



CITY OF SALEM, VIRGINIA
ANNUAL BUDGET
FISCAL YEAR 2015-2016

CITY OF SALEM, VIRGINIA BUDGET

**FOR FISCAL YEAR
2015-2016**

COUNCIL MEMBERS

**Byron R. Foley – Mayor
John C. Givens – Vice-Mayor
Jane W. Johnson
William D. Jones
Lisa D. Garst**

**Kevin S. Boggess – City Manager
James E. Taliaferro – Assistant City Manager
Rosemarie B. Jordan - Director of Finance**

CITY OF SALEM, VIRGINIA

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CITY OF SALEM, VIRGINIA

114 NORTH BROAD STREET
OFFICE OF CITY MANAGER P. O. BOX 869 24153-0869
(540) 375-3016

April 15, 2015

Council of the City of Salem
P.O. Box 869
Salem, Virginia 24153-0869

Dear Council Members:

I am presenting for your consideration the budget for the fiscal year beginning July 1, 2015. This budget is in accordance with the provisions of Section 8.3 of the Charter of the City of Salem, and the applicable state laws.

The current economic condition is a continuation of the stagnant conditions that have plagued the City for several years. We have not seen a marked improvement over the past three years. The budget as presented continues to be a maintenance budget. It shows no increase in tax assessments, no salary increases for the employees and very limited amounts of capital outlay. This session of the General Assembly did not include many items that had a material impact on local government finances.

The total of the General Fund budget is \$74,143,044 which is an increase of \$633,490 or 0.9% over the previous year. No increase in property tax revenues is anticipated.

The general fund budget includes a transfer of \$19,270,796 to Schools. It also includes a debt service payment for Schools of \$2,458,824, and an anticipated allocation from meals tax of \$390,337. This is a total transfer to Schools of \$22,119,957, or 29.8% of the General Fund budget.

Some other highlights of the budget are:

- The General Fund budget includes a lump-sum amount of \$250,000 in funding for capital purchases. This amount for general fund capital purchases will be allocated to specific purchases as part of the budget work session.

- An increase in health insurance costs of 10% is included in the proposed budget. The projected increase is based upon our consultant's recommendation that rates will need to increase to offset the increase in claims that we have experienced over this plan year. The actual increase that will be needed will not be available until we receive renewal data from Anthem. Additional information will be provided as soon as we receive this data.
- Electric rates will see a change in the power cost adjustment from 0.000 per KWH to 0.015 per KWH in the proposed budget. Electric consumption is projected to be flat for next year.
- The budget includes a 5% increase in water rates and a 1% increase in sewer rates to be effective on January 1, 2016, as proposed in the four year rate plan from Draper Aden and Associates.

We will be reviewing this proposed budget with you in work sessions during the month of May.

Sincerely,



Kevin S. Boggess
City Manager

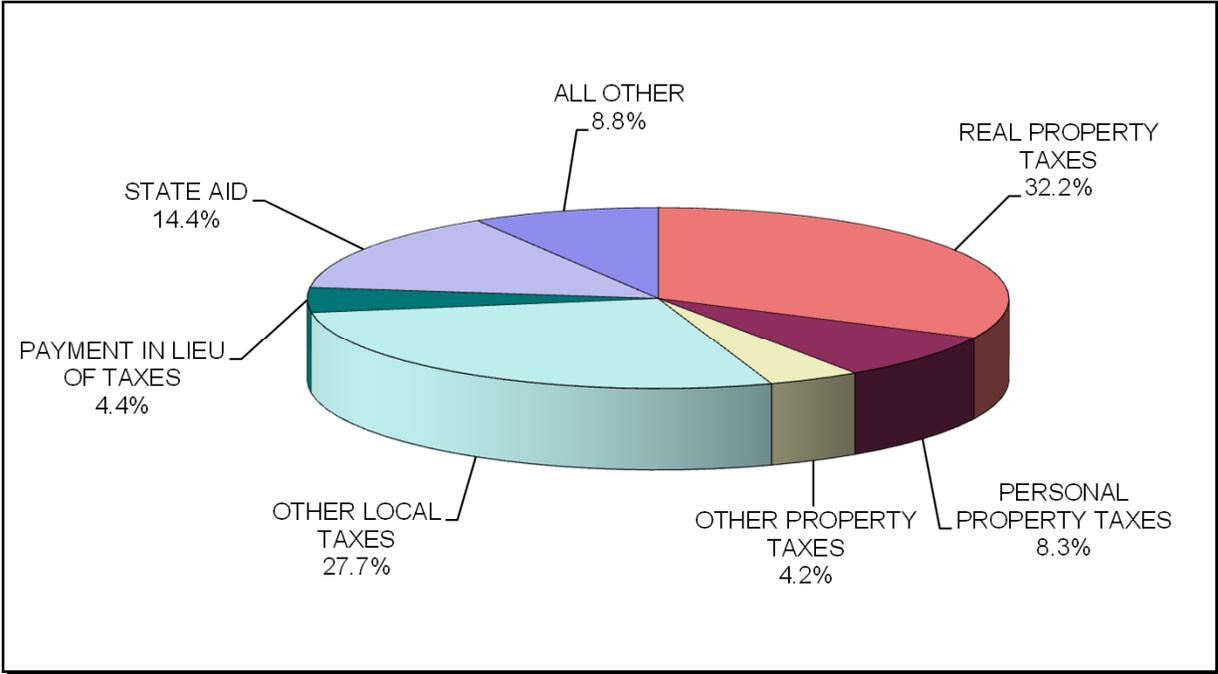
City of Salem, VA
Summary of Revenues and Expenses
All Funds

