,000	-
53500	Printing And Binding	9,830	14,000	14,000	-
53700	Laundry And Cleaning	1,196	4,000	5,000	1,000
55110	Electrical Services	70,729	74,000	70,000	(4,000)
55120	Heating Services - Gas, Coal And Oil	7,474	9,000	8,500	(500)
55130	Water And Sewer	13,340	14,000	14,000	-
55210	Postage	877	1,600	1,600	-
55230	Telephone Service	8,164	8,900	8,500	(400)
55240	Cell Phone Service	29,866	34,000	34,000	-
55530	Meals And Lodging	18,169	15,100	18,100	3,000
55540	Registration/Training Costs	(39,008)	20,000	25,000	5,000
55590	Training - Academy	31,755	33,375	33,300	(75)
55800	Miscellaneous	53	100	100	-
55801	Dues And Memberships	2,280	2,180	2,250	70
55806	Accreditation Expenses	8,411	9,200	9,200	-
55807	Evidence Processing/Photography	8,482	9,000	9,500	500

City of Salem, Virginia
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		2020 Actual	2021 Adopted Budget	2022 Adopted Budget	Increase/ (Decrease)
55808	Neighborhood Watch And Crime Prevention	220	500	500	-
55809	Employee Recruitment	1,778	2,400	2,400	-
55810	DARE Program	1,348	4,300	4,800	500
55811	Citizens Academy	196	1,000	1,000	-
55814	Federal Asset Forfeiture-DOJ	35,283	-	-	-
55816	State Asset Forfeiture	3,881	-	-	-
55817	Police Investigation Fund	1,795	5,000	7,500	2,500
55833	DARE Donations	4,648	5,000	2,000	(3,000)
55859	State Grants	-	121,880	45,535	(76,345)
55871	E-summons Program	9,587	15,000	10,000	(5,000)
55880	Technology Charges	-	50,152	48,231	(1,921)
55960	CARES Act Local Allocation	159,712	-	-	-
56001	Office Supplies	4,769	4,500	4,500	-
56005	Janitorial Supplies	5,929	5,000	5,500	500
56008	Expendable Equipment	5,734	20,000	24,000	4,000
56010	Police Supplies	23,114	25,000	28,000	3,000
56011	Uniforms Or Wearing Apparel For Employees	49,459	27,000	30,000	3,000
56019	Bulletproof Vests	14,700	37,924	13,000	(24,924)
58001	Machinery And Equipment	54,329	-	-	-
58004	Motor Vehicles And Equipment	57,064	-	-	-
58009	Building Improvements	28,808	-	-	-
Total Police Department		5,905,587	6,122,993	6,342,565	219,572
<u>Communication Center - 10-030-3140</u>					
51100	Salaries-Regular	602,772	605,942	642,561	36,619
51115	Salaries-Reimbursable	2,489	-	-	-
51200	Salaries-Overtime	4,483	9,000	9,000	-
51300	Part-Time Salaries-Regular	223	4,500	9,000	4,500
52100	FICA	44,533	47,387	50,532	3,145
52200	VRS Retirement	95,384	110,463	117,139	6,676
52300	Health Insurance	87,430	95,463	79,491	(15,972)
52350	Dental Insurance	5,696	6,202	5,335	(867)
52400	VRS Life Insurance	7,682	8,120	8,610	490
52450	Disability Insurance	939	1,156	955	(201)
53130	Management Consulting Services	10,369	-	-	-
53310	Maintenance Of Equipment	33,232	45,000	45,000	-
53340	Maintenance Of Radio Equipment	41,092	162,654	154,768	(7,886)
53370	Software Maintenance/Support	52,062	72,736	72,736	-
53380	Maintenance Of Vehicle Computer Equipment	1,749	4,000	6,000	2,000
53500	Printing And Binding	3,100	5,000	3,100	(1,900)
55230	Telephone Service	28,215	31,100	31,100	-
55410	Lease/Rent Of Equipment	-	2,400	4,300	1,900
55530	Meals And Lodging	20	500	500	-
55540	Registration/Training Costs	1,055	2,800	3,800	1,000
55800	Miscellaneous	-	100	100	-
55806	Accreditation Expenses	-	-	5,200	5,200
55859	State Grants	1,962	3,000	3,000	-
55880	Technology Charges	-	9,418	7,976	(1,442)
56001	Office Supplies	1,123	1,200	1,200	-
56012	Books And Subscriptions	-	-	11,500	11,500
Total Communication Center		1,025,610	1,228,141	1,272,903	44,762
<u>Animal Control - 10-030-3510</u>					
51100	Salaries-Regular	340,171	338,518	366,820	28,302
51115	Salaries-Reimbursable	(696)	-	-	-
51200	Salaries-Overtime	3,509	3,500	3,500	-
51300	Part-Time Salaries-Regular	72,895	84,000	84,000	-
52100	FICA	31,684	32,590	34,755	2,165
52200	VRS Retirement	52,261	61,712	64,363	2,651

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		2020 Actual	2021 Adopted Budget	2022 Adopted Budget	Increase/ (Decrease)
52300	Health Insurance	48,197	51,443	51,443	-
52350	Dental Insurance	3,232	3,354	3,186	(168)
52400	VRS Life Insurance	4,211	4,536	4,731	195
52450	Disability Insurance	489	572	536	(36)
53180	Veterinary Services	2,195	4,500	4,500	-
53320	Maintenance Of Building & Grounds	33,839	21,450	21,450	-
53330	Maintenance Of Auto Equipment	12,217	17,000	17,000	-
53370	Software Maintenance/Support	15,960	15,000	15,000	-
55110	Electrical Services	27,540	33,911	32,000	(1,911)
55120	Heating Services - Gas, Coal And Oil	6,951	8,500	8,000	(500)
55130	Water And Sewer	4,003	4,200	4,000	(200)
55230	Telephone Service	1,662	1,950	2,000	50
55240	Cell Phone Service	4,300	5,000	5,000	-
55510	Mileage	-	100	100	-
55530	Meals And Lodging	475	1,000	2,000	1,000
55540	Registration/Training Costs	1,094	3,060	3,060	-
55800	Miscellaneous	-	100	100	-
55812	Deer Reduction Program	6,306	5,500	5,500	-
55832	Donations	10,624	7,500	7,500	-
55835	Bank Charges	667	1,000	1,000	-
55841	Spaying/Neutering Program	3,640	5,000	5,000	-
55880	Technology Charges	-	8,602	8,995	393
55960	CARES Act Local Allocation	12,585	-	-	-
56001	Office Supplies	1,707	3,760	3,760	-
56005	Janitorial Supplies	4,343	4,800	4,800	-
56008	Expendable Equipment	1,154	3,000	3,000	-
56011	Uniforms Or Wearing Apparel For Employees	1,842	3,000	3,000	-
56015	Other Operating Supplies	4,176	4,500	4,500	-
58009	Building Improvements	70,242	-	50,000	50,000
	Total Animal Control	783,475	742,658	824,599	81,941
	Total Police	7,714,672	8,093,792	8,440,067	346,275
Fire Department - 10-032-3210					
51100	Salaries-Regular	3,623,222	3,612,983	4,005,124	392,141
51200	Salaries-Overtime	377,241	180,000	308,577	128,577
51205	Salaries-Overtime FLSA	225,493	240,000	258,083	18,083
51300	Part-Time Salaries-Regular	147,734	125,000	150,000	25,000
51400	Part-Time Salaries-Overtime	7,148	-	-	-
51500	Vacation Buyback	20,174	-	-	-
52100	FICA	323,893	318,086	361,216	43,130
52200	VRS Retirement	570,048	651,355	720,162	68,807
52300	Health Insurance	369,308	401,364	399,180	(2,184)
52350	Dental Insurance	27,781	28,590	27,076	(1,514)
52400	VRS Life Insurance	45,931	47,878	52,935	5,057
52450	Disability Insurance	-	2,073	-	(2,073)
52600	Unemployment Insurance	-	588	588	-
53110	Payments For Medical, Dental Or Hospital Services	20,557	25,500	25,500	-
53150	Legal Services	-	1,000	1,000	-
53310	Maintenance Of Equipment	25,519	19,110	44,810	25,700
53320	Maintenance Of Building & Grounds	41,316	32,000	32,000	-
53330	Maintenance Of Auto Equipment	210,367	174,000	177,000	3,000
53340	Maintenance Of Radio Equipment	23,712	23,712	23,712	-
53370	Software Maintenance/Support	14,100	16,650	16,650	-
53700	Laundry And Cleaning	6,342	6,500	6,500	-
55110	Electrical Services	36,220	37,500	37,500	-
55120	Heating Services - Gas, Coal And Oil	5,934	8,000	8,000	-
55130	Water And Sewer	5,408	5,500	5,500	-
55210	Postage	68	300	300	-

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2021-2022

	2020 Actual	2021 Adopted Budget	2022 Adopted Budget	Increase/ (Decrease)
55230 Telephone Service	7,124	7,800	7,800	-
55240 Cell Phone Service	15,810	15,000	16,500	1,500
55410 Lease/Rent Of Equipment	2,886	2,400	2,400	-
55520 Airfare	120	-	-	-
55530 Meals And Lodging	6,234	-	-	-
55540 Registration/Training Costs	17,961	24,000	22,495	(1,505)
55570 Haz Mat Training	6,159	4,500	4,500	-
55595 EMS Training	2,361	10,500	15,380	4,880
55596 Fire & EMS Training Center	7,688	12,000	12,000	-
55800 Miscellaneous	16	-	-	-
55801 Dues And Memberships	3,913	2,850	2,850	-
55818 Revenue Recovery Expenses	34,376	42,500	42,500	-
55819 Fire Program Expenditures	161,380	90,333	94,521	4,188
55832 Donations	347	-	-	-
55839 Hazardous Material - Level III	10,900	15,000	15,000	-
55854 Fire Prevention Program	9,840	6,000	7,315	1,315
55856 Fire State Grants	224,179	-	-	-
55857 Hazardous Material - Local	768	-	-	-
55880 Technology Charges	78	43,729	42,913	(816)
55960 CARES Act Local Allocation	227,033	-	-	-
56001 Office Supplies	5,474	4,700	4,700	-
56008 Expendable Equipment	-	1,000	13,750	12,750
56011 Uniforms Or Wearing Apparel For Employees	47,362	62,100	69,900	7,800
56012 Books And Subscriptions	64	-	-	-
56015 Other Operating Supplies	6,854	8,000	8,000	-
56023 EMS Supplies	42,630	34,400	34,400	-
58001 Machinery And Equipment	568	-	80,000	80,000
Total Fire Department	6,969,641	6,344,501	7,158,337	813,836
Salem Rescue Squad - 10-034-3230				
51300 Part-Time Salaries-Regular	20,646	20,492	20,492	-
52100 FICA	1,580	1,568	1,568	-
53310 Maintenance Of Equipment	2,449	2,000	2,000	-
53320 Maintenance Of Building & Grounds	11,003	15,000	15,000	-
53330 Maintenance Of Auto Equipment	8,140	9,000	9,000	-
53340 Maintenance Of Radio Equipment	6,846	6,846	6,846	-
55110 Electrical Services	1,115	2,000	2,000	-
55120 Heating Services - Gas, Coal And Oil	2,190	3,200	3,200	-
55130 Water And Sewer	1,033	1,300	1,300	-
55230 Telephone Service	1,194	1,500	1,500	-
55240 Cell Phone Service	3,629	4,000	4,000	-
55309 Insurance	8,021	8,500	8,500	-
55530 Meals And Lodging	2,449	2,000	2,000	-
55540 Registration/Training Costs	-	1,000	1,000	-
55840 Four For Life Program	-	23,080	23,700	620
55880 Technology Charges	-	1,107	1,019	(88)
56001 Office Supplies	528	1,000	1,000	-
56004 Medical Supplies	4,080	6,500	6,500	-
56011 Uniforms Or Wearing Apparel For Employees	287	-	-	-
56015 Other Operating Supplies	-	4,000	4,000	-
58001 Machinery And Equipment	1,640	-	37,000	37,000
Total Salem Rescue Squad	76,830	114,093	151,625	37,532
Court Services Unit - 10-038-3330				
53500 Printing And Binding	-	500	500	-
55230 Telephone Service	108	135	135	-
55540 Registration/Training Costs	-	500	500	-
55800 Miscellaneous	-	150	150	-
Total Court Services Unit	108	1,285	1,285	-

City of Salem, Virginia
General Fund Expenditure Budget Detail
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	2020 Actual	2021 Adopted Budget	2022 Adopted Budget	Increase/ (Decrease)
Community Development				
<u>Building Inspections - 10-042-3410</u>				
51100 Salaries-Regular	276,543	263,849	319,760	55,911
51500 Vacation Buyback	1,212	-	-	-
52100 FICA	19,296	20,184	24,461	4,277
52200 VRS Retirement	42,902	48,100	58,292	10,192
52300 Health Insurance	36,327	37,097	43,705	6,608
52350 Dental Insurance	1,879	1,843	2,149	306
52400 VRS Life Insurance	3,457	3,536	4,285	749
52450 Disability Insurance	425	475	697	222
53150 Legal Services	-	1,500	1,500	-
53310 Maintenance Of Equipment	865	820	820	-
53330 Maintenance Of Auto Equipment	5,873	9,000	9,000	-
53500 Printing And Binding	1,374	1,800	1,800	-
55210 Postage	786	2,000	2,000	-
55230 Telephone Service	163	180	180	-
55240 Cell Phone Service	2,258	1,700	2,200	500
55410 Lease/Rent Of Equipment	1,021	680	1,800	1,120
55510 Mileage	176	-	-	-
55530 Meals And Lodging	204	-	-	-
55540 Registration/Training Costs	428	2,750	2,750	-
55800 Miscellaneous	-	100	100	-
55801 Dues And Memberships	1,415	1,700	1,700	-
55880 Technology Charges	-	6,525	6,039	(486)
56001 Office Supplies	507	1,300	1,300	-
56008 Expendable Equipment	34	175	175	-
56011 Uniforms Or Wearing Apparel For Employees	267	1,200	1,200	-
56012 Books And Subscriptions	281	1,800	1,800	-
Total Building Inspections	397,693	408,314	487,713	79,399
Engineering - 10-042-4110				
<u>Engineering And Architectural Services</u>				
51100 Salaries-Regular	486,833	497,431	589,654	92,223
51300 Part-Time Salaries-Regular	61,576	79,872	31,668	(48,204)
51500 Vacation Buyback	5,605	-	-	-
52100 FICA	41,536	44,164	47,531	3,367
52200 VRS Retirement	78,113	90,681	107,494	16,813
52300 Health Insurance	21,808	22,185	35,402	13,217
52350 Dental Insurance	1,871	1,843	2,547	704
52400 VRS Life Insurance	6,293	6,665	7,901	1,236
52450 Disability Insurance	134	224	566	342
53140 Engineering And Architectural Services	52,119	76,000	79,000	3,000
53150 Legal Services	4,638	4,200	4,200	-
53199 Other Professional Services	3,738	12,500	20,000	7,500
53310 Maintenance Of Equipment	4,952	5,000	5,000	-
53320 Maintenance Of Building & Grounds	445	-	-	-
53330 Maintenance Of Auto Equipment	5,822	8,750	8,750	-
53340 Maintenance Of Radio Equipment	1,032	1,032	1,032	-
53500 Printing And Binding	2,238	3,500	3,250	(250)
55210 Postage	147	140	140	-
55230 Telephone Service	914	1,100	1,100	-
55240 Cell Phone Service	3,755	5,500	4,500	(1,000)
55510 Mileage	-	300	300	-
55520 Airfare	1,314	-	-	-
55530 Meals And Lodging	651	-	-	-
55540 Registration/Training Costs	6,413	10,400	12,400	2,000
55800 Miscellaneous	4	-	-	-
55801 Dues And Memberships	1,688	1,300	1,300	-
55842 MS4 & VSMP Stormwater Management Programs	12,431	13,000	12,300	(700)

City of Salem, Virginia
General Fund Expenditure Budget Detail
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		2020 Actual	2021 Adopted Budget	2022 Adopted Budget	Increase/ (Decrease)
55880	Technology Charges	-	10,577	10,201	(376)
55899	Transfer To Other Projects	(27,235)	(50,000)	(40,000)	10,000
55960	CARES Act Local Allocation	99	-	-	-
56001	Office Supplies	4,357	3,750	3,900	150
56008	Expendable Equipment	2,875	3,110	1,660	(1,450)
56012	Books And Subscriptions	-	800	800	-
58004	Motor Vehicles And Equipment	-	-	26,000	26,000
58014	Infrastructure Improvements	307	-	40,000	40,000
	Total Engineering	786,473	854,024	1,018,596	164,572
Planning and Zoning - 10-042-8120					
51100	Salaries-Regular	131,684	130,680	137,214	6,534
51500	Vacation Buyback	1,203	-	-	-
52100	FICA	9,780	9,997	10,497	500
52200	VRS Retirement	21,249	23,823	25,014	1,191
52300	Health Insurance	15,868	16,404	14,577	(1,827)
52350	Dental Insurance	1,033	1,005	797	(208)
52400	VRS Life Insurance	1,712	1,751	1,839	88
53150	Legal Services	6,181	10,000	10,000	-
53330	Maintenance Of Auto Equipment	-	700	-	(700)
53500	Printing And Binding	165	400	400	-
55210	Postage	417	800	800	-
55240	Cell Phone Service	1,092	1,300	1,300	-
55520	Airfare	292	-	-	-
55530	Meals And Lodging	2,332	-	-	-
55540	Registration/Training Costs	2,193	8,100	8,100	-
55801	Dues And Memberships	1,166	975	975	-
55880	Technology Charges	-	1,108	1,068	(40)
56001	Office Supplies	303	1,500	1,500	-
56008	Expendable Equipment	-	100	100	-
57040	Rke Valley Alleghany Regional Comm.	25,679	25,704	25,704	-
57041	Rke Valley Transportation Planning Organization	3,852	3,856	3,804	(52)
	Total Planning and Zoning	226,201	238,203	243,689	5,486
	Total Community Development	1,410,367	1,500,541	1,749,998	249,457
Civic Facilities					
Salem Memorial Park - 10-053-7205					
53185	Custodial Services	10,978	35,566	36,633	1,067
53187	Security Services	11,180	18,008	18,548	540
53320	Maintenance Of Building & Grounds	150,384	91,528	91,528	-
53327	Field Maintenance	23,106	17,494	23,799	6,305
53330	Maintenance Of Auto Equipment	485	1,000	1,000	-
55110	Electrical Services	118,712	137,000	137,000	-
55120	Heating Services - Gas, Coal And Oil	1,795	4,500	4,500	-
55130	Water And Sewer	24,024	32,000	32,000	-
55309	Insurance	2,500	2,500	2,500	-
58001	Machinery And Equipment	66,229	-	-	-
58009	Building Improvements	57,664	-	200,000	200,000
	Total Salem Memorial Park	467,057	339,596	547,508	207,912
Salem Stadium - 10-053-7210					
51100	Salaries-Regular	50,781	50,394	52,913	2,519
51200	Salaries-Overtime	12,265	14,000	14,000	-
51300	Part-Time Salaries-Regular	24,814	25,000	25,000	-
51400	Part-Time Salaries-Overtime	614	3,000	1,500	(1,500)
52100	FICA	6,775	7,068	7,146	78
52200	VRS Retirement	8,194	9,187	9,646	459
52300	Health Insurance	8,159	8,435	8,435	-
52350	Dental Insurance	595	586	556	(30)
52400	VRS Life Insurance	660	675	709	34

City of Salem, Virginia
General Fund Expenditure Budget Detail
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		2020 Actual	2021 Adopted Budget	2022 Adopted Budget	Increase/ (Decrease)
53320	Maintenance Of Building & Grounds	56,790	45,000	45,000	-
53330	Maintenance Of Auto Equipment	894	1,500	1,500	-
55110	Electrical Services	37,061	48,000	48,000	-
55130	Water And Sewer	9,647	3,500	3,500	-
55230	Telephone Service	688	825	825	-
55880	Technology Charges	-	475	496	21
58014	Infrastructure Improvements	17,950	-	132,000	132,000
Total Salem Stadium		235,887	217,645	351,226	133,581
Tourism - 10-053-8170					
51300	Part-Time Salaries-Regular	83,583	86,237	86,237	-
52100	FICA	6,761	6,597	6,597	-
55240	Cell Phone Service	1,397	1,100	1,100	-
55510	Mileage	4,800	4,800	4,800	-
55800	Miscellaneous	1,998	-	-	-
55880	Technology Charges	-	59	62	3
55883	VBR Wayfinding Plan	-	-	25,000	25,000
55960	CARES Act Local Allocation	1,110	-	-	-
56001	Office Supplies	385	400	500	100
Total Tourism		100,034	99,193	124,296	25,103
NCAA Championships - 10-053-9108					
53199	Other Professional Services	6,380	15,000	10,000	(5,000)
53200	Temporary Services	-	10,000	7,500	(2,500)
53500	Printing And Binding	110	3,500	2,400	(1,100)
53600	Advertising	4,642	22,000	14,000	(8,000)
55210	Postage	66	450	450	-
55230	Telephone Service	-	500	500	-
55410	Lease/Rent Of Equipment	1,262	13,000	8,500	(4,500)
55520	Airfare	3,034	5,500	3,500	(2,000)
55530	Meals And Lodging	-	60,000	30,000	(30,000)
55531	Meals And Lodging-NCAA	2,796	-	-	-
56002	Food Supplies And Food Service	1,995	35,000	22,500	(12,500)
56015	Other Operating Supplies	14,430	20,000	12,000	(8,000)
Total NCAA Championships		34,715	184,950	111,350	(73,600)
Total Civic Facilities		837,693	841,384	1,134,380	292,996
Electric					
Primary Roads-Traffic Signals - 10-054-4007					
83731	Signal System - Labor	68,188	62,000	56,500	(5,500)
83736	Signal System	648,159	233,000	750,000	517,000
83739	Signal System - Equipment	4,479	5,000	2,500	(2,500)
85851	Signal System Expense - Labor	55,921	55,000	53,000	(2,000)
85855	Signal System - Travel/Training	699	1,500	-	(1,500)
85856	Signal System Expense	18,122	24,000	21,500	(2,500)
85859	Signal System - Equipment	3,545	5,000	5,000	-
85961	Maint Of Signal System - Labor	47,836	56,000	47,000	(9,000)
85966	Maint Of Signal System	8,342	30,000	10,000	(20,000)
85969	Maint Of Signal System - Equipment	3,512	5,000	5,000	-
Total Primary Roads-Traffic Signals		858,803	476,500	950,500	474,000
Collector Streets-Traffic Signals - 10-054-4014					
53850	Traffic Signals-Maint/Replace	10,821	17,000	11,000	(6,000)
Total Collector Streets-Traffic Signals		10,821	17,000	11,000	(6,000)
Total Electric		869,624	493,500	961,500	468,000
Parks & Recreation					
Parks & Recreation Administration - 10-070-7110					
51100	Salaries-Regular	241,714	239,124	251,080	11,956
51200	Salaries-Overtime	16	1,500	1,500	-
51300	Part-Time Salaries-Regular	8,662	17,000	17,000	-
51500	Vacation Buyback	9,750	-	-	-

City of Salem, Virginia
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	2020 Actual	2021 Adopted Budget	2022 Adopted Budget	Increase/ (Decrease)
52100 FICA	19,020	19,708	20,623	915
52200 VRS Retirement	38,882	43,592	45,772	2,180
52300 Health Insurance	22,369	23,381	23,381	-
52350 Dental Insurance	1,277	1,258	1,195	(63)
52400 VRS Life Insurance	3,133	3,204	3,364	160
53150 Legal Services	-	500	500	-
53320 Maintenance Of Building & Grounds	14,099	14,000	14,000	-
53321 Maintenance Of Building & Grounds-Street Dept	-	-	2,000	2,000
53330 Maintenance Of Auto Equipment	19,996	11,700	11,700	-
53340 Maintenance Of Radio Equipment	3,096	3,096	3,096	-
53500 Printing And Binding	776	1,000	1,000	-
55110 Electrical Services	3,369	3,993	3,993	-
55120 Heating Services - Gas, Coal And Oil	1,112	1,750	1,750	-
55130 Water And Sewer	1,821	1,800	1,800	-
55210 Postage	940	1,300	1,300	-
55230 Telephone Service	2,320	2,750	1,750	(1,000)
55240 Cell Phone Service	7,700	7,000	7,000	-
55540 Registration/Training Costs	1,039	2,000	2,000	-
55831 Tournaments	48,800	25,000	25,000	-
55872 Half Marathon Race	61,021	80,000	80,000	-
55880 Technology Charges	-	6,466	5,032	(1,434)
55899 Transfer To Other Projects	(4,771)	-	-	-
55960 CARES Act Local Allocation	13,900	-	-	-
56001 Office Supplies	2,245	3,000	3,000	-
56005 Janitorial Supplies	589	900	900	-
56011 Uniforms Or Wearing Apparel For Employees	1,791	4,000	4,000	-
56012 Books And Subscriptions	95	500	500	-
58001 Machinery And Equipment	-	20,000	-	(20,000)
58004 Motor Vehicles And Equipment	58,999	-	-	-
58016 Machinery And Equipment-Red Sox/Marathon	-	-	20,000	20,000
Total Parks & Recreation Administration	583,760	539,522	554,236	14,714
Athletic Fields - 10-070-7111				
51100 Salaries-Regular	76,024	84,891	89,136	4,245
51200 Salaries-Overtime	1,032	3,500	3,500	-
51300 Part-Time Salaries-Regular	73,483	74,000	74,000	-
52100 FICA	11,256	12,423	12,748	325
52200 VRS Retirement	12,128	15,476	16,249	773
52300 Health Insurance	16,644	18,897	20,713	1,816
52350 Dental Insurance	1,109	1,258	1,195	(63)
52400 VRS Life Insurance	977	1,138	1,194	56
52450 Disability Insurance	246	329	294	(35)
53320 Maintenance Of Building & Grounds	114,677	155,000	140,000	(15,000)
53321 Maintenance Of Building & Grounds-Street Dept	1,127	4,500	20,000	15,500
53330 Maintenance Of Auto Equipment	1,362	5,000	5,000	-
55110 Electrical Services	21,600	25,500	25,500	-
55130 Water And Sewer	332	1,500	1,500	-
55880 Technology Charges	-	2,216	2,222	6
Total Athletic Fields	331,997	405,628	413,251	7,623
Kiwanis - 10-070-7114				
51100 Salaries-Regular	78,666	77,713	81,599	3,886
51200 Salaries-Overtime	1,029	5,000	5,000	-
51500 Vacation Buyback	812	-	-	-
52100 FICA	6,038	6,327	6,625	298
52200 VRS Retirement	12,636	14,167	14,876	709
52300 Health Insurance	12,785	13,217	13,217	-
52350 Dental Insurance	839	839	796	(43)
52400 VRS Life Insurance	1,018	1,041	1,093	52

