

CITY OF SALEM, VIRGINIA ADOPTED BUDGET

**FOR FISCAL YEAR
2018-2019**

COUNCIL MEMBERS

**Byron R. Foley – Mayor
William D. Jones – Vice-Mayor
Jane W. Johnson
James A. Martin
James L. Chisom**

**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
OFFICE OF CITY MANAGER
114 NORTH BROAD ST. 24153 - P.O. Box 869
(540) 375-3016**

March 26, 2018

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

Dear Council Members:

We are presenting for your consideration the budget for the fiscal year beginning July 1, 2018. 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 budget shows an improvement in the economic conditions of the City. As presented, this budget includes an increase in assessments, a lump sum for compensation adjustments, funding for capital outlay and funding for economic development. We are recognizing moderate increases in several revenue categories that have allowed for additional funding in some key areas of our proposed budget. During our budget work session, we will review the budget with you, as well as any changes that we may need to make to the proposed budget.

The total of the General Fund budget is \$77,680,465, which is an increase of \$2,476,316 or 3.3% over the previous year.

The general fund budget includes a transfer of \$20,375,621 to Schools, which is an increase of \$742,385 or 3.8%. It also includes a debt service payment for Schools of \$2,011,584 and an anticipated allocation from meals tax of \$529,033. This is a total transfer to Schools of \$22,916,238, or 29.5% of the General Fund budget.

Some other highlights of the budget are:

- The proposed budget includes funding of \$231,866 for the third phase of compensation adjustments. These adjustments are the result of the compensation and class study that is being finalized by Springsted, Inc. City Council received this report during a Work Session in February. This funding will allow us to implement the recommended changes from this report.

- The General Fund budget includes funding for transfer to the Economic Development Authority of \$538,800. This transfer will cover the current incentives that been approved, as well as the continuation of the façade grant program.
- The General Fund budget includes \$1,000,000 for capital purchases. Of the total amount budgeted, we have allocated \$950,869 and left \$49,131 in reserve for any emergencies. The detailed reports included with the proposed budget will show the distribution of these funds. We have also included a borrowing for capital needs of up to \$5,000,000. The replacement of the radio system was the main reason for incorporating a borrowing in fiscal year 2019. This project is anticipated to cost approximately \$3,000,000.
- An increase in health and dental insurance costs of 5% is included in the proposed budget. This is an estimate at this point. Our health and dental plan years were changed and the current rates were locked in for 18 months. Our renewal will not be effective until January 1, 2019.
- Electric rates will not see any change in rates for the proposed budget. The power cost adjustment will remain at 0.0015 per KWH in the proposed budget. Once again, we are projecting electric consumption to be flat for next year.
- The budget includes a 3% increase in water rates and a 0% increase in sewer rates to be effective on January 1, 2019, as proposed in the five-year rate plan from Draper Aden Associates.

We will be reviewing this proposed budget with you in work sessions during April.

Sincerely,



Kevin S. Boggess
City Manager



Rosemarie B. Jordan
Director of Finance

**CITY OF SALEM, VIRGINIA
BUDGET CALENDAR
Fiscal Year 2018-2019**

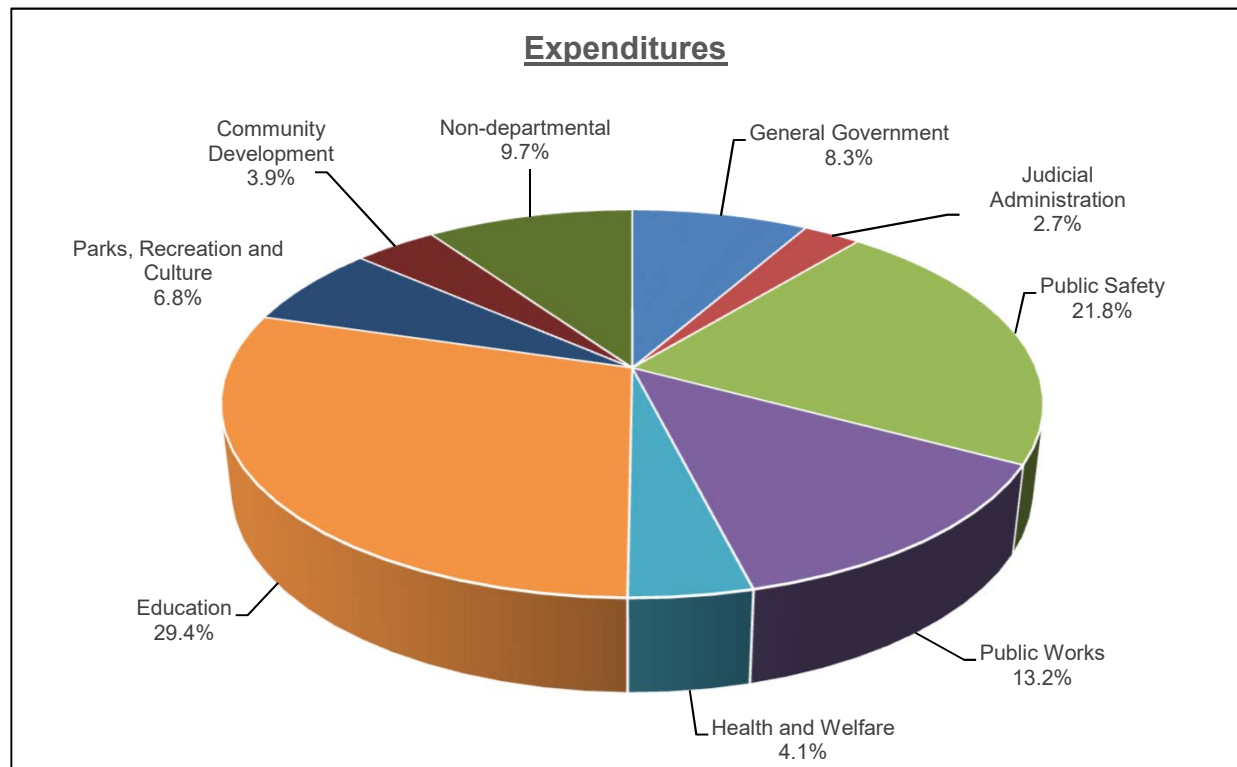
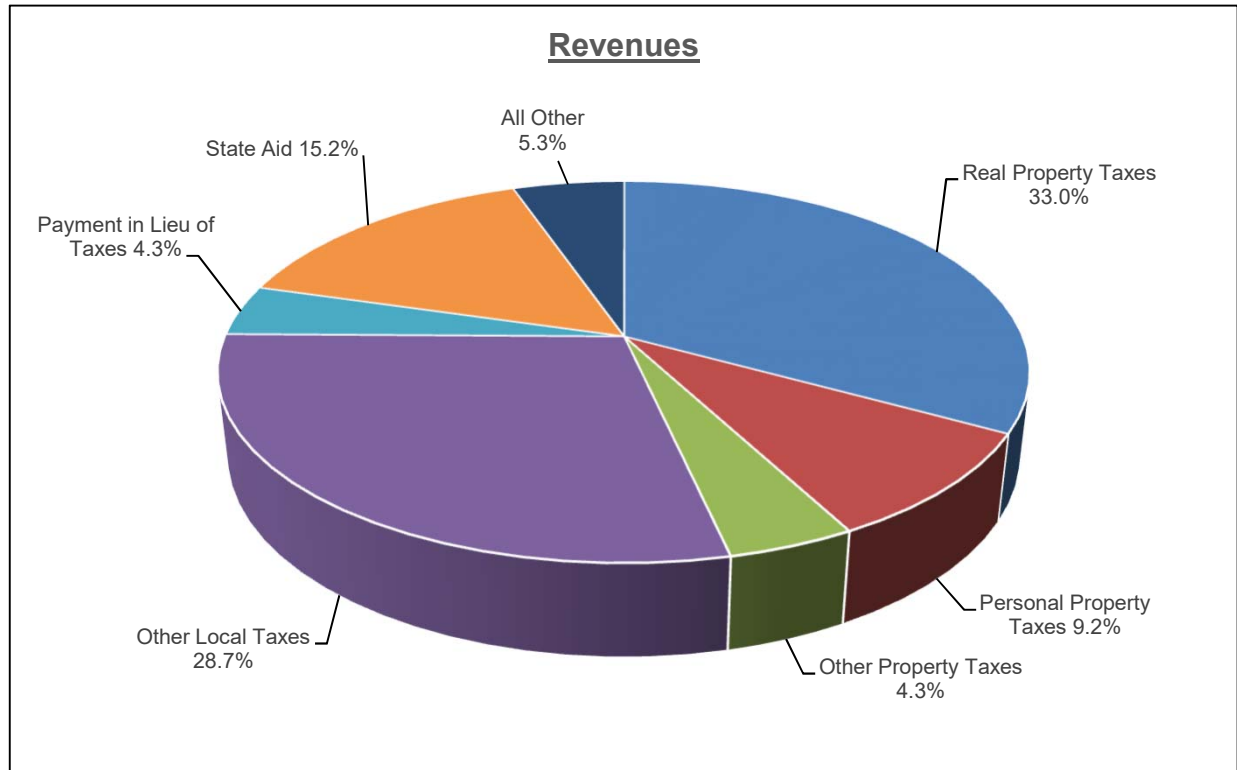
EVENT	DATE
Facilities Tour - Council & Staff	October 17, 2017
Budget Kick-off Meeting with Departments	October 26, 2017
Facilities Tour - Council & Staff	November 8, 2017
Personnel Worksheets Due from Departments	November 27, 2017
Department Budgets Due to Finance	December 4, 2017
CIP Submissions Due to Finance	December 4, 2017
Department Head Meetings with City Manager	Jan. 2, 2018 - Jan. 31, 2018
Adopt recommendations from pay study (tentative)	January 22, 2018
Present Budget to Council	March 26, 2018
Adopt PPTRA Credit Resolution	March 26, 2018
Publish Ad in Salem Times for Budget Hearing (due to Salem Times by: March 28, 2018)	April 4, 2018
Budget Work Session (4:00 - 7:00, dinner included)	April 19, 2018
Additional Budget Work Session (if needed)	May 2, 2018
Public Hearing and First Reading of Ordinances and Resolutions	May 14, 2018
RESOLUTIONS TO ADOPT:	
Real Estate, Personal Property	
Machinery & Tools Tax Rates FY 18-19	
Pay Plan for FY 18-19	
Book of Rates	
Second Reading of Ordinances & Adoption of Budget	May 29, 2018

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

	2017 Actual	2018 Adopted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues				
General Fund	\$ 80,373,483	\$ 75,204,149	\$ 78,013,575	\$ 2,809,426
Component Unit Schools	43,209,208	43,243,527	44,771,197	1,527,670
Debt Service Fund	4,043,418	3,962,513	3,888,275	(74,238)
Water Fund	6,747,479	6,724,717	6,983,391	258,674
Sewer Fund	6,925,541	6,822,284	6,746,685	(75,599)
Civic Center Fund	3,536,604	3,697,624	4,092,662	395,038
Electric Fund	39,511,768	39,459,240	40,533,468	1,074,228
Catering Fund	871,756	927,095	932,499	5,404
Total Revenues	<u>185,219,257</u>	<u>180,041,149</u>	<u>185,961,752</u>	<u>5,920,603</u>
Less: Fund Transfers	<u>(24,663,089)</u>	<u>(25,192,948)</u>	<u>(26,332,810)</u>	<u>(1,139,862)</u>
Total Revenues, Net of Transfers	<u>\$ 160,556,168</u>	<u>\$ 154,848,201</u>	<u>\$ 159,628,942</u>	<u>\$ 4,780,741</u>
Expenditures/Expenses				
General Fund	\$ 71,614,411	\$ 75,204,149	\$ 78,013,575	\$ 2,809,426
Component Unit Schools	43,240,518	43,243,527	44,771,197	1,527,670
Debt Service Fund	4,043,418	3,962,513	3,888,275	(74,238)
Water Fund	5,098,438	6,724,717	6,983,391	258,674
Sewer Fund	5,070,123	6,822,284	6,746,685	(75,599)
Civic Center Fund	4,048,227	3,697,624	4,092,662	395,038
Electric Fund	34,881,709	39,459,240	40,533,468	1,074,228
Catering Fund	933,501	927,095	932,499	5,404
Total Expenditures/Expenses	<u>168,930,345</u>	<u>180,041,149</u>	<u>185,961,752</u>	<u>5,920,603</u>
Less: Fund Transfers	<u>(24,663,089)</u>	<u>(25,192,948)</u>	<u>(26,332,810)</u>	<u>(1,139,862)</u>
Total Expenditures/Expenses, Net of Transfers	<u>\$ 144,267,256</u>	<u>\$ 154,848,201</u>	<u>\$ 159,628,942</u>	<u>\$ 4,780,741</u>

GENERAL FUND

**City of Salem, Virginia
General Fund Budget Summary Charts
Fiscal Year 2018-2019**



City of Salem, Virginia
General Fund Revenue Budget Summary
Fiscal Year 2018-2019

	2017 Actual	2018 Adopted Budget	2019 Adopted Budget	Increase/ (Decrease)
Real Property Taxes	\$ 25,067,023	\$ 24,839,914	\$ 25,777,600	\$ 937,686
Personal Property Taxes	7,946,514	6,525,916	7,194,000	668,084
Other Property Taxes	3,350,798	3,170,000	3,349,000	179,000
Local Sales Tax	7,174,034	6,745,000	7,050,000	305,000
Utility Consumer Tax	1,182,963	1,180,000	1,180,000	-
Business License Tax	5,320,865	5,400,000	5,450,000	50,000
Motor Vehicle License Tax	603,041	580,000	610,000	30,000
Bank Franchise Tax	426,799	426,000	460,000	34,000
Cigarette Tax	791,715	780,000	790,000	10,000
Lodging Tax	1,201,759	1,272,817	1,263,765	(9,052)
Meals Tax	4,718,631	4,720,000	4,720,000	-
Other Local Taxes	884,750	782,800	867,700	84,900
Permits, Fees & Licenses	277,584	264,700	267,950	3,250
Fines and Forfeitures	145,820	122,000	129,000	7,000
Use of Money and Property	810,607	475,676	548,475	72,799
Charges for Services	681,436	701,174	747,974	46,800
Fire & Rescue Fee for Service	930,403	900,000	975,000	75,000
Waste Collection Fees	2,537,845	1,299,000	1,303,000	4,000
Miscellaneous Revenue	636,745	399,550	179,000	(220,550)
Payment in Lieu of Taxes	3,316,497	3,323,000	3,323,000	-
Commonwealth - Categorical	8,867,558	8,373,845	8,905,604	531,759
Commonwealth - Non-categorical	2,910,051	2,910,707	2,917,707	7,000
Federal	442,076	12,050	4,800	(7,250)
Transfers from Other Funds	147,969	-	-	-
Total General Fund Revenues	\$ 80,373,483	\$ 75,204,149	\$ 78,013,575	\$ 2,809,426

City of Salem, Virginia
General Fund Revenue Budget Detail
Fiscal Year 2018-2019

	2017 Actual	2018 Adopted Budget	2019 Adopted Budget	Increase/ (Decrease)
Property Taxes				
41100 Current Taxes On Real Estate	\$ 23,973,162	\$ 24,059,914	\$ 24,862,600	\$ 802,686
41101 Delinquent Taxes On Real Estate Year 1	227,206	150,000	180,000	30,000
41102 Delinquent Taxes On Real Estate Year 2	80,904	40,000	45,000	5,000
41103 Delinquent Taxes On Real Estate Year 3	48,044	25,000	25,000	-
41104 Delinquent Taxes On Real Estate Year 4	60,520	25,000	25,000	-
41105 Delinquent Taxes On Real Estate Older	152,143	25,000	40,000	15,000
41200 Public Service Corporation Taxes	525,044	515,000	600,000	85,000
41300 Current Personal Property Taxes	7,339,638	6,164,416	6,850,000	685,584
41301 Delinquent Personal Property Taxes Year 1	513,193	275,000	285,000	10,000
41302 Delinquent Personal Property Taxes Year 2	45,342	50,000	20,000	(30,000)
41303 Delinquent Personal Property Taxes Year 3	19,885	12,000	15,000	3,000
41304 Delinquent Personal Property Taxes Year 4	10,504	5,000	7,000	2,000
41305 Delinquent Personal Property Taxes Older	6,309	7,500	7,000	(500)
41306 Mobile Home Tax	11,643	12,000	10,000	(2,000)
41400 Current M&T Taxes	2,852,106	2,850,000	3,000,000	150,000
41401 Delinquent M&T Taxes Year 1	34,507	-	-	-
41402 Delinquent M&T Taxes Year 2	2,086	-	-	-
41601 Penalties-All Property Taxes	250,270	180,000	200,000	20,000
41602 Interest-All Property Taxes	211,829	140,000	149,000	9,000
Total Property Taxes	36,364,335	34,535,830	36,320,600	1,784,770
Other Local Taxes				
42010 Local Sales & Use Tax	7,174,034	6,745,000	7,050,000	305,000
42020 Consumer Utility Tax	1,182,963	1,180,000	1,180,000	-
42030 Business License Tax	5,320,865	5,400,000	5,450,000	50,000
42035 Utility License Tax	128,705	120,000	129,000	9,000
42040 Franchise License Taxes	23,756	22,800	23,700	900
42050 Motor Vehicle Licenses	603,041	580,000	610,000	30,000
42060 Bank Franchise Taxes	426,799	426,000	460,000	34,000
42070 Recordation Taxes - Local	269,005	250,000	270,000	20,000
42080 Cigarette Taxes	791,715	780,000	790,000	10,000
42090 Admissions And Amusement Tax	308,650	270,000	310,000	40,000
42100 Lodging Tax	1,201,759	1,272,817	1,263,765	(9,052)
42105 Rental Tax	43,142	50,000	45,000	(5,000)
42110 Meals Tax	4,718,631	4,720,000	4,720,000	-
42180 Other Local Taxes	111,492	70,000	90,000	20,000
Total Other Local Taxes	22,304,557	21,886,617	22,391,465	504,848
Permits, Privilege Fees and Regulatory Licenses				
43111 Dog Licenses	14,645	15,000	15,000	-
43112 Cat Licenses	2,765	2,900	2,900	-
43113 Dangerous Dog Registration	355	-	-	-
43301 Land Use Application Fees	13,215	10,000	12,000	2,000
43302 Stormwater Management Program Fees	-	5,400	5,400	-
43305 Building Permits	83,464	75,000	75,000	-
43307 Electrical Permits	17,604	17,000	17,000	-
43309 Plumbing Permits	13,250	13,000	13,000	-
43311 Mechanical Permits	34,603	22,000	22,000	-
43315 Sign Permits	4,683	6,000	6,000	-
43320 Occupancy Permits	49,620	40,000	40,000	-
43321 Home Occupation Permits	12,631	11,500	12,500	1,000
43325 Cross Connection Permits	11,834	8,000	8,000	-
43328 Zoning Permits	-	3,500	-	(3,500)
43331 Site Plan Review With a Stormwater Plan	-	1,500	-	(1,500)
43334 Commercial Plan Review	6,660	2,800	4,000	1,200
43337 Residential Plan Review	750	400	600	200

City of Salem, Virginia
General Fund Revenue Budget Detail
Fiscal Year 2018-2019

	2017 Actual	2018 Adopted Budget	2019 Adopted Budget	Increase/ (Decrease)
43340 Right Of Way Permits	4,950	26,650	27,750	1,100
43343 Fireworks Permits	1,600	1,300	1,300	-
43380 Other Permits	4,955	2,750	5,500	2,750
Total Permits, Privilege Fees and Regulatory Licenses	277,584	264,700	267,950	3,250
Fines and Forfeitures				
44100 Court Fines & Forfeitures	135,245	105,000	115,000	10,000
44200 Parking Fines	10,575	17,000	14,000	(3,000)
Total Fines and Forfeitures	145,820	122,000	129,000	7,000
Revenue from the Use of Money and Property				
45110 Interest On Bank Deposits	516,710	200,000	260,000	60,000
45115 Credit Card Rebates	91,222	95,000	104,000	9,000
45210 Rental Of General Property	24,472	22,160	28,010	5,850
45220 Rental Of Academy Property	14,512	14,511	14,511	-
45230 Farmers Market Fees	6,832	5,000	5,000	-
45240 Concessions Rentals	7,161	10,000	7,800	(2,200)
45252 Red Sox - Scoreboard	20,886	-	-	-
45260 Lease Of Police Dept Bldg	128,812	129,005	129,154	149
Total Revenue from the Use of Money and Property	810,607	475,676	548,475	72,799
Charges for Services				
46110 Court Costs	648	700	700	-
46115 Fees Of Court Officers	3,867	4,000	4,000	-
46140 Sheriff Fees	2,902	2,902	2,902	-
46150 Miscellaneous Circuit Court Costs	814	900	700	(200)
46160 Court Maintenance Fees	16,556	15,500	15,500	-
46170 Courthouse Security Fees	62,911	57,000	57,000	-
46180 Court Cost Collection Program	39,608	40,000	40,000	-
46190 Law Library Fees	4,334	4,800	4,800	-
46225 Donations - Fire	532	-	-	-
46235 Fire Incident Reports	5	100	100	-
46250 Jail Admissions Fee	4,636	4,350	4,350	-
46310 Animal Control - Board	7,160	10,000	8,000	(2,000)
46315 Animal Control - Adoption	8,340	9,500	9,500	-
46330 Animal Control - Donations	6,102	7,500	7,500	-
46340 Spay/Neuter Day	601	-	-	-
46350 DARE Donations	11,121	5,000	5,000	-
46355 Taxicab Service Charges	-	40	40	-
46360 Police Reports	2,674	2,822	2,822	-
46365 Fingerprints	805	810	810	-
46370 E-summons Program	30,358	25,000	25,000	-
46375 Donations	11,000	-	-	-
46380 Range Use Revenue From FBI	4,000	6,000	6,000	-
46410 Street & Sidewalk Assessments	3,250	3,500	3,500	-
46420 Patching-Gas Company	8,733	7,000	10,000	3,000
46430 Demolition/Weed Control	19,875	5,500	5,500	-
46440 Sale of Downtown Signage	-	-	5,000	5,000
46540 Recycling Proceeds	41,592	15,000	100,000	85,000
46550 Sale Of Scrap Metal	402	-	-	-
46610 Recreation Fees	15,025	15,000	15,000	-
46615 Rental Fees	12,000	15,000	15,000	-
46620 Tuition Student Youth Athletic Fees	5,020	5,000	5,000	-
46625 Adult Athletic Event Fees	12,001	12,000	12,000	-
46630 Special Event Fees	28,033	28,000	28,000	-
46640 Summer Camp Fees	5,507	7,500	7,500	-
46645 Senior Trip Fees	42,187	75,000	50,000	(25,000)
46655 Sandlot Super Bowl	6,500	6,000	6,000	-

City of Salem, Virginia
General Fund Revenue Budget Detail
Fiscal Year 2018-2019

	2017 Actual	2018 Adopted Budget	2019 Adopted Budget	Increase/ (Decrease)
46660 Half Marathon Race	70,274	125,000	100,000	(25,000)
46665 Parks And Recreation Donations	11,695	1,000	1,000	-
46667 Salem Red Sox Donations	-	12,000	13,000	1,000
46670 Ticket Surcharge	56,524	45,000	55,000	10,000
46675 Uniform Reimbursement	59,961	60,000	60,000	-
46680 Roanoke College Softball	16,000	16,500	17,000	500
46710 Library Fines And Fees	24,997	26,000	22,000	(4,000)
46720 Sale Of Copies	6,768	6,600	6,600	-
46730 Contributions	382	-	-	-
46740 Notary Fees	2,486	2,650	2,650	-
46820 Sale Of Publications	13,250	15,000	13,500	(1,500)
Total Charges for Services	681,436	701,174	747,974	46,800
Fire & Rescue Fee for Service				
46210 EMS Revenue Recovery	930,403	900,000	975,000	75,000
Total Fire & Rescue Fee for Service	930,403	900,000	975,000	75,000
Waste Collection Fees				
46510 Waste Collection And Disposal Charges	1,246,066	-	-	-
46515 Host Fee From RVRA	150,000	150,000	150,000	-
46520 Toter Fee	817,373	805,000	810,000	5,000
46530 Container Fees	321,124	340,000	340,000	-
46535 Container Fees - Penalties	3,282	4,000	3,000	(1,000)
Total Waste Collection Fees	2,537,845	1,299,000	1,303,000	4,000
Miscellaneous Revenue				
47020 Service Charges	19,697	21,000	21,000	-
47030 Primary Fees	706	-	-	-
47040 Sale Of Materials	16	-	-	-
47050 Sale Of Equipment	7,500	-	-	-
47055 Sale Of Equipment-Capital	17,345	-	-	-
47060 Sale Of Property	160,000	-	-	-
47070 Sale Of Cemetery Lots	4,800	6,000	6,000	-
47075 Sale Of Duck Food	10,000	8,000	10,000	2,000
47080 Grave Fees	7,550	10,000	10,000	-
47090 Miscellaneous	83,493	65,000	80,000	15,000
47140 Contributions For Dog Park	110	-	-	-
47250 NCAA Ticket Sales	89,992	89,000	25,000	(64,000)
47255 NCAA Sponsorship	46,880	45,800	5,000	(40,800)
47260 NCAA Banquet Sales	15,639	15,750	2,000	(13,750)
47265 NCAA Reimbursement	140,919	139,000	20,000	(119,000)
47270 NCAA Reimbursement Other	32,098	-	-	-
Total Miscellaneous Revenue	636,745	399,550	179,000	(220,550)
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	156,497	163,000	163,000	-
Total Payment in Lieu of Taxes	3,316,497	3,323,000	3,323,000	-
Revenue from the Commonwealth-Categorical				
48135 Four For Life Grant	23,264	23,080	23,080	-
48140 Communications Sales & Use Tax	1,008,622	997,500	975,000	(22,500)
48200 Commonwealths Attorney	336,089	344,145	344,145	-
48205 Sheriff	423,271	434,541	434,541	-
48210 Commissioner Of Revenue	105,343	107,875	107,875	-
48215 Treasurer	104,980	107,658	107,658	-
48225 Registrar/Electoral Board	41,896	42,100	41,000	(1,100)
48230 Clerk Of Circuit Court	238,469	243,687	243,687	-
48300 Victim Witness Grant - State	95,249	105,512	107,622	2,110
48305 State Asset Forfeiture - Commonwealth Attorney	1,872	-	-	-