	Actual FY2014	Adopted FY2015	Adopted FY2016	Increase/ (Decrease)
Revenues:				
General Fund	\$ 73,070,378	\$ 73,509,554	\$ 74,193,044	\$ 683,490
Component Unit Schools	42,513,537	43,796,544	44,519,240	722,696
Debt Service Fund	3,628,072	4,116,571	3,887,867	(228,704)
Water Fund	6,040,180	6,401,991	6,780,000	378,009
Sewer Fund	6,738,303	7,035,143	7,181,000	145,857
Civic Center Fund	2,581,692	3,332,270	3,385,770	53,500
Electric Fund	39,989,417	39,872,472	40,179,300	306,828
Catering Fund	779,220	787,278	857,582	70,304
Total All Funds	<u>175,340,799</u>	<u>178,851,823</u>	<u>180,983,803</u>	<u>2,131,980</u>
Less: Fund Transfers	<u>(24,358,781)</u>	<u>(24,349,632)</u>	<u>(24,325,457)</u>	<u>24,175</u>
Total, Net of Transfers	<u>\$ 150,982,018</u>	<u>\$ 154,502,191</u>	<u>\$ 156,658,346</u>	<u>\$ 2,156,155</u>
Expenditures:				
General Fund	\$ 70,214,380	\$ 73,509,554	\$ 74,193,044	\$ 683,490
Component Unit Schools	42,975,872	43,796,544	44,519,240	722,696
Debt Service Fund	3,628,072	4,116,571	3,887,867	(228,704)
Water Fund	5,838,091	6,401,991	6,780,000	378,009
Sewer Fund	5,272,231	7,035,143	7,181,000	145,857
Civic Center Fund	3,134,811	3,332,270	3,385,770	53,500
Electric Fund	37,086,746	39,872,472	40,179,300	306,828
Catering Fund	856,864	787,278	857,582	70,304
Total All Funds	<u>169,007,067</u>	<u>178,851,823</u>	<u>180,983,803</u>	<u>2,131,980</u>
Less: Fund Transfers	<u>(24,358,781)</u>	<u>(24,349,632)</u>	<u>(24,325,457)</u>	<u>24,175</u>
Total, Net of Transfers	<u>\$ 144,648,286</u>	<u>\$ 154,502,191</u>	<u>\$ 156,658,346</u>	<u>\$ 2,156,155</u>

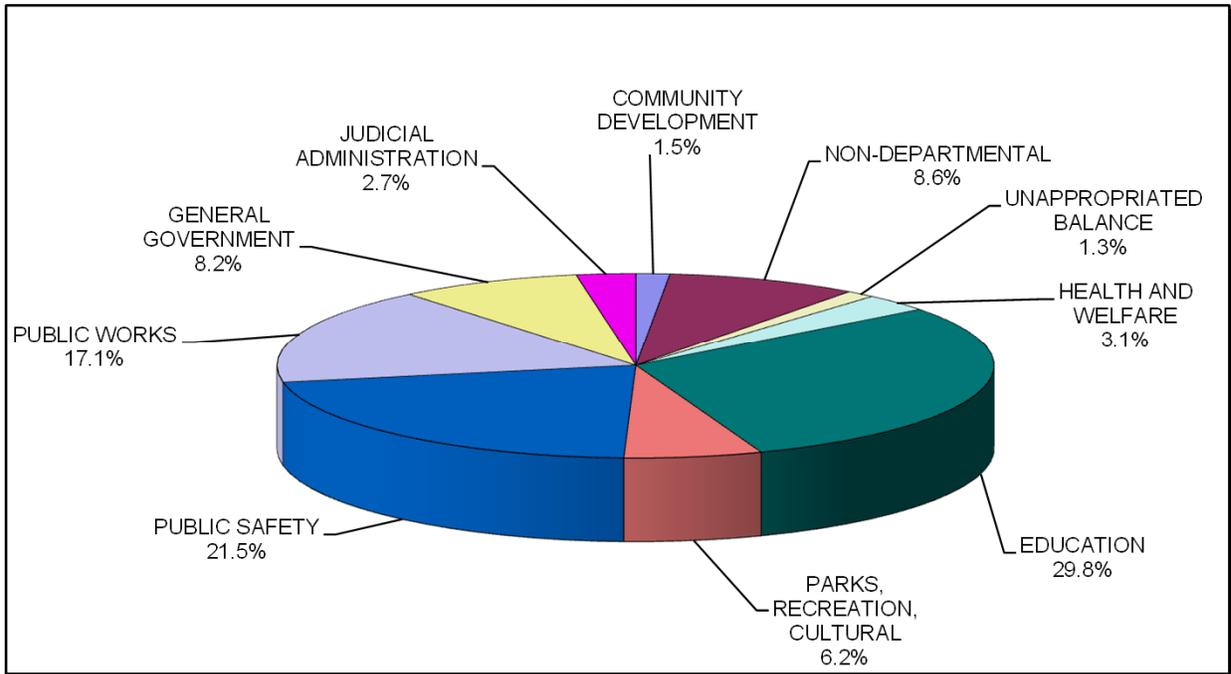
GENERAL FUND

City of Salem, VA
General Fund Summary of Revenues and Expenditures
For Fiscal Year 2015-2016

REVENUES



EXPENDITURES



City of Salem, Virginia
General Fund Revenue Summary
Adopted FY2014-2015 and FY2015-2016

	Actual FY 13-14	Adopted Budget FY 14-15	Adopted Budget FY15-16	Increase (Decrease)
Real Property Taxes	\$ 23,829,771	\$ 23,865,000	\$ 23,903,000	\$ 38,000
Personal Property Taxes	5,974,245	6,148,500	6,188,300	39,800
Other Property Taxes	3,275,671	3,160,000	3,135,000	(25,000)
Local Sales Tax	6,432,110	6,450,000	6,550,000	100,000
Utility Consumer Tax	1,150,691	1,120,000	1,155,000	35,000
Business License Tax	5,078,755	5,000,000	5,100,000	100,000
Motor Vehicle License Tax	536,147	520,000	520,000	-
Bank Stock Tax	318,740	313,700	370,000	56,300
Cigarette Tax	596,250	575,000	685,000	110,000
Lodging Tax	1,049,572	918,600	1,100,000	181,400
Meals Tax	4,277,741	4,200,400	4,400,000	199,600
Other Local Taxes	683,859	651,500	680,500	29,000
Permits, Fees & Licenses	218,804	277,878	240,160	(37,718)
Fines And Forfeitures	126,761	161,000	110,000	(51,000)
Use Of Money And Property	668,147	487,458	433,028	(54,430)
Charges For Services	507,035	600,914	580,514	(20,400)
Fire & Rescue Fee For Service	831,421	900,000	810,000	(90,000)
Waste Collection Fees	3,562,515	4,244,246	4,145,000	(99,246)
Miscellaneous Revenue	229,906	42,500	84,500	42,000
Payment in Lieu of Taxes	2,810,000	3,310,000	3,290,000	(20,000)
Commonwealth - Categorical	7,343,651	7,084,108	7,250,192	166,084
Commonwealth - Non-categorical	3,512,731	3,478,750	3,458,950	(19,800)
Federal	55,855	-	3,900	3,900
Total General Fund Revenues	\$ 73,070,378	\$ 73,509,554	\$ 74,193,044	\$ 683,490