City of Salem, Virginia
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		2020 Actual	2021 Adopted Budget	2022 Adopted Budget	Increase/ (Decrease)
52450	Disability Insurance	187	209	187	(22)
53320	Maintenance Of Building & Grounds	46,861	52,500	52,500	-
53321	Maintenance Of Building & Grounds-Street Dept	13,544	12,500	14,000	1,500
53330	Maintenance Of Auto Equipment	2,738	6,000	6,000	-
55110	Electrical Services	21,875	30,000	30,000	-
55120	Heating Services - Gas, Coal And Oil	1,599	2,116	2,116	-
55130	Water And Sewer	7,833	9,000	9,000	-
55800	Miscellaneous	277	-	-	-
55880	Technology Charges	-	1,108	1,068	(40)
58001	Machinery And Equipment	12,300	-	-	-
58016	Machinery And Equipment-Red Sox/Marathon	24,969	15,000	17,000	2,000
	Total Kiwanis	246,006	246,737	255,077	8,340
<u>Moyer Sports Complex - 10-070-7117</u>					
51100	Salaries-Regular	192,477	189,876	202,140	12,264
51200	Salaries-Overtime	1,816	5,000	6,000	1,000
51300	Part-Time Salaries-Regular	3,527	12,500	12,500	-
51500	Vacation Buyback	1,149	-	-	-
52100	FICA	14,458	15,864	16,879	1,015
52200	VRS Retirement	30,920	34,614	36,850	2,236
52300	Health Insurance	27,457	33,001	32,073	(928)
52350	Dental Insurance	2,098	2,096	1,991	(105)
52400	VRS Life Insurance	2,491	2,544	2,709	165
52450	Disability Insurance	641	772	687	(85)
53320	Maintenance Of Building & Grounds	73,704	82,000	82,000	-
53321	Maintenance Of Building & Grounds-Street Dept	14,057	21,000	21,000	-
53330	Maintenance Of Auto Equipment	10,271	7,500	10,000	2,500
55110	Electrical Services	30,335	39,000	39,000	-
55130	Water And Sewer	7,191	10,500	10,500	-
55230	Telephone Service	1,564	1,825	1,825	-
55800	Miscellaneous	260	-	-	-
55836	Dixie League Tournaments	-	3,500	3,500	-
55880	Technology Charges	-	1,465	1,565	100
	Total Moyer Sports Complex	414,416	463,057	481,219	18,162
<u>Skateboard Park - 10-070-7123</u>					
53320	Maintenance Of Building & Grounds	-	2,000	2,000	-
53321	Maintenance Of Building & Grounds-Street Dept	1,123	1,100	1,100	-
55110	Electrical Services	1,065	1,400	1,400	-
	Total Skateboard Park	2,188	4,500	4,500	-
<u>Spartan Field - 10-070-7126</u>					
51100	Salaries-Regular	41,900	41,592	43,672	2,080
51200	Salaries-Overtime	162	2,000	2,000	-
52100	FICA	3,006	3,335	3,493	158
52200	VRS Retirement	6,763	7,582	7,961	379
52300	Health Insurance	7,708	7,969	7,969	-
52350	Dental Insurance	419	419	398	(21)
52400	VRS Life Insurance	545	557	585	28
53320	Maintenance Of Building & Grounds	12,176	18,500	18,500	-
53321	Maintenance Of Building & Grounds-Street Dept	3,046	7,500	7,500	-
53330	Maintenance Of Auto Equipment	584	1,000	1,000	-
55130	Water And Sewer	3,335	4,300	4,300	-
55800	Miscellaneous	40	-	-	-
55880	Technology Charges	-	59	62	3
	Total Spartan Field	79,684	94,813	97,440	2,627
<u>Athletic Programs - 10-070-7129</u>					
51100	Salaries-Regular	137,322	137,254	143,455	6,201
51200	Salaries-Overtime	91	2,000	2,000	-
51300	Part-Time Salaries-Regular	67,540	92,000	92,000	-

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2021-2022

		2020 Actual	2021 Adopted Budget	2022 Adopted Budget	Increase/ (Decrease)
51500	Vacation Buyback	1,254	-	-	-
52100	FICA	14,932	17,691	18,165	474
52200	VRS Retirement	22,316	25,021	26,152	1,131
52300	Health Insurance	21,718	22,793	17,113	(5,680)
52350	Dental Insurance	1,433	1,424	954	(470)
52400	VRS Life Insurance	1,798	1,839	1,922	83
52450	Disability Insurance	380	425	377	(48)
53370	Software Maintenance/Support	-	500	500	-
55837	Sandlot Super Bowl	1,494	3,000	3,000	-
55880	Technology Charges	-	6,988	6,270	(718)
56021	Athletic Supplies	61,611	93,000	93,000	-
Total Athletic Programs		331,889	403,935	404,908	973
Adult Athletic Programs - 10-070-7130					
51300	Part-Time Salaries-Regular	7,910	14,862	14,862	-
52100	FICA	593	1,137	1,137	-
56021	Athletic Supplies	1,135	3,250	3,250	-
Total Adult Athletic Programs		9,638	19,249	19,249	-
Recreation Programs - 10-070-7132					
51100	Salaries-Regular	119,133	124,475	130,699	6,224
51200	Salaries-Overtime	1,025	3,000	3,000	-
51300	Part-Time Salaries-Regular	14,227	17,175	17,175	-
51500	Vacation Buyback	370	-	-	-
52100	FICA	10,175	11,066	11,542	476
52200	VRS Retirement	19,420	22,692	23,826	1,134
52300	Health Insurance	14,509	17,969	17,969	-
52350	Dental Insurance	1,032	1,258	1,195	(63)
52400	VRS Life Insurance	1,565	1,668	1,751	83
52450	Disability Insurance	448	507	454	(53)
55825	Special Events	105,564	161,500	161,500	-
55826	Olde Salem Days	5,553	8,500	8,500	-
55827	Christmas Parade	2,947	3,000	3,000	-
55828	Summer Camps	11,555	22,000	22,000	-
55830	Hook A Kid On Golf	2,384	2,400	2,400	-
55835	Bank Charges	161	200	200	-
55838	Youth Council	-	2,000	2,000	-
55852	Therapeutic Recreation-Rke Co	20,000	20,000	20,000	-
55880	Technology Charges	-	2,277	1,899	(378)
56014	Educational And Recreational Supplies	3,294	8,000	8,000	-
Total Recreation Programs		333,362	429,687	437,110	7,423
Senior Citizen Center - 10-070-7135					
51100	Salaries-Regular	124,804	123,852	130,044	6,192
51200	Salaries-Overtime	341	2,000	2,000	-
51300	Part-Time Salaries-Regular	13,921	26,520	26,520	-
51500	Vacation Buyback	1,049	-	-	-
52100	FICA	10,486	11,656	12,130	474
52200	VRS Retirement	20,138	22,578	23,707	1,129
52300	Health Insurance	18,279	18,897	18,897	-
52350	Dental Insurance	1,258	1,258	1,195	(63)
52400	VRS Life Insurance	1,623	1,660	1,743	83
53320	Maintenance Of Building & Grounds	11,173	13,890	13,890	-
53321	Maintenance Of Building & Grounds-Street Dept	32,012	-	2,000	2,000
53330	Maintenance Of Auto Equipment	2,129	3,500	3,500	-
55110	Electrical Services	9,128	11,000	11,000	-
55120	Heating Services - Gas, Coal And Oil	1,005	1,750	1,750	-
55130	Water And Sewer	2,664	3,317	3,317	-
55230	Telephone Service	591	725	725	-
55540	Registration/Training Costs	-	150	150	-

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2021-2022

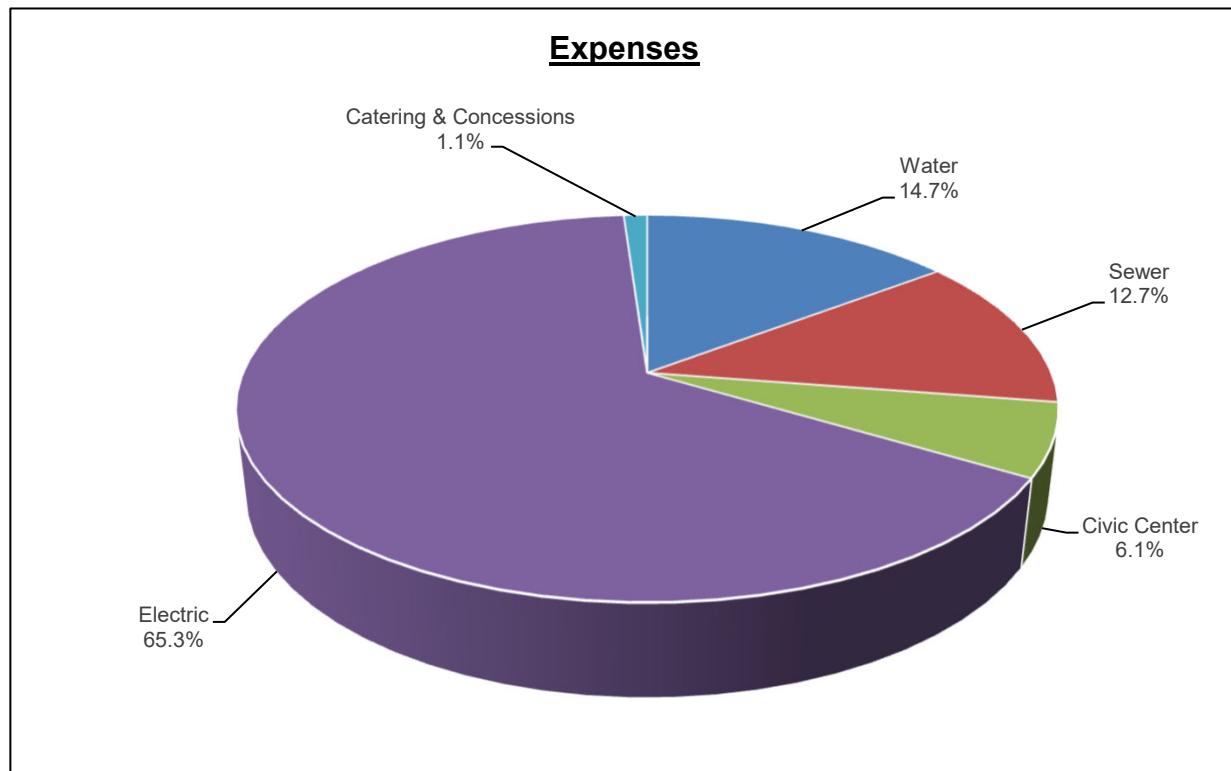
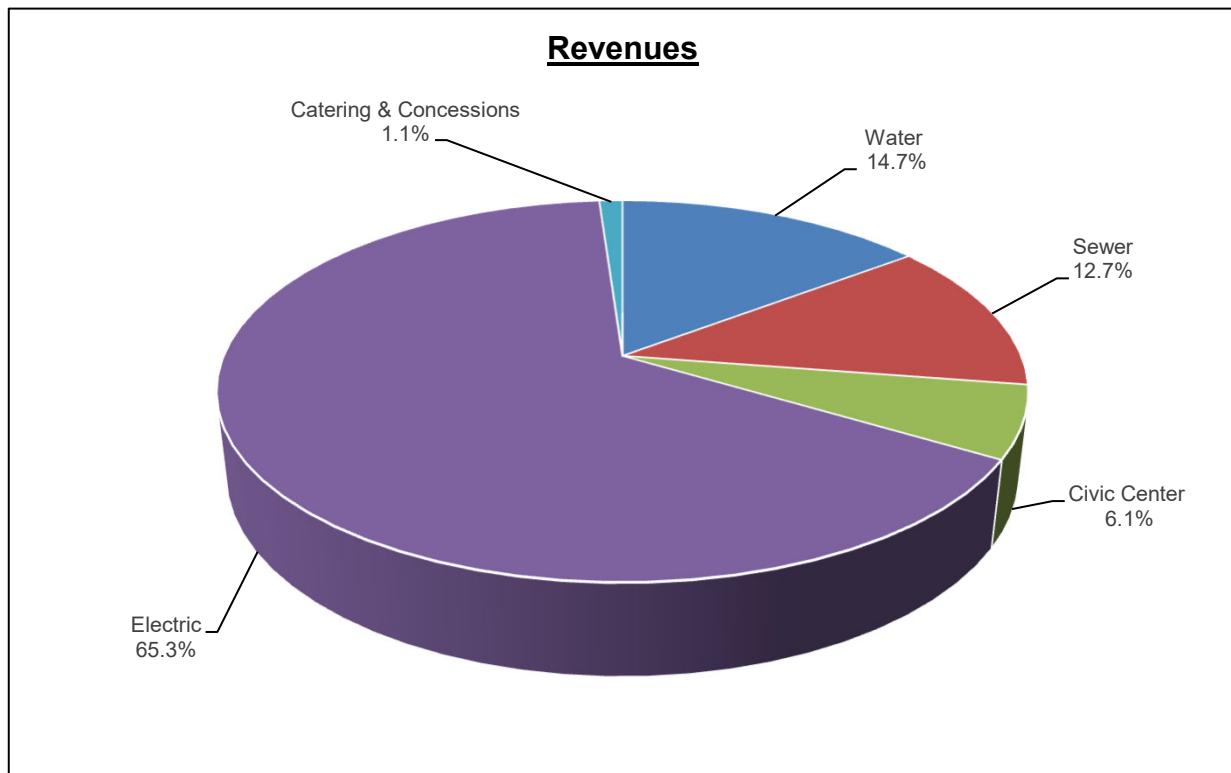
		2020 Actual	2021 Adopted Budget	2022 Adopted Budget	Increase/ (Decrease)
55801	Dues And Memberships	-	110	110	-
55824	Senior Trips	59,794	75,000	75,000	-
55832	Donations	-	1,000	1,000	-
55880	Technology Charges	-	3,344	3,863	519
55960	CARES Act Local Allocation	635	-	-	-
56001	Office Supplies	182	450	450	-
56014	Educational And Recreational Supplies	2,226	3,000	3,000	-
	Total Senior Citizen Center	313,438	325,657	335,991	10,334
<u>Youth Sports Office - 10-070-7138</u>					
53320	Maintenance Of Building & Grounds	4,405	6,500	6,500	-
55120	Heating Services - Gas, Coal And Oil	642	1,000	1,000	-
	Total Youth Sports Office	5,047	7,500	7,500	-
	Total Parks & Recreation	2,651,425	2,940,285	3,010,481	70,196
Library 10-076-7300					
51100	Salaries-Regular	560,251	558,517	587,775	29,258
51300	Part-Time Salaries-Regular	75,629	85,086	85,086	-
51500	Vacation Buyback	3,537	-	-	-
52100	FICA	47,678	49,236	51,473	2,237
52200	VRS Retirement	89,644	101,818	107,151	5,333
52300	Health Insurance	61,790	65,605	65,138	(467)
52350	Dental Insurance	4,470	4,527	4,142	(385)
52400	VRS Life Insurance	7,237	7,484	7,876	392
52450	Disability Insurance	653	746	701	(45)
53150	Legal Services	-	300	300	-
53310	Maintenance Of Equipment	113	2,863	2,863	-
53320	Maintenance Of Building & Grounds	34,735	22,000	22,000	-
53370	Software Maintenance/Support	58,706	61,509	61,509	-
55110	Electrical Services	20,399	24,000	24,000	-
55120	Heating Services - Gas, Coal And Oil	1,417	3,000	3,000	-
55130	Water And Sewer	3,313	3,750	3,750	-
55210	Postage	2,452	3,000	3,000	-
55230	Telephone Service	1,465	1,800	1,800	-
55240	Cell Phone Service	525	600	600	-
55410	Lease/Rent Of Equipment	3,606	3,156	4,604	1,448
55510	Mileage	175	-	-	-
55530	Meals And Lodging	3,403	-	-	-
55540	Registration/Training Costs	1,823	-	3,000	3,000
55800	Miscellaneous	-	100	100	-
55801	Dues And Memberships	355	1,000	1,000	-
55825	Special Events	1,420	-	-	-
55845	Library Programs	8,023	10,000	10,000	-
55880	Technology Charges	-	11,372	10,647	(725)
55960	CARES Act Local Allocation	2,850	-	-	-
56001	Office Supplies	16,953	14,000	15,000	1,000
56005	Janitorial Supplies	1,815	3,000	3,000	-
56012	Books And Subscriptions	(351)	10,000	10,000	-
56013	Books And Subscriptions - State	131,316	155,296	169,170	13,874
58002	Furniture And Fixtures	11,757	-	-	-
58009	Building Improvements	-	-	20,485	20,485
	Total Library	1,157,159	1,203,765	1,279,170	75,405
Economic Development - 10-080-8110					
51100	Salaries-Regular	115,314	114,434	114,434	-
51300	Part-Time Salaries-Regular	8,056	28,652	42,000	13,348
51500	Vacation Buyback	3,301	-	-	-
52100	FICA	9,385	10,947	11,967	1,020
52200	VRS Retirement	18,607	20,861	20,861	-
52300	Health Insurance	5,495	5,680	6,608	928

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2021-2022

		2020 Actual	2021 Adopted Budget	2022 Adopted Budget	Increase/ (Decrease)
52350	Dental Insurance	419	420	398	(22)
52400	VRS Life Insurance	1,499	1,533	1,533	-
52450	Disability Insurance	-	-	604	604
53150	Legal Services	-	2,500	2,500	-
53199	Other Professional Services	999	1,500	81,650	80,150
53320	Maintenance Of Building & Grounds	193	-	-	-
53330	Maintenance Of Auto Equipment	651	500	500	-
53500	Printing And Binding	1,156	550	550	-
53600	Advertising	-	600	600	-
55210	Postage	230	200	200	-
55230	Telephone Service	130	160	160	-
55240	Cell Phone Service	918	540	540	-
55420	Lease/Rent Of Property	11,657	11,106	11,876	770
55510	Mileage	-	500	-	(500)
55530	Meals And Lodging	143	-	4,000	4,000
55540	Registration/Training Costs	-	300	4,300	4,000
55800	Miscellaneous	66	500	500	-
55801	Dues And Memberships	30	1,100	1,100	-
55825	Special Events	10,189	-	8,000	8,000
55874	Virginia Main Street Program	-	1,000	1,000	-
55880	Technology Charges	-	2,768	1,503	(1,265)
56001	Office Supplies	399	800	800	-
56012	Books And Subscriptions	179	450	450	-
58025	Software	-	-	10,000	10,000
Total Economic Development		189,016	207,601	328,634	121,033
Total General Fund Expenditures		\$ 78,302,341	\$ 81,412,358	\$ 84,209,416	\$ 2,797,058

ENTERPRISE FUNDS

City of Salem, Virginia
Enterprise Funds Budget Summary Charts
Fiscal Year 2021-2022



City of Salem, Virginia
Enterprise Funds Budget Summary
Fiscal Year 2021-2022

	2020 Actual	2021 Adopted Budget	2022 Adopted Budget	Increase/ (Decrease)
Revenues				
Water	\$ 7,327,603	\$ 7,570,151	\$ 9,089,799	\$ 1,519,648
Sewer	6,952,701	7,031,860	7,855,019	823,159
Civic Center	4,161,940	3,763,756	3,771,768	8,012
Electric	38,846,436	40,557,523	40,262,333	(295,190)
Catering & Concessions	819,961	795,809	701,332	(94,477)
Total Revenues	\$ 58,108,641	\$ 59,719,099	\$ 61,680,251	\$ 1,961,152
Expenses				
Water	\$ 4,913,270	\$ 7,570,151	\$ 9,089,799	\$ 1,519,648
Sewer	5,417,848	7,031,860	7,855,019	823,159
Civic Center	4,381,732	3,763,756	3,771,768	8,012
Electric	35,466,689	40,557,523	40,262,333	(295,190)
Catering & Concessions	872,645	795,809	701,332	(94,477)
Total Expenses	\$ 51,052,184	\$ 59,719,099	\$ 61,680,251	\$ 1,961,152

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2021-2022

	2020 Actual	2021 Adopted Budget	2022 Adopted Budget	Increase/ (Decrease)
Water Fund				
Revenue - 51-051-0020				
44610 Residential Services	\$ 3,379,130	\$ 3,364,366	\$ 3,440,954	\$ 76,588
44611 Small Commercial Services	992,422	1,079,522	1,010,579	(68,943)
44612 Large Commercial Services	1,751,454	1,930,873	1,783,498	(147,375)
44613 Multi-Unit Services	687,876	683,185	700,461	17,276
44614 Fire Services	53,002	61,005	53,972	(7,033)
44616 Duplex Services	59,251	61,200	60,335	(865)
44620 Penalties	64,706	92,000	92,000	-
44630 Connections	62,195	43,000	43,000	-
44632 Availability Fees	54,000	51,000	51,000	-
44635 Rental Of Property	175,767	170,000	181,000	11,000
44640 Miscellaneous	26,122	13,000	13,000	-
44650 Interest Income	21,678	21,000	-	(21,000)
44696 Appropriated From Net Position	-	-	1,660,000	1,660,000
Total Revenue	7,327,603	7,570,151	9,089,799	1,519,648
Expense				
Meter Readers - 51-012-0024				
51100 Salaries-Regular	194,568	218,564	197,112	(21,452)
51200 Salaries-Overtime	2,984	15,000	4,775	(10,225)
51500 Vacation Buyback	3,656	-	3,000	3,000
51850 Compensation Adjustment	-	-	-	-
52100 FICA	14,345	18,250	15,671	(2,579)
52200 VRS Retirement	31,044	39,844	35,933	(3,911)
52210 VRS Retirement Offset	(30,168)	-	-	-
52300 Health Insurance	27,736	33,001	27,321	(5,680)
52350 Dental Insurance	1,799	2,096	1,593	(503)
52400 VRS Life Insurance	2,501	2,929	2,641	(288)
52410 VRS Life Insurance Offset	(994)	-	-	-
52450 Disability Insurance	369	560	355	(205)
52700 Workers Compensation	2,026	3,000	3,000	-
52845 Pension Expense	54,003	-	-	-
52850 OPEB Expense	6,621	1,200	1,200	-
52851 OPEB Expense-VRS	240	-	-	-
52855 OPEB Offset	(15,644)	-	-	-
52882 Health Insurance Retiree Billing	12,196	12,527	12,890	363
53200 Temporary Services	1,552	-	-	-
53310 Maintenance Of Equipment	21,714	24,800	26,275	1,475
53330 Maintenance Of Auto Equipment	8,675	11,000	7,000	(4,000)
53500 Printing And Binding	431	400	400	-
55210 Postage	52	100	100	-
55230 Telephone Service	100	120	75	(45)
55305 Motor Vehicle Insurance	2,229	2,500	2,500	-
55800 Miscellaneous	-	150	150	-
55880 Technology Charges	4,046	5,579	7,398	1,819
55889 Billing And Collection Credits	(352,547)	(398,340)	(355,333)	43,007
56001 Office Supplies	56	400	200	(200)
56007 Repair And Maintenance Supplies	-	400	-	(400)
56008 Expendable Equipment	-	1,670	1,100	(570)
56011 Uniforms Or Wearing Apparel For Employees	3,085	3,000	1,500	(1,500)
56015 Other Operating Supplies	581	1,250	1,260	10
58010 Depreciation	2,742	-	1,884	1,884
Total Meter Readers	(2)	-	-	-

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2021-2022

		2020 Actual	2021 Adopted Budget	2022 Adopted Budget	Increase/ (Decrease)
Utility Billing - 51-012-0026					
51100	Salaries-Regular	123,078	132,499	140,421	7,922
51500	Vacation Buyback	816	-	1,370	1,370
51850	Compensation Adjustment	-	-	-	-
52100	FICA	9,172	10,289	10,848	559
52200	VRS Retirement	19,928	24,155	25,599	1,444
52210	VRS Retirement Offset	(18,423)	-	-	-
52300	Health Insurance	17,193	19,892	19,892	-
52350	Dental Insurance	1,136	1,258	1,195	(63)
52400	VRS Life Insurance	1,606	1,775	1,882	107
52410	VRS Life Insurance Offset	(642)	-	-	-
52450	Disability Insurance	416	539	506	(33)
52700	Workers Compensation	103	100	100	-
52845	Pension Expense	34,165	-	-	-
52850	OPEB Expense	4,966	1,500	1,500	-
52851	OPEB Expense-VRS	151	-	-	-
52855	OPEB Offset	(11,733)	-	-	-
52882	Health Insurance Retiree Billing	3,425	3,526	6,600	3,074
52886	Health Insurance Retiree Billing - Pre 65	6,392	6,681	-	(6,681)
53199	Other Professional Services	61	-	-	-
53200	Temporary Services	9,956	-	-	-
53500	Printing And Binding	14,351	14,500	14,500	-
55210	Postage	82,247	86,000	86,000	-
55230	Telephone Service	223	350	250	(100)
55410	Lease/Rent Of Equipment	373	4,560	1,065	(3,495)
55540	Registration/Training Costs	249	200	-	(200)
55800	Miscellaneous	116	600	600	-
55880	Technology Charges	7,742	8,041	7,758	(283)
55889	Billing And Collection Credits	(307,351)	(317,465)	(325,286)	(7,821)
56001	Office Supplies	285	1,000	1,000	-
56008	Expendable Equipment	-	-	4,200	4,200
Total Utility Billing		1	-	-	-
Utility Collections - 51-012-0028					
51100	Salaries-Regular	169,883	168,573	175,520	6,947
51850	Compensation Adjustment	-	-	-	-
52100	FICA	12,005	13,125	13,395	270
52200	VRS Retirement	26,852	30,731	31,997	1,266
52210	VRS Retirement Offset	(24,596)	-	-	-
52300	Health Insurance	26,318	27,978	26,846	(1,132)
52350	Dental Insurance	1,693	1,677	1,593	(84)
52400	VRS Life Insurance	2,208	2,259	2,352	93
52410	VRS Life Insurance Offset	(873)	-	-	-
52450	Disability Insurance	468	523	699	176
52700	Workers Compensation	141	175	175	-
52845	Pension Expense	47,160	-	-	-
52850	OPEB Expense	6,621	1,200	1,200	-
52851	OPEB Expense-VRS	211	-	-	-
52855	OPEB Offset	(15,644)	-	-	-
52882	Health Insurance Retiree Billing	7,760	10,029	11,315	1,286
52886	Health Insurance Retiree Billing - Pre 65	12,784	9,507	6,703	(2,804)
53199	Other Professional Services	643	732	240	(492)
53310	Maintenance Of Equipment	-	500	500	-
53500	Printing And Binding	4,116	4,250	4,650	400
55210	Postage	9,900	11,500	10,500	(1,000)
55230	Telephone Service	259	400	300	(100)
55540	Registration/Training Costs	-	250	-	(250)
55800	Miscellaneous	(216)	200	200	-

