



CITY OF SALEM, VIRGINIA
ANNUAL BUDGET
FISCAL YEAR 2025

CITY OF SALEM, VIRGINIA FINAL BUDGET

FOR FISCAL YEAR 2025

COUNCIL MEMBERS

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

**Christopher J. Dorsey – City Manager
H. Robert Light – Assistant City Manager
Rosemarie B. Jordan – Director of Finance**

City of Salem, Virginia
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April 8, 2024

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 2025. The economy has seen a boost as it continues to recover from the effects of COVID-19. The rate of inflation is stabilizing, and a slowdown may be observed while supply chain issues continue to affect the area. While the jobless rate is low, interest rates increased to levels not seen in decades. With this in mind, the City of Salem has been careful and selective in preparing the FY 2025 Budget Request.

The FY 2025 revenue picture shows a slightly curved revenue growth over the FY 2024 Budget. The revenue sources will be monitored during the year to track any changes due to unexpected economic shifts.

The General Fund Revenues for FY 2025 total \$114,360,551, a net increase of 4.9% from the FY 2024 Budget. Real Estate Tax revenue came within projections, and the future outlook seems to continue that trend. New home construction and other building improvements will hopefully continue to positively affect the city's assessment valuation.

The City of Salem's primary sources of revenue are, in order, Real Estate Tax, Personal Property Tax, and Local Sales & Use Tax. These are experiencing growth corresponding to inflation, while lodging and meal taxes have shown improvement due to the continuing economic recovery. All departments of the City have been carefully monitoring expenses within their budgets. The City of Salem prides itself on being a very resident- and business-friendly city that provides a high level of service to our citizens and business owners.

The City of Salem has been fiscally conservative with revenue projections. Due to the nature of the city's commercial entities, the prior downturns and upturns of the economy have only had a marginal effect on many of the City's revenues. The City of Salem will continue to use the best resources available to forecast its revenue expectations.

Sports tourism plays a significant role in Salem's economy. Completing the Moyer Sports Complex later this summer will help our economy by returning baseball and softball tournaments to the City of Salem. New pickleball courts are under construction and will be used for tournaments and for our citizens to enjoy this newly popular sport. The City of Salem will be hosting the first USA Pickleball sanctioned tournament, "Picklebrawl in Virginia's Blue Ridge" this September.

Department requests for increased expenditures were evaluated and funded according to immediate need.

Included in this budget:

- Community Development- Adding an Administrative Supervisor and converting a part-time position to full-time
- Streets- Adding a Street Superintendent and \$2.6 million in paving costs
- Refuse Collection- Purchasing a rear-load garbage truck and a dumpster truck
- Library- Funding for a Master Plan to renovate the building and revitalize the surrounding area
- City Hall- Funding to start planning a new building
- Civic Center- Funding for a \$150,000 facility study and \$720,000 for immediate capital needs
- Parks and Recreation- Funding for neighborhood playground equipment and the renovation of pickleball courts
- Stormwater- \$1.1 million allocated for a variety of needed projects
- Registrar- Lease trailer space desperately needed for early voting
- Fire- Purchase of a ladder truck currently valued at \$2.4 million
- Police- Purchase of in-car and body cameras and vehicles
- Downtown- Continue construction improvements along Main Street
- Capital- Funding deferred capital by utilizing the General Fund and Capital Reserve Fund

Staffing continues to be a challenge. The FY 2025 Budget Request includes a competitive cost of living adjustment of up to 4% for our valued employees that are eligible according to the pay scale.

The City continues to invest in education. The Budget includes increased cost of living funding for school personnel up to a comparable percentage as other City employees.

The Water/Sewer Fund Budget Request is \$17.1 million, and the Electric Fund budget request is once again just under \$51 million. While power consumption has dropped slightly, wholesale power and transmission costs have risen, and the one-time revenue use of net position last year of \$3.3 million has been replaced this fiscal year by an increase in rates. The Civic Center/Catering Fund has a budget of \$6.6 million.

The Capital Budget totals almost \$9.8 million. It includes vehicle replacements, road/bridge projects, and storm drainage projects.

The City of Salem is optimistic about the financial future of our great city and is pleased to present the FY 2025 Budget.

Sincerely,



Christopher J. Dorsey
City Manager

CITY OF SALEM, VIRGINIA
BUDGET CALENDAR
Fiscal Year 2025

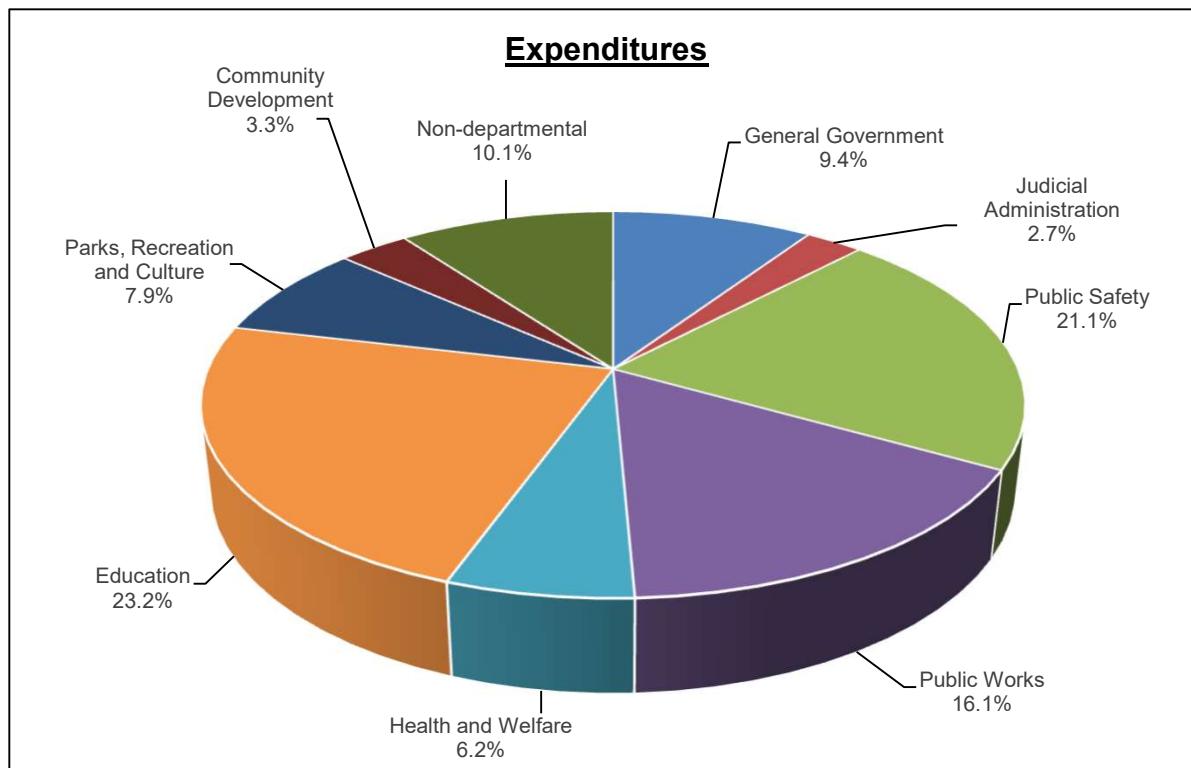
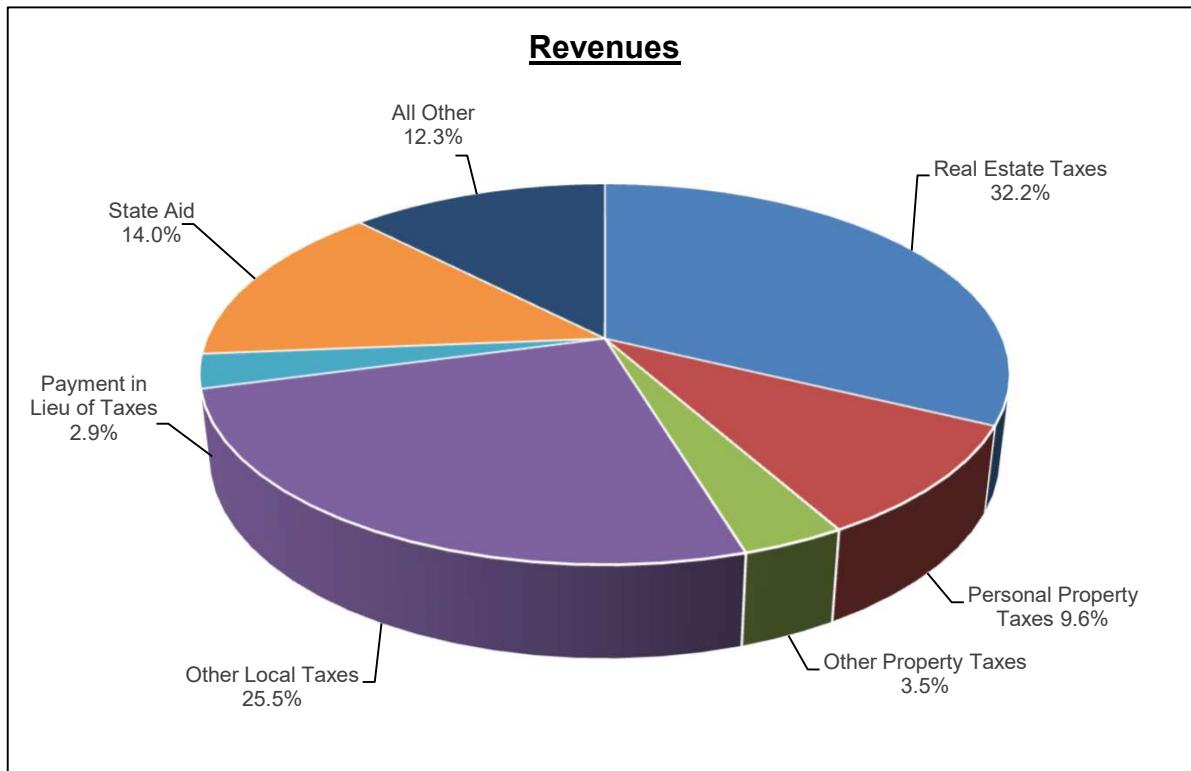
EVENT	DATE
Budget Kick-off Meeting with Departments	November 16, 2023
Work Session on FY 2023 audit results & financial policies	December 9, 2023
Personnel Worksheets, Operating Budgets and	
CIP Submission Due to Finance	December 22, 2023
Department Head Meetings with City Manager	Jan. 15 - Feb. 9, 2024
Work Session - FY 2025 Revenue Outlook and Fee/Charge Changes	February 12, 2024
Work Session - Compensation and Outside Agency Funding	February 26, 2024
Work Session - Capital Improvement Plan	March 11, 2024
Present Budget to City Council	April 8, 2024
Adopt PPTRA Credit Resolution	April 8, 2024
Budget Work Session - Capital Operating Budget and CIP	May 7 or 8, 2024
Budget Work Session - if needed	May 13, 2024
Publish Ads in newspaper for Budget Hearing and Effective Tax Rates	TBD
Public Hearing and First Reading of Ordinances and Resolutions	May 28, 2024
RESOLUTIONS TO ADOPT:	
Real Estate, Personal Property	
Machinery & Tools Tax Rates FY 2025	
Pay Plan for FY 2025	
Book of Rates for FY 2025	
Second Reading of Ordinances & Adoption of Budget	June 10, 2024

City of Salem, Virginia
Budget Summary - All Funds

	2023 Actual	2024 Adopted Budget	2025 Adopted Budget	Increase/ (Decrease)
Revenues				
General Fund	\$ 128,899,612	\$ 108,980,164	\$ 114,360,551	\$ 5,380,387
Water Fund	10,418,317	8,158,220	8,498,402	340,182
Sewer Fund	14,449,640	7,146,000	8,603,156	1,457,156
Civic Center Fund	4,789,923	5,409,836	5,682,444	272,608
Electric Fund	40,394,605	50,739,486	50,964,990	225,504
Catering Fund	919,212	836,537	920,246	83,709
Debt Service Fund	5,869,880	5,823,943	5,545,754	(278,189)
Component Unit Schools	54,884,955	54,652,197	57,617,373	2,965,176
Total Revenues	260,626,144	241,746,383	252,192,916	10,446,533
Less: Fund Transfers	<u>(39,597,269)</u>	<u>(35,808,527)</u>	<u>(32,217,657)</u>	<u>3,590,870</u>
Total Revenues, Net of Transfers	<u>\$ 221,028,875</u>	<u>\$ 205,937,856</u>	<u>\$ 219,975,259</u>	<u>\$ 14,037,403</u>
Expenditures/Expenses				
General Fund	\$ 113,741,477	\$ 108,980,164	\$ 114,360,551	\$ 5,380,387
Water Fund	5,535,197	8,158,220	8,498,402	340,182
Sewer Fund	5,112,405	7,146,000	8,603,156	1,457,156
Civic Center Fund	5,109,258	5,409,836	5,682,444	272,608
Electric Fund	43,981,753	50,739,486	50,964,990	225,504
Catering Fund	918,000	836,537	920,246	83,709
Debt Service Fund	5,869,880	5,823,943	5,545,754	(278,189)
Component Unit Schools	54,928,546	54,652,197	58,502,373	3,850,176
Total Expenditures/Expenses	235,196,516	241,746,383	253,077,916	11,331,533
Less: Fund Transfers	<u>(39,597,269)</u>	<u>(35,808,527)</u>	<u>(32,217,657)</u>	<u>3,590,870</u>
Total Expenditures/Expenses, Net of Transfers	<u>\$ 195,599,247</u>	<u>\$ 205,937,856</u>	<u>\$ 220,860,259</u>	<u>\$ 14,922,403</u>

GENERAL FUND

City of Salem, Virginia
General Fund Budget Summary Charts
Fiscal Year 2025



City of Salem, Virginia
General Fund Revenue Budget Summary
Fiscal Year 2025

	2023 Actual	2024 Adopted Budget	2025 Adopted Budget	Increase/ (Decrease)
Carryover	\$ -	\$ 807,112	\$ 3,044,795	\$ 2,237,683
Real Estate Taxes	30,907,552	33,896,726	36,836,883	2,940,157
Personal Property Taxes	11,268,797	9,970,900	11,001,400	1,030,500
Other Property Taxes	3,623,253	3,567,500	4,052,500	485,000
Local Sales Tax	9,493,549	9,285,000	9,550,000	265,000
Utility Consumer Tax	1,222,533	1,225,000	1,185,000	(40,000)
Business License Tax	6,848,042	6,280,000	7,000,000	720,000
Motor Vehicle License Tax	612,440	615,000	615,000	-
Bank Franchise Tax	461,940	386,000	386,000	-
Cigarette Tax	557,760	538,000	503,000	(35,000)
Lodging Tax	1,813,117	1,860,000	1,850,000	(10,000)
Meals Tax	6,434,438	6,250,000	6,950,000	700,000
Other Local Taxes	1,075,716	971,800	1,071,800	100,000
Permits, Fees & Licenses	404,803	356,740	359,440	2,700
Fines and Forfeitures	140,085	119,000	128,500	9,500
Use of Money and Property	5,340,319	5,332,180	6,342,391	1,010,211
Charges for Services	670,633	703,126	687,697	(15,429)
Fire & Rescue Fee for Service	1,052,323	1,100,000	1,150,000	50,000
Waste Collection Fees	1,866,316	1,869,500	1,873,500	4,000
Miscellaneous Revenue	1,241,183	582,500	376,000	(206,500)
Payment in Lieu of Taxes	3,314,445	3,305,395	3,307,696	2,301
Commonwealth - Categorical	11,541,850	11,595,853	13,039,394	1,443,541
Commonwealth - Non-categorical	2,964,769	2,955,107	2,938,557	(16,550)
Federal	31,397	11,025	110,998	99,973
Insurance Recovery	116,372	-	-	-
Proceeds from Indebtedness	54,494	-	-	-
Transfers from Other Funds	25,841,486	5,396,700	-	(5,396,700)
Total General Fund Revenues	\$ 128,899,612	\$ 108,980,164	\$ 114,360,551	\$ 5,380,387

City of Salem, Virginia
General Fund Revenue Budget Detail
Fiscal Year 2025

		2023	2024	2025	Increase/ (Decrease)
		Actual	Adopted Budget	Adopted Budget	
Carryover					
40200	Designation Of Beginning Fund Balance	\$ -	\$ 807,112	\$ 3,044,795	\$ 2,237,683
	Total Carryover		-	3,044,795	2,237,683
Property Taxes					
41100	Current Taxes On Real Estate	29,815,611	32,781,726	35,716,883	2,935,157
41101	Delinquent Taxes On Real Estate Year 1	225,460	215,000	235,000	20,000
41102	Delinquent Taxes On Real Estate Year 2	77,213	75,000	65,000	(10,000)
41103	Delinquent Taxes On Real Estate Year 3	21,439	35,000	20,000	(15,000)
41104	Delinquent Taxes On Real Estate Year 4	9,634	20,000	10,000	(10,000)
41105	Delinquent Taxes On Real Estate Older	11,210	10,000	10,000	-
41200	Public Service Corporation Taxes	746,985	760,000	780,000	20,000
41300	Current Personal Property Taxes	10,514,363	9,350,000	10,400,000	1,050,000
41301	Delinquent Personal Property Taxes Year 1	725,736	550,000	550,000	-
41302	Delinquent Personal Property Taxes Year 2	3,827	40,000	25,000	(15,000)
41303	Delinquent Personal Property Taxes Year 3	7,046	10,000	10,000	-
41304	Delinquent Personal Property Taxes Year 4	6,227	7,000	5,000	(2,000)
41305	Delinquent Personal Property Taxes Older	2,585	5,000	2,500	(2,500)
41306	Mobile Home Tax	9,013	8,900	8,900	-
41400	Current M&T Taxes	3,134,889	3,150,000	3,560,000	410,000
41401	Delinquent M&T Taxes Year 1	6,039	7,500	7,500	-
41402	Delinquent M&T Taxes Year 2	(3,428)	-	-	-
41403	Delinquent M&T Taxes Year 3	(1,895)	-	-	-
41601	Penalties-All Property Taxes	360,090	290,000	365,000	75,000
41602	Interest-All Property Taxes	127,558	120,000	120,000	-
	Total Property Taxes	45,799,602	47,435,126	51,890,783	4,455,657
Other Local Taxes					
42010	Local Sales & Use Tax	9,493,549	9,285,000	9,550,000	265,000
42020	Consumer Utility Tax	1,222,533	1,225,000	1,185,000	(40,000)
42030	Business License Tax	6,848,042	6,280,000	7,000,000	720,000
42035	Utility License Tax	124,989	130,000	120,000	(10,000)
42040	Franchise License Taxes	30,013	26,800	26,800	-
42050	Motor Vehicle Licenses	612,440	615,000	615,000	-
42060	Bank Franchise Taxes	461,940	386,000	386,000	-
42070	Recordation Taxes - Local	362,530	300,000	360,000	60,000
42080	Cigarette Taxes	557,760	538,000	503,000	(35,000)
42090	Admissions And Amusement Tax	331,488	335,000	345,000	10,000
42100	Lodging Tax	1,813,117	1,860,000	1,850,000	(10,000)
42105	Rental Tax	89,030	80,000	120,000	40,000
42110	Meals Tax	6,434,438	6,250,000	6,950,000	700,000
42180	Other Local Taxes	137,666	100,000	100,000	-
	Total Other Local Taxes	28,519,535	27,410,800	29,110,800	1,700,000
Permits, Privilege Fees and Regulatory Licenses					
43111	Dog Licenses	11,753	12,000	12,000	-
43112	Cat Licenses	2,740	3,000	3,000	-
43113	Dangerous Dog Registration	240	240	240	-
43301	Land Use Application Fees	22,560	13,000	13,000	-
43302	Stormwater Management Program Fees	16,200	8,100	10,800	2,700
43305	Building Permits	126,762	110,000	110,000	-
43307	Electrical Permits	36,773	35,000	35,000	-
43309	Plumbing Permits	23,766	18,000	18,000	-
43311	Mechanical Permits	52,014	34,000	34,000	-
43315	Sign Permits	2,556	6,000	6,000	-
43320	Occupancy Permits	41,857	49,500	49,500	-
43321	Home Occupation Permits	3,224	4,500	4,500	-
43325	Cross Connection Permits	9,429	8,500	8,500	-

City of Salem, Virginia
General Fund Revenue Budget Detail
Fiscal Year 2025

	2023 Actual	2024	2025	Increase/ (Decrease)
		Adopted Budget	Adopted Budget	
43328 Zoning Permits	8,225	6,000	6,000	-
43334 Commercial Plan Review	7,730	6,750	6,750	-
43337 Residential Plan Review	930	850	850	-
43340 Right Of Way Permits	29,650	32,000	32,000	-
43342 Overweight Permits - Bridges	200	500	500	-
43343 Fireworks Permits	2,700	2,300	2,300	-
43380 Other Permits	655	1,500	1,500	-
43385 Technology Fee - Permits	4,839	5,000	5,000	-
Total Permits, Privilege Fees and Regulatory Licenses	404,803	356,740	359,440	2,700
Fines and Forfeitures				
44100 Court Fines & Forfeitures	135,075	115,000	125,000	10,000
44200 Parking Fines	2,560	4,000	3,500	(500)
44201 Sign Violation Fine	2,450	-	-	-
Total Fines and Forfeitures	140,085	119,000	128,500	9,500
Revenue from the Use of Money and Property				
45110 Interest Earnings	4,980,940	4,987,500	6,000,000	1,012,500
45115 Credit Card Rebates	103,720	114,000	120,000	6,000
45120 Net Change in the Fair Value of Investments	(875)	-	-	-
45210 Rental Of General Property	59,882	55,782	59,605	3,823
45220 Rental Of Academy Property	14,512	14,512	-	(14,512)
45230 Farmers Market Fees	7,905	5,500	7,900	2,400
45252 Red Sox - Scoreboard	20,886	20,886	20,886	-
45260 Lease Of Police Dept Bldg	132,640	134,000	134,000	-
45295 Lease Revenue	175,295	-	-	-
45296 Lease Interest Revenue	777	-	-	-
45299 Lease Revenue Offset	(176,232)	-	-	-
47050 Sale Of Equipment	20,869	-	-	-
Total Revenue from the Use of Money and Property	5,340,319	5,332,180	6,342,391	1,010,211
Charges for Services				
46110 Court Costs	609	700	750	50
46115 Fees Of Court Officers	2,649	3,000	3,000	-
46140 Sheriff Fees	2,902	2,902	2,902	-
46150 Miscellaneous Circuit Court Costs	547	700	550	(150)
46160 Court Maintenance Fees	10,129	9,800	9,500	(300)
46170 Courthouse Security Fees	73,846	70,000	68,000	(2,000)
46180 Court Cost Collection Program	13,748	18,429	13,750	(4,679)
46190 Law Library Fees	2,742	-	-	-
46225 Donations - Fire	8,460	-	-	-
46235 Fire Incident Reports	10	-	-	-
46240 Charges for Standby Time	11,457	5,000	10,000	5,000
46250 Jail Admissions Fee	2,510	2,500	2,500	-
46310 Animal Control - Board	8,388	8,000	8,000	-
46315 Animal Control - Adoption	10,115	7,500	7,500	-
46330 Animal Control - Donations	21,479	10,000	10,000	-
46340 Spay/Neuter Day	797	600	600	-
46350 DARE Donations	6,050	2,000	2,000	-
46355 Taxicab Service Charges	-	40	40	-
46360 Police Reports	2,770	2,500	2,500	-
46365 Fingerprints	570	500	500	-
46370 E-summons Program	17,016	12,000	15,000	3,000
46380 Range Use Revenue From FBI	6,000	6,000	6,000	-
46410 Street & Sidewalk Assessments	3,550	5,000	3,500	(1,500)
46420 Patching-Gas Company	1,806	4,000	4,000	-
46430 Demolition/Weed Control	4,800	10,000	10,000	-
46440 Sale of Downtown Signage	3,750	5,000	5,000	-

City of Salem, Virginia
General Fund Revenue Budget Detail
Fiscal Year 2025

	2023 Actual	2024	2025	Increase/ (Decrease)	
		Adopted Budget	Adopted Budget		
46540	Recycling Proceeds	51,583	37,205	24,455	(12,750)
46610	Recreation Fees	15,008	15,000	15,000	-
46615	Rental Fees	15,075	15,000	15,000	-
46620	Tuition Student Youth Athletic Fees	4,951	5,000	5,000	-
46625	Adult Athletic Event Fees	9,832	12,000	8,000	(4,000)
46630	Special Event Fees	28,002	28,000	28,000	-
46640	Summer Camp Fees	7,501	7,500	8,000	500
46645	Senior Trip Fees	90,277	90,000	90,000	-
46655	Sandlot Super Bowl	6,000	6,000	6,000	-
46660	Half Marathon Race	76,119	100,000	100,000	-
46665	Parks And Recreation Donations	840	1,000	1,000	-
46667	Salem Red Sox Donations	18,000	19,000	20,000	1,000
46670	Ticket Surcharge	51,639	50,000	50,000	-
46673	Beverage Sales	15,758	50,000	50,000	-
46675	Uniform Reimbursement	59,941	60,000	60,000	-
46680	Roanoke College Softball	-	18,500	18,500	-
46710	Library Fines And Fees	43	250	250	-
46720	Sale Of Copies	919	1,000	1,000	-
46730	Contributions	545	-	-	-
46740	Notary Fees	1,900	1,500	1,900	400
Total Charges for Services		670,633	703,126	687,697	(15,429)
Fire & Rescue Fee for Service					
46210	EMS Revenue Recovery	1,052,323	1,100,000	1,150,000	50,000
Total Fire & Rescue Fee for Service		1,052,323	1,100,000	1,150,000	50,000
Waste Collection Fees					
46515	Host Fee From RVRA	150,000	150,000	150,000	-
46520	Toter Fee	1,186,678	1,170,000	1,170,000	-
46530	Container Fees	527,876	548,000	551,000	3,000
46535	Container Fees - Penalties	1,762	1,500	2,500	1,000
Total Waste Collection Fees		1,866,316	1,869,500	1,873,500	4,000
Miscellaneous Revenue					
47020	Service Charges	25,124	27,000	27,000	-
47055	Sale Of Equipment-Capital	72,614	-	-	-
47070	Sale Of Cemetery Lots	2,400	-	-	-
47075	Sale Of Duck Food	9,183	10,000	10,000	-
47080	Grave Fees	6,150	6,000	7,500	1,500
47090	Miscellaneous	713,638	180,000	190,000	10,000
47095	Grants - Other (Streets)	1,000	-	-	-
47096	Grants - Other (Streets)	2,591	-	-	-
47096	Opioid Settlement Funds	267,885	-	-	-
47140	Contributions For Dog Park	104	-	-	-
47145	Donations - Streets	300	-	-	-
47250	NCAA Ticket Sales	41,760	75,000	38,000	(37,000)
47255	NCAA Sponsorship	14,500	35,000	14,500	(20,500)
47260	NCAA Banquet Sales	1,800	7,500	2,500	(5,000)
47265	NCAA Reimbursement	51,469	205,000	60,000	(145,000)
47270	NCAA Reimbursement Other	5,000	12,000	5,000	(7,000)
47275	NCAA Merchandise Sales	7,838	15,000	11,500	(3,500)
47278	Advertising Co Op Rebate	17,827	10,000	10,000	-
Total Miscellaneous Revenue		1,241,183	582,500	376,000	(206,500)
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	154,445	145,395	147,696	2,301
Total Payment in Lieu of Taxes		3,314,445	3,305,395	3,307,696	2,301

City of Salem, Virginia
General Fund Revenue Budget Detail
Fiscal Year 2025

	2023 Actual	2024 Adopted Budget	2025 Adopted Budget	Increase/ (Decrease)
Revenue from the Commonwealth-Categorical				
48135 Four For Life Grant	48,572	20,343	24,246	3,903
48140 Communications Sales & Use Tax	741,487	715,000	680,000	(35,000)
48200 Commonwealth Attorney	483,832	513,333	588,481	75,148
48205 Sheriff	503,928	528,110	582,593	54,483
48210 Commissioner Of Revenue	136,913	145,350	182,223	36,873
48215 Treasurer	125,455	133,294	173,309	40,015
48225 Registrar/Electoral Board	76,388	72,548	76,500	3,952
48230 Clerk Of Circuit Court	301,132	318,760	330,353	11,593
48300 Victim Witness Grant - State	105,578	98,289	98,289	-
48305 State Asset Forfeiture - Commonwealth Attorney	1,659	-	-	-
48310 State Asset Forfeiture - Police	6,694	-	-	-
48315 HB 599 Funds	786,279	786,279	826,996	40,717
48320 E911 Wireless	119,850	85,000	85,000	-
48325 Fire Program Grant	102,153	101,691	114,119	12,428
48330 Hazardous Materials Grant Level III	15,000	15,000	15,000	-
48335 Fire State Grants	24,678	-	-	-
48345 Street And Highway Maintenance Funds	5,138,162	4,792,988	5,593,466	800,478
48346 Overweight Permit Fees	2,432	2,000	3,428	1,428
48350 CSA-Reimbursement From State	2,507,823	2,998,902	3,341,033	342,131
48355 CSA-Administrative Services	13,405	10,500	13,405	2,905
48370 Library Grant In Aid State	191,757	168,070	220,057	51,987
48375 SNAP Reimbursement-Farmers Market	6,617	6,000	6,500	500
48390 DMV Grants	22,240	28,730	28,730	-
48395 Police State Grants	36,664	55,666	55,666	-
48398 State Grants - Tourism	43,152	-	-	-
Total Revenue from the Commonwealth-Categorical	11,541,850	11,595,853	13,039,394	1,443,541
Revenue from the Commonwealth-Non-categorical				
48100 Rolling Stock Tax	36,752	36,500	25,000	(11,500)
48105 Mobile Home Titling Taxes	8,161	4,500	9,000	4,500
48115 Personal Property Tax Relief	2,588,707	2,588,707	2,588,707	-
48120 Auto Rental Tax	330,616	325,000	315,000	(10,000)
48121 Peer to Peer Vehicle Sharing Tax	533	400	850	450
Total Revenue from the Commonwealth-Non-categorical	2,964,769	2,955,107	2,938,557	(16,550)
Revenue from the Federal Government				
48505 Federal Asset Forfeiture DOJ - Police	21,296	-	-	-
48510 Federal Asset Forfeiture Treasury - Police	3	-	-	-
48525 DOJ Bulletproof Vest	3,589	4,525	4,498	(27)
48533 Police Federal Grants	1,998	-	-	-
48534 Community Development Federal Grants Revenue	-	-	100,000	100,000
48545 Food Insecurity Nutrition Incentive Grant Program	3,960	-	-	-
48546 Gus Schumacher Nutrition Incentive Program (GusNIP)	551	6,500	6,500	-
Total Revenue from the Federal Government	31,397	11,025	110,998	99,973
Insurance Recovery				
49100 Insurance Recovery	116,372	-	-	-
Total Insurance Recovery	116,372	-	-	-
Proceeds from Indebtedness				
49225 Inception of Lease	26,335	-	-	-
49227 Inception of Subscription - Other Financing Source	28,159	-	-	-
Total Proceeds from Indebtedness	54,494	-	-	-
Transfers				
49975 Transfer from Special Revenue Fund	25,841,486	5,396,700	-	(5,396,700)
Total Transfers	25,841,486	5,396,700	-	(5,396,700)
Total General Fund Revenues	<u>\$ 128,899,612</u>	<u>\$ 108,980,164</u>	<u>\$ 114,360,551</u>	<u>\$ 5,380,387</u>

City of Salem, Virginia
General Fund Expenditure Budget Summary
Fiscal Year 2025

	2023 Actual	2024 Adopted Budget	2025 Adopted Budget	Increase/ (Decrease)
General Government	\$ 8,455,110	\$ 9,164,134	\$ 10,700,126	\$ 1,535,992
Judicial Administration	2,562,168	2,884,242	3,135,634	251,392
Public Safety	19,271,849	22,261,368	24,140,564	1,879,196
Public Works	9,389,928	12,343,871	18,440,605	6,096,734
Health and Welfare	5,655,240	6,492,410	7,137,055	644,645
Education	24,648,393	24,553,386	26,538,801	1,985,415
Parks, Recreation and Culture	6,679,798	8,138,642	8,993,936	855,294
Community Development	3,893,480	3,163,839	3,774,274	610,435
Non-departmental	33,185,511	19,978,272	11,499,556	(8,478,716)
Total General Fund Expenditures	\$ 113,741,477	\$ 108,980,164	\$ 114,360,551	\$ 5,380,387

City of Salem, Virginia
General Fund Expenditure Budget by Function
Fiscal Year 2025

	2023 Actual	2024 Adopted Budget	2025 Adopted Budget	Increase/ (Decrease)
General Government				
City Council	\$ 118,581	\$ 124,712	\$ 134,879	\$ 10,167
Clerk of City Council	113,734	108,940	125,895	16,955
City Manager	776,388	783,221	886,892	103,671
Salem Solution Group	17,047	37,270	26,920	(10,350)
Communications	205,404	205,526	223,196	17,670
Human Resources	592,136	808,146	851,627	43,481
Employee Wellness	18,262	22,900	34,800	11,900
Commissioner of the Revenue	479,492	517,370	834,367	316,997
Real Estate Assessor	636,326	552,321	639,512	87,191
Board of Equalization	1,151	3,930	3,930	-
Treasurer	781,374	716,038	841,954	125,916
Finance	1,080,827	1,213,644	1,396,611	182,967
Purchasing	59,051	122,662	114,245	(8,417)
Technology Systems	2,327,883	2,395,725	2,906,265	510,540
City Garage	941,662	1,241,880	1,332,593	90,713
Registrar	293,447	295,226	331,855	36,629
Electoral Board	12,345	14,623	14,585	(38)
Total General Government	8,455,110	9,164,134	10,700,126	1,535,992
Judicial Administration				
Circuit Court	67,600	73,250	73,250	-
Combined District Courts	36,856	45,518	46,198	680
General District Judges	3,664	4,725	5,125	400
Juvenile District Judges	753	3,320	3,320	-
Magistrate Office	2,934	3,298	3,298	-
Clerk of Circuit Court	518,448	519,159	639,179	120,020
City Sheriff	1,074,031	1,354,022	1,425,780	71,758
Commonwealth Attorney	750,808	776,579	835,113	58,534
Victim Witness Assistance Program	105,578	98,289	98,289	-
Cost Collections	1,496	6,082	6,082	-
Total Judicial Administration	2,562,168	2,884,242	3,135,634	251,392
Public Safety				
Juvenile Detention	103,795	200,388	307,663	107,275
Medical Examiner	620	540	640	100
Emergency Management	4,716	25,000	27,500	2,500
Correction and Detention	1,449,498	2,165,670	1,900,967	(264,703)
Police Department	6,644,159	7,583,873	8,866,414	1,282,541
Communication Center	1,380,975	1,978,986	1,728,664	(250,322)
Animal Control	1,081,867	1,072,756	1,124,384	51,628
Fire Department	8,023,951	8,562,807	9,455,158	892,351
Salem Rescue Squad	114,210	149,827	166,314	16,487
Court Services Unit	951	1,285	1,285	-
Building Inspections	467,107	520,236	561,575	41,339
Total Public Safety	19,271,849	22,261,368	24,140,564	1,879,196

City of Salem, Virginia
General Fund Expenditure Budget by Function
Fiscal Year 2025

	2023 Actual	2024 Adopted Budget	2025 Adopted Budget	Increase/ (Decrease)
Public Works				
Primary Roads-Pavements	544,221	1,005,000	1,925,000	920,000
Primary Roads-Shoulders	257,494	33,500	513,500	480,000
Primary Roads-Roadsides	198,398	187,000	214,000	27,000
Primary Roads-Structures	78,576	30,000	530,000	500,000
Primary Roads-Traffic Control	366,924	371,500	389,500	18,000
Primary Roads-Other Costs	130,689	450,000	150,000	(300,000)
Collector Streets-Pavements	517,444	820,000	1,520,000	700,000
Collector Streets-Shoulders	265,619	206,500	706,500	500,000
Collector Streets-Roadsides	235,486	283,000	293,000	10,000
Collector Streets-Structures	276	-	989,170	989,170
Collector Streets-Traffic Control	416,696	406,600	410,000	3,400
Collector Streets-Other Costs	111,779	115,000	115,000	-
Street & Highway Administration	937,254	1,450,121	2,796,399	1,346,278
Street and Road Cleaning	71,133	99,424	119,130	19,706
Refuse Collection	2,227,626	2,586,306	2,976,423	390,117
Containers	369,154	442,056	458,647	16,591
Recycling	183,070	197,318	214,367	17,049
Building Maintenance	628,422	922,443	955,098	32,655
City Hall Building Maintenance	167,208	308,408	493,850	185,442
Courthouse Building Maintenance	136,577	254,792	267,250	12,458
Engineering Building	17,405	19,284	16,100	(3,184)
City Owned Development Property	43,403	122,923	71,350	(51,573)
Closed Landfill	6,434	6,000	10,000	4,000
Mowles Spring Park	18,690	16,000	16,000	-
Engineering	958,432	1,079,696	1,407,730	328,034
Primary Roads-Traffic Signals	501,202	920,000	871,591	(48,409)
Collector Streets-Traffic Signals	316	11,000	11,000	-
Total Public Works	9,389,928	12,343,871	18,440,605	6,096,734
Health and Welfare				
General	747,643	764,863	840,044	75,181
Contract - Roanoke County	1,150,234	1,150,000	1,300,000	150,000
Community Policy Management Team	3,744,254	4,565,029	4,983,893	418,864
VJCCCA Grant	9,418	9,418	9,418	-
Family Preservation Grant	3,691	3,100	3,700	600
Total Health and Welfare	5,655,240	6,492,410	7,137,055	644,645
Education				
Payments to School Division	22,055,911	21,980,496	23,781,130	1,800,634
Payments for Debt Service	2,592,482	2,572,890	2,757,671	184,781
Total Education	24,648,393	24,553,386	26,538,801	1,985,415
Parks, Recreation and Culture				
Longwood Park	66,158	63,400	64,700	1,300
Lake Spring Park	46,288	37,500	37,900	400
Other Parks	81,150	124,940	275,840	150,900

City of Salem, Virginia
General Fund Expenditure Budget by Function
Fiscal Year 2025

	2023 Actual	2024 Adopted Budget	2025 Adopted Budget	Increase/ (Decrease)
Golf Course	50,853	29,000	49,100	20,100
East Hill Cemetery	29,258	35,360	35,775	415
Greenway Maintenance	71,499	70,000	70,000	-
Salem Rotary Dog Park	15,763	17,848	18,775	927
Downtown Maintenance	86,088	54,000	93,450	39,450
Landscape Management	545,464	750,418	852,109	101,691
Farmers Market	30,182	63,575	119,618	56,043
Salem Memorial Park	616,198	1,164,567	775,051	(389,516)
Salem Stadium	281,868	296,317	524,267	227,950
NCAA Championships	173,732	383,750	236,500	(147,250)
Parks & Recreation Administration	594,913	652,831	730,480	77,649
Athletic Fields	448,563	467,457	552,944	85,487
Pickleball Courts	-	-	291,000	291,000
Kiwanis	293,984	339,180	302,052	(37,128)
Moyer Sports Complex	583,082	589,450	651,794	62,344
Skateboard Park	3,065	-	-	-
Spartan Field	97,989	115,884	124,031	8,147
Athletic Programs	390,371	386,228	418,244	32,016
Adult Athletic Programs	9,726	20,049	15,091	(4,958)
Recreation Programs	457,936	521,155	555,959	34,804
Senior Citizen Center	368,735	561,705	416,451	(145,254)
Youth Sports Office	4,363	8,000	8,000	-
Library	1,332,570	1,386,028	1,774,805	388,777
Total Parks, Recreation and Culture	6,679,798	8,138,642	8,993,936	855,294
Community Development				
Planning Commission	11,903	10,961	11,611	650
VPI Extension Contract	18,029	19,750	30,000	10,250
Regional Economic Development	1,773,122	727,736	1,068,681	340,945
Contributions to Other Organizations	1,309,361	1,309,500	1,541,703	232,203
Planning and Zoning	291,544	359,640	402,667	43,027
Salem Visitor's Center	39,136	14,284	14,284	-
Tourism	186,208	199,607	220,900	21,293
Economic Development	264,177	522,361	484,428	(37,933)
Total Community Development	3,893,480	3,163,839	3,774,274	610,435
Non-departmental				
Transfers to Other Funds	27,815,395	8,571,102	3,853,272	(4,717,830)
Debt Service	3,191,215	3,059,039	2,788,084	(270,955)
Bank Charges	31,345	45,000	-	(45,000)
Fringe Benefits	1,819,907	5,742,258	3,442,225	(2,300,033)
Other Insurance	327,649	334,500	355,500	21,000
Contingency	-	2,226,373	1,060,475	(1,165,898)
Total Non-departmental	33,185,511	19,978,272	11,499,556	(8,478,716)
Total General Fund Expenditures	\$ 113,741,477	\$ 108,980,164	\$ 114,360,551	\$ 5,380,387

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2025

	2023 Actual	2024 Adopted Budget	2025 Adopted Budget	Increase/ (Decrease)
City Council				
<u>City Council - 10-001-1100</u>				
51300 Part-Time Salaries-Regular	\$ 67,337	\$ 68,106	\$ 68,106	-
52100 FICA	3,640	5,210	5,210	-
52300 Health Insurance	20,897	17,687	17,687	-
52350 Dental Insurance	1,381	1,195	1,195	-
53150 Legal Services	-	5,000	5,000	-
53199 Other Professional Services	-	-	10,000	10,000
53500 Printing And Binding	-	250	250	-
53600 Advertising	-	500	500	-
55210 Postage	6,651	-	-	-
55530 Meals And Lodging	1,043	-	-	-
55540 Registration/Training Costs	1,548	4,000	4,000	-
55605 Virginia Municipal League	12,368	12,600	12,600	-
55800 Miscellaneous	822	6,000	6,000	-
55880 Technology Charges	2,709	2,964	3,131	167
56001 Office Supplies	185	1,200	1,200	-
Total City Council	118,581	124,712	134,879	10,167
<u>Clerk of City Council - 10-001-1120</u>				
51100 Salaries-Regular	58,755	58,432	63,520	5,088
52100 FICA	4,502	4,470	4,859	389
52200 VRS Retirement	11,879	11,879	12,596	717
52300 Health Insurance	6,990	7,447	7,447	-
52350 Dental Insurance	398	398	398	-
52400 VRS Life Insurance	783	783	851	68
53195 Codification Of Ordinances	5,183	4,000	4,000	-
53500 Printing And Binding	357	400	400	-
53600 Advertising	748	4,000	4,000	-
55210 Postage	285	50	50	-
55230 Telephone Service	785	850	850	-
55530 Meals And Lodging	1,727	250	250	-
55540 Registration/Training Costs	6,944	1,000	1,000	-
55800 Miscellaneous	1,545	2,000	2,000	-
55801 Dues And Memberships	2,120	3,100	3,100	-
55880 Technology Charges	76	81	74	(7)
56001 Office Supplies	232	500	500	-
56008 Expendable Equipment	1,830	-	-	-
56012 Books And Subscriptions	8,595	9,300	20,000	10,700
Total Clerk of City Council	113,734	108,940	125,895	16,955
Total City Council	232,315	233,652	260,774	27,122
City Manager				
<u>City Manager - 10-002-1211</u>				
51100 Salaries-Regular	564,547	551,507	604,901	53,394
51500 Vacation Buyback	7,630	-	-	-
52100 FICA	39,529	42,190	46,275	4,085
52200 VRS Retirement	110,088	110,088	124,794	14,706
52300 Health Insurance	35,853	38,198	35,818	(2,380)
52350 Dental Insurance	1,195	1,195	1,594	399
52400 VRS Life Insurance	7,256	7,256	7,972	716
52450 Disability Insurance	-	-	1,030	1,030

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2025

	2023 Actual	2024 Adopted Budget	2025 Adopted Budget	Increase/ (Decrease)
52820 Education Tuition Assistance	1,210	30,000	30,000	-
53150 Legal Services	22,681	35,000	40,000	5,000
53199 Other Professional Services	93,973	-	-	-
53330 Maintenance Of Auto Equipment	2,711	500	-	(500)
53500 Printing And Binding	345	2,250	2,250	-
53600 Advertising	60	1,000	1,000	-
55210 Postage	92	200	200	-
55230 Telephone Service	506	725	725	-
55240 Cell Phone Service	3,126	3,150	3,150	-
55410 Lease/Rent Of Equipment	4,261	-	-	-
55510 Mileage	5,501	5,200	10,800	5,600
55530 Meals And Lodging	2,277	3,500	3,500	-
55540 Registration/Training Costs	6,678	15,000	15,000	-
55580 Management Training	180	4,000	24,000	20,000
55630 Other Payments And Contributions	14,026	8,000	8,000	-
55800 Miscellaneous	1,167	6,000	6,000	-
55801 Dues And Memberships	1,443	2,000	2,000	-
55873 Downtown Plan	-	50,000	52,740	2,740
55880 Technology Charges	5,450	5,212	5,393	181
55890 Administrative Credits	(164,749)	(165,000)	(165,000)	-
55967 Employee Events	-	22,500	22,500	-
56001 Office Supplies	499	1,000	1,000	-
56008 Expendable Equipment	-	750	750	-
56009 Vehicle Fuel	1,202	1,300	-	(1,300)
56012 Books And Subscriptions	579	500	500	-
58001 Machinery And Equipment	7,072	-	-	-
Total City Manager	776,388	783,221	886,892	103,671
<u>Salem Solution Group - 10-002-1215</u>				
53500 Printing And Binding	75	350	350	-
55540 Registration/Training Costs	16,972	36,920	26,570	(10,350)
Total Salem Solution Group	17,047	37,270	26,920	(10,350)
<u>Planning Commission - 10-002-8151</u>				
51300 Part-Time Salaries-Regular	8,047	6,750	6,750	-
52100 FICA	616	516	516	-
55880 Technology Charges	3,240	3,695	4,345	650
Total Planning Commission	11,903	10,961	11,611	650
Total City Manager	805,338	831,452	925,423	93,971
<u>Communications - 10-003-1212</u>				
51100 Salaries-Regular	184,016	182,865	205,286	22,421
51500 Vacation Buyback	7,033	-	-	-
52100 FICA	14,092	13,989	15,704	1,715
52200 VRS Retirement	37,176	37,176	40,708	3,532
52300 Health Insurance	17,167	18,290	18,290	-
52350 Dental Insurance	797	797	797	-
52400 VRS Life Insurance	2,450	2,450	2,751	301
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	59	500	500	-
53500 Printing And Binding	9,252	10,500	10,500	-