City of Salem, VA

Summary of Expenditures

	2014 Actual Amount	2015 Adopted Budget	2016 Adopted Budget	Increase/ (Decrease)
General Fund				
Expenditures				
General government	\$5,532,031.59	\$5,953,488.00	\$6,106,425.00	\$2,117.00
Judicial administration	\$1,919,961.36	\$1,905,299.00	\$1,982,482.00	\$42,806.00
Public safety	\$16,355,745.41	\$16,355,315.00	\$15,943,717.00	(\$453,598.00)
Public works	\$11,322,571.84	\$12,645,560.00	\$12,665,589.00	\$58,614.00
Health and welfare	\$2,465,193.98	\$2,181,800.00	\$2,274,631.00	\$92,831.00
Education	\$21,892,042.94	\$21,736,039.00	\$22,119,957.00	\$383,918.00
Parks, recreation and culture	\$4,323,040.07	\$4,501,811.00	\$4,600,294.00	\$98,483.00
Community development	\$857,219.13	\$946,544.00	\$1,127,333.00	\$173,761.00
Non-departmental	\$5,386,676.83	\$7,283,698.00	\$7,372,616.00	\$234,558.00
Expenditure Grand Totals:	\$70,054,483.15	\$73,509,554.00	\$74,193,044.00	\$633,490.00

General Fund Summary of Expenditures for Fiscal Year 2015-2016

	2015 Adopted Budget	2016 Adopted Budget	Increase/ (Decrease)
General Fund			
Expenditures			
General government			
10-001-1100 - City Council	\$158,778.00	\$158,521.00	(\$257.00)
10-001-1120 - Clerk of City Council	\$95,081.00	\$92,657.00	(\$2,424.00)
10-002-1211 - City Manager	\$564,184.00	\$586,021.00	\$21,837.00
10-003-1212 - Communications	\$222,010.00	\$218,127.00	(\$3,883.00)
10-004-1221 - City Attorney	\$2,325.00	\$2,325.00	\$0.00
10-006-1223 - Human Resources	\$503,647.00	\$454,889.00	(\$48,758.00)
10-006-1224 - Employee Wellness	\$36,418.00	\$36,112.00	(\$306.00)
10-007-1231 - Commissioner of the Revenue	\$421,403.00	\$436,019.00	\$14,616.00
10-008-1232 - Real Estate Assessor	\$461,456.00	\$474,828.00	\$13,372.00
10-008-1233 - Board of Equalization	\$2,015.00	\$2,822.00	\$807.00
10-010-1241 - Treasurer	\$430,902.00	\$496,025.00	\$65,123.00
10-012-1242 - Finance	\$894,815.00	\$990,288.00	\$95,473.00
10-012-1244 - Purchasing	\$44,973.00	\$48,608.00	\$3,635.00
10-016-1251 - Technology Systems	\$1,283,882.00	\$1,347,360.00	\$63,478.00
10-018-1252 - City Garage	\$629,038.00	\$526,445.00	(\$102,593.00)
10-019-1320 - Registrar	\$191,585.00	\$224,292.00	\$32,707.00
10-019-1321 - Electoral Board	\$10,976.00	\$11,086.00	\$110.00
General government Totals:	\$5,953,488.00	\$6,106,425.00	\$152,937.00
Judicial administration			
10-020-2110 - Circuit Court	\$71,350.00	\$71,350.00	\$0.00
10-022-2112 - Combined District Courts	\$15,396.00	\$35,127.00	\$19,731.00
10-022-2120 - General District Judges	\$2,662.00	\$3,612.00	\$950.00
10-022-2160 - Juvenile District Judges	\$3,140.00	\$3,345.00	\$205.00
10-024-2130 - Magistrate Office	\$3,298.00	\$3,298.00	\$0.00
10-027-2170 - Clerk of Circuit Court	\$402,460.00	\$419,847.00	\$17,387.00
10-028-2180 - City Sheriff	\$868,640.00	\$881,145.00	\$12,505.00
10-029-2210 - Commonwealth Attorney	\$475,946.00	\$498,425.00	\$22,479.00
10-029-2212 - Victim Witness Assistance Prog	\$60,507.00	\$62,103.00	\$1,596.00
10-029-2214 - Cost Collections	\$1,900.00	\$4,230.00	\$2,330.00
Judicial administration Totals:	\$1,905,299.00	\$1,982,482.00	\$77,183.00
Public safety			
10-012-3325 - Juvenile Detention	\$250,000.00	\$200,000.00	(\$50,000.00)
10-012-3530 - Medical Examiner	\$500.00	\$500.00	\$0.00
10-018-3550 - Emergency Management	\$20,000.00	\$20,000.00	\$0.00
10-028-3320 - Correction and Detention	\$2,351,275.00	\$2,180,897.00	(\$170,378.00)
10-030-3110 - Police Department	\$5,675,840.00	\$5,518,288.00	(\$157,552.00)
10-030-3140 - Communication Center	\$1,071,634.00	\$1,055,767.00	(\$15,867.00)
10-030-3510 - Animal Control	\$684,353.00	\$673,516.00	(\$10,837.00)
10-032-3210 - Fire Department	\$5,889,435.00	\$5,849,506.00	(\$39,929.00)
10-034-3230 - Salem Rescue Squad	\$101,696.00	\$97,840.00	(\$3,856.00)
10-038-3330 - Probation Officer	\$1,650.00	\$1,650.00	\$0.00
10-042-3410 - Building Inspections	\$308,932.00	\$345,753.00	\$36,821.00
Public safety Totals:	\$16,355,315.00	\$15,943,717.00	(\$411,598.00)
Public works			
10-018-4001 - Primary Roads-Pavements	\$567,732.00	\$567,732.00	\$0.00
10-018-4002 - Primary Roads-Shoulders	\$72,500.00	\$72,500.00	\$0.00
10-018-4003 - Primary Roads-Roadsides	\$196,000.00	\$196,000.00	\$0.00
10-018-4004 - Primary Roads-Structures	\$290,000.00	\$290,000.00	\$0.00