City of Salem, Virginia
General Fund Revenue Budget Detail
Fiscal Year 2018-2019

	2017 Actual	2018 Adopted Budget	2019 Adopted Budget	Increase/ (Decrease)
48310 State Asset Forfeiture - Police	25,899	-	-	-
48315 HB 599 Funds	663,748	643,043	663,748	20,705
48320 E911 Wireless	135,088	125,000	100,100	(24,900)
48325 Fire Program Grant	81,374	75,000	82,000	7,000
48330 Hazardous Materials Grant Level III	15,683	15,000	15,000	-
48335 Fire State Grants	17,588	-	-	-
48345 Street And Highway Maintenance Funds	4,091,963	4,216,759	4,199,100	(17,659)
48346 Overweight Permit Fees	1,978	-	-	-
48350 CSA-Reimbursement From State	1,121,061	654,193	1,143,020	488,827
48355 CSA-Administrative Services	10,768	8,109	8,109	-
48360 VJCCCA Grant	40,891	52,851	52,851	-
48370 Library Grant In Aid State	147,217	147,217	145,712	(1,505)
48375 SNAP Reimbursement-Farmers Market	3,394	5,000	5,000	-
48390 DMV Grants	24,293	25,575	28,066	2,491
48395 Police State Grants	104,558	-	78,290	78,290
48396 Planning State Grants	3,000	-	-	-
Total Revenue from the Commonwealth-Categorical	8,867,558	8,373,845	8,905,604	531,759
Revenue from the Commonwealth-Non-categorical				
48100 Rolling Stock Tax	38,670	39,000	39,000	-
48105 Mobile Home Titling Taxes	7,466	5,000	6,500	1,500
48115 Personal Property Tax Relief	2,588,707	2,588,707	2,588,707	-
48120 Auto Rental Tax	209,701	221,000	221,000	-
48130 Recordation Taxes - State	65,507	57,000	62,500	5,500
Total Revenue from the Commonwealth-Non-categorical	2,910,051	2,910,707	2,917,707	7,000
Revenue from the Federal Government				
48505 Federal Asset Forfeiture DOJ - Police	67,627	-	-	-
48510 Federal Asset Forfeiture Treasury - Police	6	-	-	-
48515 Federal Emergency Management Agency (FEMA)	33,363	-	-	-
48525 DOJ Bulletproof Vest	3,673	5,300	4,800	(500)
48530 Fire Federal Grants	333,964	-	-	-
48545 Food Insecurity Nutrition Incentive Grant Program	3,443	6,750	-	(6,750)
Total Revenue from the Federal Government	442,076	12,050	4,800	(7,250)
Transfers				
49910 Transfer From Electric Fund	36,969	-	-	-
49940 Transfer From Water Fund	58,000	-	-	-
49950 Transfer From Sewer Fund	53,000	-	-	-
Total Transfers	147,969	-	-	-
Total General Fund Revenues	\$ 80,373,483	\$ 75,204,149	\$ 78,013,575	\$ 2,809,426

City of Salem, Virginia
General Fund Expenditure Budget Summary
Fiscal Year 2018-2019

	2017 Actual	2018 Adopted Budget	2019 Adopted Budget	Increase/ (Decrease)
General Government	\$ 6,410,096	\$ 6,166,245	\$ 6,470,891	\$ 304,646
Judicial Administration	2,018,902	2,055,285	2,134,617	79,332
Public Safety	16,403,628	15,709,177	17,019,524	1,310,347
Public Works	8,452,574	9,889,833	10,352,152	462,319
Health and Welfare	2,909,342	2,627,196	3,214,555	587,359
Education	21,883,444	22,209,925	22,916,238	706,313
Parks, Recreation and Culture	5,071,562	5,337,342	5,306,772	(30,570)
Community Development	3,178,844	3,422,245	3,050,331	(371,914)
Non-departmental	5,286,019	7,786,901	7,548,495	(238,406)
Total General Fund Expenditures	\$ 71,614,411	\$ 75,204,149	\$ 78,013,575	\$ 2,809,426

City of Salem, Virginia
General Fund Expenditure Budget by Function
Fiscal Year 2018-2019

	2017 Actual	2018 Adopted Budget	2019 Adopted Budget	Increase/ (Decrease)
General Government				
City Council	\$ 172,592	\$ 190,427	\$ 190,743	\$ 316
Clerk of City Council	115,213	112,981	113,897	916
City Manager	548,691	571,978	602,825	30,847
Communications	211,548	218,009	197,271	(20,738)
City Attorney	1,584	2,325	2,325	-
Human Resources	510,181	535,367	591,521	56,154
Employee Wellness	30,254	38,612	40,765	2,153
Commissioner of the Revenue	418,511	436,471	451,404	14,933
Real Estate Assessor	470,412	477,593	481,507	3,914
Board of Equalization	1,020	2,822	2,822	-
Treasurer	527,073	528,387	545,650	17,263
Finance	990,047	1,034,522	979,532	(54,990)
Purchasing	49,596	58,419	59,214	795
Technology Systems	1,384,678	1,199,611	1,398,531	198,920
City Garage	756,334	522,710	569,491	46,781
Registrar	210,172	223,682	231,237	7,555
Electoral Board	12,190	12,329	12,156	(173)
Total General Government	6,410,096	6,166,245	6,470,891	304,646
Judicial Administration				
Circuit Court	72,100	72,450	72,450	-
Combined District Courts	36,570	37,867	39,067	1,200
General District Judges	2,385	4,697	5,032	335
Juvenile District Judges	2,475	4,500	4,750	250
Magistrate Office	1,088	3,298	3,298	-
Clerk of Circuit Court	430,486	424,143	438,182	14,039
City Sheriff	869,990	877,474	917,342	39,868
Commonwealth Attorney	505,056	518,899	538,598	19,699
Victim Witness Assistance Program	96,155	105,512	108,692	3,180
Cost Collections	2,597	6,445	7,206	761
Total Judicial Administration	2,018,902	2,055,285	2,134,617	79,332
Public Safety				
Juvenile Detention	135,450	150,000	150,000	-
Medical Examiner	320	550	550	-
Emergency Management	30,472	20,000	20,000	-
Correction and Detention	2,182,360	2,101,653	2,323,019	221,366
Police Department	5,487,508	5,360,159	5,806,324	446,165
Communication Center	979,535	1,046,613	1,147,654	101,041
Animal Control	692,689	704,671	812,391	107,720
Fire Department	6,433,292	5,827,268	6,198,796	371,528
Salem Rescue Squad	83,207	103,816	113,153	9,337
Probation Officer	1,315	2,150	2,150	-
Building Inspections	377,480	392,297	445,487	53,190
Total Public Safety	16,403,628	15,709,177	17,019,524	1,310,347
Public Works				
Primary Roads-Pavements	98,985	784,586	826,176	41,590
Primary Roads-Shoulders	61,880	72,500	72,500	-
Primary Roads-Roadsides	148,553	196,000	196,000	-
Primary Roads-Structures	38,270	370,000	375,000	5,000
Primary Roads-Traffic Control	273,755	319,000	319,000	-

City of Salem, Virginia
General Fund Expenditure Budget by Function
Fiscal Year 2018-2019

	2017 Actual	2018 Adopted Budget	2019 Adopted Budget	Increase/ (Decrease)
Primary Roads-Other Costs	112,225	125,000	125,000	-
Collector Streets-Pavements	223,645	779,773	780,000	227
Collector Streets-Shoulders	194,654	234,000	234,000	-
Collector Streets-Roadsides	176,692	302,400	302,400	-
Collector Streets-Structures	3,765	25,000	30,000	5,000
Collector Streets-Traffic Control	43,293	175,000	175,000	-
Collector Streets-Other Costs	93,575	115,000	115,000	-
Street & Highway Administration	1,100,828	1,328,537	1,604,329	275,792
Street and Road Cleaning	79,235	111,386	111,262	(124)
Refuse Collection	1,497,748	1,898,331	2,044,114	145,783
Containers	509,599	350,188	362,977	12,789
Recycling	93,841	124,870	127,824	2,954
Building Maintenance	582,728	606,755	648,307	41,552
City Hall Building Maintenance	179,963	176,507	158,838	(17,669)
Courthouse Building Maintenance	191,857	139,190	217,555	78,365
Engineering Building	12,626	20,131	19,849	(282)
Closed Landfill	15	-	5,000	5,000
Mowles Spring Park	80,322	5,000	5,000	-
Engineering	791,857	912,179	847,997	(64,182)
Transfer Station	1,554,796	-	-	-
Closed Landfill	5,941	-	-	-
Mowles Spring Park	8,919	-	-	-
Primary Roads-Traffic Signals	292,641	701,500	632,024	(69,476)
Collector Streets-Traffic Signals	366	17,000	17,000	-
Total Public Works	8,452,574	9,889,833	10,352,152	462,319
Health and Welfare				
General	518,933	567,948	588,831	20,883
Contract - Roanoke County	543,858	692,449	692,449	-
Community Policy Management Team	1,793,494	1,301,430	1,867,566	566,136
VJCCCA Grant	50,450	62,269	62,609	340
Family Preservation Grant	2,607	3,100	3,100	-
Total Health and Welfare	2,909,342	2,627,196	3,214,555	587,359
Education				
Payments to School Division	19,760,242	19,633,236	20,375,621	742,385
Payments for Debt Service	2,123,202	2,576,689	2,540,617	(36,072)
Total Education	21,883,444	22,209,925	22,916,238	706,313
Parks, Recreation and Culture				
Longwood Park	31,609	27,250	27,250	-
Lake Spring Park	19,155	29,500	39,500	10,000
Other Parks	109,178	144,040	124,040	(20,000)
Golf Course	29,849	34,100	34,100	-
East Hill Cemetery	31,311	25,216	25,360	144
Greenway Maintenance	30,409	39,500	39,500	-
Salem Rotary Dog Park	6,941	17,848	17,848	-
Salem Beautification Program	203,754	220,695	298,314	77,619
Farmers Market	54,988	72,179	71,982	(197)
Salem Memorial Park	307,981	298,842	305,852	7,010
Salem Stadium	224,959	225,034	212,441	(12,593)
NCAA Championships	373,433	329,100	78,900	(250,200)
Parks & Recreation Administration	391,400	466,800	503,062	36,262

City of Salem, Virginia
General Fund Expenditure Budget by Function
Fiscal Year 2018-2019

	2017 Actual	2018 Adopted Budget	2019 Adopted Budget	Increase/ (Decrease)
Athletic Fields	336,923	346,062	379,268	33,206
Kiwanis	222,505	212,304	226,781	14,477
Moyer Sports Complex	437,794	429,610	464,150	34,540
Skateboard Park	1,202	16,600	4,500	(12,100)
Spartan Field	84,561	98,117	104,946	6,829
Athletic Programs	399,200	415,158	410,077	(5,081)
Adult Athletic Programs	16,363	20,499	20,499	-
Recreation Programs	385,824	428,889	440,888	11,999
Senior Citizen Center	281,984	331,702	323,232	(8,470)
Youth Sports Office	4,568	8,000	8,000	-
Library	1,085,671	1,100,297	1,146,282	45,985
Total Parks, Recreation and Culture	5,071,562	5,337,342	5,306,772	(30,570)
Community Development				
Planning Commission	8,573	6,864	7,253	389
VPI Extension Contract	16,544	18,500	18,500	-
Regional Economic Development	1,553,626	1,660,750	1,311,293	(349,457)
Contributions to Other Organizations	1,046,894	1,122,720	1,122,518	(202)
Planning and Zoning	189,238	194,597	228,049	33,452
Tourism	95,771	77,410	106,415	29,005
Economic Development	268,198	341,404	256,303	(85,101)
Total Community Development	3,178,844	3,422,245	3,050,331	(371,914)
Non-departmental				
Transfers to Other Funds	1,532,374	1,560,259	2,098,001	537,742
Debt Service	1,668,301	1,651,662	1,641,269	(10,393)
Bank Charges	14,689	45,000	60,000	15,000
Fringe Benefits	1,845,570	2,451,784	2,112,036	(339,748)
Other Insurance	225,085	278,500	250,360	(28,140)
Contingency	-	1,799,696	1,386,829	(412,867)
Total Non-departmental	5,286,019	7,786,901	7,548,495	(238,406)
Total General Fund Expenditures	\$ 71,614,411	\$ 75,204,149	\$ 78,013,575	\$ 2,809,426

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2018-2019

	2017 Actual	2018 Adopted Budget	2019 Adopted Budget	Increase/ (Decrease)
City Council				
<u>City Council - 10-001-1100</u>				
51300 Part-Time Salaries-Regular	\$ 67,465	\$ 67,090	\$ 67,090	\$ -
52100 FICA	3,361	5,132	5,132	-
52300 Health Insurance	26,090	30,787	30,848	61
52350 Dental Insurance	1,715	1,811	1,997	186
53150 Legal Services	52,249	60,000	60,000	-
53500 Printing And Binding	287	250	250	-
53600 Advertising	1,332	1,500	1,500	-
55520 Airfare	94	-	-	-
55530 Meals And Lodging	716	-	-	-
55540 Registration/Training Costs	2,820	4,000	4,000	-
55605 Virginia Municipal League	10,621	10,844	10,844	-
55800 Miscellaneous	4,205	7,000	7,000	-
55880 Technology Charges	847	813	882	69
56001 Office Supplies	790	1,200	1,200	-
Total City Council	172,592	190,427	190,743	316
<u>Clerk of City Council - 10-001-1120</u>				
51100 Salaries-Regular	62,286	62,047	62,668	621
51500 Vacation Buyback	1,492	-	-	-
52100 FICA	4,234	4,747	4,794	47
52200 VRS Retirement	10,064	10,064	10,190	126
52300 Health Insurance	6,920	6,982	7,330	348
52350 Dental Insurance	459	453	399	(54)
52400 VRS Life Insurance	813	813	821	8
53195 Codification Of Ordinances	7,837	3,500	3,500	-
53310 Maintenance Of Equipment	519	525	525	-
53500 Printing And Binding	-	2,200	2,200	-
53600 Advertising	5,869	5,500	5,500	-
55210 Postage	20	300	50	(250)
55230 Telephone Service	551	650	720	70
55530 Meals And Lodging	477	500	500	-
55540 Registration/Training Costs	1,011	2,000	2,000	-
55800 Miscellaneous	685	400	400	-
55801 Dues And Memberships	2,954	2,500	2,500	-
56001 Office Supplies	164	500	500	-
56012 Books And Subscriptions	308	9,300	9,300	-
58025 Software	8,550	-	-	-
Total Clerk of City Council	115,213	112,981	113,897	916
Total City Council	287,805	303,408	304,640	1,232
City Manager				
<u>City Manager - 10-002-1211</u>				
51100 Salaries-Regular	454,882	453,552	475,015	21,463
51300 Part-Time Salaries-Regular	-	3,000	-	(3,000)
52100 FICA	31,085	34,926	36,339	1,413
52200 VRS Retirement	72,424	72,755	75,611	2,856
52300 Health Insurance	27,652	26,714	29,569	2,855
52350 Dental Insurance	1,376	1,357	1,198	(159)
52400 VRS Life Insurance	5,850	5,876	6,092	216
52820 Education Tuition Assistance	-	5,000	5,000	-
53150 Legal Services	13,473	25,000	25,000	-
53330 Maintenance Of Auto Equipment	964	650	650	-
53500 Printing And Binding	-	750	750	-
53600 Advertising	1,285	1,500	1,500	-

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2018-2019

	2017 Actual	2018 Adopted Budget	2019 Adopted Budget	Increase/ (Decrease)
55210 Postage	189	400	350	(50)
55230 Telephone Service	524	600	960	360
55240 Cell Phone Service	2,929	3,200	3,965	765
55410 Lease/Rent Of Equipment	4,769	8,000	7,300	(700)
55510 Mileage	9,600	9,600	9,600	-
55520 Airfare	553	-	-	-
55530 Meals And Lodging	-	-	500	500
55540 Registration/Training Costs	2,532	5,500	5,000	(500)
55580 Management Training	-	3,000	3,000	-
55630 Other Payments And Contributions	11,282	8,000	8,000	-
55800 Miscellaneous	2,264	3,000	3,000	-
55801 Dues And Memberships	1,265	2,200	2,000	(200)
55880 Technology Charges	12,288	13,148	13,926	778
55890 Administrative Credits	(109,516)	(121,000)	(117,000)	4,000
56001 Office Supplies	852	4,500	4,000	(500)
56008 Expendable Equipment	-	-	750	750
56012 Books And Subscriptions	169	750	750	-
Total City Manager	548,691	571,978	602,825	30,847
Planning Commission - 10-002-8151				
51300 Part-Time Salaries-Regular	6,750	6,000	6,000	-
52100 FICA	516	459	459	-
55880 Technology Charges	1,190	405	794	389
56001 Office Supplies	117	-	-	-
Total Planning Commission	8,573	6,864	7,253	389
Total City Manager	557,264	578,842	610,078	31,236
Communications - 10-003-1212				
51100 Salaries-Regular	158,459	157,852	163,038	5,186
51500 Vacation Buyback	3,910	-	-	-
52100 FICA	11,748	12,076	12,472	396
52200 VRS Retirement	25,603	25,603	26,510	907
52300 Health Insurance	15,384	16,330	15,161	(1,169)
52350 Dental Insurance	917	905	799	(106)
52400 VRS Life Insurance	2,068	2,068	2,136	68
53150 Legal Services	779	1,000	1,000	-
53199 Other Professional Services	-	1,000	1,000	-
53310 Maintenance Of Equipment	-	405	100	(305)
53330 Maintenance Of Auto Equipment	1,206	800	1,000	200
53500 Printing And Binding	19,032	25,500	23,000	(2,500)
53600 Advertising	325	1,000	1,000	-
55210 Postage	1,722	3,000	3,000	-
55230 Telephone Service	39	50	210	160
55240 Cell Phone Service	1,678	2,000	2,000	-
55510 Mileage	201	-	-	-
55530 Meals And Lodging	-	200	200	-
55540 Registration/Training Costs	-	1,000	1,000	-
55800 Miscellaneous	-	300	300	-
55801 Dues And Memberships	15	-	15	15
55849 Web Development	2,968	2,000	2,000	-
55880 Technology Charges	2,007	2,105	3,365	1,260
55890 Administrative Credits	(40,685)	(40,685)	(66,035)	(25,350)
56001 Office Supplies	2,152	1,300	1,300	-
56008 Expendable Equipment	2,020	2,000	2,500	500
56012 Books And Subscriptions	-	200	200	-
Total Communications	211,548	218,009	197,271	(20,738)

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2018-2019

	2017 Actual	2018 Adopted Budget	2019 Adopted Budget	Increase/ (Decrease)
City Attorney - 10-004-1221				
55540 Registration/Training Costs	-	400	400	-
55801 Dues And Memberships	350	875	875	-
56001 Office Supplies	-	150	150	-
56012 Books And Subscriptions	1,234	900	900	-
Total City Attorney	1,584	2,325	2,325	-
Human Resources				
<u>Human Resources - 10-006-1223</u>				
51100 Salaries-Regular	382,335	377,541	440,834	63,293
51200 Salaries-Overtime	498	-	-	-
51300 Part-Time Salaries-Regular	19,873	26,000	-	(26,000)
51500 Vacation Buyback	5,672	-	-	-
52100 FICA	30,074	30,871	33,724	2,853
52200 VRS Retirement	59,936	61,218	71,680	10,462
52300 Health Insurance	39,568	40,396	51,200	10,804
52350 Dental Insurance	2,408	2,463	2,572	109
52400 VRS Life Insurance	4,841	4,944	5,775	831
53150 Legal Services	898	5,000	4,500	(500)
53160 Employee Assistance Program	8,085	8,085	8,085	-
53170 Drug Testing	11,642	16,000	14,000	(2,000)
53175 Cafeteria Plan Administration	5,111	8,500	9,550	1,050
53199 Other Professional Services	880	13,000	14,750	1,750
53310 Maintenance Of Equipment	163	500	500	-
53311 Maintenance Of Mailroom Equipment	2,465	3,000	3,000	-
53330 Maintenance Of Auto Equipment	446	900	900	-
53500 Printing And Binding	1,515	2,000	2,000	-
53600 Advertising	322	500	500	-
55210 Postage	900	1,500	1,000	(500)
55230 Telephone Service	1,953	2,500	3,000	500
55240 Cell Phone Service	2,818	3,700	3,700	-
55410 Lease/Rent Of Equipment	-	-	1,500	1,500
55510 Mileage	275	-	-	-
55540 Registration/Training Costs	6,880	4,000	6,430	2,430
55545 Employee Training Programs	815	8,000	8,000	-
55560 Employee Safety Programs	151	1,000	1,000	-
55800 Miscellaneous	15	100	100	-
55801 Dues And Memberships	938	1,710	1,710	-
55850 Mailroom Copies	(9)	-	-	-
55880 Technology Charges	16,159	17,157	17,399	242
55888 Personnel Credits	(103,470)	(111,000)	(121,670)	(10,670)
56001 Office Supplies	3,714	4,000	4,000	-
56008 Expendable Equipment	466	-	-	-
56012 Books And Subscriptions	865	750	750	-
56020 Mailroom Supplies	979	1,032	1,032	-
Total Human Resources	510,181	535,367	591,521	56,154
<u>Employee Wellness - 10-006-1224</u>				
51300 Part-Time Salaries-Regular	-	8,000	10,000	2,000
52100 FICA	-	612	765	153
52860 Employee Wellness Program	30,254	30,000	30,000	-
Total Employee Wellness & Clinic	30,254	38,612	40,765	2,153
Total Human Resources	540,435	573,979	632,286	58,307

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2018-2019

	2017 Actual	2018 Adopted Budget	2019 Adopted Budget	Increase/ (Decrease)
Commissioner of the Revenue - 10-007-1231				
51100 Salaries-Regular	253,046	254,075	260,870	6,795
51200 Salaries-Overtime	5	-	-	-
51500 Vacation Buyback	1,568	-	-	-
52100 FICA	17,823	19,437	19,957	520
52200 VRS Retirement	40,892	41,211	42,418	1,207
52300 Health Insurance	45,083	44,807	47,046	2,239
52350 Dental Insurance	2,953	2,916	2,572	(344)
52400 VRS Life Insurance	3,303	3,328	3,417	89
52450 Disability Insurance	154	151	175	24
53150 Legal Services	1,457	4,000	3,000	(1,000)
53500 Printing And Binding	4,203	4,000	4,500	500
55210 Postage	3,860	5,900	5,000	(900)
55230 Telephone Service	373	500	700	200
55510 Mileage	52	500	1,000	500
55530 Meals And Lodging	287	3,500	2,500	(1,000)
55540 Registration/Training Costs	900	1,000	2,000	1,000
55801 Dues And Memberships	1,009	1,500	1,100	(400)
55880 Technology Charges	36,918	35,346	42,849	7,503
56001 Office Supplies	1,129	2,500	4,600	2,100
56008 Expendable Equipment	-	1,000	1,000	-
56012 Books And Subscriptions	3,496	10,800	6,700	(4,100)
Total Commissioner of the Revenue	418,511	436,471	451,404	14,933
Real Estate Assessor				
<u>Real Estate Assessor - 10-008-1232</u>				
51100 Salaries-Regular	290,958	294,167	297,407	3,240
51500 Vacation Buyback	3,939	-	-	-
52100 FICA	21,077	22,504	22,752	248
52200 VRS Retirement	47,237	47,714	48,358	644
52300 Health Insurance	37,539	37,189	41,014	3,825
52350 Dental Insurance	2,495	2,463	2,172	(291)
52400 VRS Life Insurance	3,801	3,854	3,896	42
52450 Disability Insurance	259	150	300	150
53150 Legal Services	1,225	1,000	1,000	-
53330 Maintenance Of Auto Equipment	1,532	1,800	2,000	200
53500 Printing And Binding	2,449	1,913	2,069	156
55210 Postage	6,643	6,338	6,338	-
55230 Telephone Service	39	75	480	405
55240 Cell Phone Service	1,199	3,000	3,000	-
55410 Lease/Rent Of Equipment	135	480	480	-
55510 Mileage	-	420	420	-
55530 Meals And Lodging	2,295	2,540	2,220	(320)
55540 Registration/Training Costs	1,709	3,060	3,025	(35)
55800 Miscellaneous	78	100	100	-
55801 Dues And Memberships	612	1,206	1,342	136
55880 Technology Charges	40,173	43,030	37,934	(5,096)
56001 Office Supplies	914	1,250	1,500	250
56008 Expendable Equipment	1,787	1,000	1,000	-
56012 Books And Subscriptions	2,317	2,340	2,700	360
Total Real Estate Assessor	470,412	477,593	481,507	3,914