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2021-2022

		2020 Actual	2021 Adopted Budget	2022 Adopted Budget	Increase/ (Decrease)
55804	Cash Over/Short	204	-	-	-
55835	Bank Charges	149,137	138,000	205,000	67,000
55880	Technology Charges	14,574	11,354	10,863	(491)
55889	Billing And Collection Credits	(453,106)	(435,113)	(506,198)	(71,085)
56001	Office Supplies	422	1,500	1,500	-
56008	Expendable Equipment	1,079	650	650	-
	Total Utility Collections	3	-	-	-
Production - 51-051-0021					
51100	Salaries-Regular	721,938	732,077	761,426	29,349
51200	Salaries-Overtime	47,082	44,000	44,000	-
51500	Vacation Buyback	5,524	-	5,500	5,500
51850	Compensation Adjustment	-	-	-	-
52100	FICA	57,162	59,370	62,035	2,665
52200	VRS Retirement	116,179	131,708	136,970	5,262
52210	VRS Retirement Offset	(113,789)	-	-	-
52300	Health Insurance	98,485	102,016	100,065	(1,951)
52350	Dental Insurance	7,808	6,806	6,466	(340)
52400	VRS Life Insurance	9,405	9,681	10,068	387
52410	VRS Life Insurance Offset	(3,741)	-	-	-
52450	Disability Insurance	1,438	740	696	(44)
52700	Workers Compensation	15,946	17,500	17,500	-
52840	Accrued Annual Leave	16,987	-	-	-
52845	Pension Expense	200,260	-	-	-
52850	OPEB Expense	20,525	5,000	5,000	-
52851	OPEB Expense-VRS	893	-	-	-
52855	OPEB Offset	(48,496)	-	-	-
52882	Health Insurance Retiree Billing	21,870	25,323	24,301	(1,022)
52886	Health Insurance Retiree Billing - Pre 65	17,215	14,540	12,269	(2,271)
53130	Management Consulting Services	-	-	40,000	40,000
53140	Engineering And Architectural Services	10,875	50,000	80,000	30,000
53150	Legal Services	776	1,000	1,000	-
53190	Administrative Costs	57,464	68,160	67,394	(766)
53191	Billing And Collection Costs	278,311	287,730	296,704	8,974
53310	Maintenance Of Equipment	11,892	25,000	25,000	-
53320	Maintenance Of Building & Grounds	124,630	150,000	150,000	-
53330	Maintenance Of Auto Equipment	9,049	10,000	10,000	-
53370	Software Maintenance/Support	11,683	18,000	20,000	2,000
53500	Printing And Binding	484	2,500	2,500	-
53600	Advertising	355	1,000	1,000	-
55110	Electrical Services	365,359	400,000	400,000	-
55120	Heating Services - Gas, Coal And Oil	10,922	14,000	14,000	-
55130	Water And Sewer	2,475	3,200	3,200	-
55210	Postage	617	1,000	1,000	-
55230	Telephone Service	1,130	1,700	1,300	(400)
55240	Cell Phone Service	3,014	4,200	3,500	(700)
55303	Flood Insurance	-	-	9,000	9,000
55304	Other Property Insurance	4,862	9,000	-	(9,000)
55305	Motor Vehicle Insurance	2,828	3,750	3,750	-
55308	General Liability Insurance	15,762	17,000	17,000	-
55510	Mileage	-	800	800	-
55530	Meals And Lodging	442	3,600	3,600	-
55540	Registration/Training Costs	5,553	5,400	5,400	-
55800	Miscellaneous	614	2,000	2,000	-
55801	Dues And Memberships	4,329	4,000	4,000	-
55843	Permits	28,426	30,000	30,000	-
55880	Technology Charges	26,229	24,537	22,834	(1,703)
56001	Office Supplies	900	1,500	1,500	-

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2021-2022

		2020 Actual	2021 Adopted Budget	2022 Adopted Budget	Increase/ (Decrease)
56003	Construction Materials	1,450	-	-	-
56005	Janitorial Supplies	2,891	3,000	3,000	-
56008	Expendable Equipment	53,662	25,000	25,000	-
56011	Uniforms Or Wearing Apparel For Employees	1,968	3,600	8,600	5,000
56012	Books And Subscriptions	148	1,000	1,000	-
56056	Chemicals And Testing	100,572	145,000	145,000	-
56057	Lab Supplies	14,119	15,000	15,000	-
58001	Machinery And Equipment	473,368	80,000	42,000	(38,000)
58003	Communications Equipment	12,245	-	-	-
58004	Motor Vehicles And Equipment	24,112	-	-	-
58009	Building Improvements	14,366	310,000	681,000	371,000
58010	Depreciation	858,711	-	-	-
58012	Contra Capital Outlay	(574,416)	-	-	-
58014	Infrastructure Improvements	50,325	-	320,000	320,000
59500	Contingency	-	1,244,266	311,040	(933,226)
	Total Production	3,205,193	4,114,704	3,954,418	(160,286)
<u>Distribution - 51-051-0022</u>					
51100	Salaries-Regular	445,414	535,056	581,344	46,288
51200	Salaries-Overtime	33,188	37,000	37,000	-
51300	Part-Time Salaries-Regular	3,471	13,400	13,400	-
51400	Part-Time Salaries-Overtime	5	-	-	-
51500	Vacation Buyback	1,483	-	1,500	1,500
51850	Compensation Adjustment	-	-	-	-
52100	FICA	34,337	44,788	48,443	3,655
52200	VRS Retirement	69,369	96,100	104,467	8,367
52210	VRS Retirement Offset	(65,406)	-	-	-
52300	Health Insurance	76,385	84,402	81,098	(3,304)
52350	Dental Insurance	3,875	5,346	4,879	(467)
52400	VRS Life Insurance	5,589	7,064	7,679	615
52410	VRS Life Insurance Offset	(2,229)	-	-	-
52450	Disability Insurance	580	1,402	1,604	202
52700	Workers Compensation	11,889	11,750	11,750	-
52840	Accrued Annual Leave	9,083	-	-	-
52845	Pension Expense	123,618	-	-	-
52850	OPEB Expense	14,897	4,630	4,630	-
52851	OPEB Expense-VRS	552	-	-	-
52855	OPEB Offset	(35,199)	-	-	-
52882	Health Insurance Retiree Billing	21,862	25,323	24,301	(1,022)
52886	Health Insurance Retiree Billing - Pre 65	17,210	14,540	12,269	(2,271)
53130	Management Consulting Services	-	-	30,000	30,000
53140	Engineering And Architectural Services	41,521	50,000	50,000	-
53142	Purchased Water	-	-	30,000	30,000
53150	Legal Services	776	-	1,000	1,000
53190	Administrative Costs	57,464	68,160	67,394	(766)
53310	Maintenance Of Equipment	1,277	3,000	3,000	-
53320	Maintenance Of Building & Grounds	1,496	4,000	4,000	-
53330	Maintenance Of Auto Equipment	45,156	40,500	40,500	-
53340	Maintenance Of Radio Equipment	2,580	2,580	2,580	-
53370	Software Maintenance/Support	10,696	19,300	38,639	19,339
53390	Maintenance Of Water Lines	443,760	400,000	400,000	-
53391	Maintenance Of Tanks	7,605	10,000	10,000	-
53392	Maintenance Of Pump Stations	5,764	10,000	10,000	-
55210	Postage	42	50	50	-
55230	Telephone Service	1,777	2,400	2,400	-
55240	Cell Phone Service	2,747	2,500	2,500	-
55305	Motor Vehicle Insurance	6,312	7,000	7,000	-
55308	General Liability Insurance	15,761	17,000	17,000	-

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2021-2022

		2020 Actual	2021 Adopted Budget	2022 Adopted Budget	Increase/ (Decrease)
55410	Lease/Rent Of Equipment	1,821	2,000	2,000	-
55510	Mileage	617	900	900	-
55530	Meals And Lodging	947	2,200	2,200	-
55540	Registration/Training Costs	4,014	2,200	2,200	-
55800	Miscellaneous	285	1,500	1,500	-
55801	Dues And Memberships	343	500	500	-
55834	Bad Debt Expense	5,144	-	-	-
55880	Technology Charges	26,229	24,537	22,834	(1,703)
55894	Equipment Rental Credit	(66,595)	(70,000)	(70,000)	-
55895	Labor Credits	(177,645)	(170,000)	(170,000)	-
56001	Office Supplies	1,096	1,500	1,500	-
56003	Construction Materials	9,786	100,000	100,000	-
56005	Janitorial Supplies	-	500	500	-
56007	Repair And Maintenance Supplies	4,279	6,000	6,000	-
56008	Expendable Equipment	21,541	20,000	20,000	-
56011	Uniforms Or Wearing Apparel For Employees	2,874	4,000	6,800	2,800
56012	Books And Subscriptions	262	1,000	1,000	-
56022	Meters	-	5,000	-	(5,000)
58003	Communications Equipment	12,245	-	-	-
58008	Line Extensions And New Connections	47,875	100,000	100,000	-
58010	Depreciation	95,787	-	-	-
58012	Contra Capital Outlay	(1,107,179)	-	-	-
58014	Infrastructure Improvements	-	220,000	1,795,000	1,575,000
58017	Automated Metering Infrastructure (AMI) Syster	1,047,059	-	-	-
59299	Interest Expense	102,775	1,519,319	1,481,020	(38,299)
59301	Bond Costs	84,041	-	-	-
59475	Payment In Lieu Of Taxes	175,767	167,000	181,000	14,000
	Total Distribution	<u>1,708,075</u>	<u>3,455,447</u>	<u>5,135,381</u>	<u>1,679,934</u>
	Total Expense	<u>4,913,270</u>	<u>7,570,151</u>	<u>9,089,799</u>	<u>1,519,648</u>

Water Fund Summary

Revenue	7,327,603	7,570,151	9,089,799	1,519,648
Expense	4,913,270	7,570,151	9,089,799	1,519,648
Change in net position	<u>\$ 2,414,333</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2021-2022

	2020 Actual	2021 Adopted Budget	2022 Adopted Budget	Increase/ (Decrease)
Sewer Fund				
Revenue - 52-052-0030				
44610 Residential Services	\$ 3,933,828	\$ 3,862,610	\$ 3,909,534	\$ 46,924
44611 Small Commercial Services	1,051,960	1,108,154	1,045,464	(62,690)
44612 Large Commercial Services	1,008,199	1,095,815	1,001,973	(93,842)
44613 Multi-Unit Services	700,863	691,755	696,534	4,779
44615 Unmetered Services	24,343	24,235	24,193	(42)
44616 Duplex Services	78,807	80,291	78,321	(1,970)
44620 Penalties	60,423	86,000	86,000	-
44630 Connections	44,100	35,000	35,000	-
44632 Availability Fees	27,000	26,000	26,000	-
44640 Miscellaneous	1,500	2,000	2,000	-
44650 Interest Income	21,678	20,000	-	(20,000)
44696 Appropriated From Net Position	-	-	950,000	950,000
Total Revenue	6,952,701	7,031,860	7,855,019	823,159
Expense - 52-052-0031				
51100 Salaries-Regular	608,329	631,645	679,108	47,463
51200 Salaries-Overtime	28,383	24,000	24,000	-
51300 Part-Time Salaries-Regular	3,720	13,400	13,400	-
51400 Part-Time Salaries-Overtime	5	-	-	-
51500 Vacation Buyback	971	-	1,000	1,000
51850 Compensation Adjustment	-	-	-	-
52100 FICA	46,735	51,182	54,889	3,707
52200 VRS Retirement	96,709	112,907	121,447	8,540
52210 VRS Retirement Offset	(91,755)	-	-	-
52300 Health Insurance	95,757	88,568	92,218	3,650
52350 Dental Insurance	6,442	5,486	5,856	370
52400 VRS Life Insurance	7,786	8,299	8,927	628
52410 VRS Life Insurance Offset	(3,097)	-	-	-
52450 Disability Insurance	812	1,362	990	(372)
52600 Unemployment Insurance	1,637	-	-	-
52700 Workers Compensation	5,914	13,000	13,000	-
52840 Accrued Annual Leave	15,580	-	-	-
52845 Pension Expense	169,107	-	-	-
52850 OPEB Expense	17,280	4,000	4,000	-
52851 OPEB Expense-VRS	754	-	-	-
52855 OPEB Offset	(40,831)	-	-	-
52882 Health Insurance Retiree Billing	21,862	25,323	24,301	(1,022)
52886 Health Insurance Retiree Billing - Pre 65	17,210	14,540	12,269	(2,271)
53130 Management Consulting Services	108,775	120,000	150,000	30,000
53140 Engineering And Architectural Services	78,543	100,000	50,000	(50,000)
53145 Treatment of Sewage	1,719,338	2,000,000	2,000,000	-
53146 WVVA Plant Capital	-	-	296,033	296,033
53150 Legal Services	951	1,500	1,500	-
53190 Administrative Costs	114,929	134,956	133,440	(1,516)
53191 Billing And Collection Costs	278,311	287,730	296,704	8,974
53310 Maintenance Of Equipment	136	3,382	3,382	-
53320 Maintenance Of Building & Grounds	5,120	12,000	12,000	-
53330 Maintenance Of Auto Equipment	40,111	45,000	45,000	-
53370 Software Maintenance/Support	13,826	16,200	32,839	16,639
53392 Maintenance Of Pump Stations	-	5,000	5,000	-
53393 Maintenance Of Sewer Lines	439,804	330,000	330,000	-
53394 Maintenance Infiltration Abatement	198,426	200,000	200,000	-
53500 Printing And Binding	-	1,500	1,500	-
53600 Advertising	-	1,500	1,500	-

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2021-2022

		2020 Actual	2021 Adopted Budget	2022 Adopted Budget	Increase/ (Decrease)
55110	Electrical Services	3,942	4,000	4,000	-
55130	Water And Sewer	315	500	500	-
55210	Postage	91	100	100	-
55230	Telephone Service	2,443	3,500	2,600	(900)
55240	Cell Phone Service	12,539	12,000	12,000	-
55304	Other Property Insurance	-	6,000	6,000	-
55305	Motor Vehicle Insurance	10,590	11,000	11,000	-
55308	General Liability Insurance	621	1,000	1,000	-
55410	Lease/Rent Of Equipment	1,821	3,000	3,000	-
55510	Mileage	273	1,000	1,000	-
55530	Meals And Lodging	1,844	3,000	3,000	-
55540	Registration/Training Costs	7,359	5,000	5,000	-
55800	Miscellaneous	448	2,000	2,000	-
55801	Dues And Memberships	647	1,000	1,000	-
55834	Bad Debt Expense	8,960	-	-	-
55835	Bank Charges	9,678	11,000	11,000	-
55880	Technology Charges	26,229	24,537	22,834	(1,703)
55894	Equipment Rental Credit	(70,460)	(80,000)	(80,000)	-
55895	Labor Credits	(183,369)	(245,000)	(245,000)	-
56001	Office Supplies	1,726	3,000	3,000	-
56003	Construction Materials	3,860	55,000	55,000	-
56007	Repair And Maintenance Supplies	3,684	5,000	5,000	-
56008	Expendable Equipment	9,995	30,000	30,000	-
56011	Uniforms Or Wearing Apparel For Employees	3,387	4,000	6,800	2,800
56012	Books And Subscriptions	470	1,000	1,000	-
58001	Machinery And Equipment	53,561	-	-	-
58003	Communications Equipment	24,490	-	-	-
58004	Motor Vehicles And Equipment	-	40,000	28,000	(12,000)
58008	Line Extensions And New Connections	11,471	-	950,000	950,000
58009	Building Improvements	260,124	-	-	-
58010	Depreciation	1,307,596	-	-	-
58012	Contra Capital Outlay	(1,548,860)	-	-	-
58014	Infrastructure Improvements	152,906	100,000	170,000	70,000
58017	Automated Metering Infrastructure (AMI) Syster	1,046,309	-	-	-
59299	Interest Expense	245,578	1,631,321	1,631,321	-
59500	Contingency	-	1,146,422	599,561	(546,861)
	Total Expense	5,417,848	7,031,860	7,855,019	823,159

Sewer Fund Summary

Revenue	6,952,701	7,031,860	7,855,019	823,159
Expense	5,417,848	7,031,860	7,855,019	823,159
Change in net position	\$ 1,534,853	\$ -	\$ -	\$ -

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2021-2022

	2020 Actual	2021 Adopted Budget	2022 Adopted Budget	Increase/ (Decrease)
Civic Center Fund				
Revenue - 53-053-0040				
44701 Shows	\$ 181,184	\$ 280,000	\$ 224,000	\$ (56,000)
44702 Shows (Box Office)	1,134,803	1,200,000	960,000	(240,000)
44703 Room Rentals	43,650	45,000	45,000	-
44704 Catering	98,304	100,000	80,000	(20,000)
44705 Concessions	44,134	50,000	40,000	(10,000)
44706 Equipment Rental	28,808	42,000	33,600	(8,400)
44707 Programs And Souvenirs	21,522	20,000	16,000	(4,000)
44708 Box Office Commissions	10,200	15,000	12,000	(3,000)
44709 Static Advertising	60,964	60,000	48,000	(12,000)
44710 Service Center Employees	17,955	20,000	16,000	(4,000)
44711 Ticket Rebates	34,208	85,000	48,000	(37,000)
44712 ATM Rental Fees	4,181	4,500	4,000	(500)
44713 Interest Income	-	100	-	(100)
44714 Miscellaneous Income	11,264	16,000	16,000	-
44715 Miscellaneous Non Operating Revenue	4,505	-	-	-
44716 Transfer From General Fund	1,573,367	1,552,156	1,659,168	107,012
44717 Transfer In - Capital Contribution	37,500	-	-	-
44718 Transfer From Other Funds	265,000	-	-	-
44727 Parking Fees	6,970	7,000	7,000	-
44731 Carnival Rides-Fair	-	155,000	307,000	152,000
44732 Carnival Concessions-Fair	-	31,500	61,000	29,500
44733 Independent Concessions-Fair	-	15,000	30,000	15,000
44734 Entertainment Support-Fair	-	8,000	8,000	-
44735 Security Support-Fair	-	15,000	28,000	13,000
44736 Advertising Support-Fair	-	5,000	5,000	-
44737 Commercial Exhibits-Fair	-	-	38,000	38,000
44738 Sponsorships-Fair	-	12,500	33,000	20,500
44739 Camping-Fair	-	15,000	38,000	23,000
44740 Sampling-Fair	-	10,000	15,000	5,000
44751 Carnival Rides-2019 Fair	317,969	-	-	-
44752 Carnival Concessions-2019 Fair	62,000	-	-	-
44753 Independent Concessions-2019 Fair	32,783	-	-	-
44754 Entertainment Support-2019 Fair	7,000	-	-	-
44755 Security Support-2019 Fair	28,940	-	-	-
44756 Advertising Support-2019 Fair	5,000	-	-	-
44757 Commercial Exhibits-2019 Fair	38,569	-	-	-
44758 Sponsorships-2019 Fair	32,960	-	-	-
44759 Camping-2019 Fair	37,893	-	-	-
44761 Miscellaneous-2019 Fair	20,307	-	-	-
Total Revenue	4,161,940	3,763,756	3,771,768	8,012
Expense - 53-053-0041				
51100 Salaries-Regular	869,460	868,679	925,979	57,300
51200 Salaries-Overtime	16,719	20,000	14,000	(6,000)
51300 Part-Time Salaries-Regular	105,052	160,000	120,000	(40,000)
51400 Part-Time Salaries-Overtime	8,994	8,000	4,000	(4,000)
51500 Vacation Buyback	6,313	-	1,000	1,000
51850 Compensation Adjustment	-	-	-	-
52100 FICA	79,865	80,835	81,471	636
52200 VRS Retirement	138,771	158,087	168,806	10,719
52210 VRS Retirement Offset	(132,526)	-	-	-
52300 Health Insurance	105,631	111,395	110,496	(899)
52350 Dental Insurance	7,398	8,132	7,567	(565)
52400 VRS Life Insurance	11,166	11,620	12,194	574

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2021-2022

		2020 Actual	2021 Adopted Budget	2022 Adopted Budget	Increase/ (Decrease)
52410	VRS Life Insurance Offset	(4,441)	-	-	-
52450	Disability Insurance	1,722	1,843	2,308	465
52600	Unemployment Insurance	1,581	500	20,000	19,500
52700	Workers Compensation	22,534	21,500	23,000	1,500
52840	Accrued Annual Leave	23,122	-	-	-
52845	Pension Expense	241,278	-	-	-
52850	OPEB Expense	22,246	5,000	5,000	-
52851	OPEB Expense-VRS	1,076	-	-	-
52855	OPEB Offset	(52,564)	-	-	-
52882	Health Insurance Retiree Billing	21,558	22,184	25,162	2,978
52886	Health Insurance Retiree Billing - Pre 65	7,594	7,937	4,053	(3,884)
53120	Accounting And Auditing Services	5,000	5,000	5,000	-
53150	Legal Services	9,160	9,000	4,000	(5,000)
53199	Other Professional Services	-	-	50,000	50,000
53200	Temporary Services	4,197	3,000	-	(3,000)
53310	Maintenance Of Equipment	5,361	5,000	5,000	-
53320	Maintenance Of Building & Grounds	186,618	200,000	200,000	-
53330	Maintenance Of Auto Equipment	9,550	10,000	10,000	-
53500	Printing And Binding	399	1,000	500	(500)
53600	Advertising	18,920	20,000	15,000	(5,000)
53610	Promotions	5,318	17,000	10,000	(7,000)
55110	Electrical Services	204,626	200,000	160,000	(40,000)
55120	Heating Services - Gas, Coal And Oil	41,062	47,000	37,600	(9,400)
55130	Water And Sewer	29,710	30,000	24,000	(6,000)
55210	Postage	786	1,300	800	(500)
55230	Telephone Service	6,557	7,000	5,600	(1,400)
55240	Cell Phone Service	8,011	9,900	7,500	(2,400)
55305	Motor Vehicle Insurance	2,917	3,000	3,000	-
55308	General Liability Insurance	17,031	18,000	18,000	-
55410	Lease/Rent Of Equipment	-	3,500	1,000	(2,500)
55510	Mileage	373	800	600	(200)
55520	Airfare	60	1,500	1,200	(300)
55530	Meals And Lodging	2,158	3,000	1,500	(1,500)
55540	Registration/Training Costs	1,103	2,500	1,000	(1,500)
55800	Miscellaneous	-	100	-	(100)
55801	Dues And Memberships	10,985	10,000	20,000	10,000
55804	Cash Over/Short	215	-	-	-
55834	Bad Debt Expense	(583)	-	-	-
55835	Bank Charges	10,821	14,000	11,000	(3,000)
55880	Technology Charges	42,926	60,436	58,948	(1,488)
55900	Show Expenses	1,465,131	1,300,213	1,040,000	(260,213)
55906	Security - Fair	-	15,000	28,000	13,000
55907	Police - Fair	-	43,000	87,000	44,000
55908	Advertising - Fair	-	40,000	50,000	10,000
55909	Equipment Rental - Fair	-	39,000	40,000	1,000
55910	Competitive Exhibits - Fair	-	6,000	23,000	17,000
55911	Entertainment - Fair	-	45,000	145,000	100,000
55912	Printing and Signage - Fair	-	4,735	5,000	265
55913	Dues Travel and Registration - Fair	-	6,000	6,000	-
55914	Miscellaneous - Fair	-	20,000	50,000	30,000
55920	Security - 2019 Fair	28,981	-	-	-
55921	Police - 2019 Fair	86,217	-	-	-
55922	Advertising - 2019 Fair	69,352	-	-	-
55923	Equipment Rental - 2019 Fair	42,281	-	-	-
55924	Competitive Exhibits - 2019 Fair	24,362	-	-	-
55925	Entertainment - 2019 Fair	140,805	-	-	-
55926	Printing and Signage - 2019 Fair	2,158	-	-	-

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2021-2022

		2020 Actual	2021 Adopted Budget	2022 Adopted Budget	Increase/ (Decrease)
55927	Dues Travel and Registration - 2019 Fair	9,217	-	-	-
55928	Miscellaneous - 2019 Fair	57,631	-	-	-
56001	Office Supplies	5,073	4,600	3,680	(920)
56005	Janitorial Supplies	13,141	21,000	13,600	(7,400)
56007	Repair And Maintenance Supplies	4,109	10,500	5,600	(4,900)
56008	Expendable Equipment	1,833	3,700	3,700	-
56011	Uniforms Or Wearing Apparel For Employees	5,109	10,000	6,400	(3,600)
56012	Books And Subscriptions	2,200	2,500	2,000	(500)
58009	Building Improvements	594,619	-	-	-
58010	Depreciation	298,302	-	-	-
58012	Contra Capital Outlay	(594,619)	-	-	-
59500	Contingency	-	24,760	86,504	61,744
	Total Expense	<u>4,381,732</u>	<u>3,763,756</u>	<u>3,771,768</u>	<u>8,012</u>

Civic Center Fund Summary

Revenue	4,161,940	3,763,756	3,771,768	8,012
Expense	4,381,732	3,763,756	3,771,768	8,012
Change in net position	<u>\$ (219,792)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2021-2022