City of Salem, VA

General Fund Summary of Expenditures for Fiscal Year 2015-2016

	2015 Adopted Budget	2016 Adopted Budget	Increase/ (Decrease)
10-018-4005 - Primary Roads-Traffic Control	\$319,000.00	\$319,000.00	\$0.00
10-018-4006 - Primary Roads-Other Costs	\$125,000.00	\$125,000.00	\$0.00
10-018-4010 - Collector Streets-Pavements	\$716,235.00	\$818,368.00	\$102,133.00
10-018-4011 - Collector Streets-Shoulders	\$234,000.00	\$234,000.00	\$0.00
10-018-4012 - Collector Streets-Roadsides	\$302,400.00	\$302,400.00	\$0.00
10-018-4013 - Collector Streets-Structures	\$16,000.00	\$16,000.00	\$0.00
10-018-4014 - Collector Streets-Traffic Ctrl	\$175,000.00	\$175,000.00	\$0.00
10-018-4015 - Collector Streets-Other Costs	\$115,000.00	\$115,000.00	\$0.00
10-018-4200 - Street & Highway Administration	\$1,348,520.00	\$1,378,674.00	\$30,154.00
10-018-4220 - Street and Road Cleaning	\$107,040.00	\$107,153.00	\$113.00
10-018-4230 - Refuse Collection	\$1,173,007.00	\$1,148,117.00	(\$24,890.00)
10-018-4240 - Containers	\$124,096.00	\$125,471.00	\$1,375.00
10-018-4310 - Building Maintenance	\$626,780.00	\$627,771.00	\$991.00
10-018-4320 - City Hall Building Maintenance	\$250,497.00	\$282,842.00	\$32,345.00
10-018-4321 - Courthouse Building Maintenance	\$162,579.00	\$171,733.00	\$9,154.00
10-042-4110 - Engineering	\$807,349.00	\$763,401.00	(\$43,948.00)
10-048-4400 - Transfer Station	\$4,322,325.00	\$4,231,427.00	(\$90,898.00)
10-048-4401 - Landfill	\$8,000.00	\$11,500.00	\$3,500.00
10-054-4007 - Primary Roads-Traffic Signals	\$569,500.00	\$569,500.00	\$0.00
10-054-4014 - Collector Streets-Traffic Ctrl	\$17,000.00	\$17,000.00	\$0.00
Public works Totals:	\$12,645,560.00	\$12,665,589.00	\$20,029.00
Health and welfare			
10-012-5100 - General	\$561,974.00	\$551,974.00	(\$10,000.00)
10-012-5300 - Contract - Roanoke County	\$650,000.00	\$665,000.00	\$15,000.00
10-012-5350 - Community Policy Management Team	\$896,911.00	\$984,282.00	\$87,371.00
10-012-5355 - VJCCCA Grant	\$52,851.00	\$53,911.00	\$1,060.00
10-012-5360 - Family Preservation Grant	\$20,064.00	\$19,464.00	(\$600.00)
Health and welfare Totals:	\$2,181,800.00	\$2,274,631.00	\$92,831.00
Education			
10-012-6100 - Payments to School Division	\$18,844,881.00	\$19,270,796.00	\$425,915.00
10-012-6101 - Payments for Debt Service	\$2,891,158.00	\$2,849,161.00	(\$41,997.00)
Education Totals:	\$21,736,039.00	\$22,119,957.00	\$383,918.00
Parks, recreation and culture			
10-018-7215 - Longwood Park	\$27,250.00	\$27,250.00	\$0.00
10-018-7218 - Lake Spring Park	\$0.00	\$26,700.00	\$26,700.00
10-018-7220 - Other Parks	\$151,000.00	\$127,300.00	(\$23,700.00)
10-018-7225 - Golf Course	\$33,900.00	\$34,100.00	\$200.00
10-018-7230 - East Hill Cemetery	\$20,400.00	\$20,216.00	(\$184.00)
10-018-7235 - Greenway Maintenance	\$33,500.00	\$34,500.00	\$1,000.00
10-018-7240 - Salem Rotary Dog Park	\$10,736.00	\$17,848.00	\$7,112.00
10-018-7250 - Salem Beautification Program	\$232,605.00	\$235,183.00	\$2,578.00
10-018-7251 - Farmers Market	\$51,060.00	\$55,904.00	\$4,844.00
10-053-7205 - Salem Memorial Park	\$245,565.00	\$293,165.00	\$47,600.00
10-053-7210 - Salem Stadium	\$251,884.00	\$214,164.00	(\$37,720.00)
10-070-7110 - Parks & Recreation Admin	\$276,057.00	\$279,157.00	\$3,100.00
10-070-7111 - Athletic Fields	\$291,432.00	\$318,649.00	\$27,217.00
10-070-7114 - Kiwanis	\$198,058.00	\$200,003.00	\$1,945.00
10-070-7117 - Moyer Sports Complex	\$391,590.00	\$402,089.00	\$10,499.00
10-070-7123 - Skateboard Park	\$2,000.00	\$2,700.00	\$700.00
10-070-7126 - Spartan Field	\$95,809.00	\$98,353.00	\$2,544.00
10-070-7129 - Athletic Programs	\$416,786.00	\$406,604.00	(\$10,182.00)

City of Salem, VA

General Fund Summary of Expenditures for Fiscal Year 2015-2016

	2015 Adopted Budget	2016 Adopted Budget	Increase/ (Decrease)
10-070-7130 - Adult Athletic Programs	\$20,499.00	\$20,499.00	\$0.00
10-070-7132 - Recreation Programs	\$383,688.00	\$394,425.00	\$10,737.00
10-070-7135 - Senior Citizen Center	\$248,918.00	\$245,770.00	(\$3,148.00)
10-070-7138 - Youth Sports Office	\$8,000.00	\$8,000.00	\$0.00
10-076-7300 - Library	\$1,111,074.00	\$1,137,715.00	\$26,641.00
Parks, recreation and culture Totals:	\$4,501,811.00	\$4,600,294.00	\$98,483.00
Community development			
10-002-8151 - Planning Commission	\$7,118.00	\$7,278.00	\$160.00
10-012-8115 - VPI Extension Contract	\$19,000.00	\$19,000.00	\$0.00
10-012-8150 - Economic Development	\$590,288.00	\$679,916.00	\$89,628.00
10-080-8110 - Planning	\$330,138.00	\$421,139.00	\$91,001.00
Community development Totals:	\$946,544.00	\$1,127,333.00	\$180,789.00
Non-departmental			
10-012-9100 - Transfers to Other Funds	\$1,130,948.00	\$1,238,552.00	\$107,604.00
10-012-9102 - Debt Service	\$1,482,645.00	\$1,429,044.00	(\$53,601.00)
10-012-9103 - Bank Charges	\$15,000.00	\$15,000.00	\$0.00
10-012-9104 - Fringe Benefits	\$2,366,432.00	\$2,318,992.00	(\$47,440.00)
10-012-9106 - Other Insurance	\$386,464.00	\$347,500.00	(\$38,964.00)
10-012-9107 - Contributions to Other Orgs	\$1,009,025.00	\$1,061,791.00	\$52,766.00
10-012-9110 - Contingency	\$893,184.00	\$961,737.00	\$68,553.00
Non-departmental Totals:	\$7,283,698.00	\$7,372,616.00	\$88,918.00
Expenditure Grand Totals:	\$73,509,554.00	\$74,193,044.00	\$683,490.00