City of Salem, Virginia
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	2017 Actual	2018 Adopted Budget	2019 Adopted Budget	Increase/ (Decrease)
<u>Board of Equalization - 10-008-1233</u>				
51300 Part-Time Salaries-Regular	750	2,250	2,250	-
52100 FICA	-	172	172	-
53600 Advertising	270	400	400	-
Total Board of Equalization	1,020	2,822	2,822	-
Total Real Estate Assessor	471,432	480,415	484,329	3,914
<u>Treasurer - 10-010-1241</u>				
51100 Salaries-Regular	224,897	253,243	256,730	3,487
51300 Part-Time Salaries-Regular	17,735	18,000	18,000	-
51500 Vacation Buyback	3,168	-	-	-
51900 Vacancy Savings	-	(48,194)	(48,472)	(278)
52100 FICA	17,986	20,750	21,017	267
52200 VRS Retirement	35,630	41,076	41,744	668
52300 Health Insurance	32,252	40,077	43,044	2,967
52350 Dental Insurance	2,213	2,716	2,396	(320)
52400 VRS Life Insurance	2,867	3,317	3,363	46
52450 Disability Insurance	105	80	125	45
53150 Legal Services	4,011	6,500	5,000	(1,500)
53199 Other Professional Services	32,133	16,000	35,000	19,000
53310 Maintenance Of Equipment	-	600	600	-
53500 Printing And Binding	15,804	15,000	15,000	-
53600 Advertising	(1,624)	900	900	-
55210 Postage	21,755	28,000	26,000	(2,000)
55230 Telephone Service	623	600	900	300
55510 Mileage	396	500	500	-
55530 Meals And Lodging	796	500	500	-
55540 Registration/Training Costs	585	1,000	1,000	-
55800 Miscellaneous	-	100	100	-
55801 Dues And Memberships	1,546	1,700	1,700	-
55804 Cash Over/Short	(45)	50	50	-
55835 Bank Charges	52,202	50,000	55,000	5,000
55880 Technology Charges	59,185	68,372	58,953	(9,419)
56001 Office Supplies	2,646	5,000	5,000	-
56008 Expendable Equipment	207	2,500	1,500	(1,000)
Total Treasurer	527,073	528,387	545,650	17,263
<u>Finance</u>				
<u>Finance - 10-012-1242</u>				
51100 Salaries-Regular	710,287	698,713	670,355	(28,358)
51300 Part-Time Salaries-Regular	5,354	40,086	40,086	-
51500 Vacation Buyback	10,361	-	-	-
52100 FICA	51,617	56,518	54,349	(2,169)
52200 VRS Retirement	113,817	113,331	109,000	(4,331)
52300 Health Insurance	78,065	77,637	76,582	(1,055)
52350 Dental Insurance	5,044	4,979	3,994	(985)
52400 VRS Life Insurance	9,186	9,153	8,782	(371)
52450 Disability Insurance	970	924	1,025	101
53120 Accounting And Auditing Services	99,843	127,500	118,000	(9,500)
53150 Legal Services	7,271	5,000	5,000	-
53199 Other Professional Services	31,785	35,000	35,000	-
53310 Maintenance Of Equipment	2,003	-	-	-
53370 Software Maintenance/Support	836	750	1,200	450
53500 Printing And Binding	9,198	10,310	5,500	(4,810)
53600 Advertising	1,654	1,750	1,850	100
55210 Postage	5,146	5,000	5,300	300

City of Salem, Virginia
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	2017 Actual	2018 Adopted Budget	2019 Adopted Budget	Increase/ (Decrease)
55230 Telephone Service	1,243	1,150	2,000	850
55240 Cell Phone Service	2,204	2,200	1,200	(1,000)
55410 Lease/Rent Of Equipment	-	3,200	3,200	-
55510 Mileage	43	250	250	-
55520 Airfare	2,575	450	-	(450)
55530 Meals And Lodging	3,591	2,300	1,800	(500)
55540 Registration/Training Costs	5,605	6,340	5,670	(670)
55800 Miscellaneous	(35)	500	500	-
55801 Dues And Memberships	1,760	1,799	1,894	95
55803 Cigarette Tax Administration Costs	14,850	15,525	16,000	475
55880 Technology Charges	26,229	29,688	29,830	142
55891 Accounting Credits	(222,339)	(228,000)	(228,000)	-
56001 Office Supplies	1,827	5,000	5,000	-
56008 Expendable Equipment	8,759	5,550	2,350	(3,200)
56012 Books And Subscriptions	1,298	1,919	1,815	(104)
Total Finance	990,047	1,034,522	979,532	(54,990)
<u>Purchasing - 10-012-1244</u>				
51100 Salaries-Regular	35,520	38,905	40,541	1,636
52100 FICA	2,591	2,976	3,101	125
52200 VRS Retirement	5,493	6,310	6,592	282
52300 Health Insurance	6,856	8,247	7,181	(1,066)
52350 Dental Insurance	419	453	399	(54)
52400 VRS Life Insurance	444	510	531	21
52450 Disability Insurance	200	180	225	45
53150 Legal Services	464	-	500	500
53500 Printing And Binding	1,461	1,225	1,225	-
53600 Advertising	-	1,000	1,000	-
55210 Postage	74	100	100	-
55230 Telephone Service	39	75	150	75
55530 Meals And Lodging	-	1,500	300	(1,200)
55540 Registration/Training Costs	795	1,250	450	(800)
55800 Miscellaneous	2,198	3,000	5,000	2,000
55801 Dues And Memberships	328	350	350	-
55880 Technology Charges	1,833	1,938	2,169	231
55892 Purchasing Credits	(9,656)	(10,000)	(11,000)	(1,000)
56001 Office Supplies	368	400	400	-
56012 Books And Subscriptions	169	-	-	-
Total Purchasing	49,596	58,419	59,214	795
<u>Juvenile Detention - 10-012-3325</u>				
57030 RVJDC Juvenile Placement Program	135,450	150,000	150,000	-
Total Juvenile Detention	135,450	150,000	150,000	-
<u>Medical Examiner - 10-012-3530</u>				
53199 Other Professional Services	320	550	550	-
Total Medical Examiner	320	550	550	-
<u>General - 10-012-5100</u>				
55610 Health Department	195,842	208,974	208,974	-
55620 Blue Ridge Behavioral Healthcare	103,500	124,474	145,357	20,883
55648 CHIP Program	2,550	4,500	4,500	-
55844 Tax Relief For Elderly	217,041	230,000	230,000	-
Total General	518,933	567,948	588,831	20,883
<u>Contract - Roanoke County - 10-012-5300</u>				
55750 Contract - Roanoke County	543,858	692,449	692,449	-
Total Contract - Roanoke County	543,858	692,449	692,449	-

City of Salem, Virginia
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	2017 Actual	2018 Adopted Budget	2019 Adopted Budget	Increase/ (Decrease)
<u>Community Policy Management Team - 10-012-5350</u>				
51300 Part-Time Salaries-Regular	75	-	-	-
52100 FICA	6	-	-	-
55710 Mandated Expenses	1,693,395	1,179,193	-	(1,179,193)
55715 Non-Mandated Expenses	10,741	22,237	-	(22,237)
55730 Administrative Expenses	31,872	50,000	50,000	-
55735 Medicaid Local Match	57,405	50,000	50,000	-
55753 1a - Foster Care - IV-E Children	-	-	20,906	20,906
55756 1b - Foster Care - All Others	-	-	61,766	61,766
55765 1e - Educational Svcs - Congregate Care	-	-	73,748	73,748
55768 2a - Treatment Foster Care - IV-E	-	-	311,062	311,062
55771 2a1 - Treatment Foster Care - Other	-	-	303,295	303,295
55777 2c - Family Foster Care - IV-E	-	-	15,114	15,114
55780 2e - Family Foster Care - Other	-	-	49,494	49,494
55783 2f - Community Based Svcs	-	-	140,663	140,663
55789 2g - Special Ed Private Day Placement	-	-	779,262	779,262
55792 2h - Wrap-Around Svs Students with Disabilities	-	-	1,969	1,969
55798 3 - Non-Mandated Svcs - Community Based	-	-	10,287	10,287
Total Community Policy Management Team	1,793,494	1,301,430	1,867,566	566,136
<u>VJCCCA Grant - 10-012-5355</u>				
51100 Salaries-Regular	34,431	34,299	34,299	-
52100 FICA	2,002	2,624	2,624	-
52200 VRS Retirement	5,563	5,563	5,577	14
52300 Health Insurance	7,546	7,600	7,980	380
52350 Dental Insurance	459	453	399	(54)
52400 VRS Life Insurance	449	449	449	-
56001 Office Supplies	-	11,281	11,281	-
Total VJCCCA Grant	50,450	62,269	62,609	340
<u>Family Preservation Grant - 10-012-5360</u>				
55725 Family Preservation Grant	2,607	3,100	3,100	-
Total Family Preservation Grant	2,607	3,100	3,100	-
<u>Payments to School Division - 10-012-6100</u>				
59440 Transfer To School Board	19,270,796	19,633,236	20,375,621	742,385
59442 Transfer To School Board-Meals Tax	489,446	-	-	-
Total Payments to School Division	19,760,242	19,633,236	20,375,621	742,385
<u>Payments for Debt Service - 10-012-6101</u>				
59420 Transfer To Debt Service	2,123,202	2,067,221	2,011,584	(55,637)
59421 Unallocated Meals Tax	-	509,468	529,033	19,565
Total Payments for Debt Service	2,123,202	2,576,689	2,540,617	(36,072)
<u>VPI Extension Contract - 10-012-8115</u>				
Other Payments And Contributions	16,544	18,500	18,500	-
Total VPI Extension Contract	16,544	18,500	18,500	-
<u>Regional Economic Development - 10-012-8150</u>				
55660 Economic Incentive Grants	400,963	-	-	-
55661 West Salem Plaza-Development Reimb	417,557	-	-	-
55662 Chamber Of Commerce	10,000	10,000	10,000	-
55663 Ind/Dev Regional Partnership	55,044	55,044	52,735	(2,309)
55664 Purchase Of Property	17,600	-	-	-
55671 Roanoke Valley Broadband Authority	327,198	327,198	327,198	-
55673 Roanoke Valley Broadband Authority Debt Service	334,570	334,153	334,993	840
55674 Economic Development Options	(10,862)	-	-	-

City of Salem, Virginia
General Fund Expenditure Budget Detail
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	2017 Actual	2018 Adopted Budget	2019 Adopted Budget	Increase/ (Decrease)
55675 Western VA Regional Industrial Facility Authority	1,556	4,634	4,647	13
55677 Salem Economic Development Authority	-	876,667	538,800	(337,867)
55678 Western VA Regional Industrial Facility Authority Debt Service	-	53,054	42,920	(10,134)
Total Regional Economic Development	1,553,626	1,660,750	1,311,293	(349,457)
<u>Transfers to Other Funds - 10-012-9100</u>				
59410 Transfer To Capital Projects	421,030	228,898	322,698	93,800
59430 Transfer To Civic Center Fund	1,058,766	1,258,766	1,634,804	376,038
59435 Transfer To Catering Fund	52,578	72,595	140,499	67,904
Total Transfers to Other Funds	1,532,374	1,560,259	2,098,001	537,742
<u>Debt Service - 10-012-9102</u>				
59420 Transfer To Debt Service	1,668,301	1,651,662	1,641,269	(10,393)
Total Debt Service	1,668,301	1,651,662	1,641,269	(10,393)
<u>Bank Charges - 10-012-9103</u>				
55835 Bank Charges	14,689	45,000	60,000	15,000
Total Bank Charges	14,689	45,000	60,000	15,000
<u>Fringe Benefits - 10-012-9104</u>				
51500 Vacation Buyback	-	250,000	250,000	-
51850 Compensation Adjustment	-	465,000	8,800	(456,200)
51900 Vacancy Savings	-	(100,000)	(100,000)	-
52300 Health Insurance	304,000	-	-	-
52310 Health Insurance Premium Increase	-	130,771	137,526	6,755
52500 Termination Wages	-	50,000	50,000	-
52600 Unemployment Insurance	6,164	12,000	10,000	(2,000)
52700 Workers Compensation	319,524	400,000	450,000	50,000
52830 Line Of Duty	72,895	89,000	84,000	(5,000)
52850 Other Postemployment Benefits	200,000	200,000	200,000	-
52870 Employees Fund	29,644	25,000	25,000	-
52882 Health Insurance Retiree Billing	391,766	412,081	436,466	24,385
52886 Health Insurance Retiree Billing - Pre 65	521,577	517,932	560,244	42,312
Total Fringe Benefits	1,845,570	2,451,784	2,112,036	(339,748)
<u>Other Insurance - 10-012-9106</u>				
55303 Flood Insurance	3,385	3,500	3,500	-
55308 General Liability Insurance	221,700	275,000	246,860	(28,140)
Total Other Insurance	225,085	278,500	250,360	(28,140)
<u>Contributions to Other Organizations - 10-012-9107</u>				
55630 Other Payments And Contributions	189,609	186,850	200,527	13,677
55640 Salem Visitors Center	50,711	45,000	45,000	-
55641 Roanoke Convention & Visitors Bureau	450,660	468,311	473,912	5,601
55642 Salem Education Foundation	65,000	98,000	86,000	(12,000)
55643 Salem Historical Society	50,000	55,000	55,000	-
55648 CHIP Program	38,000	38,000	38,000	-
55650 Valley Metro - Star Route	116,163	110,000	152,266	42,266
55651 Valley Metro - Fixed Route	59,478	59,500	59,500	-
55652 Valley Metro - JARC Program	-	42,266	-	(42,266)
55665 Salem Arts Society	-	7,500	-	(7,500)
55666 Roanoke Valley Greenway Commission	10,940	10,960	10,980	20
55672 Roanoke Regional Blueway	1,333	1,333	1,333	-
55676 Salem Museum - Preston Place	15,000	-	-	-
Total Contributions to Other Organizations	1,046,894	1,122,720	1,122,518	(202)

City of Salem, Virginia
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	2017 Actual	2018 Adopted Budget	2019 Adopted Budget	Increase/ (Decrease)
<u>Contingency - 10-012-9110</u>				
59500 Contingency	-	779,696	791,031	11,335
59510 Reserve For Replenishment Of Fund Balance	-	520,000	526,667	6,667
59520 Reserve For Capital	-	500,000	69,131	(430,869)
Total Contingency	-	1,799,696	1,386,829	(412,867)
Total Finance	33,871,282	36,669,483	37,320,895	651,412
Technology Systems - 10-016-1251				
51100 Salaries-Regular	641,634	765,893	749,269	(16,624)
51200 Salaries-Overtime	62	2,000	2,000	-
51300 Part-Time Salaries-Regular	2,813	-	-	-
51500 Vacation Buyback	14,407	-	-	-
51900 Vacancy Savings	-	(83,061)	(61,816)	21,245
52100 FICA	47,618	58,743	57,472	(1,271)
52200 VRS Retirement	102,400	124,228	121,831	(2,397)
52300 Health Insurance	66,178	79,325	80,354	1,029
52350 Dental Insurance	4,362	5,179	4,393	(786)
52400 VRS Life Insurance	8,271	10,033	9,815	(218)
52450 Disability Insurance	1,103	1,200	1,200	-
53150 Legal Services	-	500	3,000	2,500
53199 Other Professional Services	35,748	25,000	27,500	2,500
53310 Maintenance Of Equipment	286,136	290,340	321,528	31,188
53320 Maintenance Of Building & Grounds	3,672	8,150	6,650	(1,500)
53330 Maintenance Of Auto Equipment	371	1,500	1,500	-
53370 Software Maintenance/Support	625,450	641,720	702,620	60,900
53500 Printing And Binding	362	1,500	1,000	(500)
55210 Postage	187	500	500	-
55230 Telephone Service	7,456	6,825	3,000	(3,825)
55240 Cell Phone Service	9,137	7,875	9,800	1,925
55250 Internet Service	51,033	59,850	57,000	(2,850)
55510 Mileage	-	-	1,000	1,000
55520 Airfare	790	-	-	-
55530 Meals And Lodging	180	-	-	-
55540 Registration/Training Costs	31,962	56,500	46,500	(10,000)
55800 Miscellaneous	1,446	1,000	1,000	-
55801 Dues And Memberships	15	500	500	-
55880 Technology Charges	55,462	59,892	60,404	512
55893 Technology Credits	(907,371)	(969,581)	(960,139)	9,442
56001 Office Supplies	185	1,050	1,050	-
56012 Books And Subscriptions	2,907	2,000	2,000	-
56015 Other Operating Supplies	22,911	40,950	42,000	1,050
58001 Machinery And Equipment	169,308	-	55,600	55,600
58006 Computer Equipment	98,483	-	50,000	50,000
Total Technology Systems	1,384,678	1,199,611	1,398,531	198,920
Streets				
<u>City Garage - 10-018-1252</u>				
51100 Salaries-Regular	575,157	588,994	595,056	6,062
51200 Salaries-Overtime	4,480	6,000	6,000	-
51500 Vacation Buyback	8,086	-	-	-
52100 FICA	42,094	45,517	45,981	464
52200 VRS Retirement	93,125	95,535	96,756	1,221
52300 Health Insurance	95,932	101,465	105,643	4,178
52350 Dental Insurance	6,862	6,790	6,167	(623)
52400 VRS Life Insurance	7,542	7,716	7,795	79
52450 Disability Insurance	1,083	925	1,400	475

City of Salem, Virginia
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	2017 Actual	2018 Adopted Budget	2019 Adopted Budget	Increase/ (Decrease)
53310 Maintenance Of Equipment	10,951	13,295	13,295	-
53320 Maintenance Of Building & Grounds	29	2,500	2,500	-
53326 Maintenance Fuel Island Dispensing System	1,340	2,000	2,000	-
53330 Maintenance Of Auto Equipment	345,952	400,000	395,000	(5,000)
53340 Maintenance Of Radio Equipment	123	150	150	-
55240 Cell Phone Service	919	600	600	-
55530 Meals And Lodging	12	-	-	-
55540 Registration/Training Costs	-	1,100	3,000	1,900
55800 Miscellaneous	123	100	100	-
55880 Technology Charges	7,877	8,318	8,343	25
55894 Equipment Rental Credit	(392,490)	(500,000)	(500,000)	-
55895 Labor Credits	(266,637)	(300,000)	(300,000)	-
55899 Transfer To Other Projects	(637)	-	-	-
56001 Office Supplies	15	-	-	-
56008 Expendable Equipment	7,191	9,900	9,900	-
56011 Uniforms Or Wearing Apparel For Employees	5,399	6,805	5,805	(1,000)
56015 Other Operating Supplies	(6,418)	25,000	25,000	-
58001 Machinery And Equipment	151,602	-	39,000	39,000
58004 Motor Vehicles And Equipment	56,622	-	-	-
Total City Garage	756,334	522,710	569,491	46,781
<u>Emergency Management - 10-018-3550</u>				
53835 Demolition Of Condemned Homes	11,032	10,000	10,000	-
55820 Emergency Clean Up	19,440	10,000	10,000	-
Total Emergency Management	30,472	20,000	20,000	-
<u>Primary Roads-Pavements - 10-018-4001</u>				
53810 Patching	25,506	34,000	34,000	-
53811 Resurfacing	42,317	665,586	707,176	41,590
53812 Snow Removal	31,162	80,000	80,000	-
53834 ADA Modifications	-	5,000	5,000	-
Total Primary Roads-Pavements	98,985	784,586	826,176	41,590
<u>Primary Roads-Shoulders - 10-018-4002</u>				
53813 Ditching	-	2,500	2,500	-
53824 Shoulders	19,013	10,000	10,000	-
53825 Storm Drains - Maintenance	7,159	50,000	50,000	-
53826 Storm Drains - Repairs	35,708	10,000	10,000	-
Total Primary Roads-Shoulders	61,880	72,500	72,500	-
<u>Primary Roads-Roadsides - 10-018-4003</u>				
53814 Sidewalk, Curb And Gutter	15,266	20,000	20,000	-
53815 Guard Rails	7,755	6,000	6,000	-
53816 Mowing	80,261	126,000	126,000	-
53817 Street Sweeping	33,893	43,000	43,000	-
53829 Tree Trimming/Replacement	11,247	1,000	1,000	-
53833 Overburden Clean Up	131	-	-	-
Total Primary Roads-Roadsides	148,553	196,000	196,000	-
<u>Primary Roads-Structures - 10-018-4004</u>				
53819 Bridge Repairs	277	350,000	350,000	-
53820 Bridge Inspections	37,993	20,000	25,000	5,000
Total Primary Roads-Structures	38,270	370,000	375,000	5,000
<u>Primary Roads-Traffic Control - 10-018-4005</u>				
53821 Highway Lighting	215,249	219,000	219,000	-
53822 Pavement Marking	40,603	50,000	50,000	-
53830 Street Signs Maintenance/Replacement	17,903	50,000	50,000	-
Total Primary Roads-Traffic Control	273,755	319,000	319,000	-

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	2017 Actual	2018 Adopted Budget	2019 Adopted Budget	Increase/ (Decrease)
<u>Primary Roads-Other Costs - 10-018-4006</u>				
53828 Administrative/Overhead Costs	112,225	125,000	125,000	-
Total Primary Roads-Other Costs	112,225	125,000	125,000	-
<u>Collector Streets-Pavements - 10-018-4010</u>				
53810 Patching	128,076	160,000	160,000	-
53811 Resurfacing	47,605	479,773	480,000	227
53812 Snow Removal	47,964	130,000	130,000	-
53834 ADA Modifications	-	10,000	10,000	-
Total Collector Streets-Pavements	223,645	779,773	780,000	227
<u>Collector Streets-Shoulders - 10-018-4011</u>				
53810 Patching	-	19,000	19,000	-
53813 Ditching	12,695	30,000	30,000	-
53824 Shoulders	37,810	15,000	15,000	-
53825 Storm Drains - Maintenance	65,942	150,000	150,000	-
53826 Storm Drains - Repairs	78,207	20,000	20,000	-
Total Collector Streets-Shoulders	194,654	234,000	234,000	-
<u>Collector Streets-Roadsides - 10-018-4012</u>				
53814 Sidewalk, Curb And Gutter	31,795	125,900	125,900	-
53815 Guard Rails	3,800	10,000	10,000	-
53816 Mowing	69,283	90,000	90,000	-
53817 Street Sweeping	71,814	75,000	75,000	-
53829 Tree Trimming/Replacement	-	1,500	1,500	-
Total Collector Streets-Roadsides	176,692	302,400	302,400	-
<u>Collector Streets-Structures - 10-018-4013</u>				
53819 Bridge Repairs	3,765	15,000	15,000	-
53820 Bridge Inspections	-	10,000	15,000	5,000
Total Collector Streets-Structures	3,765	25,000	30,000	5,000
<u>Collector Streets-Traffic Control - 10-018-4014</u>				
53822 Pavement Marking	10,601	60,000	60,000	-
53830 Street Signs Maintenance/Replacement	32,692	115,000	115,000	-
Total Collector Streets-Traffic Control	43,293	175,000	175,000	-
<u>Collector Streets-Other Costs - 10-018-4015</u>				
53828 Administrative/Overhead Costs	93,575	115,000	115,000	-
Total Collector Streets-Other Costs	93,575	115,000	115,000	-
<u>Streets & Highway Administration - 10-018-4200</u>				
51100 Salaries-Regular	1,026,997	1,185,808	1,339,461	153,653
51200 Salaries-Overtime	17,525	25,000	25,000	-
51300 Part-Time Salaries-Regular	98,635	120,000	120,000	-
51400 Part-Time Salaries-Overtime	190	-	-	-
51500 Vacation Buyback	7,806	-	-	-
52100 FICA	82,924	101,807	113,561	11,754
52200 VRS Retirement	158,929	192,338	217,796	25,458
52300 Health Insurance	191,699	246,263	256,711	10,448
52350 Dental Insurance	12,729	16,042	14,553	(1,489)
52400 VRS Life Insurance	12,854	15,534	17,547	2,013
52450 Disability Insurance	1,205	1,000	1,500	500
53110 Payments For Medical, Dental Or Hospital Services	455	1,500	1,500	-
53150 Legal Services	219	-	-	-
53310 Maintenance Of Equipment	1,423	1,500	1,500	-
53320 Maintenance Of Building & Grounds	63,464	44,400	44,400	-
53325 Maintenance Of Building & Grounds-Elizabeth Campus	6,858	9,000	8,000	(1,000)
53330 Maintenance Of Auto Equipment	4,836	12,000	12,000	-
53340 Maintenance Of Radio Equipment	1,822	700	700	-