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2025

	2023 Actual	2024 Adopted Budget	2025 Adopted Budget	Increase/ (Decrease)
53600 Advertising	-	1,000	1,000	-
55210 Postage	57	300	300	-
55230 Telephone Service	84	105	105	-
55240 Cell Phone Service	2,382	1,500	1,500	-
55530 Meals And Lodging	-	200	200	-
55540 Registration/Training Costs	-	500	500	-
55800 Miscellaneous	56	300	300	-
55801 Dues And Memberships	-	100	100	-
55849 Web Development	-	500	500	-
55880 Technology Charges	2,113	1,754	1,855	101
55890 Administrative Credits	(73,700)	(76,600)	(85,000)	(8,400)
56001 Office Supplies	520	1,600	1,000	(600)
56008 Expendable Equipment	1,599	5,300	3,900	(1,400)
56009 Vehicle Fuel	58	100	100	-
56012 Books And Subscriptions	193	200	200	-
Total Communications	205,404	205,526	223,196	17,670

Human Resources

Human Resources - 10-006-1223

51100 Salaries-Regular	431,701	574,321	576,306	1,985
51200 Salaries-Overtime	73	-	-	-
51500 Vacation Buyback	5,649	-	-	-
52100 FICA	32,165	43,955	44,087	132
52200 VRS Retirement	86,203	116,760	127,959	11,199
52300 Health Insurance	39,297	58,391	55,885	(2,506)
52350 Dental Insurance	2,258	3,187	2,789	(398)
52400 VRS Life Insurance	5,682	7,696	7,722	26
52450 Disability Insurance	810	1,372	2,009	637
52870 Employees Fund	-	-	32,000	32,000
53150 Legal Services	5,215	10,000	10,000	-
53160 Employee Assistance Program	8,085	8,085	9,000	915
53170 Drug Testing	19,820	18,000	20,000	2,000
53175 Cafeteria Plan Administration	10,614	9,500	14,000	4,500
53199 Other Professional Services	8,105	8,504	480	(8,024)
53200 Temporary Services	245	-	-	-
53310 Maintenance Of Equipment	-	500	500	-
53311 Maintenance Of Mailroom Equipment	2,161	2,500	2,500	-
53500 Printing And Binding	858	1,000	1,000	-
53600 Advertising	-	500	500	-
55210 Postage	761	1,000	1,000	-
55230 Telephone Service	535	650	650	-
55240 Cell Phone Service	1,942	2,500	2,500	-
55410 Lease/Rent Of Equipment	1,599	1,600	1,600	-
55450 Lease Offset	(1,393)	-	-	-
55520 Airfare	-	500	500	-
55530 Meals And Lodging	232	3,030	2,320	(710)
55540 Registration/Training Costs	2,522	9,945	8,495	(1,450)
55545 Employee Training Programs	8,509	30,000	25,000	(5,000)
55560 Employee Safety Programs	153	500	1,100	600
55800 Miscellaneous	150	100	100	-

City of Salem, Virginia
General Fund Expenditure Budget Detail
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	2023 Actual	2024 Adopted Budget	2025 Adopted Budget	Increase/ (Decrease)
55801 Dues And Memberships	2,133	2,169	2,629	460
55809 Employee Recruitment	33,323	35,000	35,000	-
55880 Technology Charges	6,512	5,181	6,596	1,415
55888 Personnel Credits	(126,576)	(155,000)	(155,000)	-
56001 Office Supplies	2,528	6,000	6,000	-
56008 Expendable Equipment	-	-	5,700	5,700
56012 Books And Subscriptions	45	400	400	-
56020 Mailroom Supplies	220	300	300	-
Total Human Resources	592,136	808,146	851,627	43,481
Employee Wellness - 10-006-1224				
52860 Employee Wellness Program	18,262	22,900	34,800	11,900
Total Employee Wellness	18,262	22,900	34,800	11,900
Total Human Resources	610,398	831,046	886,427	55,381
Commissioner of the Revenue - 10-007-1231				
51100 Salaries-Regular	301,018	322,850	366,616	43,766
51500 Vacation Buyback	3,775	-	-	-
52100 FICA	22,418	24,698	28,046	3,348
52200 VRS Retirement	60,557	65,635	73,854	8,219
52300 Health Insurance	44,360	50,264	51,480	1,216
52350 Dental Insurance	2,349	2,548	2,548	-
52400 VRS Life Insurance	3,992	4,326	4,913	587
52450 Disability Insurance	162	227	232	5
53150 Legal Services	-	3,000	3,000	-
53500 Printing And Binding	6,341	4,875	6,460	1,585
55210 Postage	5,789	5,500	6,500	1,000
55230 Telephone Service	535	720	720	-
55240 Cell Phone Service	511	540	540	-
55410 Lease/Rent Of Equipment	1,771	2,100	2,100	-
55450 Lease Offset	(695)	-	-	-
55510 Mileage	747	1,470	1,680	210
55530 Meals And Lodging	1,525	5,272	5,184	(88)
55540 Registration/Training Costs	2,109	3,710	4,010	300
55801 Dues And Memberships	1,105	1,190	1,125	(65)
55880 Technology Charges	6,458	4,920	7,924	3,004
56001 Office Supplies	2,263	3,000	3,000	-
56008 Expendable Equipment	1,953	3,000	3,000	-
56012 Books And Subscriptions	5,604	7,525	7,435	(90)
58025 Software	-	-	254,000	254,000
58030 Inception of Lease - Capital Outlay	4,845	-	-	-
Total Commissioner of the Revenue	479,492	517,370	834,367	316,997
Real Estate Assessor				
Real Estate Assessor - 10-008-1232				
51100 Salaries-Regular	362,537	340,673	384,039	43,366
52100 FICA	25,841	26,061	29,379	3,318
52200 VRS Retirement	71,486	69,259	79,157	9,898
52300 Health Insurance	45,547	43,465	41,890	(1,575)
52350 Dental Insurance	1,984	1,751	1,751	-
52400 VRS Life Insurance	4,712	4,565	5,146	581
52450 Disability Insurance	448	294	633	339
53150 Legal Services	84,573	20,000	22,500	2,500

City of Salem, Virginia
General Fund Expenditure Budget Detail
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	2023 Actual	2024 Adopted Budget	2025 Adopted Budget	Increase/ (Decrease)
53330 Maintenance Of Auto Equipment	1,285	3,000	3,200	200
53500 Printing And Binding	4,499	4,644	5,902	1,258
55210 Postage	6,611	6,675	8,678	2,003
55230 Telephone Service	196	500	500	-
55240 Cell Phone Service	2,604	3,180	3,420	240
55510 Mileage	604	840	840	-
55520 Airfare	-	600	650	50
55530 Meals And Lodging	1,481	5,610	6,110	500
55540 Registration/Training Costs	3,400	4,250	4,575	325
55800 Miscellaneous	36	-	-	-
55801 Dues And Memberships	1,080	1,305	1,395	90
55880 Technology Charges	6,068	6,479	5,540	(939)
56001 Office Supplies	1,623	2,000	2,500	500
56008 Expendable Equipment	-	2,500	2,600	100
56009 Vehicle Fuel	638	650	750	100
56012 Books And Subscriptions	3,907	4,020	13,357	9,337
58025 Software	-	-	15,000	15,000
58028 Subscription Offset	(779)	-	-	-
58040 Inception of Subscription - Capital Outlay	5,945	-	-	-
Total Real Estate Assessor	636,326	552,321	639,512	87,191
Board of Equalization - 10-008-1233				
51300 Part-Time Salaries-Regular	750	3,000	3,000	-
52100 FICA	-	230	230	-
53600 Advertising	158	400	400	-
55530 Meals And Lodging	118	300	300	-
55540 Registration/Training Costs	125	-	-	-
Total Board of Equalization	1,151	3,930	3,930	-
Total Real Estate Assessor	637,477	556,251	643,442	87,191
Treasurer - 10-010-1241				
51100 Salaries-Regular	264,077	264,965	297,336	32,371
51300 Part-Time Salaries-Regular	3,410	12,600	10,000	(2,600)
52100 FICA	19,436	21,234	23,710	2,476
52200 VRS Retirement	53,790	53,867	63,588	9,721
52300 Health Insurance	41,746	44,481	43,265	(1,216)
52350 Dental Insurance	1,992	1,992	1,992	-
52400 VRS Life Insurance	3,546	3,551	3,984	433
52450 Disability Insurance	892	893	767	(126)
53150 Legal Services	633	5,000	5,000	-
53199 Other Professional Services	54,088	50,000	60,000	10,000
53310 Maintenance Of Equipment	-	600	600	-
53500 Printing And Binding	23,527	10,000	10,000	-
53600 Advertising	702	900	900	-
55210 Postage	37,201	32,000	37,000	5,000
55230 Telephone Service	567	600	600	-
55240 Cell Phone Service	511	525	525	-
55510 Mileage	163	-	-	-
55530 Meals And Lodging	344	1,000	1,000	-
55540 Registration/Training Costs	1,340	1,500	1,500	-
55800 Miscellaneous	-	100	100	-
55801 Dues And Memberships	725	600	600	-

City of Salem, Virginia
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	2023 Actual	2024 Adopted Budget	2025 Adopted Budget	Increase/ (Decrease)
55804 Cash Over/Short	-	50	50	-
55835 Bank Charges	261,550	200,000	270,000	70,000
55880 Technology Charges	4,865	5,830	5,687	(143)
56001 Office Supplies	5,568	3,000	3,000	-
56008 Expendable Equipment	701	750	750	-
Total Treasurer	781,374	716,038	841,954	125,916
Finance				
Finance - 10-012-1242				
51100 Salaries-Regular	738,995	824,914	927,735	102,821
51300 Part-Time Salaries-Regular	56,538	52,356	33,453	(18,903)
51500 Vacation Buyback	11,342	-	-	-
52100 FICA	59,982	66,422	73,531	7,109
52200 VRS Retirement	149,135	167,705	199,831	32,126
52300 Health Insurance	75,020	92,783	92,937	154
52350 Dental Insurance	3,752	4,382	4,382	-
52400 VRS Life Insurance	9,804	11,054	12,432	1,378
52450 Disability Insurance	2,267	2,773	3,139	366
53120 Accounting And Auditing Services	109,575	124,500	128,000	3,500
53150 Legal Services	4,690	6,000	6,000	-
53199 Other Professional Services	23,793	59,700	59,700	-
53370 Software Maintenance/Support	16,200	22,500	18,000	(4,500)
53500 Printing And Binding	10,167	11,350	12,100	750
53600 Advertising	1,858	2,200	1,825	(375)
55210 Postage	6,249	6,000	6,300	300
55230 Telephone Service	2,677	2,700	2,700	-
55240 Cell Phone Service	1,792	1,032	2,032	1,000
55410 Lease/Rent Of Equipment	5,371	5,804	4,950	(854)
55450 Lease Offset	(2,480)	-	-	-
55510 Mileage	-	250	250	-
55530 Meals And Lodging	157	900	1,500	600
55540 Registration/Training Costs	3,144	4,160	5,385	1,225
55800 Miscellaneous	1,294	500	500	-
55801 Dues And Memberships	1,693	1,930	2,140	210
55803 Cigarette Tax Administration Costs	12,069	-	15,000	15,000
55835 Bank Charges	-	-	45,000	45,000
55880 Technology Charges	19,109	15,964	17,424	1,460
55891 Accounting Credits	(253,805)	(280,000)	(285,000)	(5,000)
56001 Office Supplies	2,096	2,500	2,500	-
56008 Expendable Equipment	2,131	2,000	2,000	-
56012 Books And Subscriptions	143	1,265	865	(400)
58030 Inception of Lease - Capital Outlay	6,069	-	-	-
Total Finance	1,080,827	1,213,644	1,396,611	182,967
Purchasing - 10-012-1244				
51100 Salaries-Regular	46,847	72,000	64,260	(7,740)
51300 Part-Time Salaries-Regular	-	26,000	26,000	-
52100 FICA	3,185	7,497	6,905	(592)
52200 VRS Retirement	9,504	14,638	12,743	(1,895)
52300 Health Insurance	7,500	8,664	10,447	1,783
52350 Dental Insurance	299	398	398	-
52400 VRS Life Insurance	627	965	861	(104)

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2025

	2023 Actual	2024 Adopted Budget	2025 Adopted Budget	Increase/ (Decrease)
52450 Disability Insurance	194	380	-	(380)
53150 Legal Services	-	3,000	3,000	-
53500 Printing And Binding	1,049	1,750	2,280	530
53600 Advertising	-	500	-	(500)
55210 Postage	41	75	75	-
55230 Telephone Service	57	75	75	-
55510 Mileage	-	-	150	150
55540 Registration/Training Costs	-	2,000	1,975	(25)
55800 Miscellaneous	260	3,000	3,000	-
55801 Dues And Memberships	45	270	280	10
55880 Technology Charges	1,004	1,050	1,116	66
55892 Purchasing Credits	(12,673)	(20,000)	(20,000)	-
56001 Office Supplies	385	400	400	-
56008 Expendable Equipment	727	-	180	180
56012 Books And Subscriptions	-	-	100	100
Total Purchasing	59,051	122,662	114,245	(8,417)
<u>Juvenile Detention - 10-012-3325</u>				
57030 RVJDC Juvenile Placement Program	103,795	200,388	307,663	107,275
Total Juvenile Detention	103,795	200,388	307,663	107,275
<u>Medical Examiner - 10-012-3530</u>				
53199 Other Professional Services	620	540	640	100
Total Medical Examiner	620	540	640	100
<u>General - 10-012-5100</u>				
55610 Health Department	214,911	214,911	209,216	(5,695)
55620 Blue Ridge Behavioral Healthcare	170,559	183,952	209,828	25,876
55648 CHIP Program	-	6,000	6,000	-
55844 Tax Relief For Elderly/Veterans	362,173	360,000	415,000	55,000
Total General	747,643	764,863	840,044	75,181
<u>Contract - Roanoke County - 10-012-5300</u>				
55750 Contract - Roanoke County	1,150,234	1,150,000	1,300,000	150,000
Total Contract - Roanoke County	1,150,234	1,150,000	1,300,000	150,000
<u>Community Policy Management Team - 10-012-5350</u>				
51300 Part-Time Salaries-Regular	553	2,000	2,000	-
52100 FICA	42	153	153	-
55730 Administrative Expenses	53,867	45,000	45,000	-
55735 Medicaid Local Match	55,069	55,000	55,000	-
55753 1a - Foster Care - IV-E Children	45,170	-	-	-
55756 1b - Foster Care - All Others	108,313	264,332	185,187	(79,145)
55759 1c - Residential Congregate Care	-	40,276	176,788	136,512
55765 1e - Educational Svcs - Congregate Care	246,399	140,075	421,247	281,172
55768 2a - Treatment Foster Care - IV-E	36,500	93,261	134,194	40,933
55771 2a1 - Treatment Foster Care - Other	301,652	431,109	263,665	(167,444)
55780 2e - Family Foster Care - Other	185,672	184,443	358,761	174,318
55783 2f - Community Based Svcs	907,899	720,968	1,150,385	429,417
55789 2g - Special Ed Private Day Placement	1,777,876	2,558,375	2,167,919	(390,456)
55792 2h - Wrap-Around Svcs Students with Disabilities	2,840	7,800	1,357	(6,443)
55798 3 - Non-Mandated Svcs - Community Based	22,402	22,237	22,237	-
Total Community Policy Management Team	3,744,254	4,565,029	4,983,893	418,864

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	2023 Actual	2024 Adopted Budget	2025 Adopted Budget	Increase/ (Decrease)
<u>VJCCCA Grant - 10-012-5355</u>				
55722 Payment to Roanoke Co	9,418	9,418	9,418	-
Total VJCCCA Grant	9,418	9,418	9,418	-
<u>Family Preservation Grant - 10-012-5360</u>				
55725 Family Preservation Grant	3,691	3,100	3,700	600
Total Family Preservation Grant	3,691	3,100	3,700	600
<u>Payments to School Division - 10-012-6100</u>				
59440 Transfer To School Board	21,797,899	21,797,899	23,781,130	1,983,231
59442 Transfer To School Board-Meals Tax	258,012	182,597	-	(182,597)
Total Payments to School Division	22,055,911	21,980,496	23,781,130	1,800,634
<u>Payments for Debt Service - 10-012-6101</u>				
59420 Transfer To Debt Service	2,592,482	2,572,890	2,757,671	184,781
Total Payments for Debt Service	2,592,482	2,572,890	2,757,671	184,781
<u>VPI Extension Contract - 10-012-8115</u>				
55630 Other Payments And Contributions	18,029	19,750	30,000	10,250
Total VPI Extension Contract	18,029	19,750	30,000	10,250
<u>Regional Economic Development - 10-012-8150</u>				
55662 Chamber Of Commerce	10,000	10,000	10,000	-
55663 Ind/Dev Regional Partnership	52,466	52,523	51,593	(930)
55664 Purchase Of Property	859,649	-	-	-
55671 Roanoke Valley Broadband Authority	250,000	100,000	-	(100,000)
55673 Roanoke Valley Broadband Authority Debt Service	334,605	335,020	334,485	(535)
55675 Western VA Regional Industrial Facility Authority	7,494	7,458	8,020	562
55677 Salem Economic Development Authority	161,837	125,505	567,258	441,753
55678 Western VA Regional Industrial Facility Authority Debt Service	97,071	97,230	97,325	95
Total Regional Economic Development	1,773,122	727,736	1,068,681	340,945
<u>Transfers to Other Funds - 10-012-9100</u>				
59410 Transfer To Capital Projects	15,942,325	375,000	962,500	587,500
59430 Transfer To Civic Center Fund	1,609,168	1,850,986	1,967,644	116,658
59431 Transfer to Civic Center Fund for Capital	-	798,000	870,000	72,000
59435 Transfer To Catering Fund	45,000	90,416	53,128	(37,288)
59436 Transfer to Catering Fund for Capital	-	60,000	-	(60,000)
59448 Transfer to Water & Sewer Capital Fund	10,218,902	5,396,700	-	(5,396,700)
Total Transfers to Other Funds	27,815,395	8,571,102	3,853,272	(4,717,830)
<u>Debt Service - 10-012-9102</u>				
59196 Lease Liability Principal	31,697	-	-	-
59197 Subscription Liability Principal	79,378	-	-	-
59296 Lease Liability Interest	3,510	-	-	-
59297 Subscription Liability Interest	824	-	-	-
59420 Transfer To Debt Service	3,075,806	3,059,039	2,788,084	(270,955)
Total Debt Service	3,191,215	3,059,039	2,788,084	(270,955)
<u>Bank Charges - 10-012-9103</u>				
55834 Bad Debt Expense	49	-	-	-
55835 Bank Charges	31,296	45,000	-	(45,000)
Total Bank Charges	31,345	45,000	-	(45,000)
<u>Fringe Benefits - 10-012-9104</u>				
51500 Vacation Buyback	-	187,500	210,000	22,500
51850 Compensation Adjustment	-	4,491,631	1,708,090	(2,783,541)
51900 Vacancy Savings	-	(1,000,000)	(500,000)	500,000

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	2023 Actual	2024 Adopted Budget	2025 Adopted Budget	Increase/ (Decrease)
52310 Health Insurance Premium Increase	-	77,000	94,135	17,135
52500 Termination Wages	-	75,000	75,000	-
52600 Unemployment Insurance	(355)	25,000	25,000	-
52700 Workers Compensation	438,162	460,000	460,000	-
52830 Line Of Duty	133,063	143,000	150,000	7,000
52850 OPEB Expense	200,000	200,000	200,000	-
52870 Employees Fund	26,298	23,000	-	(23,000)
52882 Health Insurance Retiree Billing	521,444	543,542	535,000	(8,542)
52886 Health Insurance Retiree Billing - Pre 65	501,295	516,585	485,000	(31,585)
Total Fringe Benefits	1,819,907	5,742,258	3,442,225	(2,300,033)
Other Insurance - 10-012-9106				
55303 Flood Insurance	4,372	4,500	5,500	1,000
55308 General Liability Insurance	323,277	330,000	350,000	20,000
Total Other Insurance	327,649	334,500	355,500	21,000
Contributions to Other Organizations - 10-012-9107				
55630 Other Payments And Contributions	275,469	258,554	258,554	-
55641 Visit Virginia's Blue Ridge	679,919	697,500	693,750	(3,750)
55643 Salem Historical Society	55,000	60,000	60,000	-
55648 CHIP Program	38,000	38,000	38,000	-
55650 Valley Metro - Star Route	116,510	111,000	145,000	34,000
55651 Valley Metro - Fixed Route	125,917	126,000	126,000	-
55655 Western Virginia EMS Council	5,973	5,973	5,973	-
55666 Roanoke Valley Greenway Commission	11,240	11,140	13,093	1,953
55672 Roanoke Regional Blueway	1,333	1,333	1,333	-
55680 Roanoke City Skate Park	-	-	200,000	200,000
Total Contributions to Other Organizations	1,309,361	1,309,500	1,541,703	232,203
Contingency - 10-012-9110				
59500 Contingency	-	2,226,373	1,010,475	(1,215,898)
59505 Contingency for Economic Development Opportunities	-	-	50,000	50,000
Total Contingency	-	2,226,373	1,060,475	(1,165,898)
Total Finance	67,833,949	54,618,288	49,634,955	(4,983,333)
Technology Systems - 10-016-1251				
51100 Salaries-Regular	747,672	851,315	933,954	82,639
51200 Salaries-Overtime	30	500	500	-
51500 Vacation Buyback	14,652	-	-	-
52100 FICA	55,247	65,164	71,486	6,322
52200 VRS Retirement	150,011	173,072	198,077	25,005
52300 Health Insurance	80,889	107,145	98,731	(8,414)
52350 Dental Insurance	3,904	5,096	4,382	(714)
52400 VRS Life Insurance	9,898	11,408	12,515	1,107
52450 Disability Insurance	1,462	2,057	2,199	142
53150 Legal Services	-	500	500	-
53199 Other Professional Services	40,639	55,000	45,000	(10,000)
53310 Maintenance Of Equipment	231,322	220,180	287,586	67,406
53320 Maintenance Of Building & Grounds	1,160	2,500	2,500	-
53330 Maintenance Of Auto Equipment	445	500	500	-
53370 Software Maintenance/Support	902,035	1,070,750	1,031,634	(39,116)
53500 Printing And Binding	46	500	500	-
55210 Postage	15	200	200	-

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	2023 Actual	2024 Adopted Budget	2025 Adopted Budget	Increase/ (Decrease)
55230 Telephone Service	4,198	4,450	4,450	-
55240 Cell Phone Service	5,527	9,800	9,800	-
55250 Internet Service	35,353	45,600	49,920	4,320
55510 Mileage	-	250	250	-
55520 Airfare	1,699	3,250	3,000	(250)
55530 Meals And Lodging	3,338	7,500	7,800	300
55540 Registration/Training Costs	11,227	19,530	21,880	2,350
55800 Miscellaneous	64	600	600	-
55801 Dues And Memberships	1,438	1,867	1,867	-
55880 Technology Charges	10,098	7,746	12,589	4,843
55893 Technology Credits	(604,442)	(652,255)	(652,255)	-
56001 Office Supplies	202	500	500	-
56009 Vehicle Fuel	327	-	-	-
56012 Books And Subscriptions	43	1,000	1,000	-
56015 Other Operating Supplies	20,547	30,000	30,000	-
58001 Machinery And Equipment	-	-	500,000	500,000
58006 Computer Equipment	608,625	350,000	224,600	(125,400)
58025 Software	50,000	-	-	-
58028 Subscription Offset	(59,788)	-	-	-
Total Technology Systems	2,327,883	2,395,725	2,906,265	510,540

Streets

City Garage - 10-018-1252

51100 Salaries-Regular	612,246	666,274	745,149	78,875
51200 Salaries-Overtime	4,731	7,000	7,000	-
51300 Part-Time Salaries-Regular	25,272	12,480	15,600	3,120
51400 Part-Time Salaries-Overtime	5	-	-	-
51500 Vacation Buyback	3,364	-	-	-
52100 FICA	48,205	52,460	58,732	6,272
52200 VRS Retirement	118,358	135,453	157,240	21,787
52300 Health Insurance	82,454	102,693	120,200	17,507
52350 Dental Insurance	4,283	4,781	5,578	797
52400 VRS Life Insurance	7,832	8,928	9,985	1,057
52450 Disability Insurance	1,866	2,303	2,668	365
53310 Maintenance Of Equipment	10,301	13,295	12,595	(700)
53320 Maintenance Of Building & Grounds	1,745	2,500	2,500	-
53326 Maintenance Fuel Island Dispensing System	4,581	2,000	2,000	-
53330 Maintenance Of Auto Equipment	298,027	327,513	327,513	-
53340 Maintenance Of Radio Equipment	-	150	150	-
53500 Printing And Binding	54	-	-	-
55240 Cell Phone Service	561	516	516	-
55510 Mileage	35	-	-	-
55530 Meals And Lodging	1,486	-	-	-
55540 Registration/Training Costs	1,792	11,500	13,000	1,500
55800 Miscellaneous	(755)	100	100	-
55801 Dues And Memberships	410	-	-	-
55880 Technology Charges	5,277	6,229	3,387	(2,842)
55894 Equipment Rental Credit	(538,315)	(625,000)	(625,000)	-
55895 Labor Credits	(275,807)	(276,000)	(276,000)	-
55899 Transfer To Other Projects	(2,849)	(2,000)	(2,000)	-
56001 Office Supplies	246	-	-	-

City of Salem, Virginia
General Fund Expenditure Budget Detail
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	2023 Actual	2024 Adopted Budget	2025 Adopted Budget	Increase/ (Decrease)
56008 Expendable Equipment	27,831	9,900	9,900	-
56009 Vehicle Fuel	97,770	120,000	120,000	-
56011 Uniforms Or Wearing Apparel For Employees	5,842	5,805	7,280	1,475
56015 Other Operating Supplies	9,066	20,000	20,000	-
58001 Machinery And Equipment	32,533	35,000	10,000	(25,000)
58004 Motor Vehicles And Equipment	353,215	598,000	475,000	(123,000)
58025 Software	-	-	109,500	109,500
Total City Garage	941,662	1,241,880	1,332,593	90,713
<u>Emergency Management - 10-018-3550</u>				
53835 Demolition Of Condemned Homes	-	10,000	12,500	2,500
55820 Emergency Clean Up	4,716	15,000	15,000	-
Total Emergency Management	4,716	25,000	27,500	2,500
<u>Primary Roads-Pavements - 10-018-4001</u>				
53810 Patching	48,323	25,000	25,000	-
53811 Resurfacing	225,268	600,000	1,320,000	720,000
53812 Snow Removal	5,956	80,000	80,000	-
53834 ADA Modifications	12,555	300,000	500,000	200,000
58001 Machinery And Equipment	252,119	-	-	-
Total Primary Roads-Pavements	544,221	1,005,000	1,925,000	920,000
<u>Primary Roads-Shoulders - 10-018-4002</u>				
53813 Ditching	-	5,000	5,000	-
53824 Shoulders	29,386	15,000	20,000	5,000
53825 Storm Drains - Maintenance	221,178	6,000	6,000	-
53826 Storm Drains - Repairs	6,930	7,500	482,500	475,000
Total Primary Roads-Shoulders	257,494	33,500	513,500	480,000
<u>Primary Roads-Roadsides - 10-018-4003</u>				
53814 Sidewalk, Curb And Gutter	7,741	21,000	21,000	-
53815 Guard Rails	-	3,000	5,000	2,000
53816 Mowing	104,479	80,000	100,000	20,000
53817 Street Sweeping	45,365	43,000	43,000	-
53829 Tree Trimming/Replacement	40,813	10,000	15,000	5,000
53836 Tree Trimming/Replacement-Contract	-	30,000	30,000	-
Total Primary Roads-Roadsides	198,398	187,000	214,000	27,000
<u>Primary Roads-Structures - 10-018-4004</u>				
53819 Bridge Repairs	17,523	-	500,000	500,000
53820 Bridge Inspections	61,053	30,000	30,000	-
Total Primary Roads-Structures	78,576	30,000	530,000	500,000
<u>Primary Roads-Traffic Control - 10-018-4005</u>				
53821 Highway Lighting	303,775	306,000	324,000	18,000
53822 Pavement Marking	32,483	40,000	40,000	-
53830 Street Signs Maintenance/Replacement	30,666	25,500	25,500	-
Total Primary Roads-Traffic Control	366,924	371,500	389,500	18,000
<u>Primary Roads-Other Costs - 10-018-4006</u>				
53828 Administrative/Overhead Costs	130,689	150,000	150,000	-
59410 Transfer To Capital Projects	-	300,000	-	(300,000)
Total Primary Roads-Other Costs	130,689	450,000	150,000	(300,000)
<u>Collector Streets-Pavements - 10-018-4010</u>				
53810 Patching	81,743	100,000	100,000	-
53811 Resurfacing	419,224	600,000	1,303,315	703,315

City of Salem, Virginia
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	2023 Actual	2024 Adopted Budget	2025 Adopted Budget	Increase/ (Decrease)
53812 Snow Removal	16,477	120,000	116,685	(3,315)
Total Collector Streets-Pavements	517,444	820,000	1,520,000	700,000
<u>Collector Streets-Shoulders - 10-018-4011</u>				
53810 Patching	-	5,000	5,000	-
53813 Ditching	5,661	20,500	20,500	-
53824 Shoulders	16,740	41,000	41,000	-
53825 Storm Drains - Maintenance	166,284	100,000	100,000	-
53826 Storm Drains - Repairs	76,934	40,000	540,000	500,000
Total Collector Streets-Shoulders	265,619	206,500	706,500	500,000
<u>Collector Streets-Roadsides - 10-018-4012</u>				
53814 Sidewalk, Curb And Gutter	70,532	83,000	83,000	-
53815 Guard Rails	-	10,000	10,000	-
53816 Mowing	54,177	80,000	80,000	-
53817 Street Sweeping	45,888	65,000	65,000	-
53829 Tree Trimming/Replacement	64,889	30,000	40,000	10,000
53836 Tree Trimming/Replacement-Contract	-	15,000	15,000	-
Total Collector Streets-Roadsides	235,486	283,000	293,000	10,000
<u>Collector Streets-Structures - 10-018-4013</u>				
53819 Bridge Repairs	276	-	959,170	959,170
53820 Bridge Inspections	-	-	30,000	30,000
Total Collector Streets-Structures	276	-	989,170	989,170
<u>Collector Streets-Traffic Control - 10-018-4014</u>				
53821 Highway Lighting	326,782	326,600	330,000	3,400
53822 Pavement Marking	46,872	40,000	40,000	-
53830 Street Signs Maintenance/Replacement	43,042	40,000	40,000	-
Total Collector Streets-Traffic Control	416,696	406,600	410,000	3,400
<u>Collector Streets-Other Costs - 10-018-4015</u>				
53828 Administrative/Overhead Costs	111,779	115,000	115,000	-
Total Collector Streets-Other Costs	111,779	115,000	115,000	-
<u>Streets & Highway Administration - 10-018-4200</u>				
51100 Salaries-Regular	1,006,169	1,119,600	1,361,260	241,660
51200 Salaries-Overtime	14,086	20,000	20,000	-
51300 Part-Time Salaries-Regular	27,230	52,500	81,120	28,620
51500 Vacation Buyback	4,198	-	-	-
52100 FICA	77,507	91,196	111,872	20,676
52200 VRS Retirement	194,612	227,615	289,596	61,981
52300 Health Insurance	154,361	215,200	218,850	3,650
52350 Dental Insurance	7,413	9,877	9,877	-
52400 VRS Life Insurance	12,832	15,003	18,241	3,238
52450 Disability Insurance	2,037	2,965	3,850	885
53110 Payments For Medical, Dental Or Hospital Services	246	1,500	1,500	-
53150 Legal Services	35	-	-	-
53185 Custodial Services	-	-	5,000	5,000
53199 Other Professional Services	2,874	-	-	-
53310 Maintenance Of Equipment	2,931	5,508	5,508	-
53320 Maintenance Of Building & Grounds	101,435	100,000	100,000	-
53325 Maintenance Of Building & Grounds-Elizabeth Campus	3,599	8,000	8,000	-
53329 Maintenance Of Building & Grounds-FEMA Lots	11,015	8,000	8,000	-
53330 Maintenance Of Auto Equipment	3,476	12,000	12,000	-

City of Salem, Virginia
General Fund Expenditure Budget Detail
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	2023 Actual	2024 Adopted Budget	2025 Adopted Budget	Increase/ (Decrease)
53340 Maintenance Of Radio Equipment	26,030	27,332	28,426	1,094
53500 Printing And Binding	-	250	250	-
53811 Resurfacing	-	-	376,685	376,685
53814 Sidewalk, Curb And Gutter	9,073	20,000	20,000	-
53825 Storm Drains - Maintenance	525	-	-	-
53827 Storm Drains - Replacement	-	20,000	20,000	-
53831 Unpaved Streets And Alleys	1,771	12,000	12,000	-
55110 Electrical Services	46,393	54,000	60,000	6,000
55120 Heating Services - Gas And Oil	11,728	9,000	12,000	3,000
55130 Water And Sewer	3,940	5,000	5,000	-
55230 Telephone Service	2,667	4,150	2,000	(2,150)
55240 Cell Phone Service	3,610	3,312	3,312	-
55450 Lease Offset	(2,090)	-	-	-
55510 Mileage	374	-	-	-
55520 Airfare	1,116	-	-	-
55530 Meals And Lodging	1,365	-	-	-
55540 Registration/Training Costs	2,315	8,000	17,500	9,500
55800 Miscellaneous	8,215	3,000	3,000	-
55801 Dues And Memberships	450	-	-	-
55843 Permits	48	300	300	-
55880 Technology Charges	8,972	9,688	8,252	(1,436)
55884 Downtown Signage	1,950	5,000	5,000	-
55899 Transfer To Other Projects	(875,197)	(810,000)	(810,000)	-
55965 Work Order Clearing Account	(4,764)	-	-	-
55966 Reimbursable Work Orders - Other	1,062	-	-	-
56001 Office Supplies	1,846	4,500	4,500	-
56003 Construction Materials	615	-	-	-
56008 Expendable Equipment	5,644	10,000	10,000	-
56009 Vehicle Fuel	2,173	2,500	2,500	-
56011 Uniforms Or Wearing Apparel For Employees	7,681	8,125	10,000	1,875
56015 Other Operating Supplies	2,047	1,000	1,000	-
58001 Machinery And Equipment	24,339	16,000	-	(16,000)
58014 Infrastructure Improvements	17,300	148,000	750,000	602,000
Total Street & Highway Administration	937,254	1,450,121	2,796,399	1,346,278
<u>Street and Road Cleaning - 10-018-4220</u>				
51100 Salaries-Regular	10,390	37,128	38,535	1,407
51200 Salaries-Overtime	-	2,000	2,000	-
52100 FICA	768	2,993	3,100	107
52200 VRS Retirement	2,420	7,548	8,990	1,442
52300 Health Insurance	2,790	8,664	8,664	-
52350 Dental Insurance	132	398	398	-
52400 VRS Life Insurance	160	497	516	19
52450 Disability Insurance	16	196	203	7
53832 Leaf Removal	67,894	65,000	81,000	16,000
55880 Technology Charges	-	-	74	74
55899 Transfer To Other Projects	(13,437)	(25,000)	(25,000)	-
56011 Uniforms Or Wearing Apparel For Employees	-	-	650	650
Total Street and Road Cleaning	71,133	99,424	119,130	19,706
<u>Refuse Collection - 10-018-4230</u>				
51100 Salaries-Regular	726,785	764,889	875,732	110,843

City of Salem, Virginia
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	2023 Actual	2024 Adopted Budget	2025 Adopted Budget	Increase/ (Decrease)
51200 Salaries-Overtime	28,267	26,000	26,000	-
51300 Part-Time Salaries-Regular	-	35,700	35,700	-
51450 Extra Labor	28,829	-	-	-
51500 Vacation Buyback	3,989	-	-	-
52100 FICA	56,796	63,234	71,714	8,480
52200 VRS Retirement	145,094	155,502	183,750	28,248
52300 Health Insurance	140,714	160,958	168,945	7,987
52350 Dental Insurance	7,072	7,569	7,968	399
52400 VRS Life Insurance	9,754	10,250	11,735	1,485
52450 Disability Insurance	2,243	2,054	3,479	1,425
53330 Maintenance Of Auto Equipment	163,688	170,000	170,000	-
53340 Maintenance Of Radio Equipment	-	225	225	-
53370 Software Maintenance/Support	-	29,475	29,475	-
53500 Printing And Binding	1,705	1,000	1,000	-
53600 Advertising	361	400	400	-
55240 Cell Phone Service	1,584	1,548	1,548	-
55530 Meals And Lodging	636	-	-	-
55540 Registration/Training Costs	929	7,125	8,625	1,500
55800 Miscellaneous	240	-	-	-
55801 Dues And Memberships	205	-	-	-
55821 Waste Disposal	753,759	898,554	919,554	21,000
55880 Technology Charges	3,012	2,623	2,773	150
55899 Transfer To Other Projects	(30,317)	(30,000)	(30,000)	-
56008 Expendable Equipment	46,922	56,000	56,000	-
56009 Vehicle Fuel	88,333	100,000	100,000	-
56011 Uniforms Or Wearing Apparel For Employees	7,828	8,950	10,800	1,850
56015 Other Operating Supplies	4,523	3,250	6,000	2,750
58001 Machinery And Equipment	-	111,000	-	(111,000)
58004 Motor Vehicles And Equipment	34,675	-	315,000	315,000
Total Refuse Collection	2,227,626	2,586,306	2,976,423	390,117
Containers - 10-018-4240				
51100 Salaries-Regular	50,553	50,223	57,286	7,063
51200 Salaries-Overtime	1,563	3,000	3,000	-
51450 Extra Labor	3,629	-	-	-
51500 Vacation Buyback	1,932	-	-	-
52100 FICA	3,569	4,072	4,612	540
52200 VRS Retirement	10,210	10,210	11,360	1,150
52300 Health Insurance	9,030	9,626	9,626	-
52400 VRS Life Insurance	673	673	768	95
53330 Maintenance Of Auto Equipment	33,998	50,000	50,000	-
53370 Software Maintenance/Support	-	8,421	8,421	-
55800 Miscellaneous	906	2,300	2,300	-
55821 Waste Disposal	207,250	249,000	255,750	6,750
55880 Technology Charges	76	81	74	(7)
55899 Transfer To Other Projects	(865)	(1,800)	(1,800)	-
56008 Expendable Equipment	25,120	29,250	29,250	-
56009 Vehicle Fuel	21,339	27,000	27,000	-
56015 Other Operating Supplies	171	-	1,000	1,000
Total Containers	369,154	442,056	458,647	16,591

City of Salem, Virginia
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	2023 Actual	2024 Adopted Budget	2025 Adopted Budget	Increase/ (Decrease)
<u>Recycling - 10-018-4250</u>				
51100 Salaries-Regular	45,156	44,891	51,203	6,312
51200 Salaries-Overtime	3,052	9,000	9,000	-
51450 Extra Labor	12,100	-	-	-
51500 Vacation Buyback	863	-	-	-
52100 FICA	3,518	4,123	4,605	482
52200 VRS Retirement	9,126	9,126	10,154	1,028
52300 Health Insurance	9,805	10,447	10,447	-
52350 Dental Insurance	398	398	398	-
52400 VRS Life Insurance	602	602	686	84
53330 Maintenance Of Auto Equipment	60,020	30,000	30,000	-
53600 Advertising	252	-	-	-
55851 Recycling Costs	566	-	6,000	6,000
55880 Technology Charges	76	81	74	(7)
55899 Transfer To Other Projects	(1,627)	(7,500)	(7,500)	-
56008 Expendable Equipment	17,892	46,000	80,000	34,000
56009 Vehicle Fuel	17,533	16,500	16,500	-
56011 Uniforms Or Wearing Apparel For Employees	308	650	800	150
56015 Other Operating Supplies	3,430	1,000	2,000	1,000
58001 Machinery And Equipment	-	32,000	-	(32,000)
Total Recycling	183,070	197,318	214,367	17,049
<u>Building Maintenance - 10-018-4310</u>				
51100 Salaries-Regular	654,686	708,933	793,396	84,463
51200 Salaries-Overtime	55,418	52,000	52,000	-
51300 Part-Time Salaries-Regular	1,667	5,000	10,000	5,000
51500 Vacation Buyback	6,818	-	-	-
52100 FICA	53,357	58,593	65,438	6,845
52200 VRS Retirement	126,829	144,126	165,548	21,422
52300 Health Insurance	89,530	111,480	107,263	(4,217)
52350 Dental Insurance	4,283	5,179	5,578	399
52400 VRS Life Insurance	8,381	9,500	10,632	1,132
52450 Disability Insurance	1,563	2,054	1,769	(285)
53310 Maintenance Of Equipment	2,432	2,500	2,500	-
53320 Maintenance Of Building & Grounds	13,727	12,000	12,000	-
53330 Maintenance Of Auto Equipment	9,669	27,000	27,000	-
53340 Maintenance Of Radio Equipment	-	750	750	-
55230 Telephone Service	246	1,000	300	(700)
55240 Cell Phone Service	7,050	6,708	6,708	-
55540 Registration/Training Costs	2,101	6,000	7,500	1,500
55800 Miscellaneous	60	200	200	-
55880 Technology Charges	7,141	7,845	9,516	1,671
55896 Maintenance Credits	(214,025)	(180,000)	(190,000)	(10,000)
55897 Maintenance Credits Schools	(205,348)	(150,000)	(165,000)	(15,000)
55899 Transfer To Other Projects	(26,841)	(25,000)	-	25,000
56001 Office Supplies	399	400	400	-
56007 Repair And Maintenance Supplies	(64)	5,000	5,000	-
56008 Expendable Equipment	8,248	4,000	4,000	-
56009 Vehicle Fuel	13,965	15,000	15,000	-
56011 Uniforms Or Wearing Apparel For Employees	7,130	6,175	7,600	1,425

City of Salem, Virginia
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	2023 Actual	2024 Adopted Budget	2025 Adopted Budget	Increase/ (Decrease)
58004 Motor Vehicles And Equipment	-	86,000	-	(86,000)
Total Building Maintenance	628,422	922,443	955,098	32,655
<u>City Hall Building Maintenance - 10-018-4320</u>				
51100 Salaries-Regular	21,194	31,200	-	(31,200)
52100 FICA	1,522	2,387	-	(2,387)
52200 VRS Retirement	3,970	6,343	-	(6,343)
52300 Health Insurance	3,845	10,447	-	(10,447)
52350 Dental Insurance	198	398	-	(398)
52400 VRS Life Insurance	227	418	-	(418)
52450 Disability Insurance	86	165	-	(165)
53185 Custodial Services	-	-	34,000	34,000
53320 Maintenance Of Building & Grounds	59,023	55,000	55,000	-
53322 Maintenance Of Building & Grounds-TAP	2,892	20,000	20,000	-
55110 Electrical Services	51,453	52,000	65,000	13,000
55130 Water And Sewer	4,022	5,000	5,000	-
55230 Telephone Service	2,095	2,100	2,100	-
55800 Miscellaneous	650	2,750	2,750	-
56005 Janitorial Supplies	8,791	10,000	10,000	-
58001 Machinery And Equipment	7,240	-	-	-
58009 Building Improvements	-	110,200	300,000	189,800
Total City Hall Building Maintenance	167,208	308,408	493,850	185,442
<u>Courthouse Building Maintenance - 10-018-4321</u>				
51100 Salaries-Regular	18,584	21,849	-	(21,849)
52100 FICA	1,353	1,671	-	(1,671)
52200 VRS Retirement	3,074	4,442	-	(4,442)
52300 Health Insurance	3,623	5,523	-	(5,523)
52350 Dental Insurance	166	239	-	(239)
52400 VRS Life Insurance	203	293	-	(293)
53185 Custodial Services	-	-	28,000	28,000
53320 Maintenance Of Building & Grounds	61,400	55,000	55,000	-
55110 Electrical Services	41,343	46,000	50,000	4,000
55120 Heating Services - Gas And Oil	1,070	750	750	-
55130 Water And Sewer	1,193	1,200	1,500	300
56005 Janitorial Supplies	4,410	3,500	3,500	-
56011 Uniforms Or Wearing Apparel For Employees	158	325	500	175
58009 Building Improvements	-	114,000	128,000	14,000
Total Courthouse Building Maintenance	136,577	254,792	267,250	12,458
<u>Engineering Building - 10-018-4322</u>				
51100 Salaries-Regular	4,331	4,680	-	(4,680)
52100 FICA	325	355	-	(355)
52200 VRS Retirement	787	951	-	(951)
52300 Health Insurance	1,136	1,300	-	(1,300)
52350 Dental Insurance	23	60	-	(60)
52400 VRS Life Insurance	52	63	-	(63)
52450 Disability Insurance	20	25	-	(25)
53320 Maintenance Of Building & Grounds	3,832	4,000	8,000	4,000
55110 Electrical Services	4,334	5,000	5,000	-
55120 Heating Services - Gas And Oil	1,170	1,500	1,500	-
55130 Water And Sewer	1,395	1,350	1,600	250
Total Engineering Building	17,405	19,284	16,100	(3,184)