	2020 Actual	2021 Adopted Budget	2022 Adopted Budget	Increase/ (Decrease)
Electric Fund				
Revenue				
<u>Sale of Power - 54-054-0005</u>				
44401 Residential Electric	\$ 14,796,712	\$ 15,264,614	\$ 15,408,579	\$ 143,965
44421 Small General Service	2,688,142	2,839,374	2,799,300	(40,074)
44422 Medium General Service	7,089,225	6,888,025	7,382,376	494,351
44423 Large General Service	8,186,150	9,398,255	8,524,661	(873,594)
44424 Large Power Service	3,842,555	4,159,614	4,001,451	(158,163)
44441 Street & Highway Lighting	526,834	524,673	548,620	23,947
44456 Athletic Field Lighting	197,402	258,265	205,565	(52,700)
44491 Church	323,777	372,563	337,165	(35,398)
44492 Small Outdoor Lights	70,135	67,309	73,036	5,727
44493 Large Outdoor Lights	42,370	45,403	44,122	(1,281)
44494 Small Post Top Lights	1,512	1,523	1,574	51
44495 Large Post Top Lights	61,954	62,687	64,516	1,829
44496 250 Watt HPS Flood Lights--Class 31	13,025	13,298	13,564	266
44497 400 Watt HPS Flood Lights--Class 32	30,619	29,345	31,885	2,540
44498 400 Watt MH Flood Lights--Class 33	21,787	21,608	22,688	1,080
44499 1000 Watt MH Flood Lights--Class 34	40,554	39,488	42,231	2,743
Total Sale of Power	<u>37,932,753</u>	<u>39,986,044</u>	<u>39,501,333</u>	<u>(484,711)</u>
<u>Other Electric Revenue - 54-054-0006</u>				
44501 Penalties	132,579	185,000	185,000	-
44510 Connections & Transfers	17,100	45,000	45,000	-
44511 Miscellaneous Service Revenue	67,466	20,000	60,000	40,000
44540 Pole Rentals	181,584	185,000	300,000	115,000
44560 Other Electric Revenue	56,567	51,000	51,000	-
44575 Reimbursement From State	76,896	-	-	-
44580 Interest Income	122,961	85,479	120,000	34,521
44587 Gain On Sale Of Assets	485	-	-	-
44590 Miscellaneous Non Operating Revenue	178,922	-	-	-
44598 Capital Contributions	78,034	-	-	-
44599 Transfer From Other Funds	1,089	-	-	-
Other Electric Revenue	<u>913,683</u>	<u>571,479</u>	<u>761,000</u>	<u>189,521</u>
Total Revenue	<u>38,846,436</u>	<u>40,557,523</u>	<u>40,262,333</u>	<u>(295,190)</u>
Expense				
<u>Other Power Generation - Operation - 54-054-0007</u>				
85470 Other Power Generation--Operation	51,523	90,000	90,000	-
Total Other Power Generation - Operation	<u>51,523</u>	<u>90,000</u>	<u>90,000</u>	<u>-</u>
<u>Other Power Generation - Maint - 54-054-0008</u>				
85530 Other Power Generation--Maintenance	51,619	50,000	50,000	-
Total Other Power Generation - Maint	<u>51,619</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
<u>Purchased Power 54-054-0009</u>				
85550 Purchased Power	19,712,178	21,400,000	20,400,000	(1,000,000)
85552 Purchased Power - BRPA-Adm.	37,580	60,000	60,000	-
85573 Purchased Power - Legal Expenses	2,008	30,000	30,000	-
85574 Purchased Power - Engineering Svcs	31,845	50,000	50,000	-
Total Purchased Power	<u>19,783,611</u>	<u>21,540,000</u>	<u>20,540,000</u>	<u>(1,000,000)</u>
<u>Transmission - Operation - 54-054-0010</u>				
85620 Station Expenses	-	1,000	1,000	-
85621 Station Expenses - Labor	2,247	5,000	5,000	-
85629 Station Expenses - Equipment	72	500	500	-
85630 OHD Line Expense	4,898	4,000	4,000	-
85650 Transmission By Others	5,583,596	6,200,000	7,500,000	1,300,000
Total Transmission - Operation	<u>5,590,813</u>	<u>6,210,500</u>	<u>7,510,500</u>	<u>1,300,000</u>

City of Salem, Virginia
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		2020 Actual	2021 Adopted Budget	2022 Adopted Budget	Increase/ (Decrease)
Transmission - Maintenance - 54-054-0011					
85681	Maint. Super. & Eng. Labor	3,246	3,000	3,000	-
85690	Maint. Of Structures	-	5,000	5,000	-
85700	Maint. Of Station Equipment	-	5,000	5,000	-
85701	Maint. Of Station Equipment - Labor	-	4,500	4,500	-
85709	Maint. Of Station Equipment - Equip	-	500	500	-
85710	Maint. Of OHD Lines	-	2,500	2,500	-
85711	Maint. Of OHD Lines - Labor	656	2,250	2,250	-
85719	Maint. Of OHD Lines - Equipment	117	250	250	-
85730	Maint. Of Misc Transmission Plant	-	1,000	1,000	-
	Total Transmission - Maintenance	4,019	24,000	24,000	-
Distribution - Operation - 54-054-0012					
85800	Oper. Super. & Eng.	-	1,000	1,000	-
85801	Oper. Super. & Eng - Labor	94,892	110,000	110,000	-
85809	Oper. Super. & Eng - Equip	4,524	4,000	4,000	-
85820	Station Expense	9,990	15,000	15,000	-
85821	Station Expense - Labor	52,191	50,225	50,225	-
85825	Station Expense - Travel/Training	1,594	7,500	7,500	-
85829	Station Expense - Equipment	2,808	5,000	5,000	-
85830	OHD Line Expense	9,098	10,000	10,000	-
85831	OHD Line Expense - Labor	211,072	185,000	185,000	-
85835	OHD Line Expense Travel/Training	13,055	20,000	20,000	-
85839	OHD Line Expense - Equipment	18,134	17,000	17,000	-
85840	UG Line Expense	9,397	9,000	9,000	-
85841	UG Line Expense - Labor	158,313	143,500	143,500	-
85845	UG Line Exp - Travel/Training	508	1,000	1,000	-
85849	UG Expense - Equipment	7,822	9,000	9,000	-
85850	Street Light Expense	4,734	6,500	6,500	-
85852	Street Light Expense - Labor	51,737	50,225	50,225	-
85858	Street Light Expense - Equipment	3,863	3,500	3,500	-
85860	Meter Expense	1,699	3,000	3,000	-
85861	Meter Expense - Labor	71,370	84,050	84,050	-
85865	Meter Expense - Travel/Training	495	2,500	2,500	-
85869	Meter Expense - Equipment	2,064	3,500	3,500	-
85870	Customer Installation Expense	3,797	3,000	3,000	-
85871	Customer Installation Expense - Labor	23,268	26,650	26,650	-
85879	Customer Installation Expense - Equip.	1,826	3,000	3,000	-
85880	Misc. Distribution Expense	72,823	88,000	88,000	-
85881	Misc. Distribution Expense - Labor	73,815	76,000	76,000	-
85889	Misc. Distribution Expense - Equipment	5,725	6,000	6,000	-
85890	Rents	-	1,000	1,000	-
	Total Distribution - Operation	910,614	944,150	944,150	-
Distribution - Maintenance - 54-054-0013					
85901	Maint. Super. & Eng - Labor	58,933	65,000	65,000	-
85909	Maint. Super. & Eng - Equipment	2,436	2,500	2,500	-
85910	Maint Of Structures	-	10,000	10,000	-
85920	Maint Of Station Equipment	14,869	75,000	75,000	-
85921	Maint Of Station Equip - Labor	38,276	45,100	45,100	-
85929	Maint Of Station Equip - Equip.	2,117	5,000	5,000	-
85930	Maint Of OHD Lines	286,962	300,000	300,000	-
85931	Maint Of OHD Lines - Labor	515,532	475,000	475,000	-
85939	Maint Of OHD Lines - Equipment	41,105	55,000	55,000	-
85940	Maint Of UG Lines	2,958	14,000	14,000	-
85941	Maint Of UG Lines - Labor	56,784	50,225	50,225	-
85949	Maint Of UG Lines - Equipment	6,998	7,500	7,500	-
85950	Maint Of Line Transformers	14,525	30,000	30,000	-
85951	Maint Of Line Transformers - Labor	6,417	10,000	10,000	-

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		2020 Actual	2021 Adopted Budget	2022 Adopted Budget	Increase/ (Decrease)
85959	Maint Of Line Transformers - Equip.	1,299	3,000	3,000	-
85960	Maint Of Street Lights	6,475	11,000	11,000	-
85962	Maint Of Street Lights - Labor	19,145	33,000	33,000	-
85968	Maint Of Street Lights - Equipment	2,231	4,000	4,000	-
85970	Maint Of Meters	817	2,500	2,500	-
85971	Maint Of Meters - Labor	10,170	9,225	9,225	-
85979	Maint Of Meters - Equipment	746	1,000	1,000	-
85981	Maint Of Misc. Dist. Plant - D/D - Labor	5,282	4,615	4,615	-
85986	Maint Of Misc. Dist. Plant - D/D	5,806	8,000	8,000	-
85989	Maint Of Misc. Dist. Plant - D/D - Equip	1,396	1,000	1,000	-
	Total Distribution - Maintenance	1,101,279	1,221,665	1,221,665	-
Customer Service - 54-054-0014					
89030	Customer Billing/Collection	575,618	575,459	593,409	17,950
89040	Uncollectible Accounts	23,689	-	-	-
89199	Customer Service Cost/Not Billed	544	5,000	5,000	-
	Total Customer Service	599,851	580,459	598,409	17,950
Administrative & General - Operation - 54-054-0015					
51100	Salaries-Regular	2,092,170	2,091,179	2,195,099	103,920
51200	Salaries-Overtime	150,742	160,000	160,000	-
51300	Part-Time Salaries-Regular	39,899	50,000	50,000	-
51500	Vacation Buyback	17,395	-	17,500	17,500
51850	Compensation Adjustment	-	-	-	-
52100	FICA	169,422	179,865	185,329	5,464
52200	VRS Retirement	332,327	381,076	400,167	19,091
52210	VRS Retirement Offset	(325,613)	-	-	-
52300	Health Insurance	185,853	176,104	185,350	9,246
52350	Dental Insurance	11,327	11,321	10,754	(567)
52400	VRS Life Insurance	26,862	28,011	29,414	1,403
52410	VRS Life Insurance Offset	(10,686)	-	-	-
52450	Disability Insurance	2,745	3,502	4,361	859
52600	Unemployment Insurance	-	2,000	2,000	-
52700	Workers Compensation	23,564	26,000	26,000	-
52855	OPEB Offset	(91,517)	-	-	-
89200	Salaries To Be Allocated	(2,300,206)	(2,301,179)	(2,422,599)	(121,420)
89201	Admin. & General Salaries - Labor	326,073	648,427	648,427	-
89205	Ad. & Gen. Salaries Travel/Training	14,623	15,000	15,000	-
89209	Admin & Gen Salaries - Equipment	9,432	10,000	10,000	-
89210	Office Supplies & Expenses	42,870	50,000	50,000	-
89220	Utilities - Natural Gas	6,783	12,000	12,000	-
89222	Utilities - Water/Sewer	9,069	10,000	10,000	-
89223	Utilities - Electric	91,212	100,000	100,000	-
89230	Outside Services Employed	-	5,000	5,000	-
89232	Custodial Services	34,991	25,000	25,000	-
89233	Out/Services - Legal Services	2,135	10,000	10,000	-
89234	Out/Services - Engineering Services	40,312	15,000	15,000	-
89235	Technology Charges	106,244	61,779	60,483	(1,296)
89240	General/Property Insurance	20,895	25,000	25,000	-
89265	OPEB Expense	41,322	11,500	11,500	-
89266	Pension Expense	580,906	-	-	-
89268	Health Insurance Retiree Billing	51,667	55,469	58,854	3,385
89269	Health Insurance Retiree Billing - Pre 65	26,680	26,338	34,710	8,372
89270	Fringe Benefits ---Allocated	(736,976)	(807,879)	(843,375)	(35,496)
89283	Reg Commission - Legal Expenses	3,682	10,000	10,000	-
89284	Reg Commission - Engineering Svcs	9,377	10,000	10,000	-
89300	Misc General Expenses	114,409	134,956	134,956	-
89307	Misc Expenses - Dues & Memberships	24,821	25,000	25,000	-
89310	Misc Expenses - Central Stores	18,868	65,000	65,000	-

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		2020	2021	2022	Increase/ (Decrease)
		Actual	Adopted Budget	Adopted Budget	
89330	Transportation Expenses	120,792	125,000	125,000	-
89340	Material/Supplies To Be Allocated	36,941	200,000	200,000	-
89349	Materials Not In Inventory	16,541	15,000	15,000	-
89370	Equipment Rental Credits	(214,471)	(389,250)	(372,250)	17,000
89989	Bond Costs	113,455	-	-	-
89992	Loss On Sale Of Assets	6,893	-	-	-
89993	Contingency	-	627,867	629,084	1,217
89995	Debt Service Expense	394,729	1,695,702	1,550,605	(145,097)
89999	Payment In Lieu Of Taxes	3,160,000	3,160,000	3,160,000	-
	Total Administrative & General - Operation	4,798,559	6,759,788	6,643,369	(116,419)
<u>Administrative & General - Maint - 54-054-0016</u>					
88500	Expendable Equipment & Small Tools	14,986	15,000	15,000	-
89350	Maint Of General Plant	109,429	111,211	144,490	33,279
89351	Maint Of Gen Plant - Labor	19,478	27,000	27,000	-
89359	Maint Of Gen Plant - Equipment	1,452	3,000	3,000	-
	Total Administrative & General - Maint	145,345	156,211	189,490	33,279
<u>Capital - 54-054-0018</u>					
58015	VDOT Highway Projects	139,600	100,000	100,000	-
58017	Automated Metering Infrastructure (AMI) Syster	1,938,452	-	-	-
83440	Generators	174,739	175,000	10,000	(165,000)
83530	Station Equipment	140,344	10,000	10,000	-
83550	Poles & Fixtures	-	25,000	25,000	-
83551	Poles & Fixtures - Labor	-	25,000	25,000	-
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	300,822	50,000	50,000	-
83621	Station Equipment - Labor	668	11,000	11,000	-
83629	Station Equipment - Equipment	138	5,000	5,000	-
83640	Poles--Towers & Fixtures	55,059	100,000	100,000	-
83641	Poles--Towers & Fixtures-Labor	165,761	217,000	217,000	-
83649	Poles--Towers & Fixtures-Equipment	10,283	65,000	65,000	-
83650	OHD--Conductors & Devices	58,888	125,000	125,000	-
83651	OHD--Conductors & Devices-Labor	132,966	136,000	136,000	-
83659	OHD--Conductors & Devices-Equip	11,160	65,000	65,000	-
83660	UG Conduit	430,399	250,000	200,000	(50,000)
83661	UG Conduit - Labor	89,835	102,500	102,500	-
83669	UG Conduit - Equipment	2,703	20,000	20,000	-
83670	UG Conductors & Devices	219,170	60,000	60,000	-
83671	UG Conductors & Devices - Labor	135,462	92,250	92,250	-
83679	UG Conductors & Devices - Equip	13,056	15,000	15,000	-
83680	Line Transformers	117,405	200,000	200,000	-
83681	Line Transformers - Labor	55,002	55,350	55,350	-
83689	Line Transformers - Equipment	3,266	10,000	10,000	-
83690	Services	9,023	35,000	35,000	-
83691	Services - Labor	140,478	129,150	129,150	-
83699	Services - Equipment	8,037	15,000	15,000	-
83700	Meters	100,938	150,000	50,000	(100,000)
83701	Meters - Labor	44,959	50,000	37,000	(13,000)
83709	Meters - Equipment	3,283	5,000	3,000	(2,000)
83710	Install--Customer Premises	21,251	20,000	20,000	-
83711	Install--Cust Premises - Labor	49,475	49,000	49,000	-
83719	Install--Cust Premises - Equip	3,016	10,000	10,000	-
83730	Street Lights	25,911	50,000	50,000	-
83732	Street Lights - Labor	18,111	37,500	37,500	-
83738	Street Lights - Equipment	1,859	10,000	10,000	-
83900	Structures & Improvements	15,210	11,000	11,000	-

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		2020 Actual	2021 Adopted Budget	2022 Adopted Budget	Increase/ (Decrease)
83912	Technology Upgrades	42,826	20,000	20,000	-
83920	Transportation Equipment	-	35,000	45,000	10,000
83930	Stores Equipment	2,500	2,500	2,500	-
83940	Tools-Shop-Garage Equipment	95	2,500	2,500	-
83950	Laboratory Equipment	-	50,000	15,000	(35,000)
83960	Power Operated Equipment	203,519	200,000	50,000	(150,000)
83970	Communication Equipment	68,925	150,000	125,000	(25,000)
83997	Contra Capital Outlay - AMI	(1,938,452)	-	-	-
83998	Contra Capital Outlay - Equipment	(839,200)	-	-	-
83999	Contra Capital Outlay	(1,099,404)	-	-	-
85895	Distribution-Deprec. Expense	1,351,918	-	-	-
	Total Capital	<u>2,429,456</u>	<u>2,980,750</u>	<u>2,450,750</u>	<u>(530,000)</u>
	Total Expense	<u>35,466,689</u>	<u>40,557,523</u>	<u>40,262,333</u>	<u>(295,190)</u>

Electric Fund Summary

Revenue	38,846,436	40,557,523	40,262,333	(295,190)
Expense	35,466,689	40,557,523	40,262,333	(295,190)
Change in net position	\$ 3,379,747	\$ -	\$ -	\$ -

City of Salem, Virginia
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	2020 Actual	2021 Adopted Budget	2022 Adopted Budget	Increase/ (Decrease)
Catering & Concessions Fund				
Revenue				
<u>Catering Revenues - 55-055-0050</u>				
44801 Catering Sales-Food	\$ 267,233	\$ 278,000	\$ 222,400	\$ (55,600)
44802 Service Charge	60,373	60,100	48,080	(12,020)
44803 Beer/Wine Sales	165,081	120,000	96,000	(24,000)
44804 Banquet Liquor	9,025	4,500	3,600	(900)
44806 Transfer From Other Funds	148,205	148,205	162,933	14,728
44823 Miscellaneous Sales	10,635	10,000	8,000	(2,000)
Total Catering Revenues	660,552	620,805	541,013	(79,792)
<u>Concessions Revenues - 55-055-0052</u>				
44820 Concession Sales	124,650	128,604	104,856	(23,748)
44822 Other Income	1,448	1,900	1,900	-
44823 Miscellaneous Sales	42	-	-	-
Total Concessions Revenues	126,140	130,504	106,756	(23,748)
<u>Moyer Revenues - 55-055-0054</u>				
44820 Concession Sales	28,662	35,000	45,863	10,863
44822 Other Income	-	500	500	-
Total Moyer Revenues	28,662	35,500	46,363	10,863
<u>Salem High School Revenues - 55-055-0056</u>				
44820 Concession Sales	4,607	9,000	7,200	(1,800)
Total Salem High School Revenues	4,607	9,000	7,200	(1,800)
Total Revenue	819,961	795,809	701,332	(94,477)
Expense				
<u>Catering Expenses - 55-055-0051</u>				
51105 Salaries-Management	200,947	164,137	189,127	24,990
51106 Salaries-Management Overtime	15,968	10,000	-	(10,000)
51305 Part-Time Salaries-Food Service/Concession Stand	63,554	52,000	41,600	(10,400)
51400 Part-Time Salaries-Overtime	2,237	2,500	1,000	(1,500)
51500 Vacation Buyback	6,181	-	-	-
51850 Compensation Adjustment	-	-	-	-
51900 Vacancy Savings	-	(85,576)	(37,904)	47,672
52100 FICA	21,420	17,491	17,727	236
52200 VRS Retirement	27,646	29,550	34,478	4,928
52210 VRS Retirement Offset	(35,270)	-	-	-
52300 Health Insurance	25,721	32,677	17,370	(15,307)
52350 Dental Insurance	1,635	1,188	980	(208)
52400 VRS Life Insurance	2,229	2,172	2,534	362
52410 VRS Life Insurance Offset	(1,131)	-	-	-
52450 Disability Insurance	-	-	643	643
52700 Workers Compensation	7,019	6,500	4,500	(2,000)
52840 Accrued Annual Leave	(23,657)	-	-	-
52845 Pension Expense	67,926	-	-	-
52850 OPEB Expense	3,310	600	600	-
52851 OPEB Expense-VRS	303	-	-	-
52855 OPEB Offset	(7,822)	-	-	-
52882 Health Insurance Retiree Billing	200	6,772	2,573	(4,199)
53120 Accounting And Auditing Services	5,000	5,000	5,000	-
53200 Temporary Services	6,017	3,000	-	(3,000)
53310 Maintenance Of Equipment	200	500	500	-
53330 Maintenance Of Auto Equipment	1,140	1,500	1,000	(500)
53500 Printing And Binding	775	500	300	(200)
53700 Laundry And Cleaning	8,235	15,000	10,000	(5,000)
55230 Telephone Service	196	600	300	(300)

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		2020 Actual	2021 Adopted Budget	2022 Adopted Budget	Increase/ (Decrease)
55305	Motor Vehicle Insurance	1,212	1,200	1,200	-
55800	Miscellaneous	10,055	-	-	-
55801	Dues And Memberships	445	450	450	-
55804	Cash Over/Short	(261)	-	-	-
55834	Bad Debt Expense	(2,647)	-	-	-
55835	Bank Charges	4,930	5,500	5,500	-
55843	Permits	5,138	5,000	5,000	-
55847	Franchise Fees	109,861	125,000	100,000	(25,000)
55880	Technology Charges	2,997	4,255	3,711	(544)
56001	Office Supplies	319	500	357	(143)
56002	Food Supplies And Food Service	288	900	720	(180)
56007	Repair And Maintenance Supplies	23	-	-	-
56008	Expendable Equipment	638	1,300	1,300	-
56011	Uniforms Or Wearing Apparel For Employees	1,114	850	680	(170)
56050	Food Purchases	91,223	100,880	80,704	(20,176)
56051	Bar Purchases	39,398	40,000	32,000	(8,000)
56052	Paper Supplies	12,389	8,500	6,800	(1,700)
56053	Cleaning Supplies	458	3,000	2,400	(600)
56054	Kitchen Utensils And Supplies	1,884	3,000	2,400	(600)
56055	Decoration Supplies	343	500	400	(100)
58010	Depreciation	4,383	-	-	-
59500	Contingency	-	-	6,214	6,214
Total Catering Expenses		684,169	566,946	542,164	(24,782)
Concessions Expenses - 55-055-0053					
51105	Salaries-Management	29,190	36,276	27,473	(8,803)
51106	Salaries-Management Overtime	3,835	2,500	-	(2,500)
51305	Part-Time Salaries-Food Service/Concession Stand	17,754	18,000	14,000	(4,000)
52100	FICA	3,941	4,382	3,178	(1,204)
52200	VRS Retirement	4,895	6,446	5,008	(1,438)
52300	Health Insurance	4,747	4,448	2,523	(1,925)
52350	Dental Insurance	-	259	142	(117)
52400	VRS Life Insurance	394	474	368	(106)
55800	Miscellaneous	-	500	-	(500)
55804	Cash Over/Short	(31)	-	-	-
55843	Permits	40	450	150	(300)
55847	Franchise Fees	43,563	42,000	33,600	(8,400)
56050	Food Purchases	30,915	29,000	23,200	(5,800)
56052	Paper Supplies	733	3,000	2,400	(600)
Total Concessions Expenses		139,976	147,735	112,042	(35,693)
Moyer Expenses - 55-055-0055					
51105	Salaries-Management	12,664	22,710	11,920	(10,790)
51106	Salaries-Management Overtime	1,248	1,500	-	(1,500)
51305	Part-Time Salaries-Food Service/Concession Stand	6,332	8,500	6,800	(1,700)
51400	Part-Time Salaries-Overtime	670	-	-	-
52100	FICA	1,785	2,502	1,432	(1,070)
52200	VRS Retirement	2,352	4,036	2,173	(1,863)
52300	Health Insurance	1,853	2,785	1,095	(1,690)
52350	Dental Insurance	-	162	62	(100)
52400	VRS Life Insurance	188	297	160	(137)
53120	Accounting And Auditing Services	2,500	2,500	2,500	-
55804	Cash Over/Short	40	-	-	-
55847	Franchise Fees	4,308	5,500	4,400	(1,100)
56050	Food Purchases	8,319	11,000	8,800	(2,200)
56052	Paper Supplies	755	1,000	800	(200)
Total Moyer Expenses		43,014	62,492	40,142	(22,350)

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2021-2022

	2020 Actual	2021 Adopted Budget	2022 Adopted Budget	Increase/ (Decrease)
Salem High School Expenses - 55-055-0057				
51105 Salaries-Management	2,290	9,517	2,155	(7,362)
51106 Salaries-Management Overtime	191	-	-	-
51305 Part-Time Salaries-Food Service/Concession Stand	1,302	2,500	2,000	(500)
52100 FICA	343	919	318	(601)
52200 VRS Retirement	381	1,691	393	(1,298)
52300 Health Insurance	289	1,167	198	(969)
52350 Dental Insurance	-	68	11	(57)
52400 VRS Life Insurance	31	124	29	(95)
55800 Miscellaneous	-	300	-	(300)
55804 Cash Over/Short	(9)	-	-	-
56050 Food Purchases	670	2,000	1,600	(400)
56052 Paper Supplies	(2)	350	280	(70)
Total Salem High School Expenses	<u>5,486</u>	<u>18,636</u>	<u>6,984</u>	<u>(11,652)</u>
Total Expense	<u>872,645</u>	<u>795,809</u>	<u>701,332</u>	<u>(94,477)</u>
Catering & Concessions Fund Summary				
Revenue	819,961	795,809	701,332	(94,477)
Expense	872,645	795,809	701,332	(94,477)
Change in net position	\$ (52,684)	\$ -	\$ -	\$ -

DEBT SERVICE FUND

City of Salem, Virginia
Debt Service Fund Budget Summary
Fiscal Year 2021-2022

	2020 Actual	2021 Adopted Budget	2022 Adopted Budget	Increase/ (Decrease)
Revenue and Transfers				
Proceeds from Refunding	\$ 5,799,023	\$ -	\$ -	\$ -
Premium on Refunding	1,335,430	-	-	-
Transfer from General Fund	3,721,367	4,733,363	4,671,315	(62,048)
Reimbursement From Other Agencies - RVRA	227,293	219,241	210,368	(8,873)
Total Revenues and Transfers	\$ 11,083,113	\$ 4,952,604	\$ 4,881,683	\$ (70,921)
Expenditures				
City Debt Service Payments				
Principal	\$ 1,441,348	\$ 1,635,664	\$ 1,566,796	\$ (68,868)
Interest	585,696	661,552	640,588	(20,964)
Payment to refunded bond escrow agent	7,074,459	-	-	-
Bond issuance costs	62,803	-	-	-
Total Debt Service - City	9,164,306	2,297,216	2,207,384	(89,832)
School Debt Service Payments				
Principal	1,481,503	1,593,775	1,592,865	(910)
Interest	338,881	1,005,137	1,066,904	61,767
Total Debt Service - Schools	1,820,384	2,598,912	2,659,769	60,857
Capital Lease Payments				
Principal	94,595	55,931	14,530	(41,401)
Interest	3,828	545	-	(545)
Total Debt Service - Capital Lease	98,423	56,476	14,530	(41,946)
Total Expenditures	\$ 11,083,113	\$ 4,952,604	\$ 4,881,683	\$ (70,921)