City of Salem, Virginia
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	2017 Actual	2018 Adopted Budget	2019 Adopted Budget	Increase/ (Decrease)
53500 Printing And Binding	-	250	250	-
53814 Sidewalk, Curb And Gutter	30,044	20,000	20,000	-
53823 Street Lighting	304,739	316,000	316,000	-
53831 Unpaved Streets And Alleys	1,116	12,000	12,000	-
55110 Electrical Services	43,670	45,000	45,000	-
55120 Heating Services - Gas, Coal And Oil	5,261	9,000	8,500	(500)
55130 Water And Sewer	3,532	10,000	8,000	(2,000)
55230 Telephone Service	3,009	3,000	3,000	-
55240 Cell Phone Service	2,296	2,000	2,000	-
55510 Mileage	1,236	-	-	-
55520 Airfare	498	-	-	-
55530 Meals And Lodging	7,086	-	-	-
55540 Registration/Training Costs	3,428	3,500	8,000	4,500
55800 Miscellaneous	8,713	3,000	3,000	-
55880 Technology Charges	18,214	18,820	16,275	(2,545)
55884 Downtown Signage	-	-	5,000	5,000
55899 Transfer To Other Projects	(1,059,326)	(1,150,000)	(1,150,000)	-
56001 Office Supplies	4,420	4,500	4,500	-
56003 Construction Materials	(451)	-	-	-
56008 Expendable Equipment	15,455	7,200	7,200	-
56011 Uniforms Or Wearing Apparel For Employees	8,393	11,375	11,375	-
56015 Other Operating Supplies	268	-	-	-
58001 Machinery And Equipment	8,657	-	70,000	70,000
58015 VDOT Highway Projects	-	40,000	40,000	-
Total Street & Highway Administration	1,100,828	1,328,537	1,604,329	275,792
<u>Street and Road Cleaning - 10-018-4220</u>				
51100 Salaries-Regular	25,502	32,656	32,366	(290)
51200 Salaries-Overtime	939	2,000	2,000	-
52100 FICA	1,819	2,651	2,629	(22)
52200 VRS Retirement	4,096	5,297	5,263	(34)
52300 Health Insurance	6,317	6,840	7,181	341
52350 Dental Insurance	383	452	399	(53)
52400 VRS Life Insurance	331	428	424	(4)
53330 Maintenance Of Auto Equipment	15,109	25,000	25,000	-
53832 Leaf Removal	52,993	70,000	70,000	-
55880 Technology Charges	1,287	62	-	(62)
55899 Transfer To Other Projects	(29,541)	(34,000)	(34,000)	-
Total Street and Road Cleaning	79,235	111,386	111,262	(124)
<u>Refuse Collection - 10-018-4230</u>				
51100 Salaries-Regular	579,499	573,331	625,555	52,224
51200 Salaries-Overtime	16,453	6,300	17,000	10,700
51300 Part-Time Salaries-Regular	19,390	40,000	29,300	(10,700)
51500 Vacation Buyback	12,052	-	-	-
52100 FICA	43,899	47,402	51,397	3,995
52200 VRS Retirement	93,707	92,994	101,715	8,721
52300 Health Insurance	132,200	132,935	134,011	1,076
52350 Dental Insurance	8,419	8,347	7,764	(583)
52400 VRS Life Insurance	7,569	7,511	8,195	684
52450 Disability Insurance	633	450	800	350
53330 Maintenance Of Auto Equipment	161,707	199,000	199,000	-
53340 Maintenance Of Radio Equipment	430	225	225	-
53500 Printing And Binding	387	1,500	1,500	-
55540 Registration/Training Costs	347	625	625	-
55821 Waste Disposal	400,121	771,675	775,873	4,198

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	2017 Actual	2018 Adopted Budget	2019 Adopted Budget	Increase/ (Decrease)
55880 Technology Charges	2,012	3,236	3,354	118
55899 Transfer To Other Projects	(27,011)	(40,000)	(40,000)	-
56008 Expendable Equipment	36,072	40,600	40,600	-
56011 Uniforms Or Wearing Apparel For Employees	6,584	8,950	8,950	-
56015 Other Operating Supplies	3,278	3,250	3,250	-
58004 Motor Vehicles And Equipment	-	-	75,000	75,000
Total Refuse Collection	1,497,748	1,898,331	2,044,114	145,783
<u>Containers - 10-018-4240</u>				
51100 Salaries-Regular	45,962	43,909	40,381	(3,528)
51200 Salaries-Overtime	-	3,000	3,000	-
51500 Vacation Buyback	2,090	-	-	-
52100 FICA	3,157	3,589	3,319	(270)
52200 VRS Retirement	7,122	7,122	6,566	(556)
52300 Health Insurance	7,957	7,838	7,980	142
52350 Dental Insurance	459	453	-	(453)
52400 VRS Life Insurance	575	575	529	(46)
53330 Maintenance Of Auto Equipment	36,410	50,000	50,000	-
55800 Miscellaneous	1,650	2,300	2,300	-
55821 Waste Disposal	148,253	224,300	233,302	9,002
55880 Technology Charges	-	62	-	(62)
56008 Expendable Equipment	-	7,040	15,600	8,560
56015 Other Operating Supplies	292	-	-	-
58004 Motor Vehicles And Equipment	255,672	-	-	-
Total Containers	509,599	350,188	362,977	12,789
<u>Recycling - 10-018-4250</u>				
51100 Salaries-Regular	46,473	66,955	69,660	2,705
51200 Salaries-Overtime	11,326	-	-	-
51300 Part-Time Salaries-Regular	1,562	-	-	-
52100 FICA	3,807	5,122	5,329	207
52200 VRS Retirement	7,240	10,860	11,327	467
52300 Health Insurance	10,887	16,330	17,146	816
52350 Dental Insurance	604	905	799	(106)
52400 VRS Life Insurance	585	877	913	36
53330 Maintenance Of Auto Equipment	9,864	30,000	30,000	-
55851 Recycling Costs	11,528	-	-	-
55880 Technology Charges	-	171	-	(171)
55899 Transfer To Other Projects	(11,284)	(7,000)	(9,000)	(2,000)
56011 Uniforms Or Wearing Apparel For Employees	-	650	650	-
56015 Other Operating Supplies	1,249	-	1,000	1,000
Total Recycling	93,841	124,870	127,824	2,954
<u>Building Maintenance - 10-018-4310</u>				
51100 Salaries-Regular	594,019	589,284	591,667	2,383
51200 Salaries-Overtime	47,175	47,000	47,000	-
51500 Vacation Buyback	6,138	-	-	-
52100 FICA	46,706	48,675	48,858	183
52200 VRS Retirement	93,671	95,582	96,205	623
52300 Health Insurance	94,289	92,657	103,340	10,683
52350 Dental Insurance	6,190	6,084	5,191	(893)
52400 VRS Life Insurance	7,566	7,720	7,751	31
52450 Disability Insurance	355	275	500	225
53310 Maintenance Of Equipment	1,306	2,000	2,000	-
53320 Maintenance Of Building & Grounds	6,238	67,000	10,000	(57,000)
53330 Maintenance Of Auto Equipment	22,131	27,000	27,000	-
53340 Maintenance Of Radio Equipment	-	750	750	-

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	2017 Actual	2018 Adopted Budget	2019 Adopted Budget	Increase/ (Decrease)
55230 Telephone Service	752	1,200	1,200	-
55240 Cell Phone Service	2,059	2,000	2,400	400
55530 Meals And Lodging	495	1,500	1,500	-
55540 Registration/Training Costs	495	1,500	3,000	1,500
55800 Miscellaneous	149	200	200	-
55880 Technology Charges	5,528	5,753	6,170	417
55896 Maintenance Credits	(215,327)	(255,000)	(255,000)	-
55897 Maintenance Credits Schools	(120,942)	(165,000)	(165,000)	-
55899 Transfer To Other Projects	(25,264)	-	-	-
56001 Office Supplies	294	400	400	-
56007 Repair And Maintenance Supplies	759	20,000	18,000	(2,000)
56008 Expendable Equipment	4,476	4,000	4,000	-
56011 Uniforms Or Wearing Apparel For Employees	3,470	6,175	6,175	-
58004 Motor Vehicles And Equipment	-	-	35,000	35,000
58009 Building Improvements	-	-	50,000	50,000
Total Building Maintenance	582,728	606,755	648,307	41,552
<u>City Hall Building Maintenance - 10-018-4320</u>				
51100 Salaries-Regular	19,614	35,152	21,525	(13,627)
52100 FICA	1,584	2,689	1,647	(1,042)
52200 VRS Retirement	3,346	5,702	3,500	(2,202)
52300 Health Insurance	3,933	6,237	6,173	(64)
52350 Dental Insurance	278	453	399	(54)
52400 VRS Life Insurance	270	461	281	(180)
53200 Temporary Services	5,639	-	-	-
53320 Maintenance Of Building & Grounds	34,096	55,000	55,000	-
53322 Maintenance Of Building & Grounds-TAP	1,090	4,000	4,000	-
55110 Electrical Services	46,991	56,363	56,363	-
55130 Water And Sewer	4,598	3,900	3,900	-
55230 Telephone Service	746	1,800	1,300	(500)
55800 Miscellaneous	2,229	2,750	2,750	-
55880 Technology Charges	1,000	1,000	1,000	-
56005 Janitorial Supplies	-	1,000	1,000	-
56015 Other Operating Supplies	54	-	-	-
58001 Machinery And Equipment	54,495	-	-	-
Total City Hall Building Maintenance	179,963	176,507	158,838	(17,669)
<u>Courthouse Building Maintenance - 10-018-4321</u>				
51100 Salaries-Regular	19,309	16,074	16,724	650
52100 FICA	1,145	1,230	1,279	49
52200 VRS Retirement	2,309	2,607	2,719	112
52300 Health Insurance	4,593	5,231	4,309	(922)
52350 Dental Insurance	244	272	240	(32)
52400 VRS Life Insurance	187	211	219	8
53320 Maintenance Of Building & Grounds	113,935	55,000	55,000	-
55110 Electrical Services	45,618	52,500	51,000	(1,500)
55130 Water And Sewer	1,124	1,200	1,200	-
55821 Waste Disposal	-	1,040	1,040	-
56005 Janitorial Supplies	3,298	3,500	3,500	-
56011 Uniforms Or Wearing Apparel For Employees	95	325	325	-
58009 Building Improvements	-	-	80,000	80,000
Total Courthouse Building Maintenance	191,857	139,190	217,555	78,365
<u>Engineering Building - 10-018-4322</u>				
51100 Salaries-Regular	2,271	5,236	5,435	199
52100 FICA	149	401	416	15
52200 VRS Retirement	363	850	884	34

City of Salem, Virginia
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	2017 Actual	2018 Adopted Budget	2019 Adopted Budget	Increase/ (Decrease)
52300 Health Insurance	882	2,062	1,543	(519)
52350 Dental Insurance	49	113	100	(13)
52400 VRS Life Insurance	29	69	71	2
53320 Maintenance Of Building & Grounds	1,770	4,000	4,000	-
55110 Electrical Services	4,737	4,000	5,000	1,000
55120 Heating Services - Gas, Coal And Oil	1,178	2,500	1,500	(1,000)
55130 Water And Sewer	1,198	900	900	-
Total Engineering Building	12,626	20,131	19,849	(282)
<u>Closed Landfill - 10-018-4401</u>				
53320 Maintenance Of Building & Grounds	15	-	5,000	5,000
Total Closed Landfill	15	-	5,000	5,000
<u>Mowles Spring Park - 10-018-4402</u>				
53320 Maintenance Of Building & Grounds	259	5,000	5,000	-
58014 Infrastructure Improvements	80,063	-	-	-
Total Mowles Spring Park	80,322	5,000	5,000	-
<u>Longwood Park - 10-018-7215</u>				
53320 Maintenance Of Building & Grounds	27,815	20,450	20,450	-
55110 Electrical Services	2,475	3,800	3,800	-
55130 Water And Sewer	1,319	3,000	3,000	-
Total Longwood Park	31,609	27,250	27,250	-
<u>Lake Spring Park - 10-018-7218</u>				
53320 Maintenance Of Building & Grounds	15,293	22,000	32,000	10,000
55110 Electrical Services	2,707	3,500	3,500	-
56015 Other Operating Supplies	1,155	4,000	4,000	-
Total Lake Spring Park	19,155	29,500	39,500	10,000
<u>Other Parks - 10-018-7220</u>				
53320 Maintenance Of Building & Grounds	106,552	140,540	120,540	(20,000)
55110 Electrical Services	1,792	2,500	2,500	-
55130 Water And Sewer	834	1,000	1,000	-
Total Other Parks	109,178	144,040	124,040	(20,000)
<u>Golf Course - 10-018-7225</u>				
53320 Maintenance Of Building & Grounds	26,589	31,000	31,000	-
55110 Electrical Services	1,906	1,900	1,900	-
55130 Water And Sewer	1,354	1,200	1,200	-
Total Golf Course	29,849	34,100	34,100	-
<u>East Hill Cemetery - 10-018-7230</u>				
53320 Maintenance Of Building & Grounds	31,030	25,000	25,000	-
55110 Electrical Services	281	216	360	144
Total East Hill Cemetery	31,311	25,216	25,360	144
<u>Greenway Maintenance - 10-018-7235</u>				
55860 Roanoke River Greenway	25,410	30,000	30,000	-
55861 Hanging Rock Trail	4,999	7,000	7,000	-
55862 Mason Creek Greenway	-	2,500	2,500	-
Total Greenway Maintenance	30,409	39,500	39,500	-
<u>Salem Rotary Dog Park - 10-018-7240</u>				
53320 Maintenance Of Building & Grounds	4,152	15,000	15,000	-
55110 Electrical Services	1,848	1,848	1,848	-
55130 Water And Sewer	892	1,000	1,000	-
55800 Miscellaneous	49	-	-	-
Total Salem Rotary Dog Park	6,941	17,848	17,848	-
<u>Salem Beautification Program - 10-018-7250</u>				
51100 Salaries-Regular	173,200	175,989	222,121	46,132
51200 Salaries-Overtime	390	-	-	-
51300 Part-Time Salaries-Regular	4,879	14,000	14,000	-

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	2017 Actual	2018 Adopted Budget	2019 Adopted Budget	Increase/ (Decrease)
52100 FICA	13,329	14,534	18,063	3,529
52200 VRS Retirement	27,772	28,545	36,117	7,572
52300 Health Insurance	21,538	19,558	34,898	15,340
52350 Dental Insurance	1,513	1,357	1,997	640
52400 VRS Life Insurance	2,243	2,305	2,910	605
52450 Disability Insurance	106	140	140	-
53340 Maintenance Of Radio Equipment	-	100	100	-
53829 Tree Trimming/Replacement	47,197	37,000	41,000	4,000
55230 Telephone Service	-	400	400	-
55240 Cell Phone Service	1,379	1,100	1,100	-
55410 Lease/Rent Of Equipment	1,264	2,000	2,000	-
55510 Mileage	52	-	-	-
55530 Meals And Lodging	259	-	-	-
55540 Registration/Training Costs	128	400	400	-
55800 Miscellaneous	399	100	100	-
55880 Technology Charges	2,369	2,458	2,259	(199)
55899 Transfer To Other Projects	(99,943)	(90,916)	(90,916)	-
56011 Uniforms Or Wearing Apparel For Employees	830	1,625	1,625	-
56015 Other Operating Supplies	4,850	10,000	10,000	-
Total Salem Beautification Program	203,754	220,695	298,314	77,619
<u>Farmers Market - 10-018-7251</u>				
51100 Salaries-Regular	11,097	8,000	11,000	3,000
51300 Part-Time Salaries-Regular	5,857	13,200	13,200	-
52100 FICA	448	1,622	1,851	229
52200 VRS Retirement	-	1,298	1,789	491
52300 Health Insurance	-	837	3,418	2,581
52350 Dental Insurance	-	64	190	126
52400 VRS Life Insurance	-	105	144	39
53320 Maintenance Of Building & Grounds	9,123	12,500	12,500	-
53600 Advertising	277	2,000	2,000	-
55110 Electrical Services	3,573	3,500	3,500	-
55130 Water And Sewer	2,548	2,000	2,000	-
55800 Miscellaneous	10,332	10,000	10,000	-
55822 Market Promotions	1,128	3,350	3,350	-
55823 SNAP Program	4,376	5,000	5,000	-
55880 Technology Charges	1,848	1,953	2,040	87
55882 Food Insecurity Nutrition Incentive (FINI) Grant Program (USDA)	4,381	6,750	-	(6,750)
Total Farmers Market	54,988	72,179	71,982	(197)
Total Streets	7,102,054	9,412,192	10,122,516	710,324
Registrar				
<u>Registrar - 10-019-1320</u>				
51100 Salaries-Regular	104,908	107,175	112,083	4,908
51200 Salaries-Overtime	2,710	3,500	3,500	-
51300 Part-Time Salaries-Regular	11,453	8,500	8,500	-
51500 Vacation Buyback	4,931	-	-	-
52100 FICA	9,272	9,117	9,492	375
52200 VRS Retirement	17,002	17,384	18,225	841
52300 Health Insurance	12,242	12,116	12,784	668
52350 Dental Insurance	922	906	799	(107)
52400 VRS Life Insurance	1,373	1,404	1,468	64
53150 Legal Services	350	-	-	-
53200 Temporary Services	15,035	18,000	18,000	-
53310 Maintenance Of Equipment	12,783	16,803	16,803	-

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	2017 Actual	2018 Adopted Budget	2019 Adopted Budget	Increase/ (Decrease)
53500 Printing And Binding	343	4,000	4,000	-
53600 Advertising	465	1,000	1,000	-
55210 Postage	2,512	2,800	2,800	-
55230 Telephone Service	761	750	750	-
55410 Lease/Rent Of Equipment	1,334	1,500	1,500	-
55510 Mileage	13	200	200	-
55530 Meals And Lodging	1,186	3,000	3,000	-
55540 Registration/Training Costs	1,376	1,000	1,000	-
55800 Miscellaneous	69	75	75	-
55801 Dues And Memberships	370	595	595	-
55855 State Election Services	-	2,000	2,000	-
55880 Technology Charges	7,656	8,157	8,963	806
56001 Office Supplies	1,106	3,200	3,200	-
56008 Expendable Equipment	-	500	500	-
Total Registrar	210,172	223,682	231,237	7,555
<u>Electoral Board - 10-019-1321</u>				
51300 Part-Time Salaries-Regular	8,456	8,594	8,594	-
52100 FICA	647	657	657	-
55510 Mileage	521	550	550	-
55530 Meals And Lodging	1,743	1,650	1,650	-
55540 Registration/Training Costs	300	450	450	-
55800 Miscellaneous	130	75	75	-
55801 Dues And Memberships	180	160	180	20
55880 Technology Charges	213	193	-	(193)
Total Electoral Board	12,190	12,329	12,156	(173)
Total Registrar	222,362	236,011	243,393	7,382
<u>Circuit Court - 10-020-2110</u>				
55210 Postage	328	250	250	-
55230 Telephone Service	1,766	1,950	1,950	-
55800 Miscellaneous	4,118	500	500	-
55805 Jury And Witness Fees	9,062	5,000	5,000	-
56001 Office Supplies	2,350	2,000	2,000	-
56012 Books And Subscriptions	1,052	1,000	1,000	-
57005 23rd Circuit Court	53,424	61,750	61,750	-
Total Circuit Court	72,100	72,450	72,450	-
<u>District Courts</u>				
<u>Combined District Courts - 10-022-2112</u>				
51300 Part-Time Salaries-Regular	17,724	18,000	18,000	-
52100 FICA	1,355	1,377	1,377	-
53155 Court Appointed Attorneys	-	240	240	-
53310 Maintenance Of Equipment	2,011	1,800	-	(1,800)
53500 Printing And Binding	2,414	3,000	3,000	-
55230 Telephone Service	7,440	7,500	7,500	-
55410 Lease/Rent Of Equipment	-	-	3,000	3,000
55800 Miscellaneous	-	100	100	-
55801 Dues And Memberships	175	150	150	-
55880 Technology Charges	427	-	-	-
56001 Office Supplies	3,933	3,900	3,900	-
56012 Books And Subscriptions	1,091	1,800	1,800	-
Total Combined District Courts	36,570	37,867	39,067	1,200
<u>General District Judges - 10-022-2120</u>				
55230 Telephone Service	-	100	100	-
55510 Mileage	-	100	100	-
55530 Meals And Lodging	-	100	100	-

City of Salem, Virginia
General Fund Expenditure Budget Detail
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	2017 Actual	2018 Adopted Budget	2019 Adopted Budget	Increase/ (Decrease)
55540 Registration/Training Costs	-	1,000	1,000	-
55800 Miscellaneous	-	100	100	-
55801 Dues And Memberships	60	250	250	-
55880 Technology Charges	1,749	2,247	2,332	85
56012 Books And Subscriptions	576	800	1,050	250
Total General District Judges	2,385	4,697	5,032	335
Juvenile District Judges - 10-022-2160				
53310 Maintenance Of Equipment	56	200	200	-
55230 Telephone Service	1,645	1,600	1,600	-
55510 Mileage	-	100	100	-
55530 Meals And Lodging	-	500	500	-
55540 Registration/Training Costs	-	1,000	1,000	-
55800 Miscellaneous	-	100	100	-
55801 Dues And Memberships	-	200	200	-
56001 Office Supplies	102	-	-	-
56012 Books And Subscriptions	672	800	1,050	250
Total Juvenile District Judges	2,475	4,500	4,750	250
Total District Courts	41,430	47,064	48,849	1,785
Magistrate Office - 10-024-2130				
53310 Maintenance Of Equipment	-	120	120	-
56001 Office Supplies	675	682	682	-
56008 Expendable Equipment	168	1,496	1,496	-
56012 Books And Subscriptions	245	1,000	1,000	-
Total Magistrate Office	1,088	3,298	3,298	-
Clerk of Circuit Court - 10-027-2170				
51100 Salaries-Regular	279,101	281,005	290,336	9,331
51200 Salaries-Overtime	1,303	2,000	2,000	-
51500 Vacation Buyback	4,966	-	-	-
52100 FICA	20,364	21,650	22,364	714
52200 VRS Retirement	45,205	45,579	47,209	1,630
52300 Health Insurance	29,033	29,049	30,500	1,451
52350 Dental Insurance	2,293	2,263	1,997	(266)
52400 VRS Life Insurance	3,651	3,681	3,803	122
52450 Disability Insurance	174	170	175	5
53120 Accounting And Auditing Services	2,517	3,500	3,500	-
53199 Other Professional Services	-	1,500	1,000	(500)
53310 Maintenance Of Equipment	11,550	14,500	14,500	-
53500 Printing And Binding	2,902	4,000	4,000	-
55210 Postage	2,068	2,000	2,000	-
55230 Telephone Service	3,393	2,500	2,900	400
55410 Lease/Rent Of Equipment	-	2,400	2,400	-
55800 Miscellaneous	4,070	3,300	4,000	700
55880 Technology Charges	2,456	2,546	2,998	452
56001 Office Supplies	3,306	2,300	2,300	-
56012 Books And Subscriptions	352	200	200	-
58002 Furniture And Fixtures	11,782	-	-	-
Total Clerk of Circuit Court	430,486	424,143	438,182	14,039
City Sheriff				
City Sheriff - 10-028-2180				
51100 Salaries-Regular	515,184	531,185	540,296	9,111
51200 Salaries-Overtime	19,116	23,150	23,150	-
51300 Part-Time Salaries-Regular	86,451	54,600	54,600	-
51500 Vacation Buyback	4,821	-	-	-
52100 FICA	47,064	46,584	47,281	697