COMMUNITY SERVICE AGENCIES

CITY OF SALEM, VIRGINIA

Summary of Contributions Human and Community Service Agencies For Fiscal Years 2005-06 through 2015-16

2015-16	\$ 1,283,447
2014-15	1,226,123
2013-14	1,251,494
2012-13	1,201,642
2011-12	1,147,169
2010-11	1,114,887
2009-10	1,169,619
2008-09	1,383,783
2007-08	1,126,619
2006-07	1,272,719
2005-06	887,434

**CITY OF SALEM, VIRGINIA
HUMAN AND COMMUNITY SERVICE AGENCIES
(LINE ITEMS IN GENERAL FUND BUDGET)
FISCAL YEAR 2015-2016**

AGENCIES RECEIVING FUNDS (SHOWN AS <u>LINE ITEM IN GENERAL FUND BUDGET</u>):	2014-2015 <u>APPROPRIATION</u>	2015-16 <u>REQUEST</u>	2015-2016 <u>APPROPRIATION</u>
Blue Ridge Behavioral Healthcare	\$ 103,500	\$ 103,500	\$ 103,500
Bradley Free Clinic	2,850	2,850	3,000
Child Health Investment Partnership (CHIP)	38,000	38,000	38,000
Roanoke Valley-Alleghany Regional Commission	20,214	20,214	20,250
Roanoke Valley Convention & Visitors Bureau (Contractual)	344,475	344,475	373,501
Roanoke Valley Economic Development Partnership	51,688	51,688	54,916
Roanoke Valley Greenway Commission	10,200	10,200	10,940
Salem Education Foundation	52,000	52,000	105,000
Salem Fine Arts Commission	7,500	7,500	7,500
Salem Museum & Historical Society	50,000	50,000	50,000
Salem Post Prom Committee	4,000	4,000	4,000
Salem Rescue Squad	101,696	101,696	97,840
Salem Visitors Center	45,000	45,000	45,000
Salem/Roanoke County Chamber of Commerce	10,000	10,000	10,000
Salem/VWCC Scholarship Program	65,000	65,000	0
Valley Metro Star Route (based on ridership)	106,000	106,000	130,000
Valley Metro Fixed Route (based on ridership)	34,000	34,000	50,000
	<u>\$ 1,046,123</u>	<u>\$ 1,046,123</u>	<u>\$ 1,103,447</u>

**CITY OF SALEM, VIRGINIA
HUMAN AND COMMUNITY SERVICE AGENCIES FUNDING REQUESTS
FOR FISCAL YEAR 2015-2016**

<u>AGENCY REQUESTS</u>	<u>2014-2015 APPROPRIATION</u>	<u>2015-16 REQUEST</u>	<u>2015-16 APPROPRIATION</u>
Adult Care Center of Rke Valley, Inc.	\$ 4,950	\$ 4,950	\$ 4,950
Big Brothers/Big Sisters	3,150	5,000	3,150
Blue Ridge Legal Services, Inc.	500	2,247	500
Brain Injury Services of SW VA	2,000	2,000	2,000
Center in the Square (Annual Campaign)	10,000	15,000	10,000
Children's TRUST	8,000	12,000	9,000
Chorus of the Blue Ridge (formerly Salem Choral Society)	1,000	NSR	0
Committee to Advance the TransDominion Express	0	1,000	0
Conflict Resolution Center	1,000	NR	0
Council of Community Services (2-1-1 VA-SW Regional Program)	2,000	2,000	1,000
Family Promise of Greater Roanoke (formerly Interfaith Hospitality Network)	6,000	6,500	6,000
Family Services of Roanoke Valley	2,160	2,160	2,160
Feeding America (formerly SW VA Second Harvest Food Bank)	0	7,500	0
Food Pantry (formerly Salem Food Pantry)	15,000	15,000	15,000
F.R.E.E. (Foundation for Rehabilitation Equipment & Endowment)	n/a	8,500	0
Greenvale School	0	1,900	0
Habitat for Humanity	0	10,000	0
Junior Achievement	2,000	3,000	2,000
LOA Area Agency on Aging	9,056	9,510	9,056
Mental Health America of Roanoke Valley	0	500	500
Mill Mountain Theatre	2,000	2,500	1,500
Mill Mountain Zoo (operational / educational)	5,000	10,000	5,000
Miss Virginia Organization	0	6,150	0
Rke Regional Small Business Development Ctr.	3,000	3,000	2,500
Roanoke Area Ministries	2,000	4,000	2,000
Roanoke River Basin Association	0	1,000	0
Roanoke Symphony Orchestra	15,000	20,000	15,000
Roanoke Valley Speech & Hearing Center	2,500	3,000	2,500
Salem Area Ecumenical Ministries (1st request 2015-16)	n/a	12,000	5,000
Salvation Army	3,000	NR	0
Science Museum of Western VA	10,000	20,000	10,000
Southwest Virginia Ballet	1,000	NR	1,000
TAP - Permanent Supportive Housing	16,065	16,065	14,065
Total Action Against Poverty - HEADSTART	21,000	21,000	21,000
Trust House	4,050	5,000	4,050
VA Amateur Sports - Coventry Commonwealth Games of VA	15,000	30,000	15,000
VA Museum of Transportation (operating)	4,000	4,000	4,000
VA Museum of Transportation (capital "Fire Up 611")	n/a	5,000	0
VWCC - Scholarship	0	3,300	0
Western VA EMS Council	5,972	5,972	5,972
Appropriation Reserve	3,597		6,097
	<u>\$ 180,000</u>	<u>\$ 280,754</u>	<u>\$ 180,000</u>