INTERNAL SERVICE FUND

City of Salem, Virginia
Health Insurance Fund Budget Summary
Fiscal Year 2021-2022

	2020 Actual	2021 Adopted Budget	2022 Adopted Budget	Increase/ (Decrease)
Revenue				
Health Premiums Paid by City	\$ 5,338,006	\$ 5,465,000	\$ 5,400,000	\$ (65,000)
Health Premiums Paid by School	4,242,221	4,415,000	4,410,000	(5,000)
Health Premiums Paid by Retirees	865,028	840,000	910,000	70,000
Dental Premiums	312,164	629,000	604,300	(24,700)
Interest Earnings	96,956	18,000	22,000	4,000
Miscellaneous	-	-	-	-
Total Revenue	\$ 10,854,375	\$ 11,367,000	\$ 11,346,300	\$ (20,700)
Expenses				
Health Claims	\$ 10,403,714	\$ 10,221,752	\$ 10,237,109	\$ 15,357
Dental Claims	201,197	629,000	604,300	(24,700)
Employee Health Clinic	377,949	440,048	443,691	3,643
Consulting Services	55,008	67,900	52,400	(15,500)
ACA Fees	6,900	3,300	3,800	500
Miscellaneous	-	5,000	5,000	-
Total Expenses	\$ 11,044,768	\$ 11,367,000	\$ 11,346,300	\$ (20,700)

PERSONNEL

City of Salem, Virginia
Pay Scale for Fiscal Year 2021-2022

Range	Min	Mid	Max
10	\$20,919.77	\$27,300.30	\$33,680.83
11	\$22,174.96	\$28,938.32	\$35,701.68
12	\$23,505.45	\$30,674.62	\$37,843.78
13	\$24,915.78	\$32,515.09	\$40,114.41
14	\$26,410.73	\$34,466.00	\$42,521.27
15	\$27,995.37	\$36,533.96	\$45,072.55
16	\$29,675.09	\$38,726.00	\$47,776.90
17	\$31,455.60	\$41,049.56	\$50,643.51
18	\$33,342.94	\$43,512.53	\$53,682.13
19	\$35,343.51	\$46,123.28	\$56,903.05
20	\$37,464.12	\$48,890.68	\$60,317.24
21	\$39,711.97	\$51,824.12	\$63,936.27
22	\$42,094.69	\$54,933.57	\$67,772.45
23	\$44,620.37	\$58,229.58	\$71,838.79
24	\$47,297.59	\$61,723.36	\$76,149.12
25	\$50,135.45	\$65,426.76	\$80,718.07
26	\$53,143.57	\$69,352.36	\$85,561.15
27	\$56,332.19	\$73,513.50	\$90,694.82
28	\$59,712.12	\$77,924.32	\$96,136.51
29	\$63,294.85	\$82,599.77	\$101,904.70
30	\$67,092.54	\$87,555.76	\$108,018.98
31	\$71,118.09	\$92,809.11	\$114,500.12
32	\$75,385.17	\$98,377.65	\$121,370.13
33	\$79,908.28	\$104,280.31	\$128,652.34
34	\$84,702.78	\$110,537.13	\$136,371.48

City of Salem, Virginia
List of Positions for Fiscal Year 2021-2022

Title	Grade	Min	Mid	Max
Account Services Supervisor	24	\$47,297.59	\$61,723.36	\$76,149.12
Accountant	22	\$42,094.69	\$54,933.57	\$67,772.45
Accounting Assistant	17	\$31,455.60	\$41,049.56	\$50,643.51
Accounting Manager	28	\$59,712.12	\$77,924.32	\$96,136.51
Accounting Technician	19	\$35,343.51	\$46,123.28	\$56,903.05
Accreditation Manager	23	\$44,620.37	\$58,229.58	\$71,838.79
Administrative Assistant	16	\$29,675.09	\$38,726.00	\$47,776.90
Animal Control Officer	20	\$37,464.12	\$48,890.68	\$60,317.24
Animal Shelter Manager	24	\$47,297.59	\$61,723.36	\$76,149.12
Animal Shelter Worker	13	\$24,915.78	\$32,515.09	\$40,114.41
Applications Manager	30	\$67,092.54	\$87,555.76	\$108,018.98
Assistant Chef	16	\$29,675.09	\$38,726.00	\$47,776.90
Assistant Chief WTP Operator	23	\$44,620.37	\$58,229.58	\$71,838.79
Assistant Commonwealth Attorney	29	\$63,294.85	\$82,599.77	\$101,904.70
Assistant Community Development Director	31	\$71,118.09	\$92,809.11	\$114,500.12
Assistant Director of Civic Facilities	30	\$67,092.54	\$87,555.76	\$108,018.98
Assistant Director of Electric Utility	32	\$75,385.17	\$98,377.65	\$121,370.13
Assistant Director of Finance	31	\$71,118.09	\$92,809.11	\$114,500.12
Assistant Director of Human Resources	29	\$63,294.85	\$82,599.77	\$101,904.70
Assistant Director of Parks & Recreation	30	\$67,092.54	\$87,555.76	\$108,018.98
Assistant Director of Streets and GM/Street Superintendent	31	\$71,118.09	\$92,809.11	\$114,500.12
Assistant Director of Water and Sewer	30	\$67,092.54	\$87,555.76	\$108,018.98
Assistant Food and Beverage Manager	22	\$42,094.69	\$54,933.57	\$67,772.45
Assistant Recreation Program Supervisor	20	\$37,464.12	\$48,890.68	\$60,317.24
Assistant to the City Manager	26	\$53,143.57	\$69,352.36	\$85,561.15
Assistant Utility Lines Manager	23	\$44,620.37	\$58,229.58	\$71,838.79
Assistant Utility Maintenance Manager	23	\$44,620.37	\$58,229.58	\$71,838.79
Automotive Mechanic	19	\$35,343.51	\$46,123.28	\$56,903.05
Automotive Service Worker	14	\$26,410.73	\$34,466.00	\$42,521.27
Box Office Supervisor	21	\$39,711.97	\$51,824.12	\$63,936.27
Building Engineer	25	\$50,135.45	\$65,426.76	\$80,718.07
Building Maintenance Assistant	16	\$29,675.09	\$38,726.00	\$47,776.90
Building Maintenance Superintendent	26	\$53,143.57	\$69,352.36	\$85,561.15
Building Maintenance Technician I	19	\$35,343.51	\$46,123.28	\$56,903.05
Building Maintenance Technician II	21	\$39,711.97	\$51,824.12	\$63,936.27
Building Maintenance Technician III	23	\$44,620.37	\$58,229.58	\$71,838.79
Building Official	28	\$59,712.12	\$77,924.32	\$96,136.51
Business Analyst I	21	\$39,711.97	\$51,824.12	\$63,936.27
Business Analyst II	23	\$44,620.37	\$58,229.58	\$71,838.79
Business Analyst III	25	\$50,135.45	\$65,426.76	\$80,718.07
Buyer	21	\$39,711.97	\$51,824.12	\$63,936.27
Captain Deputy Sheriff	29	\$63,294.85	\$82,599.77	\$101,904.70
Chef	21	\$39,711.97	\$51,824.12	\$63,936.27
Chemist	23	\$44,620.37	\$58,229.58	\$71,838.79
Chief Deputy Commissioner of the Revenue	26	\$53,143.57	\$69,352.36	\$85,561.15

City of Salem, Virginia
List of Positions for Fiscal Year 2021-2022

Title	Grade	Min	Mid	Max
Chief Deputy Court Clerk I	27	\$56,332.19	\$73,513.50	\$90,694.82
Chief Deputy Treasurer	26	\$53,143.57	\$69,352.36	\$85,561.15
Chief Information Officer	33	\$79,908.28	\$104,280.31	\$128,652.34
Chief of Police	34	\$84,702.78	\$110,537.13	\$136,371.48
Chief WTP Operator	25	\$50,135.45	\$65,426.76	\$80,718.07
Children's Services Supervisor	25	\$50,135.45	\$65,426.76	\$80,718.07
City Assessor	32	\$75,385.17	\$98,377.65	\$121,370.13
City Engineer	30	\$67,092.54	\$87,555.76	\$108,018.98
City Garage Supervisor	23	\$44,620.37	\$58,229.58	\$71,838.79
City Horticulturist	26	\$53,143.57	\$69,352.36	\$85,561.15
City Planner	27	\$56,332.19	\$73,513.50	\$90,694.82
Civic Center Booking Coordinator	17	\$31,455.60	\$41,049.56	\$50,643.51
Civic Center Events & Production Manager	28	\$59,712.12	\$77,924.32	\$96,136.51
Civic Center Events Manager	26	\$53,143.57	\$69,352.36	\$85,561.15
Civic Center Mechanic	22	\$42,094.69	\$54,933.57	\$67,772.45
Civic Center Operations Supervisor	21	\$39,711.97	\$51,824.12	\$63,936.27
Civic Center Operations Worker	15	\$27,995.37	\$36,533.96	\$45,072.55
Civic Center Public Relations Associate	16	\$29,675.09	\$38,726.00	\$47,776.90
Civic Facilities Sales Representative	22	\$42,094.69	\$54,933.57	\$67,772.45
Civil Engineer I	23	\$44,620.37	\$58,229.58	\$71,838.79
Civil Engineer II	26	\$53,143.57	\$69,352.36	\$85,561.15
Code Compliance Investigator I	19	\$35,343.51	\$46,123.28	\$56,903.05
Codes Enforcement Officer I	19	\$35,343.51	\$46,123.28	\$56,903.05
Codes Enforcement Officer II	21	\$39,711.97	\$51,824.12	\$63,936.27
Communications Specialist	22	\$42,094.69	\$54,933.57	\$67,772.45
Construction Inspector	20	\$37,464.12	\$48,890.68	\$60,317.24
Construction Project Manager	25	\$50,135.45	\$65,426.76	\$80,718.07
Crime Analyst	19	\$35,343.51	\$46,123.28	\$56,903.05
Custodian	11	\$22,174.96	\$28,938.32	\$35,701.68
Deputy Chief of Police	32	\$75,385.17	\$98,377.65	\$121,370.13
Deputy City Clerk-Executive Assistant	22	\$42,094.69	\$54,933.57	\$67,772.45
Deputy Commissioner of the Revenue II	15	\$27,995.37	\$36,533.96	\$45,072.55
Deputy Commissioner of the Revenue III	19	\$35,343.51	\$46,123.28	\$56,903.05
Deputy Commonwealth Attorney	32	\$75,385.17	\$98,377.65	\$121,370.13
Deputy Court Clerk II	17	\$31,455.60	\$41,049.56	\$50,643.51
Deputy Court Clerk III	21	\$39,711.97	\$51,824.12	\$63,936.27
Deputy Fire Chief	31	\$71,118.09	\$92,809.11	\$114,500.12
Deputy Registrar	19	\$35,343.51	\$46,123.28	\$56,903.05
Deputy Sheriff I	19	\$35,343.51	\$46,123.28	\$56,903.05
Deputy Sheriff II	21	\$39,711.97	\$51,824.12	\$63,936.27
Deputy Treasurer I	13	\$24,915.78	\$32,515.09	\$40,114.41
Deputy Treasurer II	15	\$27,995.37	\$36,533.96	\$45,072.55
Deputy Treasurer III	19	\$35,343.51	\$46,123.28	\$56,903.05
Director of Civic Facilities	33	\$79,908.28	\$104,280.31	\$128,652.34
Director of Communications	31	\$71,118.09	\$92,809.11	\$114,500.12
Director of Community Development	33	\$79,908.28	\$104,280.31	\$128,652.34

City of Salem, Virginia
List of Positions for Fiscal Year 2021-2022

Title	Grade	Min	Mid	Max
Director of Economic Development	32	\$75,385.17	\$98,377.65	\$121,370.13
Director of Elections	26	\$53,143.57	\$69,352.36	\$85,561.15
Director of Electric Utility	34	\$84,702.78	\$110,537.13	\$136,371.48
Director of Finance	34	\$84,702.78	\$110,537.13	\$136,371.48
Director of Human Resources	33	\$79,908.28	\$104,280.31	\$128,652.34
Director of Parks and Recreation	32	\$75,385.17	\$98,377.65	\$121,370.13
Director of Streets and General Maintenance	33	\$79,908.28	\$104,280.31	\$128,652.34
Director of Water and Sewer	33	\$79,908.28	\$104,280.31	\$128,652.34
Economic Support Specialist	19	\$35,343.51	\$46,123.28	\$56,903.05
Electric Line Crew Leader	28	\$59,712.12	\$77,924.32	\$96,136.51
Electric Line Supervisor	29	\$63,294.85	\$82,599.77	\$101,904.70
Electric Line Technician I	23	\$44,620.37	\$58,229.58	\$71,838.79
Electric Line Technician II	26	\$53,143.57	\$69,352.36	\$85,561.15
Electric Meter Technician	19	\$35,343.51	\$46,123.28	\$56,903.05
Electrical Engineer	31	\$71,118.09	\$92,809.11	\$114,500.12
Electrical Engineering Technician	25	\$50,135.45	\$65,426.76	\$80,718.07
EMS Billing Specialist	17	\$31,455.60	\$41,049.56	\$50,643.51
EMS Captain	27	\$56,332.19	\$73,513.50	\$90,694.82
EMS Coordinator	29	\$63,294.85	\$82,599.77	\$101,904.70
Equipment Operator I	16	\$29,675.09	\$38,726.00	\$47,776.90
Equipment Operator II	18	\$33,342.94	\$43,512.53	\$53,682.13
Equipment Operator III	20	\$37,464.12	\$48,890.68	\$60,317.24
Evidence Technician	18	\$33,342.94	\$43,512.53	\$53,682.13
Financial Services Supervisor	25	\$50,135.45	\$65,426.76	\$80,718.07
Fire Administrative Captain	27	\$56,332.19	\$73,513.50	\$90,694.82
Fire and EMS Training Officer	29	\$63,294.85	\$82,599.77	\$101,904.70
Fire Battalion Chief Administration	29	\$63,294.85	\$82,599.77	\$101,904.70
Fire Battalion Chief Operations	29	\$63,294.85	\$82,599.77	\$101,904.70
Fire Captain	27	\$56,332.19	\$73,513.50	\$90,694.82
Fire Chief	34	\$84,702.78	\$110,537.13	\$136,371.48
Firefighter EMT	22	\$42,094.69	\$54,933.57	\$67,772.45
Firefighter Paramedic	24	\$47,297.59	\$61,723.36	\$76,149.12
Fleet Management Superintendent	26	\$53,143.57	\$69,352.36	\$85,561.15
Food and Beverage Manager	26	\$53,143.57	\$69,352.36	\$85,561.15
GIS Analyst	23	\$44,620.37	\$58,229.58	\$71,838.79
GIS Manager	26	\$53,143.57	\$69,352.36	\$85,561.15
Human Resource Technician	19	\$35,343.51	\$46,123.28	\$56,903.05
Human Resources Specialist	21	\$39,711.97	\$51,824.12	\$63,936.27
Inventory Assistant	16	\$29,675.09	\$38,726.00	\$47,776.90
Inventory Technician	18	\$33,342.94	\$43,512.53	\$53,682.13
Inventory and Procurement Specialist	19	\$35,343.51	\$46,123.28	\$56,903.05
Laborer	12	\$23,505.45	\$30,674.62	\$37,843.78
Lead Lineman	27	\$56,332.19	\$73,513.50	\$90,694.82
Legal Administrator	22	\$42,094.69	\$54,933.57	\$67,772.45
Librarian	24	\$47,297.59	\$61,723.36	\$76,149.12
Library Director	31	\$71,118.09	\$92,809.11	\$114,500.12

City of Salem, Virginia
List of Positions for Fiscal Year 2021-2022

Title	Grade	Min	Mid	Max
Library Technician	15	\$27,995.37	\$36,533.96	\$45,072.55
Lieutenant Deputy Sheriff	26	\$53,143.57	\$69,352.36	\$85,561.15
Maintenance-Construction Worker I	14	\$26,410.73	\$34,466.00	\$42,521.27
Maintenance-Construction Worker II	15	\$27,995.37	\$36,533.96	\$45,072.55
Major Deputy Sheriff	31	\$71,118.09	\$92,809.11	\$114,500.12
Master Deputy Sheriff	22	\$42,094.69	\$54,933.57	\$67,772.45
Meter Reader	17	\$31,455.60	\$41,049.56	\$50,643.51
Meter Service Supervisor	22	\$42,094.69	\$54,933.57	\$67,772.45
Network Administrator	24	\$47,297.59	\$61,723.36	\$76,149.12
Organizational Development and Training Coordinator	27	\$56,332.19	\$73,513.50	\$90,694.82
Paralegal	19	\$35,343.51	\$46,123.28	\$56,903.05
Parks and Recreation Superintendent	28	\$59,712.12	\$77,924.32	\$96,136.51
Payroll Manager	26	\$53,143.57	\$69,352.36	\$85,561.15
Payroll Technician	20	\$37,464.12	\$48,890.68	\$60,317.24
Permit Technician	19	\$35,343.51	\$46,123.28	\$56,903.05
Police Captain	29	\$63,294.85	\$82,599.77	\$101,904.70
Police Lieutenant	26	\$53,143.57	\$69,352.36	\$85,561.15
Police Officer	20	\$37,464.12	\$48,890.68	\$60,317.24
Police Records Specialist	16	\$29,675.09	\$38,726.00	\$47,776.90
Police Sergeant	24	\$47,297.59	\$61,723.36	\$76,149.12
Process Improvement-Business Efficiency Director	32	\$75,385.17	\$98,377.65	\$121,370.13
Project Manager	29	\$63,294.85	\$82,599.77	\$101,904.70
Real Estate Appraiser	23	\$44,620.37	\$58,229.58	\$71,838.79
Recreation Maintenance Worker	15	\$27,995.37	\$36,533.96	\$45,072.55
Recreation Program Supervisor I	21	\$39,711.97	\$51,824.12	\$63,936.27
Recreation Program Supervisor II	22	\$42,094.69	\$54,933.57	\$67,772.45
Recreation Site Supervisor	19	\$35,343.51	\$46,123.28	\$56,903.05
Risk Manager	24	\$47,297.59	\$61,723.36	\$76,149.12
Sanitation Equipment Operator	18	\$33,342.94	\$43,512.53	\$53,682.13
Sanitation Superintendent	26	\$53,143.57	\$69,352.36	\$85,561.15
Sanitation Worker	15	\$27,995.37	\$36,533.96	\$45,072.55
Scanning-Imaging Technician	16	\$29,675.09	\$38,726.00	\$47,776.90
Senior Accountant	24	\$47,297.59	\$61,723.36	\$76,149.12
Senior Administrative Assistant	18	\$33,342.94	\$43,512.53	\$53,682.13
Senior Animal Control Officer	22	\$42,094.69	\$54,933.57	\$67,772.45
Senior Automotive Mechanic	21	\$39,711.97	\$51,824.12	\$63,936.27
Senior Firefighter EMT	21	\$39,711.97	\$51,824.12	\$63,936.27
Senior Firefighter Paramedic	23	\$44,620.37	\$58,229.58	\$71,838.79
Senior Librarian	25	\$50,135.45	\$65,426.76	\$80,718.07
Senior Library Assistant	17	\$31,455.60	\$41,049.56	\$50,643.51
Senior Meter Reader	19	\$35,343.51	\$46,123.28	\$56,903.05
Senior Police Officer	22	\$42,094.69	\$54,933.57	\$67,772.45
Senior Programmer Analyst	28	\$59,712.12	\$77,924.32	\$96,136.51
Senior Real Estate Appraiser	25	\$50,135.45	\$65,426.76	\$80,718.07
Senior Telecommunicator	20	\$37,464.12	\$48,890.68	\$60,317.24
Senior WTP Operator	22	\$42,094.69	\$54,933.57	\$67,772.45

City of Salem, Virginia
List of Positions for Fiscal Year 2021-2022

Title	Grade	Min	Mid	Max
Sergeant Deputy Sheriff	24	\$47,297.59	\$61,723.36	\$76,149.12
Small Engine Mechanic	18	\$33,342.94	\$43,512.53	\$53,682.13
SPO - Traffic Officer	22	\$42,094.69	\$54,933.57	\$67,772.45
Stormwater Manager	26	\$53,143.57	\$69,352.36	\$85,561.15
Streets Crew Supervisor	22	\$42,094.69	\$54,933.57	\$67,772.45
Survey Crew Member	15	\$27,995.37	\$36,533.96	\$45,072.55
Tax Specialist	17	\$31,455.60	\$41,049.56	\$50,643.51
Technical Services Supervisor	25	\$50,135.45	\$65,426.76	\$80,718.07
Technology Manager	30	\$67,092.54	\$87,555.76	\$108,018.98
Technology Support Specialist	23	\$44,620.37	\$58,229.58	\$71,838.79
Telecommunications Manager	26	\$53,143.57	\$69,352.36	\$85,561.15
Telecommunicator I	17	\$31,455.60	\$41,049.56	\$50,643.51
Telecommunicator II	19	\$35,343.51	\$46,123.28	\$56,903.05
Traffic Signal Technician	23	\$44,620.37	\$58,229.58	\$71,838.79
Transfer Clerk	19	\$35,343.51	\$46,123.28	\$56,903.05
Tree Trimmer	18	\$33,342.94	\$43,512.53	\$53,682.13
Utility Asset Manager	28	\$59,712.12	\$77,924.32	\$96,136.51
Utility Billing Specialist	20	\$37,464.12	\$48,890.68	\$60,317.24
Utility Lines Crew Supervisor	22	\$42,094.69	\$54,933.57	\$67,772.45
Utility Lines Manager	25	\$50,135.45	\$65,426.76	\$80,718.07
Utility Lines Technician I	16	\$29,675.09	\$38,726.00	\$47,776.90
Utility Lines Technician II	18	\$33,342.94	\$43,512.53	\$53,682.13
Utility Locator	19	\$35,343.51	\$46,123.28	\$56,903.05
Utility Maintenance Manager	25	\$50,135.45	\$65,426.76	\$80,718.07
Utility Maintenance Mechanic	21	\$39,711.97	\$51,824.12	\$63,936.27
Utility Maintenance Technician	19	\$35,343.51	\$46,123.28	\$56,903.05
Water Meter Mechanic	18	\$33,342.94	\$43,512.53	\$53,682.13
WTP Operator Class I	20	\$37,464.12	\$48,890.68	\$60,317.24
WTP Operator Class II	18	\$33,342.94	\$43,512.53	\$53,682.13
WTP Operator Class III	16	\$29,675.09	\$38,726.00	\$47,776.90
WTP Operator Trainee	15	\$27,995.37	\$36,533.96	\$45,072.55
Zoning Administrator	27	\$56,332.19	\$73,513.50	\$90,694.82

City of Salem, Virginia
Part-Time Salary Budget
FY2021-2022

<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	12,000
Finance	43,296
Street & Highway Administration	105,000
Streets - Refuse	34,000
Streets - Landscape Management	25,000
Streets - Farmer's Market	18,200
Registrar	29,495
Electoral Board	9,292
Combined District Courts	18,000
Sheriff	100,340
Commonwealth's Attorney	25,636
Commonwealth's Attorney - Cost Collections	5,000
Police	109,054
Police - Crossing Guards*	84,000
Police - 911 Center	9,000
Police - Animal Control	84,000
Fire	150,000
Rescue Squad	20,492
Engineering	31,668
Salem Stadium	26,500
Tourism	86,237
Parks & Recreation	254,057
Library	85,086
Economic Development	42,000
General Fund Part-Time Salaries	\$ 1,485,209
Water	\$ 13,400
Sewer	13,400
Civic Center	124,000
Electric	50,000
Catering and Concessions	65,400
Enterprise Funds Part-Time Salaries	\$ 266,200

*Reimbursed by the School Division.