City of Salem, Virginia
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	2017 Actual	2018 Adopted Budget	2019 Adopted Budget	Increase/ (Decrease)
52200 VRS Retirement	80,525	86,158	87,852	1,694
52300 Health Insurance	40,209	40,077	59,001	18,924
52350 Dental Insurance	3,289	3,168	3,371	203
52400 VRS Life Insurance	6,504	6,959	7,078	119
53150 Legal Services	1,029	1,000	2,000	1,000
53310 Maintenance Of Equipment	518	700	700	-
53330 Maintenance Of Auto Equipment	11,190	17,000	17,000	-
53500 Printing And Binding	663	675	675	-
55210 Postage	556	725	725	-
55230 Telephone Service	609	700	900	200
55240 Cell Phone Service	2,993	3,400	3,400	-
55530 Meals And Lodging	2,740	1,900	1,900	-
55540 Registration/Training Costs	5,705	8,780	8,780	-
55550 Extradition Of Prisoners	820	900	900	-
55800 Miscellaneous	2,220	2,000	4,000	2,000
55801 Dues And Memberships	1,034	1,300	1,300	-
55806 Accreditation Expenses	2,510	3,000	3,000	-
55880 Technology Charges	24,175	25,288	25,008	(280)
56001 Office Supplies	2,281	2,500	3,000	500
56008 Expendable Equipment	670	4,400	7,100	2,700
56011 Uniforms Or Wearing Apparel For Employees	4,245	5,000	7,000	2,000
56012 Books And Subscriptions	-	225	225	-
56018 Sheriff Supplies	2,869	3,300	5,300	2,000
56019 Bulletproof Vests	-	2,800	1,800	(1,000)
Total City Sheriff	869,990	877,474	917,342	39,868
<u>Correction and Detention - 10-028-3320</u>				
57001 Salem Roanoke County Jail Operational Costs	495,813	640,000	640,000	-
57002 Salem Roanoke County Jail Capital Costs	-	50,000	50,000	-
57010 WVRJA Operational Costs	1,399,191	1,057,442	1,250,000	192,558
57011 WVRJA Debt Service Costs	287,356	348,711	383,019	34,308
57020 Video Conferencing	-	5,500	-	(5,500)
Total Correction and Detention	2,182,360	2,101,653	2,323,019	221,366
Total City Sheriff	3,052,350	2,979,127	3,240,361	261,234
Commonwealth Attorney				
<u>Commonwealth Attorney - 10-029-2210</u>				
51100 Salaries-Regular	321,079	330,096	340,760	10,664
51300 Part-Time Salaries-Regular	33,307	33,829	33,829	-
52100 FICA	26,379	27,840	28,656	816
52200 VRS Retirement	51,845	53,542	55,408	1,866
52300 Health Insurance	20,384	20,998	30,790	9,792
52350 Dental Insurance	1,488	1,558	1,774	216
52400 VRS Life Insurance	4,188	4,324	4,464	140
52450 Disability Insurance	223	218	250	32
53330 Maintenance Of Auto Equipment	355	5,000	3,200	(1,800)
53500 Printing And Binding	768	600	663	63
55210 Postage	215	100	150	50
55230 Telephone Service	700	800	1,020	220
55240 Cell Phone Service	630	1,600	800	(800)
55410 Lease/Rent Of Equipment	155	400	1,200	800
55510 Mileage	57	200	100	(100)
55530 Meals And Lodging	293	3,250	3,000	(250)
55540 Registration/Training Costs	51	750	885	135
55800 Miscellaneous	96	1,500	1,500	-
55801 Dues And Memberships	4,255	2,800	3,000	200

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	2017 Actual	2018 Adopted Budget	2019 Adopted Budget	Increase/ (Decrease)
55813 Federal Asset Forfeiture	11,169	-	-	-
55880 Technology Charges	18,474	19,794	17,049	(2,745)
56001 Office Supplies	2,718	2,400	2,700	300
56008 Expendable Equipment	6,227	5,000	5,100	100
56012 Books And Subscriptions	-	2,300	2,300	-
Total Commonwealth Attorney	505,056	518,899	538,598	19,699
<u>Victim Witness Assistance Program - 10-029-2212</u>				
51100 Salaries-Regular	45,835	45,677	45,677	-
51300 Part-Time Salaries-Regular	13,807	24,866	24,866	-
51500 Vacation Buyback	1,757	1,757	1,757	-
52100 FICA	3,975	5,396	5,396	-
52200 VRS Retirement	7,409	7,409	7,427	18
52300 Health Insurance	8,642	8,718	9,155	437
52350 Dental Insurance	459	453	399	(54)
52400 VRS Life Insurance	598	598	598	-
53500 Printing And Binding	595	1,000	1,000	-
55210 Postage	188	145	145	-
55230 Telephone Service	74	150	150	-
55240 Cell Phone Service	441	600	600	-
55510 Mileage	323	200	200	-
55530 Meals And Lodging	1,319	1,670	1,670	-
55540 Registration/Training Costs	750	1,000	1,000	-
55800 Miscellaneous	24	1,200	1,200	-
55801 Dues And Memberships	-	100	100	-
55880 Technology Charges	-	62	2,841	2,779
56001 Office Supplies	2,577	3,011	3,011	-
56008 Expendable Equipment	6,092	-	-	-
56014 Educational And Recreational Supplies	1,290	1,500	1,500	-
Total Victim Witness Assistance Program	96,155	105,512	108,692	3,180
<u>Cost Collections - 10-029-2214</u>				
51300 Part-Time Salaries-Regular	1,511	5,000	4,000	(1,000)
52100 FICA	111	383	306	(77)
55210 Postage	490	500	500	-
55880 Technology Charges	-	62	-	(62)
56001 Office Supplies	485	500	500	-
56008 Expendable Equipment	-	-	1,900	1,900
Total Cost Collections	2,597	6,445	7,206	761
Total Commonwealth Attorney	603,808	630,856	654,496	23,640
Police				
<u>Police Department - 10-030-3110</u>				
51100 Salaries-Regular	3,212,549	3,269,262	3,392,581	123,319
51115 Salaries-Reimbursable	482	-	-	-
51200 Salaries-Overtime	44,158	40,000	40,000	-
51300 Part-Time Salaries-Regular	80,506	81,350	107,350	26,000
51500 Vacation Buyback	47,507	-	-	-
51900 Vacancy Savings	-	(51,295)	-	51,295
52100 FICA	261,911	259,381	270,805	11,424
52200 VRS Retirement	481,322	501,185	522,309	21,124
52300 Health Insurance	397,640	414,412	474,258	59,846
52350 Dental Insurance	27,606	28,863	27,237	(1,626)
52400 VRS Life Insurance	39,135	40,478	42,080	1,602
52450 Disability Insurance	200	305	500	195
53110 Payments For Medical, Dental Or Hospital Services	5,664	4,500	5,000	500
53150 Legal Services	8,340	4,000	4,000	-

City of Salem, Virginia
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	2017 Actual	2018 Adopted Budget	2019 Adopted Budget	Increase/ (Decrease)
53310 Maintenance Of Equipment	78,505	85,600	84,200	(1,400)
53320 Maintenance Of Building & Grounds	24,204	20,100	27,500	7,400
53330 Maintenance Of Auto Equipment	150,345	165,000	162,000	(3,000)
53360 Gun Range Maintenance	6,402	10,000	6,000	(4,000)
53500 Printing And Binding	19,163	16,000	17,500	1,500
53700 Laundry And Cleaning	5,700	5,800	5,800	-
55110 Electrical Services	68,724	70,000	70,000	-
55120 Heating Services - Gas, Coal And Oil	7,575	10,000	10,000	-
55130 Water And Sewer	13,576	14,000	14,000	-
55210 Postage	900	1,600	1,600	-
55230 Telephone Service	13,509	12,000	12,000	-
55240 Cell Phone Service	29,946	28,000	28,000	-
55510 Mileage	(360)	-	-	-
55530 Meals And Lodging	18,228	18,100	18,100	-
55540 Registration/Training Costs	22,271	23,000	23,000	-
55590 Training - Academy	29,565	29,565	29,565	-
55800 Miscellaneous	222	100	100	-
55801 Dues And Memberships	1,822	2,055	2,055	-
55806 Accreditation Expenses	7,996	7,000	11,500	4,500
55807 Evidence Processing/Photography	8,444	9,000	11,000	2,000
55808 Neighborhood Watch And Crime Prevention	-	500	500	-
55809 Employee Recruitment	1,843	2,000	2,000	-
55810 DARE Program	4,291	4,300	4,300	-
55811 Citizens Academy	-	1,000	1,000	-
55814 Federal Asset Forfeiture-DOJ	6,470	-	-	-
55817 Police Investigation Fund	2,712	3,000	7,500	4,500
55833 DARE Donations	1,611	5,000	5,000	-
55859 State Grants	83,176	-	4,450	4,450
55871 E-summons Program	11,640	25,000	25,000	-
55880 Technology Charges	119,001	132,148	120,484	(11,664)
56001 Office Supplies	4,708	5,000	5,000	-
56005 Janitorial Supplies	4,556	5,500	5,500	-
56008 Expendable Equipment	3,875	-	15,000	15,000
56010 Police Supplies	25,906	21,000	26,000	5,000
56011 Uniforms Or Wearing Apparel For Employees	25,164	27,900	26,900	(1,000)
56019 Bulletproof Vests	7,910	8,450	8,450	-
58001 Machinery And Equipment	14,361	-	-	-
58004 Motor Vehicles And Equipment	56,527	-	104,200	104,200
58009 Building Improvements	-	-	25,000	25,000
Total Police Department	5,487,508	5,360,159	5,806,324	446,165
<u>Communication Center - 10-030-3140</u>				
51100 Salaries-Regular	588,007	605,717	615,903	10,186
51115 Salaries-Reimbursable	(152)	-	-	-
51200 Salaries-Overtime	8,577	9,000	9,000	-
51300 Part-Time Salaries-Regular	77	9,000	9,000	-
51500 Vacation Buyback	932	-	-	-
52100 FICA	43,792	47,714	48,494	780
52200 VRS Retirement	93,899	98,247	100,146	1,899
52300 Health Insurance	90,863	97,801	100,689	2,888
52350 Dental Insurance	6,119	6,537	5,943	(594)
52400 VRS Life Insurance	7,585	7,935	8,068	133
52450 Disability Insurance	387	280	400	120
53130 Management Consulting Services	322	-	-	-
53310 Maintenance Of Equipment	40,578	52,500	133,300	80,800

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	2017 Actual	2018 Adopted Budget	2019 Adopted Budget	Increase/ (Decrease)
53370 Software Maintenance/Support	28,763	42,875	42,875	-
53380 Maintenance Of Vehicle Computer Equipment	5,669	6,000	6,000	-
53500 Printing And Binding	3,586	6,149	6,149	-
55230 Telephone Service	35,666	37,000	37,000	-
55410 Lease/Rent Of Equipment	2,400	2,400	2,400	-
55530 Meals And Lodging	312	500	500	-
55540 Registration/Training Costs	1,960	2,400	2,400	-
55800 Miscellaneous	-	100	100	-
55859 State Grants	2,000	-	2,000	2,000
55880 Technology Charges	16,985	13,258	16,087	2,829
56001 Office Supplies	1,208	1,200	1,200	-
Total Communication Center	979,535	1,046,613	1,147,654	101,041
Animal Control - 10-030-3510				
51100 Salaries-Regular	338,216	335,484	351,053	15,569
51115 Salaries-Reimbursable	2,105	-	-	-
51200 Salaries-Overtime	2,572	3,500	3,500	-
51300 Part-Time Salaries-Regular	74,114	74,000	74,000	-
51500 Vacation Buyback	3,276	-	-	-
52100 FICA	31,213	31,593	32,784	1,191
52200 VRS Retirement	53,740	54,415	57,081	2,666
52300 Health Insurance	36,128	35,888	44,863	8,975
52350 Dental Insurance	2,293	2,263	2,396	133
52400 VRS Life Insurance	4,341	4,395	4,599	204
52450 Disability Insurance	150	150	150	-
53180 Veterinary Services	2,279	4,500	4,500	-
53320 Maintenance Of Building & Grounds	15,159	14,545	16,450	1,905
53330 Maintenance Of Auto Equipment	15,084	17,000	17,000	-
53370 Software Maintenance/Support	11,000	14,000	14,000	-
55110 Electrical Services	30,589	36,000	33,911	(2,089)
55120 Heating Services - Gas, Coal And Oil	5,791	10,000	10,000	-
55130 Water And Sewer	3,561	4,430	4,430	-
55230 Telephone Service	2,077	3,000	3,000	-
55240 Cell Phone Service	4,962	4,500	4,500	-
55510 Mileage	77	100	100	-
55530 Meals And Lodging	894	2,000	2,000	-
55540 Registration/Training Costs	810	1,060	1,060	-
55800 Miscellaneous	45	100	100	-
55812 Deer Reduction Program	5,001	7,500	7,500	-
55832 Donations	4,424	-	7,500	7,500
55835 Bank Charges	698	1,000	1,000	-
55841 Spaying/Neutering Program	7,411	9,500	9,500	-
55880 Technology Charges	17,246	18,288	15,636	(2,652)
56001 Office Supplies	3,739	4,160	4,160	-
56005 Janitorial Supplies	4,610	4,800	4,800	-
56008 Expendable Equipment	2,598	-	6,800	6,800
56011 Uniforms Or Wearing Apparel For Employees	1,995	2,000	2,000	-
56015 Other Operating Supplies	4,491	4,500	4,500	-
58009 Building Improvements	-	-	67,518	67,518
Total Animal Control	692,689	704,671	812,391	107,720
Total Police	7,159,732	7,111,443	7,766,369	654,926
Fire Department - 10-032-3210				
51100 Salaries-Regular	3,217,051	3,321,943	3,586,826	264,883
51200 Salaries-Overtime	404,921	350,000	350,000	-
51300 Part-Time Salaries-Regular	264,258	285,000	142,500	(142,500)

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	2017 Actual	2018 Adopted Budget	2019 Adopted Budget	Increase/ (Decrease)
51400 Part-Time Salaries-Overtime	5,335	-	-	-
51500 Vacation Buyback	28,110	-	-	-
51900 Vacancy Savings	-	(86,889)	-	86,889
52100 FICA	285,122	302,706	312,068	9,362
52200 VRS Retirement	508,157	533,986	577,844	43,858
52300 Health Insurance	375,598	394,018	430,630	36,612
52350 Dental Insurance	26,388	27,957	26,261	(1,696)
52400 VRS Life Insurance	41,045	43,127	46,554	3,427
53110 Payments For Medical, Dental Or Hospital Services	15,362	19,200	22,800	3,600
53150 Legal Services	136	1,000	1,000	-
53310 Maintenance Of Equipment	16,672	17,925	20,750	2,825
53320 Maintenance Of Building & Grounds	32,292	34,000	34,000	-
53330 Maintenance Of Auto Equipment	188,748	169,800	169,800	-
53370 Software Maintenance/Support	9,092	10,250	19,150	8,900
53700 Laundry And Cleaning	6,924	6,000	7,000	1,000
55110 Electrical Services	36,931	39,000	39,000	-
55120 Heating Services - Gas, Coal And Oil	7,370	10,000	10,000	-
55130 Water And Sewer	5,133	5,000	5,000	-
55210 Postage	193	500	500	-
55230 Telephone Service	9,746	8,500	8,500	-
55240 Cell Phone Service	14,377	14,280	15,280	1,000
55530 Meals And Lodging	7,099	-	-	-
55540 Registration/Training Costs	11,408	15,260	15,860	600
55570 Haz Mat Training	4,983	4,500	4,500	-
55595 EMS Training	13,909	14,400	16,400	2,000
55596 Fire & EMS Training Center	8,729	12,000	12,000	-
55801 Dues And Memberships	2,028	2,850	2,850	-
55818 Revenue Recovery Expenses	43,213	52,600	51,600	(1,000)
55819 Fire Program Expenditures	234,588	75,000	82,000	7,000
55839 Hazardous Material - Level III	15,431	15,000	15,000	-
55854 Fire Prevention Program	5,363	7,315	7,315	-
55856 Fire State Grants	44,614	-	-	-
55857 Hazardous Material - Local	3,052	-	-	-
55858 Fire Federal Grants	333,964	-	-	-
55880 Technology Charges	47,937	50,490	46,458	(4,032)
56001 Office Supplies	4,736	4,550	4,550	-
56008 Expendable Equipment	-	2,000	2,000	-
56011 Uniforms Or Wearing Apparel For Employees	24,376	26,000	27,800	1,800
56015 Other Operating Supplies	11,322	7,000	7,000	-
56023 EMS Supplies	25,429	31,000	31,000	-
58001 Machinery And Equipment	-	-	12,000	12,000
58004 Motor Vehicles And Equipment	49,788	-	-	-
58009 Building Improvements	42,362	-	35,000	35,000
Total Fire Department	6,433,292	5,827,268	6,198,796	371,528
Salem Rescue Squad - 10-034-3230				
51300 Part-Time Salaries-Regular	19,972	19,895	19,895	-
52100 FICA	1,528	1,522	1,522	-
53310 Maintenance Of Equipment	128	250	250	-
53320 Maintenance Of Building & Grounds	10,790	12,500	14,000	1,500
53330 Maintenance Of Auto Equipment	9,417	10,000	14,000	4,000
53340 Maintenance Of Radio Equipment	64	1,000	1,000	-
55110 Electrical Services	1,292	2,000	2,000	-
55120 Heating Services - Gas, Coal And Oil	2,549	3,600	3,600	-
55130 Water And Sewer	1,140	1,300	1,300	-

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	2017 Actual	2018 Adopted Budget	2019 Adopted Budget	Increase/ (Decrease)
55230 Telephone Service	989	500	1,000	500
55240 Cell Phone Service	5,438	2,200	5,500	3,300
55309 Insurance	7,000	7,000	7,000	-
55540 Registration/Training Costs	2,803	2,057	2,057	-
55840 Four For Life Program	6,384	23,080	23,080	-
55880 Technology Charges	3,197	3,412	3,449	37
56001 Office Supplies	743	1,000	1,000	-
56004 Medical Supplies	7,221	6,500	6,500	-
56015 Other Operating Supplies	2,552	6,000	6,000	-
Total Salem Rescue Squad	83,207	103,816	113,153	9,337
Court Services Unit - 10-038-3330				
53500 Printing And Binding	-	500	500	-
55230 Telephone Service	1,315	1,000	1,000	-
55540 Registration/Training Costs	-	500	500	-
55800 Miscellaneous	-	150	150	-
Total Court Services Unit	1,315	2,150	2,150	-
Community Development				
<u>Building Inspections - 10-042-3410</u>				
51100 Salaries-Regular	222,894	222,040	264,049	42,009
51300 Part-Time Salaries-Regular	22,663	34,112	34,112	-
51400 Part-Time Salaries-Overtime	77	-	-	-
52100 FICA	17,460	19,595	22,810	3,215
52200 VRS Retirement	36,015	36,015	42,934	6,919
52300 Health Insurance	33,017	32,899	40,253	7,354
52350 Dental Insurance	1,578	1,558	1,774	216
52400 VRS Life Insurance	2,909	2,909	3,459	550
52450 Disability Insurance	-	-	175	175
53150 Legal Services	761	1,500	1,500	-
53310 Maintenance Of Equipment	690	1,500	1,500	-
53330 Maintenance Of Auto Equipment	10,109	10,000	10,000	-
53370 Software Maintenance/Support	2,800	2,800	-	(2,800)
53500 Printing And Binding	2,247	1,800	1,800	-
55210 Postage	2,046	1,250	1,250	-
55230 Telephone Service	252	400	400	-
55240 Cell Phone Service	1,695	1,700	1,700	-
55510 Mileage	170	-	-	-
55530 Meals And Lodging	1,922	-	-	-
55540 Registration/Training Costs	1,475	2,750	2,750	-
55800 Miscellaneous	-	100	100	-
55801 Dues And Memberships	1,664	1,700	1,700	-
55880 Technology Charges	11,909	12,794	8,346	(4,448)
56001 Office Supplies	465	1,300	1,300	-
56008 Expendable Equipment	31	175	175	-
56011 Uniforms Or Wearing Apparel For Employees	886	1,600	1,600	-
56012 Books And Subscriptions	1,745	1,800	1,800	-
Total Building Inspections	377,480	392,297	445,487	53,190
<u>Engineering - 10-042-4110</u>				
51100 Salaries-Regular	410,018	441,126	421,415	(19,711)
51300 Part-Time Salaries-Regular	66,316	73,815	77,550	3,735
51500 Vacation Buyback	3,539	-	-	-
52100 FICA	35,663	39,393	38,171	(1,222)
52200 VRS Retirement	66,246	71,551	68,522	(3,029)
52300 Health Insurance	36,152	43,291	38,273	(5,018)
52350 Dental Insurance	2,495	3,115	2,172	(943)

City of Salem, Virginia
General Fund Expenditure Budget Detail
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	2017 Actual	2018 Adopted Budget	2019 Adopted Budget	Increase/ (Decrease)
52400 VRS Life Insurance	5,351	5,779	5,521	(258)
53140 Engineering And Architectural Services	106,172	96,000	94,000	(2,000)
53150 Legal Services	3,554	4,200	4,200	-
53199 Other Professional Services	24,507	121,300	26,500	(94,800)
53310 Maintenance Of Equipment	1,996	9,300	8,300	(1,000)
53320 Maintenance Of Building & Grounds	454	-	-	-
53330 Maintenance Of Auto Equipment	5,083	8,750	8,750	-
53500 Printing And Binding	4,741	1,800	1,600	(200)
55230 Telephone Service	463	500	500	-
55240 Cell Phone Service	4,823	5,500	5,500	-
55510 Mileage	-	-	300	300
55520 Airfare	586	-	-	-
55530 Meals And Lodging	1,623	-	-	-
55540 Registration/Training Costs	6,453	12,400	12,400	-
55800 Miscellaneous	8	-	-	-
55801 Dues And Memberships	2,226	1,300	1,300	-
55842 MS4 & VSMP Stormwater Management Programs	15,658	10,000	10,000	-
55880 Technology Charges	25,600	27,319	32,283	4,964
55899 Transfer To Other Projects	(42,101)	(70,000)	(50,000)	20,000
56001 Office Supplies	3,236	3,750	3,750	-
56008 Expendable Equipment	995	1,990	1,990	-
58004 Motor Vehicles And Equipment	-	-	35,000	35,000
Total Engineering	791,857	912,179	847,997	(64,182)
Planning and Zoning - 10-042-8120				
51100 Salaries-Regular	122,155	122,637	126,095	3,458
51500 Vacation Buyback	3,407	-	-	-
52100 FICA	8,534	9,382	9,646	264
52200 VRS Retirement	19,746	19,892	20,503	611
52300 Health Insurance	16,721	16,639	17,945	1,306
52350 Dental Insurance	1,119	1,105	975	(130)
52400 VRS Life Insurance	1,595	1,607	1,652	45
53150 Legal Services	6,189	2,500	4,000	1,500
53330 Maintenance Of Auto Equipment	545	700	700	-
53500 Printing And Binding	870	400	400	-
55210 Postage	6,206	1,000	800	(200)
55240 Cell Phone Service	1,198	1,700	1,300	(400)
55540 Registration/Training Costs	839	7,800	8,100	300
55801 Dues And Memberships	-	975	975	-
55869 Historic District Grant-Local Match	-	6,000	-	(6,000)
55880 Technology Charges	-	710	4,001	3,291
56001 Office Supplies	114	1,450	1,500	50
56008 Expendable Equipment	-	100	100	-
57040 Rke Valley Alleghany Regional Comm.	-	-	25,535	25,535
57041 Rke Valley Transportation Planning Organization	-	-	3,822	3,822
Total Planning and Zoning	189,238	194,597	228,049	33,452
Total Community Development	1,358,575	1,499,073	1,521,533	22,460
Transfer Station				
Transfer Station - 10-048-4400				
51100 Salaries-Regular	172,780	-	-	-
51200 Salaries-Overtime	4,065	-	-	-
51300 Part-Time Salaries-Regular	4,287	-	-	-
52100 FICA	15,005	-	-	-
52200 VRS Retirement	23,299	-	-	-
52300 Health Insurance	21,872	-	-	-

City of Salem, Virginia
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	2017 Actual	2018 Adopted Budget	2019 Adopted Budget	Increase/ (Decrease)
52350 Dental Insurance	1,524	-	-	-
52400 VRS Life Insurance	1,882	-	-	-
53310 Maintenance Of Equipment	2,340	-	-	-
53320 Maintenance Of Building & Grounds	10,100	-	-	-
53330 Maintenance Of Auto Equipment	25,499	-	-	-
55110 Electrical Services	12,446	-	-	-
55130 Water And Sewer	1,933	-	-	-
55230 Telephone Service	320	-	-	-
55510 Mileage	162	-	-	-
55530 Meals And Lodging	460	-	-	-
55540 Registration/Training Costs	341	-	-	-
55821 Waste Disposal	1,268,678	-	-	-
55843 Permits	5,969	-	-	-
55880 Technology Charges	2,265	-	-	-
55899 Transfer To Other Projects	(22,301)	-	-	-
56001 Office Supplies	319	-	-	-
56008 Expendable Equipment	246	-	-	-
56011 Uniforms Or Wearing Apparel For Employees	890	-	-	-
56015 Other Operating Supplies	415	-	-	-
Total Transfer Station	1,554,796	-	-	-
<u>Closed Landfill - 10-048-4401</u>				
53320 Maintenance Of Building & Grounds	5,814	-	-	-
53330 Maintenance Of Auto Equipment	127	-	-	-
Total Closed Landfill	5,941	-	-	-
<u>Mowles Spring Park - 10-048-4402</u>				
53320 Maintenance Of Building & Grounds	8,919	-	-	-
Total Mowles Spring Park	8,919	-	-	-
Total Transfer Station	1,569,656	-	-	-
Civic Facilities				
<u>Salem Memorial Park - 10-053-7205</u>				
53185 Custodial Services	38,854	33,524	34,530	1,006
53187 Security Services	17,200	16,974	17,483	509
53320 Maintenance Of Building & Grounds	87,042	88,355	88,355	-
53327 Field Maintenance	9,636	16,489	16,984	495
53330 Maintenance Of Auto Equipment	518	-	-	-
55110 Electrical Services	119,478	115,000	115,000	-
55120 Heating Services - Gas, Coal And Oil	4,621	3,500	3,500	-
55130 Water And Sewer	28,132	25,000	30,000	5,000
55309 Insurance	2,500	-	-	-
Total Salem Memorial Park	307,981	298,842	305,852	7,010
<u>Salem Stadium - 10-053-7210</u>				
51100 Salaries-Regular	61,134	94,827	88,853	(5,974)
51200 Salaries-Overtime	13,701	14,000	14,000	-
51300 Part-Time Salaries-Regular	25,225	25,000	25,000	-
51400 Part-Time Salaries-Overtime	2,130	3,000	3,000	-
51500 Vacation Buyback	2,910	-	-	-
51900 Vacancy Savings	-	(50,228)	(55,850)	(5,622)
52100 FICA	8,016	10,467	10,010	(457)
52200 VRS Retirement	9,818	15,381	14,447	(934)
52300 Health Insurance	6,840	13,679	14,362	683
52350 Dental Insurance	459	905	799	(106)
52400 VRS Life Insurance	793	1,242	1,164	(78)
53320 Maintenance Of Building & Grounds	47,223	45,000	45,000	-
53330 Maintenance Of Auto Equipment	1,374	2,500	2,500	-