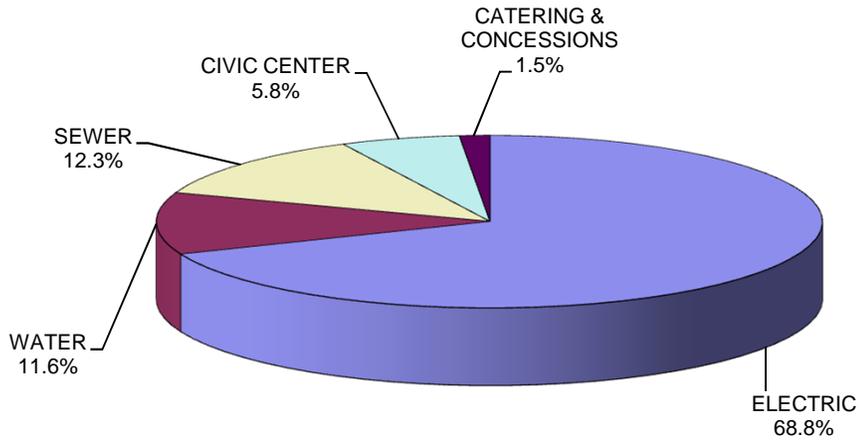
* NR (No Request Submitted)

**NSR (no specific amount included in request)

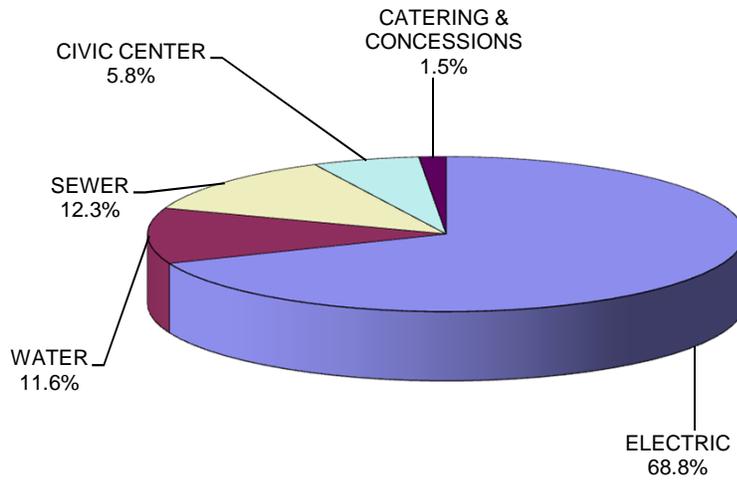
ENTERPRISE FUNDS

**City of Salem, VA
Enterprise Funds
Summary of Revenues and Expenses
For Fiscal Year 2015-2016**

REVENUES



EXPENSES



City of Salem, Virginia
Enterprise Funds
Summary of Revenues and Expenses
For Fiscal Year 2015-2016

Revenues:	<u>Actual FY2014</u>	<u>2014-2015 Budget</u>	<u>2015-2016 Budget</u>	<u>Increase/ (Decrease)</u>
Electric	\$ 39,989,417	\$ 39,872,472	\$ 40,179,300	\$ 306,828
Water	6,040,180	6,401,991	6,780,000	378,009
Sewer	6,738,303	7,035,143	7,181,000	145,857
Civic Center	2,581,692	3,332,270	3,385,770	53,500
Salem Catering & Concessions	779,220	787,278	857,582	70,304
Total Revenues	<u>\$ 56,128,812</u>	<u>\$ 57,429,154</u>	<u>\$ 58,383,652</u>	<u>\$ 954,498</u>
Expenses:				
Electric	37,086,746	\$ 39,872,472	\$ 40,179,300	\$ 306,828
Water Production	2,961,824	2,571,034	3,212,002	640,968
Water Distribution/Maintenance	2,876,267	3,830,957	3,567,998	(262,959)
Sewer	5,272,231	7,035,143	7,181,000	145,857
Utility Billing & Collections	-	-	-	-
Civic Center	3,134,811	3,332,270	3,385,770	53,500
Salem Catering	856,864	787,278	857,582	70,304
Total Expenses	<u>\$ 52,188,743</u>	<u>\$ 57,429,154</u>	<u>\$ 58,383,652</u>	<u>\$ 954,498</u>

INTERNAL SERVICE FUND

**City of Salem, Virginia
Health Insurance Fund**

	FY14 Actual	FY15 Actual (Partial Year)	FY15 Adopted Budget	FY16 Adopted Budget	Increase (Decrease)
Revenue					
Premiums Paid by City	\$ 5,196,430	\$ 5,072,858	\$ 5,731,677	\$ 6,015,780	\$ 284,103
Premiums Paid by School	4,457,932	4,062,057	4,680,500	5,284,000	603,500
Premiums Paid by Retirees	725,244	682,953	667,400	715,000	47,600
Interest Earnings	5,961	8,105	6,500	5,500	(1,000)
Miscellaneous	900	-	-	-	-
	\$ 10,386,467	\$ 9,825,973	\$ 11,086,077	\$ 12,020,280	\$ 934,203
Expenses					
Claims	\$ 9,600,080	\$ 9,706,497	\$ 10,522,087	\$ 11,496,406	\$ 974,319
Employee Health Clinic	390,227	354,954	444,690	407,274	(37,416)
Consulting Services	35,832	21,012	89,300	59,300	(30,000)
Miscellaneous	40,251	2,610	30,000	57,300	27,300
	\$ 10,066,390	\$ 10,085,073	\$ 11,086,077	\$ 12,020,280	\$ 934,203

CAPITAL OUTLAY

City of Salem, VA
Capital Outlay Summary for Fiscal Year 2015-2016

	Capital Outlay Funded
<u>General Fund</u>	
Technology Planning	\$ 123,750
City Garage	26,000
City Hall Building	18,000
City Sheriff	15,000
Police	42,000
Reserve for Capital	25,250
Total General Fund	<u>\$ 250,000</u>
<u>Enterprise Funds</u>	
Water Production	\$ 350,000
Water Distribution	240,000
Sewer	956,000
Electric	795,000
Total Enterprise Funds	<u>\$ 2,341,000</u>
Total City-Wide	<u>\$ 2,591,000</u>