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	2023 Actual	2024 Adopted Budget	2025 Adopted Budget	Increase/ (Decrease)
<u>City Owned Development Property - 10-018-4323</u>				
51100 Salaries-Regular	1,841	1,800	-	(1,800)
52100 FICA	137	138	-	(138)
52200 VRS Retirement	313	366	-	(366)
52300 Health Insurance	362	450	-	(450)
52350 Dental Insurance	16	35	-	(35)
52400 VRS Life Insurance	21	24	-	(24)
52450 Disability Insurance	2	10	-	(10)
53185 Custodial Services	-	-	4,000	4,000
53320 Maintenance Of Building & Grounds	26,140	99,000	49,000	(50,000)
55110 Electrical Services	8,337	11,500	9,500	(2,000)
55120 Heating Services - Gas And Oil	3,025	3,500	3,500	-
55130 Water And Sewer	2,093	4,000	3,250	(750)
55250 Internet Service	1,116	1,100	1,100	-
56005 Janitorial Supplies	-	1,000	1,000	-
Total City Owned Development Property	43,403	122,923	71,350	(51,573)
<u>Closed Landfill - 10-018-4401</u>				
53320 Maintenance Of Building & Grounds	6,434	6,000	10,000	4,000
Total Closed Landfill	6,434	6,000	10,000	4,000
<u>Mowles Spring Park - 10-018-4402</u>				
53320 Maintenance Of Building & Grounds	18,690	16,000	16,000	-
Total Mowles Spring Park	18,690	16,000	16,000	-
<u>Longwood Park - 10-018-7215</u>				
53320 Maintenance Of Building & Grounds	61,651	58,000	58,000	-
55110 Electrical Services	3,125	3,700	5,000	1,300
55130 Water And Sewer	1,382	1,700	1,700	-
Total Longwood Park	66,158	63,400	64,700	1,300
<u>Lake Spring Park - 10-018-7218</u>				
53320 Maintenance Of Building & Grounds	42,276	30,000	30,000	-
55110 Electrical Services	2,006	3,500	3,900	400
56015 Other Operating Supplies	2,006	4,000	4,000	-
Total Lake Spring Park	46,288	37,500	37,900	400
<u>Other Parks - 10-018-7220</u>				
53320 Maintenance Of Building & Grounds	76,655	120,540	120,540	-
55110 Electrical Services	3,626	3,400	4,200	800
55130 Water And Sewer	869	1,000	1,100	100
58001 Machinery And Equipment	-	-	150,000	150,000
Total Other Parks	81,150	124,940	275,840	150,900
<u>Golf Course - 10-018-7225</u>				
53320 Maintenance Of Building & Grounds	47,722	25,000	45,000	20,000
55110 Electrical Services	2,081	2,400	2,500	100
55130 Water And Sewer	1,050	1,600	1,600	-
Total Golf Course	50,853	29,000	49,100	20,100
<u>East Hill Cemetery - 10-018-7230</u>				
53320 Maintenance Of Building & Grounds	28,574	35,000	35,000	-
55110 Electrical Services	360	360	400	40
55130 Water And Sewer	324	-	375	375
Total East Hill Cemetery	29,258	35,360	35,775	415

City of Salem, Virginia
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	2023 Actual	2024 Adopted Budget	2025 Adopted Budget	Increase/ (Decrease)
<u>Greenway Maintenance - 10-018-7235</u>				
55860 Roanoke River Greenway	56,511	55,000	55,000	-
55861 Hanging Rock Trail	7,881	10,000	10,000	-
55862 Mason Creek Greenway	7,107	5,000	5,000	-
Total Greenway Maintenance	71,499	70,000	70,000	-
<u>Salem Rotary Dog Park - 10-018-7240</u>				
53320 Maintenance Of Building & Grounds	13,123	15,000	15,000	-
55110 Electrical Services	1,848	1,848	2,000	152
55130 Water And Sewer	792	1,000	1,775	775
Total Salem Rotary Dog Park	15,763	17,848	18,775	927
<u>Downtown Maintenance - 10-018-7245</u>				
53320 Maintenance Of Building & Grounds	37,718	43,000	45,000	2,000
53370 Software Maintenance/Support	-	-	9,450	9,450
55110 Electrical Services	1,213	2,000	2,000	-
55130 Water And Sewer	1,750	3,000	3,500	500
55800 Miscellaneous	5,450	6,000	6,000	-
58001 Machinery And Equipment	39,957	-	27,500	27,500
Total Downtown Maintenance	86,088	54,000	93,450	39,450
<u>Landscape Management - 10-018-7250</u>				
51100 Salaries-Regular	725,130	721,437	808,102	86,665
51200 Salaries-Overtime	6,656	10,000	10,000	-
51300 Part-Time Salaries-Regular	49,659	75,000	60,000	(15,000)
52100 FICA	58,398	61,692	67,175	5,483
52200 VRS Retirement	144,015	146,668	170,993	24,325
52300 Health Insurance	132,192	147,103	141,260	(5,843)
52350 Dental Insurance	7,216	7,727	7,118	(609)
52400 VRS Life Insurance	9,493	9,667	10,829	1,162
52450 Disability Insurance	2,592	2,708	2,830	122
53328 Weed Control	3,774	10,000	10,000	-
53600 Advertising	306	-	-	-
53829 Tree Trimming/Replacement	7,883	41,000	41,000	-
55230 Telephone Service	54	75	75	-
55240 Cell Phone Service	1,745	2,220	2,220	-
55410 Lease/Rent Of Equipment	260	2,000	2,000	-
55530 Meals And Lodging	685	-	-	-
55540 Registration/Training Costs	-	3,900	5,400	1,500
55800 Miscellaneous	1,991	5,000	5,000	-
55801 Dues And Memberships	205	400	400	-
55880 Technology Charges	3,738	3,946	5,107	1,161
55899 Transfer To Other Projects	(625,644)	(515,000)	(515,000)	-
56011 Uniforms Or Wearing Apparel For Employees	6,000	4,875	7,600	2,725
56015 Other Operating Supplies	9,116	10,000	10,000	-
Total Landscape Maintenance Program	545,464	750,418	852,109	101,691
<u>Farmers Market - 10-018-7251</u>				
51100 Salaries-Regular	-	-	39,113	39,113
51300 Part-Time Salaries-Regular	-	19,110	10,000	(9,110)
52100 FICA	-	1,462	3,757	2,295
52200 VRS Retirement	-	-	8,359	8,359
52300 Health Insurance	-	-	8,843	8,843
52350 Dental Insurance	-	-	398	398

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	2023 Actual	2024 Adopted Budget	2025 Adopted Budget	Increase/ (Decrease)
52400 VRS Life Insurance	-	-	524	524
52450 Disability Insurance	-	-	207	207
53320 Maintenance Of Building & Grounds	5,608	10,000	10,000	-
53600 Advertising	516	1,000	1,000	-
55110 Electrical Services	2,456	4,000	4,300	300
55130 Water And Sewer	3,030	2,500	7,000	4,500
55230 Telephone Service	54	75	75	-
55240 Cell Phone Service	511	516	516	-
55530 Meals And Lodging	-	700	700	-
55540 Registration/Training Costs	135	200	200	-
55800 Miscellaneous	6,009	10,000	10,000	-
55822 Market Promotions	92	1,000	1,000	-
55823 SNAP Program	6,379	6,000	6,500	500
55880 Technology Charges	466	512	626	114
55882 Food Insecurity Nutrition Incentive (FINI) Grant Program (USDA)	3,960	-	-	-
55959 Gus Schumacher Nutrition Incentive Program (GusNIP) (USDA)	966	6,500	6,500	-
Total Farmers Market	<u>30,182</u>	<u>63,575</u>	<u>119,618</u>	<u>56,043</u>
Total Streets	<u>9,899,059</u>	<u>12,846,096</u>	<u>19,127,644</u>	<u>6,281,548</u>

Registrar

Registrar - 10-019-1320

51100 Salaries-Regular	146,602	146,223	158,178	11,955
51200 Salaries-Overtime	4,503	3,500	3,500	-
51300 Part-Time Salaries-Regular	30,421	30,970	30,970	-
51500 Vacation Buyback	3,576	-	-	-
52100 FICA	12,857	13,823	14,737	914
52200 VRS Retirement	29,652	29,727	31,367	1,640
52300 Health Insurance	15,121	16,110	16,110	-
52350 Dental Insurance	797	797	797	-
52400 VRS Life Insurance	1,955	1,959	2,120	161
53150 Legal Services	2,945	600	600	-
53310 Maintenance Of Equipment	28,544	23,636	19,000	(4,636)
53500 Printing And Binding	1,062	4,000	10,000	6,000
53600 Advertising	2	1,000	1,000	-
55210 Postage	3,517	3,500	3,900	400
55230 Telephone Service	469	525	525	-
55240 Cell Phone Service	511	516	516	-
55410 Lease/Rent Of Equipment	2,540	2,520	22,520	20,000
55450 Lease Offset	(2,090)	-	-	-
55510 Mileage	85	200	200	-
55530 Meals And Lodging	(108)	2,000	2,000	-
55540 Registration/Training Costs	395	1,000	1,000	-
55800 Miscellaneous	138	100	100	-
55801 Dues And Memberships	490	595	595	-
55880 Technology Charges	7,217	7,925	8,120	195
56001 Office Supplies	2,246	3,500	3,500	-
56008 Expendable Equipment	-	500	500	-
Total Registrar	<u>293,447</u>	<u>295,226</u>	<u>331,855</u>	<u>36,629</u>

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	2023 Actual	2024 Adopted Budget	2025 Adopted Budget	Increase/ (Decrease)
Electoral Board - 10-019-1321				
51300 Part-Time Salaries-Regular	9,719	10,245	10,245	-
52100 FICA	743	784	784	-
55510 Mileage	243	550	550	-
55530 Meals And Lodging	237	1,900	1,000	(900)
55540 Registration/Training Costs	813	600	1,485	885
55800 Miscellaneous	162	100	100	-
55801 Dues And Memberships	200	200	200	-
55880 Technology Charges	228	244	221	(23)
Total Electoral Board	<u>12,345</u>	<u>14,623</u>	<u>14,585</u>	<u>(38)</u>
Total Registrar	<u>305,792</u>	<u>309,849</u>	<u>346,440</u>	<u>36,591</u>
Circuit Court - 10-020-2110				
55210 Postage	232	250	250	-
55230 Telephone Service	532	1,000	1,000	-
55800 Miscellaneous	571	500	500	-
55805 Jury And Witness Fees	8,467	6,750	6,750	-
55880 Technology Charges	1,127	-	-	-
56001 Office Supplies	110	3,000	3,000	-
56012 Books And Subscriptions	2,499	1,750	1,750	-
57005 23rd Circuit Court	<u>54,062</u>	<u>60,000</u>	<u>60,000</u>	<u>-</u>
Total Circuit Court	<u>67,600</u>	<u>73,250</u>	<u>73,250</u>	<u>-</u>
District Courts				
Combined District Courts - 10-022-2112				
51300 Part-Time Salaries-Regular	20,262	21,000	21,000	-
52100 FICA	1,550	1,606	1,606	-
53155 Court Appointed Attorneys	-	2,000	2,000	-
53310 Maintenance Of Equipment	1,950	3,000	3,000	-
53500 Printing And Binding	1,659	700	1,100	400
55230 Telephone Service	4,080	5,100	5,100	-
55410 Lease/Rent Of Equipment	2,314	3,000	3,000	-
55450 Lease Offset	(1,969)	-	-	-
55801 Dues And Memberships	230	175	175	-
55880 Technology Charges	379	1,137	1,117	(20)
56001 Office Supplies	6,205	6,000	6,300	300
56012 Books And Subscriptions	196	1,800	1,800	-
Total Combined District Courts	<u>36,856</u>	<u>45,518</u>	<u>46,198</u>	<u>680</u>
General District Judges - 10-022-2120				
55230 Telephone Service	54	75	75	-
55510 Mileage	238	100	300	200
55530 Meals And Lodging	377	100	300	200
55540 Registration/Training Costs	75	1,000	1,000	-
55800 Miscellaneous	-	1,700	1,700	-
55801 Dues And Memberships	60	250	250	-
55880 Technology Charges	563	-	-	-
56012 Books And Subscriptions	<u>2,297</u>	<u>1,500</u>	<u>1,500</u>	<u>-</u>
Total General District Judges	<u>3,664</u>	<u>4,725</u>	<u>5,125</u>	<u>400</u>
Juvenile District Judges - 10-022-2160				
53310 Maintenance Of Equipment	-	200	200	-
55230 Telephone Service	81	170	170	-
55510 Mileage	-	100	100	-

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	2023 Actual	2024 Adopted Budget	2025 Adopted Budget	Increase/ (Decrease)
55530 Meals And Lodging	-	500	500	-
55540 Registration/Training Costs	-	1,000	1,000	-
55800 Miscellaneous	-	100	100	-
55801 Dues And Memberships	-	200	200	-
56012 Books And Subscriptions	672	1,050	1,050	-
Total Juvenile District Judges	753	3,320	3,320	-
Total District Courts	41,273	53,563	54,643	1,080
Magistrate Office - 10-024-2130				
53310 Maintenance Of Equipment	-	120	120	-
56001 Office Supplies	1,347	1,428	1,428	-
56008 Expendable Equipment	1,250	750	750	-
56012 Books And Subscriptions	337	1,000	1,000	-
Total Magistrate Office	2,934	3,298	3,298	-
Clerk of Circuit Court - 10-027-2170				
51100 Salaries-Regular	351,060	347,299	433,140	85,841
51200 Salaries-Overtime	-	1,000	1,000	-
51500 Vacation Buyback	2,889	-	-	-
52100 FICA	26,039	26,645	33,212	6,567
52200 VRS Retirement	70,499	70,606	87,877	17,271
52300 Health Insurance	24,927	26,557	35,221	8,664
52350 Dental Insurance	1,594	1,594	1,992	398
52400 VRS Life Insurance	4,647	4,654	5,804	1,150
52450 Disability Insurance	258	258	283	25
53120 Accounting And Auditing Services	3,160	3,500	3,500	-
53199 Other Professional Services	-	500	500	-
53310 Maintenance Of Equipment	10,212	11,500	11,500	-
53500 Printing And Binding	4,203	4,000	4,000	-
55210 Postage	1,644	2,000	2,000	-
55230 Telephone Service	1,352	2,500	2,500	-
55240 Cell Phone Service	371	516	516	-
55410 Lease/Rent Of Equipment	2,268	2,580	2,580	-
55450 Lease Offset	(1,969)	-	-	-
55800 Miscellaneous	11,188	9,408	9,408	-
55880 Technology Charges	379	1,542	1,646	104
56001 Office Supplies	1,702	2,300	2,300	-
56008 Expendable Equipment	1,576	-	-	-
56012 Books And Subscriptions	449	200	200	-
Total Clerk of Circuit Court	518,448	519,159	639,179	120,020
City Sheriff				
City Sheriff - 10-028-2180				
51100 Salaries-Regular	612,651	675,897	774,678	98,781
51200 Salaries-Overtime	14,332	27,040	27,040	-
51300 Part-Time Salaries-Regular	67,362	89,514	89,514	-
51500 Vacation Buyback	3,978	-	-	-
52100 FICA	52,158	60,622	68,178	7,556
52200 VRS Retirement	123,465	135,275	152,925	17,650
52300 Health Insurance	79,317	90,273	86,803	(3,470)
52350 Dental Insurance	3,386	3,586	3,984	398
52400 VRS Life Insurance	8,121	8,916	10,240	1,324
52450 Disability Insurance	-	198	198	-

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	2023 Actual	2024 Adopted Budget	2025 Adopted Budget	Increase/ (Decrease)
53150 Legal Services	893	3,500	3,500	-
53199 Other Professional Services	17,592	12,000	12,000	-
53310 Maintenance Of Equipment	100	1,150	1,150	-
53330 Maintenance Of Auto Equipment	7,616	7,500	8,000	500
53340 Maintenance Of Radio Equipment	6,376	6,694	6,963	269
53500 Printing And Binding	572	675	875	200
55210 Postage	70	500	500	-
55230 Telephone Service	670	850	850	-
55240 Cell Phone Service	3,125	3,350	3,350	-
55410 Lease/Rent Of Equipment	1,521	1,500	1,600	100
55450 Lease Offset	(1,149)	-	-	-
55510 Mileage	76	-	-	-
55530 Meals And Lodging	3,553	3,500	4,000	500
55540 Registration/Training Costs	5,822	8,350	8,350	-
55550 Extradition Of Prisoners	141	900	900	-
55590 Training - Academy	4,784	4,800	5,670	870
55800 Miscellaneous	5,175	3,000	3,000	-
55801 Dues And Memberships	1,496	1,560	3,450	1,890
55806 Accreditation Expenses	3,113	3,000	5,000	2,000
55880 Technology Charges	9,297	9,412	10,550	1,138
56001 Office Supplies	1,901	2,000	2,000	-
56008 Expendable Equipment	13,510	15,000	13,000	(2,000)
56009 Vehicle Fuel	7,731	8,500	8,500	-
56011 Uniforms Or Wearing Apparel For Employees	6,487	6,500	7,000	500
56018 Sheriff Supplies	6,689	7,700	7,700	-
56019 Bulletproof Vests	2,100	1,960	2,500	540
58004 Motor Vehicles And Equipment	-	98,800	66,812	(31,988)
58009 Building Improvements	-	50,000	25,000	(25,000)
Total City Sheriff	1,074,031	1,354,022	1,425,780	71,758
Correction and Detention - 10-028-3320				
57001 Salem Roanoke County Jail Operational Costs	345,645	550,000	350,000	(200,000)
57002 Salem Roanoke County Jail Capital Costs	45,900	103,500	61,750	(41,750)
57010 WVRJA Operational Costs	820,346	1,151,064	1,168,512	17,448
57011 WVRJA Debt Service Costs	237,607	361,106	320,705	(40,401)
Total Correction and Detention	1,449,498	2,165,670	1,900,967	(264,703)
Total City Sheriff	2,523,529	3,519,692	3,326,747	(192,945)
Commonwealth Attorney				
Commonwealth Attorney - 10-029-2210				
51100 Salaries-Regular	524,745	527,711	565,892	38,181
51300 Part-Time Salaries-Regular	-	-	19,278	19,278
52100 FICA	38,670	40,370	44,766	4,396
52200 VRS Retirement	103,840	107,284	119,035	11,751
52300 Health Insurance	43,956	55,286	46,862	(8,424)
52350 Dental Insurance	2,472	2,789	2,390	(399)
52400 VRS Life Insurance	6,844	7,071	7,583	512
52450 Disability Insurance	1,043	1,070	1,126	56
53330 Maintenance Of Auto Equipment	682	1,169	1,500	331
53500 Printing And Binding	1,336	1,654	1,654	-
55210 Postage	165	215	285	70
55230 Telephone Service	514	675	675	-

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	2023 Actual	2024 Adopted Budget	2025 Adopted Budget	Increase/ (Decrease)
55240 Cell Phone Service	571	622	622	-
55410 Lease/Rent Of Equipment	1,093	1,000	1,380	380
55450 Lease Offset	(483)	-	-	-
55510 Mileage	197	435	435	-
55530 Meals And Lodging	536	2,300	3,138	838
55540 Registration/Training Costs	80	885	940	55
55800 Miscellaneous	1,967	10,533	1,440	(9,093)
55801 Dues And Memberships	3,314	3,260	3,536	276
55880 Technology Charges	5,407	6,342	6,240	(102)
55957 Grants - Other Costs	2,591	-	-	-
56001 Office Supplies	4,631	3,190	3,600	410
56009 Vehicle Fuel	460	798	798	-
56012 Books And Subscriptions	1,727	1,920	1,938	18
58030 Inception of Lease - Capital Outlay	4,450	-	-	-
Total Commonwealth Attorney	750,808	776,579	835,113	58,534
<u>Victim Witness Assistance Program - 10-029-2212</u>				
51100 Salaries-Regular	73,041	67,811	55,000	(12,811)
51300 Part-Time Salaries-Regular	-	-	11,922	11,922
52100 FICA	5,245	5,188	5,120	(68)
52200 VRS Retirement	14,673	13,786	11,182	(2,604)
52300 Health Insurance	8,896	7,447	9,728	2,281
52350 Dental Insurance	429	398	399	1
52400 VRS Life Insurance	967	909	737	(172)
52450 Disability Insurance	382	358	291	(67)
53500 Printing And Binding	491	-	450	450
55210 Postage	193	180	340	160
55230 Telephone Service	54	70	70	-
55510 Mileage	-	-	382	382
55530 Meals And Lodging	-	800	1,154	354
55540 Registration/Training Costs	125	700	250	(450)
55800 Miscellaneous	-	-	88	88
55801 Dues And Memberships	-	150	150	-
55880 Technology Charges	152	162	74	(88)
56001 Office Supplies	930	330	952	622
Total Victim Witness Assistance Program	105,578	98,289	98,289	-
<u>Cost Collections - 10-029-2214</u>				
51300 Part-Time Salaries-Regular	978	5,000	5,000	-
52100 FICA	74	382	382	-
55210 Postage	126	250	250	-
56001 Office Supplies	318	450	450	-
Total Cost Collections	1,496	6,082	6,082	-
Total Commonwealth Attorney	857,882	880,950	939,484	58,534
Police				
<u>Police Department - 10-030-3110</u>				
51100 Salaries-Regular	3,836,896	4,168,602	4,827,763	659,161
51115 Salaries-Reimbursable	7,707	-	-	-
51200 Salaries-Overtime	84,095	75,000	84,000	9,000
51300 Part-Time Salaries-Regular	232,915	267,900	394,570	126,670
51500 Vacation Buyback	27,981	-	-	-
52100 FICA	329,756	345,130	405,934	60,804

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	2023 Actual	2024 Adopted Budget	2025 Adopted Budget	Increase/ (Decrease)
52200 VRS Retirement	723,762	805,595	914,335	108,740
52300 Health Insurance	434,623	541,159	538,281	(2,878)
52350 Dental Insurance	23,572	27,158	26,557	(601)
52400 VRS Life Insurance	48,689	53,099	61,671	8,572
52450 Disability Insurance	435	519	580	61
53110 Payments For Medical, Dental Or Hospital Services	23,027	28,500	28,500	-
53150 Legal Services	53	4,000	4,000	-
53310 Maintenance Of Equipment	88,807	93,932	93,932	-
53320 Maintenance Of Building & Grounds	32,545	36,300	39,300	3,000
53330 Maintenance Of Auto Equipment	98,059	85,000	102,000	17,000
53340 Maintenance Of Radio Equipment	56,430	60,000	65,000	5,000
53360 Gun Range Maintenance	5,504	6,000	7,900	1,900
53500 Printing And Binding	11,428	12,500	10,000	(2,500)
53700 Laundry And Cleaning	2,267	4,000	4,000	-
55110 Electrical Services	82,941	85,000	90,000	5,000
55120 Heating Services - Gas And Oil	18,840	9,000	17,000	8,000
55130 Water And Sewer	11,550	14,000	11,000	(3,000)
55210 Postage	988	1,600	1,600	-
55230 Telephone Service	11,063	9,200	9,200	-
55240 Cell Phone Service	33,579	33,600	36,100	2,500
55410 Lease/Rent Of Equipment	-	-	2,500	2,500
55450 Lease Offset	(1,969)	-	-	-
55530 Meals And Lodging	24,101	18,100	19,100	1,000
55540 Registration/Training Costs	(3,525)	25,000	25,000	-
55590 Training - Academy	32,752	34,040	34,960	920
55800 Miscellaneous	-	100	100	-
55801 Dues And Memberships	3,745	2,600	3,030	430
55806 Accreditation Expenses	4,703	14,600	14,600	-
55807 Evidence Processing/Photography	11,444	10,000	12,100	2,100
55808 Neighborhood Watch And Crime Prevention	1,499	500	500	-
55809 Employee Recruitment	699	3,100	5,300	2,200
55810 DARE Program	4,630	4,800	4,800	-
55811 Citizens Academy	-	1,000	1,000	-
55817 Police Investigation Fund	891	8,000	8,500	500
55833 DARE Donations	3,325	2,000	2,000	-
55859 State Grants	-	28,730	28,730	-
55871 E-summons Program	6,716	12,000	15,000	3,000
55879 Police Federal Grants	1,998	-	-	-
55880 Technology Charges	49,832	52,209	56,170	3,961
56001 Office Supplies	4,516	4,500	5,000	500
56005 Janitorial Supplies	6,487	6,200	6,500	300
56008 Expendable Equipment	7,214	28,000	28,000	-
56009 Vehicle Fuel	90,966	105,000	105,000	-
56010 Police Supplies	36,779	30,000	30,500	500
56011 Uniforms Or Wearing Apparel For Employees	36,435	33,000	33,000	-
56019 Bulletproof Vests	13,323	15,600	19,680	4,080
58001 Machinery And Equipment	-	60,000	182,121	122,121
58002 Furniture And Fixtures > \$5,000	6,000	-	-	-
58004 Motor Vehicles And Equipment	61,974	177,000	450,000	273,000
58009 Building Improvements	-	141,000	-	(141,000)

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	2023 Actual	2024 Adopted Budget	2025 Adopted Budget	Increase/ (Decrease)
58028 Subscription Offset	(4,156)	-	-	-
58040 Inception of Subscription - Capital Outlay	16,268	-	-	-
Total Police Department	6,644,159	7,583,873	8,866,414	1,282,541
<u>Communication Center - 10-030-3140</u>				
51100 Salaries-Regular	748,011	762,624	878,521	115,897
51115 Salaries-Reimbursable	(2,034)	-	-	-
51200 Salaries-Overtime	20,978	20,000	20,000	-
51300 Part-Time Salaries-Regular	16,171	35,000	35,000	-
51500 Vacation Buyback	2,232	-	-	-
52100 FICA	58,355	62,548	71,414	8,866
52200 VRS Retirement	145,248	155,042	181,702	26,660
52300 Health Insurance	95,683	115,111	126,960	11,849
52350 Dental Insurance	4,952	5,893	5,472	(421)
52400 VRS Life Insurance	9,574	10,219	11,772	1,553
52450 Disability Insurance	1,437	1,534	2,098	564
53310 Maintenance Of Equipment	11,403	27,000	27,500	500
53340 Maintenance Of Radio Equipment	175,915	183,800	192,000	8,200
53370 Software Maintenance/Support	38,101	82,625	86,125	3,500
53380 Maintenance Of Vehicle Computer Equipment	1,784	8,000	8,500	500
53500 Printing And Binding	4,897	6,050	3,750	(2,300)
55230 Telephone Service	25,521	40,100	40,100	-
55410 Lease/Rent Of Equipment	-	-	2,300	2,300
55450 Lease Offset	(419)	-	-	-
55530 Meals And Lodging	83	800	500	(300)
55540 Registration/Training Costs	227	6,800	5,800	(1,000)
55800 Miscellaneous	413	100	100	-
55806 Accreditation Expenses	4,670	5,200	5,200	-
55859 State Grants	1,932	4,000	4,000	-
55880 Technology Charges	7,932	7,820	8,460	640
56001 Office Supplies	1,166	1,500	2,700	1,200
56008 Expendable Equipment	110	4,250	6,690	2,440
56011 Uniforms Or Wearing Apparel For Employees	1,809	2,000	2,000	-
56012 Books And Subscriptions	11,500	-	-	-
58003 Communications Equipment	-	430,970	-	(430,970)
58028 Subscription Offset	(11,500)	-	-	-
58030 Inception of Lease - Capital Outlay	4,824	-	-	-
Total Communication Center	1,380,975	1,978,986	1,728,664	(250,322)
<u>Animal Control - 10-030-3510</u>				
51100 Salaries-Regular	427,750	448,086	523,694	75,608
51115 Salaries-Reimbursable	(2,154)	-	-	-
51200 Salaries-Overtime	10,268	8,000	11,000	3,000
51300 Part-Time Salaries-Regular	109,491	85,540	86,640	1,100
51400 Part-Time Salaries-Overtime	53	-	-	-
51500 Vacation Buyback	3,651	-	-	-
52100 FICA	42,066	41,434	47,532	6,098
52200 VRS Retirement	81,542	87,807	105,362	17,555
52300 Health Insurance	58,585	71,092	71,092	-
52350 Dental Insurance	2,789	3,187	3,586	399
52400 VRS Life Insurance	5,375	5,788	6,801	1,013
52450 Disability Insurance	628	793	942	149

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2025

	2023 Actual	2024 Adopted Budget	2025 Adopted Budget	Increase/ (Decrease)
53180 Veterinary Services	3,291	4,000	4,000	-
53320 Maintenance Of Building & Grounds	24,607	25,000	28,450	3,450
53330 Maintenance Of Auto Equipment	7,080	12,000	12,000	-
53370 Software Maintenance/Support	16,000	17,500	17,500	-
55110 Electrical Services	27,537	35,000	37,000	2,000
55120 Heating Services - Gas And Oil	12,159	8,000	10,500	2,500
55130 Water And Sewer	4,691	4,600	6,000	1,400
55230 Telephone Service	1,637	2,000	2,000	-
55240 Cell Phone Service	4,259	4,500	5,000	500
55510 Mileage	-	100	100	-
55530 Meals And Lodging	257	1,200	1,200	-
55540 Registration/Training Costs	496	2,060	2,060	-
55800 Miscellaneous	(30)	100	100	-
55812 Deer Reduction Program	3,750	7,500	7,500	-
55832 Donations	7,237	10,000	10,000	-
55835 Bank Charges	1,626	1,500	1,500	-
55841 Spaying/Neutering Program	3,730	3,500	3,500	-
55880 Technology Charges	9,687	8,209	9,065	856
56001 Office Supplies	2,875	3,260	3,260	-
56005 Janitorial Supplies	5,326	5,500	5,500	-
56009 Vehicle Fuel	8,846	10,000	10,000	-
56011 Uniforms Or Wearing Apparel For Employees	1,516	3,000	4,000	1,000
56015 Other Operating Supplies	4,678	4,500	4,500	-
58004 Motor Vehicles And Equipment	60,039	68,000	83,000	15,000
58009 Building Improvements	130,529	80,000	-	(80,000)
Total Animal Control	1,081,867	1,072,756	1,124,384	51,628
Total Police	9,107,001	10,635,615	11,719,462	1,083,847

Fire Department - 10-032-3210

51100 Salaries-Regular	4,229,414	4,230,686	4,996,406	765,720
51200 Salaries-Overtime	513,606	600,000	600,000	-
51205 Salaries-Overtime FLSA	247,645	258,083	258,083	-
51300 Part-Time Salaries-Regular	197,966	262,500	262,500	-
51400 Part-Time Salaries-Overtime	37,928	42,000	30,000	(12,000)
51500 Vacation Buyback	30,798	-	-	-
52100 FICA	390,800	412,585	470,245	57,660
52200 VRS Retirement	818,819	850,950	981,864	130,914
52300 Health Insurance	473,550	515,677	536,345	20,668
52350 Dental Insurance	25,556	26,287	27,083	796
52400 VRS Life Insurance	54,582	56,088	66,349	10,261
53110 Payments For Medical, Dental Or Hospital Services	42,357	28,300	46,050	17,750
53150 Legal Services	228	1,000	1,000	-
53310 Maintenance Of Equipment	54,719	58,770	82,735	23,965
53320 Maintenance Of Building & Grounds	54,149	43,000	47,000	4,000
53330 Maintenance Of Auto Equipment	213,903	190,000	189,250	(750)
53340 Maintenance Of Radio Equipment	26,520	27,388	28,483	1,095
53370 Software Maintenance/Support	23,838	19,250	22,750	3,500
53700 Laundry And Cleaning	6,489	6,500	6,500	-
55110 Electrical Services	38,354	38,000	46,000	8,000
55120 Heating Services - Gas And Oil	11,418	8,000	9,700	1,700
55130 Water And Sewer	5,057	5,500	6,500	1,000

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2025

	2023 Actual	2024 Adopted Budget	2025 Adopted Budget	Increase/ (Decrease)
55210 Postage	514	300	300	-
55230 Telephone Service	5,603	8,500	5,000	(3,500)
55240 Cell Phone Service	17,168	18,882	18,882	-
55410 Lease/Rent Of Equipment	4,541	5,000	6,000	1,000
55450 Lease Offset	(2,624)	-	-	-
55510 Mileage	887	-	-	-
55530 Meals And Lodging	22,613	-	-	-
55540 Registration/Training Costs	36,016	27,695	32,000	4,305
55570 Haz Mat Training	95	4,500	4,500	-
55595 EMS Training	4,265	20,380	35,880	15,500
55596 Fire & EMS Training Center	12,282	21,200	21,200	-
55800 Miscellaneous	128	-	-	-
55801 Dues And Memberships	2,095	2,850	2,850	-
55818 Revenue Recovery Expenses	58,304	64,500	64,500	-
55819 Fire Program Expenditures	56,115	101,691	114,119	12,428
55839 Hazardous Material - Level III	(3,978)	15,000	15,000	-
55854 Fire Prevention Program	6,940	7,315	8,800	1,485
55856 Fire State Grants	24,678	-	-	-
55857 Hazardous Material - Local	208	-	-	-
55880 Technology Charges	43,754	45,860	50,464	4,604
56001 Office Supplies	5,056	4,700	6,000	1,300
56008 Expendable Equipment	6,081	27,750	80,900	53,150
56009 Vehicle Fuel	80,685	80,000	80,000	-
56011 Uniforms Or Wearing Apparel For Employees	59,401	69,900	72,250	2,350
56012 Books And Subscriptions	386	420	420	-
56015 Other Operating Supplies	5,636	13,400	10,250	(3,150)
56023 EMS Supplies	51,592	39,400	46,000	6,600
58004 Motor Vehicles And Equipment	24,867	113,000	65,000	(48,000)
58025 Software	-	190,000	-	(190,000)
58028 Subscription Offset	(3,200)	-	-	-
58030 Inception of Lease - Capital Outlay	6,147	-	-	-
Total Fire Department	8,023,951	8,562,807	9,455,158	892,351

Salem Rescue Squad - 10-034-3230

51300 Part-Time Salaries-Regular	21,624	21,517	21,517	-
52100 FICA	1,654	1,646	1,646	-
53310 Maintenance Of Equipment	5,420	2,000	2,000	-
53320 Maintenance Of Building & Grounds	6,552	15,000	15,000	-
53330 Maintenance Of Auto Equipment	1,367	8,641	10,000	1,359
53340 Maintenance Of Radio Equipment	7,531	7,907	8,224	317
55110 Electrical Services	4,229	5,000	5,000	-
55120 Heating Services - Gas And Oil	3,251	3,200	3,200	-
55130 Water And Sewer	1,094	1,300	1,300	-
55230 Telephone Service	1,458	1,500	300	(1,200)
55240 Cell Phone Service	3,270	3,300	3,300	-
55309 Insurance	7,454	8,500	14,000	5,500
55540 Registration/Training Costs	-	1,000	1,000	-
55840 Four For Life Program	-	20,343	24,246	3,903
55880 Technology Charges	1,571	1,673	1,781	108
56001 Office Supplies	866	1,000	1,000	-
56004 Medical Supplies	2,881	5,500	7,000	1,500

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2025

	2023 Actual	2024 Adopted Budget	2025 Adopted Budget	Increase/ (Decrease)
56009 Vehicle Fuel	2,269	2,800	2,800	-
56015 Other Operating Supplies	-	3,000	3,000	-
58001 Machinery And Equipment	41,719	35,000	40,000	5,000
Total Salem Rescue Squad	114,210	149,827	166,314	16,487
Court Services Unit - 10-038-3330				
53500 Printing And Binding	-	500	500	-
55230 Telephone Service	84	135	135	-
55530 Meals And Lodging	308	-	-	-
55540 Registration/Training Costs	60	500	500	-
55800 Miscellaneous	-	150	150	-
56008 Expendable Equipment	499	-	-	-
Total Court Services Unit	951	1,285	1,285	-
Community Development				
<u>Building Inspections - 10-042-3410</u>				
51100 Salaries-Regular	287,266	288,930	363,755	74,825
51300 Part-Time Salaries-Regular	948	-	-	-
52100 FICA	21,083	22,103	27,827	5,724
52200 VRS Retirement	58,033	58,740	76,664	17,924
52300 Health Insurance	34,222	35,176	45,444	10,268
52350 Dental Insurance	1,414	1,353	1,992	639
52400 VRS Life Insurance	3,825	3,872	4,874	1,002
52450 Disability Insurance	490	508	773	265
53150 Legal Services	10,853	5,500	5,000	(500)
53200 Temporary Services	22,738	35,000	-	(35,000)
53310 Maintenance Of Equipment	-	820	820	-
53330 Maintenance Of Auto Equipment	4,135	5,603	4,200	(1,403)
53500 Printing And Binding	1,160	1,800	1,800	-
55210 Postage	135	2,000	2,000	-
55230 Telephone Service	138	180	180	-
55240 Cell Phone Service	2,283	2,200	3,600	1,400
55410 Lease/Rent Of Equipment	2,160	1,800	1,800	-
55510 Mileage	275	-	-	-
55530 Meals And Lodging	730	-	-	-
55540 Registration/Training Costs	484	2,750	2,750	-
55800 Miscellaneous	-	100	100	-
55801 Dues And Memberships	1,696	1,700	1,700	-
55835 Bank Charges	339	400	400	-
55880 Technology Charges	5,992	6,829	7,924	1,095
56001 Office Supplies	1,339	1,300	1,400	100
56008 Expendable Equipment	155	175	175	-
56009 Vehicle Fuel	2,927	3,397	3,397	-
56011 Uniforms Or Wearing Apparel For Employees	1,064	1,200	1,200	-
56012 Books And Subscriptions	1,223	1,800	1,800	-
58004 Motor Vehicles And Equipment	-	35,000	-	(35,000)
Total Building Inspections	467,107	520,236	561,575	41,339
<u>Engineering - 10-042-4110</u>				
51100 Salaries-Regular	601,732	598,971	762,519	163,548
51500 Vacation Buyback	6,183	-	-	-
52100 FICA	45,313	45,821	58,333	12,512
52200 VRS Retirement	120,838	121,771	153,603	31,832

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2025

	2023 Actual	2024 Adopted Budget	2025 Adopted Budget	Increase/ (Decrease)
52300 Health Insurance	48,370	52,000	61,951	9,951
52350 Dental Insurance	2,913	2,947	3,345	398
52400 VRS Life Insurance	7,965	8,026	10,218	2,192
52450 Disability Insurance	491	514	759	245
53140 Engineering And Architectural Services	38,600	79,000	60,000	(19,000)
53150 Legal Services	3,016	4,200	4,200	-
53199 Other Professional Services	22,583	20,000	20,000	-
53310 Maintenance Of Equipment	2,629	5,000	5,000	-
53320 Maintenance Of Building & Grounds	944	-	-	-
53330 Maintenance Of Auto Equipment	1,534	4,745	4,745	-
53340 Maintenance Of Radio Equipment	1,135	1,192	1,240	48
53500 Printing And Binding	1,560	3,250	3,250	-
55210 Postage	360	300	300	-
55230 Telephone Service	697	1,100	650	(450)
55240 Cell Phone Service	4,974	4,500	5,700	1,200
55510 Mileage	-	300	300	-
55530 Meals And Lodging	1,427	-	-	-
55540 Registration/Training Costs	4,435	11,000	11,000	-
55801 Dues And Memberships	1,419	1,550	1,550	-
55842 MS4 & VSMP Stormwater Management Programs	20,241	57,300	57,300	-
55868 Community Development Federal Grants	-	-	100,000	100,000
55880 Technology Charges	10,976	10,449	11,007	558
56001 Office Supplies	3,907	3,900	3,900	-
56008 Expendable Equipment	253	1,660	1,660	-
56009 Vehicle Fuel	3,937	4,400	4,400	-
56012 Books And Subscriptions	-	800	800	-
58004 Motor Vehicles And Equipment	-	35,000	35,000	-
58014 Infrastructure Improvements	-	-	25,000	25,000
Total Engineering	958,432	1,079,696	1,407,730	328,034
Planning and Zoning - 10-042-8120				
51100 Salaries-Regular	178,807	172,099	200,668	28,569
51500 Vacation Buyback	1,406	-	-	-
52100 FICA	13,503	13,166	15,351	2,185
52200 VRS Retirement	34,982	34,988	42,273	7,285
52300 Health Insurance	8,639	9,204	7,446	(1,758)
52350 Dental Insurance	398	398	398	-
52400 VRS Life Insurance	2,306	2,306	2,689	383
52450 Disability Insurance	278	278	353	75
53150 Legal Services	7,053	6,000	8,000	2,000
53199 Other Professional Services	-	75,000	75,000	-
53500 Printing And Binding	(371)	1,000	1,500	500
55210 Postage	1,905	1,200	2,500	1,300
55240 Cell Phone Service	1,712	1,300	2,100	800
55510 Mileage	188	-	-	-
55530 Meals And Lodging	2,238	-	-	-
55540 Registration/Training Costs	6,093	9,700	6,500	(3,200)
55801 Dues And Memberships	1,583	1,175	1,175	-
55880 Technology Charges	542	1,267	1,326	59
56001 Office Supplies	1,064	1,500	1,500	-
56008 Expendable Equipment	70	240	240	-

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2025

	2023 Actual	2024 Adopted Budget	2025 Adopted Budget	Increase/ (Decrease)
57040 Rke Valley Alleghany Regional Comm.	25,346	25,060	29,909	4,849
57041 Rke Valley Transportation Planning Organization	3,802	3,759	3,739	(20)
Total Planning and Zoning	<u>291,544</u>	<u>359,640</u>	<u>402,667</u>	<u>43,027</u>
Total Community Development	<u>1,717,083</u>	<u>1,959,572</u>	<u>2,371,972</u>	<u>412,400</u>

Civic Facilities

Salem Memorial Park - 10-053-7205

53185 Custodial Services	51,998	38,864	40,029	1,165
53187 Security Services	15,708	19,677	20,267	590
53320 Maintenance Of Building & Grounds	104,597	91,528	93,000	1,472
53327 Field Maintenance	40,844	25,248	26,005	757
53330 Maintenance Of Auto Equipment	-	750	750	-
55110 Electrical Services	215,825	225,000	226,000	1,000
55120 Heating Services - Gas And Oil	6,352	4,500	4,500	-
55130 Water And Sewer	26,648	33,000	35,000	2,000
55309 Insurance	2,500	2,500	2,500	-
56009 Vehicle Fuel	1,204	1,500	1,500	-
58001 Machinery And Equipment	60,666	-	42,000	42,000
58009 Building Improvements	89,856	722,000	283,500	(438,500)
Total Salem Memorial Park	<u>616,198</u>	<u>1,164,567</u>	<u>775,051</u>	<u>(389,516)</u>

Salem Stadium - 10-053-7210

51100 Salaries-Regular	61,684	59,927	103,791	43,864
51200 Salaries-Overtime	13,840	14,000	14,000	-
51300 Part-Time Salaries-Regular	2,694	25,200	25,200	-
51400 Part-Time Salaries-Overtime	-	1,050	1,050	-
51500 Vacation Buyback	2,305	-	-	-
52100 FICA	6,174	7,664	11,019	3,355
52200 VRS Retirement	12,183	12,183	20,946	8,763
52300 Health Insurance	9,711	10,218	18,881	8,663
52350 Dental Insurance	556	556	955	399
52400 VRS Life Insurance	803	803	1,391	588
52450 Disability Insurance	-	-	192	192
53320 Maintenance Of Building & Grounds	58,227	50,000	58,000	8,000
53330 Maintenance Of Auto Equipment	-	202	202	-
55110 Electrical Services	55,052	65,000	70,000	5,000
55130 Water And Sewer	2,232	3,500	3,500	-
55230 Telephone Service	758	825	825	-
55880 Technology Charges	531	487	515	28
56009 Vehicle Fuel	1,307	1,702	1,800	98
58001 Machinery And Equipment	-	-	17,000	17,000
58009 Building Improvements	-	-	115,000	115,000
58014 Infrastructure Improvements	53,811	43,000	60,000	17,000
Total Salem Stadium	<u>281,868</u>	<u>296,317</u>	<u>524,267</u>	<u>227,950</u>

Salem Visitor's Center - 10-053-8165

51300 Part-Time Salaries-Regular	-	12,480	12,480	-
52100 FICA	-	954	954	-
53600 Advertising	12,518	-	-	-
53610 Promotions	5,245	-	-	-
55210 Postage	270	-	-	-
55230 Telephone Service	99	-	-	-
55510 Mileage	-	250	250	-