City of Salem, Virginia
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	2017 Actual	2018 Adopted Budget	2019 Adopted Budget	Increase/ (Decrease)
55110 Electrical Services	40,051	45,000	45,000	-
55130 Water And Sewer	4,551	3,500	3,500	-
55230 Telephone Service	371	425	425	-
55880 Technology Charges	363	336	231	(105)
Total Salem Stadium	224,959	225,034	212,441	(12,593)
<u>Tourism - 10-053-8170</u>				
51300 Part-Time Salaries-Regular	83,804	66,150	83,804	17,654
52100 FICA	6,781	5,060	6,411	1,351
55240 Cell Phone Service	1,186	1,100	1,100	-
55510 Mileage	4,000	4,800	4,800	-
55883 VBR Wayfinding Plan	-	-	10,000	10,000
56001 Office Supplies	-	300	300	-
Total Tourism	95,771	77,410	106,415	29,005
<u>NCAA Championships - 10-053-9108</u>				
53150 Legal Services	630	-	-	-
53199 Other Professional Services	33,363	33,850	10,000	(23,850)
53200 Temporary Services	24,603	28,600	5,000	(23,600)
53330 Maintenance Of Auto Equipment	136	-	-	-
53500 Printing And Binding	8,705	5,900	1,000	(4,900)
53600 Advertising	46,973	52,250	20,000	(32,250)
55210 Postage	1,387	750	400	(350)
55230 Telephone Service	2,280	2,100	500	(1,600)
55410 Lease/Rent Of Equipment	24,337	21,100	2,500	(18,600)
55520 Airfare	15,581	16,000	7,000	(9,000)
55530 Meals And Lodging	72,145	78,200	10,000	(68,200)
55531 Meals And Lodging-NCAA	-	-	5,000	5,000
56002 Food Supplies And Food Service	85,990	53,000	15,000	(38,000)
56015 Other Operating Supplies	57,303	37,350	2,500	(34,850)
Total NCAA Championships	373,433	329,100	78,900	(250,200)
Total Civic Facilities	1,002,144	930,386	703,608	(226,778)
Electric				
<u>Primary Roads-Traffic Signals - 10-054-4007</u>				
83731 Signal System - Labor	50,289	62,000	62,000	-
83736 Signal System	88,553	460,000	390,524	(69,476)
83739 Signal System - Equipment	1,433	5,000	5,000	-
85851 Signal System Expense - Labor	49,876	53,000	53,000	-
85855 Signal System - Travel/Training	-	1,500	1,500	-
85856 Signal System Expense	23,609	24,000	24,000	-
85859 Signal System - Equipment	3,661	5,000	5,000	-
85961 Maint Of Signal System - Labor	50,325	56,000	56,000	-
85966 Maint Of Signal System	20,760	30,000	30,000	-
85969 Maint Of Signal System - Equipment	4,135	5,000	5,000	-
Total Primary Roads-Traffic Signals	292,641	701,500	632,024	(69,476)
<u>Collector Streets-Traffic Signals - 10-054-4014</u>				
53850 Traffic Signals-Maint/Replace	366	17,000	17,000	-
Total Collector Streets-Traffic Signals	366	17,000	17,000	-
Total Electric	293,007	718,500	649,024	(69,476)
Parks & Recreation				
<u>Parks & Recreation Administration - 10-070-7110</u>				
51100 Salaries-Regular	151,585	197,723	221,838	24,115
51200 Salaries-Overtime	1,036	2,500	2,500	-
51300 Part-Time Salaries-Regular	3,936	6,000	6,000	-
51500 Vacation Buyback	10,425	-	-	-
51900 Vacancy Savings	-	(24,989)	-	24,989

City of Salem, Virginia
General Fund Expenditure Budget Detail
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	2017 Actual	2018 Adopted Budget	2019 Adopted Budget	Increase/ (Decrease)
52100 FICA	11,950	15,776	17,621	1,845
52200 VRS Retirement	24,675	32,071	36,071	4,000
52300 Health Insurance	17,754	21,371	24,327	2,956
52350 Dental Insurance	1,039	1,239	1,198	(41)
52400 VRS Life Insurance	1,993	2,590	2,906	316
52450 Disability Insurance	23	137	137	-
53150 Legal Services	-	500	500	-
53320 Maintenance Of Building & Grounds	13,202	12,000	14,000	2,000
53330 Maintenance Of Auto Equipment	9,780	11,700	11,700	-
53500 Printing And Binding	1,046	1,000	1,000	-
55110 Electrical Services	3,434	3,993	3,993	-
55120 Heating Services - Gas, Coal And Oil	1,338	3,000	3,000	-
55130 Water And Sewer	975	1,100	1,200	100
55210 Postage	1,116	1,500	1,500	-
55230 Telephone Service	8,059	8,000	8,200	200
55240 Cell Phone Service	6,722	7,500	7,500	-
55510 Mileage	-	500	500	-
55540 Registration/Training Costs	1,403	3,000	3,000	-
55800 Miscellaneous	15	-	-	-
55831 Tournaments	18,591	20,000	20,000	-
55872 Half Marathon Race	63,753	100,000	75,000	(25,000)
55880 Technology Charges	3,997	4,189	4,271	82
56001 Office Supplies	3,202	3,500	3,500	-
56005 Janitorial Supplies	896	900	900	-
56011 Uniforms Or Wearing Apparel For Employees	5,066	4,500	5,200	700
56012 Books And Subscriptions	496	500	500	-
58001 Machinery And Equipment	-	25,000	25,000	-
58004 Motor Vehicles And Equipment	23,893	-	-	-
Total Parks & Recreation Administration	391,400	466,800	503,062	36,262
<u>Athletic Fields - 10-070-7111</u>				
51100 Salaries-Regular	64,177	71,074	83,030	11,956
51200 Salaries-Overtime	2,898	3,000	3,000	-
51300 Part-Time Salaries-Regular	72,646	67,500	74,000	6,500
52100 FICA	10,582	10,830	12,242	1,412
52200 VRS Retirement	10,455	11,528	13,501	1,973
52300 Health Insurance	16,993	18,598	21,544	2,946
52350 Dental Insurance	1,236	1,358	1,198	(160)
52400 VRS Life Insurance	832	931	1,088	157
52450 Disability Insurance	218	-	300	300
53320 Maintenance Of Building & Grounds	127,387	120,000	127,000	7,000
53321 Maintenance Of Building & Grounds-Street Dept	2,394	5,000	5,000	-
53330 Maintenance Of Auto Equipment	2,800	8,000	7,325	(675)
55110 Electrical Services	22,319	22,325	25,500	3,175
55130 Water And Sewer	486	3,000	3,000	-
55800 Miscellaneous	-	300	300	-
55880 Technology Charges	1,500	2,618	1,240	(1,378)
Total Athletic Fields	336,923	346,062	379,268	33,206
<u>Kiwanis - 10-070-7114</u>				
51100 Salaries-Regular	74,189	73,902	79,381	5,479
51200 Salaries-Overtime	2,174	3,000	3,000	-
51500 Vacation Buyback	2,739	-	-	-
52100 FICA	5,955	5,883	6,302	419
52200 VRS Retirement	11,987	11,987	12,907	920
52300 Health Insurance	13,424	13,679	14,363	684

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	2017 Actual	2018 Adopted Budget	2019 Adopted Budget	Increase/ (Decrease)
52350 Dental Insurance	917	905	799	(106)
52400 VRS Life Insurance	968	968	1,040	72
53320 Maintenance Of Building & Grounds	36,513	42,800	41,800	(1,000)
53321 Maintenance Of Building & Grounds-Street Dept	13,713	13,000	14,000	1,000
53330 Maintenance Of Auto Equipment	5,182	5,500	5,500	-
55110 Electrical Services	22,128	17,000	23,000	6,000
55120 Heating Services - Gas, Coal And Oil	1,806	2,116	2,116	-
55130 Water And Sewer	5,839	7,500	7,500	-
55800 Miscellaneous	430	500	500	-
55880 Technology Charges	1,473	1,564	1,573	9
58001 Machinery And Equipment	21,798	-	-	-
58016 Machinery And Equipment-Red Sox	1,270	12,000	13,000	1,000
Total Kiwanis	222,505	212,304	226,781	14,477
<u>Moyer Sports Complex - 10-070-7117</u>				
51100 Salaries-Regular	185,604	179,920	197,949	18,029
51200 Salaries-Overtime	1,849	6,500	4,000	(2,500)
51300 Part-Time Salaries-Regular	12,035	10,000	12,500	2,500
51500 Vacation Buyback	2,294	-	-	-
52100 FICA	14,473	15,026	16,405	1,379
52200 VRS Retirement	28,831	29,183	32,187	3,004
52300 Health Insurance	33,414	33,912	34,723	811
52350 Dental Insurance	2,255	2,263	1,996	(267)
52400 VRS Life Insurance	2,329	2,357	2,593	236
52450 Disability Insurance	140	100	175	75
53320 Maintenance Of Building & Grounds	58,980	77,000	75,000	(2,000)
53321 Maintenance Of Building & Grounds-Street Dept	20,292	20,250	22,250	2,000
53330 Maintenance Of Auto Equipment	6,357	6,000	7,000	1,000
55110 Electrical Services	26,930	22,000	33,000	11,000
55130 Water And Sewer	9,715	12,000	11,000	(1,000)
55230 Telephone Service	2,795	2,900	2,900	-
55800 Miscellaneous	488	500	500	-
55836 Dixie League Tournaments	3,263	3,500	3,500	-
55880 Technology Charges	5,789	6,199	6,472	273
58001 Machinery And Equipment	19,961	-	-	-
Total Moyer Sports Complex	437,794	429,610	464,150	34,540
<u>Skateboard Park - 10-070-7123</u>				
53320 Maintenance Of Building & Grounds	-	14,100	2,000	(12,100)
53321 Maintenance Of Building & Grounds-Street Dept	109	1,100	1,100	-
55110 Electrical Services	1,093	1,400	1,400	-
Total Skateboard Park	1,202	16,600	4,500	(12,100)
<u>Spartan Field - 10-070-7126</u>				
51100 Salaries-Regular	35,296	35,152	40,381	5,229
51200 Salaries-Overtime	437	3,700	3,700	-
51500 Vacation Buyback	676	-	-	-
52100 FICA	2,622	2,972	3,372	400
52200 VRS Retirement	5,702	5,702	6,566	864
52300 Health Insurance	7,222	7,266	8,660	1,394
52350 Dental Insurance	459	453	399	(54)
52400 VRS Life Insurance	461	460	529	69
53320 Maintenance Of Building & Grounds	17,889	23,500	22,500	(1,000)
53321 Maintenance Of Building & Grounds-Street Dept	9,163	7,500	9,000	1,500
53330 Maintenance Of Auto Equipment	184	2,500	1,500	(1,000)
55130 Water And Sewer	3,137	7,000	6,500	(500)
55800 Miscellaneous	-	500	500	-

City of Salem, Virginia
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	2017 Actual	2018 Adopted Budget	2019 Adopted Budget	Increase/ (Decrease)
55880 Technology Charges	1,313	1,412	1,339	(73)
Total Spartan Field	84,561	98,117	104,946	6,829
<u>Athletic Programs - 10-070-7129</u>				
51100 Salaries-Regular	136,917	168,189	166,607	(1,582)
51200 Salaries-Overtime	918	3,000	3,000	-
51300 Part-Time Salaries-Regular	91,387	90,000	92,000	2,000
51500 Vacation Buyback	4,034	-	-	-
51900 Vacancy Savings	-	(47,179)	(53,118)	(5,939)
52100 FICA	17,296	19,981	20,013	32
52200 VRS Retirement	22,022	27,280	27,090	(190)
52300 Health Insurance	22,319	29,225	31,285	2,060
52350 Dental Insurance	1,570	2,010	1,773	(237)
52400 VRS Life Insurance	1,791	2,203	2,183	(20)
52450 Disability Insurance	278	240	325	85
53370 Software Maintenance/Support	-	500	500	-
55837 Sandlot Super Bowl	1,263	3,000	3,000	-
55880 Technology Charges	12,824	11,709	12,419	710
56021 Athletic Supplies	86,581	105,000	103,000	(2,000)
Total Athletic Programs	399,200	415,158	410,077	(5,081)
<u>Adult Athletic Programs - 10-070-7130</u>				
51300 Part-Time Salaries-Regular	13,375	14,862	14,862	-
52100 FICA	855	1,137	1,137	-
56021 Athletic Supplies	2,133	4,500	4,500	-
Total Adult Athletic Programs	16,363	20,499	20,499	-
<u>Recreation Programs - 10-070-7132</u>				
51100 Salaries-Regular	133,738	132,891	140,270	7,379
51200 Salaries-Overtime	1,541	2,000	4,000	2,000
51300 Part-Time Salaries-Regular	11,664	16,175	16,175	-
51500 Vacation Buyback	2,386	-	-	-
52100 FICA	10,660	11,557	12,274	717
52200 VRS Retirement	20,319	21,555	22,808	1,253
52300 Health Insurance	19,511	20,318	21,334	1,016
52350 Dental Insurance	1,280	1,358	1,198	(160)
52400 VRS Life Insurance	1,641	1,741	1,837	96
52450 Disability Insurance	174	229	229	-
55825 Special Events	118,676	149,800	147,800	(2,000)
55826 Olde Salem Days	4,901	7,000	7,000	-
55827 Christmas Parade	2,486	3,000	3,000	-
55828 Summer Camps	21,415	24,000	24,000	-
55830 Hook A Kid On Golf	2,152	2,400	2,400	-
55838 Youth Council	1,992	2,000	2,000	-
55852 Therapeutic Recreation-Rke Co	20,000	20,000	20,000	-
55880 Technology Charges	4,258	4,365	6,063	1,698
56001 Office Supplies	3	-	-	-
56014 Educational And Recreational Supplies	7,027	8,500	8,500	-
Total Recreation Programs	385,824	428,889	440,888	11,999
<u>Senior Citizen Center - 10-070-7135</u>				
51100 Salaries-Regular	123,725	124,883	120,255	(4,628)
51200 Salaries-Overtime	1,275	2,500	2,500	-
51300 Part-Time Salaries-Regular	24,752	26,520	26,520	-
51500 Vacation Buyback	1,655	-	-	-
52100 FICA	11,748	11,774	11,420	(354)
52200 VRS Retirement	20,044	20,256	19,553	(703)
52300 Health Insurance	20,227	22,409	14,363	(8,046)

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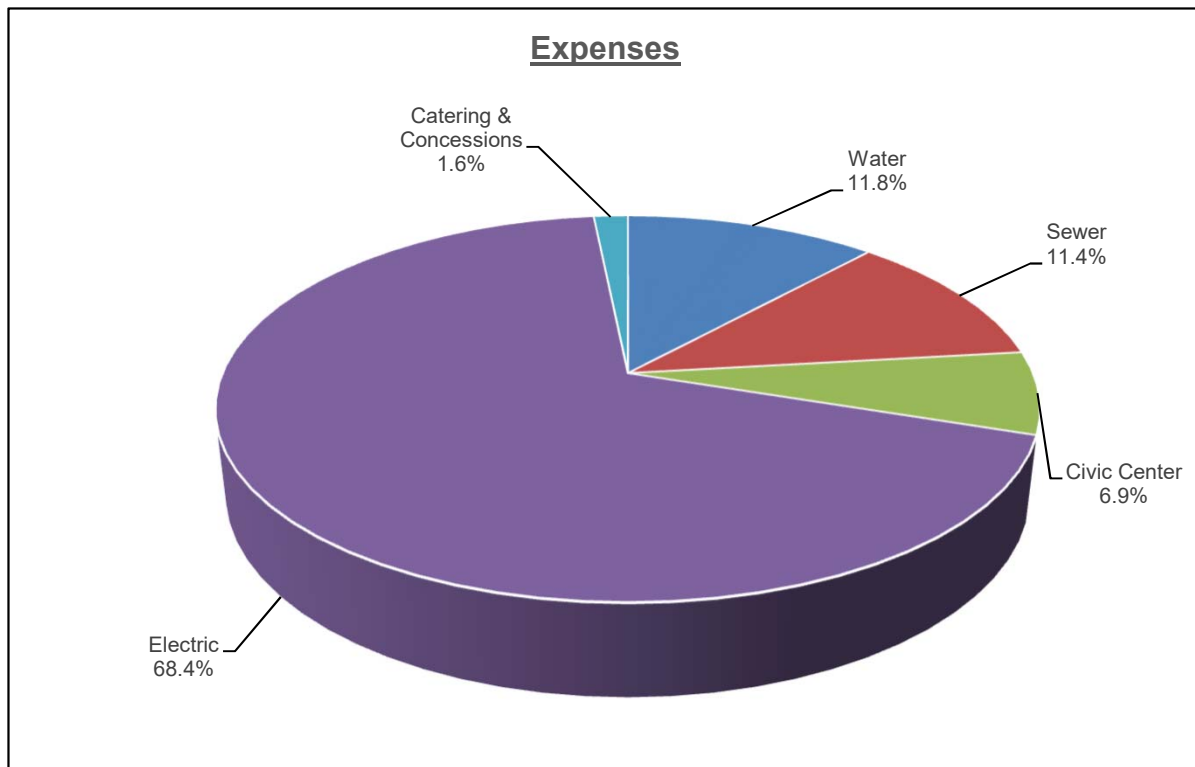
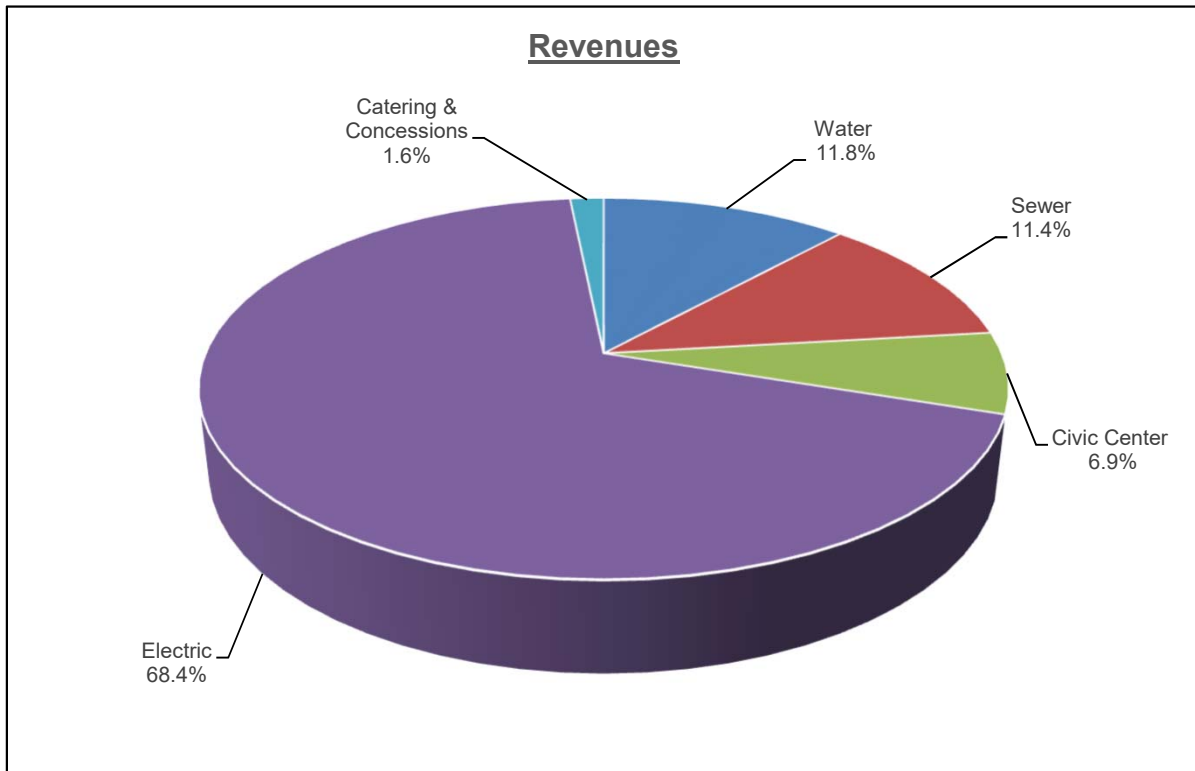
	2017 Actual	2018 Adopted Budget	2019 Adopted Budget	Increase/ (Decrease)
52350 Dental Insurance	1,415	1,558	799	(759)
52400 VRS Life Insurance	1,619	1,636	1,575	(61)
52450 Disability Insurance	34	125	125	-
53320 Maintenance Of Building & Grounds	9,232	14,390	13,890	(500)
53330 Maintenance Of Auto Equipment	3,032	4,000	4,000	-
55110 Electrical Services	9,537	9,500	10,000	500
55120 Heating Services - Gas, Coal And Oil	1,258	1,750	1,750	-
55130 Water And Sewer	2,592	3,317	3,317	-
55230 Telephone Service	1,321	1,500	1,500	-
55540 Registration/Training Costs	54	250	250	-
55801 Dues And Memberships	15	110	110	-
55824 Senior Trips	39,194	75,000	50,000	(25,000)
55832 Donations	589	1,000	1,000	-
55880 Technology Charges	4,919	5,024	5,610	586
56001 Office Supplies	513	700	700	-
56014 Educational And Recreational Supplies	3,234	3,500	3,500	-
58009 Building Improvements	-	-	30,495	30,495
Total Senior Citizen Center	281,984	331,702	323,232	(8,470)
Youth Sports Office - 10-070-7138				
53320 Maintenance Of Building & Grounds	3,966	6,500	6,500	-
55120 Heating Services - Gas, Coal And Oil	602	1,500	1,500	-
Total Youth Sports Office	4,568	8,000	8,000	-
Total Parks & Recreation	2,562,324	2,773,741	2,885,403	111,662
Library 10-076-7300				
51100 Salaries-Regular	501,257	498,975	500,652	1,677
51300 Part-Time Salaries-Regular	85,545	83,458	96,458	13,000
51500 Vacation Buyback	4,931	-	-	-
52100 FICA	44,019	44,556	45,679	1,123
52200 VRS Retirement	80,264	80,934	81,406	472
52300 Health Insurance	56,446	56,631	61,507	4,876
52350 Dental Insurance	4,459	4,455	3,531	(924)
52400 VRS Life Insurance	6,483	6,537	6,559	22
52450 Disability Insurance	305	450	450	-
53150 Legal Services	175	300	300	-
53310 Maintenance Of Equipment	1,596	2,863	2,863	-
53320 Maintenance Of Building & Grounds	19,512	18,000	19,500	1,500
53370 Software Maintenance/Support	51,922	61,509	61,509	-
55110 Electrical Services	23,901	23,145	23,145	-
55120 Heating Services - Gas, Coal And Oil	3,114	4,000	4,000	-
55130 Water And Sewer	2,780	3,200	3,200	-
55210 Postage	2,644	5,000	4,000	(1,000)
55230 Telephone Service	3,495	3,400	2,000	(1,400)
55240 Cell Phone Service	600	600	600	-
55510 Mileage	-	400	400	-
55530 Meals And Lodging	696	790	790	-
55540 Registration/Training Costs	677	790	790	-
55800 Miscellaneous	-	100	100	-
55801 Dues And Memberships	923	2,585	2,585	-
55825 Special Events	503	-	4,000	4,000
55845 Library Programs	8,034	10,000	10,000	-
55880 Technology Charges	15,083	15,972	16,490	518
56001 Office Supplies	14,534	14,000	14,000	-
56005 Janitorial Supplies	2,407	2,430	3,000	570
56012 Books And Subscriptions	(3,547)	8,000	9,000	1,000