City of Salem, Virginia
Overtime Budget
FY2021-2022

<u>Department</u>	<u>Overtime</u> <u>Budgeted</u>
Technology Systems	\$ 500
Streets - City Garage	7,000
Street & Highway Administration	30,000
Streets - Street and Road Cleaning	2,000
Streets - Refuse	26,000
Streets - Containers	3,000
Streets - Recycling	9,000
Streets - Building Maintenance	52,000
Streets - Landscape Management	3,000
Registrar	3,500
Clerk of Circuit Court	1,000
Sheriff	25,040
Police	60,500
Police - 911 Center	9,000
Police - Animal Control	3,500
Fire	566,660
Salem Stadium	14,000
Parks & Recreation	25,000
General Fund Overtime	\$ 840,700
Water	\$ 85,775
Sewer	24,000
Civic Center	14,000
Electric	160,000
Enterprise Funds Overtime	\$ 283,775

CAPITAL OUTLAY

City of Salem, Virginia
Capital Outlay Funded Summary
Fiscal Year 2021-2022

	Capital Outlay Funded
General Fund	
Technology Systems	\$ 111,000
Streets	285,500
Police	50,000
Fire	80,000
Salem Rescue Squad	37,000
Community Development	316,000
Parks and Recreation	332,000
Library	20,485
Economic Development	10,000
Total General Fund	<u>\$ 1,241,985</u>
Enterprise Funds	
Water Production	\$ 1,043,000
Water Distribution	1,895,000
Sewer	1,148,000
Electric	695,000
Total Enterprise Funds	<u>\$ 4,781,000</u>
Total City-wide	<u>\$ 6,022,985</u>

**City of Salem, Virginia
Capital Outlay Funded Detail
Fiscal Year 2021-2022**

<u>General Fund</u>		<u>Item Description</u>	<u>Quantity</u>	<u>Item Price</u>	<u>Cost</u>	<u>Total</u>
<u>Technology Systems</u>						
10-016-1251-58001	Machinery and Equipment	PD Data Center Cooling	1	\$ 6,000	\$ 6,000	
		Access Control Upgrades	1	30,000	30,000	
		Desk Phone Replacement	1	50,000	50,000	\$ 86,000
		Computer Replacements	1	10,000	10,000	
		Network Switch Replacement	1	15,000	15,000	25,000
						<u>111,000</u>
<u>Streets</u>						
<u>City Garage</u>						
10-018-1252-58001	Machinery And Equipment	16,000 lb Two Post Truck Lift	1	17,000	17,000	
		50,000 lb In-ground Truck Lift	1	80,000	80,000	
		Roller Trailer	1	6,500	6,500	103,500
		Crew Cab Utility Body Truck	1	55,000	55,000	
		Truck Chassis for Water Truck	1	35,000	35,000	90,000
<u>Refuse Collection</u>						
10-018-4230-58004	Motor Vehicles and Equipment	Pickup for Sanitation Superintendent	1	35,000	35,000	
<u>Building Maintenance</u>						
10-018-4310-58004	Motor Vehicles and Equipment	Building Maintenance Lift Gate Chassis	1	31,000	31,000	
		Building Maintenance Scissor Lift	1	16,000	16,000	47,000
<u>City Hall Building Maintenance</u>						
10-018-4320-58001	Machinery and Equipment	Technology Upgrades for Council Chambers	1	10,000	10,000	<u>10,000</u>
						<u>285,500</u>
<u>Police</u>						
<u>Animal Control</u>						
10-030-3510-58009	Building Improvements	Animal Shelter HVAC Replacement	1	50,000	50,000	<u>50,000</u>
<u>Fire</u>						
10-032-3210-58001	Machinery And Equipment	High Pressure Breathing Air Compressor	1	80,000	80,000	<u>80,000</u>
<u>Salem Rescue Squad</u>						
10-034-3230-58001	Machinery and Equipment	Restoration & Upgrade to 201 S Broad St	1	37,000	37,000	<u>37,000</u>
<u>Community Development</u>						
10-012-9100-59410	Transfer To Capital Projects	Downtown Streetscape Improvements	1	250,000	250,000	
10-042-4110-58004	Motor Vehicles and Equipment	Vehicle Replacement	1	26,000	26,000	
10-042-4110-58014	Infrastructure Improvements	Elizabeth Campus Stormwater Pond	1	40,000	40,000	40,000
						<u>316,000</u>
<u>Parks & Recreation</u>						
<u>Salem Memorial Park</u>						
10-053-7205-58009	Building Improvements	Warning Track Replacement	1	80,000	80,000	
		Storm Drain Lining & Sewer GROUTING	1	110,000	110,000	
		Lexan Window Replacement	1	10,000	10,000	200,000
<u>Salem Stadium</u>						
10-053-7210-58009	Building Improvements	Football Stadium Caulking	1	125,000	125,000	
		Handrails Upper Section Home Side	1	7,000	7,000	132,000
						<u>332,000</u>

**City of Salem, Virginia
Capital Outlay Funded Detail
Fiscal Year 2021-2022**

Enterprise Funds		Item Description	Quantity	Item Price	Cost	Total
<u>Library</u> 10-076-7310-58009	Building Improvements	Children's Area Renovation	1	20,485	20,485	<u>20,485</u>
<u>Economic Development</u> 10-080-8110-58025	Software	Software	1	10,000	10,000	<u>10,000</u>
					Total General Fund Capital Outlay	<u>\$ 1,241,985</u>
<u>Water</u> <i>Water Production</i>	51-051-0021-58001	Machinery And Equipment				
		Welder/Generator	1	\$ 8,000	\$ 8,000	
		Mower	1	9,000	9,000	
		Additional Sluice Gates	1	25,000	25,000	\$ 42,000
	51-051-0021-58009	Building Improvements				
		Water Plant Bldg Settlement & Well Stabilization	1	461,000	461,000	
		Water Plant Emergency HVAC Improvements	1	220,000	220,000	681,000
	51-051-0021-58014	Infrastructure Improvements				
		Well Infrastructure Development	1	270,000	270,000	
		Clearwell Tank Rehabilitation	1	50,000	50,000	320,000
	<i>Water Distribution</i>	51-051-0022-58008 51-051-0022-58014	Line Extensions And New Connections Infrastructure Improvements			
		Water Line Design and Replacement	1	100,000	100,000	
		Water Storage Tank Painting - Kime Ln	1	1,795,000	1,795,000	100,000
						1,795,000
	<u>Sewer</u>	52-052-0031-58004	Motor Vehicles And Equipment			
		Sewer Vehicle for Utility Locator	1	28,000	28,000	28,000
		Sewer Line Replacement and Pump Station -				
		Pomeroy	1	950,000	950,000	950,000
		Sewer System Rehab Roanoke River Upper	1	170,000	170,000	170,000
						1,148,000
	<u>Electric</u>	54-054-0018-58015	VDOT Parallel Paths Project			
		Line Improvements	1	100,000	100,000	100,000
		Electric System Improvement Project-Brand Ave	1	150,000	150,000	250,000
		Underground Line Replacements	1	250,000	250,000	250,000
		Truck with Utility Body	1	45,000	45,000	45,000
		Forklift	1	50,000	50,000	50,000
						695,000
					Total Enterprise Funds Capital Outlay	<u>\$ 4,781,000</u>

CAPITAL IMPROVEMENT PLAN

City of Salem, Virginia
Capital Improvement Plan
2022 thru 2027

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 2022-2027 with a total cost as shown below to be funded from anticipated state and federal grant funds, current revenue of the individual funds, capital reserves, or the issuance of debt or to be determined upon project selection.

FUNDING SOURCE SUMMARY

General Fund

Source	2022	2023	2024	2025	2026	2027	Total
General Fund	991,985	3,569,940	2,432,300	1,519,365	1,254,000	516,800	10,284,390
State Grant	52,000		150,000				202,000
Highway Maintenance	1,125,000	1,025,000	425,000	425,000	75,000		3,075,000
Debt Issuance	15,000,000					6,700,000	21,700,000
Capital Projects	9,313,736	8,013,131	2,200,000	1,850,000	4,550,000	850,000	26,776,867
GRAND TOTAL	26,482,721	12,608,071	5,207,300	3,794,365	5,879,000	8,066,800	62,038,257

Enterprise Funds

Source	2022	2023	2024	2025	2026	2027	Total
Enterprise Fund Reserve	2,610,000						2,610,000
Enterprise Fund	2,171,000	2,749,500	2,875,000	1,405,000	1,058,000	1,496,000	11,754,500
Debt Issuance	3,000,000		6,500,000	4,500,000	8,250,000	1,500,000	23,750,000
GRAND TOTAL	7,781,000	2,749,500	9,375,000	5,905,000	9,308,000	2,996,000	38,114,500

School Component Unit

Source	2022	2023	2024	2025	2026	2027	Total
School Capital Reserve	1,504,165	1,894,140	3,460,888	1,781,911	1,214,118	997,142	10,852,364
School Cafeteria Fund	19,571	20,158	20,763	21,386	22,028	22,689	126,595
GRAND TOTAL	1,523,736	1,914,298	3,481,651	1,803,297	1,236,146	1,019,831	10,978,959

City of Salem, Virginia

Capital Improvement Plan - General Fund and Capital Projects Fund

2022 thru 2027

PROJECTS & FUNDING SOURCES BY DEPARTMENT

Department	Project #	2022	2023	2024	2025	2026	2027	Total
Building Inspections								
Building Inspections Motor Vehicle Replacement <i>General Fund</i>	3410CD-22001		35,000 <i>35,000</i>		35,000 <i>35,000</i>			70,000 <i>70,000</i>
	Building Inspections Total		35,000		35,000			70,000
Community Development								
Community Development Motor Vehicle Replacement <i>General Fund</i>	4110CD-21001	26,000 <i>26,000</i>	42,000 <i>42,000</i>	35,000 <i>35,000</i>		35,000 <i>35,000</i>	35,000 <i>35,000</i>	173,000 <i>173,000</i>
Franklin Street Road Expansion <i>General Fund</i>	4110CD-21002		1,000,000 <i>500,000</i>	850,000 <i>425,000</i>	850,000 <i>425,000</i>	850,000 <i>425,000</i>	850,000 <i>425,000</i>	4,400,000 <i>2,200,000</i>
			<i>500,000</i>	<i>425,000</i>	<i>425,000</i>	<i>425,000</i>	<i>425,000</i>	<i>2,200,000</i>
Colorado Street Bridge Replacement (#1804) <i>State Grant-State of Good Repair</i>	4110CD-21004	2,776,863 <i>2,776,863</i>	3,000,000 <i>3,000,000</i>	450,000 <i>450,000</i>				6,226,863 <i>6,226,863</i>
Elizabeth Campus Stormwater Pond <i>General Fund</i>	4110CD-21005	40,000 <i>40,000</i>	20,000 <i>20,000</i>					60,000 <i>60,000</i>
Elizabeth Campus Greenway <i>Federal Grant-RSTP</i>	4110CD-21006	1,104,400 <i>1,104,400</i>						1,104,400 <i>1,104,400</i>
Eddy Ave over Rke River Bridge Maintenance (#8007) <i>Highway Maintenance</i>	4110CD-21007	450,000 <i>450,000</i>	450,000 <i>450,000</i>					900,000 <i>900,000</i>
Apperson Bridge Superstructure Replacement (#1801) <i>Federal Grant-Transportation Alt</i>	4110CD-21008	286,687 <i>240,819</i>	2,863,131 <i>1,188,087</i>					3,149,818 <i>1,428,906</i>
			<i>332,514</i>					<i>332,514</i>
			<i>17,974</i>					<i>17,974</i>
			<i>864,086</i>					<i>864,086</i>
			<i>66,358</i>					<i>66,358</i>
			<i>54,184</i>					<i>321,504</i>
Rt 419 over NS Railway Clean & Paint (#1813) <i>Highway Maintenance</i>	4110CD-21010	150,000 <i>150,000</i>	150,000 <i>150,000</i>					300,000 <i>300,000</i>
Hanging Rock Battlefield Trail Phase 2 <i>Federal Grant-Demonstration</i>	4110CD-21011	1,063,567 <i>299,103</i>						1,063,567 <i>299,103</i>
			<i>619,587</i>					<i>619,587</i>
			<i>57,392</i>					<i>57,392</i>
Downtown Phase 4 - Market to Thompson Memorial <i>Federal Grant-Smart Scale</i>	4110CD-21012	3,601,939 <i>3,601,939</i>						3,601,939 <i>3,601,939</i>
Boulevard Bridge Replacement (#8001) <i>Federal Grant-TBD</i>	4110CD-21013		650,000 <i>650,000</i>	650,000 <i>650,000</i>	750,000 <i>750,000</i>	3,200,000 <i>3,200,000</i>		5,250,000 <i>5,250,000</i>
Downtown Phase 3 - Union to Broad <i>State Grant-Revenue Sharing</i>	4110CD-21014	480,280 <i>240,140</i>	500,000 <i>250,000</i>					980,280 <i>490,140</i>
Downtown Phase 5 - Boulevard	4110CD-21015			250,000	250,000	500,000		1,000,000

Department	Project #	2022	2023	2024	2025	2026	2027	Total
<i>General Fund</i>				250,000	250,000			500,000
<i>State Grant-Revenue Sharing</i>				125,000	125,000	250,000		500,000
Pavement Management Software & Survey	4110CD-22001		50,000					50,000
<i>Highway Maintenance</i>			50,000					50,000
Community Development Total		10,029,736	8,675,131	2,235,000	1,850,000	4,585,000	885,000	28,259,867
Economic Development								
Software	8110ED-22001		10,000					10,000
<i>General Fund</i>			10,000					10,000
Economic Development Total		10,000						10,000
Electric: Traffic Signals								
Traffic Signals	0018EL-21004		125,000	75,000	75,000	75,000	75,000	425,000
<i>Highway Maintenance</i>			125,000	75,000	75,000	75,000	75,000	425,000
Traffic Signals - Downtown Improvements	0018EL-22004		350,000	350,000	350,000	350,000		1,400,000
<i>Highway Maintenance</i>			350,000	350,000	350,000	350,000		1,400,000
Electric: Traffic Signals Total		475,000	425,000	425,000	425,000	75,000		1,825,000
Fire								
EMS Coordinator Vehicle Replacement	3210FR-21001				52,000			52,000
<i>General Fund</i>					52,000			52,000
Fire Administration Building Upgrades	3210FR-21002			65,000				65,000
<i>General Fund</i>				65,000				65,000
Ambulance - Medic 803	3210FR-21003				300,000			300,000
<i>General Fund</i>					150,000			150,000
<i>State Grant</i>					150,000			150,000
Ambulance - Medic 802	3210FR-21004					300,000		300,000
<i>General Fund</i>						300,000		300,000
High Pressure Breathing Air Compressor	3210FR-22001		80,000					80,000
<i>General Fund</i>			80,000					80,000
Deputy Chief Vehicle Replacement	3210FR-22003		52,000					52,000
<i>State Grant</i>			52,000					52,000
Fire Marshal Vehicle Replacement	3210FR-22004			52,000				52,000
<i>General Fund</i>				52,000				52,000
Logistics Captain Vehicle Replacement	3210FR-22005				52,000			52,000
<i>General Fund</i>					52,000			52,000
Reserve Ladder Truck	3210FR-22006					300,000		300,000
<i>General Fund</i>						300,000		300,000
Fire Total		132,000	117,000	352,000	52,000	600,000		1,253,000
Library								
Library Flooring Replacement	7300LB-21001			190,000				190,000
<i>General Fund</i>				190,000				190,000
Children's Area Renovation	7300LB-21002		20,485					20,485
<i>General Fund</i>			20,485					20,485
Library Lawn Special Events Space	7300LB-21003			87,000	67,800			154,800
<i>General Fund</i>				87,000	67,800			154,800

Department	Project #	2022	2023	2024	2025	2026	2027	Total
Library Coworking Space <i>General Fund</i>	7300LB-21004		145,000 <i>145,000</i>					145,000 <i>145,000</i>
Library Total		20,485	422,000	67,800				510,285
Parks & Rec: Administration								
New Administration Building <i>Debt Issuance</i>	7110PR-21001					1,500,000 <i>1,500,000</i>	1,500,000 <i>1,500,000</i>	
Parks & Rec: Administration Total						1,500,000	1,500,000	
Parks & Rec: Athletic Fields								
Ted Webber Ball Field Lighting Upgrades <i>General Fund</i>	7111PR-21001		220,000 <i>220,000</i>					220,000 <i>220,000</i>
Spartan Field Renovations <i>General Fund</i>	7111PR-21002		83,500 <i>83,500</i>					83,500 <i>83,500</i>
Civic Center West Field Lighting Upgrades <i>General Fund</i>	7111PR-21003		220,000 <i>220,000</i>					220,000 <i>220,000</i>
Moyer Sports Complex Renovations <i>Debt Issuance</i>	7111PR-21004	15,000,000 <i>15,000,000</i>						15,000,000 <i>15,000,000</i>
Kiwanis Field Renovations <i>Debt Issuance</i>	7111PR-21005					3,500,000 <i>3,500,000</i>	3,500,000 <i>3,500,000</i>	
Spartan Field Team Fieldhouse <i>Debt Issuance</i>	7111PR-21006					700,000 <i>700,000</i>	700,000 <i>700,000</i>	
Parks & Rec: Athletic Fields Total		15,000,000		523,500		4,200,000	19,723,500	
Parks & Rec: Senior Center								
Salem Senior Center Renovation <i>Debt Issuance</i>	7135PR-22001					1,000,000 <i>1,000,000</i>	1,000,000 <i>1,000,000</i>	
Salem Senior Center Passenger Bus <i>General Fund</i>	7135PR-22002		70,000 <i>70,000</i>					70,000 <i>70,000</i>
Salem Senior Center Floor Replacement <i>General Fund</i>	7135PR-22003		30,000 <i>30,000</i>					30,000 <i>30,000</i>
Salem Senior Center Windows & Carpet Replacement <i>General Fund</i>	7135PR-22004		19,000 <i>19,000</i>					19,000 <i>19,000</i>
Salem Senior Center Side Parking Lot Asphalt <i>General Fund</i>	7135PR-22005		8,000 <i>8,000</i>					8,000 <i>8,000</i>
Parks & Rec: Senior Center Total			127,000			1,000,000	1,127,000	
Police								
Intersection Cameras <i>General Fund</i>	3110PO-22003		14,000 <i>14,000</i>	14,000 <i>14,000</i>				28,000 <i>28,000</i>
Body Worn Camera System <i>General Fund</i>	3110PO-22004		56,000 <i>56,000</i>					56,000 <i>56,000</i>
Old Animal Shelter Repair <i>General Fund</i>	3110PO-22006			75,000 <i>75,000</i>				75,000 <i>75,000</i>

Department	Project #	2022	2023	2024	2025	2026	2027	Total
	Police Total		70,000	89,000				159,000
Police: Animal Control								
Animal Shelter HVAC Replacement	3510PO-21001	50,000	76,000					126,000
<i>General Fund</i>		<i>50,000</i>	<i>76,000</i>					<i>126,000</i>
	Police: Animal Control Total		50,000	76,000				126,000
Real Estate								
Real Estate Vehicle Replacements	1232RE-21001	25,000	25,000					50,000
<i>General Fund</i>		<i>25,000</i>	<i>25,000</i>					<i>50,000</i>
	Real Estate Total		25,000	25,000				50,000
Registrar								
Voting Machines (14)	1320RG-22001							220,000
<i>General Fund</i>								<i>220,000</i>
	Registrar Total							220,000
Rescue Squad								
Restoration & Upgrade to 201 S Broad St	3230RS-21001	37,000						37,000
<i>General Fund</i>		<i>37,000</i>						<i>37,000</i>
Dispatching Equipment for Compatability	3230RS-21003		35,000					35,000
<i>General Fund</i>			<i>35,000</i>					<i>35,000</i>
	Rescue Squad Total		37,000	35,000				72,000
Salem Memorial Park								
Warning Track Replacement	7205BS-21001	80,000						80,000
<i>General Fund</i>		<i>80,000</i>						<i>80,000</i>
Seat Replacement - Upper Level GA	7205BS-21002		132,000					132,000
<i>General Fund</i>			<i>132,000</i>					<i>132,000</i>
Storm Drain Lining & Sewer Grouting	7205BS-22001	110,000						110,000
<i>General Fund</i>		<i>110,000</i>						<i>110,000</i>
Lexan Window Replacement	7205BS-22003	10,000						10,000
<i>General Fund</i>		<i>10,000</i>						<i>10,000</i>
	Salem Memorial Park Total		200,000	132,000				332,000
Salem Stadium								
Football Stadium Caulking	7210FS-21001	125,000						125,000
<i>General Fund</i>		<i>125,000</i>						<i>125,000</i>
Football Stadium Parking Lot Resealing	7210FS-21002		77,500					77,500
<i>General Fund</i>			<i>77,500</i>					<i>77,500</i>
Mantis Hydro Extractor for Stadium Field	7210FS-21003		50,000					50,000
<i>General Fund</i>			<i>50,000</i>					<i>50,000</i>
Handrails Upper Section Home Side	7210FS-22001	7,000						7,000
<i>General Fund</i>		<i>7,000</i>						<i>7,000</i>
Handrails Visitors Side	7210FS-22002		12,000					12,000
<i>General Fund</i>			<i>12,000</i>					<i>12,000</i>

Department	Project #	2022	2023	2024	2025	2026	2027	Total
	Salem Stadium Total	132,000	139,500					271,500
Sheriff								
Sheriff Front Office Renovation	2180SH-22001	28,240						28,240
<i>General Fund</i>		28,240						28,240
Transport Van Replacement	2180SH-22002		51,865					51,865
<i>General Fund</i>			51,865					51,865
Transport Vehicle Replacement	2180SH-22003	48,800				44,800		93,600
<i>General Fund</i>		48,800				44,800		93,600
	Sheriff Total	77,040	51,865			44,800		173,705
Street: Administration								
Street Department Paving	4200ST-21001	135,000						135,000
<i>General Fund</i>		135,000						135,000
	Street: Administration Total	135,000						135,000
Street: Building Maintenance								
Building Maintenance Work Van	4310ST-21001	36,000	36,000					72,000
<i>General Fund</i>		36,000	36,000					72,000
Building Maintenance Lift Gate Chassis	4310ST-22002	31,000						31,000
<i>General Fund</i>		31,000						31,000
Building Maintenance Scissor Lift	4310ST-22003	16,000						16,000
<i>General Fund</i>		16,000						16,000
	Street: Building Maintenance Total	47,000	36,000	36,000				119,000
Street: City Garage								
Salt/Snow Plow Dump Truck	1252ST-21001	159,000	161,000	163,000		167,000		650,000
<i>General Fund</i>		159,000	161,000	163,000		167,000		650,000
26,000 GVW Dump Truck	1252ST-21003	125,000	127,000		129,000			381,000
<i>General Fund</i>		125,000	127,000		129,000			381,000
Air Compressor	1252ST-21004	22,000		22,500				44,500
<i>General Fund</i>		22,000		22,500				44,500
Crew Cab Utility Body Truck	1252ST-21005	55,000	55,000	55,000				165,000
<i>General Fund</i>		55,000	55,000	55,000				165,000
25-Yard Automated Leaf Machine	1252ST-21009				225,000			225,000
<i>General Fund</i>					225,000			225,000
Street Sweeper	1252ST-21011	285,000		350,000				635,000
<i>General Fund</i>		285,000		350,000				635,000
Mowing Tractor	1252ST-21012	95,000			100,000			195,000
<i>General Fund</i>		95,000			100,000			195,000
Fuel Island Dispensing System Software	1252ST-21013		100,000					100,000
<i>General Fund</i>			100,000					100,000
Finishing Tractor/Mower	1252ST-21014	28,000		30,000				58,000
<i>General Fund</i>		28,000		30,000				58,000
Backhoe	1252ST-21015	100,000	105,000					205,000
<i>General Fund</i>		100,000	105,000					205,000

Department	Project #	2022	2023	2024	2025	2026	2027	Total
Pothole Patcher <i>General Fund</i>	1252ST-21016			180,000 <i>180,000</i>				180,000 <i>180,000</i>
Rubber Tire Loader <i>General Fund</i>	1252ST-21017				180,000 <i>180,000</i>			180,000 <i>180,000</i>
Vibratory Trench Roller <i>General Fund</i>	1252ST-21018				40,000 <i>40,000</i>			40,000 <i>40,000</i>
16,000lb Two Post Truck Lift <i>General Fund</i>	1252ST-22001	17,000 <i>17,000</i>						17,000 <i>17,000</i>
50,000lb In-ground Truck Lift <i>General Fund</i>	1252ST-22002	80,000 <i>80,000</i>						80,000 <i>80,000</i>
Roller Trailer <i>General Fund</i>	1252ST-22004	6,500 <i>6,500</i>						6,500 <i>6,500</i>
Truck Chassis for Water Truck <i>General Fund</i>	1252ST-22005	35,000 <i>35,000</i>						35,000 <i>35,000</i>
Truck Chassis for Straw Blower <i>General Fund</i>	1252ST-22006		30,000 <i>30,000</i>					30,000 <i>30,000</i>
Street: City Garage Total		193,500	899,000	728,000	785,500	454,000	167,000	3,227,000
Street: City Hall								
City Hall Roof Replacement <i>General Fund</i>	4320ST-21001			40,000 <i>40,000</i>				40,000 <i>40,000</i>
Techology Upgrades for Council Chambers <i>General Fund</i>	4320ST-22001	10,000 <i>10,000</i>						10,000 <i>10,000</i>
Street: City Hall Total		10,000	40,000					50,000
Street: Courthouse								
Juror Room Expansion <i>General Fund</i>	4321ST-21001			200,000 <i>200,000</i>				200,000 <i>200,000</i>
Courthouse Roof Section Replacements <i>General Fund</i>	4321ST-21002	80,000 <i>80,000</i>		80,000 <i>80,000</i>				160,000 <i>160,000</i>
Street: Courthouse Total		80,000	280,000					360,000
Street: Landscape Management								
Walk Behind Multi Power Tool <i>General Fund</i>	7250ST-22001			11,200 <i>11,200</i>				11,200 <i>11,200</i>
Street: Landscape Management Total		11,200						11,200
Street: Longwood Park								
Longwood Restrooms #2 Replacement <i>General Fund</i>	7215ST-22001			150,000 <i>150,000</i>				150,000 <i>150,000</i>
Street: Longwood Park Total		150,000						150,000
Street: Recycling								
Hook Lift Truck for Recycling <i>General Fund</i>	4250ST-21001			185,000 <i>185,000</i>				185,000 <i>185,000</i>

Department	Project #	2022	2023	2024	2025	2026	2027	Total
Street: Recycling Total				185,000				185,000
Street: Refuse								
25-Yard Garbage Body <i>General Fund</i>	4230ST-21001			111,000 <i>111,000</i>		115,000 <i>115,000</i>		226,000 <i>226,000</i>
Sideloader Garbage Truck <i>General Fund</i>	4230ST-21003			295,000 <i>295,000</i>		300,000 <i>300,000</i>		595,000 <i>595,000</i>
Knuckle Boom Truck <i>General Fund</i>	4230ST-21004					150,000 <i>150,000</i>		150,000 <i>150,000</i>
Pickup for Sanitation Superintendent <i>General Fund</i>	4230ST-22001		35,000 <i>35,000</i>					35,000 <i>35,000</i>
Street: Refuse Total		35,000	295,000	111,000	450,000	115,000		1,006,000
Technology Systems								
Computer Replacements <i>General Fund</i>	1251TS-21001	10,000 <i>10,000</i>	50,000 <i>50,000</i>	50,000 <i>50,000</i>	50,000 <i>50,000</i>	50,000 <i>50,000</i>	50,000 <i>50,000</i>	260,000 <i>260,000</i>
Revenue Billing & Cashiering Software Replacement <i>General Fund</i>	1251TS-21003		206,200 <i>206,200</i>					206,200 <i>206,200</i>
Network Switch Replacement <i>General Fund</i>	1251TS-22001	15,000 <i>15,000</i>	100,000 <i>100,000</i>	125,000 <i>125,000</i>	70,000 <i>70,000</i>			310,000 <i>310,000</i>
PD Data Center Cooling <i>General Fund</i>	1251TS-22002		6,000 <i>6,000</i>					6,000 <i>6,000</i>
Desk Phone Replacement <i>General Fund</i>	1251TS-22003		50,000 <i>50,000</i>					50,000 <i>50,000</i>
Access Control Upgrades <i>General Fund</i>	1251TS-22004		30,000 <i>30,000</i>					30,000 <i>30,000</i>
Storage Area Network Replacements (2) <i>General Fund</i>	1251TS-22005			250,000 <i>250,000</i>				250,000 <i>250,000</i>
Technology Systems Total		111,000	606,200	175,000	120,000	50,000	50,000	1,112,200
GRAND TOTAL		26,482,721	12,608,071	5,207,300	3,794,365	5,879,000	8,066,800	62,038,257

**CAPITAL REQUEST FORM**

Department Community Development

Fiscal Years 2022-2027

Type Roads: Improvement

Project Name:	Franklin Street Road Expansion		
Project Number:	4110CD-21002	Dept Priority:	4
Responsible Person:	Director of Community Development	Useful Life:	50 Years
G/L Account Number:	20-042-0205-54xxx		

Description:	Increase the width of Franklin Street from Upland Drive to the City limits in order to provide safer travel conditions for vehicular traffic. Curbing and drainage structures will be added throughout the project.
Justification:	Increased traffic from new and proposed developments have caused a need for widening Franklin Street due to it becoming more hazardous for two-way traffic.