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2025

	2023 Actual	2024 Adopted Budget	2025 Adopted Budget	Increase/ (Decrease)
55520 Airfare	2,781	-	-	-
55530 Meals And Lodging	3,618	250	250	-
55540 Registration/Training Costs	11,421	350	350	-
55800 Miscellaneous	1,556	-	-	-
55801 Dues And Memberships	1,628	-	-	-
Total Salem Visitor's Center	39,136	14,284	14,284	-
Tourism - 10-053-8170				
51300 Part-Time Salaries-Regular	86,607	90,549	90,549	-
52100 FICA	6,980	6,927	6,927	-
53500 Printing And Binding	-	10,000	10,000	-
53600 Advertising	43,160	45,500	65,250	19,750
53610 Promotions	-	4,400	5,950	1,550
55210 Postage	10	1,200	1,200	-
55230 Telephone Service	-	600	600	-
55240 Cell Phone Service	1,547	1,100	1,100	-
55510 Mileage	4,800	4,800	4,800	-
55520 Airfare	-	5,000	5,000	-
55530 Meals And Lodging	-	9,000	9,000	-
55540 Registration/Training Costs	-	14,000	14,000	-
55800 Miscellaneous	-	1,000	1,000	-
55801 Dues And Memberships	-	4,000	4,000	-
55859 State Grants	42,600	-	-	-
55880 Technology Charges	76	81	74	(7)
56001 Office Supplies	428	1,450	1,450	-
Total Tourism	186,208	199,607	220,900	21,293
NCAA Championships - 10-053-9108				
53199 Other Professional Services	27,212	25,000	25,000	-
53200 Temporary Services	10,951	49,500	32,000	(17,500)
53500 Printing And Binding	1,666	4,000	2,500	(1,500)
53600 Advertising	30,027	49,750	30,000	(19,750)
55210 Postage	349	1,000	1,000	-
55410 Lease/Rent Of Equipment	5,230	23,500	12,000	(11,500)
55520 Airfare	5,166	6,000	6,000	-
55530 Meals And Lodging	25,477	42,500	36,000	(6,500)
55531 Meals And Lodging-NCAA	39,098	95,000	40,000	(55,000)
56002 Food Supplies And Food Service	2,006	42,500	20,000	(22,500)
56015 Other Operating Supplies	26,550	45,000	32,000	(13,000)
Total NCAA Championships	173,732	383,750	236,500	(147,250)
Total Civic Facilities	1,297,142	2,058,525	1,771,002	(287,523)
Electric				
Primary Roads-Traffic Signals - 10-054-4007				
83731 Signal System - Labor	54,816	56,500	80,000	23,500
83736 Signal System	284,273	700,000	600,000	(100,000)
83739 Signal System - Equipment	11,351	10,000	20,000	10,000
85851 Signal System Expense - Labor	48,543	53,000	53,000	-
85855 Signal System - Travel/Training	1,563	-	1,500	1,500
85856 Signal System Expense	18,580	21,500	33,091	11,591
85859 Signal System - Equipment	12,916	10,000	12,000	2,000
85961 Maint Of Signal System - Labor	44,243	47,000	47,000	-
85966 Maint Of Signal System	7,849	10,000	10,000	-

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2025

	2023 Actual	2024 Adopted Budget	2025 Adopted Budget	Increase/ (Decrease)
85969 Maint Of Signal System - Equipment	17,068	12,000	15,000	3,000
Total Primary Roads-Traffic Signals	501,202	920,000	871,591	(48,409)
<u>Collector Streets-Traffic Signals - 10-054-4014</u>				
53850 Traffic Signals-Maint/Replace	316	11,000	11,000	-
Total Collector Streets-Traffic Signals	316	11,000	11,000	-
Total Electric	501,518	931,000	882,591	(48,409)
Parks & Recreation				
<u>Parks & Recreation Administration - 10-070-7110</u>				
51100 Salaries-Regular	270,169	268,002	303,072	35,070
51200 Salaries-Overtime	178	1,500	1,500	-
51300 Part-Time Salaries-Regular	8,258	17,850	17,850	-
51500 Vacation Buyback	10,308	-	-	-
52100 FICA	21,167	21,982	24,665	2,683
52200 VRS Retirement	54,485	54,485	60,099	5,614
52300 Health Insurance	29,220	31,132	31,312	180
52350 Dental Insurance	1,195	1,195	1,195	-
52400 VRS Life Insurance	3,591	3,591	4,061	470
53150 Legal Services	1,225	500	500	-
53320 Maintenance Of Building & Grounds	17,874	14,000	17,000	3,000
53321 Maintenance Of Building & Grounds-Street Dept	2,152	2,000	2,000	-
53330 Maintenance Of Auto Equipment	9,699	9,663	9,663	-
53340 Maintenance Of Radio Equipment	3,406	3,576	3,719	143
53500 Printing And Binding	993	1,000	1,000	-
55110 Electrical Services	3,612	3,993	4,575	582
55120 Heating Services - Gas And Oil	1,934	2,200	2,600	400
55130 Water And Sewer	1,303	1,800	2,000	200
55210 Postage	820	1,300	1,300	-
55230 Telephone Service	1,364	1,750	1,750	-
55240 Cell Phone Service	6,013	7,000	7,000	-
55450 Lease Offset	(2,890)	-	-	-
55540 Registration/Training Costs	1,404	2,000	2,000	-
55800 Miscellaneous	40	-	-	-
55831 Tournaments	48,822	30,000	35,000	5,000
55872 Half Marathon Race	73,596	80,000	100,000	20,000
55880 Technology Charges	5,212	5,212	6,119	907
56001 Office Supplies	2,488	3,000	3,000	-
56005 Janitorial Supplies	259	900	900	-
56008 Expendable Equipment	-	-	11,100	11,100
56009 Vehicle Fuel	13,016	12,700	14,000	1,300
56011 Uniforms Or Wearing Apparel For Employees	4,000	4,000	4,500	500
56012 Books And Subscriptions	-	500	500	-
58004 Motor Vehicles And Equipment	-	46,000	39,500	(6,500)
58009 Building Improvements	-	-	17,000	17,000
58016 Machinery And Equipment-Red Sox/Marathon	-	20,000	-	(20,000)
Total Parks & Recreation Administration	594,913	652,831	730,480	77,649
<u>Athletic Fields - 10-070-7111</u>				
51100 Salaries-Regular	103,932	104,676	116,748	12,072
51200 Salaries-Overtime	5,574	8,500	8,500	-
51300 Part-Time Salaries-Regular	49,821	77,700	62,700	(15,000)
51500 Vacation Buyback	698	-	-	-

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2025

	2023 Actual	2024 Adopted Budget	2025 Adopted Budget	Increase/ (Decrease)
52100 FICA	11,584	14,602	14,378	(224)
52200 VRS Retirement	21,281	21,281	24,646	3,365
52300 Health Insurance	25,477	27,154	23,557	(3,597)
52350 Dental Insurance	1,195	1,195	1,195	-
52400 VRS Life Insurance	1,403	1,403	1,564	161
52450 Disability Insurance	360	360	400	40
53320 Maintenance Of Building & Grounds	165,226	140,000	155,000	15,000
53321 Maintenance Of Building & Grounds-Street Dept	21,480	25,000	25,000	-
53330 Maintenance Of Auto Equipment	3,222	4,369	4,369	-
55110 Electrical Services	32,911	36,000	36,000	-
55130 Water And Sewer	1,653	1,500	2,300	800
55880 Technology Charges	2,384	3,086	2,956	(130)
56009 Vehicle Fuel	362	631	631	-
58001 Machinery And Equipment	-	-	73,000	73,000
Total Athletic Fields	448,563	467,457	552,944	85,487
<u>Pickleball Courts - 10-070-7112</u>				
53320 Maintenance Of Building & Grounds	-	-	10,000	10,000
53321 Maintenance Of Building & Grounds-Street Dept	-	-	3,000	3,000
55110 Electrical Services	-	-	12,000	12,000
58014 Infrastructure Improvements	-	-	266,000	266,000
Total Pickleball Courts	-	-	291,000	291,000
<u>Kiwanis - 10-070-7114</u>				
51100 Salaries-Regular	95,586	94,415	105,749	11,334
51200 Salaries-Overtime	3,185	8,000	8,000	-
51500 Vacation Buyback	1,816	-	-	-
52100 FICA	7,473	7,835	8,702	867
52200 VRS Retirement	19,194	19,195	22,105	2,910
52300 Health Insurance	16,258	17,327	17,327	-
52350 Dental Insurance	797	797	797	-
52400 VRS Life Insurance	1,265	1,265	1,417	152
52450 Disability Insurance	230	230	255	25
53320 Maintenance Of Building & Grounds	46,737	52,500	52,500	-
53321 Maintenance Of Building & Grounds-Street Dept	13,569	14,000	14,000	-
53330 Maintenance Of Auto Equipment	4,130	4,426	5,000	574
55110 Electrical Services	19,876	30,000	25,000	(5,000)
55120 Heating Services - Gas And Oil	2,346	2,516	3,000	484
55130 Water And Sewer	11,099	14,000	14,000	-
55880 Technology Charges	618	674	700	26
56009 Vehicle Fuel	2,563	3,000	3,500	500
58001 Machinery And Equipment	34,486	50,000	-	(50,000)
58016 Machinery And Equipment-Red Sox/Marathon	12,756	19,000	20,000	1,000
Total Kiwanis	293,984	339,180	302,052	(37,128)
<u>Moyer Sports Complex - 10-070-7117</u>				
51100 Salaries-Regular	260,094	260,034	289,984	29,950
51200 Salaries-Overtime	5,276	12,000	12,000	-
51300 Part-Time Salaries-Regular	-	13,125	13,125	-
51500 Vacation Buyback	2,533	-	-	-
52100 FICA	19,149	21,815	24,106	2,291
52200 VRS Retirement	52,865	52,865	61,140	8,275
52300 Health Insurance	48,685	51,876	54,070	2,194

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2025

	2023 Actual	2024 Adopted Budget	2025 Adopted Budget	Increase/ (Decrease)
52350 Dental Insurance	2,390	2,390	2,390	-
52400 VRS Life Insurance	3,485	3,484	3,886	402
52450 Disability Insurance	737	737	795	58
53320 Maintenance Of Building & Grounds	51,918	82,000	82,000	-
53321 Maintenance Of Building & Grounds-Street Dept	14,450	21,000	21,000	-
53330 Maintenance Of Auto Equipment	9,534	7,177	7,177	-
55110 Electrical Services	10,313	39,000	39,000	-
55120 Heating Services - Gas And Oil	-	-	1,000	1,000
55130 Water And Sewer	3,981	10,500	11,000	500
55230 Telephone Service	1,291	1,825	1,825	-
55450 Lease Offset	(705)	-	-	-
55836 Dixie League Tournaments	1,709	3,500	3,500	-
55880 Technology Charges	2,644	2,322	2,996	674
56009 Vehicle Fuel	2,690	3,800	3,800	-
58001 Machinery And Equipment	90,043	-	17,000	17,000
Total Moyer Sports Complex	583,082	589,450	651,794	62,344
Skateboard Park - 10-070-7123				
53321 Maintenance Of Building & Grounds-Street Dept	2,660	-	-	-
55110 Electrical Services	405	-	-	-
Total Skateboard Park	3,065	-	-	-
Spartan Field - 10-070-7126				
51100 Salaries-Regular	49,823	50,223	56,748	6,525
51200 Salaries-Overtime	332	2,000	2,000	-
51500 Vacation Buyback	966	-	-	-
52100 FICA	3,707	3,995	4,494	499
52200 VRS Retirement	10,210	10,210	11,253	1,043
52300 Health Insurance	9,800	10,447	10,447	-
52350 Dental Insurance	398	398	398	-
52400 VRS Life Insurance	673	673	760	87
53320 Maintenance Of Building & Grounds	15,288	18,500	18,500	-
53321 Maintenance Of Building & Grounds-Street Dept	1,910	7,500	7,500	-
53330 Maintenance Of Auto Equipment	230	2,500	2,500	-
55130 Water And Sewer	4,516	9,000	9,000	-
55880 Technology Charges	76	81	74	(7)
56009 Vehicle Fuel	60	357	357	-
Total Spartan Field	97,989	115,884	124,031	8,147
Athletic Programs - 10-070-7129				
51100 Salaries-Regular	121,111	120,309	138,291	17,982
51200 Salaries-Overtime	-	2,000	2,000	-
51300 Part-Time Salaries-Regular	109,161	92,820	100,000	7,180
51500 Vacation Buyback	1,383	-	-	-
52100 FICA	16,277	16,457	18,382	1,925
52200 VRS Retirement	24,459	24,459	28,757	4,298
52300 Health Insurance	19,428	20,248	20,248	-
52350 Dental Insurance	398	398	797	399
52400 VRS Life Insurance	1,612	1,612	1,853	241
52450 Disability Insurance	256	256	299	43
53199 Other Professional Services	4,056	3,600	4,200	600
53370 Software Maintenance/Support	100	500	500	-
55837 Sandlot Super Bowl	2,162	3,000	3,000	-

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2025

	2023 Actual	2024 Adopted Budget	2025 Adopted Budget	Increase/ (Decrease)
55880 Technology Charges	6,263	7,569	6,917	(652)
56021 Athletic Supplies	83,705	93,000	93,000	-
Total Athletic Programs	390,371	386,228	418,244	32,016
<u>Adult Athletic Programs - 10-070-7130</u>				
51300 Part-Time Salaries-Regular	7,635	15,605	11,000	(4,605)
52100 FICA	580	1,194	841	(353)
56021 Athletic Supplies	1,511	3,250	3,250	-
Total Adult Athletic Programs	9,726	20,049	15,091	(4,958)
<u>Recreation Programs - 10-070-7132</u>				
51100 Salaries-Regular	134,383	141,451	158,692	17,241
51200 Salaries-Overtime	1,604	3,000	3,000	-
51300 Part-Time Salaries-Regular	16,401	18,034	18,034	-
52100 FICA	11,296	12,430	13,749	1,319
52200 VRS Retirement	26,469	28,757	34,049	5,292
52300 Health Insurance	21,713	24,774	26,531	1,757
52350 Dental Insurance	1,129	1,195	1,195	-
52400 VRS Life Insurance	1,797	1,895	2,126	231
52450 Disability Insurance	461	500	560	60
55825 Special Events	157,854	165,000	174,000	9,000
55826 Olde Salem Days	8,375	8,500	8,500	-
55827 Christmas Parade	5,168	6,000	6,000	-
55828 Summer Camps	21,898	22,000	22,000	-
55830 Hook A Kid On Golf	2,399	2,400	2,400	-
55835 Bank Charges	446	200	500	300
55838 Youth Council	2,002	2,000	2,500	500
55852 Therapeutic Recreation-Rke Co	20,000	20,000	20,000	-
55880 Technology Charges	3,923	5,019	4,123	(896)
55932 Beverages/Charities	13,374	50,000	50,000	-
56014 Educational And Recreational Supplies	7,244	8,000	8,000	-
Total Recreation Programs	457,936	521,155	555,959	34,804
<u>Senior Citizen Center - 10-070-7135</u>				
51100 Salaries-Regular	146,223	145,282	165,010	19,728
51200 Salaries-Overtime	-	2,000	2,000	-
51300 Part-Time Salaries-Regular	25,403	27,846	27,846	-
51500 Vacation Buyback	1,157	-	-	-
52100 FICA	13,162	13,397	14,906	1,509
52200 VRS Retirement	29,536	29,536	32,722	3,186
52300 Health Insurance	23,253	24,774	24,774	-
52350 Dental Insurance	1,195	1,195	1,195	-
52400 VRS Life Insurance	1,947	1,947	2,211	264
53320 Maintenance Of Building & Grounds	11,908	18,000	18,000	-
53321 Maintenance Of Building & Grounds-Street Dept	3,690	3,000	4,000	1,000
53330 Maintenance Of Auto Equipment	1,306	3,436	3,436	-
55110 Electrical Services	9,984	12,000	12,000	-
55120 Heating Services - Gas And Oil	1,774	1,750	2,000	250
55130 Water And Sewer	2,564	3,317	3,317	-
55230 Telephone Service	480	725	725	-
55450 Lease Offset	(705)	-	-	-
55540 Registration/Training Costs	-	150	150	-
55801 Dues And Memberships	40	110	110	-

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2025

	2023 Actual	2024 Adopted Budget	2025 Adopted Budget	Increase/ (Decrease)
55824 Senior Trips	89,296	90,000	90,000	-
55832 Donations	100	1,000	1,000	-
55880 Technology Charges	3,240	3,540	4,099	559
56001 Office Supplies	268	450	450	-
56009 Vehicle Fuel	1,049	3,500	3,500	-
56014 Educational And Recreational Supplies	1,865	3,000	3,000	-
58004 Motor Vehicles And Equipment	-	108,750	-	(108,750)
58009 Building Improvements	-	63,000	-	(63,000)
Total Senior Citizen Center	368,735	561,705	416,451	(145,254)
Youth Sports Office - 10-070-7138				
53320 Maintenance Of Building & Grounds	4,025	6,500	6,500	-
55120 Heating Services - Gas And Oil	1,043	1,500	1,500	-
55450 Lease Offset	(705)	-	-	-
Total Youth Sports Office	4,363	8,000	8,000	-
Total Parks & Recreation	3,252,727	3,661,939	4,066,046	404,107
Library 10-076-7300				
51100 Salaries-Regular	609,776	593,864	641,784	47,920
51300 Part-Time Salaries-Regular	75,903	120,540	120,540	-
52100 FICA	50,142	54,652	58,317	3,665
52200 VRS Retirement	119,963	120,733	133,427	12,694
52300 Health Insurance	74,714	82,146	77,248	(4,898)
52350 Dental Insurance	4,056	4,143	3,984	(159)
52400 VRS Life Insurance	7,905	7,958	8,600	642
52450 Disability Insurance	988	1,203	1,006	(197)
53150 Legal Services	-	300	300	-
53185 Custodial Services	-	-	17,500	17,500
53310 Maintenance Of Equipment	1,164	2,863	2,863	-
53320 Maintenance Of Building & Grounds	35,013	22,000	30,000	8,000
53370 Software Maintenance/Support	53,875	61,509	61,509	-
55110 Electrical Services	19,092	24,000	24,000	-
55120 Heating Services - Gas And Oil	3,433	3,000	3,000	-
55130 Water And Sewer	2,287	3,750	3,750	-
55210 Postage	3,056	3,000	3,000	-
55230 Telephone Service	1,122	1,800	1,800	-
55240 Cell Phone Service	511	600	600	-
55520 Airfare	-	-	2,600	2,600
55530 Meals And Lodging	55	1,500	6,700	5,200
55540 Registration/Training Costs	1,280	3,000	3,000	-
55800 Miscellaneous	-	100	100	-
55801 Dues And Memberships	697	1,000	1,000	-
55845 Library Programs	17,772	15,000	20,000	5,000
55880 Technology Charges	11,659	12,197	11,520	(677)
56001 Office Supplies	23,067	15,000	20,000	5,000
56005 Janitorial Supplies	3,594	3,000	5,000	2,000
56008 Expendable Equipment	5,341	13,000	21,600	8,600
56012 Books And Subscriptions	14,348	10,000	20,000	10,000
56013 Books And Subscriptions - State	191,757	169,170	220,057	50,887
58009 Building Improvements	-	35,000	250,000	215,000
Total Library	1,332,570	1,386,028	1,774,805	388,777

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2025

	2023 Actual	2024 Adopted Budget	2025 Adopted Budget	Increase/ (Decrease)
Economic Development - 10-080-8110				
51100 Salaries-Regular	131,949	179,525	190,650	11,125
51300 Part-Time Salaries-Regular	53,040	49,500	49,500	-
51400 Part-Time Salaries-Overtime	55	-	-	-
52100 FICA	14,167	17,520	18,371	851
52200 VRS Retirement	26,678	36,497	38,286	1,789
52300 Health Insurance	9,172	17,868	17,868	-
52350 Dental Insurance	398	797	797	-
52400 VRS Life Insurance	1,758	2,406	2,555	149
52450 Disability Insurance	-	255	253	(2)
53150 Legal Services	-	2,500	5,000	2,500
53199 Other Professional Services	11,984	45,550	95,550	50,000
53330 Maintenance Of Auto Equipment	322	500	500	-
53500 Printing And Binding	-	550	550	-
53600 Advertising	1,110	5,000	5,000	-
55210 Postage	54	200	200	-
55230 Telephone Service	111	160	160	-
55240 Cell Phone Service	910	540	1,200	660
55420 Lease/Rent Of Property	12,510	-	-	-
55450 Lease Offset	(10,872)	-	-	-
55510 Mileage	258	500	750	250
55520 Airfare	-	3,500	4,500	1,000
55530 Meals And Lodging	2,391	4,000	5,500	1,500
55540 Registration/Training Costs	-	10,000	10,000	-
55631 Verge	-	-	10,000	10,000
55632 Roanoke Regional Small Business Development Ce	-	-	7,500	7,500
55660 Economic Development Incentives	-	100,000	-	(100,000)
55800 Miscellaneous	332	500	1,500	1,000
55801 Dues And Memberships	1	1,100	1,300	200
55825 Special Events	429	8,000	8,000	-
55874 Virginia Main Street Program	-	1,000	1,000	-
55880 Technology Charges	639	1,643	2,457	814
56001 Office Supplies	105	800	800	-
56008 Expendable Equipment	549	-	-	-
56009 Vehicle Fuel	155	1,500	1,500	-
56012 Books And Subscriptions	806	450	3,181	2,731
58004 Motor Vehicles And Equipment	-	30,000	-	(30,000)
58028 Subscription Offset	(779)	-	-	-
58040 Inception of Subscription - Capital Outlay	5,945	-	-	-
Total Economic Development	264,177	522,361	484,428	(37,933)
Total General Fund Expenditures	\$ 113,741,477	\$ 108,980,164	\$ 114,360,551	\$ 5,380,387

ENTERPRISE FUNDS

City of Salem, Virginia
Enterprise Funds Budget Summary
Fiscal Year 2025

	2023 Actual	2024 Adopted Budget	2025 Adopted Budget	Increase/ (Decrease)
Revenues				
Water	\$ 10,418,317	\$ 8,158,220	\$ 8,498,402	\$ 340,182
Sewer	14,449,640	7,146,000	8,603,156	1,457,156
Civic Center	4,789,923	5,409,836	5,682,444	272,608
Electric	40,394,605	50,739,486	50,964,990	225,504
Catering & Concessions	919,212	836,537	920,246	83,709
Total Revenues	\$ 70,971,697	\$ 72,290,079	\$ 74,669,238	\$ 2,379,159
Expenses				
Water	\$ 5,535,197	\$ 8,158,220	\$ 8,498,402	\$ 340,182
Sewer	5,112,405	7,146,000	8,603,156	1,457,156
Civic Center	5,109,258	5,409,836	5,682,444	272,608
Electric	43,981,753	50,739,486	50,964,990	225,504
Catering & Concessions	918,000	836,537	920,246	83,709
Total Expenses	\$ 60,656,613	\$ 72,290,079	\$ 74,669,238	\$ 2,379,159

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2025

		2023 Actual	2024 Adopted Budget	2025 Adopted Budget	Increase/ (Decrease)
Water Fund					
Revenue - 51-051-0020					
44610	Residential Services	\$ 3,375,108	\$ 3,546,384	\$ 3,771,476	\$ 225,092
44611	Small Commercial Services	1,044,477	1,087,287	1,167,139	79,852
44612	Large Commercial Services	1,835,672	1,879,889	2,051,250	171,361
44613	Multi-Unit Services	772,014	782,440	862,678	80,238
44614	Fire Services	43,904	44,000	49,060	5,060
44616	Duplex Services	58,887	60,000	65,803	5,803
44620	Penalties	79,334	92,000	92,000	-
44630	Connections	70,636	60,000	86,300	26,300
44632	Availability Fees	58,000	55,000	120,000	65,000
44634	Lease Revenue	129,282	-	-	-
44635	Rental Of Property	154,445	145,395	147,696	2,301
44636	Lease Revenue Offset	(134,141)	-	-	-
44637	Water Federal Grants Revenue	14,465	-	-	-
44640	Miscellaneous	16,200	105,825	85,000	(20,825)
44645	Miscellaneous Non Operating Revenue	4,356	-	-	-
44650	Interest Income	9,976	-	-	-
44670	Contribution Of Assets	34,000	-	-	-
44690	Gain On Sale Of Assets	7,800	-	-	-
44696	Appropriated From Net Position	-	300,000	-	(300,000)
Transfers - 50-051-0300					
49900	Transfer From General Fund	2,843,902	-	-	-
	Total Revenue	10,418,317	8,158,220	8,498,402	340,182
Expense					
Meter Readers - 51-012-0024					
51100	Salaries-Regular	171,803	148,272	166,615	18,343
51200	Salaries-Overtime	1,550	3,000	2,000	(1,000)
51500	Vacation Buyback	5,749	4,200	5,000	800
51850	Compensation Adjustment	-	13,422	-	(13,422)
52100	FICA	12,772	11,894	13,358	1,464
52200	VRS Retirement	34,837	30,144	33,917	3,773
52210	VRS Retirement Offset	(34,119)	-	-	-
52300	Health Insurance	22,379	19,707	18,491	(1,216)
52350	Dental Insurance	1,029	797	797	-
52400	VRS Life Insurance	2,296	1,987	2,233	246
52410	VRS Life Insurance Offset	(924)	-	-	-
52450	Disability Insurance	203	202	222	20
52700	Workers Compensation	1,403	2,000	2,000	-
52845	Pension Expense	25,942	-	-	-
52850	OPEB Expense	8,267	1,200	1,200	-
52851	OPEB Expense-VRS	141	-	-	-
52855	OPEB Offset	(11,766)	-	-	-
52882	Health Insurance Retiree Billing	9,095	9,322	9,300	(22)
53310	Maintenance Of Equipment	30,235	32,000	-	(32,000)
53330	Maintenance Of Auto Equipment	3,248	1,100	7,000	5,900
53370	Software Maintenance/Support	146	3,000	7,190	4,190
53500	Printing And Binding	284	450	450	-
55210	Postage	189	110	110	-
55230	Telephone Service	81	75	75	-

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2025

		2023	2024	2025	Increase/ (Decrease)
		Actual	Adopted Budget	Adopted Budget	
55240	Cell Phone Service	492	1,032	1,032	-
55305	Motor Vehicle Insurance	2,131	2,200	2,200	-
55800	Miscellaneous	-	150	150	-
55880	Technology Charges	3,580	3,976	1,978	(1,998)
55889	Billing And Collection Credits	(300,421)	(300,000)	(321,249)	(21,249)
56001	Office Supplies	168	200	200	-
56007	Repair And Maintenance Supplies	52	-	-	-
56008	Expendable Equipment	77	800	800	-
56009	Vehicle Fuel	4,875	6,000	5,000	(1,000)
56011	Uniforms Or Wearing Apparel For Employees	1,163	1,600	1,800	200
56015	Other Operating Supplies	299	1,160	600	(560)
58004	Motor Vehicles And Equipment	-	-	35,000	35,000
58010	Depreciation	2,742	-	2,531	2,531
Total Meter Readers		(2)	-	-	-
<u>Utility Billing - 51-012-0026</u>					
51100	Salaries-Regular	169,247	168,281	185,336	17,055
51500	Vacation Buyback	983	2,000	2,000	-
51850	Compensation Adjustment	-	15,233	-	(15,233)
52100	FICA	12,864	12,765	14,331	1,566
52200	VRS Retirement	34,212	34,212	40,438	6,226
52210	VRS Retirement Offset	(31,051)	-	-	-
52300	Health Insurance	23,248	24,774	26,170	1,396
52350	Dental Insurance	1,195	1,195	1,195	-
52400	VRS Life Insurance	2,255	2,255	2,483	228
52410	VRS Life Insurance Offset	(908)	-	-	-
52450	Disability Insurance	619	619	675	56
52700	Workers Compensation	90	100	100	-
52845	Pension Expense	25,547	-	-	-
52850	OPEB Expense	8,267	1,500	1,500	-
52851	OPEB Expense-VRS	138	-	-	-
52855	OPEB Offset	(11,766)	-	-	-
52882	Health Insurance Retiree Billing	2,960	3,034	3,200	166
53500	Printing And Binding	18,551	19,500	22,500	3,000
55210	Postage	96,694	97,000	109,500	12,500
55230	Telephone Service	171	200	200	-
55410	Lease/Rent Of Equipment	3,410	3,805	3,000	(805)
55450	Lease Offset	(2,142)	-	-	-
55540	Registration/Training Costs	-	900	900	-
55800	Miscellaneous	-	600	600	-
55880	Technology Charges	6,582	4,864	7,771	2,907
55889	Billing And Collection Credits	(363,754)	(393,437)	(422,499)	(29,062)
56001	Office Supplies	398	600	600	-
58011	Amortization	2,042	-	-	-
59299	Interest Expense	148	-	-	-
Total Utility Billing		-	-	-	-
<u>Utility Collections - 51-012-0028</u>					
51100	Salaries-Regular	194,427	195,296	208,774	13,478
51500	Vacation Buyback	827	950	950	-
51850	Compensation Adjustment	-	17,679	-	(17,679)
52100	FICA	14,436	15,012	16,044	1,032
52200	VRS Retirement	38,999	39,703	46,361	6,658
52210	VRS Retirement Offset	(35,569)	-	-	-

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2025

		2023	2024	2025	Increase/ (Decrease)
		Actual	Adopted Budget	Adopted Budget	
52300	Health Insurance	29,784	33,417	32,258	(1,159)
52350	Dental Insurance	1,501	1,031	1,541	510
52400	VRS Life Insurance	2,571	2,617	2,798	181
52410	VRS Life Insurance Offset	(1,035)	-	-	-
52450	Disability Insurance	875	1,031	1,102	71
52700	Workers Compensation	107	175	175	-
52845	Pension Expense	29,357	-	-	-
52850	OPEB Expense	14,905	1,200	1,200	-
52851	OPEB Expense-VRS	159	-	-	-
52855	OPEB Offset	(21,214)	-	-	-
52882	Health Insurance Retiree Billing	13,746	14,090	14,500	410
52886	Health Insurance Retiree Billing - Pre 65	8,016	8,732	8,800	68
53150	Legal Services	595	-	-	-
53199	Other Professional Services	310	300	300	-
53310	Maintenance Of Equipment	-	500	500	-
53500	Printing And Binding	4,953	4,900	6,700	1,800
55210	Postage	11,695	12,000	14,000	2,000
55230	Telephone Service	195	300	200	(100)
55540	Registration/Training Costs	-	400	400	-
55800	Miscellaneous	-	200	200	-
55804	Cash Over/Short	245	-	-	-
55835	Bank Charges	227,730	250,000	250,000	-
55880	Technology Charges	11,718	12,657	13,309	652
55889	Billing And Collection Credits	(552,271)	(621,687)	(621,262)	425
56001	Office Supplies	269	500	500	-
56008	Expendable Equipment	2,670	8,997	650	(8,347)
Total Utility Collections		1	-	-	-

Production - 51-051-0021

51100	Salaries-Regular	843,636	867,603	955,791	88,188
51200	Salaries-Overtime	64,552	50,000	60,000	10,000
51300	Part-Time Salaries-Regular	7,335	-	-	-
51500	Vacation Buyback	13,289	5,500	12,500	7,000
51850	Compensation Adjustment	-	81,926	99,337	17,411
52100	FICA	69,412	70,617	78,664	8,047
52200	VRS Retirement	167,711	170,854	190,155	19,301
52210	VRS Retirement Offset	(163,621)	-	-	-
52300	Health Insurance	115,891	126,775	128,919	2,144
52350	Dental Insurance	6,283	6,468	6,468	-
52400	VRS Life Insurance	11,055	11,261	12,399	1,138
52410	VRS Life Insurance Offset	(4,450)	-	-	-
52450	Disability Insurance	1,029	683	1,625	942
52700	Workers Compensation	15,218	16,000	16,000	-
52840	Accrued Annual Leave	(1,126)	-	-	-
52845	Pension Expense	127,366	-	-	-
52850	OPEB Expense	37,325	5,000	5,000	-
52851	OPEB Expense-VRS	698	-	-	-
52855	OPEB Offset	(53,125)	-	-	-
52882	Health Insurance Retiree Billing	22,848	23,414	25,100	1,686
52886	Health Insurance Retiree Billing - Pre 65	14,161	15,429	15,600	171
53130	Management Consulting Services	30,675	35,000	35,000	-
53140	Engineering And Architectural Services	36,158	80,000	80,000	-

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2025

		2023	2024	2025	Increase/ (Decrease)
		Actual	Adopted Budget	Adopted Budget	
53150	Legal Services	939	1,000	1,000	-
53190	Administrative Costs	75,202	80,356	94,733	14,377
53191	Billing And Collection Costs	304,111	328,781	340,925	12,144
53310	Maintenance Of Equipment	6,215	15,000	15,000	-
53320	Maintenance Of Building & Grounds	330,134	140,000	100,000	(40,000)
53330	Maintenance Of Auto Equipment	7,984	2,691	2,691	-
53370	Software Maintenance/Support	3,791	15,000	4,000	(11,000)
53500	Printing And Binding	565	2,500	2,500	-
53600	Advertising	-	1,000	1,000	-
55110	Electrical Services	378,254	400,000	400,000	-
55120	Heating Services - Gas And Oil	18,957	18,000	19,000	1,000
55130	Water And Sewer	2,359	3,200	3,200	-
55210	Postage	191	1,000	1,000	-
55230	Telephone Service	900	1,300	1,300	-
55240	Cell Phone Service	3,537	3,500	3,600	100
55303	Flood Insurance	7,679	11,500	5,500	(6,000)
55305	Motor Vehicle Insurance	2,620	4,000	4,000	-
55308	General Liability Insurance	22,020	22,500	26,500	4,000
55510	Mileage	232	800	800	-
55530	Meals And Lodging	2,461	3,600	3,600	-
55540	Registration/Training Costs	5,040	5,400	5,400	-
55800	Miscellaneous	1,004	2,000	700	(1,300)
55801	Dues And Memberships	4,793	5,200	5,200	-
55843	Permits	29,229	30,000	30,000	-
55880	Technology Charges	26,106	28,530	30,893	2,363
55887	Water Federal Grants	14,465	-	-	-
56001	Office Supplies	1,926	2,000	2,500	500
56005	Janitorial Supplies	3,477	3,000	2,000	(1,000)
56008	Expendable Equipment	17,222	45,000	45,000	-
56009	Vehicle Fuel	7,407	8,000	8,000	-
56011	Uniforms Or Wearing Apparel For Employees	2,926	4,000	4,000	-
56012	Books And Subscriptions	427	1,000	1,000	-
56056	Chemicals And Testing	150,880	210,000	210,000	-
56057	Lab Supplies	14,947	15,000	15,000	-
58004	Motor Vehicles And Equipment	-	-	39,500	39,500
58009	Building Improvements	717,875	-	-	-
58010	Depreciation	855,059	-	-	-
58012	Contra Capital Outlay	(729,025)	-	-	-
58014	Infrastructure Improvements	11,150	300,000	190,000	(110,000)
59500	Contingency	-	155,423	265,581	110,158
	Total Production	3,665,379	3,436,811	3,607,681	170,870
<u>Distribution - 51-051-0022</u>					
51100	Salaries-Regular	490,623	650,809	726,961	76,152
51200	Salaries-Overtime	43,107	42,000	46,000	4,000
51300	Part-Time Salaries-Regular	258	8,760	8,760	-
51500	Vacation Buyback	3,985	1,500	2,000	500
51850	Compensation Adjustment	-	61,793	-	(61,793)
52100	FICA	39,536	53,784	59,955	6,171
52200	VRS Retirement	93,929	128,213	147,494	19,281
52210	VRS Retirement Offset	(88,840)	-	-	-
52300	Health Insurance	55,987	95,397	88,218	(7,179)

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2025

		2023	2024	2025	Increase/ (Decrease)
		Actual	Adopted Budget	Adopted Budget	
52350	Dental Insurance	2,784	4,482	4,084	(398)
52400	VRS Life Insurance	6,261	8,451	9,359	908
52410	VRS Life Insurance Offset	(2,520)	-	-	-
52450	Disability Insurance	1,220	1,645	2,248	603
52700	Workers Compensation	11,923	12,250	12,250	-
52840	Accrued Annual Leave	2,092	-	-	-
52845	Pension Expense	74,071	-	-	-
52850	OPEB Expense	26,804	4,630	4,630	-
52851	OPEB Expense-VRS	403	-	-	-
52855	OPEB Offset	(38,150)	-	-	-
52882	Health Insurance Retiree Billing	22,841	23,414	25,100	1,686
52886	Health Insurance Retiree Billing - Pre 65	14,157	15,429	15,600	171
53130	Management Consulting Services	15,251	15,000	15,000	-
53140	Engineering And Architectural Services	18,371	50,000	50,000	-
53142	Purchased Water	34,154	30,000	30,600	600
53150	Legal Services	939	1,000	1,000	-
53190	Administrative Costs	75,202	80,356	94,733	14,377
53198	VAMC Professional Services	701	92,825	1,500	(91,325)
53310	Maintenance Of Equipment	14,286	14,000	14,000	-
53320	Maintenance Of Building & Grounds	2,261	4,000	12,000	8,000
53330	Maintenance Of Auto Equipment	38,889	23,946	24,425	479
53340	Maintenance Of Radio Equipment	2,838	2,980	3,100	120
53370	Software Maintenance/Support	23,007	25,000	35,000	10,000
53390	Maintenance Of Water Lines	640,115	500,000	520,000	20,000
53391	Maintenance Of Tanks	5,790	10,000	10,000	-
53392	Maintenance Of Pump Stations	5,695	10,000	15,000	5,000
53500	Printing And Binding	-	-	500	500
55210	Postage	240	50	50	-
55230	Telephone Service	1,254	2,400	1,800	(600)
55240	Cell Phone Service	3,247	2,500	3,000	500
55305	Motor Vehicle Insurance	7,715	9,500	9,500	-
55308	General Liability Insurance	22,020	22,500	26,500	4,000
55410	Lease/Rent Of Equipment	1,680	2,000	2,000	-
55450	Lease Offset	(1,047)	-	-	-
55510	Mileage	246	900	900	-
55530	Meals And Lodging	1,056	2,200	1,500	(700)
55540	Registration/Training Costs	2,048	5,200	5,200	-
55800	Miscellaneous	1,509	1,500	1,500	-
55801	Dues And Memberships	448	500	800	300
55834	Bad Debt Expense	6,398	-	-	-
55880	Technology Charges	26,106	28,530	30,893	2,363
55894	Equipment Rental Credit	(81,782)	(75,000)	(80,000)	(5,000)
55895	Labor Credits	(202,817)	(180,000)	(210,000)	(30,000)
56001	Office Supplies	1,507	1,750	1,785	35
56003	Construction Materials	(1,598)	50,000	75,000	25,000
56007	Repair And Maintenance Supplies	11,098	7,000	7,000	-
56008	Expendable Equipment	51,230	38,000	38,760	760
56009	Vehicle Fuel	23,303	28,000	28,000	-
56011	Uniforms Or Wearing Apparel For Employees	4,470	6,800	6,800	-
56012	Books And Subscriptions	604	1,000	500	(500)
58001	Machinery And Equipment	-	156,000	37,500	(118,500)

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2025

	2023 Actual	2024	2025	Increase/ (Decrease)
		Adopted Budget	Adopted Budget	
58004 Motor Vehicles And Equipment	44,710	168,000	85,000	(83,000)
58008 Line Extensions And New Connections	34,000	50,000	50,000	-
58010 Depreciation	136,392	-	-	-
58011 Amortization	1,012	-	-	-
58012 Contra Capital Outlay	(1,719,561)	-	-	-
58014 Infrastructure Improvements	1,604,958	681,000	765,000	84,000
58017 Automated Metering Infrastructure (AMI) System	35,893	-	-	-
59299 Interest Expense	61,065	1,594,020	1,874,520	280,500
59475 Payment In Lieu Of Taxes	154,445	145,395	147,696	2,301
Total Distribution	1,869,819	4,721,409	4,890,721	169,312
Total Expense	5,535,197	8,158,220	8,498,402	340,182

Water Fund Summary

Revenue	10,418,317	8,158,220	8,498,402	340,182
Expense	5,535,197	8,158,220	8,498,402	340,182
Change in net position	\$ 4,883,120	\$ -	\$ -	\$ -

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2025

	2023 Actual	2024		2025		Increase/ (Decrease)		
		Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget			
Sewer Fund								
Revenue - 52-052-0030								
44610	Residential Services	\$ 3,881,762	\$ 3,976,306	\$ 4,075,487	\$ 99,181			
44611	Small Commercial Services	1,066,811	1,078,789	1,120,052	41,263			
44612	Large Commercial Services	1,069,605	1,088,966	1,122,985	34,019			
44613	Multi-Unit Services	755,769	742,939	793,487	50,548			
44615	Unmetered Services	25,848	30,000	27,138	(2,862)			
44616	Duplex Services	77,918	80,000	81,807	1,807			
44620	Penalties	74,539	86,000	86,000	-			
44630	Connections	75,600	35,000	44,200	9,200			
44632	Availability Fees	29,000	26,000	50,000	24,000			
44640	Miscellaneous	7,236	2,000	2,000	-			
44645	Miscellaneous Non Operating Revenue	10,552	-	-	-			
44696	Appropriated From Net Position	-	-	1,200,000	1,200,000			
Transfers - 50-052-0300								
49900	Transfer From General Fund	7,375,000	-	-	-			
	Total Revenue	14,449,640	7,146,000	8,603,156	1,457,156			
Expense - 52-052-0031								
51100	Salaries-Regular	685,581	746,203	846,587	100,384			
51200	Salaries-Overtime	38,829	35,000	35,000	-			
51300	Part-Time Salaries-Regular	333	13,400	13,400	-			
51500	Vacation Buyback	5,210	4,500	4,500	-			
51850	Compensation Adjustment	-	70,187	52,525	(17,662)			
52100	FICA	53,682	61,131	68,810	7,679			
52200	VRS Retirement	133,952	148,623	172,541	23,918			
52210	VRS Retirement Offset	(127,876)	-	-	-			
52300	Health Insurance	92,320	104,740	118,979	14,239			
52350	Dental Insurance	4,716	5,061	6,016	955			
52400	VRS Life Insurance	8,808	9,796	11,005	1,209			
52410	VRS Life Insurance Offset	(3,546)	-	-	-			
52450	Disability Insurance	1,390	1,235	1,975	740			
52700	Workers Compensation	5,438	13,000	8,000	(5,000)			
52840	Accrued Annual Leave	(5,887)	-	-	-			
52845	Pension Expense	103,547	-	-	-			
52850	OPEB Expense	34,945	4,000	4,000	-			
52851	OPEB Expense-VRS	565	-	-	-			
52855	OPEB Offset	(49,738)	-	-	-			
52882	Health Insurance Retiree Billing	22,841	23,414	25,100	1,686			
52886	Health Insurance Retiree Billing - Pre 65	14,157	15,429	15,600	171			
53130	Management Consulting Services	153,490	80,000	81,600	1,600			
53140	Engineering And Architectural Services	86,332	60,000	50,000	(10,000)			
53145	Treatment of Sewage	1,233,085	2,000,000	1,800,000	(200,000)			
53146	WVVA Plant Capital	296,092	296,033	296,033	-			
53150	Legal Services	939	1,500	1,500	-			
53190	Administrative Costs	150,404	159,105	187,572	28,467			
53191	Billing And Collection Costs	304,111	328,781	340,925	12,144			
53310	Maintenance Of Equipment	8,000	3,382	3,400	18			

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2025

		2023	2024	2025	Increase/ (Decrease)
		Actual	Adopted Budget	Adopted Budget	
53320	Maintenance Of Building & Grounds	454	12,000	500	(11,500)
53330	Maintenance Of Auto Equipment	28,152	34,485	34,500	15
53370	Software Maintenance/Support	20,306	25,000	25,000	-
53392	Maintenance Of Pump Stations	301	5,000	5,000	-
53393	Maintenance Of Sewer Lines	329,334	380,000	380,000	-
53394	Maintenance Infiltration Abatement	12,123	50,000	50,000	-
53500	Printing And Binding	144	1,500	1,500	-
53600	Advertising	-	1,500	1,500	-
55110	Electrical Services	3,640	4,000	4,000	-
55130	Water And Sewer	325	500	500	-
55210	Postage	343	250	250	-
55230	Telephone Service	2,153	2,600	2,600	-
55240	Cell Phone Service	14,677	12,000	12,000	-
55304	Other Property Insurance	-	6,000	-	(6,000)
55305	Motor Vehicle Insurance	12,040	11,500	13,500	2,000
55308	General Liability Insurance	878	1,000	1,500	500
55410	Lease/Rent Of Equipment	1,680	3,000	1,800	(1,200)
55450	Lease Offset	(1,047)	-	-	-
55510	Mileage	503	1,000	1,000	-
55530	Meals And Lodging	2,674	3,000	3,000	-
55540	Registration/Training Costs	4,822	8,000	8,000	-
55800	Miscellaneous	1,270	2,000	2,000	-
55801	Dues And Memberships	654	1,000	1,000	-
55834	Bad Debt Expense	7,257	-	-	-
55835	Bank Charges	7,567	7,500	6,800	(700)
55880	Technology Charges	26,106	28,530	30,893	2,363
55894	Equipment Rental Credit	(58,594)	(80,000)	(70,000)	10,000
55895	Labor Credits	(136,050)	(245,000)	(200,000)	45,000
56001	Office Supplies	2,252	3,000	3,000	-
56003	Construction Materials	10,947	10,000	10,000	-
56007	Repair And Maintenance Supplies	4,387	5,000	5,000	-
56008	Expendable Equipment	21,165	40,000	40,000	-
56009	Vehicle Fuel	16,064	18,000	18,000	-
56011	Uniforms Or Wearing Apparel For Employees	8,061	6,800	6,800	-
56012	Books And Subscriptions	618	1,000	500	(500)
58001	Machinery And Equipment	31,213	-	67,500	67,500
58004	Motor Vehicles And Equipment	49,736	-	60,000	60,000
58005	Construction Vehicles And Equipment	-	140,000	290,000	150,000
58008	Line Extensions And New Connections	-	50,000	50,000	-
58010	Depreciation	1,395,534	-	-	-
58011	Amortization	1,012	-	-	-
58012	Contra Capital Outlay	(157,475)	-	-	-
58014	Infrastructure Improvements	40,634	600,000	1,380,000	780,000
58017	Automated Metering Infrastructure (AMI) System	35,893	-	-	-
59299	Interest Expense	118,932	1,666,581	1,803,283	136,702
59500	Contingency	-	144,734	407,162	262,428
	Total Operating Expense	5,112,405	7,146,000	8,603,156	1,457,156
	Total Expense	5,112,405	7,146,000	8,603,156	1,457,156

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2025

	2023	2024	2025	Increase/ (Decrease)
	Actual	Adopted Budget	Adopted Budget	
Sewer Fund Summary				
Revenue	14,449,640	7,146,000	8,603,156	1,457,156
Expense	5,112,405	7,146,000	8,603,156	1,457,156
Change in net position	\$ 9,337,235	\$ -	\$ -	\$ -