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2018-2019

	2017 Actual	2018 Adopted Budget	2019 Adopted Budget	Increase/ (Decrease)
56013 Books And Subscriptions - State	142,924	147,217	145,712	(1,505)
58002 Furniture And Fixtures	9,989	-	22,056	22,056
Total Library	1,085,671	1,100,297	1,146,282	45,985
Economic Development - 10-080-8110				
51100 Salaries-Regular	107,198	106,787	111,101	4,314
51300 Part-Time Salaries-Regular	-	27,703	28,652	949
51500 Vacation Buyback	8,214	-	-	-
52100 FICA	8,638	10,288	10,691	403
52200 VRS Retirement	17,321	17,321	18,065	744
52300 Health Insurance	5,864	5,879	6,173	294
52350 Dental Insurance	459	453	399	(54)
52400 VRS Life Insurance	1,399	1,399	1,455	56
53150 Legal Services	4,199	6,000	6,000	-
53199 Other Professional Services	38,163	1,500	1,500	-
53330 Maintenance Of Auto Equipment	1,200	800	800	-
53500 Printing And Binding	437	550	550	-
53600 Advertising	300	450	600	150
55210 Postage	76	200	200	-
55230 Telephone Service	39	150	300	150
55240 Cell Phone Service	1,200	1,400	1,200	(200)
55510 Mileage	231	-	500	500
55530 Meals And Lodging	1,960	2,000	3,000	1,000
55540 Registration/Training Costs	720	1,000	2,500	1,500
55800 Miscellaneous	1,795	500	1,500	1,000
55801 Dues And Memberships	781	1,100	1,100	-
55873 Downtown Plan	6,276	50,000	50,000	-
55874 Virginia Main Street Program	467	-	1,000	1,000
55875 Facade Grants	26,306	70,000	-	(70,000)
55880 Technology Charges	7,561	8,061	7,767	(294)
56001 Office Supplies	718	800	800	-
56012 Books And Subscriptions	88	450	450	-
57040 Rke Valley Alleghany Regional Comm.	22,797	22,797	-	(22,797)
57041 Rke Valley Transportation Planning Organization	3,791	3,816	-	(3,816)
Total Economic Development	268,198	341,404	256,303	(85,101)
Total General Fund Expenditures	\$ 71,614,411	\$ 75,204,149	\$ 78,013,575	\$ 2,809,426

ENTERPRISE FUNDS

City of Salem, Virginia
Enterprise Funds Budget Summary Charts
Fiscal Year 2018-2019



City of Salem, Virginia
Enterprise Funds Budget Summary
Fiscal Year 2018-2019

	2017 Actual	2018 Adopted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenues				
Water	\$ 6,747,479	\$ 6,724,717	\$ 6,983,391	\$ 258,674
Sewer	6,925,541	6,822,284	6,746,685	(75,599)
Civic Center	3,536,604	3,697,624	4,092,662	395,038
Electric	39,511,768	39,459,240	40,533,468	1,074,228
Catering & Concessions	871,756	927,095	932,499	5,404
Total Revenues	\$ 57,593,148	\$ 57,630,960	\$ 59,288,705	\$ 1,657,745
Expenses				
Water	\$ 5,098,438	\$ 6,724,717	\$ 6,983,391	\$ 258,674
Sewer	5,070,123	6,822,284	6,746,685	(75,599)
Civic Center	4,048,227	3,697,624	4,092,662	395,038
Electric	34,881,709	39,459,240	40,533,468	1,074,228
Catering & Concessions	933,501	927,095	932,499	5,404
Total Expenses	\$ 50,031,998	\$ 57,630,960	\$ 59,288,705	\$ 1,657,745

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2018-2019

	2017 Actual	2018 Adopted Budget	2019 Adopted Budget	Increase/ (Decrease)
Water Fund				
Revenue - 51-051-0020				
44610 Residential Services	\$ 3,098,858	\$ 3,105,583	\$ 3,259,717	\$ 154,134
44611 Small Commercial Services	909,968	964,209	957,204	(7,005)
44612 Large Commercial Services	1,567,648	1,580,890	1,649,023	68,133
44613 Multi-Unit Services	646,989	685,222	680,574	(4,648)
44614 Fire Services	39,982	40,353	42,058	1,705
44616 Duplex Services	54,962	54,460	57,815	3,355
44620 Penalties	91,698	90,000	85,000	(5,000)
44630 Connections	48,480	25,000	30,000	5,000
44632 Availability Fees	51,000	10,000	40,000	30,000
44635 Rental Of Property	156,497	160,000	160,000	-
44640 Miscellaneous	12,370	9,000	12,000	3,000
44650 Interest Income	8,965	-	10,000	10,000
44660 Premium On Bonds	41,744	-	-	-
44690 Gain On Sale Of Assets	18,318	-	-	-
Total Revenue	6,747,479	6,724,717	6,983,391	258,674
Expense				
<u>Meter Readers - 51-012-0024</u>				
51100 Salaries-Regular	125,999	142,189	169,666	27,477
51200 Salaries-Overtime	24,055	13,500	12,000	(1,500)
51300 Part-Time Salaries-Regular	8,642	16,744	-	(16,744)
51500 Vacation Buyback	4,053	4,000	4,000	-
51850 Compensation Adjustment	-	-	9,276	9,276
52100 FICA	11,487	13,497	14,203	706
52200 VRS Retirement	18,652	23,063	27,588	4,525
52210 VRS Retirement Offset	(15,938)	-	-	-
52300 Health Insurance	23,169	28,088	38,507	10,419
52350 Dental Insurance	1,413	1,811	1,997	186
52400 VRS Life Insurance	1,563	1,863	2,223	360
52450 Disability Insurance	38	-	375	375
52700 Workers Compensation	1,355	3,000	3,000	-
52845 Pension Expense	16,690	-	-	-
52850 Other Postemployment Benefits	(612)	1,200	1,200	-
52882 Health Insurance Retiree Billing	15,856	13,530	15,155	1,625
53200 Temporary Services	30,688	-	-	-
53310 Maintenance Of Equipment	17,637	17,946	19,750	1,804
53330 Maintenance Of Auto Equipment	10,873	12,000	9,000	(3,000)
53500 Printing And Binding	349	400	400	-
53600 Advertising	1,427	-	-	-
55210 Postage	81	50	50	-
55230 Telephone Service	-	50	120	70
55800 Miscellaneous	-	150	150	-
55880 Technology Charges	4,231	4,451	4,756	305
55889 Billing And Collection Credits	(308,254)	(304,832)	(339,788)	(34,956)
56001 Office Supplies	122	800	800	-
56007 Repair And Maintenance Supplies	373	1,500	500	(1,000)
56008 Expendable Equipment	-	500	1,750	1,250
56011 Uniforms Or Wearing Apparel For Employees	1,983	2,500	2,500	-
56015 Other Operating Supplies	1,060	2,000	822	(1,178)
58004 Motor Vehicles And Equipment	21,937	-	-	-
58010 Depreciation	3,010	-	-	-
58012 Contra Capital Outlay	(21,937)	-	-	-
Total Meter Readers	2	-	-	-

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2018-2019

	2017 Actual	2018 Adopted Budget	2019 Adopted Budget	Increase/ (Decrease)
<u>Utility Billing - 51-012-0026</u>				
51100 Salaries-Regular	118,851	128,565	127,254	(1,311)
51500 Vacation Buyback	555	1,000	1,000	-
51850 Compensation Adjustment	-	-	522	522
52100 FICA	8,785	9,912	9,966	54
52200 VRS Retirement	19,373	20,853	20,692	(161)
52210 VRS Retirement Offset	(20,059)	-	-	-
52300 Health Insurance	19,106	18,956	20,964	2,008
52350 Dental Insurance	1,332	1,358	1,198	(160)
52400 VRS Life Insurance	1,565	1,684	1,667	(17)
52450 Disability Insurance	369	315	500	185
52700 Workers Compensation	73	100	100	-
52845 Pension Expense	16,132	-	-	-
52850 Other Postemployment Benefits	(612)	1,500	1,500	-
52882 Health Insurance Retiree Billing	-	-	3,111	3,111
52886 Health Insurance Retiree Billing - Pre 65	11,200	11,428	7,540	(3,888)
53310 Maintenance Of Equipment	-	350	-	(350)
53370 Software Maintenance/Support	418	400	400	-
53500 Printing And Binding	11,370	14,750	14,750	-
53600 Advertising	521	-	-	-
55210 Postage	74,496	81,000	81,000	-
55230 Telephone Service	81	200	350	150
55520 Airfare	-	550	-	(550)
55530 Meals And Lodging	-	350	450	100
55540 Registration/Training Costs	-	3,085	550	(2,535)
55800 Miscellaneous	-	600	600	-
55880 Technology Charges	4,986	5,305	5,407	102
55889 Billing And Collection Credits	(270,377)	(303,261)	(301,121)	2,140
56001 Office Supplies	437	1,000	1,000	-
56008 Expendable Equipment	1,398	-	600	600
Total Utility Billing	-	-	-	-
<u>Utility Collections - 51-012-0028</u>				
51100 Salaries-Regular	156,879	161,907	161,907	-
51500 Vacation Buyback	2,950	4,000	3,000	(1,000)
51850 Compensation Adjustment	-	-	1,790	1,790
52100 FICA	12,058	12,692	12,615	(77)
52200 VRS Retirement	25,265	26,261	26,326	65
52210 VRS Retirement Offset	(23,555)	-	-	-
52300 Health Insurance	17,359	13,077	22,023	8,946
52350 Dental Insurance	1,290	1,358	1,198	(160)
52400 VRS Life Insurance	2,041	2,121	2,121	-
52450 Disability Insurance	139	200	200	-
52700 Workers Compensation	102	175	175	-
52845 Pension Expense	21,158	-	-	-
52850 Other Postemployment Benefits	(612)	1,200	1,200	-
52882 Health Insurance Retiree Billing	6,304	6,396	7,015	619
52886 Health Insurance Retiree Billing - Pre 65	14,271	14,773	15,081	308
53199 Other Professional Services	-	-	550	550
53200 Temporary Services	8,228	-	-	-
53310 Maintenance Of Equipment	-	500	500	-
53500 Printing And Binding	1,883	5,000	5,200	200
53600 Advertising	500	-	-	-
55210 Postage	9,582	11,000	9,500	(1,500)
55230 Telephone Service	77	200	400	200
55540 Registration/Training Costs	-	750	-	(750)

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2018-2019

	2017 Actual	2018 Adopted Budget	2019 Adopted Budget	Increase/ (Decrease)
55800 Miscellaneous	68	200	200	-
55804 Cash Over/Short	(46)	-	-	-
55835 Bank Charges	70,740	90,000	90,000	-
55880 Technology Charges	9,431	10,050	10,258	208
55889 Billing And Collection Credits	(337,560)	(363,660)	(373,359)	(9,699)
56001 Office Supplies	418	1,500	1,500	-
56008 Expendable Equipment	1,030	300	600	300
Total Utility Collections	-	-	-	-
Production - 51-051-0021				
51100 Salaries-Regular	695,903	775,640	804,555	28,915
51200 Salaries-Overtime	36,989	47,000	47,000	-
51500 Vacation Buyback	17,810	15,000	15,000	-
51900 Vacancy Savings	-	(105,253)	(104,692)	561
52100 FICA	54,859	64,079	66,291	2,212
52200 VRS Retirement	111,097	124,365	129,374	5,009
52210 VRS Retirement Offset	(108,016)	-	-	-
52300 Health Insurance	105,214	117,389	128,952	11,563
52350 Dental Insurance	8,436	8,222	7,210	(1,012)
52400 VRS Life Insurance	8,823	10,044	10,423	379
52450 Disability Insurance	1,052	1,200	1,300	100
52700 Workers Compensation	13,152	16,050	17,500	1,450
52840 Accrued Annual Leave	(10,393)	-	-	-
52845 Pension Expense	93,911	-	-	-
52850 Other Postemployment Benefits	(2,270)	5,000	5,000	-
52882 Health Insurance Retiree Billing	19,897	21,040	22,042	1,002
52886 Health Insurance Retiree Billing - Pre 65	27,035	24,631	23,411	(1,220)
53140 Engineering And Architectural Services	1,030	42,000	210,000	168,000
53150 Legal Services	801	1,500	1,500	-
53190 Administrative Costs	60,759	64,573	66,633	2,060
53191 Billing And Collection Costs	228,663	242,938	250,670	7,732
53310 Maintenance Of Equipment	16,714	30,000	30,000	-
53320 Maintenance Of Building & Grounds	75,066	150,000	150,000	-
53330 Maintenance Of Auto Equipment	13,676	10,000	10,000	-
53370 Software Maintenance/Support	16,652	13,000	14,000	1,000
53500 Printing And Binding	1,531	8,200	2,500	(5,700)
53600 Advertising	392	1,000	1,000	-
55110 Electrical Services	351,575	370,000	370,000	-
55120 Heating Services - Gas, Coal And Oil	11,844	14,000	14,000	-
55130 Water And Sewer	2,847	3,100	3,200	100
55210 Postage	1,531	500	1,000	500
55230 Telephone Service	3,382	1,500	3,500	2,000
55240 Cell Phone Service	4,067	3,000	5,200	2,200
55304 Other Property Insurance	7,425	9,000	7,500	(1,500)
55305 Motor Vehicle Insurance	-	-	3,750	3,750
55308 General Liability Insurance	14,501	17,400	16,000	(1,400)
55510 Mileage	99	800	800	-
55530 Meals And Lodging	1,052	3,600	3,600	-
55540 Registration/Training Costs	5,222	5,100	5,300	200
55800 Miscellaneous	1,656	1,500	1,700	200
55801 Dues And Memberships	3,710	4,500	4,500	-
55843 Permits	27,653	30,000	30,000	-
55880 Technology Charges	10,074	10,737	14,102	3,365
55894 Equipment Rental Credit	(12)	-	-	-
55895 Labor Credits	(120)	-	-	-
56001 Office Supplies	1,451	1,500	1,500	-

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2018-2019

	2017 Actual	2018 Adopted Budget	2019 Adopted Budget	Increase/ (Decrease)
56005 Janitorial Supplies	2,862	2,000	2,000	-
56008 Expendable Equipment	18,538	5,000	17,500	12,500
56011 Uniforms Or Wearing Apparel For Employees	1,912	3,200	3,200	-
56012 Books And Subscriptions	813	1,500	1,500	-
56056 Chemicals And Testing	89,646	128,000	123,000	(5,000)
56057 Lab Supplies	14,716	15,000	15,000	-
58001 Machinery And Equipment	8,199	290,000	90,000	(200,000)
58003 Communications Equipment	-	-	45,000	45,000
58006 Computer Equipment	-	21,000	-	(21,000)
58009 Building Improvements	7,294	35,000	127,000	92,000
58010 Depreciation	858,948	-	-	-
58012 Contra Capital Outlay	(165,507)	-	-	-
58013 Loss On Sale Of Assets	122,022	-	-	-
58020 Purchase Of Property	150,014	-	-	-
59500 Contingency	-	437,003	684,493	247,490
Total Production	3,046,197	3,101,558	3,504,014	402,456
<u>Distribution - 51-051-0022</u>				
51100 Salaries-Regular	493,097	536,054	567,267	31,213
51200 Salaries-Overtime	20,245	37,000	37,000	-
51300 Part-Time Salaries-Regular	-	9,000	9,000	-
51500 Vacation Buyback	4,200	5,000	5,000	-
51900 Vacancy Savings	-	(52,838)	(48,797)	4,041
52100 FICA	36,809	44,910	47,297	2,387
52200 VRS Retirement	77,767	84,321	89,603	5,282
52210 VRS Retirement Offset	(78,544)	-	-	-
52300 Health Insurance	83,524	90,845	75,694	(15,151)
52350 Dental Insurance	5,703	6,160	4,393	(1,767)
52400 VRS Life Insurance	6,277	6,810	7,219	409
52450 Disability Insurance	210	200	300	100
52700 Workers Compensation	8,768	10,700	11,750	1,050
52840 Accrued Annual Leave	(11,233)	-	-	-
52845 Pension Expense	66,911	-	-	-
52850 Other Postemployment Benefits	(2,270)	4,630	4,630	-
52882 Health Insurance Retiree Billing	19,897	21,040	22,042	1,002
52886 Health Insurance Retiree Billing - Pre 65	27,035	24,631	23,411	(1,220)
53140 Engineering And Architectural Services	6,525	80,000	30,000	(50,000)
53150 Legal Services	971	-	-	-
53190 Administrative Costs	60,759	64,573	66,633	2,060
53310 Maintenance Of Equipment	1,670	3,000	3,000	-
53320 Maintenance Of Building & Grounds	1,085	7,000	7,000	-
53330 Maintenance Of Auto Equipment	45,208	47,000	40,500	(6,500)
53340 Maintenance Of Radio Equipment	-	1,000	1,882	882
53370 Software Maintenance/Support	6,151	10,000	14,100	4,100
53390 Maintenance Of Water Lines	263,829	320,000	300,000	(20,000)
53391 Maintenance Of Tanks	8,608	130,000	10,000	(120,000)
53392 Maintenance Of Pump Stations	9,032	50,000	10,000	(40,000)
53600 Advertising	261	-	-	-
55130 Water And Sewer	24	-	-	-
55210 Postage	37	50	50	-
55230 Telephone Service	262	1,500	2,000	500
55240 Cell Phone Service	2,562	4,000	4,500	500
55305 Motor Vehicle Insurance	-	-	6,500	6,500
55308 General Liability Insurance	14,501	10,000	15,000	5,000
55410 Lease/Rent Of Equipment	1,778	2,000	2,000	-
55510 Mileage	319	900	900	-

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2018-2019

	2017 Actual	2018 Adopted Budget	2019 Adopted Budget	Increase/ (Decrease)
55530 Meals And Lodging	1,207	2,100	2,200	100
55540 Registration/Training Costs	1,281	2,100	2,200	100
55800 Miscellaneous	1,275	1,500	1,500	-
55801 Dues And Memberships	378	500	500	-
55834 Bad Debt Expense	17,727	-	-	-
55880 Technology Charges	9,954	10,737	14,102	3,365
55894 Equipment Rental Credit	(49,532)	(70,000)	(70,000)	-
55895 Labor Credits	(135,291)	(170,000)	(170,000)	-
56001 Office Supplies	1,518	1,500	1,500	-
56003 Construction Materials	100,771	130,000	130,000	-
56005 Janitorial Supplies	167	1,000	500	(500)
56007 Repair And Maintenance Supplies	4,186	6,000	6,000	-
56008 Expendable Equipment	25,038	11,000	11,000	-
56011 Uniforms Or Wearing Apparel For Employees	3,678	5,200	5,200	-
56012 Books And Subscriptions	548	1,500	1,500	-
56022 Meters	24,646	10,000	10,000	-
58001 Machinery And Equipment	-	22,000	40,000	18,000
58003 Communications Equipment	-	-	28,000	28,000
58004 Motor Vehicles And Equipment	61,554	69,000	-	(69,000)
58006 Computer Equipment	-	-	13,000	13,000
58008 Line Extensions And New Connections	27,099	55,000	125,000	70,000
58010 Depreciation	82,707	-	-	-
58012 Contra Capital Outlay	(88,653)	-	-	-
59299 Interest Expense	485,260	1,814,536	1,797,301	(17,235)
59301 Bond Costs	80,246	-	-	-
59475 Payment In Lieu Of Taxes	156,497	160,000	160,000	-
59490 Transfer To Other Funds	58,000	-	-	-
Total Distribution	2,052,239	3,623,159	3,479,377	(143,782)
Total Expense	5,098,438	6,724,717	6,983,391	258,674
Water Fund Summary				
Revenue	6,747,479	6,724,717	6,983,391	258,674
Expense	5,098,438	6,724,717	6,983,391	258,674
Change in net position	1,649,041	-	-	-

Sewer Fund

Revenue - 52-052-0030

44610 Residential Services	3,899,621	3,840,362	3,832,003	(8,359)
44611 Small Commercial Services	1,095,777	1,127,065	1,076,776	(50,289)
44612 Large Commercial Services	914,600	893,090	898,742	5,652
44613 Multi-Unit Services	711,243	741,291	698,911	(42,380)
44615 Unmetered Services	23,679	23,839	23,269	(570)
44616 Duplex Services	78,342	76,637	76,984	347
44620 Penalties	87,794	90,000	88,000	(2,000)
44630 Connections	50,650	10,000	20,000	10,000
44632 Availability Fees	25,000	10,000	20,000	10,000
44640 Miscellaneous	1,849	10,000	2,000	(8,000)
44650 Interest Income	8,965	-	10,000	10,000
44660 Premium On Bonds	27,021	-	-	-
44690 Gain On Sale Of Assets	1,000	-	-	-
Total Revenue	6,925,541	6,822,284	6,746,685	(75,599)

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2018-2019

	2017 Actual	2018 Adopted Budget	2019 Adopted Budget	Increase/ (Decrease)
Expense 52-052-0031				
51100 Salaries-Regular	445,234	639,396	729,517	90,121
51200 Salaries-Overtime	12,744	24,000	24,000	-
51300 Part-Time Salaries-Regular	-	9,600	9,600	-
51500 Vacation Buyback	3,336	5,000	3,500	(1,500)
51900 Vacancy Savings	-	(158,456)	(175,517)	(17,061)
52100 FICA	33,518	51,867	58,646	6,779
52200 VRS Retirement	70,199	101,456	116,359	14,903
52210 VRS Retirement Offset	(68,521)	-	-	-
52300 Health Insurance	82,864	102,494	124,562	22,068
52350 Dental Insurance	4,517	7,490	6,819	(671)
52400 VRS Life Insurance	5,606	8,194	9,375	1,181
52450 Disability Insurance	562	500	750	250
52700 Workers Compensation	2,697	5,000	5,000	-
52840 Accrued Annual Leave	2,994	-	-	-
52845 Pension Expense	60,289	-	-	-
52850 Other Postemployment Benefits	(1,372)	4,000	4,000	-
52882 Health Insurance Retiree Billing	19,897	21,040	22,042	1,002
52886 Health Insurance Retiree Billing - Pre 65	27,035	24,631	23,411	(1,220)
53130 Management Consulting Services	69,550	120,000	60,000	(60,000)
53140 Engineering And Architectural Services	3,144	150,000	150,000	-
53145 Treatment of Sewage	1,812,623	2,100,000	2,000,000	(100,000)
53150 Legal Services	971	1,500	1,500	-
53190 Administrative Costs	121,517	127,855	131,857	4,002
53191 Billing And Collection Costs	228,976	242,938	250,670	7,732
53310 Maintenance Of Equipment	4,037	2,500	3,382	882
53320 Maintenance Of Building & Grounds	1,748	12,000	12,000	-
53330 Maintenance Of Auto Equipment	42,865	50,000	45,000	(5,000)
53370 Software Maintenance/Support	16,974	15,000	14,600	(400)
53392 Maintenance Of Pump Stations	2,764	5,000	5,000	-
53393 Maintenance Of Sewer Lines	373,132	390,000	390,000	-
53394 Maintenance Infiltration Abatement	284,649	500,000	480,000	(20,000)
53500 Printing And Binding	801	1,500	1,500	-
53600 Advertising	1,152	1,500	1,500	-
55110 Electrical Services	3,564	4,000	4,000	-
55130 Water And Sewer	324	-	500	500
55210 Postage	37	100	100	-
55230 Telephone Service	262	3,000	3,000	-
55240 Cell Phone Service	10,056	7,000	12,000	5,000
55304 Other Property Insurance	4,995	6,000	6,000	-
55305 Motor Vehicle Insurance	-	-	7,500	7,500
55308 General Liability Insurance	547	15,000	1,000	(14,000)
55410 Lease/Rent Of Equipment	-	3,000	3,000	-
55510 Mileage	321	1,000	1,000	-
55530 Meals And Lodging	1,119	3,000	3,000	-
55540 Registration/Training Costs	3,906	5,000	5,000	-
55800 Miscellaneous	811	2,000	2,000	-
55801 Dues And Memberships	460	1,000	1,000	-
55834 Bad Debt Expense	18,621	-	-	-
55835 Bank Charges	11,207	11,000	11,000	-
55880 Technology Charges	19,907	21,475	14,102	(7,373)
55894 Equipment Rental Credit	(63,740)	(80,000)	(80,000)	-
55895 Labor Credits	(174,959)	(245,000)	(245,000)	-
56001 Office Supplies	2,872	3,000	3,000	-
56003 Construction Materials	46,305	50,000	55,000	5,000