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

No

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

Yes

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

No

PROJECT EXPENDITURES

PRIOR YEAR EXPENDITURES	ESTIMATED EXPENDITURES BY FISCAL YEAR							TOTAL 6 YEAR COST	COST BEYOND 2027
	Type:	2022	2023	2024	2025	2026	2027		
Planning/Engineering		\$150,000						\$150,000	
Construction		\$850,000	\$850,000	\$850,000	\$850,000	\$850,000	\$4,250,000	\$850,000	
Equipment Purchase									
Other (Explain in Desc)									
		\$1,000,000	\$850,000	\$850,000	\$850,000	\$850,000	\$4,400,000	\$850,000	
Total Project Cost		\$5,250,000							

FUNDING SOURCES

PRIOR APPROVED FUNDING	ESTIMATED FUNDING SOURCES BY FISCAL YEAR							TOTAL 6 YEAR FUNDING	SOURCES BEYOND 2027
	Type:	2022	2023	2024	2025	2026	2027		
General Fund		\$500,000	\$425,000	\$425,000	\$425,000	\$425,000	\$2,200,000	\$425,000	
Enterprise Fund									
Federal/State Grant		\$500,000	\$425,000	\$425,000	\$425,000	\$425,000	\$2,200,000	\$425,000	
Highway Maintenance									
Debt Issuance									
Other (Explain in Desc)									
		\$1,000,000	\$850,000	\$850,000	\$850,000	\$850,000	\$4,400,000	\$850,000	
Total Project Funding		\$5,250,000							

OPERATING BUDGET IMPACT

	2022	2023	2024	2025	2026	2027	TOTAL	BEYOND
Personnel Services		\$30,000	\$30,000	\$30,000	\$30,000		\$120,000	
Operating Expenditures								

Explanation of Costs and/or Savings:	Increased personnel costs to complete the work
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**CAPITAL REQUEST FORM**

Department

Community Development

Fiscal Years 2022-2027

Type Bridges

Project Name:	Colorado Street Bridge Replacement (#1804)								
Project Number:	4110CD-21004			Dept Priority:	6				
Responsible Person:	Director of Community Development			Useful Life:	50 Years				
G/L Account Number:	20-042-0205-54410								
Description:	Replacement of bridge deck, superstructure and possibly the substructure due to extreme fatigue, cracking, spalling and delamination. Structurally deficient bridge in National Bridge Inventory (NBI).								
Justification:	See description.								
Is there a Federal, State, or other legal mandate that requires the project be funded? Does the project improve or mitigate a public health or safety hazard? Is part or all of the funding for the project set to expire? If so, when?							No Yes No		
PROJECT EXPENDITURES									
PRIOR YEAR EXPENDITURES	ESTIMATED EXPENDITURES BY FISCAL YEAR							TOTAL 6 YEAR COST	COST BEYOND 2027
	Type:	2022	2023	2024	2025	2026	2027		
\$223,137	Planning/Engineering	\$496,400						\$496,400	
	Construction	\$2,280,463	\$3,000,000	\$450,000				\$5,730,463	
	Equipment Purchase								
	Other (Explain in Desc)								
\$223,137		\$2,776,863	\$3,000,000	\$450,000				\$6,226,863	
	Total Project Cost	\$6,450,000							
FUNDING SOURCES									
PRIOR APPROVED FUNDING	ESTIMATED FUNDING SOURCES BY FISCAL YEAR							TOTAL 6 YEAR FUNDING	SOURCES BEYOND 2027
	Type:	2022	2023	2024	2025	2026	2027		
	General Fund								
	Enterprise Fund								
\$223,137	Federal/State Grant	\$2,776,863	\$3,000,000	\$450,000				\$6,226,863	
	Highway Maintenance								
	Debt Issuance								
	Other (Explain in Desc)								
\$223,137		\$2,776,863	\$3,000,000	\$450,000				\$6,226,863	
	Total Project Funding	\$6,450,000							
OPERATING BUDGET IMPACT									
	2022	2023	2024	2025	2026	2027	TOTAL	BEYOND	
Personnel Services	\$20,000	\$20,000	\$20,000	\$5,000	\$5,000		\$70,000		
Operating Expenditures									
Explanation of Costs and/or Savings:	Staff administration and maintenance								

**CAPITAL REQUEST FORM**

Department

Community Development

Fiscal Years 2022-2027

Type

Walkways & Trails

Project Name:	Elizabeth Campus Greenway		
Project Number:	4110CD-21006	Dept Priority:	8
Responsible Person:	Director of Community Development	Useful Life:	50 Years
G/L Account Number:	20-042-0205-54721		
Description:	Greenway on the Elizabeth Campus will consist of approximately 1.75 miles of 5 to 10 foot wide sidewalk or pavement. This trail system will connect to the East Main Street multi-modal trail leading west to the City's downtown and east to the Hanging Rock Battlefield and Mason's Creek greenways/trails.		
Justification:	See description		

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

No

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

No

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

No

PROJECT EXPENDITURES

PRIOR YEAR EXPENDITURES	ESTIMATED EXPENDITURES BY FISCAL YEAR						TOTAL 6 YEAR COST	COST BEYOND 2027
	Type:	2022	2023	2024	2025	2026	2027	
Planning/Engineering	\$184,900							\$184,900
Construction	\$919,500							\$919,500
Equipment Purchase								
Other (Explain in Desc)								
	\$1,104,400							\$1,104,400
Total Project Cost	\$1,104,400							

FUNDING SOURCES

PRIOR APPROVED FUNDING	ESTIMATED FUNDING SOURCES BY FISCAL YEAR						TOTAL 6 YEAR FUNDING	SOURCES BEYOND 2027
	Type:	2022	2023	2024	2025	2026	2027	
General Fund								
Enterprise Fund								
Federal/State Grant	\$1,104,400							\$1,104,400
Highway Maintenance								
Debt Issuance								
Other (Explain in Desc)								
	\$1,104,400							\$1,104,400
Total Project Funding	\$1,104,400							

OPERATING BUDGET IMPACT

	2022	2023	2024	2025	2026	2027	TOTAL	BEYOND
Personnel Services	\$5,000	\$5,000					\$10,000	
Operating Expenditures								

Explanation of Costs and/or Savings:	Staff administration and maintenance
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**CAPITAL REQUEST FORM**

Department

Community Development

Fiscal Years 2022-2027

Type Bridges

Project Name:	Apperson Bridge Superstructure Replacement (#1801)								
Project Number:	4110CD-21008			Dept Priority:	10				
Responsible Person:	Director of Community Development			Useful Life:	50 Years				
G/L Account Number:	20-042-0205-54411								
Description:	Bridge at the intersection of Apperson Drive and Route 419. This bridge is one of two structurally deficient bridges in the City of Salem as determined by National Bridge Inventory (NBI) and VDOT classification. The bridge work for this will include a large measure of traffic control due to the volume of traffic and the need to keep the bridge open during construction. We plan to pursue State of Good Repair (SGR) funding from VDOT and local match (percentages are not known at this time)								
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 2000's but nothing concrete has been put forward. We have decided to proceed with a superstructure replacement with significant repair to the substructure. The motor vehicle lane number will stay the same but a 12' dedicated greenway path will be included. The greenway addition precipitates the need for extra right of way.								
Is there a Federal, State, or other legal mandate that requires the project be funded? Does the project improve or mitigate a public health or safety hazard? Is part or all of the funding for the project set to expire? If so, when?							<input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No		
PROJECT EXPENDITURES									
PRIOR YEAR EXPENDITURES	ESTIMATED EXPENDITURES BY FISCAL YEAR							TOTAL 6 YEAR COST	COST BEYOND 2027
	Type:	2022	2023	2024	2025	2026	2027		
\$213,313	Planning/Engineering	\$211,687						\$211,687	
	Construction	\$75,000	\$2,863,131					\$2,938,131	
	Equipment Purchase								
	Other (Explain in Desc)								
\$213,313		\$286,687	\$2,863,131					\$3,149,818	
	Total Project Cost		\$3,363,131						
FUNDING SOURCES									
PRIOR APPROVED FUNDING	ESTIMATED FUNDING SOURCES BY FISCAL YEAR							TOTAL 6 YEAR FUNDING	SOURCES BEYOND 2027
	Type:	2022	2023	2024	2025	2026	2027		
\$160,165	General Fund								
	Enterprise Fund								
\$171,624	Federal/State Grant	\$295,003	\$2,736,339					\$3,031,342	
	Highway Maintenance								
	Debt Issuance								
	Other (Explain in Desc)								
\$331,789		\$295,003	\$2,736,339					\$3,031,342	
	Total Project Funding		\$3,363,131						
OPERATING BUDGET IMPACT									
	2022	2023	2024	2025	2026	2027	TOTAL	BEYOND	
Personnel Services	\$5,000	\$20,000	\$20,000	\$20,000	\$5,000	\$5,000	\$75,000		
Operating Expenditures									
Explanation of Costs and/or Savings:	Administration and maintenance								

**CAPITAL REQUEST FORM**

Department

Community Development

Fiscal Years 2022-2027

Type

Walkways & Trails

Project Name:	Hanging Rock Battlefield Trail Phase 2		
Project Number:	4110CD-21011	Dept Priority:	5
Responsible Person:	Director of Community Development	Useful Life:	50 Years
G/L Account Number:	20-042-0205-54709		
Description:	Extend the existing multi-use trail along Kesler Mill Road down to Main Street for pedestrian and bicycle safety. Curbing and drainage structures will be added throughout the project. A parking area and trailhead will be added at Main Street.		
Justification:	Council directive to complete greenway network.		

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

No

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

No

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

No

PROJECT EXPENDITURES

PRIOR YEAR EXPENDITURES	ESTIMATED EXPENDITURES BY FISCAL YEAR							TOTAL 6 YEAR COST	COST BEYOND 2027
	Type:	2022	2023	2024	2025	2026	2027		
\$126,330	Planning/Engineering	\$29,240						\$29,240	
	Construction	\$1,034,327						\$1,034,327	
	Equipment Purchase								
	Other (Explain in Desc)								
\$126,330		\$1,063,567						\$1,063,567	
Total Project Cost		\$1,189,897							

FUNDING SOURCES

PRIOR APPROVED FUNDING	ESTIMATED FUNDING SOURCES BY FISCAL YEAR							TOTAL 6 YEAR FUNDING	SOURCES BEYOND 2027
	Type:	2022	2023	2024	2025	2026	2027		
\$119,603	General Fund								
	Enterprise Fund								
\$94,212	Federal/State Grant	\$976,082						\$976,082	
	Highway Maintenance								
	Debt Issuance								
	Other (Explain in Desc)								
\$213,815		\$976,082						\$976,082	
Total Project Funding		\$1,189,897							

OPERATING BUDGET IMPACT

	2022	2023	2024	2025	2026	2027	TOTAL	BEYOND
Personnel Services	\$5,000	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$11,000	
Operating Expenditures								

Explanation of Costs and/or Savings:	Design, environmental and construction administration
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**CAPITAL REQUEST FORM**Department **Community Development****Fiscal Years 2022-2027**Type **Economic Development**

Project Name:	Downtown Phase 4 - Market Street to Thompson Memorial Drive								
Project Number:	4110CD-21012				Dept Priority:	12			
Responsible Person:	Director of Community Development				Useful Life:	50 Years			
G/L Account Number:	20-080-0205-54806								
Description:	Project includes new dedicated left turn lanes and traffic signal at Market Street to help eliminate congestion and improve safety on Main Street. Replace and widen sidewalks. Improve crosswalks. Consolidate bus stops in the downtown area by adding a Downtown Salem bus transfer station which will include two large shelters with lights and benches. Add two on-street, publicly available electric vehicle charging stations. Add other amenities such as decorative street/sidewalk lighting, landscaping and street furniture.								
Justification:	Directive from City Management and Council								
Is there a Federal, State, or other legal mandate that requires the project be funded? <input type="checkbox"/> No Does the project improve or mitigate a public health or safety hazard? <input type="checkbox"/> No Is part or all of the funding for the project set to expire? If so, when? <input type="checkbox"/> No									
PROJECT EXPENDITURES									
PRIOR YEAR EXPENDITURES	ESTIMATED EXPENDITURES BY FISCAL YEAR							TOTAL 6 YEAR COST	COST BEYOND 2027
\$27,930	Type: Planning/Engineering	2022	2023	2024	2025	2026	2027	\$274,559	
	Construction	\$3,327,380						\$3,327,380	
	Equipment Purchase								
	Other (Explain in Desc)								
\$27,930		\$3,601,939						\$3,601,939	
	Total Project Cost	\$3,629,869							
FUNDING SOURCES									
PRIOR APPROVED FUNDING	ESTIMATED FUNDING SOURCES BY FISCAL YEAR							TOTAL 6 YEAR FUNDING	SOURCES BEYOND 2027
	Type: General Fund								
	Enterprise Fund								
\$27,930	Type: Federal/State Grant	\$3,601,939						\$3,601,939	
	Highway Maintenance								
	Debt Issuance								
	Other (Explain in Desc)								
\$27,930		\$3,601,939						\$3,601,939	
	Total Project Funding	\$3,629,869							
OPERATING BUDGET IMPACT									
	2022	2023	2024	2025	2026	2027	TOTAL	BEYOND	
Personnel Services									
Operating Expenditures	\$15,000	\$5,000	\$5,000	\$5,000	\$5,000		\$35,000		
Explanation of Costs and/or Savings:	Maintenance								

**CAPITAL REQUEST FORM**Department **Community Development****Fiscal Years 2022-2027**Type **Bridges**

Project Name:	Boulevard Bridge Replacement (#8001)								
Project Number:	4110CD-21013			Dept Priority:	13				
Responsible Person:	Director of Community Development			Useful Life:	50 Years				
G/L Account Number:	20-042-0205-544xx								
Description:	Replacement of bridge deck, superstructure and possibly the substructure due to extreme fatigue, cracking, spalling and delamination. Expansion of bridge width from two (2) lanes to four (4) lanes to accommodate increased traffic on Roanoke Boulevard.								
Justification:	See description								
Is there a Federal, State, or other legal mandate that requires the project be funded? Does the project improve or mitigate a public health or safety hazard? Is part or all of the funding for the project set to expire? If so, when?							<input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No		
PROJECT EXPENDITURES									
PRIOR YEAR EXPENDITURES	ESTIMATED EXPENDITURES BY FISCAL YEAR							TOTAL 6 YEAR COST	COST BEYOND 2027
	Type:	2022	2023	2024	2025	2026	2027		
Planning/Engineering		\$400,000						\$400,000	
Construction		\$250,000	\$650,000	\$750,000	\$3,200,000			\$4,850,000	
Equipment Purchase									
Other (Explain in Desc)									
		\$650,000	\$650,000	\$750,000	\$3,200,000			\$5,250,000	
Total Project Cost		\$5,250,000							
FUNDING SOURCES									
PRIOR APPROVED FUNDING	ESTIMATED FUNDING SOURCES BY FISCAL YEAR							TOTAL 6 YEAR FUNDING	SOURCES BEYOND 2027
	Type:	2022	2023	2024	2025	2026	2027		
General Fund									
Enterprise Fund									
Federal/State Grant		\$650,000	\$650,000	\$750,000	\$3,200,000			\$5,250,000	
Highway Maintenance									
Debt Issuance									
Other (Explain in Desc)									
		\$650,000	\$650,000	\$750,000	\$3,200,000			\$5,250,000	
Total Project Funding		\$5,250,000							
OPERATING BUDGET IMPACT									
	2022	2023	2024	2025	2026	2027	TOTAL	BEYOND	
Personnel Services		\$5,000	\$5,000	\$5,000			\$15,000		
Operating Expenditures									
Explanation of Costs and/or Savings:	Construction inspection								

**CAPITAL REQUEST FORM**

Department Community Development

Fiscal Years 2022-2027

Type Economic Development

Project Name:	Downtown Phase 3 - Union Street to Broad Street							
Project Number:	4110CD-21014			Dept Priority:	14			
Responsible Person:	Director of Community Development			Useful Life:	50 Years			
G/L Account Number:	20-080-0205-54805							
Description:	Replace and widen sidewalks, improve crosswalks, install streetscaping and new lighting as proposed in the Downtown Plan. Improve safety for pedestrians and motorists by shortening and improving pedestrian crossings and visibility.							
Justification:	Directive from City Management and Council							
Is there a Federal, State, or other legal mandate that requires the project be funded?	No							
Does the project improve or mitigate a public health or safety hazard?	No							
Is part or all of the funding for the project set to expire? If so, when?	No							
PROJECT EXPENDITURES								
PRIOR YEAR EXPENDITURES	ESTIMATED EXPENDITURES BY FISCAL YEAR						TOTAL 6 YEAR COST	COST BEYOND 2027
	Type:	2022	2023	2024	2025	2026		
\$19,720	Planning/Engineering	\$71,280					\$71,280	
	Construction	\$409,000	\$500,000				\$909,000	
	Equipment Purchase							
	Other (Explain in Desc)							
\$19,720		\$480,280	\$500,000				\$980,280	
	Total Project Cost	\$1,000,000						
FUNDING SOURCES								
PRIOR APPROVED FUNDING	ESTIMATED FUNDING SOURCES BY FISCAL YEAR						TOTAL 6 YEAR FUNDING	SOURCES BEYOND 2027
	Type:	2022	2023	2024	2025	2026		
\$500,000	General Fund							
	Enterprise Fund							
\$9,860	Federal/State Grant	\$240,140	\$250,000				\$490,140	
	Highway Maintenance							
	Debt Issuance							
	Other (Explain in Desc)							
\$509,860		\$240,140	\$250,000				\$490,140	
	Total Project Funding	\$1,000,000						
OPERATING BUDGET IMPACT								
	2022	2023	2024	2025	2026	2027	TOTAL	BEYOND
Personnel Services	\$10,000	\$2,500	\$2,500	\$2,500			\$17,500	
Operating Expenditures								
Explanation of Costs and/or Savings:	Maintenance							

**CAPITAL REQUEST FORM**

Department Community Development

Fiscal Years 2022-2027

Type Economic Development

Project Name:	Downtown Phase 5 - Boulevard							
Project Number:	4110CD-21015			Dept Priority:	15			
Responsible Person:	Director of Community Development			Useful Life:	50 Years			
G/L Account Number:	20-080-0205-548xx							
Description:	Streetscape improvements on Roanoke Boulevard from South Market Street to South College Avenue, per Downtown Plan. Improvements include replace and widen sidewalks, improve crosswalks, install streetscaping and new lighting. Improve safety for pedestrians and motorists by shortening and improving pedestrian crossings and visibility.							
Justification:	Directive from City Management and Council							
Is there a Federal, State, or other legal mandate that requires the project be funded? Does the project improve or mitigate a public health or safety hazard? Is part or all of the funding for the project set to expire? If so, when?							No No No	
PROJECT EXPENDITURES								
PRIOR YEAR EXPENDITURES	ESTIMATED EXPENDITURES BY FISCAL YEAR						TOTAL 6 YEAR COST	COST BEYOND 2027
	Type:	2022	2023	2024	2025	2026		
Planning/Engineering	\$91,000						\$91,000	
Construction	\$159,000	\$250,000	\$500,000				\$909,000	
Equipment Purchase								
Other (Explain in Desc)								
	\$250,000	\$250,000	\$500,000				\$1,000,000	
Total Project Cost	\$1,000,000							
FUNDING SOURCES								
PRIOR APPROVED FUNDING	ESTIMATED FUNDING SOURCES BY FISCAL YEAR						TOTAL 6 YEAR FUNDING	SOURCES BEYOND 2027
	Type:	2022	2023	2024	2025	2026		
General Fund	\$250,000	\$250,000					\$500,000	
Enterprise Fund								
Federal/State Grant	\$125,000	\$125,000	\$250,000				\$500,000	
Highway Maintenance								
Debt Issuance								
Other (Explain in Desc)								
	\$375,000	\$375,000	\$250,000				\$1,000,000	
Total Project Funding	\$1,000,000							
OPERATING BUDGET IMPACT								
	2022	2023	2024	2025	2026	2027	TOTAL	BEYOND
Personnel Services		\$10,000	\$5,000	\$2,500			\$17,500	
Operating Expenditures								
Explanation of Costs and/or Savings:	Maintenance							

City of Salem, Virginia
Capital Improvement Plan - Enterprise Funds
2022 thru 2027

PROJECTS & FUNDING SOURCES BY DEPARTMENT

Department	Project #	2022	2023	2024	2025	2026	2027	Total
Civic Center								
Parking Lot Re-paving <i>Enterprise Fund</i>	0041CC-21001		89,500 89,500					89,500 89,500
Locker Room Renovations <i>Enterprise Fund</i>	0041CC-21002			100,000 100,000				100,000 100,000
Trane Chiller #1 Overhaul <i>Enterprise Fund</i>	0041CC-21003			80,000 80,000				80,000 80,000
Lobby 2 & Outside Foyer Renovations <i>Enterprise Fund</i>	0041CC-21004				90,000 90,000			90,000 90,000
Concession Stand #1 Renovation <i>Enterprise Fund</i>	0041CC-21006			30,000 30,000				30,000 30,000
Marquee Replacement <i>Enterprise Fund</i>	0041CC-21007			265,000 265,000				265,000 265,000
Membrane Roof Replacement <i>Enterprise Fund</i>	0041CC-21008			140,000 140,000				140,000 140,000
Technology Upgrades in Meeting Rooms <i>Enterprise Fund</i>	0041CC-21009				50,000 50,000			50,000 50,000
Annex HVAC <i>Enterprise Fund</i>	0041CC-21010				85,000 85,000			85,000 85,000
Trane Chiller #2 AFD Replacement/Upgrade <i>Enterprise Fund</i>	0041CC-21011				60,000 60,000			60,000 60,000
Camper Electric Boxes <i>Enterprise Fund</i>	0041CC-21012				70,000 70,000			70,000 70,000
Folding Walls in Community Rooms Replacement <i>Enterprise Fund</i>	0041CC-21013				70,000 70,000			70,000 70,000
Arena Sound System <i>Enterprise Fund</i>	0041CC-21014					275,000 275,000		275,000 275,000
Arena Retractable Platforms with Seats <i>Enterprise Fund</i>	0041CC-21015					135,000 135,000		135,000 135,000
Trane Chillers Adapтивiew Control Panel Upgrade <i>Enterprise Fund</i>	0041CC-21016				40,000 40,000			40,000 40,000
Annex Ceiling Replacement <i>Enterprise Fund</i>	0041CC-21017					85,000 85,000		85,000 85,000
Warehouse Renovations <i>Enterprise Fund</i>	0041CC-21018						91,000 91,000	91,000 91,000
Basketball Floor Replacement <i>Enterprise Fund</i>	0041CC-21019						150,000 150,000	150,000 150,000
Faucet & Toilet Upgrade to Hands-Free Systems <i>Enterprise Fund</i>	0041CC-22001			30,000 30,000				30,000 30,000

Department	Project #	2022	2023	2024	2025	2026	2027	Total
Arena Lobby Window Film <i>Enterprise Fund</i>	0041CC-22002		10,000 <i>10,000</i>					10,000 <i>10,000</i>
Concrete Dumpster Pad & Privacy Fence near Annex <i>Enterprise Fund</i>	0041CC-22003				13,000 <i>13,000</i>			13,000 <i>13,000</i>
Civic Center Total		744,500	425,000	450,000	98,000	241,000	1,958,500	
Electric								
Construction Vehicles <i>Enterprise Fund</i>	0018EL-21001	50,000 <i>50,000</i>	75,000 <i>75,000</i>	235,000 <i>235,000</i>	250,000 <i>250,000</i>	235,000 <i>235,000</i>	250,000 <i>250,000</i>	1,095,000 <i>1,095,000</i>
Underground Line Replacement & Overhead Conversion <i>Enterprise Fund</i>	0018EL-21002	250,000 <i>250,000</i>	150,000 <i>150,000</i>	150,000 <i>150,000</i>	150,000 <i>150,000</i>	150,000 <i>150,000</i>	150,000 <i>150,000</i>	1,000,000 <i>1,000,000</i>
Line Improvements <i>Enterprise Fund</i>	0018EL-21003	100,000 <i>100,000</i>	100,000 <i>100,000</i>	100,000 <i>100,000</i>	100,000 <i>100,000</i>	100,000 <i>100,000</i>	100,000 <i>100,000</i>	600,000 <i>600,000</i>
Transportation Equipment <i>Enterprise Fund</i>	0018EL-22001	45,000 <i>45,000</i>	35,000 <i>35,000</i>	35,000 <i>35,000</i>	35,000 <i>35,000</i>	35,000 <i>35,000</i>		185,000 <i>185,000</i>
Electric System Improvement - Brand Ave <i>Enterprise Fund</i>	0018EL-22002	150,000 <i>150,000</i>						150,000 <i>150,000</i>
VDOT Parallel Paths Project <i>Enterprise Fund</i>	0018EL-22003	100,000 <i>100,000</i>						100,000 <i>100,000</i>
Electric Total		695,000	360,000	520,000	535,000	520,000	500,000	3,130,000
Sewer Department								
Sewer Line Replacement - Peacock Salem <i>Enterprise Fund</i>	0031SE-21001		550,000 <i>550,000</i>					550,000 <i>550,000</i>
Sewer System Rehab Roanoke River Upper <i>Debt Issuance</i> <i>Enterprise Fund</i>	0031SE-21002	170,000 <i>170,000</i>		6,500,000 <i>6,500,000</i>				6,670,000 <i>6,500,000</i>
Sewer Vehicles and Equipment Replacement <i>Enterprise Fund</i>	0031SE-21003		50,000 <i>50,000</i>	50,000 <i>50,000</i>	50,000 <i>50,000</i>			150,000 <i>150,000</i>
Relocate Field Operations to Tidewater St (Sewer) <i>Debt Issuance</i> <i>Enterprise Fund</i>	0031SE-21004			160,000 <i>160,000</i>		3,500,000 <i>3,500,000</i>		3,660,000 <i>3,500,000</i>
Sewer Line Replacement - Simms Farm Upgrade <i>Enterprise Fund</i>	0031SE-22001		300,000 <i>300,000</i>					300,000 <i>300,000</i>
Mason Creek Sewer Replacement <i>Enterprise Fund</i>	0031SE-22002					350,000 <i>350,000</i>	350,000 <i>350,000</i>	
Sewer Vehicle for Utility Locator <i>Enterprise Fund</i>	0031SE-22003	28,000 <i>28,000</i>						28,000 <i>28,000</i>
Sewer Line Replacement and Pump Station - Pomeroy <i>Enterprise Fund Reserves</i>	0031SE-22004	950,000 <i>950,000</i>						950,000 <i>950,000</i>
Sewer Department Total		1,148,000	900,000	6,710,000	50,000	3,500,000	350,000	12,658,000
Water Department								
Well Infrastructure Development <i>Debt Issuance</i> <i>Enterprise Fund</i>	0021WA-21001	3,270,000 <i>3,000,000</i>						3,270,000 <i>3,000,000</i>
		270,000						270,000