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2025

	2023 Actual	2024	2025	Increase/ (Decrease)		
		Adopted Budget	Adopted Budget			
Civic Center Fund						
Revenue - 53-053-0040						
44796 Appropriated From Net Position	\$ -	\$ 50,500	\$ -	\$ (50,500)		
44701 Shows	351,221	270,000	275,000	5,000		
44702 Shows (Box Office)	1,709,344	1,500,000	1,500,000	-		
44703 Room Rentals	51,462	52,000	55,000	3,000		
44704 Catering	120,455	-	-	-		
44705 Concessions	57,672	-	-	-		
44706 Equipment Rental	39,739	37,850	43,000	5,150		
44707 Programs And Souvenirs	18,975	22,000	19,000	(3,000)		
44708 Box Office Commissions	18,962	18,000	20,000	2,000		
44709 Static Advertising	43,000	55,000	55,000	-		
44710 Service Center Employees	39,594	35,000	45,000	10,000		
44711 Ticket Rebates	140,818	88,500	150,000	61,500		
44712 ATM Rental Fees	3,832	4,000	3,800	(200)		
44713 Interest Income	684	-	1,000	1,000		
44714 Miscellaneous Income	18,228	15,000	20,000	5,000		
44715 Miscellaneous Non Operating Revenue	8,144	-	-	-		
44716 Transfer From General Fund	1,609,168	1,850,986	1,967,644	116,658		
44719 Transfer From General Fund For Capital	-	798,000	870,000	72,000		
44727 Parking Fees	7,025	10,000	13,000	3,000		
44731 Carnival Rides-Fair	271,019	305,000	350,000	45,000		
44732 Carnival Concessions-Fair	47,905	65,000	62,000	(3,000)		
44733 Independent Concessions-Fair	51,129	55,000	65,000	10,000		
44734 Entertainment Support-Fair	7,000	7,000	7,000	-		
44735 Security Support-Fair	31,920	35,000	30,000	(5,000)		
44736 Advertising Support-Fair	5,000	5,000	5,000	-		
44737 Commercial Exhibits-Fair	33,650	38,000	38,000	-		
44738 Sponsorships-Fair	25,250	38,000	38,000	-		
44739 Camping-Fair	38,586	40,000	40,000	-		
44741 Miscellaneous-Fair	40,141	15,000	10,000	(5,000)		
Total Revenue	4,789,923	5,409,836	5,682,444	272,608		
Expense - 53-053-0041						
51100 Salaries-Regular	922,226	1,038,419	1,100,208	61,789		
51200 Salaries-Overtime	36,665	35,000	35,000	-		
51300 Part-Time Salaries-Regular	256,155	225,000	225,000	-		
51400 Part-Time Salaries-Overtime	10,165	12,600	12,600	-		
51500 Vacation Buyback	15,062	14,000	20,000	6,000		
51850 Compensation Adjustment	-	124,250	59,100	(65,150)		
52100 FICA	98,601	97,635	106,550	8,915		
52200 VRS Retirement	182,877	207,400	228,919	21,519		
52210 VRS Retirement Offset	(174,098)	-	-	-		
52300 Health Insurance	101,003	141,035	125,774	(15,261)		
52350 Dental Insurance	5,690	7,171	6,374	(797)		
52400 VRS Life Insurance	12,094	13,670	14,582	912		
52410 VRS Life Insurance Offset	(4,868)	-	-	-		
52450 Disability Insurance	2,305	2,926	2,970	44		
52600 Unemployment Insurance	(38)	2,500	2,500	-		
52700 Workers Compensation	13,034	23,000	15,000	(8,000)		

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2025

		2023 Actual	2024	2025	Increase/ (Decrease)
			Adopted Budget	Adopted Budget	
52840	Accrued Annual Leave	11,693	-	-	-
52845	Pension Expense	139,208	-	-	-
52850	OPEB Expense	39,705	5,000	5,000	-
52851	OPEB Expense-VRS	759	-	-	-
52855	OPEB Offset	(56,512)	-	-	-
52882	Health Insurance Retiree Billing	22,943	23,498	25,100	1,602
52886	Health Insurance Retiree Billing - Pre 65	13,392	19,122	15,000	(4,122)
53120	Accounting And Auditing Services	5,000	5,000	5,000	-
53150	Legal Services	525	2,800	1,500	(1,300)
53199	Other Professional Services	-	-	150,000	150,000
53200	Temporary Services	18,952	12,000	18,000	6,000
53310	Maintenance Of Equipment	8,583	7,500	7,500	-
53320	Maintenance Of Building & Grounds	258,361	200,000	200,000	-
53330	Maintenance Of Auto Equipment	6,424	6,000	6,000	-
53500	Printing And Binding	1,000	500	500	-
53600	Advertising	11,862	14,000	14,000	-
53610	Promotions	9,993	9,000	9,000	-
55110	Electrical Services	212,363	210,000	235,000	25,000
55120	Heating Services - Gas And Oil	63,232	45,000	45,000	-
55130	Water And Sewer	32,023	40,000	43,000	3,000
55210	Postage	752	800	700	(100)
55230	Telephone Service	4,448	5,600	4,500	(1,100)
55240	Cell Phone Service	6,774	7,500	7,500	-
55305	Motor Vehicle Insurance	3,305	3,500	3,500	-
55308	General Liability Insurance	27,619	25,000	27,000	2,000
55410	Lease/Rent Of Equipment	1,885	3,200	3,200	-
55450	Lease Offset	(3,167)	-	-	-
55510	Mileage	38	100	100	-
55520	Airfare	1,796	1,800	3,000	1,200
55530	Meals And Lodging	3,428	3,500	4,500	1,000
55540	Registration/Training Costs	5,037	2,750	4,000	1,250
55800	Miscellaneous	1,055	-	-	-
55801	Dues And Memberships	19,342	18,000	18,000	-
55804	Cash Over/Short	74	-	-	-
55834	Bad Debt Expense	1,441	-	-	-
55835	Bank Charges	15,026	11,000	17,000	6,000
55880	Technology Charges	61,028	70,268	73,267	2,999
55900	Show Expenses	1,807,504	1,296,992	1,450,000	153,008
55906	Security - Fair	49,121	47,000	74,000	27,000
55907	Police - Fair	143,832	145,000	140,000	(5,000)
55908	Advertising - Fair	61,208	55,000	55,000	-
55909	Equipment Rental - Fair	49,671	45,000	50,000	5,000
55910	Competitive Exhibits - Fair	18,446	18,000	18,000	-
55911	Entertainment - Fair	140,031	145,000	150,000	5,000
55912	Printing and Signage - Fair	3,212	5,000	10,000	5,000
55913	Dues Travel and Registration - Fair	4,932	6,000	6,000	-
55914	Miscellaneous - Fair	87,263	70,300	71,000	700
56001	Office Supplies	4,674	3,500	3,500	-
56005	Janitorial Supplies	17,969	13,000	12,000	(1,000)
56007	Repair And Maintenance Supplies	2,138	4,500	4,500	-
56008	Expendable Equipment	1,447	52,000	10,000	(42,000)

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2025

		2023	2024	2025	Increase/ (Decrease)
		Actual	Adopted Budget	Adopted Budget	
56009	Vehicle Fuel	1,942	2,000	2,000	-
56011	Uniforms Or Wearing Apparel For Employees	6,355	5,500	5,500	-
56012	Books And Subscriptions	240	1,000	500	(500)
58001	Machinery And Equipment	-	55,000	450,000	395,000
58009	Building Improvements	68,719	743,000	270,000	(473,000)
58010	Depreciation	274.687	-	-	-
58011	Amortization	505	-	-	-
58012	Contra Capital Outlay	(68,719)	-	-	-
58013	Loss On Sale Of Assets	7,821	-	-	-
	Total Expense	5,109,258	5,409,836	5,682,444	272,608
Civic Center Fund Summary					
	Revenue	4,789,923	5,409,836	5,682,444	272,608
	Expense	5,109,258	5,409,836	5,682,444	272,608
	Change in net position	\$ (319,335)	\$ -	\$ -	\$ -

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2025

		2023 Actual	2024 Adopted Budget	2025 Adopted Budget	Increase/ (Decrease)
Electric Fund					
Revenue					
<u>Sale of Power - 54-054-0005</u>					
44401	Residential Electric	\$ 15,070,945	\$ 18,481,386	\$ 19,765,326	\$ 1,283,940
44421	Small General Service	2,890,431	3,447,217	3,672,734	225,517
44422	Medium General Service	7,658,414	8,656,578	9,293,276	636,698
44423	Large General Service	8,622,504	9,901,353	10,552,234	650,881
44424	Large Power Service	3,994,167	4,678,128	5,036,717	358,589
44441	Street & Highway Lighting	630,557	548,620	597,106	48,486
44456	Athletic Field Lighting	310,653	400,222	423,987	23,765
44491	Church	311,039	383,625	410,574	26,949
44492	Small Outdoor Lights	70,551	73,036	78,134	5,098
44493	Large Outdoor Lights	40,964	44,122	47,073	2,951
44494	Small Post Top Lights	1,522	1,574	1,687	113
44495	Large Post Top Lights	61,595	64,516	69,082	4,566
44496	250 Watt HPS Flood Lights--Class 31	13,740	13,564	14,698	1,134
44497	400 Watt HPS Flood Lights--Class 32	35,216	31,885	34,522	2,637
44498	400 Watt MH Flood Lights--Class 33	21,982	22,688	24,297	1,609
44499	1000 Watt MH Flood Lights--Class 34	40,558	42,231	45,173	2,942
	Total Sale of Power	39,774,838	46,790,745	50,066,620	3,275,875
<u>Other Electric Revenue - 54-054-0006</u>					
44596	Appropriated From Net Position	-	3,300,000	250,000	(3,050,000)
44501	Penalties	150,812	185,000	185,000	-
44510	Connections & Transfers	30,575	45,000	45,000	-
44511	Miscellaneous Service Revenue	46,196	60,000	60,000	-
44540	Pole Rentals	254,015	258,000	260,000	2,000
44560	Other Electric Revenue	41,641	32,240	33,105	865
44580	Interest Income	82,499	68,501	65,265	(3,236)
44590	Miscellaneous Non Operating Revenue	2,721	-	-	-
44598	Capital Contributions	11,308	-	-	-
	Other Electric Revenue	619,767	3,948,741	898,370	(3,050,371)
	Total Revenue	40,394,605	50,739,486	50,964,990	225,504
Expense					
<u>Other Power Generation - Operation - 54-054-0007</u>					
85470	Other Power Generation--Operation	63,452	150,000	125,000	(25,000)
	Total Other Power Generation - Operation	63,452	150,000	125,000	(25,000)
<u>Other Power Generation - Maint - 54-054-0008</u>					
85530	Other Power Generation--Maintenance	81,475	60,000	85,000	25,000
	Total Other Power Generation - Maint	81,475	60,000	85,000	25,000
<u>Purchased Power 54-054-0009</u>					
85550	Purchased Power	23,777,951	27,800,000	26,500,000	(1,300,000)
85552	Purchased Power - BRPA-Adm.	44,309	55,000	65,000	10,000
85573	Purchased Power - Legal Expenses	37,424	40,000	50,000	10,000
85574	Purchased Power - Engineering Svcs	119,833	135,000	200,000	65,000
	Total Purchased Power	23,979,517	28,030,000	26,815,000	(1,215,000)
<u>Transmission - Operation - 54-054-0010</u>					
85620	Station Expenses	-	1,000	1,000	-
85621	Station Expenses - Labor	18,549	9,000	17,500	8,500
85629	Station Expenses - Equipment	8,771	6,000	6,000	-

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2025

		2023 Actual	2024	2025	Increase/ (Decrease)
			Adopted Budget	Adopted Budget	
85630	OHD Line Expense	36,693	20,000	30,000	10,000
85650	Transmission By Others	9,501,181	9,700,000	10,000,000	300,000
	Total Transmission - Operation	9,565,194	9,736,000	10,054,500	318,500
<u>Transmission - Maintenance - 54-054-0011</u>					
85681	Maint. Super. & Eng. Labor	9,998	20,000	20,000	-
85690	Maint. Of Structures	-	5,000	5,000	-
85700	Maint. Of Station Equipment	-	5,000	10,000	5,000
85701	Maint. Of Station Equipment - Labor	634	4,726	5,000	274
85709	Maint. Of Station Equipment - Equip	217	500	500	-
85710	Maint. Of OHD Lines	-	2,500	2,500	-
85711	Maint. Of OHD Lines - Labor	-	2,363	2,500	137
85719	Maint. Of OHD Lines - Equipment	-	250	250	-
85730	Maint. Of Misc Transmission Plant	-	1,000	1,000	-
	Total Transmission - Maintenance	10,849	41,339	46,750	5,411
<u>Distribution - Operation - 54-054-0012</u>					
85800	Oper. Super. & Eng.	-	1,000	1,000	-
85801	Oper. Super. & Eng - Labor	73,970	138,203	135,000	(3,203)
85809	Oper. Super. & Eng - Equip	8,196	7,000	8,000	1,000
85820	Station Expense	21,800	15,000	20,000	5,000
85821	Station Expense - Labor	62,271	52,752	55,000	2,248
85825	Station Expense - Travel/Training	5,993	7,500	10,000	2,500
85829	Station Expense - Equipment	14,095	7,000	8,000	1,000
85830	OHD Line Expense	12,107	10,000	10,000	-
85831	OHD Line Expense - Labor	230,342	232,433	240,000	7,567
85835	OHD Line Expense Travel/Training	13,195	20,000	20,000	-
85839	OHD Line Expense - Equipment	33,044	30,000	35,000	5,000
85840	UG Line Expense	20,610	15,000	20,000	5,000
85841	UG Line Expense - Labor	149,007	180,293	180,000	(293)
85845	UG Line Exp - Travel/Training	-	1,000	1,000	-
85849	UG Expense - Equipment	35,432	25,000	35,000	10,000
85850	Street Light Expense	9,441	7,000	7,000	-
85852	Street Light Expense - Labor	54,550	52,752	55,000	2,248
85858	Street Light Expense - Equipment	6,996	7,000	7,000	-
85860	Meter Expense	1,400	3,000	3,000	-
85861	Meter Expense - Labor	61,456	88,279	88,000	(279)
85865	Meter Expense - Travel/Training	1,985	2,500	2,500	-
85869	Meter Expense - Equipment	8,319	7,000	8,000	1,000
85870	Customer Installation Expense	4,415	4,000	4,000	-
85871	Customer Installation Expense - Labor	24,827	27,991	28,000	9
85879	Customer Installation Expense - Equip.	3,721	3,000	3,000	-
85880	Misc. Distribution Expense	98,360	97,000	105,000	8,000
85881	Misc. Distribution Expense - Labor	74,981	79,824	80,000	176
85889	Misc. Distribution Expense - Equipment	24,504	20,000	25,000	5,000
85890	Rents	-	1,000	1,000	-
	Total Distribution - Operation	1,055,017	1,142,527	1,194,500	51,973
<u>Distribution - Maintenance - 54-054-0013</u>					
85901	Maint. Super. & Eng - Labor	50,586	68,271	65,000	(3,271)
85909	Maint. Super. & Eng - Equipment	5,460	5,000	5,000	-
85910	Maint Of Structures	-	10,000	10,000	-
85920	Maint Of Station Equipment	41,270	75,000	75,000	-
85921	Maint Of Station Equip - Labor	39,593	47,369	47,500	131

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2025

		2023	2024	2025	Increase/ (Decrease)
		Actual	Adopted Budget	Adopted Budget	
85929	Maint Of Station Equip - Equip.	17,966	15,000	18,000	3,000
85930	Maint Of OHD Lines	516,888	450,000	475,000	25,000
85931	Maint Of OHD Lines - Labor	568,825	596,789	600,000	3,211
85939	Maint Of OHD Lines - Equipment	102,129	60,000	80,000	20,000
85940	Maint Of UG Lines	1,296	14,000	14,000	-
85941	Maint Of UG Lines - Labor	68,759	60,000	60,000	-
85949	Maint Of UG Lines - Equipment	9,488	9,000	9,000	-
85950	Maint Of Line Transformers	7,209	35,000	35,000	-
85951	Maint Of Line Transformers - Labor	12,721	10,503	15,000	4,497
85959	Maint Of Line Transformers - Equip.	3,519	3,000	3,000	-
85960	Maint Of Street Lights	6,477	11,000	11,000	-
85962	Maint Of Street Lights - Labor	24,883	34,661	34,661	-
85968	Maint Of Street Lights - Equipment	4,655	5,000	5,000	-
85970	Maint Of Meters	-	2,500	2,500	-
85971	Maint Of Meters - Labor	14,448	9,689	15,000	5,311
85979	Maint Of Meters - Equipment	4,697	4,000	4,000	-
85981	Maint Of Misc. Dist. Plant - D/D - Labor	8,568	6,000	12,500	6,500
85986	Maint Of Misc. Dist. Plant - D/D	1,361	8,000	8,000	-
85989	Maint Of Misc. Dist. Plant - D/D - Equip	3,295	2,000	5,000	3,000
Total Distribution - Maintenance		1,514,093	1,541,782	1,609,161	67,379
<u>Customer Service - 54-054-0014</u>					
89030	Customer Billing/Collection	626,288	657,562	681,849	24,287
89040	Uncollectible Accounts	31,947	-	-	-
89199	Customer Service Cost/Not Billed	632	5,000	5,000	-
Total Customer Service		658,867	662,562	686,849	24,287
<u>Administrative & General - Operation - 54-054-0015</u>					
51100	Salaries-Regular	2,160,838	2,526,924	2,582,503	55,579
51200	Salaries-Overtime	165,474	160,000	180,000	20,000
51300	Part-Time Salaries-Regular	26,798	50,000	50,000	-
51400	Part-Time Salaries-Overtime	208	-	-	-
51500	Vacation Buyback	22,119	17,500	27,000	9,500
51850	Compensation Adjustment	-	-	156,323	156,323
52100	FICA	176,940	210,713	217,221	6,508
52200	VRS Retirement	426,783	513,700	530,884	17,184
52210	VRS Retirement Offset	(412,225)	-	-	-
52300	Health Insurance	184,454	215,252	214,215	(1,037)
52350	Dental Insurance	9,445	10,358	10,358	-
52400	VRS Life Insurance	28,194	33,813	34,606	793
52410	VRS Life Insurance Offset	(11,349)	-	-	-
52450	Disability Insurance	4,003	4,112	6,178	2,066
52600	Unemployment Insurance	9,109	2,000	2,000	-
52700	Workers Compensation	15,633	26,000	20,000	(6,000)
52855	OPEB Offset	(94,128)	-	-	-
89200	Salaries To Be Allocated	(2,375,438)	(2,754,424)	(2,839,503)	(85,079)
89201	Admin. & General Salaries - Labor	306,047	301,836	390,000	88,164
89205	Ad. & Gen. Salaries Travel/Training	17,366	12,000	15,000	3,000
89209	Admin & Gen Salaries - Equipment	32,772	25,000	35,000	10,000
89210	Office Supplies & Expenses	34,615	50,000	50,000	-
89220	Utilities - Natural Gas	24,093	12,000	15,000	3,000
89222	Utilities - Water/Sewer	5,822	10,000	10,000	-
89223	Utilities - Electric	104,566	100,000	115,000	15,000

City of Salem, Virginia
Enterprise Funds Budget Detail
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		2023 Actual	2024	2025	Increase/ (Decrease)
			Adopted Budget	Adopted Budget	
89230	Outside Services Employed	-	5,000	5,000	-
89232	Custodial Services	27,564	25,000	30,000	5,000
89233	Out/Services - Legal Services	1,610	10,000	10,000	-
89234	Out/Services - Engineering Services	-	15,000	45,000	30,000
89235	Technology Charges	54,892	61,496	62,081	585
89240	General/Property Insurance	27,712	25,000	25,000	-
89265	OPEB Expense	67,912	11,500	11,500	-
89266	Pension Expense	326,108	-	-	-
89268	Health Insurance Retiree Billing	52,886	53,169	53,169	-
89269	Health Insurance Retiree Billing - Pre 65	29,656	30,285	37,800	7,515
89270	Fringe Benefits ---Allocated	(854,562)	(1,015,948)	(1,035,462)	(19,514)
89283	Reg Commission - Legal Expenses	14,340	12,000	15,000	3,000
89284	Reg Commission - Engineering Svcs	22,171	25,000	30,000	5,000
89300	Misc General Expenses	141,422	165,000	200,000	35,000
89307	Misc Expenses - Dues & Memberships	25,024	27,500	27,500	-
89310	Misc Expenses - Central Stores	31,848	75,000	75,000	-
89330	Transportation Expenses	141,417	96,728	100,000	3,272
89332	Transportation Fuel	41,223	28,272	30,000	1,728
89340	Material/Supplies To Be Allocated	21,108	250,000	125,000	(125,000)
89349	Materials Not In Inventory	15,413	15,000	15,000	-
89370	Equipment Rental Credits	(644,382)	(474,750)	(546,750)	(72,000)
89992	Loss On Sale Of Assets	101,266	-	-	-
89993	Contingency	-	530,351	530,351	-
89995	Debt Service Expense	263,414	1,536,921	1,525,256	(11,665)
89999	Payment In Lieu Of Taxes	3,160,000	3,160,000	3,160,000	-
Total Administrative & General - Operation		3,930,181	6,194,308	6,352,230	157,922
<u>Administrative & General - Maint - 54-054-0016</u>					
88500	Expendable Equipment & Small Tools	19,347	15,000	17,500	2,500
89350	Maint Of General Plant	143,166	190,000	190,000	-
89351	Maint Of Gen Plant - Labor	17,179	28,359	28,500	141
89359	Maint Of Gen Plant - Equipment	6,902	6,000	6,000	-
Total Administrative & General - Maint		186,594	239,359	242,000	2,641
<u>Capital - 54-054-0018</u>					
58015	VDOT Highway Projects	65,066	100,000	200,000	100,000
83440	Generators	152,070	25,000	25,000	-
83530	Station Equipment	-	10,000	10,000	-
83550	Poles & Fixtures	-	25,000	25,000	-
83551	Poles & Fixtures - Labor	-	26,258	25,000	(1,258)
83559	Poles & Fixtures - Equipment	-	10,000	10,000	-
83560	OHD Conductors & Devices	-	10,000	10,000	-
83610	Structures & Improvements	-	15,000	15,000	-
83620	Station Equipment	330,897	50,000	75,000	25,000
83621	Station Equipment - Labor	19,296	11,554	12,000	446
83629	Station Equipment - Equipment	10,264	5,000	5,000	-
83640	Poles--Towers & Fixtures	61,561	110,000	110,000	-
83641	Poles--Towers & Fixtures-Labor	169,349	272,639	270,000	(2,639)
83649	Poles--Towers & Fixtures-Equipment	24,247	65,000	65,000	-
83650	OHD--Conductors & Devices	73,101	137,000	140,000	3,000
83651	OHD--Conductors & Devices-Labor	131,162	170,871	180,000	9,129
83659	OHD--Conductors & Devices-Equip	20,816	65,000	65,000	-
83660	UG Conduit	120,593	150,000	200,000	50,000

City of Salem, Virginia
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		2023	2024	2025	Increase/ (Decrease)
		Actual	Adopted Budget	Adopted Budget	
83661	UG Conduit - Labor	108,989	128,781	130,000	1,219
83669	UG Conduit - Equipment	19,143	20,000	20,000	-
83670	UG Conductors & Devices	77,803	66,000	80,000	14,000
83671	UG Conductors & Devices - Labor	131,090	96,892	130,000	33,108
83679	UG Conductors & Devices - Equip	15,601	15,000	15,000	-
83680	Line Transformers	41,777	250,000	300,000	50,000
83681	Line Transformers - Labor	49,458	58,135	58,000	(135)
83689	Line Transformers - Equipment	2,590	10,000	10,000	-
83690	Services	12,264	35,000	35,000	-
83691	Services - Labor	156,294	162,264	165,000	2,736
83699	Services - Equipment	24,477	15,000	25,000	10,000
83700	Meters	25,470	25,000	25,000	-
83701	Meters - Labor	44,469	38,862	45,000	6,138
83709	Meters - Equipment	5,471	3,000	6,000	3,000
83710	Install--Customer Premises	24,036	25,000	30,000	5,000
83711	Install--Cust Premises - Labor	48,899	51,466	52,000	534
83719	Install--Cust Premises - Equip	5,164	10,000	10,000	-
83730	Street Lights	54,146	50,000	50,000	-
83732	Street Lights - Labor	30,505	39,387	40,000	613
83738	Street Lights - Equipment	6,239	10,000	10,000	-
83905	Valleydale Project Improvements	254,844	-	250,000	250,000
83910	Office Furniture & Equipment	-	1,000	1,000	-
83912	Technology Upgrades	17,452	20,000	270,000	250,000
83920	Transportation Equipment	43,185	50,000	55,000	5,000
83930	Stores Equipment	-	2,500	2,500	-
83940	Tools-Shop-Garage Equipment	-	20,000	2,500	(17,500)
83950	Laboratory Equipment	-	30,000	20,000	(10,000)
83960	Power Operated Equipment	-	325,000	350,000	25,000
83970	Communication Equipment	104,219	125,000	125,000	-
83998	Contra Capital Outlay - Equipment	(723,470)	-	-	-
83999	Contra Capital Outlay	(544,871)	-	-	-
85895	Distribution-Deprec. Expense	1,722,848	-	-	-
	Total Capital	2,936,514	2,941,609	3,754,000	812,391
	Total Expense	43,981,753	50,739,486	50,964,990	225,504

Electric Fund Summary

Revenue	40,394,605	50,739,486	50,964,990	225,504
Expense	43,981,753	50,739,486	50,964,990	225,504
Change in net position	\$ (3,587,148)	\$ -	\$ -	\$ -

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2025

		2023 Actual	2024 Adopted Budget	2025 Adopted Budget	Increase/ (Decrease)
Catering & Concessions Fund					
Revenue					
<u>Catering Revenues - 55-055-0050</u>					
44801	Catering Sales-Food	\$ 346,979	\$ 264,163	\$ 325,000	\$ 60,837
44802	Service Charge	79,642	59,519	81,785	22,266
44803	Beer/Wine Sales	243,737	175,000	225,000	50,000
44804	Banquet Liquor	13,320	9,000	15,000	6,000
44806	Transfer From Other Funds	45,000	90,416	53,128	(37,288)
44807	Transfer From Other Funds for Capital	-	60,000	-	(60,000)
44823	Miscellaneous Sales	12,382	9,000	9,000	-
44830	Miscellaneous Non Operating Revenue	190	-	-	-
Total Catering Revenues		741,250	667,098	708,913	41,815
<u>Concessions Revenues - 55-055-0052</u>					
44820	Concession Sales	166,636	135,933	135,933	-
44822	Other Income	516	1,900	1,900	-
44823	Miscellaneous Sales	44	-	-	-
Total Concessions Revenues		167,196	137,833	137,833	-
<u>Moyer Revenues - 55-055-0054</u>					
44820	Concession Sales	-	25,000	65,000	40,000
Total Moyer Revenues		-	25,000	65,000	40,000
<u>Salem High School Revenues - 55-055-0056</u>					
44820	Concession Sales	10,298	6,606	8,500	1,894
44822	Other Income	468	-	-	-
Total Salem High School Revenues		10,766	6,606	8,500	1,894
Total Revenue		919,212	836,537	920,246	83,709
Expense					
<u>Catering Expenses - 55-055-0051</u>					
51105	Salaries-Management	129,199	186,597	205,759	19,162
51106	Salaries-Management Overtime	4,244	-	-	-
51305	Part-Time Salaries-Food Service/Concession Stand	96,940	85,000	85,000	-
51400	Part-Time Salaries-Overtime	692	1,050	1,050	-
51500	Vacation Buyback	1,512	-	-	-
51850	Compensation Adjustment	-	27,012	13,650	(13,362)
52100	FICA	17,485	20,857	22,323	1,466
52200	VRS Retirement	25,525	37,936	44,441	6,505
52210	VRS Retirement Offset	(28,117)	-	-	-
52300	Health Insurance	19,921	31,228	29,980	(1,248)
52350	Dental Insurance	1,013	1,281	1,231	(50)
52400	VRS Life Insurance	1,674	2,496	2,707	211
52410	VRS Life Insurance Offset	(793)	-	-	-
52450	Disability Insurance	593	985	1,118	133
52700	Workers Compensation	2,733	4,500	4,500	-
52840	Accrued Annual Leave	6,412	-	-	-
52845	Pension Expense	22,772	-	-	-
52850	OPEB Expense	6,638	600	600	-
52851	OPEB Expense-VRS	124	-	-	-
52855	OPEB Offset	(9,448)	-	-	-
52882	Health Insurance Retiree Billing	-	-	500	500

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2025

		2023	2024	2025	Increase/ (Decrease)
		Actual	Adopted Budget	Adopted Budget	
52886	Health Insurance Retiree Billing - Pre 65	5,879	6,403	3,675	(2,728)
53120	Accounting And Auditing Services	5,000	5,000	5,000	-
53200	Temporary Services	2,327	2,500	2,500	-
53310	Maintenance Of Equipment	-	500	500	-
53330	Maintenance Of Auto Equipment	2,139	1,465	1,465	-
53500	Printing And Binding	325	300	300	-
53700	Laundry And Cleaning	-	2,500	2,500	-
55230	Telephone Service	165	200	200	-
55305	Motor Vehicle Insurance	1,521	1,800	2,000	200
55540	Registration/Training Costs	30	-	-	-
55800	Miscellaneous	3,151	-	-	-
55801	Dues And Memberships	645	450	450	-
55804	Cash Over/Short	23	-	-	-
55834	Bad Debt Expense	(177)	-	-	-
55835	Bank Charges	10,658	8,000	13,000	5,000
55843	Permits	5,440	5,000	5,500	500
55847	Franchise Fees	151,621	-	-	-
55880	Technology Charges	4,627	5,766	5,898	132
56001	Office Supplies	328	300	350	50
56002	Food Supplies And Food Service	-	500	500	-
56006	Linen Supplies	15,808	9,000	25,000	16,000
56007	Repair And Maintenance Supplies	3	-	-	-
56008	Expendable Equipment	3,660	35,500	20,000	(15,500)
56009	Vehicle Fuel	170	781	781	-
56011	Uniforms Or Wearing Apparel For Employees	-	600	600	-
56050	Food Purchases	125,894	90,000	130,000	40,000
56051	Bar Purchases	61,120	50,000	60,000	10,000
56052	Paper Supplies	18,415	13,000	13,000	-
56053	Cleaning Supplies	345	1,000	1,500	500
56054	Kitchen Utensils And Supplies	637	2,000	2,000	-
56055	Decoration Supplies	224	400	600	200
58001	Machinery And Equipment	-	60,000	-	(60,000)
58010	Depreciation	4,383	-	-	-
Total Catering Expenses		723,480	702,507	710,178	7,671
<u>Concessions Expenses - 55-055-0053</u>					
51105	Salaries-Management	19,591	35,575	28,030	(7,545)
51106	Salaries-Management Overtime	260	-	-	-
51305	Part-Time Salaries-Food Service/Concession Stand	25,788	14,700	30,000	15,300
51400	Part-Time Salaries-Overtime	308	-	-	-
52100	FICA	3,487	3,846	4,439	593
52200	VRS Retirement	4,033	7,232	5,698	(1,534)
52300	Health Insurance	3,592	5,959	4,546	(1,413)
52350	Dental Insurance	-	245	187	(58)
52400	VRS Life Insurance	266	477	376	(101)
53200	Temporary Services	14,639	4,000	25,000	21,000
55804	Cash Over/Short	932	-	-	-
55843	Permits	280	150	150	-
55847	Franchise Fees	59,654	-	-	-
56050	Food Purchases	45,602	25,000	25,000	-

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2025

		2023 Actual	2024	2025	Increase/ (Decrease)
			Adopted Budget	Adopted Budget	
56052	Paper Supplies	7,676	2,500	4,000	1,500
	Total Concessions Expenses	186,108	99,684	127,426	27,742
<u>Moyer Expenses - 55-055-0055</u>					
51105	Salaries-Management	-	9,745	23,000	13,255
51305	Part-Time Salaries-Food Service/Concession Stand	-	-	14,000	14,000
52100	FICA	-	746	2,831	2,085
52200	VRS Retirement	-	1,981	4,676	2,695
52300	Health Insurance	-	1,632	3,730	2,098
52350	Dental Insurance	-	68	153	85
52400	VRS Life Insurance	-	57	308	251
53120	Accounting And Auditing Services	-	2,500	2,500	-
56050	Food Purchases	-	12,518	19,000	6,482
56052	Paper Supplies	-	811	2,000	1,189
	Total Moyer Expenses	-	30,058	72,198	42,140
<u>Salem High School Expenses - 55-055-0057</u>					
51105	Salaries-Management	2,419	172	3,461	3,289
51106	Salaries-Management Overtime	68	-	-	-
51305	Part-Time Salaries-Food Service/Concession Stand	2,096	2,100	1,000	(1,100)
52100	FICA	338	174	341	167
52200	VRS Retirement	477	35	704	669
52300	Health Insurance	436	-	562	562
52350	Dental Insurance	-	-	23	23
52400	VRS Life Insurance	31	-	46	46
53200	Temporary Services	-	-	2,500	2,500
56050	Food Purchases	2,241	1,650	1,650	-
56052	Paper Supplies	306	157	157	-
	Total Salem High School Expenses	8,412	4,288	10,444	6,156
	Total Expense	918,000	836,537	920,246	83,709
Catering & Concessions Fund Summary					
	Revenue	919,212	836,537	920,246	83,709
	Expense	918,000	836,537	920,246	83,709
	Change in net position	\$ 1,212	\$ -	\$ -	\$ -

DEBT SERVICE FUND

City of Salem, Virginia
Debt Service Fund Budget Summary
Fiscal Year 2025

	2023 Actual	2024 Adopted Budget	2025 Adopted Budget	Increase/ (Decrease)
Revenue and Transfers				
Transfer from General Fund	\$ 5,668,288	\$ 5,631,929	\$ 5,545,754	\$ (86,175)
Reimbursement From Other Agencies - RVRA	201,592	192,014	-	(192,014)
Total Revenues and Transfers	\$ 5,869,880	\$ 5,823,943	\$ 5,545,754	\$ (278,189)
Expenditures				
City Debt Service Payments				
Principal	\$ 2,279,713	\$ 2,290,412	\$ 1,907,630	\$ (382,782)
Interest	983,154	946,112	880,453	(65,659)
Total Debt Service - City	3,262,867	3,236,524	2,788,083	(448,441)
School Debt Service Payments				
Principal	1,566,955	1,587,863	1,807,825	219,962
Interest	1,025,528	985,026	949,846	(35,180)
Total Debt Service - Schools	2,592,483	2,572,889	2,757,671	184,782
Financed Purchase Payments				
Principal	14,530	14,530	-	(14,530)
Total Debt Service - Financed Purchase	14,530	14,530	-	(14,530)
Total Expenditures	\$ 5,869,880	\$ 5,823,943	\$ 5,545,754	\$ (278,189)

INTERNAL SERVICE FUND

City of Salem, Virginia
Health Insurance Fund Budget Summary
Fiscal Year 2025

	2023 Actual	2024 Adopted Budget	2025 Adopted Budget	Increase/ (Decrease)
Revenue				
Health Premiums Paid by City	\$ 5,637,646	\$ 6,060,000	\$ 6,016,000	\$ (44,000)
Health Premiums Paid by School	4,841,947	5,240,000	5,150,000	(90,000)
Health Premiums Paid by Retirees	738,501	765,000	697,500	(67,500)
Dental Premiums	582,387	591,050	590,600	(450)
Interest Earnings	330,222	90,000	475,000	385,000
Miscellaneous	5,214	5,000	5,000	-
Total Revenue	\$ 12,135,917	\$ 12,751,050	\$ 12,934,100	\$ 183,050
Expenses				
Health Claims	\$ 9,278,168	\$ 11,545,772	\$ 11,700,266	\$ 154,494
Dental Claims	515,769	591,050	590,600	(450)
Employee Health Clinic	430,752	511,332	532,884	21,552
Consulting Services	97,156	96,896	105,250	8,354
ACA Fees	3,889	4,000	4,600	600
Miscellaneous	2	2,000	500	(1,500)
Total Expenses	\$ 10,325,736	\$ 12,751,050	\$ 12,934,100	\$ 183,050

PERSONNEL

City of Salem, Virginia
Pay Scale for Fiscal Year 2025

Range	Range Minimum	Range Midpoint	Range Maximum
20	\$ 33,953.66	\$ 44,139.76	\$ 54,325.86
21	\$ 35,651.35	\$ 46,346.75	\$ 57,042.15
22	\$ 37,433.91	\$ 48,664.09	\$ 59,894.26
23	\$ 39,305.61	\$ 51,097.29	\$ 62,888.97
24	\$ 41,270.89	\$ 53,652.16	\$ 66,033.42
25	\$ 43,334.43	\$ 56,334.76	\$ 69,335.09
26	\$ 45,501.15	\$ 59,151.50	\$ 72,801.85
27	\$ 47,776.21	\$ 62,109.08	\$ 76,441.94
28	\$ 50,165.02	\$ 65,214.53	\$ 80,264.04
29	\$ 52,673.27	\$ 68,475.26	\$ 84,277.24
30	\$ 55,306.94	\$ 71,899.02	\$ 88,491.10
31	\$ 58,072.28	\$ 75,493.97	\$ 92,915.66
32	\$ 60,975.90	\$ 79,268.67	\$ 97,561.44
33	\$ 64,024.69	\$ 83,232.10	\$ 102,439.51
34	\$ 67,225.93	\$ 87,393.71	\$ 107,561.49
35	\$ 70,587.22	\$ 91,763.39	\$ 112,939.56
36	\$ 74,116.59	\$ 96,351.56	\$ 118,586.54
37	\$ 77,822.42	\$ 101,169.14	\$ 124,515.86
38	\$ 81,713.54	\$ 106,227.60	\$ 130,741.66
39	\$ 85,799.21	\$ 111,538.98	\$ 137,278.74
40	\$ 90,089.17	\$ 117,115.93	\$ 144,142.68
41	\$ 94,593.63	\$ 122,971.72	\$ 151,349.81
42	\$ 99,323.31	\$ 129,120.31	\$ 158,917.30
43	\$ 104,289.48	\$ 135,576.32	\$ 166,863.17
44	\$ 109,503.95	\$ 142,355.14	\$ 175,206.33
45	\$ 114,979.15	\$ 149,472.90	\$ 183,966.64

City of Salem, Virginia
Schematic List of Positions - Fiscal Year 2025

Job Title	Grade	Min	Mid	Max
Account Services Supervisor	33	\$ 64,024.69	\$ 83,232.10	\$ 102,439.51
Accountant	30	\$ 55,306.94	\$ 71,899.02	\$ 88,491.10
Accounting Assistant	22	\$ 37,433.91	\$ 48,664.09	\$ 59,894.26
Accounting Manager	36	\$ 74,116.59	\$ 96,351.56	\$ 118,586.54
Accounting Technician	23	\$ 39,305.61	\$ 51,097.29	\$ 62,888.97
Accreditation Manager	27	\$ 47,776.21	\$ 62,109.08	\$ 76,441.94
Administrative Assistant	21	\$ 35,651.35	\$ 46,346.75	\$ 57,042.15
Animal Control Officer	29	\$ 52,673.27	\$ 68,475.26	\$ 84,277.24
Animal Shelter Manager	33	\$ 64,024.69	\$ 83,232.10	\$ 102,439.51
Animal Shelter Worker	21	\$ 35,651.35	\$ 46,346.75	\$ 57,042.15
Applications Manager	36	\$ 74,116.59	\$ 96,351.56	\$ 118,586.54
Assistant Chef	20	\$ 33,953.66	\$ 44,139.76	\$ 54,325.86
Assistant Chief WTP Operator	31	\$ 58,072.28	\$ 75,493.97	\$ 92,915.66
Assistant Commonwealth Attorney	34	\$ 67,225.93	\$ 87,393.71	\$ 107,561.49
Assistant Director of Civic Facilities	39	\$ 85,799.21	\$ 111,538.98	\$ 137,278.74
Assistant Director of Community				
Development/Engineer	40	\$ 90,089.17	\$ 117,115.93	\$ 144,142.68
Assistant Director of Electric Utility	40	\$ 90,089.17	\$ 117,115.93	\$ 144,142.68
Assistant Director of Finance	39	\$ 85,799.21	\$ 111,538.98	\$ 137,278.74
Assistant Director of Human Resources	39	\$ 85,799.21	\$ 111,538.98	\$ 137,278.74
Assistant Director of Parks & Recreation	39	\$ 85,799.21	\$ 111,538.98	\$ 137,278.74
Assistant Director of Water and Sewer	40	\$ 90,089.17	\$ 117,115.93	\$ 144,142.68
Assistant Food and Beverage Manager	26	\$ 45,501.15	\$ 59,151.50	\$ 72,801.85
Assistant Recreation Program Supervisor	25	\$ 43,334.43	\$ 56,334.76	\$ 69,335.09
Assistant Telecommunicator Manager	32	\$ 60,975.90	\$ 79,268.67	\$ 97,561.44
Assistant to the City Manager	34	\$ 67,225.93	\$ 87,393.71	\$ 107,561.49
Assistant Utility Lines Manager	31	\$ 58,072.28	\$ 75,493.97	\$ 92,915.66
Assistant Utility Maintenance Manager	31	\$ 58,072.28	\$ 75,493.97	\$ 92,915.66
Asst Dir of Streets and GM-Street Super	40	\$ 90,089.17	\$ 117,115.93	\$ 144,142.68
Automotive Mechanic	26	\$ 45,501.15	\$ 59,151.50	\$ 72,801.85
Automotive Service Worker	21	\$ 35,651.35	\$ 46,346.75	\$ 57,042.15
Box Office Supervisor	28	\$ 50,165.02	\$ 65,214.53	\$ 80,264.04
Building Engineer	30	\$ 55,306.94	\$ 71,899.02	\$ 88,491.10
Building Maintenance Assistant	23	\$ 39,305.61	\$ 51,097.29	\$ 62,888.97
Building Maintenance Superintendent	34	\$ 67,225.93	\$ 87,393.71	\$ 107,561.49
Building Maintenance Technician I	26	\$ 45,501.15	\$ 59,151.50	\$ 72,801.85
Building Maintenance Technician II	28	\$ 50,165.02	\$ 65,214.53	\$ 80,264.04
Building Maintenance Technician III	30	\$ 55,306.94	\$ 71,899.02	\$ 88,491.10
Building Official	36	\$ 74,116.59	\$ 96,351.56	\$ 118,586.54
Business Analyst I	28	\$ 50,165.02	\$ 65,214.53	\$ 80,264.04
Business Analyst II	31	\$ 58,072.28	\$ 75,493.97	\$ 92,915.66
Business Analyst III	33	\$ 64,024.69	\$ 83,232.10	\$ 102,439.51
Captain Deputy Sheriff	36	\$ 74,116.59	\$ 96,351.56	\$ 118,586.54
Chef	25	\$ 43,334.43	\$ 56,334.76	\$ 69,335.09
Chief Deputy Commissioner of the Revenue	32	\$ 60,975.90	\$ 79,268.67	\$ 97,561.44

City of Salem, Virginia
Schematic List of Positions - Fiscal Year 2025

Job Title	Grade	Min	Mid	Max
Chief Deputy Court Clerk I	32	\$ 60,975.90	\$ 79,268.67	\$ 97,561.44
Chief Deputy Treasurer	32	\$ 60,975.90	\$ 79,268.67	\$ 97,561.44
Chief of Police	44	\$ 109,503.95	\$ 142,355.14	\$ 175,206.33
Chief WTP Operator	34	\$ 67,225.93	\$ 87,393.71	\$ 107,561.49
Childrens Services Supervisor	30	\$ 55,306.94	\$ 71,899.02	\$ 88,491.10
City Assessor	42	\$ 99,323.31	\$ 129,120.31	\$ 158,917.30
City Garage Supervisor	30	\$ 55,306.94	\$ 71,899.02	\$ 88,491.10
City Horticulturist	34	\$ 67,225.93	\$ 87,393.71	\$ 107,561.49
Civic Center Booking Coordinator	22	\$ 37,433.91	\$ 48,664.09	\$ 59,894.26
Civic Center Events & Production Manager	33	\$ 64,024.69	\$ 83,232.10	\$ 102,439.51
Civic Center Events Manager	31	\$ 58,072.28	\$ 75,493.97	\$ 92,915.66
Civic Center Mechanic	26	\$ 45,501.15	\$ 59,151.50	\$ 72,801.85
Civic Center Operations Supervisor	25	\$ 43,334.43	\$ 56,334.76	\$ 69,335.09
Civic Center Operations Worker	20	\$ 33,953.66	\$ 44,139.76	\$ 54,325.86
Civic Center Public Relations Associate	20	\$ 33,953.66	\$ 44,139.76	\$ 54,325.86
Civic Facilities Sales Representative	29	\$ 52,673.27	\$ 68,475.26	\$ 84,277.24
Civil Engineer I	33	\$ 64,024.69	\$ 83,232.10	\$ 102,439.51
Civil Engineer II	35	\$ 70,587.22	\$ 91,763.39	\$ 112,939.56
Codes Compliance Investigator I	25	\$ 43,334.43	\$ 56,334.76	\$ 69,335.09
Codes Enforcement Officer I	26	\$ 45,501.15	\$ 59,151.50	\$ 72,801.85
Codes Enforcement Officer II	28	\$ 50,165.02	\$ 65,214.53	\$ 80,264.04
Communications Specialist	28	\$ 50,165.02	\$ 65,214.53	\$ 80,264.04
Construction Inspector	26	\$ 45,501.15	\$ 59,151.50	\$ 72,801.85
Construction Project Manager	32	\$ 60,975.90	\$ 79,268.67	\$ 97,561.44
Crime Analyst	28	\$ 50,165.02	\$ 65,214.53	\$ 80,264.04
Custodian	20	\$ 33,953.66	\$ 44,139.76	\$ 54,325.86
Deputy Chief of Police	41	\$ 94,593.63	\$ 122,971.72	\$ 151,349.81
Deputy City Clerk-Executive Assistant	28	\$ 50,165.02	\$ 65,214.53	\$ 80,264.04
Deputy Commissioner of the Revenue II	24	\$ 41,270.89	\$ 53,652.16	\$ 66,033.42
Deputy Commonwealth Attorney	39	\$ 85,799.21	\$ 111,538.98	\$ 137,278.74
Deputy Court Clerk II	22	\$ 37,433.91	\$ 48,664.09	\$ 59,894.26
Deputy Court Clerk III	26	\$ 45,501.15	\$ 59,151.50	\$ 72,801.85
Deputy Fire Chief	40	\$ 90,089.17	\$ 117,115.93	\$ 144,142.68
Deputy Registrar	23	\$ 39,305.61	\$ 51,097.29	\$ 62,888.97
Deputy Sheriff I	28	\$ 50,165.02	\$ 65,214.53	\$ 80,264.04
Deputy Sheriff II	30	\$ 55,306.94	\$ 71,899.02	\$ 88,491.10
Deputy Treasurer I	22	\$ 37,433.91	\$ 48,664.09	\$ 59,894.26
Deputy Treasurer II	24	\$ 41,270.89	\$ 53,652.16	\$ 66,033.42
Director of Civic Facilities	43	\$ 104,289.48	\$ 135,576.32	\$ 166,863.17
Director of Communications	42	\$ 99,323.31	\$ 129,120.31	\$ 158,917.30
Director of Community Development	44	\$ 109,503.95	\$ 142,355.14	\$ 175,206.33
Director of Economic Development	43	\$ 104,289.48	\$ 135,576.32	\$ 166,863.17
Director of Electric Utility	44	\$ 109,503.95	\$ 142,355.14	\$ 175,206.33
Director of Finance	44	\$ 109,503.95	\$ 142,355.14	\$ 175,206.33
Director of Human Resources	43	\$ 104,289.48	\$ 135,576.32	\$ 166,863.17