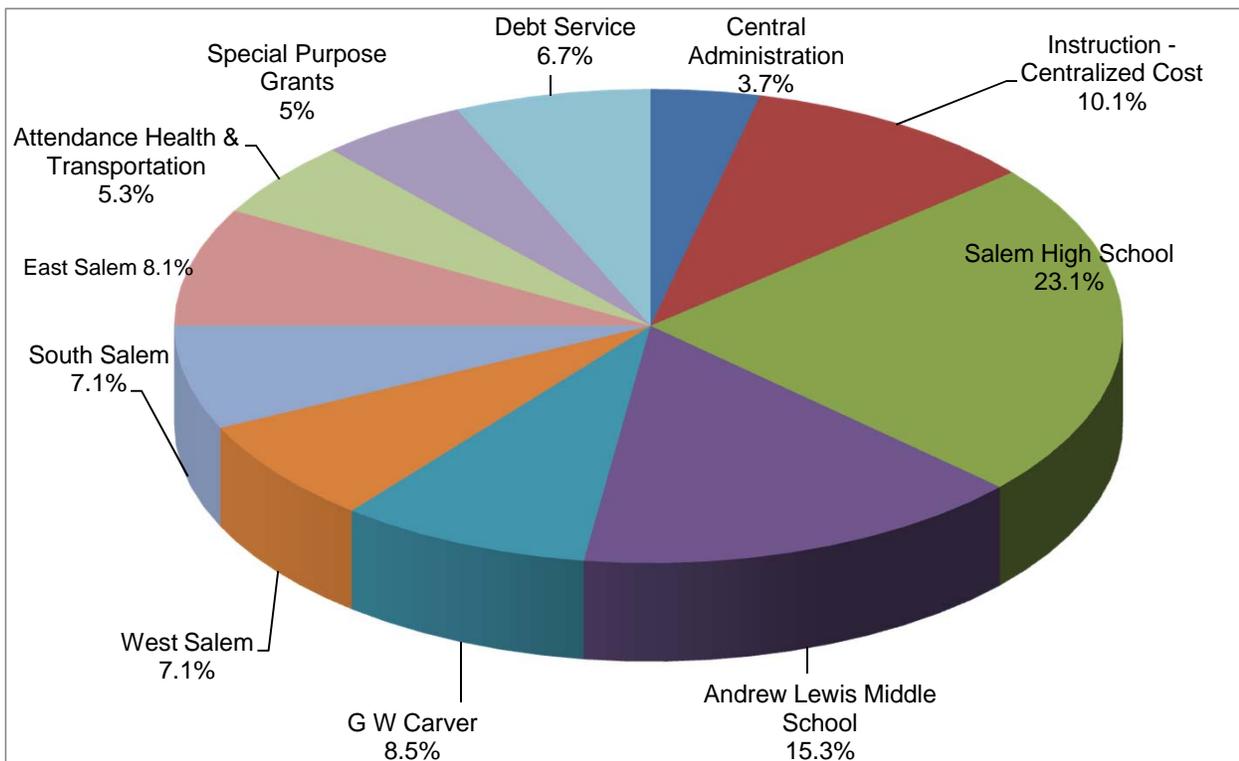
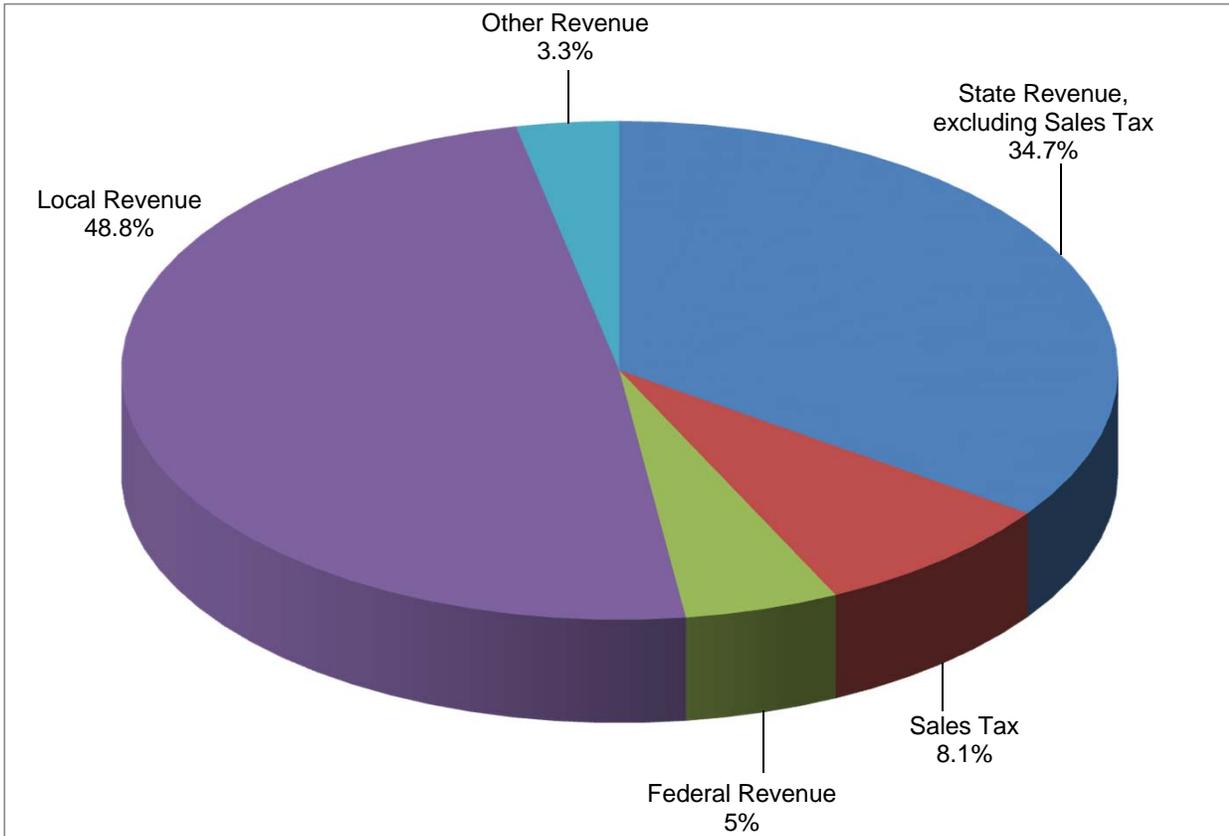
DEBT SERVICE FUND