Department	Project #	2022	2023	2024	2025	2026	2027	Total
Intake Screen Replacement & Blowoff System Upgrade	0021WA-21002		315,000	320,000		4,400,000		5,035,000
<i>Debt Issuance</i>						4,400,000		4,400,000
<i>Enterprise Fund</i>			315,000	320,000				635,000
Water Plant Improvements and Equipment	0021WA-21003			170,000	170,000	120,000	200,000	660,000
<i>Enterprise Fund</i>				170,000	170,000	120,000	200,000	660,000
Water Vehicles and Equipment Replacement	0021WA-21005		50,000	50,000	50,000	50,000	55,000	255,000
<i>Enterprise Fund</i>			50,000	50,000	50,000	50,000	55,000	255,000
Relocate Field Operations to Tidewater St (Water)	0021WA-21006				160,000		350,000	510,000
<i>Debt Issuance</i>						350,000		350,000
<i>Enterprise Fund</i>					160,000			160,000
Water Plant Bldg Settlement & Well Stabilization	0021WA-22001		461,000					461,000
<i>Enterprise Fund</i>			461,000					461,000
Welder/Generator	0021WA-22002		8,000					8,000
<i>Enterprise Fund</i>			8,000					8,000
Mower	0021WA-22003		9,000					9,000
<i>Enterprise Fund</i>			9,000					9,000
Additional Sluice Gates	0021WA-22004		25,000					25,000
<i>Enterprise Fund</i>			25,000					25,000
Water Plant Emergency HVAC Improvements	0021WA-22005		220,000					220,000
<i>Enterprise Fund</i>			220,000					220,000
Clearwell Tank Rehabilitation	0021WA-22006		50,000					50,000
<i>Enterprise Fund</i>			50,000					50,000
Water Storage Tank Painting - Kime Ln	0022WA-21001		1,795,000					1,795,000
<i>Enterprise Fund</i>			135,000					135,000
<i>Enterprise Fund Reserves</i>			1,660,000					1,660,000
Water Storage Tank Replacement - Franklin St	0022WA-21002				550,000			550,000
<i>Enterprise Fund</i>					550,000			550,000
Water Line Design and Replacement	0022WA-21003	100,000	150,000	150,000	150,000	150,000	150,000	850,000
<i>Enterprise Fund</i>		100,000	150,000	150,000	150,000	150,000	150,000	850,000
Pump Station Replacement - Litchell Rd	0022WA-21004			230,000				230,000
<i>Enterprise Fund</i>				230,000				230,000
North Salem Water System Improvements	0022WA-21005				320,000	4,500,000		4,820,000
<i>Debt Issuance</i>						4,500,000		4,500,000
<i>Enterprise Fund</i>					320,000			320,000
Water Storage Tank Replacements - Red Ln	0022WA-21006					120,000	1,500,000	1,620,000
<i>Debt Issuance</i>							1,500,000	1,500,000
<i>Enterprise Fund</i>							120,000	120,000
Water Department Total		5,938,000	745,000	1,720,000	4,870,000	5,190,000	1,905,000	20,368,000
GRAND TOTAL		7,781,000	2,749,500	9,375,000	5,905,000	9,308,000	2,996,000	38,114,500

City of Salem, Virginia
Capital Improvement Plan - School Component Unit
 2022 thru 2027

PROJECTS & FUNDING SOURCES BY DEPARTMENT

Department	Project #	2022	2023	2024	2025	2026	2027	Total
School: AIIMS								
Professional Development Room	112AII-21001		20,000					20,000
<i>School Capital Reserve</i>			20,000					20,000
AIIMS Phase 2	112AII-21002			400,000				400,000
<i>School Capital Reserve</i>				400,000				400,000
Half Wall/Various Interior Renovations	112AII-21003		11,000					11,000
<i>School Capital Reserve</i>			11,000					11,000
School: AIIMS Total			20,000	11,000	400,000			431,000
School: Andrew Lewis Middle								
Band Instrument Replacement-ALMS	112ALM-21001			30,000				30,000
<i>School Capital Reserve</i>				30,000				30,000
Lockers Replacement in PE Locker Rooms	112ALM-21002	75,000						75,000
<i>School Capital Reserve</i>		75,000						75,000
Basketball Goals in Main Gym	112ALM-21003	20,000						20,000
<i>School Capital Reserve</i>		20,000						20,000
Makeup Air Replacement for AHU #4	112ALM-22001		100,000					100,000
<i>School Capital Reserve</i>			100,000					100,000
Upsize AHU in Section D	112ALM-22002	10,000		90,000				100,000
<i>School Capital Reserve</i>		10,000		90,000				100,000
Package Unit (Office) Replacement	112ALM-22003		80,000					80,000
<i>School Capital Reserve</i>			80,000					80,000
Cooling Tower Replacement	112ALM-22004			75,000				75,000
<i>School Capital Reserve</i>				75,000				75,000
Elevator Hydraulic Unit Replacement	112ALM-22005	19,000						19,000
<i>School Capital Reserve</i>		19,000						19,000
Makeup Air Units Replacement (3)	112ALM-22006			100,000				100,000
<i>School Capital Reserve</i>				100,000				100,000
School: Andrew Lewis Middle Total		95,000	209,000		195,000	100,000		599,000
School: Central Office								
New Flooring, Asbestos Abatement Phase 2	121CEN-21001	35,000						35,000
<i>School Capital Reserve</i>		35,000						35,000
Air Cooled Chillers Replacement (2)	121CEN-22001		120,000	125,000				245,000
<i>School Capital Reserve</i>			120,000	125,000				245,000
School: Central Office Total		35,000	120,000	125,000				280,000

Department	Project #	2022	2023	2024	2025	2026	2027	Total
School: East Salem Elementary								
Air Handler Replacement	116ESE-21001		54,000					54,000
<i>School Capital Reserve</i>			54,000					54,000
Gym Projector for PE	116ESE-21002	20,000						20,000
<i>School Capital Reserve</i>		20,000						20,000
Playground Equipment Replacement	116ESE-21003	50,000						50,000
<i>School Capital Reserve</i>		50,000						50,000
School: East Salem Elementary Total		70,000	54,000					124,000
School: GW Carver Elementary								
Scoreboard	113GWC-21001	15,000						15,000
<i>School Capital Reserve</i>		15,000						15,000
Digital Sign for Announcements	113GWC-22001		15,000					15,000
<i>School Capital Reserve</i>			15,000					15,000
Repair Front Steps	113GWC-22002	12,000						12,000
<i>School Capital Reserve</i>		12,000						12,000
Boilers Replacement	113GWC-22003			200,000				200,000
<i>School Capital Reserve</i>				200,000				200,000
School: GW Carver Elementary Total		27,000	15,000	200,000				242,000
School: Multiple								
General System-Wide Roof Replacement	100MUL-21001	380,000	300,000	309,000	318,270	327,818	337,653	1,972,741
<i>School Capital Reserve</i>		380,000	300,000	309,000	318,270	327,818	337,653	1,972,741
School Technology - Infrastructure	100MUL-21002	30,000				30,000		60,000
<i>School Capital Reserve</i>		30,000				30,000		60,000
School Technology - Computer Replacement	100MUL-21003	278,689	287,050	295,662	304,532	313,668	323,078	1,802,679
<i>School Capital Reserve</i>		278,689	287,050	295,662	304,532	313,668	323,078	1,802,679
School Technology - Other Computer/Smart Board	100MUL-21004	100,000	100,000					200,000
<i>School Capital Reserve</i>		100,000	100,000					200,000
Cafeteria/Kitchen Equipment Replacement	100MUL-21005	19,571	20,158	20,763	21,386	22,028	22,689	126,595
<i>School Cafeteria Fund</i>		19,571	20,158	20,763	21,386	22,028	22,689	126,595
HVAC Control Updates at Carver & ALMS	100MUL-21006	75,000						75,000
<i>School Capital Reserve</i>		75,000						75,000
Calculator Replacement-Secondary Levels	100MUL-21007		20,000					20,000
<i>School Capital Reserve</i>			20,000					20,000
Rider Floor Scrubbers	100MUL-21008		16,000					16,000
<i>School Capital Reserve</i>			16,000					16,000
Facility Needs Assessment	100MUL-22001		100,000					100,000
<i>School Capital Reserve</i>			100,000					100,000
School: Multiple Total		883,260	843,208	625,425	644,188	693,514	683,420	4,373,015
School: Salem High								
Band Instrument Replacement-SHS	111SHS-21001				30,000			30,000
<i>School Capital Reserve</i>					30,000			30,000
Reseal Tennis Courts	111SHS-21002	10,000						10,000
<i>School Capital Reserve</i>		10,000						10,000
Repave Tennis Courts	111SHS-21003		113,290					113,290
<i>School Capital Reserve</i>			113,290					113,290

Department	Project #	2022	2023	2024	2025	2026	2027	Total
Grand Piano & Risers	111SHS-21004			28,000				28,000
<i>School Capital Reserve</i>				28,000				28,000
Tomach PCNC 100 Package-CTE Program	111SHS-21005	28,476						28,476
<i>School Capital Reserve</i>		28,476						28,476
Haas VF-2 CNC Package-CTE Program	111SHS-21006		47,000					47,000
<i>School Capital Reserve</i>			47,000					47,000
Fieldhouse Renovation	111SHS-21008			2,141,392				2,141,392
<i>School Capital Reserve</i>				2,141,392				2,141,392
Paint Auto Tech, Auto Body and Welding Shops	111SHS-22001	60,000						60,000
<i>School Capital Reserve</i>		60,000						60,000
School: Salem High Total		98,476	160,290	2,169,392	30,000			2,458,158
School: Transportation								
Two School Buses Annually	130TRA-21001	260,000	267,800	275,834	284,109	292,632	301,411	1,681,786
<i>School Capital Reserve</i>		260,000	267,800	275,834	284,109	292,632	301,411	1,681,786
Division Vehicle Replacement	130TRA-21002	35,000					35,000	70,000
<i>School Capital Reserve</i>		35,000					35,000	70,000
GPS for Buses	130TRA-21003			50,000				50,000
<i>School Capital Reserve</i>				50,000				50,000
Transportation Office Interior Renovations	130TRA-22001		19,000					19,000
<i>School Capital Reserve</i>			19,000					19,000
School: Transportation Total		295,000	286,800	325,834	284,109	292,632	336,411	1,820,786
School: West Salem Elementary								
Fan Coil Units Replacement	114WSE-21001		300,000					300,000
<i>School Capital Reserve</i>			300,000					300,000
Art Room Renovation	114WSE-21002	20,000						20,000
<i>School Capital Reserve</i>		20,000						20,000
Car Drop Off Area Update	114WSE-21003		26,000					26,000
<i>School Capital Reserve</i>			26,000					26,000
Pave Walking Area	114WSE-22001			30,000				30,000
<i>School Capital Reserve</i>				30,000				30,000
Split System Units Replacement in Gym (2)	114WSE-22002				125,000			125,000
<i>School Capital Reserve</i>					125,000			125,000
Boilers Replacement	114WSE-22003					150,000		150,000
<i>School Capital Reserve</i>						150,000		150,000
School: West Salem Elementary Total		20,000	326,000	30,000	125,000	150,000		651,000
GRAND TOTAL								
		1,523,736	1,914,298	3,481,651	1,803,297	1,236,146	1,019,831	10,978,959

COMMUNITY SERVICE AGENCIES

City of Salem, Virginia
Human and Community Service Agency Funding Requests
Fiscal Year 2021-2022

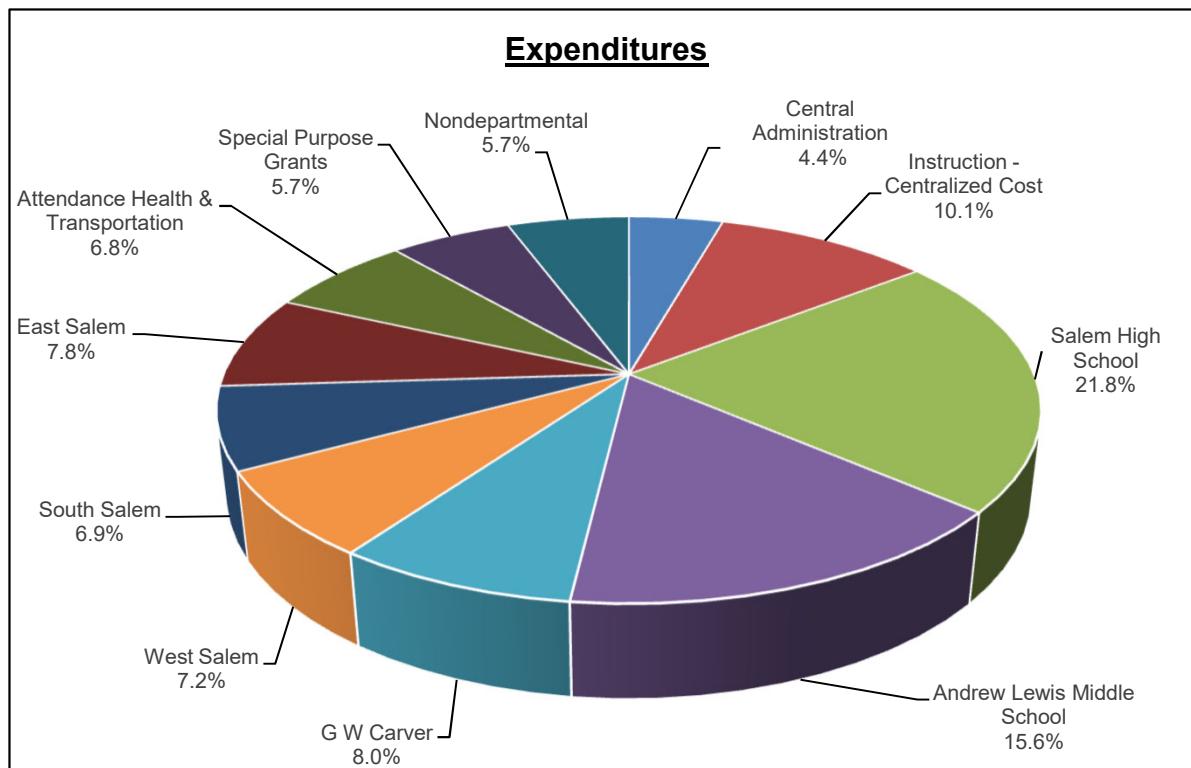
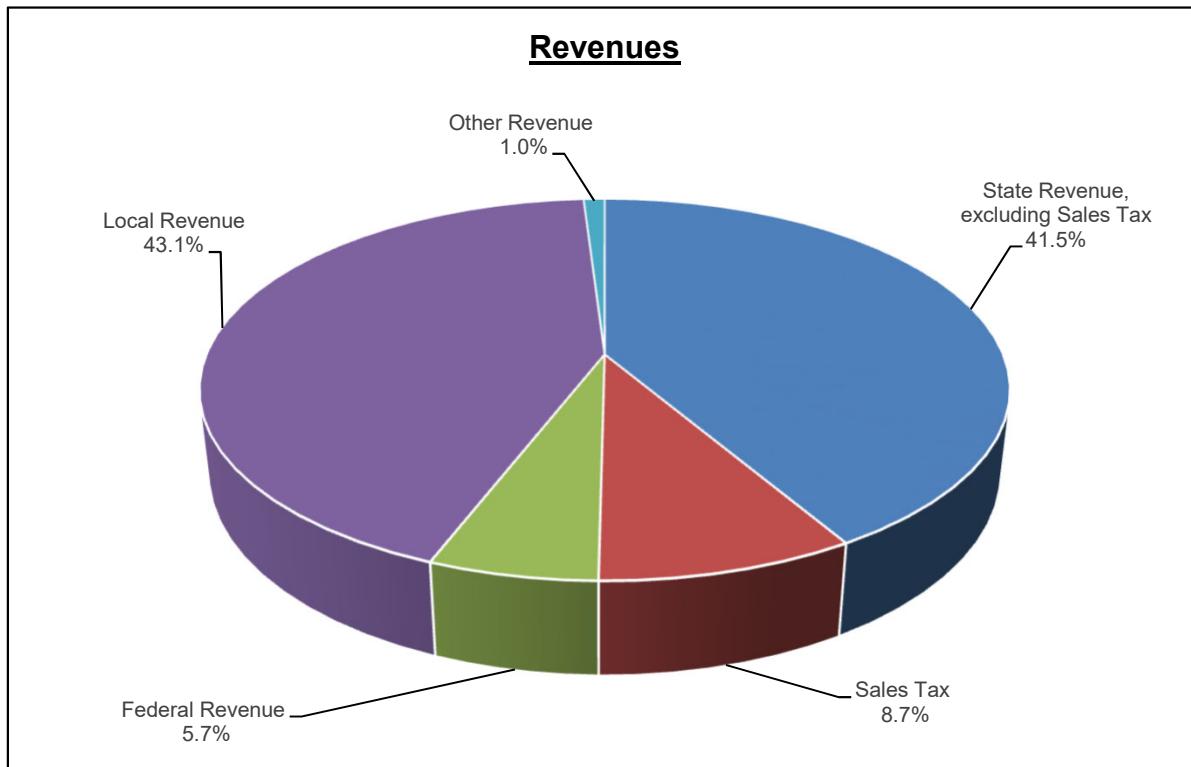
	2020 Actual	2021 Adopted Budget	2022 Funding Approved	Increase/ (Decrease)
Human and Community Service Agencies				
Adult Care Center of Rke Valley, Inc.	\$ 4,950	\$ 4,950	\$ 4,950	\$ -
ARCH	4,050	4,050	4,050	- -
Big Brothers/Big Sisters*	3,150	3,150	- -	(3,150)
Blue Ridge Legal Services, Inc.	500	500	500	- -
Blue Ridge Mountains Council Boy Scouts of America	- -	- -	- -	- -
Bradley Free Clinic	2,850	2,850	2,850	- -
Brain Injury Services of SW VA	2,000	2,000	2,000	- -
Center in the Square	10,000	10,000	10,000	- -
Children's TRUST	9,000	9,000	9,000	- -
Clean Valley Council	500	500	500	- -
Council of Community Services	1,000	1,000	1,000	- -
Family Promise of Greater Roanoke	6,000	6,000	6,000	- -
Family Service of Roanoke Valley	2,160	2,160	2,160	- -
Feeding Southwest Virginia	- -	- -	- -	- -
Food Pantry (formerly Salem Food Pantry)	15,000	18,000	19,000	1,000
Good Samaritan Hospice	7,000	- -	- -	- -
Harrison Museum of African American Culture	1,000	1,000	1,000	- -
Junior Achievement	2,000	2,000	2,000	- -
LOA Area Agency on Aging	9,679	11,679	11,679	- -
Mental Health America of Roanoke Valley**	500	500	- -	(500)
Mill Mountain Theatre	1,500	1,500	1,500	- -
Mill Mountain Zoo (operational / educational)	5,000	5,000	5,000	- -
RAMP	7,000	7,000	7,000	- -
Roanoke College Pitch	5,000	5,000	5,000	- -
Rke Regional Small Business Development Ctr.	2,500	2,500	2,500	- -
Roanoke Area Ministries	2,000	2,000	2,000	- -
Roanoke Symphony Orchestra	20,000	20,000	20,000	- -
Roanoke Valley Speech & Hearing Center	2,500	2,500	2,500	- -
Roanoke Valley Veterans Council	1,000	1,000	1,000	- -
Salem Area Ecumenical Ministries	6,000	8,000	8,000	- -
Salem Education Foundation-CCAP	70,000	62,000	57,000	(5,000)
Salem Education Foundation-Administrative	- -	17,000	21,689	4,689
Salem Post Prom Committee	4,000	4,000	4,000	- -
Science Museum of Western VA - Operating	10,000	10,000	10,000	- -
Science Museum of Western VA - Capital	- -	- -	- -	- -
Southwest Virginia Ballet	1,000	1,000	- -	(1,000)
TAP - Project HELP	14,065	14,065	14,065	- -
Total Action for Progress-Head Start	21,000	21,000	21,000	- -
Appropriation Reserve	- -	650	- -	(650)
	\$ 253,904	\$ 263,554	\$ 258,943	\$ (4,611)

*Big Brothers Big Sisters now part of TAP.

**Mental Health America now part of Bradley Free Clinic.

SCHOOL COMPONENT UNIT

**Salem City Schools
Budget Summary
Fiscal Year 2021-2022**



Salem City Schools					
Summary of Proposed Budget As of June 8,2021				Attachment A	
FY 2022					

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 2021 Adopted Budget	FY 2022 Proposed Budget as of 6/8/2021	Increase	Increase (Decrease) %
			(Decrease) of FY 22 from FY 21 Adopted	
Revenue				
State Revenue, excluding Sales Tax (1)	\$19,311,046	\$20,054,697	\$743,651	3.9% (1)
Sales Tax	4,201,982	4,230,680	28,698	0.7% (2)
Subtotal-All State Revenue	\$23,513,028	\$24,285,377	\$772,349	3.3%
Federal Revenue	2,338,606	2,775,671	437,065	18.7% (3)
Local Revenue	20,455,621	20,897,899	442,278	2.2% (4)
Other Revenue	502,969	508,170	5,201	1.0% (5)
Total School Fund Revenue Budget	\$46,810,224	\$48,467,117	\$1,656,893	3.5%
Expenditures				
Central Administration	\$2,151,320	\$2,125,262	(\$26,058)	-1.2% (6)
Instruction-Centralized Cost	4,599,451	4,891,974	292,523	6.4% (7)
Salem High School	10,691,949	10,544,938	(147,011)	-1.4% (8)
Andrew Lewis Middle School	7,423,422	7,544,117	120,695	1.6% (8)
G. W. Carver	3,873,747	3,889,145	15,398	0.4% (8)
West Salem	3,665,665	3,498,157	(167,508)	-4.6% (8)
South Salem	3,265,359	3,323,513	58,154	1.8% (8)
East Salem	3,777,840	3,767,294	(10,546)	-0.3% (8)
Attendance and Health	1,173,799	1,375,958	202,159	17.2% (8)
Transportation	1,868,714	1,910,151	41,437	2.2% (8)
Special Purpose Grants	2,338,606	2,775,671	437,065	18.7% (3)
Non Departmental (Incl Debt Service)	1,980,352	2,820,937	840,585	42.4% (9)
Total School Fund Expenditure Budget	\$46,810,224	\$48,467,117	\$1,656,893	3.5%
Budget Shortfall		\$0		

(1) State revenue changes due to Compensation Supplement and ADM No Loss funding.

(2) Sales tax is budgeted using local estimate (i.e. State's estimate less \$100,000).

(3) Reflects the FY 21 Amended budget as it is the most updated Federal grant information received. Includes the addition of the CARES and ESSER Federal COVID-19 related grants anticipated carryover amount, as well the anticipated carryover for the Extended Summer School Start-Up grant.

(4) Reflects an increase of \$442,278.

(5) Includes a small increase in the Alternative Ed Program reimbursement.

(6) Reflects changes in salaries due to changes in personnel.

(7) Reflects changes in salaries due to changes in personnel, increases in supplements for remediation and summer school, and increases for textbook purchases.

(8) Reflects changes in salaries due to changes in personnel. Attendance and Health increase is also contributed to 2 new student support positions.

(9) Temporary accounts for Salary increase \$2,730,955 & Health Insurance Increase \$89,982 to be spread later

Cafeteria Fund Budget		FY 2021 Adopted Budget	FY 2022 Proposed Budget as of 6/8/2021	Increase (Decrease) of FY 22 from FY 21 Adopted	Increase (Decrease) %
<u>Revenue</u>					
Salem High School		\$596,767	\$612,345	\$15,578	2.6%
Andrew Lewis Middle School		457,480	470,590	13,110	2.9%
G W Carver		201,990	206,616	4,626	2.3%
West Salem		217,387	189,033	(28,354)	-13.0%
South Salem		189,858	175,254	(14,604)	-7.7%
East Salem		192,192	184,281	(7,911)	-4.1%
		\$1,855,674	\$1,838,119	(\$17,555)	-0.9%
<u>Expenditures</u>					
Salem High School		\$649,958	\$660,983	\$11,025	1.7%
Andrew Lewis Middle School		409,627	427,935	18,308	4.5%
G W Carver		198,967	200,618	1,651	0.8%
West Salem		204,110	179,040	(25,070)	-12.3%
South Salem		206,670	192,446	(14,224)	-6.9%
East Salem		186,342	177,097	(9,245)	-5.0%
Total Cafeteria Fund Budget		\$1,855,674	\$1,838,119	(\$17,555)	-0.9%
Total Proposed School Budget (School Operating, Grant and Cafeteria)		\$48,665,898	\$50,305,236	\$1,639,338	3.4%
Difference in Revenue and Expenditure Cafeteria Budgets by School					
Salem High School				(\$48,638)	
Andrew Lewis Middle School				\$42,655	
G W Carver				\$5,998	
West Salem				\$9,993	
South Salem				(\$17,192)	
East Salem				\$7,184	
Total-Balanced Budget Overall				\$0	