City of Salem, Virginia
Schematic List of Positions - Fiscal Year 2025

Job Title	Grade	Min	Mid	Max
Director of Parks and Recreation	43	\$ 104,289.48	\$ 135,576.32	\$ 166,863.17
Director of Streets and General Maint	43	\$ 104,289.48	\$ 135,576.32	\$ 166,863.17
Director of Technology Systems	44	\$ 109,503.95	\$ 142,355.14	\$ 175,206.33
Director of Water and Sewer	43	\$ 104,289.48	\$ 135,576.32	\$ 166,863.17
Economic Development Specialist	25	\$ 43,334.43	\$ 56,334.76	\$ 69,335.09
Electric Line Crew Leader	35	\$ 70,587.22	\$ 91,763.39	\$ 112,939.56
Electric Line Supervisor	36	\$ 74,116.59	\$ 96,351.56	\$ 118,586.54
Electric Line Technician I	28	\$ 50,165.02	\$ 65,214.53	\$ 80,264.04
Electric Line Technician II	33	\$ 64,024.69	\$ 83,232.10	\$ 102,439.51
Electric Meter Technician	23	\$ 39,305.61	\$ 51,097.29	\$ 62,888.97
Electrical Engineer	37	\$ 77,822.42	\$ 101,169.14	\$ 124,515.86
Electrical Engineering Technician	30	\$ 55,306.94	\$ 71,899.02	\$ 88,491.10
EMS Billing Specialist	21	\$ 35,651.35	\$ 46,346.75	\$ 57,042.15
EMS Captain	35	\$ 70,587.22	\$ 91,763.39	\$ 112,939.56
EMS Coordinator	38	\$ 81,713.54	\$ 106,227.60	\$ 130,741.66
Equipment Operator I	23	\$ 39,305.61	\$ 51,097.29	\$ 62,888.97
Equipment Operator II	25	\$ 43,334.43	\$ 56,334.76	\$ 69,335.09
Equipment Operator III	27	\$ 47,776.21	\$ 62,109.08	\$ 76,441.94
Evidence Technician	21	\$ 35,651.35	\$ 46,346.75	\$ 57,042.15
Financial Services Supervisor	34	\$ 67,225.93	\$ 87,393.71	\$ 107,561.49
Fire Administrative Captain	35	\$ 70,587.22	\$ 91,763.39	\$ 112,939.56
Fire and EMS Training Officer	38	\$ 81,713.54	\$ 106,227.60	\$ 130,741.66
Fire Battalion Chief Administration	38	\$ 81,713.54	\$ 106,227.60	\$ 130,741.66
Fire Battalion Chief Operations	38	\$ 81,713.54	\$ 106,227.60	\$ 130,741.66
Fire Captain	35	\$ 70,587.22	\$ 91,763.39	\$ 112,939.56
Fire Chief	44	\$ 109,503.95	\$ 142,355.14	\$ 175,206.33
Firefighter EMT	28	\$ 50,165.02	\$ 65,214.53	\$ 80,264.04
Firefighter Paramedic	31	\$ 58,072.28	\$ 75,493.97	\$ 92,915.66
Fleet Management Superintendent	34	\$ 67,225.93	\$ 87,393.71	\$ 107,561.49
Food and Beverage Manager	31	\$ 58,072.28	\$ 75,493.97	\$ 92,915.66
GIS Analyst	27	\$ 47,776.21	\$ 62,109.08	\$ 76,441.94
GIS Manager	36	\$ 74,116.59	\$ 96,351.56	\$ 118,586.54
Human Resource Technician	23	\$ 39,305.61	\$ 51,097.29	\$ 62,888.97
Human Resources Data Specialist	25	\$ 43,334.43	\$ 56,334.76	\$ 69,335.09
Human Resources Generalist	30	\$ 55,306.94	\$ 71,899.02	\$ 88,491.10
Inventory and Procurement Specialist	24	\$ 41,270.89	\$ 53,652.16	\$ 66,033.42
Inventory Assistant	20	\$ 33,953.66	\$ 44,139.76	\$ 54,325.86
Inventory Technician	23	\$ 39,305.61	\$ 51,097.29	\$ 62,888.97
Laborer	20	\$ 33,953.66	\$ 44,139.76	\$ 54,325.86
Lead Lineman	34	\$ 67,225.93	\$ 87,393.71	\$ 107,561.49
Legal Administrator	26	\$ 45,501.15	\$ 59,151.50	\$ 72,801.85
Librarian	29	\$ 52,673.27	\$ 68,475.26	\$ 84,277.24
Library Director	42	\$ 99,323.31	\$ 129,120.31	\$ 158,917.30
Library Technician	22	\$ 37,433.91	\$ 48,664.09	\$ 59,894.26
Lieutenant Deputy Sheriff	35	\$ 70,587.22	\$ 91,763.39	\$ 112,939.56

City of Salem, Virginia
Schematic List of Positions - Fiscal Year 2025

Job Title	Grade	Min	Mid	Max
Maintenance-Construction Worker I	21	\$ 35,651.35	\$ 46,346.75	\$ 57,042.15
Maintenance-Construction Worker II	22	\$ 37,433.91	\$ 48,664.09	\$ 59,894.26
Major Deputy Sheriff	37	\$ 77,822.42	\$ 101,169.14	\$ 124,515.86
Master Deputy Sheriff	31	\$ 58,072.28	\$ 75,493.97	\$ 92,915.66
Master Deputy Sheriff II	32	\$ 60,975.90	\$ 79,268.67	\$ 97,561.44
Master Police Officer	31	\$ 58,072.28	\$ 75,493.97	\$ 92,915.66
Meter Reader	21	\$ 35,651.35	\$ 46,346.75	\$ 57,042.15
Meter Service Supervisor	28	\$ 50,165.02	\$ 65,214.53	\$ 80,264.04
Network Administrator	34	\$ 67,225.93	\$ 87,393.71	\$ 107,561.49
Organizational Development and Training Coordinator	32	\$ 60,975.90	\$ 79,268.67	\$ 97,561.44
Paralegal	23	\$ 39,305.61	\$ 51,097.29	\$ 62,888.97
Parks and Recreation Superintendent	36	\$ 74,116.59	\$ 96,351.56	\$ 118,586.54
Payroll Manager	33	\$ 64,024.69	\$ 83,232.10	\$ 102,439.51
Payroll Technician	25	\$ 43,334.43	\$ 56,334.76	\$ 69,335.09
Permit Technician	23	\$ 39,305.61	\$ 51,097.29	\$ 62,888.97
Planner I	33	\$ 64,024.69	\$ 83,232.10	\$ 102,439.51
Planner II	35	\$ 70,587.22	\$ 91,763.39	\$ 112,939.56
Planning and Zoning Administrator	36	\$ 74,116.59	\$ 96,351.56	\$ 118,586.54
Police Captain	38	\$ 81,713.54	\$ 106,227.60	\$ 130,741.66
Police Lieutenant	35	\$ 70,587.22	\$ 91,763.39	\$ 112,939.56
Police Officer	29	\$ 52,673.27	\$ 68,475.26	\$ 84,277.24
Police Records Specialist	21	\$ 35,651.35	\$ 46,346.75	\$ 57,042.15
Police Sergeant	33	\$ 64,024.69	\$ 83,232.10	\$ 102,439.51
Process Improvement-Business Efficiency Director	42	\$ 99,323.31	\$ 129,120.31	\$ 158,917.30
Project Manager	36	\$ 74,116.59	\$ 96,351.56	\$ 118,586.54
Purchasing Manager	31	\$ 58,072.28	\$ 75,493.97	\$ 92,915.66
Real Estate Appraiser	27	\$ 47,776.21	\$ 62,109.08	\$ 76,441.94
Recreation Maintenance Worker	20	\$ 33,953.66	\$ 44,139.76	\$ 54,325.86
Recreation Program Supervisor I	27	\$ 47,776.21	\$ 62,109.08	\$ 76,441.94
Recreation Program Supervisor II	29	\$ 52,673.27	\$ 68,475.26	\$ 84,277.24
Recreation Site Supervisor	24	\$ 41,270.89	\$ 53,652.16	\$ 66,033.42
Risk Manager	31	\$ 58,072.28	\$ 75,493.97	\$ 92,915.66
Sanitation Equipment Operator	25	\$ 43,334.43	\$ 56,334.76	\$ 69,335.09
Sanitation Superintendent	34	\$ 67,225.93	\$ 87,393.71	\$ 107,561.49
Sanitation Worker	22	\$ 37,433.91	\$ 48,664.09	\$ 59,894.26
Scanning-Imaging Technician	21	\$ 35,651.35	\$ 46,346.75	\$ 57,042.15
Senior Accountant	32	\$ 60,975.90	\$ 79,268.67	\$ 97,561.44
Senior Administrative Assistant	23	\$ 39,305.61	\$ 51,097.29	\$ 62,888.97
Senior Animal Control Officer	30	\$ 55,306.94	\$ 71,899.02	\$ 88,491.10
Senior Automotive Mechanic	28	\$ 50,165.02	\$ 65,214.53	\$ 80,264.04
Senior Firefighter EMT	29	\$ 52,673.27	\$ 68,475.26	\$ 84,277.24
Senior Firefighter Paramedic	32	\$ 60,975.90	\$ 79,268.67	\$ 97,561.44
Senior Librarian	30	\$ 55,306.94	\$ 71,899.02	\$ 88,491.10
Senior Library Assistant	22	\$ 37,433.91	\$ 48,664.09	\$ 59,894.26
Senior Meter Reader	23	\$ 39,305.61	\$ 51,097.29	\$ 62,888.97

City of Salem, Virginia
Schematic List of Positions - Fiscal Year 2025

Job Title	Grade	Min	Mid	Max
Senior Police Officer	30	\$ 55,306.94	\$ 71,899.02	\$ 88,491.10
Senior Police Records Specialist	22	\$ 37,433.91	\$ 48,664.09	\$ 59,894.26
Senior Programmer Analyst	33	\$ 64,024.69	\$ 83,232.10	\$ 102,439.51
Senior Real Estate Appraiser	30	\$ 55,306.94	\$ 71,899.02	\$ 88,491.10
Senior Tax Technician	24	\$ 41,270.89	\$ 53,652.16	\$ 66,033.42
Senior WTP Operator	28	\$ 50,165.02	\$ 65,214.53	\$ 80,264.04
Sergeant Deputy Sheriff	33	\$ 64,024.69	\$ 83,232.10	\$ 102,439.51
Small Engine Mechanic	25	\$ 43,334.43	\$ 56,334.76	\$ 69,335.09
Stormwater Manager	35	\$ 70,587.22	\$ 91,763.39	\$ 112,939.56
Streets Crew Supervisor	29	\$ 52,673.27	\$ 68,475.26	\$ 84,277.24
Streets Superintendent	34	\$ 67,225.93	\$ 87,393.71	\$ 107,561.49
Tax Specialist	26	\$ 45,501.15	\$ 59,151.50	\$ 72,801.85
Tax Supervisor	28	\$ 50,165.02	\$ 65,214.53	\$ 80,264.04
Technical Services Supervisor	30	\$ 55,306.94	\$ 71,899.02	\$ 88,491.10
Technology Manager	36	\$ 74,116.59	\$ 96,351.56	\$ 118,586.54
Technology Support Specialist	28	\$ 50,165.02	\$ 65,214.53	\$ 80,264.04
Telecommunications Manager	38	\$ 81,713.54	\$ 106,227.60	\$ 130,741.66
Telecommunicator I	25	\$ 43,334.43	\$ 56,334.76	\$ 69,335.09
Telecommunicator II	27	\$ 47,776.21	\$ 62,109.08	\$ 76,441.94
Transfer Clerk	23	\$ 39,305.61	\$ 51,097.29	\$ 62,888.97
Tree Trimmer	25	\$ 43,334.43	\$ 56,334.76	\$ 69,335.09
Utility Asset Manager	38	\$ 81,713.54	\$ 106,227.60	\$ 130,741.66
Utility Billing Specialist	24	\$ 41,270.89	\$ 53,652.16	\$ 66,033.42
Utility Lines Crew Supervisor	29	\$ 52,673.27	\$ 68,475.26	\$ 84,277.24
Utility Lines Manager	34	\$ 67,225.93	\$ 87,393.71	\$ 107,561.49
Utility Lines Technician I	21	\$ 35,651.35	\$ 46,346.75	\$ 57,042.15
Utility Lines Technician II	23	\$ 39,305.61	\$ 51,097.29	\$ 62,888.97
Utility Locator	24	\$ 41,270.89	\$ 53,652.16	\$ 66,033.42
Utility Maintenance Manager	34	\$ 67,225.93	\$ 87,393.71	\$ 107,561.49
Utility Maintenance Mechanic	25	\$ 43,334.43	\$ 56,334.76	\$ 69,335.09
Utility Maintenance Technician	23	\$ 39,305.61	\$ 51,097.29	\$ 62,888.97
Water Meter Mechanic	23	\$ 39,305.61	\$ 51,097.29	\$ 62,888.97
Water Quality Manager	28	\$ 50,165.02	\$ 65,214.53	\$ 80,264.04
WTP Operator Class I	27	\$ 47,776.21	\$ 62,109.08	\$ 76,441.94
WTP Operator Class II	25	\$ 43,334.43	\$ 56,334.76	\$ 69,335.09
WTP Operator III	23	\$ 39,305.61	\$ 51,097.29	\$ 62,888.97
WTP Operator Trainee	22	\$ 37,433.91	\$ 48,664.09	\$ 59,894.26

City of Salem, Virginia
Positions by Department
Fiscal Year 2025

Department	Position Title	Grade	# of Positions
General Fund			
City Clerk	Deputy City Clerk-Executive Assistant	28	1
City Manager	City Manager	Appointed	1
	Assistant City Manager	Appointed	1
	Process Improvement-Business Eff Dir	42	1
	Assistant to the City Manager	34	1
			4
Communications	Director of Communications	42	1
	Communications Specialist	28	1
			2
Human Resources	Director of Human Resources	43	1
	Assistant Director of Human Resources	39	1
	Organizational Development and Training Coordinator	32	1
	Risk Manager	31	1
	Human Resources Generalist	30	2
	Human Resource Technician	23	1
			7
Commissioner of Revenue	Commissioner of Revenue	Elected	1
	Chief Deputy Commissioner of the Revenue	32	1
	Tax Specialist	26	1
	Senior Tax Technician	24	3
			6
Real Estate Assessor	City Assessor	42	1
	Senior Real Estate Appraiser	30	2
	Real Estate Appraiser	27	1
	Transfer Clerk	23	1
			5
Treasurer	Treasurer	Elected	1
	Chief Deputy Treasurer	32	1
	Deputy Treasurer II	24	2
	Deputy Treasurer I	22	1
			5
Finance	Director of Finance	44	1
	Assistant Director of Finance	39	1
	Accounting Manager	36	1
	Financial Services Supervisor	34	1
	Payroll Manager	33	1
	Senior Accountant	32	3
	Accountant	30	1
	Payroll Technician	25	1
	Accounting Technician	23	1
			11
Purchasing	Purchasing Manager	31	1
			1

City of Salem, Virginia
Positions by Department
Fiscal Year 2025

Department	Position Title	Grade	# of Positions
Technology Systems	Director of Technology Systems	44	1
	Applications Manager	36	1
	Project Manager	36	1
	Technology Manager	36	1
	Network Administrator	34	1
	Senior Programmer Analyst	33	1
	Business Analyst III	33	2
	Business Analyst I	28	1
	Technology Support Specialist	28	2
			11
City Garage	Fleet Management Superintendent	34	1
	City Garage Supervisor	30	1
	Senior Automotive Mechanic	28	3
	Automotive Mechanic	26	6
	Small Engine Mechanic	25	1
	Inventory and Procurement Specialist	24	1
	Automotive Service Worker	21	1
	Inventory Assistant	20	1
			15
Street and Highway Administration	Director of Streets and General Maint	43	1
	Asst Director of Streets and GM/Street Supt	40	1
	Streets Superintendent	34	1
	Streets Crew Supervisor	29	4
	Equipment Operator III	27	1
	Equipment Operator II	25	2
	Accounting Technician	23	1
	Equipment Operator I	23	9
	Maint/Construction Worker II	22	2
	Administrative Assistant	21	1
	Maint/Construction Worker I	21	3
			26
Street and Road Cleaning	Equipment Operator I	23	1
			1
Refuse Collection	Sanitation Superintendent	34	1
	Streets Crew Supervisor	29	1
	Sanitation Equipment Operator	25	8
	Sanitation Worker	22	10
			20
Containers	Sanitation Equipment Operator	25	1
			1
Recycling	Sanitation Equipment Operator	25	1
			1
Building Maintenance	Building Maintenance Superintendent	34	1
	Building Maintenance Technician III	30	4
	Building Maintenance Technician II	28	2
	Building Maint Technician I	26	4
	Building Maintenance Assistant	23	1
	Custodian	20	3
			15

City of Salem, Virginia
Positions by Department
Fiscal Year 2025

Department	Position Title	Grade	# of Positions
Landscape Management	City Horticulturist	34	1
	Streets Crew Supervisor	29	3
	Tree Trimmer	25	1
	Equipment Operator I	23	3
	Maint/Construction Worker II	22	6
	Maint/Construction Worker I	21	3
	Laborer	20	1
			<u>18</u>
Farmer's Market	Maint/Construction Worker II	22	<u>1</u>
			<u>1</u>
Registrar	Director of Elections	Appointed	1
	Deputy Registrar	23	<u>1</u>
			<u>2</u>
Clerk of Circuit Court	Clerk of Circuit Court	Elected	1
	Chief Deputy Court Clerk I	32	1
	Deputy Court Clerk III	26	1
	Deputy Court Clerk II	22	2
	Scanning-Imaging Technician	21	1
			<u>6</u>
City Sheriff	Sheriff	Elected	1
	Major Deputy Sheriff	37	1
	Lieutenant Deputy Sheriff	35	1
	Sergeant Deputy Sheriff	33	2
	Master Deputy Sheriff	31	1
	Deputy Sheriff II	30	3
	Deputy Sheriff I	28	1
	Administrative Assistant	21	1
			<u>11</u>
Commonwealth Attorney	Commonwealth Attorney	Elected	1
	Deputy Commonwealth's Attorney	39	1
	Insurance Fraud Prosecutor	Non-Classified	1
	Assistant Commonwealth's Attorney	34	1
	Legal Administrator	26	1
	Paralegal	23	1
			<u>6</u>
Victim Witness	Victim/Witness Director	Non-Classified	<u>1</u>
			<u>1</u>
Police	Chief of Police	44	1
	Deputy Chief of Police	41	1
	Police Captain	38	2
	Police Lieutenant	35	6
	Police Sergeant	33	7
	Senior Police Officer	30	19
	Police Officer	29	27
	Crime Analyst	28	1
	Senior Administrative Assistant	23	1
	Senior Police Records Specialist	22	1
	Automotive Service Worker	21	1
	Police Records Specialist	21	2
	Custodian	20	1
			<u>70</u>

City of Salem, Virginia
Positions by Department
Fiscal Year 2025

Department	Position Title	Grade	# of Positions
911 Communications	Telecommunications Manager	38	1
	Assistant Telecommunications Manager	32	1
	Telecommunicator I	25	14
			<u>16</u>
Animal Control	Police Sergeant	33	1
	Animal Shelter Manager	33	1
	Senior Animal Control Officer	30	4
	Animal Shelter Worker	21	3
			<u>9</u>
Fire	Fire Chief	44	1
	Deputy Fire Chief	40	1
	EMS Coordinator	38	1
	Fire Battalion Chief	38	4
	Fire Captain	35	12
	EMS Captain	35	3
	Senior Firefighter Paramedic	32	8
	Firefighter Paramedic	31	6
	Senior Firefighter EMT	29	10
	Firefighter EMT	28	25
	EMS Billing Specialist	21	1
			<u>72</u>
Building Inspections	Building Official	36	1
	Codes Enforcement Officer II	28	2
	Codes Enforcement Officer I	26	1
	Permit Technician	23	2
			<u>6</u>
Engineering	Director of Community Development	44	1
	Asst Director Comm. Development/Engineer	40	1
	GIS Manager	36	1
	Stormwater Manager	35	1
	Civil Engineer II	35	1
	Construction Project Manager	32	1
	GIS Analyst	27	1
	Construction Inspector	26	1
	Senior Administrative Assistant	23	1
	Administrative Assistant	21	1
			<u>10</u>
Planning and Zoning	Planning and Zoning Administrator	36	1
	Planner I	33	1
	Code Compliance Investigator I	25	1
			<u>3</u>
Salem Stadium	Civic Center Operations Supervisor	25	1
	Civic Center Operations Worker	20	1
			<u>2</u>
Parks and Recreation - Administration	Director of Parks and Recreation	43	1
	Assistant Director of Parks and Recreation	39	1
	Accounting Technician	23	1
			<u>3</u>

City of Salem, Virginia
Positions by Department
Fiscal Year 2025

Department	Position Title	Grade	# of Positions
Parks and Recreation - Athletic Fields	Recreation Maintenance Worker	20	3 3
Parks and Recreation - Kiwanis Field	Assistant Recreation Program Supervisor	25	1
	Recreation Site Supervisor	24	1 2
Parks and Recreation - Moyer	Parks and Recreation Superintendent	36	1
	Recreation Program Supervisor II	29	1
	Recreation Maintenance Worker	20	4 6
Parks and Recreation - Spartan Field	Recreation Site Supervisor	24	1 1
Parks and Recreation - Athletic Programs	Parks and Recreation Superintendent	36	1
	Recreation Program Supervisor II	29	1 2
Parks and Recreation - Recreation Programs	Recreation Program Supervisor II	29	1
	Recreation Program Supervisor I	27	1
	Recreation Site Supervisor	24	1 3
Parks and Recreation - Senior Center	Recreation Program Supervisor II	29	1
	Assistant Recreation Program Supervisor	25	1
	Recreation Maintenance Worker	20	1 3
Library	Library Director	42	1
	Senior Librarian	30	3
	Childrens Services Supervisor	30	1
	Technical Services Supervisor	30	1
	Librarian	29	1
	Senior Library Assistant	22	2
	Library Technician	22	1 10
Economic Development	Director of Economic Development	43	1
	Economic Development Support Specialist	25	1 2
Total General Fund Employees			400
Water Fund			
Meter Readers	Meter Service Supervisor	28	1
	Senior Meter Reader	23	1
	Meter Reader	21	1 3
Utility Billing	Account Services Supervisor	33	1
	Utility Billing Specialist	24	1
	Accounting Assistant	22	1 3

City of Salem, Virginia
Positions by Department
Fiscal Year 2025

Department	Position Title	Grade	# of Positions
Utility Collections	Account Services Supervisor	33	1
	Accounting Assistant	22	3
			<hr/>
			4
Water Production	Director of Water and Sewer	43	0.25
	Chief WTP Operator	34	0.6
	Utility Maintenance Manager	34	0.5
	Assistant Chief WTP Operator	31	1
	Assistant Utility Maintenance Manager	31	0.5
	Senior WTP Operator	28	4
	Water Quality Manager	28	1
	WTP Operator Class I	27	5
	Utility Maintenance Mechanic	25	1.5
	Senior Administrative Assistant	23	0.25
	Custodian	20	<hr/> 1
		*	<hr/> 15.6
Water Distribution	Director of Water and Sewer	43	0.25
	Utility Asset Manager	38	0.5
	Utility Lines Manager	34	0.5
	Utility Maintenance Manager	34	0.25
	Assistant Utility Maintenance Manager	31	0.25
	Utility Lines Crew Supervisor	29	2
	Equipment Operator II	25	1
	Utility Maintenance Mechanic	25	0.5
	Inventory and Procurement Specialist	24	0.5
	Utility Locator	24	0.5
	Utility Lines Technician II	23	3
	Inventory Technician	23	0.5
	Senior Administrative Assistant	23	0.25
	Utility Maintenance Mechanic	25	0.25
	Utility Lines Technician I	21	<hr/> 3
		*	<hr/> 13.25
	Total Water Fund Employees	*	<u>38.85</u>
Sewer Fund			
	Director of Water and Sewer	43	0.5
	Utility Asset Manager	38	0.5
	Utility Lines Manager	34	0.5
	Chief WTP Operator	34	0.4
	Utility Maintenance Manager	34	0.25
	Assistant Utility Lines Manager	31	1
	Assistant Utility Maintenance Manager	31	0.25
	Utility Lines Crew Supervisor	29	2
	Equipment Operator II	25	1
	Utility Maintenance Mechanic	25	0.75
	Inventory and Procurement Specialist	24	0.5
	Utility Locator	24	0.5
	Utility Lines Technician II	23	2
	Senior Administrative Assistant	23	0.5
	Inventory Technician	23	0.5
	Utility Lines Technician I	21	<hr/> 3
	Total Sewer Fund Employees	*	<u>14.15</u>

* Positions are allocated between Water Production, Distribution and Sewer based on job duties.

City of Salem, Virginia
Positions by Department
Fiscal Year 2025

Department	Position Title	Grade	# of Positions
Civic Center Fund	Director of Civic Facilities	43	1
	Assistant Director of Civic Facilities	39	1
	Civic Center Events and Production Manager	33	1
	Civic Center Events Manager	31	1
	Building Engineer	30	1
	Civic Facilities Sales Representative	29	1
	Box Office Supervisor	28	1
	Civic Center Mechanic	26	1
	Civic Center Operations Supervisor	25	3
	Accounting Technician	23	1
	Civic Center Booking Coordinator	22	1
	Civic Center Operations Worker	20	4
	Civic Center Public Relations Associate	20	1
	Total Civic Center Fund Employees		18
Electric Fund	Director of Electric Utility	44	1
	Assistant Director of Electric Utility	40	1
	Electrical Engineer	37	4
	Electric Line Supervisor	36	1
	Electric Line Crew Leader	35	3
	Lead Lineman	34	2
	Electric Line Technician II	33	7
	Account Services Supervisor	33	1
	Electrical Engineering Technician	30	1
	Electric Line Technician I	28	4
	Inventory and Procurement Specialist	24	1
	Utility Locator	24	1
	Accounting Technician	23	1
	Total Electric Fund Employees		28
Catering Fund	Food and Beverage Manager	31	1
	Assistant Food and Beverage Manager	26	1
	Chef	25	1
	Assistant Chef	20	1
	Total Catering Fund Employees		4
Employee Health Clinic	Family Nurse Practitioner	Non-Classified	1
	Total Health Insurance Fund Employees		1

CAPITAL OUTLAY

City of Salem, Virginia
Capital Outlay Funded Summary
Fiscal Year 2025

General Fund	2025
Commissioner of Revenue	\$ 254,000
Community Development	772,500
Fire	65,000
Library	250,000
Parks & Rec: Administration	56,500
Parks & Rec: Athletic Fields	356,000
Parks & Rec: Parks	150,000
Police	632,121
Police: Animal Control	83,000
Real Estate	15,000
Rescue Squad	40,000
Salem Memorial Park	325,500
Salem Stadium	192,000
Sheriff	91,812
Street: Administration	750,000
Street: City Garage	594,500
Street: City Hall	300,000
Street: Courthouse	128,000
Street: Downtown Maintenance	27,500
Street: Refuse	315,000
Technology Systems	724,600
Total	\$ 6,123,033

Enterprise Funds	2025
Civic Center	\$ 720,000
Electric Department	1,165,000
Meter Readers	35,000
Sewer Department	1,847,500
Water Department	1,167,000
Total	\$ 4,934,500

Health Insurance Fund	2025
Human Resources: Employee Health Clinic	\$ 25,000
Total	\$ 25,000

City of Salem, Virginia
Capital Outlay Funded Summary
Fiscal Year 2025

Capital Reserve Fund	2025
Civic Center	\$ 250,000
Fire	2,400,000
Police	654,067
Salem Stadium	200,000
Street: Refuse	415,000
Total	\$ 3,919,067
Total City-Wide	\$ 15,001,600

City of Salem, Virginia
Capital Outlay Funded Detail
Fiscal Year 2025

General Fund

Department	Project Name	2025
<u>Commissioner of Revenue</u>		
10-007-1231-58001 Machinery And Equipment	Revenue Billing and Cashiering Software Replacement	\$ 254,000
Commissioner of Revenue Total		254,000
<u>Community Development</u>		
10-012-9100-59410 Transfer To Capital Projects	4th Street/Union Street Storm Sewer Upgrades	162,500
	Storm Drain - Bainbridge Drive Expansion	225,000
	Storm Drain - Boulevard Upgrades	100,000
	Storm Drain and Curb & Gutter - Upland Drive	125,000
	Texas Street/Idaho Street Pond	100,000
10-042-4110-58004 Motor Vehicles And Equipment	Vehicle Replacement	35,000
10-042-4110-58014 Infrastructure Improvements	SS4A Grant - Safe Streets Action Plan	25,000
Community Development Total		772,500
<u>Fire</u>		
10-032-3210-58004 Motor Vehicles And Equipment	EMS Coordinator Vehicle Replacement	65,000
Fire Total		65,000
<u>Library</u>		
10-076-7300-58009 Building Improvements	Library Renovation	250,000
Library Total		250,000
<u>Parks & Rec: Administration</u>		
10-070-7110-58004 Motor Vehicles And Equipment	Director Vehicle Replacement	39,500
10-070-7110-58009 Building Improvements	Roof Replacement - Administrative Building	17,000
Parks & Rec: Administration Total		56,500
<u>Parks & Rec: Athletic Fields</u>		
10-070-7111-58001 Machinery And Equipment	Synthetic Field Paint Extraction Machine	55,000
	Ventrac Vacuum Collection System	18,000
10-070-7112-58014 Infrastructure Improvements	Oakey's Field Pickleball Court Upgrades	266,000
10-070-7117-58001 Machinery And Equipment	Moyer Sports Complex - John Deere 260SL Mower	17,000
Parks & Rec: Athletic Fields Total		356,000
<u>Parks & Rec: Parks</u>		
10-018-7220-58001 Machinery And Equipment	City-Wide Playground Upgrades	150,000
Parks & Rec: Parks Total		150,000
<u>Police</u>		
10-030-3110-58001 Machinery And Equipment	Evidence Refrigerator Replacement	30,000
	Intersection Cameras	14,000
	LEVEL 4 Ballistic Panels Replacement	19,000
	Night Vision for Emergency Response Team	55,000
	Taser Upgrade	64,121
10-030-3110-58004 Motor Vehicles And Equipment	Vehicle Replacement	450,000
Police Total		632,121
<u>Police: Animal Control</u>		
10-030-3510-58004 Motor Vehicles And Equipment	Vehicle Replacement - Animal Control Truck	83,000
Police: Animal Control Total		83,000

City of Salem, Virginia
Capital Outlay Funded Detail
Fiscal Year 2025

General Fund

Department	Project Name	2025
<u>Real Estate</u>		
10-008-1232-58025 Software	Vision Analytics Software	\$ 15,000
Real Estate Total		
<u>Rescue Squad</u>		
10-034-3230-58001 Machinery And Equipment	Emergency Generator	40,000
Rescue Squad Total		
<u>Salem Memorial Park</u>		
10-053-7205-58001 Machinery And Equipment	Ventrac 4520 Tractor	42,000
10-053-7205-58009 Building Improvements	Concourse LED Lights	25,000
	HVAC for Locker Rooms and Auxiliary	25,000
	Safety Panels Replacement	75,000
	Scoreboard Catwalk Repairs	8,500
	Stadium Caulking	150,000
Salem Memorial Park Total		
<u>Salem Stadium</u>		
10-053-7210-58001 Machinery And Equipment	Mower	17,000
10-053-7210-58009 Building Improvements	Bathroom Stalls Replacement (Home and Visitors)	90,000
10-053-7210-58014 Infrastructure Improvements	LED Lights for Bathrooms Locker Rooms & Pressboxes	25,000
Salem Stadium Total		
<u>Sheriff</u>		
10-028-2180-58004 Motor Vehicles And Equipment	Vehicle Replacement	66,812
10-028-2180-58009 Building Improvements	Sound Dampening-Courthouse Front Entrance	25,000
Sheriff Total		
<u>Street: Administration</u>		
10-018-4200-58014 Infrastructure Improvements	Truck Storage Building 70' x 150'	750,000
Street: Administration Total		
<u>Street: City Garage</u>		
10-018-1252-58001 Machinery And Equipment	Mower - Stand On/Platform	10,000
10-018-1252-58004 Motor Vehicles And Equipment	3/4 Ton Cab Chassis Replacement	55,000
	Crew Cab Utility Body Truck	90,000
	Finishing Tractor/Mower	35,000
	Mowing Tractor	100,000
	Salt/Snow Plow Dump Truck	195,000
10-018-1252-58025 Software	Faster Web - Fleet Management Software Upgrade	109,500
Street: City Garage Total		
<u>Street: City Hall</u>		
10-018-4320-58009 Building Improvements	City Hall	300,000
Street: City Hall Total		
<u>Street: Courthouse</u>		
10-018-4321-58009 Building Improvements	Roof Section Replacements	128,000
Street: Courthouse Total		

City of Salem, Virginia
Capital Outlay Funded Detail
Fiscal Year 2025

General Fund

Department	Project Name	2025
<u>Street: Downtown Maintenance</u>		
10-018-7245-58001 Machinery And Equipment	Fiberoptic Switches	\$ 27,500
Street: Downtown Maintenance Total		27,500
<u>Street: Refuse</u>		
10-018-4230-58004 Motor Vehicles And Equipment	Rearload Garbage Truck	315,000
Street: Refuse Total		315,000
<u>Technology Systems</u>		
10-016-1251-58001 Machinery And Equipment	UPS Replacement (4 Units)	500,000
10-016-1251-58006 Computer Equipment	Computer Replacements	50,000
	Kronos Timeclock Hardware Replacement	102,600
	Network Equipment Replacement	72,000
Technology Systems Total		724,600
Total		\$ 6,123,033

City of Salem, Virginia
Capital Outlay Funded Detail
Fiscal Year 2025

Enterprise Funds

Fund	Project Name	2025
Civic Center		
53-053-0041-58001 Machinery And Equipment	Arena Doors (Interior) Hardware Replacement CEIA Opengate Walk-through Metal Detectors Hot Water Heater for Kitchen Ice Machine - Stand 4 Marquee Replacement	\$ 15,000 120,000 35,000 15,000 265,000
53-053-0041-58009 Building Improvements	Arena Concourse Plumbing Conversion Concession Stand #2 Renovation Membrane Roof Replacement - Phase 2	125,000 35,000 110,000
Civic Center Total		720,000
Electric		
54-054-0018-58015 VDOT Highway Projects	VDOT Parallel Paths Project	200,000
54-054-0018-83640 Poles--Towers & Fixtures	Line Improvements	110,000
54-054-0018-83660 UG Conduit	Underground Line Replacement & Overhead Conversion	200,000
54-054-0018-83905 Valleydale Project Improvements	Valleydale Project Improvements	250,000
54-054-0018-83920 Transportation Equipment	Vehicle Replacement	55,000
54-054-0018-83960 Power Operated Equipment	Bucket Truck Replacement	350,000
Electric Total		1,165,000
Meter Readers		
51-012-0024-58001 Machinery And Equipment	Vehicle Replacement	35,000
Meter Readers Total		35,000
Sewer Department		
52-052-0031-58001 Machinery And Equipment	Trailer Mounted Compressor	60,000
52-052-0031-58004 Motor Vehicles And Equipment	Utility Vehicle Trailer	7,500
52-052-0031-58005 Construction Vehicles And Equipment	3/4 Ton Pickup Truck	60,000
52-052-0031-58008 Line Extensions And New Connections	Backhoe	135,000
52-052-0031-58014 Infrastructure Improvements	Dump Truck Single Axle	135,000
Sewer Department Total		1,847,500
Water Department		
51-051-0021-58004 Motor Vehicles And Equipment	Director Vehicle Replacement	39,500
51-051-0021-58014 Infrastructure Improvements	WTP Equipment Upgrade - PLC/VFD Improvements	190,000
51-051-0022-58001 Machinery And Equipment	Correlator (Water Leak Location Indicator)	30,000
51-051-0022-58004 Motor Vehicles And Equipment	Utility Vehicle Trailer	7,500
51-051-0022-58008 Line Extensions And New Connections	One Ton Crew Truck	85,000
51-051-0022-58014 Infrastructure Improvements	Waterline Extensions & New Connections	50,000
Water Department Total		1,167,000
Total		\$ 4,934,500

City of Salem, Virginia
Capital Outlay Funded Detail
Fiscal Year 2025

Health Insurance Fund

Department	Project Name	2025
Human Resources: Employee Health Clinic		
65-006-1225-58009 Building Improvements	Health Clinic HVAC	\$ 10,000
	Health Clinic Remodeling Floors	15,000
Human Resources: Employee Health Clinic Total		25,000
Total		\$ 25,000

City of Salem, Virginia
Capital Outlay Funded Detail
Fiscal Year 2025

Capital Reserve Fund

Department	Project Name	2025
Civic Center		
21-053-0205-54900 City Capital Reserve-Civic Center	Civic Center Scoreboard Replacement	\$ 250,000
Civic Center Total		250,000
Fire		
21-032-0205-54900 City Capital Reserve-Fire	Ladder Truck	2,400,000
Fire Total		2,400,000
Police		
21-030-0205-54900 City Capital Reserve-Police	Body Camera/In-Car Camera Replacement	654,067
Police Total		654,067
Salem Stadium		
21-053-0205-54900 City Capital Reserve-Salem Stadium	Scoreboard Replacement	200,000
Salem Stadium Total		200,000
Street: Refuse		
21-018-0205-54900 City Capital Reserve-Streets	Front Load Dumpster Truck	415,000
Street: Refuse Total		415,000
Total		\$ 3,919,067

CAPITAL IMPROVEMENT PLAN

**City of Salem
Capital Improvement Plan
2025 through 2030**

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 2025-2030 with a total cost as shown below to be funded from anticipated state and federal grant funds, current revenue of the individual funds, capital reserves, or the issuance of debt or to be determined upon project selection.