**City of Salem, VA
Debt Service Fund
Revenue and Expenditure Summary**

	<u>Actual FY2014</u>	<u>Adopted FY2015</u>	<u>Adopted FY2016</u>	<u>Increase (Decrease)</u>
Revenue and Transfers:				
Transfers from General Fund - City	\$ 3,628,072	\$ 4,116,571	\$ 3,887,867	\$ (228,704)
Total Revenues	<u>\$ 3,628,072</u>	<u>\$ 4,116,571</u>	<u>\$ 3,887,867</u>	<u>\$ (228,704)</u>
Expenditures:				
City Debt Service Payments				
Principal	\$ 891,646	\$ 993,136	\$ 1,015,368	\$ 22,232
Interest	466,425	489,509	413,675	(75,834)
Total Debt Service - City	<u>1,358,071</u>	<u>1,482,645</u>	<u>1,429,043</u>	<u>(53,602)</u>
School Debt Service Payments				
Principal	1,755,868	2,025,602	1,939,121	\$ (86,481)
Interest	514,133	608,324	519,703	(88,621)
Total Debt Service - Schools	<u>2,270,001</u>	<u>2,633,926</u>	<u>2,458,824</u>	<u>(175,102)</u>
Total Expenditures	<u>\$ 3,628,072</u>	<u>\$ 4,116,571</u>	<u>\$ 3,887,867</u>	<u>\$ (228,704)</u>

SCHOOL COMPONENT UNIT

**Salem City Schools
Summary of Revenue and Expenditures
For Fiscal Year 2015-2016**



Salem City Schools					
Summary of Proposed Budget As of March 31, 2015					Attachment A
FY 2016					
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 2015 Adopted Budget	FY 2016 Proposed Budget as of 3/31/2015	Increase (Decrease) of FY 16 from FY 15 Adopted	Increase (Decrease) %	
Revenue					
State Revenue, excluding Sales Tax (1)	\$15,499,496	\$15,458,619	(\$40,877)	-0.3%	(1)
Sales Tax	3,464,247	3,617,064	152,817	4.4%	(2)
Subtotal-All State Revenue	\$18,963,743	\$19,075,683	\$111,940	0.6%	
Federal Revenue	1,986,313	2,232,128	245,815	12.4%	(3)
Local Revenue	21,478,808	21,729,620	250,812	1.2%	(4)
Other Revenue	1,367,680	1,481,809	114,129	8.3%	(5)
Total School Fund Revenue Budget	\$43,796,544	\$44,519,240	\$722,696	1.7%	
Expenditures					
Central Administration	\$1,909,205	\$1,648,315	(\$260,890)	-13.7%	(6)
Instruction-Centralized Cost	4,359,323	4,486,499	127,176	2.9%	(7)
Salem High School	9,874,357	10,290,467	416,110	4.2%	(8)
Andrew Lewis Middle School	6,894,574	6,830,463	(64,111)	-0.9%	(8)
G. W. Carver	3,628,488	3,801,815	173,327	4.8%	(8)
West Salem	3,280,802	3,176,521	(104,281)	-3.2%	(8)
South Salem	3,117,550	3,157,376	39,826	1.3%	(8)
East Salem	3,272,280	3,590,483	318,203	9.7%	(8)
Attendance and Health	961,049	1,015,504	54,455	5.7%	(8)
Transportation	1,285,123	1,320,481	35,358	2.8%	(8)
Special Purpose Grants	1,986,313	2,232,128	245,815	12.4%	(3)
Non Departmental (Incl Debt Service)	3,227,480	2,969,188	(258,292)	-8.0%	(9)
Total School Fund Expenditure Budget	\$43,796,544	\$44,519,240	\$722,696	1.7%	
Budget Shortfall		\$0			
(1) State revenue in FY 16 changes due to estimated sales tax increases and the increased funding for 1.5% raises					
(2) Sales tax is budgeted using local estimate (i.e. State's estimate less \$100,000)					
(3) Reflects increases from previous year grant awards					
(4) Reflects net change in debt service and increased funding for raises from prior year					
(5) Various small revenue changes such as E-Rate refunds received (\$40,000), and changes in the Regional Special Education Program. Re-class of Alternative Ed Program from State funded to reimbursement based funded					
(6) Decreases due to retirements in prior year					
(7) Reflects \$20,000 increase in special education costs to cover needed services, Regional Program expense adjustments (\$80,000), staffing changes and retirements from prior year					
(8) Reflects changes in salaries due to changes in personnel, the addition of one level of Chromebooks at the HS, and the prior year raises that were not spread across cost centers.					
(9) Temporary accounts for Health insurance increase \$98,848 and pay increase \$411,516 to be spread later, while reducing VRS increase needed from prior year. Includes debt service decreases					

				Increase (Decrease) of FY 16 from FY 15 Adopted	Increase (Decrease) %
Cafeteria Fund Budget		FY 2015 Adopted Budget	FY 2016 Proposed Budget as of 3/31/2015		
Revenue					
Salem High School		\$468,715	\$543,027	\$74,312	15.9%
Andrew Lewis Middle School		400,215	397,241	(2,974)	-0.7%
G W Carver		210,556	196,736	(13,820)	-6.6%
West Salem		163,456	184,674	21,218	13.0%
South Salem		180,956	182,589	1,633	0.9%
East Salem		195,606	182,520	(13,086)	-6.7%
		\$1,619,504	\$1,686,787	\$67,283	4.2%
Expenditures					
Salem High School		\$443,004	\$501,242	\$58,238	13.1%
Andrew Lewis Middle School		353,530	371,196	17,666	5.0%
G W Carver		230,566	201,687	(28,879)	-12.5%
West Salem		171,339	187,948	16,609	9.7%
South Salem		214,343	230,548	16,205	7.6%
East Salem		206,722	194,166	(12,556)	-6.1%
Total Cafeteria Fund Budget		\$1,619,504	\$1,686,787	\$67,283	4.2%
Total Proposed School Budget (School Operating, Grant and Cafeteria)		\$45,416,048	\$46,206,027	\$789,979	1.7%
Difference in Revenue and Expenditure Cafeteria Budgets by School					
Salem High School			\$41,785		
Andrew Lewis Middle School			\$26,045		
G W Carver			(\$4,951)		
West Salem			(\$3,274)		
South Salem			(\$47,959)		
East Salem			(\$11,646)		
Total-Balanced Budget Overall			\$0		

Salem City Schools

Summary of Expenditure Budget By State Category

FY 2016

61000	Instruction	\$33,405,699.00	72.3%
62000	Admin, Attend, Health	\$2,398,089.00	5.2%
63000	Pupil Transportation	\$1,320,481.00	2.9%
64000	Operations & Maintenance	\$3,387,730.00	7.3%
65000	Food Service	\$1,686,787.00	3.7%
66000	Facilities	\$0.00	0.0%
67000	Debt Service & Fund Transfers	\$2,969,188.00	6.4%
68000	Technology	\$1,038,053.00	2.2%
69000	Contingency Reserves	\$0.00	0.0%
		<hr/>	
		\$46,206,027.00	100.0%
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