Funding Source Summary

General Fund

Funding Source	2025	2026	2027	2028	2029	2030	Total
General Fund	\$ 6,123,033	\$ 10,666,386	\$ 5,746,353	\$ 4,350,127	\$ 2,119,512	\$ 1,712,500	\$ 30,717,911
Capital Reserve	3,669,067	-	425,000	-	450,000	-	4,544,067
Federal Grant	6,484,083	2,622,592	2,173,261	1,014,205	6,451,347	-	18,745,488
State Grant	16,447,101	524,116	1,462,000	1,838,000	-	-	20,271,217
Highway Maintenance	2,554,170	1,755,000	775,000	125,000	125,000	125,000	5,459,170
Debt Issuance	-	4,080,000	29,190,000	19,000,000	20,000,000	-	72,270,000
Total	\$ 35,277,454	\$ 19,648,094	\$ 39,771,614	\$ 26,327,332	\$ 29,145,859	\$ 1,837,500	\$ 152,007,853

Enterprise Funds

Funding Source	2025	2026	2027	2028	2029	2030	Total
Enterprise Fund	\$ 3,734,500	\$ 6,100,000	\$ 3,398,000	\$ 4,010,000	\$ 5,070,000	\$ 4,590,000	\$ 26,902,500
Enterprise Fund Reserves	1,200,000	620,000	-	-	-	-	1,820,000
Capital Reserve	250,000	-	-	-	-	-	250,000
Debt Issuance	8,500,000	-	1,500,000	-	7,000,000	8,000,000	25,000,000
Total	\$ 13,684,500	\$ 6,720,000	\$ 4,898,000	\$ 4,010,000	\$ 12,070,000	\$ 12,590,000	\$ 53,972,500

School Component Unit

Funding Source	2025	2026	2027	2028	2029	2030	Total
School Capital Reserve	\$ 3,175,890	\$ 3,186,179	\$ 2,649,421	\$ 2,230,661	\$ 1,521,658	\$ 1,429,359	\$ 14,193,168
School Cafeteria Fund	41,386	52,028	32,689	23,370	24,071	24,793	198,337
Debt Issuance	-	-	3,873,421	-	2,783,591	-	6,657,012
Total	\$ 3,217,276	\$ 3,238,207	\$ 6,555,531	\$ 2,254,031	\$ 4,329,320	\$ 1,454,152	\$ 21,048,517

City of Salem, Virginia
Capital Improvement Plan - General Fund and Capital Projects Fund
2025 through 2030

Department Summary

Department	2025	2026	2027	2028	2029	2030	Total
Building Inspections	\$ -	\$ 72,000	\$ 37,000	\$ 38,000	\$ -	\$ -	\$ 147,000
Commissioner of Revenue	254,000	-	-	-	-	-	254,000
Commonwealth Attorney	-	55,000	-	-	-	-	55,000
Community Development	25,657,854	6,636,708	6,370,261	4,827,205	7,163,847	1,437,500	52,093,375
Electric: Traffic Signals	600,000	475,000	475,000	125,000	125,000	125,000	1,925,000
Fire	2,465,000	1,718,000	275,000	175,000	-	-	4,633,000
Library	250,000	4,550,000	-	-	-	-	4,800,000
Parks & Rec: Administration	56,500	-	130,000	13,000,000	20,000,000	-	33,186,500
Parks & Rec: Athletic Fields	356,000	827,200	4,510,000	3,000,000	-	-	8,693,200
Parks & Rec: Parks	150,000	-	-	-	-	-	150,000
Parks & Rec: Senior Center	-	-	-	3,000,000	-	-	3,000,000
Police	1,286,188	660,186	109,353	72,127	75,012	-	2,202,866
Police: Animal Control	83,000	75,000	-	-	-	-	158,000
Police: Communications Center	-	-	450,000	-	-	-	450,000
Real Estate	15,000	25,000	-	25,000	-	25,000	90,000
Registrar	-	220,000	-	-	125,000	-	345,000
Rescue Squad	40,000	-	-	-	-	-	40,000
Salem Memorial Park	325,500	100,000	350,000	-	-	-	775,500
Salem Stadium	392,000	145,000	10,000	50,000	-	-	597,000
Sheriff	91,812	70,000	70,000	70,000	-	-	301,812
Street: Administration	750,000	150,000	-	-	-	-	900,000
Street: Building Maintenance	-	39,000	-	40,000	-	-	79,000
Street: City Garage	594,500	1,820,000	890,000	295,000	652,000	250,000	4,501,500
Street: City Hall	300,000	-	25,000,000	-	-	-	25,300,000
Street: Courthouse	128,000	170,000	-	-	-	-	298,000
Street: Downtown Maintenance	27,500	-	-	-	-	-	27,500
Street: Recycling	-	200,000	-	-	-	-	200,000
Street: Refuse	730,000	530,000	910,000	435,000	955,000	-	3,560,000
Technology Systems	724,600	1,110,000	185,000	1,175,000	50,000	-	3,244,600
Total	\$35,277,454	\$19,648,094	\$39,771,614	\$26,327,332	\$29,145,859	\$ 1,837,500	\$152,007,853

City of Salem, Virginia
Capital Improvement Plan - General Fund and Capital Projects Fund
2025 through 2030

Project	2025	2026	2027	2028	2029	2030	Total
<u>Building Inspections</u>							
Vehicle Replacement							
Equipment Purchase	\$ -	\$ 72,000	\$ 37,000	\$ 38,000	\$ -	\$ -	\$ 147,000
General Fund	-	72,000	37,000	38,000	-	-	147,000
<u>Commissioner of Revenue</u>							
Revenue Billing and Cashiering Software Replacement							
Other		254,000	-	-	-	-	254,000
General Fund		254,000	-	-	-	-	254,000
<u>Commonwealth Attorney</u>							
Case Management Software							
Other	-	30,000	-	-	-	-	30,000
General Fund	-	30,000	-	-	-	-	30,000
Vehicle Replacement							
Equipment Purchase	-	25,000	-	-	-	-	25,000
General Fund	-	25,000	-	-	-	-	25,000
<u>Community Development</u>							
4th Street/Union Street Storm Sewer Upgrades							
Construction	-	-	-	650,000	-	-	650,000
General Fund	162,500	162,500	162,500	162,500	-	-	650,000
Apperson Drive Bridge Superstructure Replacement (#1801)							
Construction	6,315,440	1,804,411	-	-	-	-	8,119,851
Federal Grant-Transportation Alt	332,514	-	-	-	-	-	332,514
Federal Grant-Urban	250,740	-	-	-	-	-	250,740
State Grant-Primary Formula	17,974	-	-	-	-	-	17,974
State Grant-Revenue Sharing	1,539,644	399,116	-	-	-	-	1,938,760
State Grant-State of Good Repair	2,419,193	-	-	-	-	-	2,419,193
State Grant-Urban	66,358	-	-	-	-	-	66,358
State Grant-Urban Match	59,620	-	-	-	-	-	59,620
Apperson Drive Resurfacing/Restriping for Bike Lanes							
Planning & Engineering	464,703	-	-	-	-	-	464,703
Construction	2,299,087	-	-	-	-	-	2,299,087
State Grant-HSIP	2,763,790	-	-	-	-	-	2,763,790
Boulevard Bridge Replacement (#8001)							
Planning & Engineering	-	-	400,000	-	-	-	400,000
Construction	-	-	250,000	650,000	3,950,000	-	4,850,000
Federal Grant-TBD	-	-	650,000	650,000	3,950,000	-	5,250,000
Chamberlain Lane Culvert Replacement							
Construction	450,000	-	-	-	-	-	450,000
Highway Maintenance	450,000	-	-	-	-	-	450,000
Colorado Street Bridge Replacement (#1804)							
Construction	9,111,058	-	-	-	-	-	9,111,058
State Grant-State of Good Repair	9,111,058	-	-	-	-	-	9,111,058
Downtown Phase 4 - Market Street to Thompson Memorial Drive							
Construction	5,230,544	-	-	-	-	-	5,230,544
Federal Grant-Smart Scale	3,785,748	-	-	-	-	-	3,785,748
Downtown Phase 5 - White Oak Alley to Market Street							
Planning & Engineering	112,168	-	-	-	-	-	112,168
Construction	-	2,179,014	-	-	-	-	2,179,014
Federal Grant-Smart Scale	112,168	2,179,014	-	-	-	-	2,291,182

City of Salem, Virginia
Capital Improvement Plan - General Fund and Capital Projects Fund
2025 through 2030

Project	2025	2026	2027	2028	2029	2030	Total
Downtown Phase 6 - South College Avenue							
Planning & Engineering	\$ -	\$ 151,580	\$ -	\$ 364,205	\$ -	\$ -	\$ 515,785
Construction	-	-	-	-	2,501,347	-	2,501,347
Federal Grant-Smart Scale	-	151,580	-	364,205	2,501,347	-	3,017,132
Downtown Phase 7 - Boulevard							
Planning & Engineering	-	91,000	-	-	-	-	91,000
Construction	-	-	409,000	1,000,000	-	-	1,409,000
State Grant-Revenue Sharing	-	125,000	125,000	500,000	-	-	750,000
General Fund	-	250,000	250,000	250,000	-	-	750,000
Eddy Avenue over Roanoke River Bridge Maintenance (#8007)							
Construction	959,170	-	-	-	-	-	959,170
Highway Maintenance	959,170	-	-	-	-	-	959,170
Elizabeth Campus Greenway							
Construction	2,054,230	-	-	-	-	-	2,054,230
Federal Grant-RSTP	1,902,913	-	-	-	-	-	1,902,913
Elizabeth Campus Stormwater Pond							
Construction	-	-	-	-	100,000	-	100,000
General Fund	-	-	-	50,000	50,000	-	100,000
Franklin Street Road Expansion Phase 2							
Planning & Engineering	-	-	150,000	-	-	-	150,000
Construction	-	-	2,600,000	2,600,000	-	-	5,200,000
State Grant-Revenue Sharing	-	-	1,337,000	1,338,000	-	-	2,675,000
General Fund	-	900,000	925,000	850,000	-	-	2,675,000
Road Repair - Burwell Street							
Planning & Engineering	20,000	-	-	-	-	-	20,000
Construction	-	580,000	-	-	-	-	580,000
Highway Maintenance	20,000	580,000	-	-	-	-	600,000
Roanoke River Greenway - Golden Spike (Phase 2)							
Planning & Engineering	-	91,998	-	-	-	-	91,998
Construction	-	-	1,241,966	-	-	-	1,241,966
Other	-	-	281,295	-	-	-	281,295
Federal Grant-STBG	-	91,998	1,523,261	-	-	-	1,615,259
Route 419 over Norfolk Southern Railway Clean & Paint (#1813)							
Other	-	-	300,000	-	-	-	300,000
Highway Maintenance	-	-	300,000	-	-	-	300,000
SS4A Grant - Safe Streets Action Plan							
Planning & Engineering	125,000	-	-	-	-	-	125,000
Federal Grant-SS4A	100,000	-	-	-	-	-	100,000
General Fund	25,000	-	-	-	-	-	25,000
Storm Drain - Arch Street and Pennsylvania Avenue							
Construction	-	200,000	-	-	-	-	200,000
General Fund	-	200,000	-	-	-	-	200,000
Storm Drain - Bainbridge Drive Expansion							
Construction	225,000	-	-	-	-	-	225,000
General Fund	225,000	-	-	-	-	-	225,000
Storm Drain - Boulevard Upgrades							
Construction	-	-	-	-	500,000	-	500,000
General Fund	100,000	100,000	100,000	100,000	100,000	-	500,000
Storm Drain - Florida Street							
Construction	-	-	400,000	-	-	-	400,000
General Fund	-	-	400,000	-	-	-	400,000

City of Salem, Virginia
Capital Improvement Plan - General Fund and Capital Projects Fund
2025 through 2030

Project	2025	2026	2027	2028	2029	2030	Total
Storm Drain - Market Street and Clay Street							
Planning & Engineering	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Construction	-	700,000	-	-	-	-	700,000
 Highway Maintenance	50,000	700,000	-	-	-	-	750,000
Storm Drain - Poplar Avenue							
 General Fund	-	137,500	137,500	137,500	137,500	137,500	687,500
Storm Drain - Texas Street and Lynchburg Turnpike Upgrade							
Planning & Engineering	10,000	-	-	-	-	-	10,000
Construction	465,000	-	-	-	-	-	465,000
 Highway Maintenance	475,000	-	-	-	-	-	475,000
Storm Drain and Curb & Gutter - Upland Drive							
Construction	-	-	-	-	750,000	-	750,000
 General Fund	125,000	125,000	125,000	125,000	125,000	-	625,000
Texas Street/Idaho Street Pond							
Construction	-	-	-	-	-	1,600,000	1,600,000
 General Fund	100,000	100,000	100,000	100,000	100,000	1,100,000	1,600,000
Unprotected Pedestrian Trail Crossings							
Planning & Engineering	85,388	-	-	-	-	-	85,388
Construction	384,076	-	-	-	-	-	384,076
 State Grant-HSIP	469,464	-	-	-	-	-	469,464
Vehicle Replacement							
Equipment Purchase	35,000	35,000	35,000	-	-	-	105,000
 General Fund	35,000	35,000	35,000	-	-	-	105,000
West Main Street at Wildwood Road Culvert Extension							
 General Fund	-	200,000	200,000	200,000	200,000	200,000	1,000,000
Western Roanoke River Greenway							
Construction	-	170,000	-	-	-	-	170,000
Land Acquisition	-	30,000	-	-	-	-	30,000
 Federal Grant	-	200,000	-	-	-	-	200,000
<u>Electric: Traffic Signals</u>							
Traffic Signals							
Construction	225,000	125,000	125,000	125,000	125,000	125,000	850,000
 Highway Maintenance	225,000	125,000	125,000	125,000	125,000	125,000	850,000
Traffic Signals - Downtown Improvements							
Construction	200,000	350,000	350,000	-	-	-	900,000
 Highway Maintenance	200,000	350,000	350,000	-	-	-	900,000
Traffic Signals - Replacement							
Construction	175,000	-	-	-	-	-	175,000
 Highway Maintenance	175,000	-	-	-	-	-	175,000
Fire							
Ambulance - Medic 802							
Equipment Purchase	-	400,000	-	-	-	-	400,000
 General Fund	-	400,000	-	-	-	-	400,000
Ambulance - Rescue 801							
Equipment Purchase	-	400,000	-	-	-	-	400,000
 General Fund	-	400,000	-	-	-	-	400,000
Battalion 1 Vehicle Replacement							
Equipment Purchase	-	100,000	-	-	-	-	100,000
 General Fund	-	100,000	-	-	-	-	100,000

City of Salem, Virginia
Capital Improvement Plan - General Fund and Capital Projects Fund
2025 through 2030

Project	2025	2026	2027	2028	2029	2030	Total
Deputy Fire Marshal Vehicle Replacement							
Equipment Purchase	\$ -	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ 70,000
General Fund	-	70,000	-	-	-	-	70,000
EMS Coordinator Vehicle Replacement							
Equipment Purchase	65,000	-	-	-	-	-	65,000
General Fund	65,000	-	-	-	-	-	65,000
Fire Administration Building Renovations							
Planning & Engineering	-	23,000	-	-	-	-	23,000
Construction	-	250,000	-	-	-	-	250,000
General Fund	-	273,000	-	-	-	-	273,000
Fire Station Study							
Planning & Engineering	-	100,000	-	-	-	-	100,000
General Fund	-	100,000	-	-	-	-	100,000
Generator - Fire Administration							
Equipment Purchase	-	200,000	-	-	-	-	200,000
General Fund	-	200,000	-	-	-	-	200,000
Generator Replacement - Station #1							
Equipment Purchase	-	175,000	-	-	-	-	175,000
General Fund	-	175,000	-	-	-	-	175,000
Generator Replacement - Station #2							
Equipment Purchase	-	-	175,000	-	-	-	175,000
General Fund	-	-	175,000	-	-	-	175,000
Generator Replacement - Station #3							
Equipment Purchase	-	-	-	175,000	-	-	175,000
General Fund	-	-	-	175,000	-	-	175,000
Ladder Truck							
Equipment Purchase	2,400,000	-	-	-	-	-	2,400,000
Capital Reserve	2,400,000	-	-	-	-	-	2,400,000
Technical Rescue Response Vehicle Replacement (HTR-2)							
Equipment Purchase	-	-	100,000	-	-	-	100,000
General Fund	-	-	100,000	-	-	-	100,000
Library							
Library Renovation							
Planning & Engineering	250,000	470,000	-	-	-	-	720,000
Construction	-	4,080,000	-	-	-	-	4,080,000
General Fund	250,000	470,000	-	-	-	-	720,000
Debt Issuance	-	4,080,000	-	-	-	-	4,080,000
Parks & Rec: Administration							
Director Vehicle Replacement							
Equipment Purchase	39,500	-	-	-	-	-	39,500
General Fund	39,500	-	-	-	-	-	39,500
New Administration Building							
Construction	-	-	50,000	3,000,000	-	-	3,050,000
Debt Issuance	-	-	50,000	3,000,000	-	-	3,050,000
Recreational Center							
Construction	-	-	80,000	10,000,000	20,000,000	-	30,080,000
Debt Issuance	-	-	80,000	10,000,000	20,000,000	-	30,080,000
Roof Replacement - Administrative Building							
Equipment Purchase	17,000	-	-	-	-	-	17,000
General Fund	17,000	-	-	-	-	-	17,000

City of Salem, Virginia
Capital Improvement Plan - General Fund and Capital Projects Fund
2025 through 2030

Project	2025	2026	2027	2028	2029	2030	Total
Parks & Rec: Athletic Fields							
John Deere Q810E Commercial Mower							
Equipment Purchase	\$	-	\$ 9,700	\$ -	\$ -	\$ -	\$ 9,700
General Fund		-	9,700	-	-	-	9,700
Kiwanis Field Renovations							
Construction	-	-	4,000,000	-	-	-	4,000,000
Debt Issuance	-	-	4,000,000	-	-	-	4,000,000
Kiwanis Park - John Deere 6700A Mower							
Equipment Purchase	-	80,000	-	-	-	-	80,000
General Fund	-	80,000	-	-	-	-	80,000
Moyer Sports Complex - John Deere 260SL Mower							
Equipment Purchase	17,000	-	-	-	-	-	17,000
General Fund	17,000	-	-	-	-	-	17,000
Oakey's Field Pickleball Court Upgrades							
Construction	266,000	-	-	-	-	-	266,000
General Fund	266,000	-	-	-	-	-	266,000
Parking Lot at SHS for a Beginner Mountain Bike Course							
Construction	-	42,500	-	-	-	-	42,500
General Fund	-	42,500	-	-	-	-	42,500
Spartan Field - New LED Lights							
Equipment Purchase	-	480,000	-	-	-	-	480,000
General Fund	-	480,000	-	-	-	-	480,000
Spartan Field Renovations							
Construction	-	215,000	-	-	-	-	215,000
General Fund	-	215,000	-	-	-	-	215,000
Spartan Field Team Fieldhouse							
Construction	-	-	60,000	3,000,000	-	-	3,060,000
Debt Issuance	-	-	60,000	3,000,000	-	-	3,060,000
Synthetic Field Paint Extraction Machine							
Equipment Purchase	55,000	-	-	-	-	-	55,000
General Fund	55,000	-	-	-	-	-	55,000
Ted Webber Ballfield Lighting Upgrades							
Construction	-	-	450,000	-	-	-	450,000
General Fund	-	-	450,000	-	-	-	450,000
Ventrac Vacuum Collection System							
Equipment Purchase	18,000	-	-	-	-	-	18,000
General Fund	18,000	-	-	-	-	-	18,000
Parks & Rec: Parks							
City-Wide Playground Upgrades							
Equipment Purchase	150,000	-	-	-	-	-	150,000
General Fund	150,000	-	-	-	-	-	150,000
Parks & Rec: Senior Center							
Building Renovation							
Construction	-	-	-	3,000,000	-	-	3,000,000
Debt Issuance	-	-	-	3,000,000	-	-	3,000,000
Police							
Body Camera/In-Car Camera Replacement							
Equipment Purchase	654,067	-	-	-	-	-	654,067
Capital Reserve	654,067	-	-	-	-	-	654,067

City of Salem, Virginia
Capital Improvement Plan - General Fund and Capital Projects Fund
2025 through 2030

Project	2025	2026	2027	2028	2029	2030	Total
Classroom Furniture Upgrade							
Equipment Purchase	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
General Fund	-	10,000	-	-	-	-	10,000
Detective Vehicle Replacement							
Equipment Purchase	-	37,000	-	-	-	-	37,000
General Fund	-	37,000	-	-	-	-	37,000
Evidence Refrigerator Replacement							
Equipment Purchase	30,000	-	-	-	-	-	30,000
General Fund	30,000	-	-	-	-	-	30,000
Glock Firearms Replacement							
Equipment Purchase	-	40,000	40,000	-	-	-	80,000
General Fund	-	40,000	40,000	-	-	-	80,000
Intersection Cameras							
Construction	4,000	4,000	-	-	-	-	8,000
Equipment Purchase	10,000	10,000	-	-	-	-	20,000
General Fund	14,000	14,000	-	-	-	-	28,000
LEVEL 4 Ballistic Panels Replacement							
Equipment Purchase	19,000	-	-	-	-	-	19,000
General Fund	19,000	-	-	-	-	-	19,000
Night Vision for Emergency Response Team							
Equipment Purchase	55,000	-	-	-	-	-	55,000
General Fund	55,000	-	-	-	-	-	55,000
Off-Site Evidence Storage							
Other	-	20,000	-	-	-	-	20,000
General Fund	-	20,000	-	-	-	-	20,000
Taser Upgrade							
Equipment Purchase	64,121	66,686	69,353	72,127	75,012	-	347,299
General Fund	64,121	66,686	69,353	72,127	75,012	-	347,299
Vehicle Replacement							
Equipment Purchase	450,000	472,500	-	-	-	-	922,500
General Fund	450,000	472,500	-	-	-	-	922,500
Police: Animal Control							
Refurbish Old Animal Shelter							
Construction	-	75,000	-	-	-	-	75,000
General Fund	-	75,000	-	-	-	-	75,000
Vehicle Replacement - Animal Control Truck							
Equipment Purchase	83,000	-	-	-	-	-	83,000
General Fund	83,000	-	-	-	-	-	83,000
Police: Communications Center							
Dispatch Console Upgrade							
Equipment Purchase	-	-	450,000	-	-	-	450,000
General Fund	-	-	450,000	-	-	-	450,000
Real Estate							
Vehicle Replacement							
Equipment Purchase	-	25,000	-	25,000	-	25,000	75,000
General Fund	-	25,000	-	25,000	-	25,000	75,000
Vision Analytics Software							
Other	15,000	-	-	-	-	-	15,000
General Fund	15,000	-	-	-	-	-	15,000

City of Salem, Virginia
Capital Improvement Plan - General Fund and Capital Projects Fund
2025 through 2030

Project	2025	2026	2027	2028	2029	2030	Total
<u>Registrar</u>							
Voting Machines (14)							
Equipment Purchase	\$	-	\$ 220,000	\$	-	\$	\$ 220,000
General Fund		-	220,000	-	-	-	220,000
Voting Pollbooks							
Equipment Purchase	-	-	-	-	-	125,000	-
General Fund	-	-	-	-	-	125,000	-
<u>Rescue Squad</u>							
Emergency Generator							
Equipment Purchase	40,000	-	-	-	-	-	40,000
General Fund	40,000	-	-	-	-	-	40,000
<u>Salem Memorial Park</u>							
Bathrooms Renovation							
Construction	-	-	350,000	-	-	-	350,000
General Fund	-	-	350,000	-	-	-	350,000
Concourse LED Lights							
Equipment Purchase	25,000	-	-	-	-	-	25,000
General Fund	25,000	-	-	-	-	-	25,000
HVAC for Locker Rooms and Auxiliary							
Equipment Purchase	25,000	-	-	-	-	-	25,000
General Fund	25,000	-	-	-	-	-	25,000
Locker Room Flooring							
Construction	-	100,000	-	-	-	-	100,000
General Fund	-	100,000	-	-	-	-	100,000
Safety Panels Replacement							
Construction	75,000	-	-	-	-	-	75,000
General Fund	75,000	-	-	-	-	-	75,000
Scoreboard Catwalk Repairs							
Construction	8,500	-	-	-	-	-	8,500
General Fund	8,500	-	-	-	-	-	8,500
Stadium Caulking							
Planning & Engineering	150,000	-	-	-	-	-	150,000
General Fund	150,000	-	-	-	-	-	150,000
Ventrac 4520 Tractor							
Equipment Purchase	42,000	-	-	-	-	-	42,000
General Fund	42,000	-	-	-	-	-	42,000
<u>Salem Stadium</u>							
Bathroom & Concession Heaters							
Equipment Purchase	-	25,000	-	-	-	-	25,000
General Fund	-	25,000	-	-	-	-	25,000
Bathroom Stalls Replacement (Home and Visitors)							
Equipment Purchase	90,000	-	-	-	-	-	90,000
General Fund	90,000	-	-	-	-	-	90,000
Bus Parking Area Expansion							
Construction	-	120,000	-	-	-	-	120,000
General Fund	-	120,000	-	-	-	-	120,000
John Deere Gator							
Equipment Purchase	-	-	10,000	-	-	-	10,000
General Fund	-	-	10,000	-	-	-	10,000

City of Salem, Virginia
Capital Improvement Plan - General Fund and Capital Projects Fund
2025 through 2030

Project	2025	2026	2027	2028	2029	2030	Total
LED Lights for Bathrooms, Locker Rooms, and Pressboxes							
Equipment Purchase	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
General Fund	25,000	-	-	-	-	-	25,000
Mantis Hydro Extractor for Stadium Field				50,000			50,000
Equipment Purchase	-	-	-	50,000	-	-	50,000
General Fund	-	-	-	50,000	-	-	50,000
Metal Equipment Building							
Construction	60,000	-	-	-	-	-	60,000
General Fund	60,000	-	-	-	-	-	60,000
Mower							
Equipment Purchase	17,000	-	-	-	-	-	17,000
General Fund	17,000	-	-	-	-	-	17,000
Scoreboard Replacement							
Equipment Purchase	200,000	-	-	-	-	-	200,000
Capital Reserve	200,000	-	-	-	-	-	200,000
Sheriff							
Sound Dampening-Courthouse Front Entrance							
Other	25,000	-	-	-	-	-	25,000
General Fund	25,000	-	-	-	-	-	25,000
Vehicle Replacement							
Equipment Purchase	66,812	70,000	70,000	70,000	-	-	276,812
General Fund	66,812	70,000	70,000	70,000	-	-	276,812
Street: Administration							
Paving at Street Complex							
Construction	-	150,000	-	-	-	-	150,000
General Fund	-	150,000	-	-	-	-	150,000
Truck Storage Building 70' x 150'							
Construction	750,000	-	-	-	-	-	750,000
General Fund	750,000	-	-	-	-	-	750,000
Street: Building Maintenance							
Work Van							
Equipment Purchase	-	39,000	-	40,000	-	-	79,000
General Fund	-	39,000	-	40,000	-	-	79,000
Street: City Garage							
1-Ton Cab Chassis Dump Truck							
Equipment Purchase	-	75,000	-	-	-	-	75,000
General Fund	-	75,000	-	-	-	-	75,000
25-Yard Automated Leaf Machine							
Equipment Purchase	-	225,000	-	-	-	250,000	475,000
General Fund	-	225,000	-	-	-	250,000	475,000
26,000 GVW Dump Truck							
Equipment Purchase	-	145,000	-	-	-	-	145,000
General Fund	-	145,000	-	-	-	-	145,000
3/4 Ton Cab Chassis Replacement							
Equipment Purchase	55,000	-	-	-	-	-	55,000
General Fund	55,000	-	-	-	-	-	55,000
Air Compressor							
Equipment Purchase	-	-	-	25,000	-	-	25,000
General Fund	-	-	-	25,000	-	-	25,000

City of Salem, Virginia
Capital Improvement Plan - General Fund and Capital Projects Fund
2025 through 2030

Project	2025	2026	2027	2028	2029	2030	Total
Backhoe							
Equipment Purchase	\$ -	\$ -	\$ 150,000	\$ -	\$ 160,000	\$ -	\$ 310,000
General Fund	-	-	150,000	-	160,000	-	310,000
Crane							
Equipment Purchase	-	250,000	-	-	-	-	250,000
General Fund	-	250,000	-	-	-	-	250,000
Crew Cab Utility Body Truck							
Equipment Purchase	90,000	85,000	85,000	85,000	-	-	345,000
General Fund	90,000	85,000	85,000	85,000	-	-	345,000
Faster Web - Fleet Management Software Upgrade							
Other	109,500	-	-	-	-	-	109,500
General Fund	109,500	-	-	-	-	-	109,500
Finishing Tractor/Mower							
Equipment Purchase	35,000	-	38,000	-	40,000	-	113,000
General Fund	35,000	-	38,000	-	40,000	-	113,000
Forestry Bucket Truck							
Equipment Purchase	-	200,000	-	-	-	-	200,000
General Fund	-	200,000	-	-	-	-	200,000
Fuel Island Dispensing System Software							
Other	-	100,000	-	-	-	-	100,000
General Fund	-	100,000	-	-	-	-	100,000
Motor Grader							
Equipment Purchase	-	175,000	-	-	-	-	175,000
General Fund	-	175,000	-	-	-	-	175,000
Mower - Stand On/Platform							
Equipment Purchase	10,000	-	12,000	-	12,000	-	34,000
General Fund	10,000	-	12,000	-	12,000	-	34,000
Mowing Tractor							
Equipment Purchase	100,000	-	110,000	-	-	-	210,000
General Fund	100,000	-	110,000	-	-	-	210,000
Rubber Tire Loader							
Equipment Purchase	-	-	200,000	-	-	-	200,000
General Fund	-	-	200,000	-	-	-	200,000
Salt/Snow Plow Dump Truck							
Equipment Purchase	195,000	175,000	180,000	185,000	190,000	-	925,000
General Fund	195,000	175,000	180,000	185,000	190,000	-	925,000
Skid Steer							
Equipment Purchase	-	-	115,000	-	-	-	115,000
General Fund	-	-	115,000	-	-	-	115,000
Street Sweeper							
Equipment Purchase	-	350,000	-	-	-	-	350,000
General Fund	-	350,000	-	-	-	-	350,000
Tandem Axle Dump Truck Plow/Salt							
Equipment Purchase	-	-	-	-	250,000	-	250,000
General Fund	-	-	-	-	250,000	-	250,000
Vibratory Trench Roller							
Equipment Purchase	-	40,000	-	-	-	-	40,000
General Fund	-	40,000	-	-	-	-	40,000

City of Salem, Virginia
Capital Improvement Plan - General Fund and Capital Projects Fund
2025 through 2030

Project	2025	2026	2027	2028	2029	2030	Total
<u>Street: City Hall</u>							
City Hall							
Planning & Engineering	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000
Construction	-	-	25,000,000	-	-	-	25,000,000
General Fund	300,000	-	-	-	-	-	300,000
Debt Issuance	-	-	25,000,000	-	-	-	25,000,000
<u>Street: Courthouse</u>							
Roof Section Replacements							
Construction	128,000	170,000	-	-	-	-	298,000
General Fund	128,000	170,000	-	-	-	-	298,000
<u>Street: Downtown Maintenance</u>							
Fiberoptic Switches							
Equipment Purchase	27,500	-	-	-	-	-	27,500
General Fund	27,500	-	-	-	-	-	27,500
<u>Street: Recycling</u>							
Hook Lift Truck for Recycling							
Equipment Purchase	-	200,000	-	-	-	-	200,000
General Fund	-	200,000	-	-	-	-	200,000
<u>Street: Refuse</u>							
25-Yard Garbage Body							
Equipment Purchase	-	115,000	-	-	-	-	115,000
General Fund	-	115,000	-	-	-	-	115,000
Front Load Dumpster Truck							
Equipment Purchase	415,000	-	425,000	-	450,000	-	1,290,000
Capital Reserve	415,000	-	425,000	-	450,000	-	1,290,000
Knuckle Boom Truck							
Equipment Purchase	-	-	160,000	-	170,000	-	330,000
General Fund	-	-	160,000	-	170,000	-	330,000
Rearload Garbage Truck							
Equipment Purchase	315,000	-	325,000	-	335,000	-	975,000
General Fund	315,000	-	325,000	-	335,000	-	975,000
Sideloader Garbage Truck							
Equipment Purchase	-	415,000	-	435,000	-	-	850,000
General Fund	-	415,000	-	435,000	-	-	850,000
<u>Technology Systems</u>							
Computer Replacements							
Equipment Purchase	50,000	50,000	50,000	50,000	50,000	-	250,000
General Fund	50,000	50,000	50,000	50,000	50,000	-	250,000
Electric Datacenter Cooling Unit Replacement							
Equipment Purchase	-	300,000	-	-	-	-	300,000
General Fund	-	300,000	-	-	-	-	300,000
ERP Software Replacement							
Other	-	500,000	-	-	-	-	500,000
General Fund	-	500,000	-	-	-	-	500,000
Kronos Timeclock Hardware Replacement							
Equipment Purchase	102,600	-	-	-	-	-	102,600
General Fund	102,600	-	-	-	-	-	102,600
Network Equipment Replacement							
Equipment Purchase	72,000	80,000	135,000	325,000	-	-	612,000
General Fund	72,000	80,000	135,000	325,000	-	-	612,000

City of Salem, Virginia
Capital Improvement Plan - General Fund and Capital Projects Fund
2025 through 2030

Project	2025	2026	2027	2028	2029	2030	Total
Office Remodeling							
Construction	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
General Fund		\$ 100,000					\$ 100,000
Payroll Software Replacement							
Other	-	-	-	500,000	-	-	500,000
General Fund				500,000			500,000
Storage Area Network Replacements (2)							
Equipment Purchase	-	-	-	300,000	-	-	300,000
General Fund				300,000			300,000
UPS Replacement (4 Units)							
Equipment Purchase	500,000	-	-	-	-	-	500,000
General Fund	500,000						500,000
Expenditure Grand Total	\$ 38,015,464	\$ 19,044,389	\$ 39,468,614	\$ 26,764,332	\$ 29,783,359	\$ 2,000,000	\$ 155,076,158
Funding Grand Total	\$ 35,277,454	\$ 19,648,094	\$ 39,771,614	\$ 26,327,332	\$ 29,145,859	\$ 1,837,500	\$ 152,007,853

Capital Improvement Plan

FY 2025 through FY 2030

Project #:	4110CD-21004
Project Title:	Colorado Street Bridge Replacement (#1804)
Department:	Community Development
Category:	Capital Projects



Project Description:	Replacement of Bridge deck, superstructure and possibly the substructure due to extreme fatigue, cracking, spalling and delamination. Structurally deficient bridge in NBI.
Project Justification:	See description.

Funding Sources	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
State Grant-State of Good Repair	\$0	\$9,111,058	\$0	\$0	\$0	\$0	\$0	\$0	\$9,111,058
Total	\$2,667,768	\$9,111,058	\$0	\$0	\$0	\$0	\$0	\$0	\$9,111,058

Expenditures	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Construction	\$0	\$9,111,058	\$0	\$0	\$0	\$0	\$0	\$0	\$9,111,058
Planning & Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$2,667,768	\$9,111,058	\$0	\$0	\$0	\$0	\$0	\$0	\$9,111,058

Capital Improvement Plan

FY 2025 through FY 2030

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



Project Description:	Bridge at the intersection of Apperson and 419. This bridge is one of two structurally deficient bridges in the City of Salem as determined by NHI and VDOT classification. Work will include a large measure of traffic control due the volume of traffic and the need to keep the bridge open during construction.
Project Justification:	More recent inspections of this bridge have shown the need to take some type of replacement action within the next 5-10 years. VDOT has had some concept layouts for this intersection and bridge since mid 2000s but nothing concrete has been put forward. We have decided to proceed with a superstructure replacement with significant repair to the substructure. The motor vehicle lane number will stay the same but a 12' dedicated greenway path will be included. The greenway addition precipitates the need for extra right of way.

Funding Sources	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Federal Grant-Formula STP	\$0	\$	\$	\$	\$	\$	\$0	\$0	\$0
Federal Grant-Transportation Alt	\$0	\$332,514	\$0	\$0	\$0	\$0	\$0	\$0	\$332,514
Federal Grant-Urban	\$0	\$250,740	\$0	\$0	\$0	\$0	\$0	\$0	\$250,740
General Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
General Fund Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
State Grant-Formula STP Match	\$0	\$	\$	\$	\$	\$	\$0	\$0	\$0
State Grant-Primary Formula	\$0	\$17,974	\$0	\$0	\$0	\$0	\$0	\$0	\$17,974
State Grant-Revenue Sharing	\$0	\$1,539,644	\$399,116	\$0	\$0	\$0	\$0	\$0	\$1,938,760

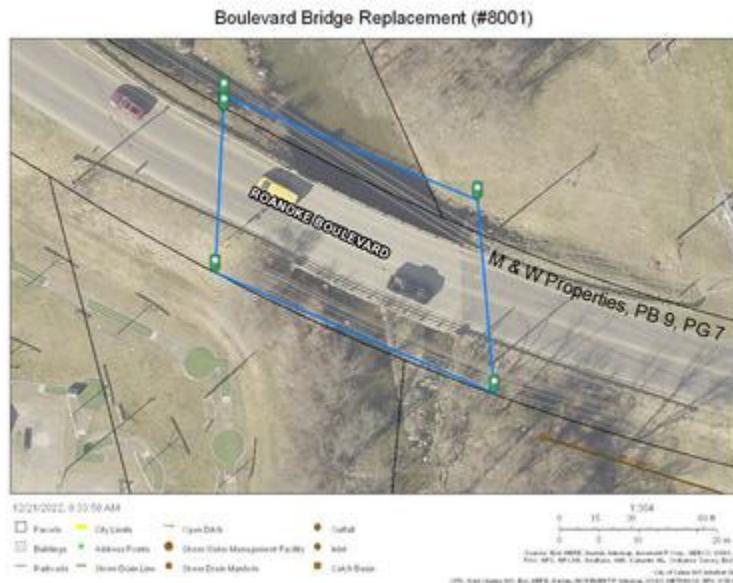
State Grant-State of Good Repair	\$0	\$2,419,193	\$0	\$0	\$0	\$0	\$0	\$0	\$2,419,193
State Grant-Urban	\$0	\$66,358	\$0	\$0	\$0	\$0	\$0	\$0	\$66,358
State Grant-Urban Match	\$0	\$59,620	\$0	\$0	\$0	\$0	\$0	\$0	\$59,620
Total	\$4,699,292	\$4,686,043	\$399,116	\$0	\$0	\$0	\$0	\$0	\$5,085,159

Expenditures	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Construction	\$0	\$6,315,440	\$1,804,411	\$0	\$0	\$0	\$0	\$0	\$8,119,851
Planning & Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$1,664,600	\$6,315,440	\$1,804,411	\$0	\$0	\$0	\$0	\$0	\$8,119,851

Capital Improvement Plan

FY 2025 through FY 2030

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



Project Description:	Replacement of bridge deck, superstructure and possibly the substructure due to extreme fatigue, cracking, spalling and delamination. Expansion of bridge width from two (2) lanes to four (4) lanes to accommodate increased traffic on Roanoke Boulevard.
Project Justification:	See description.

Funding Sources	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Federal Grant-TBD	\$0	\$	\$	\$650,000	\$650,000	\$3,950,000	\$0	\$0	\$5,250,000
Total	\$0	\$0	\$0	\$650,000	\$650,000	\$3,950,000	\$0	\$0	\$5,250,000

Expenditures	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Construction	\$0	\$	\$	\$250,000	\$650,000	\$3,950,000	\$0	\$0	\$4,850,000
Planning & Engineering	\$0	\$	\$	\$400,000	\$	\$	\$0	\$0	\$400,000
Total	\$0	\$0	\$0	\$650,000	\$650,000	\$3,950,000	\$0	\$0	\$5,250,000

Capital Improvement Plan

FY 2025 through FY 2030

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



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

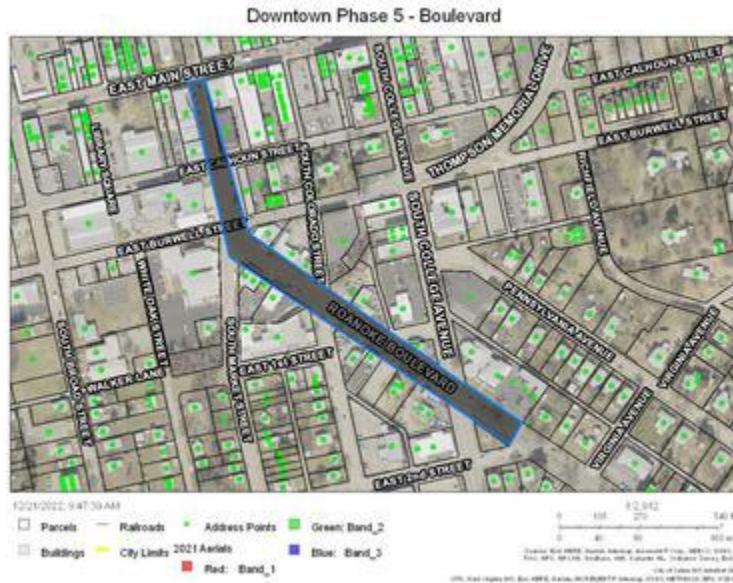
Funding Sources	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Federal Grant-Smart Scale	\$0	\$3,785,748	\$0	\$0	\$0	\$0	\$0	\$0	\$3,785,748
General Fund Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$1,654,929	\$3,785,748	\$0	\$0	\$0	\$0	\$0	\$0	\$3,785,748

Expenditures	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Construction	\$0	\$5,230,544	\$0	\$0	\$0	\$0	\$0	\$0	\$5,230,544
Planning & Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$210,133	\$5,230,544	\$0	\$0	\$0	\$0	\$0	\$0	\$5,230,544

Capital Improvement Plan

FY 2025 through FY 2030

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



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

Funding Sources	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
General Fund	\$0	\$0	\$250,000	\$250,000	\$250,000	\$0	\$0	\$0	\$750,000
State Grant-Revenue Sharing	\$0	\$0	\$125,000	\$125,000	\$500,000	\$0	\$0	\$0	\$750,000
Total	\$0	\$0	\$375,000	\$375,000	\$750,000	\$0	\$0	\$0	\$1,500,000

Expenditures	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Construction	\$0	\$0	\$0	\$409,000	\$1,000,000	\$0	\$0	\$0	\$1,409,000
Planning & Engineering	\$0	\$0	\$91,000	\$0	\$0	\$0	\$0	\$0	\$91,000
Total	\$0	\$0	\$91,000	\$375,000	\$1,000,000	\$0	\$0	\$0	\$1,500,000

Capital Improvement Plan

FY 2025 through FY 2030

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



Project Description:	Streetscape improvements from White Oak Alley to Market Street, per Downtown Plan. This is the missing link for the Main Street streetscaping project.
Project Justification:	Directive from City Management and Council

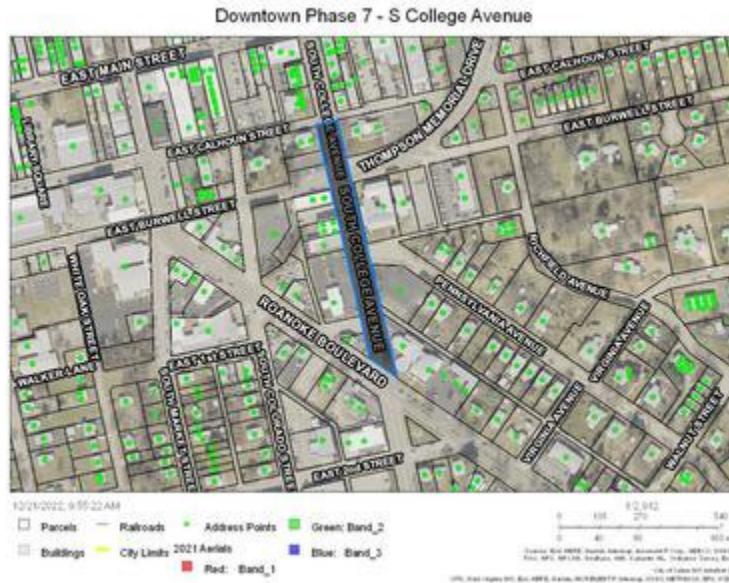
Funding Sources	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Federal Grant-Smart Scale	\$0	\$112,168	\$2,179,014	\$0	\$0	\$0	\$0	\$0	\$2,291,182
Total	\$20,643	\$112,168	\$2,179,014	\$0	\$0	\$0	\$0	\$0	\$2,291,182

Expenditures	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Construction	\$0	\$0	\$2,179,014	\$0	\$0	\$0	\$0	\$0	\$2,179,014
Planning & Engineering	\$0	\$112,168	\$0	\$0	\$0	\$0	\$0	\$0	\$112,168
Total	\$20,643	\$112,168	\$2,179,014	\$0	\$0	\$0	\$0	\$0	\$2,291,182

Capital Improvement Plan

FY 2025 through FY 2030

Project #:	4110CD-23005
Project Title:	Downtown Phase 6 - South College Avenue
Department:	Community Development
Category:	Capital Projects



Project Description:	Streetscape improvements along S College Avenue.	
Project Justification:	Directive from City Management and Council	

Funding Sources	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Federal Grant-Smart Scale	\$0	\$	\$151,580	\$	\$364,205	\$2,501,347	\$0	\$0	\$3,017,132
Total	\$0	\$0	\$151,580	\$0	\$364,205	\$2,501,347	\$0	\$0	\$3,017,132

Expenditures	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Construction	\$0	\$	\$	\$	\$	\$2,501,347	\$0	\$0	\$2,501,347
Planning & Engineering	\$0	\$	\$151,580	\$	\$364,205	\$	\$0	\$0	\$515,785
Total	\$0	\$0	\$151,580	\$0	\$364,205	\$2,501,347	\$0	\$0	\$3,017,132

Capital Improvement Plan

FY 2025 through FY 2030

Project #:	4110CD-25003
Project Title:	Apperson Drive Resurfacing/Restriping for Bike Lanes
Department:	Community Development
Category:	Public Works



Project Description:	Mill and overlay of Apperson Drive from 419 to Cook Drive.
Project Justification:	Additional Highway safety funding to help supplement annual road maintenance funding.

Funding Sources	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
State Grant-HSIP	\$0	\$2,763,790	\$0	\$0	\$0	\$0	\$0	\$0	\$2,763,790
Total	\$0	\$2,763,790	\$0	\$0	\$0	\$0	\$0	\$0	\$2,763,790

Expenditures	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Construction	\$0	\$2,299,087	\$0	\$0	\$0	\$0	\$0	\$0	\$2,299,087
Planning & Engineering	\$0	\$464,703	\$0	\$0	\$0	\$0	\$0	\$0	\$464,703
Total	\$0	\$2,763,790	\$0	\$0	\$0	\$0	\$0	\$0	\$2,763,790

Capital Improvement Plan

FY 2025 through FY 2030

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



Project Description:	STBG funded 100% - Greenway on the Elizabeth Campus will consist of approximately 1.75 miles of 5 to 10 foot wide sidewalk or pavement. This trail system will connect to East Main Street multi-model trail leading west to the city's downtown and east to the Hanging Rock Battlefield & Mason's Creek greenways/trails.
Project Justification:	See description

Capital Improvement Plan

FY 2025 through FY 2030

Project #:	4110CD-23007
Project Title:	Roanoke River Greenway - Golden Spike (Phase 2)
Department:	Community Development
Category:	Capital Projects



Project Description:	Approximately 980 L.F. of 10' multi-use trail from the end of the Golden Spike VDOT project to the existing trailhead connection on COS property #256-1-2. Yellow trail on project image.
Project Justification:	Complete the missing link of greenway trail, which is the last major piece of Roanoke River Greenway to be constructed in the City of Salem. STBG funding.

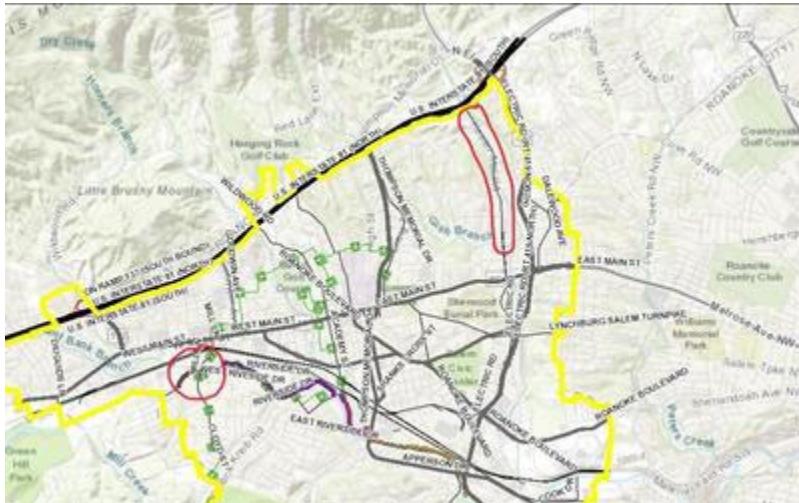
Funding Sources	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Federal Grant-STBG	\$0	\$0	\$91,998	\$1,523,261	\$0	\$0	\$0	\$0	\$1,615,259
Federal Grant-TBD	\$0	\$0	\$0	\$1,500,000	\$0	\$0	\$0	\$0	\$1,500,000
Total	\$0	\$0	\$91,998	\$1,523,261	\$0	\$0	\$0	\$0	\$1,615,259

Expenditures	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Other	\$0	\$0	\$0	\$281,295	\$0	\$0	\$0	\$0	\$281,295
Construction	\$0	\$0	\$0	\$1,241,966	\$0	\$0	\$0	\$0	\$1,241,966
Planning & Engineering	\$0	\$0	\$91,998	\$0	\$0	\$0	\$0	\$0	\$91,998
Total	\$0	\$0	\$91,998	\$1,523,261	\$0	\$0	\$0	\$0	\$1,615,259

Capital Improvement Plan

FY 2025 through FY 2030

Project #:	4110CD-25002
Project Title:	Unprotected Pedestrian Trail Crossings
Department:	Community Development
Category:	Public Works



Project Description:	LAP-Addresses unprotected pedestrian trail crossings. One crossing at Kingsmill and all three Battlefield trail crossings.
Project Justification:	Safety issue to address driver attention and visibility of crossings.

Funding Sources	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
State Grant-HSIP	\$0	\$469,464	\$0	\$0	\$0	\$0	\$0	\$0	\$469,464
Total	\$0	\$469,464	\$0	\$0	\$0	\$0	\$0	\$0	\$469,464

Expenditures	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Construction	\$0	\$384,076	\$0	\$0	\$0	\$0	\$0	\$0	\$384,076
Planning & Engineering	\$0	\$85,388	\$0	\$0	\$0	\$0	\$0	\$0	\$85,388
Total	\$0	\$469,464	\$0	\$0	\$0	\$0	\$0	\$0	\$469,464

Capital Improvement Plan

FY 2025 through FY 2030

Project #:	4110CD-25005
Project Title:	Western Roanoke River Greenway
Department:	Community Development
Category:	Capital Projects



Project Description:	Virginia Outdoor funding for W. Riverside easements Project to get funding for the acquisition of easements and construction from The River Rock restaurant and garage next door for the W. Roanoke River Greenway.	
Project Justification:	Finish the greenway by getting available grants.	

Funding Sources	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Federal Grant	\$0	\$0	\$200,000	\$0	\$0	\$0	\$0	\$0	\$200,000
Total	\$0	\$0	\$200,000	\$0	\$0	\$0	\$0	\$0	\$200,000

Expenditures	Prior	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future	Project Total
Construction	\$0	\$0	\$170,000	\$0	\$0	\$0	\$0	\$0	\$170,000
Land Acquisition	\$0	\$0	\$30,000	\$0	\$0	\$0	\$0	\$0	\$30,000
Total	\$0	\$0	\$200,000	\$0	\$0	\$0	\$0	\$0	\$200,000

City of Salem, Virginia
Capital Improvement Plan - Enterprise Funds
2025 through 2030

Department Summary

Department	2025	2026	2027	2028	2029	2030	Total
Civic Center	\$ 970,000	\$ 3,440,000	\$ 106,000	\$ 150,000	\$ -	\$ -	\$ 4,666,000
Electric	1,165,000	900,000	715,000	765,000	715,000	765,000	5,025,000
Meter Readers	35,000	-	37,000	-	-	-	72,000
Sewer Department	10,347,500	920,000	900,000	300,000	7,925,000	4,335,000	24,727,500
Water Department	1,167,000	1,460,000	3,140,000	2,795,000	3,430,000	7,490,000	19,482,000
Total	\$ 13,684,500	\$ 6,720,000	\$ 4,898,000	\$ 4,010,000	\$ 12,070,000	\$ 12,590,000	\$ 53,972,500

City of Salem, Virginia
Capital Improvement Plan - Enterprise Funds
2025 through 2030

Project	2025	2026	2027	2028	2029	2030	Total
Civic Center							
Annex Ceiling Replacement							
Construction	\$ -	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ 85,000
Enterprise Fund	-	85,000	-	-	-	-	85,000
Annex HVAC							
Construction	-	100,000	-	-	-	-	100,000
Enterprise Fund	-	100,000	-	-	-	-	100,000
Annex Ridgevent							
Construction	-	105,000	-	-	-	-	105,000
Enterprise Fund	-	105,000	-	-	-	-	105,000
Arena Concourse Plumbing Conversion							
Construction	125,000	-	-	-	-	-	125,000
Enterprise Fund	125,000	-	-	-	-	-	125,000
Arena Doors (Interior) Hardware Replacement							
Equipment Purchase	15,000	-	-	-	-	-	15,000
Enterprise Fund	15,000	-	-	-	-	-	15,000
Arena Lobby Window Film							
Construction	-	10,000	-	-	-	-	10,000
Enterprise Fund	-	10,000	-	-	-	-	10,000
Arena Retractable Platforms with Seats							
Equipment Purchase	-	135,000	-	-	-	-	135,000
Enterprise Fund	-	135,000	-	-	-	-	135,000
Arena Sound System							
Equipment Purchase	-	300,000	-	-	-	-	300,000
Enterprise Fund	-	300,000	-	-	-	-	300,000
Basketball Floor Replacement							
Construction	-	-	-	150,000	-	-	150,000
Enterprise Fund	-	-	-	150,000	-	-	150,000
Boom Lift							
Equipment Purchase	-	100,000	-	-	-	-	100,000
Enterprise Fund	-	100,000	-	-	-	-	100,000
CEIA Opengate Walk-through Metal Detectors							
Equipment Purchase	120,000	-	-	-	-	-	120,000
Enterprise Fund	120,000	-	-	-	-	-	120,000
Civic Center Scoreboard Replacement							
Equipment Purchase	250,000	-	-	-	-	-	250,000
Capital Reserve	250,000	-	-	-	-	-	250,000
Concession Stand #2 Renovation							
Construction	35,000	-	-	-	-	-	35,000
Enterprise Fund	35,000	-	-	-	-	-	35,000
Concrete Dumpster Pad & Privacy Fence near Annex							
Construction	-	-	15,000	-	-	-	15,000
Enterprise Fund	-	-	15,000	-	-	-	15,000
Fair Bathroom Updates							
Construction	-	15,000	-	-	-	-	15,000
Enterprise Fund	-	15,000	-	-	-	-	15,000
Faucet & Toilet Upgrade to Hands-Free Systems							
Construction	-	30,000	-	-	-	-	30,000
Enterprise Fund	-	30,000	-	-	-	-	30,000

City of Salem, Virginia
Capital Improvement Plan - Enterprise Funds
2025 through 2030

Project	2025	2026	2027	2028	2029	2030	Total
Folding Walls in Community Rooms Replacement							
Construction	\$ -	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ 70,000
Enterprise Fund	-	70,000	-	-	-	-	70,000
Hot Water Heater for Kitchen							
Equipment Purchase	35,000	-	-	-	-	-	35,000
Enterprise Fund	35,000	-	-	-	-	-	35,000
Ice Machine - Stand 4							
Equipment Purchase	15,000	-	-	-	-	-	15,000
Enterprise Fund	15,000	-	-	-	-	-	15,000
LED Lights in Arena							
Construction	-	150,000	-	-	-	-	150,000
Enterprise Fund	-	150,000	-	-	-	-	150,000
Lobby 2 & Outside Foyer Renovations							
Construction	-	90,000	-	-	-	-	90,000
Enterprise Fund	-	90,000	-	-	-	-	90,000
Locker Room Renovations							
Construction	-	100,000	-	-	-	-	100,000
Enterprise Fund	-	100,000	-	-	-	-	100,000
Main Switch Gear Evaluation							
Planning & Engineering	-	15,000	-	-	-	-	15,000
Enterprise Fund	-	15,000	-	-	-	-	15,000
Marquee Replacement							
Construction	265,000	-	-	-	-	-	265,000
Enterprise Fund	265,000	-	-	-	-	-	265,000
Membrane Roof Replacement - Phase 2							
Construction	110,000	-	-	-	-	-	110,000
Enterprise Fund	110,000	-	-	-	-	-	110,000
Parking Lot Lighting/Electrical/Paving							
Construction	-	2,075,000	-	-	-	-	2,075,000
Enterprise Fund	-	2,075,000	-	-	-	-	2,075,000
Trane Chillers Adaptiview Control Panel Upgrade							
Construction	-	60,000	-	-	-	-	60,000
Enterprise Fund	-	60,000	-	-	-	-	60,000
Warehouse Renovations							
Construction	-	-	91,000	-	-	-	91,000
Enterprise Fund	-	-	91,000	-	-	-	91,000
Electric							
Bucket Truck Replacement							
Equipment Purchase	350,000	-	350,000	-	350,000	-	1,050,000
Enterprise Fund	350,000	-	350,000	-	350,000	-	1,050,000
Digger Derrick Replacement							
Equipment Purchase	-	375,000	-	400,000	-	400,000	1,175,000
Enterprise Fund	-	375,000	-	400,000	-	400,000	1,175,000
Electric System Improvement - Brand Avenue							
Construction	-	150,000	-	-	-	-	150,000
Enterprise Fund	-	150,000	-	-	-	-	150,000
Line Improvements							
Construction	110,000	110,000	110,000	110,000	110,000	110,000	660,000
Enterprise Fund	110,000	110,000	110,000	110,000	110,000	110,000	660,000

City of Salem, Virginia
Capital Improvement Plan - Enterprise Funds
2025 through 2030

Project	2025	2026	2027	2028	2029	2030	Total
Underground Line Replacement & Overhead Conversion							
Construction	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,200,000
Enterprise Fund	200,000	200,000	200,000	200,000	200,000	200,000	1,200,000
Valleydale Project Improvements							
Construction	250,000	-	-	-	-	-	250,000
Enterprise Fund	250,000	-	-	-	-	-	250,000
VDOT Parallel Paths Project							
Other	200,000	-	-	-	-	-	200,000
Enterprise Fund	200,000	-	-	-	-	-	200,000
Vehicle Replacement							
Equipment Purchase	55,000	65,000	55,000	55,000	55,000	55,000	340,000
Enterprise Fund	55,000	65,000	55,000	55,000	55,000	55,000	340,000
Meter Readers							
Vehicle Replacement							
Equipment Purchase	35,000	-	37,000	-	-	-	72,000
Enterprise Fund	35,000	-	37,000	-	-	-	72,000
Sewer Department							
3/4 Ton Pickup Truck							
Equipment Purchase	60,000	-	-	-	-	-	60,000
Enterprise Fund	60,000	-	-	-	-	-	60,000
Backhoe							
Equipment Purchase	135,000	-	-	-	-	-	135,000
Enterprise Fund	135,000	-	-	-	-	-	135,000
Construction Vehicles & Equipment Replacement							
Equipment Purchase	-	125,000	125,000	125,000	125,000	125,000	625,000
Enterprise Fund	-	125,000	125,000	125,000	125,000	125,000	625,000
Dump Truck Single Axle							
Equipment Purchase	135,000	-	-	-	-	-	135,000
Enterprise Fund	135,000	-	-	-	-	-	135,000
Large Trench Box							
Equipment Purchase	20,000	-	-	-	-	-	20,000
Enterprise Fund	20,000	-	-	-	-	-	20,000
Mason Creek Interceptor Upgrade							
Construction	8,500,000	-	-	-	-	-	8,500,000
Debt Issuance	8,500,000	-	-	-	-	-	8,500,000
Mason Creek SSES Engineering Evaluation							
Planning & Engineering	-	-	600,000	-	-	-	600,000
Construction	-	-	-	-	7,000,000	-	7,000,000
Enterprise Fund	-	-	600,000	-	-	-	600,000
Debt Issuance	-	-	-	-	7,000,000	-	7,000,000
Peacock Building Sewer Replacement/Rerouting							
Planning & Engineering	-	20,000	-	-	-	-	20,000
Construction	-	600,000	-	-	-	-	600,000
Enterprise Fund Reserves	-	620,000	-	-	-	-	620,000
Pomeroy Sewer System Upgrade							
Planning & Engineering	180,000	-	-	-	-	-	180,000
Construction	1,200,000	-	-	-	-	-	1,200,000
Enterprise Fund	180,000	-	-	-	-	-	180,000
Enterprise Fund Reserves	1,200,000	-	-	-	-	-	1,200,000

City of Salem, Virginia
Capital Improvement Plan - Enterprise Funds
2025 through 2030

Project	2025	2026	2027	2028	2029	2030	Total
Relocate Field Operations to Tidewater Street (Sewer)							
Planning & Engineering	\$ -	\$ -	\$ -	\$ -	\$ 600,000	\$ -	\$ 600,000
Construction	-	-	-	-	-	4,000,000	4,000,000
Enterprise Fund	-	-	-	-	600,000	-	600,000
Debt Issuance	-	-	-	-	-	4,000,000	4,000,000
Sewerline Extensions & New Connections							
Construction	50,000	50,000	50,000	50,000	50,000	60,000	310,000
Enterprise Fund	50,000	50,000	50,000	50,000	50,000	60,000	310,000
Trailer Mounted Compressor							
Equipment Purchase	60,000	-	-	-	-	-	60,000
Enterprise Fund	60,000	-	-	-	-	-	60,000
Utility Vehicle Trailer							
Equipment Purchase	7,500	-	-	-	-	-	7,500
Enterprise Fund	7,500	-	-	-	-	-	7,500
Vehicles and Equipment Replacement							
Equipment Purchase	-	125,000	125,000	125,000	150,000	150,000	675,000
Enterprise Fund	-	125,000	125,000	125,000	150,000	150,000	675,000
Water Department							
Construction Vehicles and Equipment Replacement							
Equipment Purchase	-	125,000	125,000	125,000	150,000	150,000	675,000
Enterprise Fund	-	125,000	125,000	125,000	150,000	150,000	675,000
Correlator (Water Leak Location Indicator)							
Equipment Purchase	30,000	-	-	-	-	-	30,000
Enterprise Fund	30,000	-	-	-	-	-	30,000
Director Vehicle Replacement							
Equipment Purchase	39,500	-	-	-	-	-	39,500
Enterprise Fund	39,500	-	-	-	-	-	39,500
One Ton Crew Truck							
Equipment Purchase	85,000	-	-	-	-	-	85,000
Enterprise Fund	85,000	-	-	-	-	-	85,000
Relocate Field Operations to Tidewater Street (Water)							
Planning & Engineering	-	-	-	-	600,000	-	600,000
Construction	-	-	-	-	-	4,000,000	4,000,000
Enterprise Fund	-	-	-	-	600,000	-	600,000
Debt Issuance	-	-	-	-	-	4,000,000	4,000,000
Storage Tank Replacements - Red Lane							
Planning & Engineering	-	-	120,000	-	-	-	120,000
Construction	-	-	1,500,000	-	-	-	1,500,000
Enterprise Fund	-	-	120,000	-	-	-	120,000
Debt Issuance	-	-	1,500,000	-	-	-	1,500,000
Surge Protection Installation							
Construction	-	-	-	250,000	-	-	250,000
Enterprise Fund	-	-	-	250,000	-	-	250,000
Utility Vehicle Trailer							
Equipment Purchase	7,500	-	-	-	-	-	7,500
Enterprise Fund	7,500	-	-	-	-	-	7,500
Vehicles & Equipment Replacement							
Equipment Purchase	-	125,000	125,000	125,000	125,000	-	500,000
Enterprise Fund	-	125,000	125,000	125,000	125,000	-	500,000

City of Salem, Virginia
Capital Improvement Plan - Enterprise Funds
2025 through 2030

Project	2025	2026	2027	2028	2029	2030	Total
Waterline Design and Replacement							
Planning & Engineering	\$ 91,800	\$ 140,000	\$ 150,000	\$ 295,000	\$ 295,000	\$ 450,000	\$ 1,421,800
Construction	673,200	800,000	850,000	1,950,000	1,950,000	2,550,000	8,773,200
 Enterprise Fund	765,000	940,000	1,000,000	2,245,000	2,245,000	3,000,000	10,195,000
Waterline Extensions & New Connections							
Construction	50,000	50,000	50,000	50,000	60,000	60,000	320,000
 Enterprise Fund	50,000	50,000	50,000	50,000	60,000	60,000	320,000
WTP Equipment Upgrade - PLC/VFD Improvements							
Equipment Purchase	190,000	220,000	-	-	-	-	410,000
 Enterprise Fund	190,000	220,000	-	-	-	-	410,000
WTP Improvements and Equipment							
Construction	-	-	-	-	250,000	280,000	530,000
 Enterprise Fund	-	-	-	-	250,000	280,000	530,000
Expenditure Grand Total	\$ 13,684,500	\$ 6,720,000	\$ 4,898,000	\$ 4,010,000	\$ 12,070,000	\$ 12,590,000	\$ 53,972,500
Funding Grand Total	\$ 13,684,500	\$ 6,720,000	\$ 4,898,000	\$ 4,010,000	\$ 12,070,000	\$ 12,590,000	\$ 53,972,500

City of Salem, Virginia
Capital Improvement Plan - School Component Unit
2025 through 2030

Department Summary

Department	2025	2026	2027	2028	2029	2030	Total
School: Andrew Lewis Middle	\$ 220,000	\$ 559,156	\$ 275,000	\$ 38,327	\$ 15,000	\$ -	\$ 1,107,483
School: Central Office	-	-	70,000	-	-	-	70,000
School: East Salem Elementary	-	385,000	30,000	-	2,783,591	-	3,198,591
School: GW Carver Elementary	80,000	328,000	135,000	-	-	-	543,000
School: Multiple Locations	1,677,494	1,110,696	1,041,767	948,390	1,026,842	1,106,148	6,911,337
School: Salem High	813,460	505,255	516,400	720,000	200,000	-	2,755,115
School: Transportation	270,000	278,100	443,943	389,036	303,887	348,004	2,032,970
School: West Salem Elementary	156,322	72,000	4,043,421	158,278	-	-	4,430,021
Total	\$ 3,217,276	\$ 3,238,207	\$ 6,555,531	\$ 2,254,031	\$ 4,329,320	\$ 1,454,152	\$ 21,048,517

City of Salem, Virginia
Capital Improvement Plan - School Component Unit
2025 through 2030

Project	2025	2026	2027	2028	2029	2030	Total
<u>School: Andrew Lewis Middle</u>							
Band Instrument Replacement-ALMS							
Equipment Purchase	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
<i>School Capital Reserve</i>		<i>30,000</i>					<i>30,000</i>
Basketball Goals in Main Gym							
Equipment Purchase	-	20,000	-	-	-	-	20,000
<i>School Capital Reserve</i>		<i>20,000</i>					<i>20,000</i>
Business Lab Computers Replacement							
Equipment Purchase	65,000	-	-	-	-	-	65,000
<i>School Capital Reserve</i>	<i>65,000</i>						<i>65,000</i>
Dyson Airblade V Hand Dryers							
Equipment Purchase	20,000	-	-	-	-	-	20,000
<i>School Capital Reserve</i>	<i>20,000</i>						<i>20,000</i>
FACS & Tech Ed Work Stations							
Equipment Purchase	-	34,156	-	-	-	-	34,156
<i>School Capital Reserve</i>		<i>34,156</i>					<i>34,156</i>
Fitness Equipment Replacement							
Equipment Purchase	-	-	-	15,000	15,000	-	30,000
<i>School Capital Reserve</i>				<i>15,000</i>	<i>15,000</i>		<i>30,000</i>
Makeup Air Units Replacement (3)							
Construction	-	475,000	-	-	-	-	475,000
<i>School Capital Reserve</i>		<i>475,000</i>					<i>475,000</i>
Old Records Scanning							
Other	-	-	-	23,327	-	-	23,327
<i>School Capital Reserve</i>				<i>23,327</i>			<i>23,327</i>
Painting & Rehabilitation of Classrooms							
Construction	50,000	-	-	-	-	-	50,000
<i>School Capital Reserve</i>	<i>50,000</i>						<i>50,000</i>
Replace Lockers in PE Locker Rooms							
Construction	-	-	75,000	-	-	-	75,000
<i>School Capital Reserve</i>			<i>75,000</i>				<i>75,000</i>
Re-Tiling Cafeteria Floor							
Construction	75,000	-	-	-	-	-	75,000
<i>School Capital Reserve</i>	<i>75,000</i>						<i>75,000</i>
Tile Replacement - Room 119							
Construction	10,000	-	-	-	-	-	10,000
<i>School Capital Reserve</i>	<i>10,000</i>						<i>10,000</i>
Upsize AHU in Section D							
Construction	-	-	200,000	-	-	-	200,000
<i>School Capital Reserve</i>			<i>200,000</i>				<i>200,000</i>
<u>School: Central Office</u>							
Air Cooled Chiller Replacement							
Construction	-	-	70,000	-	-	-	70,000
<i>School Capital Reserve</i>			<i>70,000</i>				<i>70,000</i>

City of Salem, Virginia
Capital Improvement Plan - School Component Unit
2025 through 2030

Project	2025	2026	2027	2028	2029	2030	Total
<u>School: East Salem Elementary</u>							
Air Handler Replacement							
Construction	\$ -	\$ 135,000	\$ -	\$ -	\$ -	\$ -	\$ 135,000
<i>School Capital Reserve</i>		<i>135,000</i>					<i>135,000</i>
ESE School Improvements							
Construction	-	-	-	-	2,783,591	-	2,783,591
<i>Debt Issuance</i>					<i>2,783,591</i>		<i>2,783,591</i>
Gym A/C Unit Replacement							
Construction	-	250,000	-	-	-	-	250,000
<i>School Capital Reserve</i>		<i>250,000</i>					<i>250,000</i>
Gym Projector for PE							
Equipment Purchase	-	-	20,000	-	-	-	20,000
<i>School Capital Reserve</i>			<i>20,000</i>				<i>20,000</i>
Walk-In Freezer							
Equipment Purchase	-	-	10,000	-	-	-	10,000
<i>School Cafeteria Fund</i>			<i>10,000</i>				<i>10,000</i>
<u>School: GW Carver Elementary</u>							
Add Blacktop & Parking at End of Field							
Construction	10,000	-	-	-	-	-	10,000
<i>School Capital Reserve</i>	<i>10,000</i>						<i>10,000</i>
Boiler Replacements							
Construction	-	-	120,000	-	-	-	120,000
<i>School Capital Reserve</i>			<i>120,000</i>				<i>120,000</i>
Flooring Replacement (Pre-K & Primary Classes)							
Construction	20,000	40,000	-	-	-	-	60,000
<i>School Capital Reserve</i>	<i>20,000</i>	<i>40,000</i>					<i>60,000</i>
Playground Equipment Replacement							
Equipment Purchase	50,000	-	-	-	-	-	50,000
<i>School Capital Reserve</i>	<i>50,000</i>						<i>50,000</i>
Scoreboard							
Equipment Purchase	-	-	15,000	-	-	-	15,000
<i>School Capital Reserve</i>			<i>15,000</i>				<i>15,000</i>
Wiring Upgrade (IT)							
Equipment Purchase	-	288,000	-	-	-	-	288,000
<i>School Capital Reserve</i>		<i>288,000</i>					<i>288,000</i>
<u>School: Multiple Locations</u>							
Cafeteria/Kitchen Equipment Replacement							
Equipment Purchase	21,386	22,028	22,689	23,370	24,071	24,793	138,337
<i>School Cafeteria Fund</i>	<i>21,386</i>	<i>22,028</i>	<i>22,689</i>	<i>23,370</i>	<i>24,071</i>	<i>24,793</i>	<i>138,337</i>
Calculator Replacement-Secondary Levels							
Equipment Purchase	-	20,000	-	-	-	-	20,000
<i>School Capital Reserve</i>		<i>20,000</i>					<i>20,000</i>
Cat6 Incremental Installation/Replacement Phase 2							
Equipment Purchase	51,750	-	-	-	-	-	51,750
<i>School Capital Reserve</i>	<i>51,750</i>						<i>51,750</i>

City of Salem, Virginia
Capital Improvement Plan - School Component Unit
2025 through 2030

Project	2025	2026	2027	2028	2029	2030	Total
Cooling of MDF/IDF Closets Phase 2							
Construction	\$ 92,924	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 92,924
<i>School Capital Reserve</i>	<i>92,924</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>92,924</i>
Crossing Guard Shacks Replacement (3)							
Construction	20,000	-	-	-	-	-	20,000
<i>School Capital Reserve</i>	<i>20,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>20,000</i>
Facility Planning Study							
<i>School Capital Reserve</i>	<i>60,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>60,000</i>
Planning & Engineering	60,000	-	-	-	-	-	60,000
General System-Wide Roof Replacement							
Construction	944,514	605,000	575,000	592,250	610,018	628,319	3,955,101
<i>School Capital Reserve</i>	<i>944,514</i>	<i>605,000</i>	<i>575,000</i>	<i>592,250</i>	<i>610,018</i>	<i>628,319</i>	<i>3,955,101</i>
Rider Floor Scrubbers							
Equipment Purchase	21,000	-	21,000	-	-	-	42,000
<i>School Capital Reserve</i>	<i>21,000</i>	<i>-</i>	<i>21,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>42,000</i>
Safety: 2nd Aiphone JK-A MD (West) & Garden/Outside Gate Enclosure (East)							
Equipment Purchase	13,000	-	-	-	-	-	13,000
<i>School Capital Reserve</i>	<i>13,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>13,000</i>
School Technology - Computer Replacement							
Equipment Purchase	304,532	313,668	323,078	332,770	342,753	353,036	1,969,837
<i>School Capital Reserve</i>	<i>304,532</i>	<i>313,668</i>	<i>323,078</i>	<i>332,770</i>	<i>342,753</i>	<i>353,036</i>	<i>1,969,837</i>
School Technology - Infrastructure							
Equipment Purchase	-	50,000	-	-	50,000	-	100,000
<i>School Capital Reserve</i>	<i>-</i>	<i>50,000</i>	<i>-</i>	<i>-</i>	<i>50,000</i>	<i>-</i>	<i>100,000</i>
School Technology - Other Computer/Smart Board							
Equipment Purchase	100,000	100,000	100,000	-	-	100,000	400,000
<i>School Capital Reserve</i>	<i>100,000</i>	<i>100,000</i>	<i>100,000</i>	<i>-</i>	<i>-</i>	<i>100,000</i>	<i>400,000</i>
Smoke & Duct Detectors Replacement Phase 2							
Equipment Purchase	10,000	-	-	-	-	-	10,000
<i>School Capital Reserve</i>	<i>10,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>10,000</i>
Timeclocks Replacement for HR/Payroll							
Equipment Purchase	38,388	-	-	-	-	-	38,388
<i>School Capital Reserve</i>	<i>38,388</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>38,388</i>
<u>School: Salem High</u>							
Archway by Front Gate							
Construction	-	-	-	60,000	-	-	60,000
<i>School Capital Reserve</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>60,000</i>	<i>-</i>	<i>-</i>	<i>60,000</i>
Auditorium Projector Replacement							
Equipment Purchase	20,000	-	-	-	-	-	20,000
<i>School Capital Reserve</i>	<i>20,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>20,000</i>
Band Instrument Replacement-SHS							
Equipment Purchase	-	30,000	-	-	-	-	30,000
<i>School Capital Reserve</i>	<i>-</i>	<i>30,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>30,000</i>

City of Salem, Virginia
Capital Improvement Plan - School Component Unit
2025 through 2030

Project	2025	2026	2027	2028	2029	2030	Total
Brick Wall Painted in Commons							
Construction	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
<i>School Capital Reserve</i>	<i>10,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>10,000</i>
CADD/Robotics (Room 2421) System Replacements							
Equipment Purchase	57,500	-	-	-	-	-	57,500
<i>School Capital Reserve</i>	<i>57,500</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>57,500</i>
Chiller #2 Replacement Phase 1							
Construction	420,000	-	-	-	-	-	420,000
<i>School Capital Reserve</i>	<i>420,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>420,000</i>
Chiller #2 Replacement Phase 2							
Construction	-	-	-	460,000	-	-	460,000
<i>School Capital Reserve</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>460,000</i>	<i>-</i>	<i>-</i>	<i>460,000</i>
CTE Air Conditioning & Heat							
Construction	-	-	300,000	-	-	-	300,000
<i>School Capital Reserve</i>	<i>-</i>	<i>-</i>	<i>300,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>300,000</i>
Domestic Water Heater for Kitchen							
Equipment Purchase	20,000	-	-	-	-	-	20,000
<i>School Cafeteria Fund</i>	<i>20,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>20,000</i>
Fieldhouse Fitness Equipment Replacement Phase 2							
Equipment Purchase	55,000	-	-	-	-	-	55,000
<i>School Capital Reserve</i>	<i>55,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>55,000</i>
Fitness Center Equipment Replacement							
Equipment Purchase	15,960	35,255	16,400	-	-	-	67,615
<i>School Capital Reserve</i>	<i>15,960</i>	<i>35,255</i>	<i>16,400</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>67,615</i>
Gas Lines Update in Chemistry Classrooms							
Construction	15,000	-	-	-	-	-	15,000
<i>School Capital Reserve</i>	<i>15,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>15,000</i>
Grand Piano & Risers							
Equipment Purchase	-	28,000	-	-	-	-	28,000
<i>School Capital Reserve</i>	<i>-</i>	<i>28,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>28,000</i>
Haas VF-2 CNC Package-CTE Program							
Equipment Purchase	-	47,000	-	-	-	-	47,000
<i>School Capital Reserve</i>	<i>-</i>	<i>47,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>47,000</i>
Locker Room Updates for Welding Department							
Construction	100,000	-	-	-	-	-	100,000
<i>School Capital Reserve</i>	<i>100,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>100,000</i>
New Team Room(s) in Boys Locker Room							
Construction	-	-	-	-	200,000	-	200,000
<i>School Capital Reserve</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>200,000</i>	<i>-</i>	<i>200,000</i>
Painting in CTE & Hallways							
Construction	-	-	200,000	-	-	-	200,000
<i>School Capital Reserve</i>	<i>-</i>	<i>-</i>	<i>200,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>200,000</i>
Pavilion Above Tennis Courts							
Construction	-	-	-	200,000	-	-	200,000
<i>School Capital Reserve</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>200,000</i>	<i>-</i>	<i>-</i>	<i>200,000</i>

City of Salem, Virginia
Capital Improvement Plan - School Component Unit
2025 through 2030

Project	2025	2026	2027	2028	2029	2030	Total
Refurbish Track Stand & Area at Track Field							
Construction	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
<i>School Capital Reserve</i>		<i>25,000</i>					<i>25,000</i>
Remodel Track Fieldhouse							
Construction	-	300,000	-	-	-	-	300,000
<i>School Capital Reserve</i>		<i>300,000</i>					<i>300,000</i>
Repave Tennis Courts							
Construction	50,000	-	-	-	-	-	50,000
<i>School Capital Reserve</i>	<i>50,000</i>	-	-	-	-	-	<i>50,000</i>
Reseal Tennis Courts							
Construction	-	10,000	-	-	-	-	10,000
<i>School Capital Reserve</i>		<i>10,000</i>					<i>10,000</i>
Tomach PCNC 100 Package-CTE Program							
Equipment Purchase	50,000	-	-	-	-	-	50,000
<i>School Capital Reserve</i>	<i>50,000</i>	-	-	-	-	-	<i>50,000</i>
Walk-In Freezer							
Equipment Purchase	-	15,000	-	-	-	-	15,000
<i>School Cafeteria Fund</i>		<i>15,000</i>					<i>15,000</i>
Walk-In Refrigerator							
Equipment Purchase	-	15,000	-	-	-	-	15,000
<i>School Cafeteria Fund</i>		<i>15,000</i>					<i>15,000</i>
<u>School: Transportation</u>							
Division Vehicle Replacement							
Equipment Purchase	-	-	35,000	-	-	35,000	70,000
<i>School Capital Reserve</i>			<i>35,000</i>			<i>35,000</i>	<i>70,000</i>
GPS for Buses							
Equipment Purchase	-	-	-	94,000	-	-	94,000
<i>School Capital Reserve</i>				<i>94,000</i>			<i>94,000</i>
Transportation Office Interior Renovations							
Construction	-	-	37,500	-	-	-	37,500
<i>School Capital Reserve</i>			<i>37,500</i>				<i>37,500</i>
Transportation Office Vertical Expansion							
Construction	-	-	85,000	-	-	-	85,000
<i>School Capital Reserve</i>			<i>85,000</i>				<i>85,000</i>
Two School Buses Annually							
Equipment Purchase	270,000	278,100	286,443	295,036	303,887	313,004	1,746,470
<i>School Capital Reserve</i>	<i>270,000</i>	<i>278,100</i>	<i>286,443</i>	<i>295,036</i>	<i>303,887</i>	<i>313,004</i>	<i>1,746,470</i>
<u>School: West Salem Elementary</u>							
2 Split System Units Replacement in Gym Phase 2							
Construction	85,000	-	-	-	-	-	85,000
<i>School Capital Reserve</i>	<i>85,000</i>	-	-	-	-	-	<i>85,000</i>
Art Room Renovation							
Construction	-	10,000	-	-	-	-	10,000
<i>School Capital Reserve</i>		<i>10,000</i>					<i>10,000</i>

City of Salem, Virginia
Capital Improvement Plan - School Component Unit
2025 through 2030

Project	2025	2026	2027	2028	2029	2030	Total
Boiler Replacements							
Construction	\$ -	\$ -	\$ 120,000	\$ 120,000	\$ -	\$ -	\$ 240,000
<i>School Capital Reserve</i>	<i>-</i>	<i>-</i>	<i>120,000</i>	<i>120,000</i>	<i>-</i>	<i>-</i>	<i>240,000</i>
Bus Area Sidewalk Extension/Handicap Access							
Construction	15,000	-	-	-	-	-	15,000
<i>School Capital Reserve</i>	<i>15,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>15,000</i>
Car Drop Off Area Update							
Construction	-	-	-	26,000	-	-	26,000
<i>School Capital Reserve</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>26,000</i>	<i>-</i>	<i>-</i>	<i>26,000</i>
Carpet Replacement in Classrooms							
Construction	12,322	-	-	-	-	-	12,322
<i>School Capital Reserve</i>	<i>12,322</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>12,322</i>
Classroom Blinds Replacement							
Construction	-	12,000	-	-	-	-	12,000
<i>School Capital Reserve</i>	<i>-</i>	<i>12,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>12,000</i>
Gym Audio System							
Equipment Purchase	-	-	-	12,278	-	-	12,278
<i>School Capital Reserve</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>12,278</i>	<i>-</i>	<i>-</i>	<i>12,278</i>
Office Roof Top Unit Replacement							
Construction	30,000	-	-	-	-	-	30,000
<i>School Capital Reserve</i>	<i>30,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>30,000</i>
Painting of Classrooms & Cafeteria							
Construction	14,000	-	-	-	-	-	14,000
<i>School Capital Reserve</i>	<i>14,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>14,000</i>
Walking Path Renovation							
Construction	-	50,000	-	-	-	-	50,000
<i>School Capital Reserve</i>	<i>-</i>	<i>50,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>50,000</i>
Walking Path Repairs							
Construction	-	-	50,000	-	-	-	50,000
<i>School Capital Reserve</i>	<i>-</i>	<i>-</i>	<i>50,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>50,000</i>
WSE School Improvements							
Construction	-	-	3,873,421	-	-	-	3,873,421
<i>Debt Issuance</i>	<i>-</i>	<i>-</i>	<i>3,873,421</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>3,873,421</i>
Expenditure Grand Total	\$ 3,217,276	\$ 3,238,207	\$ 6,555,531	\$ 2,254,031	\$ 4,329,320	\$ 1,454,152	\$ 21,048,517
<i>Funding Grand Total</i>	<i>\$ 3,217,276</i>	<i>\$ 3,238,207</i>	<i>\$ 6,555,531</i>	<i>\$ 2,254,031</i>	<i>\$ 4,329,320</i>	<i>\$ 1,454,152</i>	<i>\$ 21,048,517</i>

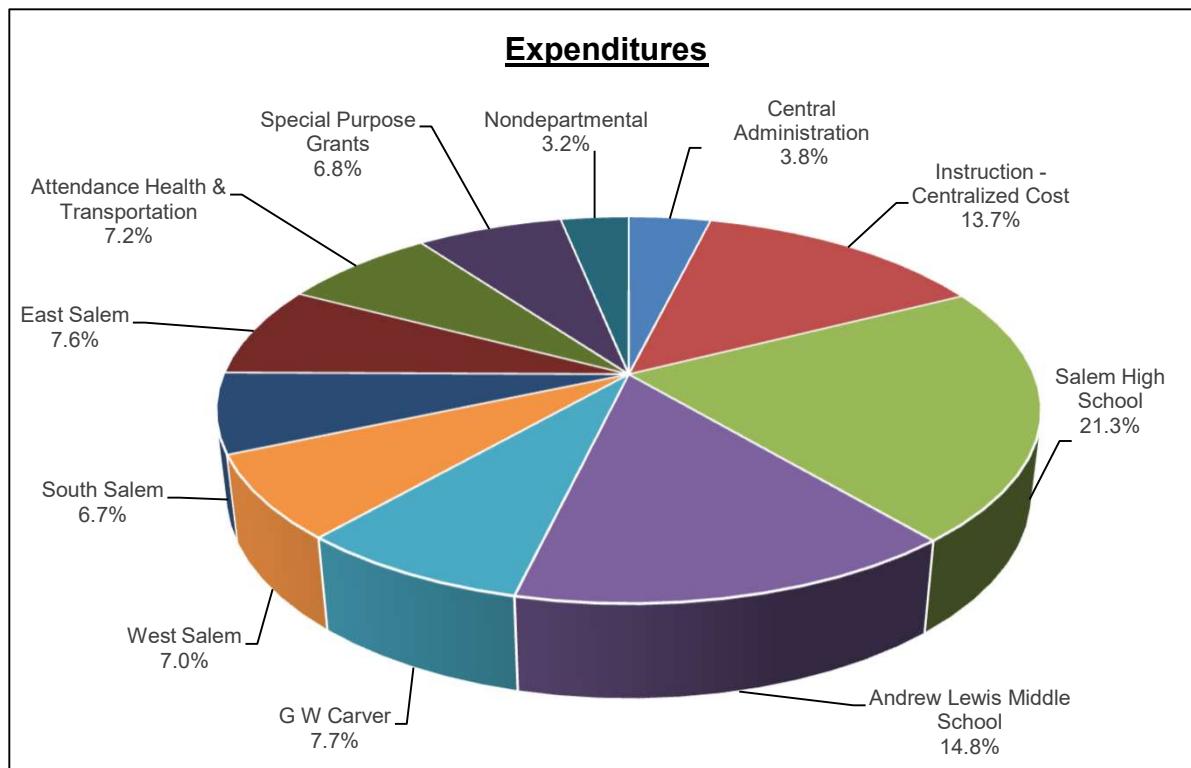
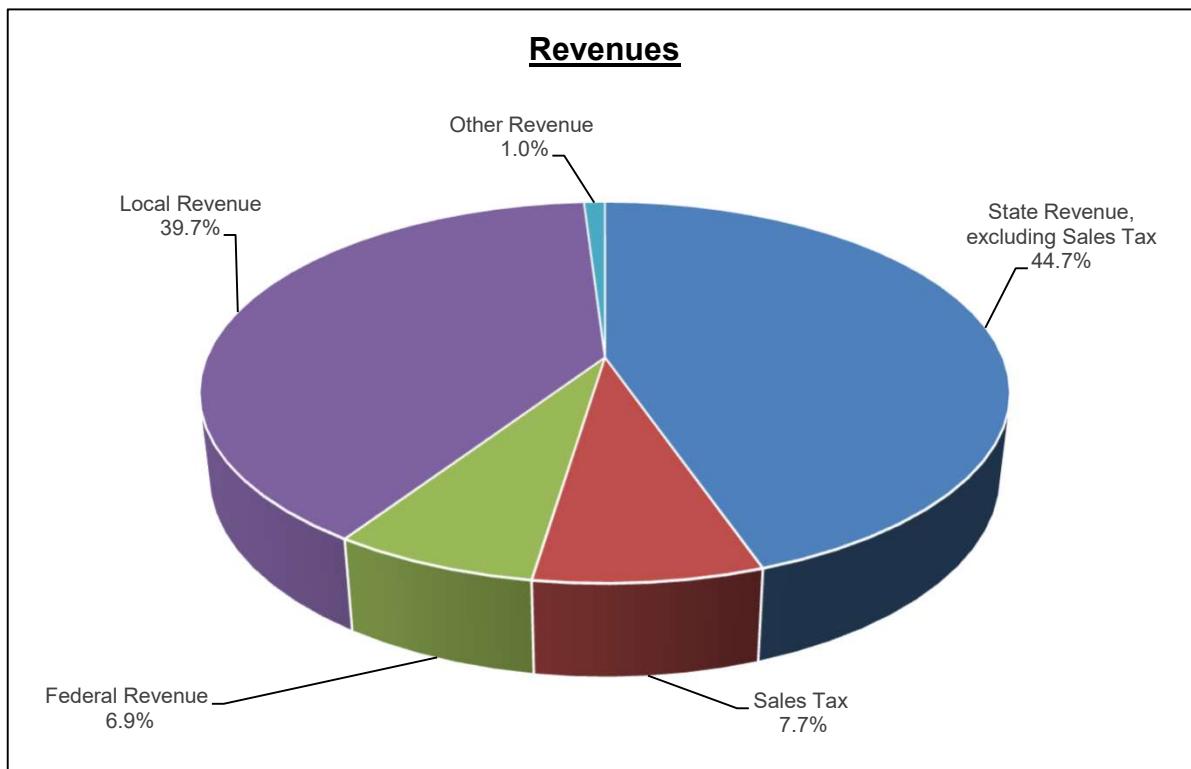
COMMUNITY SERVICE AGENCIES

City of Salem, Virginia
Human and Community Service Agency Funding Requests
Fiscal Year 2025

	2023 Actual	2024 Adopted Budget	2025 Adopted Budget	Increase/ (Decrease)
Human and Community Service Agencies				
Adult Care Center of Roanoke Valley, Inc.	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
Blue Ridge Legal Services, Inc.	2,054	2,054	2,054	-
Bradley Free Clinic	2,850	2,850	2,850	-
Brain Injury Services of SWVA, Inc.	2,000	2,000	2,000	-
Center in the Square	12,500	12,500	10,000	(2,500)
Children's Trust	9,000	9,000	9,000	-
Clean Valley Council, Inc.	500	-	-	-
Council of Community Services	-	-	2,500	2,500
Family Promise of Greater Roanoke	6,500	6,500	6,500	-
Family Service of Roanoke Valley	2,500	2,500	2,500	-
Salem/Roanoke County Food Pantry	20,000	20,000	20,000	-
Harrison Museum of African American Culture	-	1,000	1,000	-
Junior Achievement of SWVA	2,500	2,500	2,500	-
Local Office on Aging	-	10,704	10,704	-
Mill Mountain Theatre	2,500	2,500	2,500	-
Mill Mountain Zoo	7,500	7,500	7,500	-
Roanoke College Pitch	5,000	-	-	-
Roanoke Area Ministries	2,000	2,000	2,000	-
Roanoke Symphony Orchestra	20,000	20,000	20,000	-
Roanoke Valley Children's Choir	5,000	5,000	5,000	-
Roanoke Valley Speech & Hearing Center, Inc.	-	3,000	3,000	-
Roanoke Valley Veterans Council, Inc.	1,000	1,000	1,000	-
Salem Area Ecumenical Ministries	8,000	8,300	8,300	-
Salem Education Foundation and Alumni Association	14,000	16,000	16,000	-
Salem High School Post Prom Committee	4,000	4,000	4,000	-
Science Museum of Western VA	10,000	10,000	10,000	-
Total Action for Progress - Project HELP	14,065	14,065	14,065	-
Total Action for Progress - Head Start	21,000	21,000	21,000	-
VA Western Community College Education Foundation	98,500	70,000	70,000	-
Appropriation Reserve	-	81	81	-
	\$ 275,469	\$ 258,554	\$ 258,554	\$ -

SCHOOL COMPONENT UNIT

**Salem City Schools
Budget Summary
Fiscal Year 2025**



Salem City Schools
Summary of Proposed Budget As of April 9, 2024
FY 2025

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 2024 Adopted Budget	FY 2025 Proposed Budget as of 4/9/2024	Increase	Increase (Decrease) %
			(Decrease) of FY25 from FY24 Adopted	
<u>Revenue</u>				
State Revenue, excluding Sales Tax (1)	\$22,968,335	\$25,731,101	\$2,762,766	12.0% (1)
Sales Tax	4,416,377	4,423,748	7,371	0.2% (2)
Subtotal-All State Revenue	\$27,384,712	\$30,154,849	\$2,770,137	10.1%
Federal Revenue	3,858,581	4,001,953	143,372	3.7% (3)
Local Revenue	22,896,130	22,896,130	0	0.0% (4)
Other Revenue	512,774	564,441	51,667	10.1% (5)
Total School Fund Revenue Budget	\$54,652,197	\$57,617,373	\$2,965,176	5.4%
<u>Expenditures</u>				
Central Administration	\$2,250,233	\$2,241,116	(\$9,117)	-0.4% (6)
Instruction-Centralized Cost	6,268,772	8,006,950	1,738,178	27.7% (7)
Salem High School	11,674,534	12,488,351	813,817	7.0% (8)
Andrew Lewis Middle School	8,156,251	8,685,037	528,786	6.5% (8)
G. W. Carver	4,272,609	4,510,800	238,191	5.6% (8)
West Salem	3,830,062	4,120,481	290,419	7.6% (8)
South Salem	3,707,351	3,910,007	202,656	5.5% (8)
East Salem	4,067,130	4,442,495	375,365	9.2% (8)
Attendance and Health	1,748,187	1,755,883	7,696	0.4% (8)
Transportation	2,349,216	2,476,100	126,884	5.4% (8)
Special Purpose Grants	3,858,581	4,001,953	143,372	3.7% (3)
Non Departmental (Incl Debt Service)	2,469,271	1,863,200	(606,071)	-24.5% (9)
Total School Fund Expenditure Budget	\$54,652,197	\$58,502,373	\$3,850,176	7.0%
Budget Shortfall			(\$885,000)	

(1) State revenue changes due to rebenchmarking year outcomes and an anticipated Compensation Supplement update.

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

(3) Reflects mostly the FY 24 Amended budget as it is the most updated Federal grant information received. Includes updates of the ESSER Federal COVID-19 related grants anticipated carryover amounts (only 1 left), to include the reduction of grants that have been spent. Includes a new Youth Tobacco Use Prevention grant of \$159,000

(4) Reflects level funding from the City with an overall shortfall of the budget. The hope is that the City would be able to increase the local funding to close the budget gap and balance the budget.

(5) Includes an increase in Broadband lease contributions per the fee schedule as well as an increase for a contingency budget for mid-year changes in the amount of \$50,000.

(6) Reflects changes in salaries due to raises and changes in personnel. Also includes addition/removal of positions as directed by the need of the division.

(7) Reflects changes in salaries due to raises and changes in personnel. Also includes addition/removal of positions as directed by the need of the division and those no longer funded by ESSER or ALL In Tutoring grant funds. Includes increases in textbooks and instructional software licensing fee increases.

(8) Reflects changes in salaries due to raises and changes in personnel. Also includes addition/removal of positions as directed by the need of the division and those no longer funded by ESSER or ALL In Tutoring grant funds.

(9) Temporary account for an average 4% Salary Increase of \$1,505,495 placeholder and a \$259,008 placeholder for the health insurance increases. Also included a proposed laptop lease of \$98,697.

Cafeteria Fund Budget	FY 2024 Adopted Budget	FY 2025 Proposed Budget as of 4/9/2024	Increase (Decrease) of FY25 from FY24 Adopted		Increase (Decrease) %
			(Decrease) of FY25 from FY24 Adopted	Increase (Decrease) %	
Revenue					
Salem High School	\$732,705	\$782,705	\$50,000	6.8%	
Andrew Lewis Middle School	532,713	552,713	20,000	3.8%	
G W Carver	329,333	384,333	55,000	16.7%	
West Salem	242,824	262,824	20,000	8.2%	
South Salem	221,716	241,716	20,000	9.0%	
East Salem	226,405	281,405	55,000	24.3%	
	\$2,285,696	\$2,505,696	\$220,000	9.6%	
Expenditures					
Salem High School	\$832,383	\$882,383	\$50,000	6.0%	
Andrew Lewis Middle School	522,615	542,615	20,000	3.8%	
G W Carver	248,756	303,756	55,000	22.1%	
West Salem	238,282	258,282	20,000	8.4%	
South Salem	219,335	239,335	20,000	9.1%	
East Salem	224,325	279,325	55,000	24.5%	
Total Cafeteria Fund Budget	\$2,285,696	\$2,505,696	\$220,000	9.6%	
Total Proposed School Budget (School Operating, Grant and Cafeteria)	\$56,937,893	\$61,008,069	\$4,070,176	7.1%	