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2018-2019

	2017 Actual	2018 Adopted Budget	2019 Adopted Budget	Increase/ (Decrease)
56007 Repair And Maintenance Supplies	3,221	7,000	7,000	-
56008 Expendable Equipment	39,448	22,000	22,000	-
56011 Uniforms Or Wearing Apparel For Employees	1,779	4,000	4,000	-
56012 Books And Subscriptions	776	2,000	2,000	-
58001 Machinery And Equipment	61,693	30,000	-	(30,000)
58004 Motor Vehicles And Equipment	834,610	82,000	35,000	(47,000)
58005 Construction Vehicles And Equipment	-	160,000	-	(160,000)
58006 Computer Equipment	8,625	10,000	17,000	7,000
58009 Building Improvements	131,620	100,000	270,000	170,000
58010 Depreciation	1,071,670	-	-	-
58012 Contra Capital Outlay	(1,036,548)	-	-	-
58013 Loss On Sale Of Assets	425	-	-	-
59299 Interest Expense	346,687	1,661,809	1,670,761	8,952
59490 Transfer To Other Funds	53,000	-	-	-
59500 Contingency	-	366,895	402,649	35,754
Total Expense	5,070,123	6,822,284	6,746,685	(75,599)
Sewer Fund Summary				
Revenue	6,925,541	6,822,284	6,746,685	(75,599)
Expense	5,070,123	6,822,284	6,746,685	(75,599)
Change in net position	1,855,418	-	-	-

Civic Center Fund

Revenue 53-053-0040

44701 Shows	339,741	290,000	290,000	-
44702 Shows (Box Office)	1,055,850	1,060,000	1,060,000	-
44703 Room Rentals	48,320	55,000	55,000	-
44704 Catering	102,516	114,278	114,278	-
44705 Concessions	60,726	49,000	49,000	-
44706 Equipment Rental	53,556	65,000	65,000	-
44707 Programs And Souvenirs	30,959	25,000	25,000	-
44708 Box Office Commissions	12,835	15,000	15,000	-
44709 Static Advertising	53,553	67,500	67,500	-
44710 Service Center Employees	28,121	14,500	20,000	5,500
44711 Ticket Rebates	99,825	75,000	90,000	15,000
44712 ATM Rental Fees	4,896	6,500	5,000	(1,500)
44713 Interest Income	69	100	100	-
44714 Miscellaneous Income	12,899	20,000	20,000	-
44716 Transfer From General Fund	1,058,766	1,258,766	1,634,804	376,038
44727 Parking Fees	4,620	5,000	5,000	-
44731 Carnival Rides-2018 Fair	314,310	327,500	327,500	-
44732 Carnival Concessions-2018 Fair	64,832	60,000	60,000	-
44733 Independent Concessions-2018 Fair	29,632	30,000	30,000	-
44734 Entertainment Support-2018 Fair	17,000	17,000	17,000	-
44735 Security Support-2018 Fair	29,200	28,980	28,980	-
44736 Advertising Support-2018 Fair	5,000	5,000	5,000	-
44737 Commercial Exhibits-2018 Fair	40,284	34,000	34,000	-
44738 Sponsorships-2018 Fair	20,008	22,500	22,500	-
44739 Camping-2018 Fair	31,164	25,000	25,000	-
44741 Miscellaneous-2018 Fair	17,922	27,000	27,000	-
Total Revenue	3,536,604	3,697,624	4,092,662	395,038

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2018-2019

		2017	2018	2019	Increase/
		Actual	Adopted	Adopted	(Decrease)
			Budget	Budget	
Expense - 53-053-0041					
51100	Salaries-Regular	766,480	842,899	915,293	72,394
51200	Salaries-Overtime	28,539	40,000	40,000	-
51300	Part-Time Salaries-Regular	192,602	189,500	200,000	10,500
51400	Part-Time Salaries-Overtime	10,116	10,000	10,000	-
51500	Vacation Buyback	16,817	16,000	16,000	-
51900	Vacancy Savings	-	(69,678)	(83,218)	(13,540)
52100	FICA	80,034	84,028	90,369	6,341
52200	VRS Retirement	118,053	136,718	146,347	9,629
52210	VRS Retirement Offset	(114,273)	-	-	-
52300	Health Insurance	98,933	116,064	153,600	37,536
52350	Dental Insurance	5,411	8,094	8,515	421
52400	VRS Life Insurance	9,538	11,042	11,791	749
52450	Disability Insurance	719	750	800	50
52600	Unemployment Insurance	181	500	500	-
52700	Workers Compensation	14,644	18,000	20,500	2,500
52840	Accrued Annual Leave	(9,889)	-	-	-
52845	Pension Expense	103,118	-	-	-
52850	Other Postemployment Benefits	(1,758)	5,000	5,000	-
52882	Health Insurance Retiree Billing	10,621	12,290	13,169	879
52886	Health Insurance Retiree Billing - Pre 65	19,796	21,509	22,023	514
53120	Accounting And Auditing Services	5,000	5,000	5,000	-
53150	Legal Services	175	1,000	1,000	-
53199	Other Professional Services	1,222	-	-	-
53200	Temporary Services	2,751	3,000	3,000	-
53310	Maintenance Of Equipment	7,657	5,000	5,000	-
53320	Maintenance Of Building & Grounds	139,759	135,000	135,000	-
53330	Maintenance Of Auto Equipment	12,908	10,855	7,855	(3,000)
53370	Software Maintenance/Support	284	-	-	-
53500	Printing And Binding	4,595	2,500	2,500	-
53600	Advertising	17,550	20,000	20,000	-
53610	Promotions	20,423	20,000	20,000	-
55110	Electrical Services	193,947	200,000	200,000	-
55120	Heating Services - Gas, Coal And Oil	37,784	35,000	35,000	-
55130	Water And Sewer	30,830	28,000	28,000	-
55210	Postage	4,198	4,000	4,000	-
55230	Telephone Service	8,779	10,500	10,500	-
55240	Cell Phone Service	10,507	9,900	9,900	-
55305	Motor Vehicle Insurance	-	-	3,000	3,000
55308	General Liability Insurance	15,109	17,000	17,000	-
55510	Mileage	1,193	1,200	1,200	-
55520	Airfare	1,829	3,000	3,000	-
55530	Meals And Lodging	2,994	6,900	6,900	-
55540	Registration/Training Costs	4,263	4,400	4,400	-
55800	Miscellaneous	124	100	100	-
55801	Dues And Memberships	10,064	14,000	14,000	-
55804	Cash Over/Short	311	-	-	-
55834	Bad Debt Expense	2,107	-	-	-
55835	Bank Charges	11,468	10,000	12,000	2,000
55880	Technology Charges	36,202	36,569	41,968	5,399
55900	Show Expenses	1,304,189	1,160,000	1,300,000	140,000
55906	Security - 2018 Fair	22,084	25,000	25,000	-
55907	Police - 2018 Fair	74,947	68,000	68,000	-
55908	Advertising - 2018 Fair	82,179	76,000	76,000	-
55909	Equipment Rental - 2018 Fair	40,395	65,000	65,000	-

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2018-2019

	2017 Actual	2018 Adopted Budget	2019 Adopted Budget	Increase/ (Decrease)
55910 Competitive Exhibits - 2018 Fair	20,260	23,000	23,000	-
55911 Entertainment - 2018 Fair	149,946	140,000	140,000	-
55912 Printing and Signage - 2018 Fair	5,582	3,000	3,000	-
55913 Dues Travel and Registration - 2018 Fair	4,168	6,000	6,000	-
55914 Miscellaneous - 2018 Fair	32,134	14,500	14,500	-
55930 Tournaments	1,250	-	-	-
56001 Office Supplies	4,846	4,250	4,250	-
56005 Janitorial Supplies	16,857	17,000	17,000	-
56007 Repair And Maintenance Supplies	10,319	11,000	11,000	-
56008 Expendable Equipment	4,603	4,900	4,900	-
56011 Uniforms Or Wearing Apparel For Employees	13,304	8,500	8,500	-
56012 Books And Subscriptions	2,295	500	500	-
58001 Machinery And Equipment	-	28,000	165,000	137,000
58010 Depreciation	315,603	-	-	-
58013 Loss On Sale Of Assets	9,551	-	-	-
59500 Contingency	-	17,334	-	(17,334)
Total Expense	4,048,227	3,697,624	4,092,662	395,038

Civic Center Fund Summary

Revenue	3,536,604	3,697,624	4,092,662	395,038
Expense	4,048,227	3,697,624	4,092,662	395,038
Change in net position	(511,623)	-	-	-

Electric Fund

Revenue

Sale of Power - 54-054-0005

44401 Residential Electric	14,495,512	15,095,288	14,473,574	(621,714)
44421 Small General Service	2,637,925	2,609,373	2,633,932	24,559
44422 Medium General Service	6,902,327	6,846,535	6,891,881	45,346
44423 Large General Service	9,318,249	9,219,594	9,304,146	84,552
44424 Large Power Service	3,855,978	3,755,554	3,850,142	94,588
44441 Street & Highway Lighting	519,989	481,477	519,202	37,725
44456 Athletic Field Lighting	213,334	186,704	213,012	26,308
44491 Church	343,684	352,914	343,164	(9,750)
44492 Small Outdoor Lights	64,208	59,294	64,111	4,817
44493 Large Outdoor Lights	44,888	42,713	44,820	2,107
44494 Small Post Top Lights	1,512	1,401	1,510	109
44495 Large Post Top Lights	61,747	57,557	61,653	4,096
44496 250 Watt HPS Flood Lights--Class 31	11,703	9,738	11,685	1,947
44497 400 Watt HPS Flood Lights--Class 32	27,928	26,639	27,886	1,247
44498 400 Watt MH Flood Lights---Class 33	19,499	18,369	19,469	1,100
44499 1000 Watt MH Flood Lights--Class 34	39,873	36,850	39,813	2,963
Total Sale of Power	38,558,356	38,800,000	38,500,000	(300,000)

Other Electric Revenue - 54-054-0006

44596 Appropriated From Net Position	-	-	1,551,148	1,551,148
44501 Penalties	182,176	210,000	200,000	(10,000)
44510 Connections & Transfers	50,225	45,000	45,000	-
44511 Miscellaneous Service Revenue	501,219	5,000	5,000	-
44540 Pole Rentals	178,594	177,300	177,300	-
44560 Other Electric Revenue	21,000	21,000	45,020	24,020
44575 Reimbursement From State	-	200,940	-	(200,940)

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2018-2019

	2017 Actual	2018 Adopted Budget	2019 Adopted Budget	Increase/ (Decrease)
44580 Interest Income	17,931	-	10,000	10,000
44587 Gain On Sale Of Assets	2,267	-	-	-
Other Electric Revenue	953,412	659,240	2,033,468	1,374,228
Total Revenue	39,511,768	39,459,240	40,533,468	1,074,228

Expense

Other Power Generation - Operation - 54-054-0007

85470 Other Power Generation--Operation	42,473	135,000	89,396	(45,604)
Total Other Power Generation - Operation	42,473	135,000	89,396	(45,604)

Other Power Generation - Maint - 54-054-0008

85530 Other Power Generation--Maintenance	47,163	50,000	50,000	-
Total Other Power Generation - Maint	47,163	50,000	50,000	-

Purchased Power 54-054-0009

85550 Purchased Power	20,636,222	22,700,000	21,000,000	(1,700,000)
85552 Purchased Power - Brpa-Adm.	43,494	50,000	50,000	-
85573 Purchased Power - Legal Expenses	12,100	30,000	30,000	-
85574 Purchased Power - Engineering Svcs	22,404	35,000	35,000	-
Total Purchased Power	20,714,220	22,815,000	21,115,000	(1,700,000)

Transmission - Operation - 54-054-0010

85620 Station Expenses	-	1,000	1,000	-
85621 Station Expenses - Labor	2,013	5,000	5,000	-
85629 Station Expenses - Equipment	72	500	500	-
85630 OHD. Line Expense	3,957	4,000	4,000	-
85650 Transmission By Others	4,615,868	4,000,000	6,000,000	2,000,000
Total Transmission - Operation	4,621,910	4,010,500	6,010,500	2,000,000

Transmission - Maintenance - 54-054-0011

85681 Maint. Super. & Eng. Labor	2,907	3,000	3,000	-
85690 Maint. Of Structures	-	5,000	5,000	-
85700 Maint. Of Station Equipment	-	5,000	5,000	-
85701 Maint. Of Station Equipment - Labor	-	4,500	4,500	-
85709 Maint. Of Station Equipment - Equip	-	500	500	-
85710 Maint. Of OHD Lines	-	2,500	2,500	-
85711 Maint. Of OHD Lines - Labor	-	2,250	2,250	-
85719 Maint. Of OHD Lines - Equipment	-	250	250	-
85730 Maint. Of Misc Transmission Plant	-	1,000	1,000	-
Total Transmission - Maintenance	2,907	24,000	24,000	-

Distribution - Operation - 54-054-0012

85800 Oper. Super. & Eng.	272	1,000	1,000	-
85801 Oper. Super. & Eng - Labor	84,974	109,000	109,000	-
85809 Oper. Super. & Eng - Equip	4,524	4,000	4,000	-
85820 Station Expense	8,106	15,000	15,000	-
85821 Station Expense - Labor	46,736	49,000	49,000	-
85825 Station Expense - Travel/Training	1,986	7,500	7,500	-
85829 Station Expense - Equipment	2,808	5,000	5,000	-
85830 OHD Line Expense	11,016	8,000	8,000	-
85831 OHD Line Expense - Labor	198,185	173,000	173,000	-
85835 OHD Line Expense Travel/Training	12,081	10,000	15,000	5,000
85839 OHD Line Expense - Equipment	16,931	15,000	15,000	-
85840 U. G. Line Expense	12,378	9,000	9,000	-
85841 U. G. Line Expense - Labor	133,314	140,000	140,000	-
85845 U. G. Line Exp - Travel/Training	92	1,000	1,000	-
85849 U. G. Expense - Equipment	8,297	9,000	9,000	-
85850 Street Light Expense	5,391	6,500	6,500	-
85852 Street Light Expense - Labor	40,608	49,000	49,000	-
85858 Street Light Expense - Equipment	2,896	3,500	3,500	-

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2018-2019

	2017 Actual	2018 Adopted Budget	2019 Adopted Budget	Increase/ (Decrease)
85860 Meter Expense	1,823	3,000	3,000	-
85861 Meter Expense - Labor	65,955	82,000	82,000	-
85865 Meter Expense - Travel/Training	847	2,500	2,500	-
85869 Meter Expense - Equipment	2,536	3,500	3,500	-
85870 Customer Installation Expense	3,093	3,000	3,000	-
85871 Customer Installation Expense - Labor	23,819	26,000	26,000	-
85879 Customer Installation Expense - Equip.	2,771	3,000	3,000	-
85880 Misc. Distribution Expense	75,751	88,000	88,000	-
85881 Misc. Distribution Expense - Labor	65,296	76,000	76,000	-
85889 Misc. Distribution Expense - Equipment	5,508	6,000	6,000	-
85890 Rents	-	1,000	1,000	-
Total Distribution - Operation	837,994	908,500	913,500	5,000
<u>Distribution - Maintenance - 54-054-0013</u>				
85901 Maint. Super. & Eng - Labor	52,773	65,000	65,000	-
85909 Maint. Super. & Eng - Equipment	2,436	2,500	2,500	-
85910 Maint Of Structures	-	10,000	10,000	-
85920 Maint Of Station Equipment	117,957	65,000	140,000	75,000
85921 Maint Of Station Equip - Labor	37,982	44,000	44,000	-
85929 Maint Of Station Equip - Equip.	2,738	5,000	5,000	-
85930 Maint Of OHD Lines	250,850	265,000	300,000	35,000
85931 Maint Of OHD Lines - Labor	465,684	400,000	442,356	42,356
85939 Maint Of OHD Lines - Equipment	46,087	40,000	40,000	-
85940 Maint Of U.G. Lines	6,811	14,000	14,000	-
85941 Maint Of U.G. Lines - Labor	52,546	49,000	49,000	-
85949 Maint Of U.G. Lines - Equipment	7,795	6,000	6,000	-
85950 Maint Of Line Transformers	9,265	30,000	30,000	-
85951 Maint Of Line Transformers - Labor	5,520	7,000	7,000	-
85959 Maint Of Line Transformers - Equip.	1,376	1,000	1,000	-
85960 Maint Of Street Lights	9,402	6,000	6,000	-
85962 Maint Of Street Lights - Labor	20,689	43,000	43,000	-
85968 Maint Of Street Lights - Equipment	3,472	4,000	4,000	-
85970 Maint Of Meters	42	2,500	2,500	-
85971 Maint Of Meters - Labor	10,556	9,000	9,000	-
85979 Maint Of Meters - Equipment	1,133	1,000	1,000	-
85981 Maint Of Misc. Dist. Plant - D/D - Labor	4,910	4,500	4,500	-
85986 Maint Of Misc. Dist. Plant - D/D	4,606	3,000	3,000	-
85989 Maint Of Misc. Dist. Plant - D/D - Equip	1,302	1,000	1,000	-
Total Distribution - Maintenance	1,115,932	1,077,500	1,229,856	152,356
<u>Customer Service - 54-054-0014</u>				
89030 Customer Billing/Collection	478,907	485,877	507,134	21,257
89040 Uncollectible Accounts	54,241	-	-	-
89199 Customer Service Cost/Not Billed	4,184	5,000	5,000	-
Total Customer Service	537,332	490,877	512,134	21,257
<u>Administrative & General - Operation - 54-054-0015</u>				
51100 Salaries-Regular	1,874,638	1,935,627	1,997,940	62,313
51200 Salaries-Overtime	113,244	130,000	130,000	-
51300 Part-Time Salaries-Regular	40,540	50,000	50,000	-
51400 Part-Time Salaries-Overtime	255	-	-	-
51500 Vacation Buyback	34,748	65,000	50,000	(15,000)
52100 FICA	147,184	166,818	170,437	3,619
52200 VRS Retirement	300,384	313,959	324,735	10,776
52210 VRS Retirement Offset	(294,939)	-	-	-
52300 Health Insurance	198,548	202,671	222,428	19,757
52350 Dental Insurance	12,035	12,674	11,182	(1,492)
52400 VRS Life Insurance	24,250	25,357	26,163	806

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2018-2019

	2017 Actual	2018 Adopted Budget	2019 Adopted Budget	Increase/ (Decrease)
52450 Disability Insurance	1,049	1,000	1,500	500
52600 Unemployment Insurance	-	2,000	2,000	-
52700 Workers Compensation	16,837	22,500	26,000	3,500
89200 Salaries To Be Allocated	(2,063,424)	(2,180,627)	(2,227,940)	(47,313)
89201 Admin. & General Salaries - Labor	331,552	583,927	608,927	25,000
89205 Ad. & Gen. Salaries Travel/Training	5,398	8,000	8,000	-
89209 Admin & Gen Salaries - Equipment	9,432	10,000	10,000	-
89210 Office Supplies & Expenses	52,347	50,000	50,000	-
89220 Utilities - Natural Gas	6,774	15,000	15,000	-
89222 Utilities - Water/Sewer	7,743	10,000	10,000	-
89223 Utilities - Electric	93,021	100,000	100,000	-
89230 Outside Services Employed	-	5,000	5,000	-
89232 Custodial Services	25,932	20,000	20,000	-
89233 Out/Services - Legal Services	12,042	15,000	15,000	-
89234 Out/Services - Engineering Services	-	25,000	25,000	-
89235 Technology Charges	71,864	76,287	75,327	(960)
89240 General/Property Insurance	18,562	25,000	25,000	-
89264 F.I.C.A. Expense	496	-	-	-
89265 Other Post Employment Benefit Expense	(3,661)	11,500	11,500	-
89266 Pension Expense	263,560	-	-	-
89268 Health Insurance Retiree Billing	35,776	36,611	43,641	7,030
89269 Health Insurance Retiree Billing - Pre 65	32,081	41,331	42,388	1,057
89270 Fringe Benefits ---Allocated	(700,288)	(746,979)	(784,445)	(37,466)
89283 Reg Commission - Legal Expenses	26	10,000	10,000	-
89284 Reg Commission - Engineering Svcs	7,258	10,000	10,000	-
89300 Misc General Expenses	121,605	127,855	131,513	3,658
89307 Misc Expenses - Dues & Memberships	23,253	24,000	24,000	-
89310 Misc Expenses - Central Stores	59,722	65,000	65,000	-
89330 Transportation Expenses	102,288	120,000	120,000	-
89340 Material/Supplies To Be Allocated	37,254	200,000	200,000	-
89349 Materials Not In Inventory	21,365	15,000	15,000	-
89370 Equipment Rental Credits	(210,458)	(359,750)	(359,750)	-
89992 Loss On Sale Of Assets	10,000	-	-	-
89993 Contingency	-	886,215	369,496	(516,719)
89994 Transfer To Other Funds	36,969	-	-	-
89995 Debt Service Expense	504,966	1,643,947	1,701,692	57,745
89999 Payment In Lieu Of Taxes	3,160,000	3,160,000	3,160,000	-
Total Administrative & General - Operation	4,542,228	6,934,923	6,511,734	(423,189)
Administrative & General - Maint - 54-054-0016				
88500 Expendable Equipment & Small Tools	15,797	15,000	15,000	-
89350 Maint Of General Plant	36,806	110,000	110,000	-
89351 Maint Of Gen Plant - Labor	17,442	27,000	27,000	-
89359 Maint Of Gen Plant - Equipment	1,452	3,000	3,000	-
Total Administrative & General - Maint	71,497	155,000	155,000	-
Capital - 54-054-0018				
58015 VDOT Highway Projects	-	200,940	351,148	150,208
83440 Generators	-	10,000	10,000	-
83530 Station Equipment	17,520	25,000	10,000	(15,000)
83550 Poles & Fixtures	-	25,000	25,000	-
83551 Poles & Fixtures - Labor	-	25,000	25,000	-
83559 Poles & Fixtures - Equipment	-	10,000	10,000	-
83560 OHD Conductors & Devices	300	10,000	10,000	-
83610 Structures & Improvements	-	15,000	15,000	-
83620 Station Equipment	300,393	200,000	1,200,000	1,000,000
83621 Station Equipment - Labor	-	11,000	11,000	-

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2018-2019

	2017 Actual	2018 Adopted Budget	2019 Adopted Budget	Increase/ (Decrease)
83629 Station Equipment - Equipment	-	5,000	5,000	-
83640 Poles--Towers & Fixtures	59,893	100,000	100,000	-
83641 Poles--Towers & Fixtures-Labor	187,345	217,000	217,000	-
83649 Poles--Towers & Fixtures-Equipment	22,113	65,000	65,000	-
83650 OHD--Conductors & Devices	58,992	125,000	125,000	-
83651 OHD--Conductors & Devices-Labor	94,694	136,000	136,000	-
83659 OHD--Conductors & Devices-Equip	4,502	65,000	65,000	-
83660 U G Conduit	30,335	150,000	150,000	-
83661 U G Conduit - Labor	82,480	100,000	100,000	-
83669 U G Conduit - Equipment	4,178	20,000	20,000	-
83670 U G Conductors & Devices	24,130	60,000	60,000	-
83671 U G Conductors & Devices - Labor	90,442	87,000	90,000	3,000
83679 U G Conductors & Devices - Equip	3,974	15,000	15,000	-
83680 Line Transformers	80,772	200,000	185,000	(15,000)
83681 Line Transformers - Labor	53,137	54,000	54,000	-
83689 Line Transformers - Equipment	4,218	10,000	10,000	-
83690 Services	6,900	35,000	35,000	-
83691 Services - Labor	113,008	126,000	126,000	-
83699 Services - Equipment	4,784	15,000	15,000	-
83700 Meters	32,252	35,000	20,000	(15,000)
83701 Meters - Labor	28,940	37,000	37,000	-
83709 Meters - Equipment	1,206	3,000	3,000	-
83710 Install--Customer Premises	8,093	20,000	20,000	-
83711 Install--Cust Premises - Labor	41,917	49,000	49,000	-
83719 Install--Cust Premises - Equip	2,128	10,000	10,000	-
83730 Street Lights	12,145	5,000	5,000	-
83732 Street Lights - Labor	11,284	16,000	16,000	-
83738 Street Lights - Equipment	1,961	5,000	5,000	-
83900 Structures & Improvements	35,890	-	-	-
83910 Office Furniture & Equipment	2,114	-	-	-
83912 Technology Upgrades	12,418	15,000	15,000	-
83920 Transportation Equipment	59,066	101,000	34,000	(67,000)
83930 Stores Equipment	2,500	2,500	2,500	-
83940 Tools-Shop-Garage Equipment	3,152	2,500	2,500	-
83950 Laboratory Equipment	-	50,000	15,000	(35,000)
83960 Power Operated Equipment	249,647	240,000	150,000	(90,000)
83970 Communication Equipment	320,839	150,000	298,200	148,200
83998 Contra Capital Outlay - Equipment	(760,257)	-	-	-
83999 Contra Capital Outlay	(424,167)	-	-	-
85895 Distribution-Deprec. Expense	1,462,815	-	-	-
Total Capital	2,348,053	2,857,940	3,922,348	1,064,408
Total Expense	34,881,709	39,459,240	40,533,468	1,074,228
Electric Fund Summary				
Revenue	39,511,768	39,459,240	40,533,468	1,074,228
Expense	34,881,709	39,459,240	40,533,468	1,074,228
Change in net position	4,630,059	-	-	-

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2018-2019

	2017 Actual	2018 Adopted Budget	2019 Adopted Budget	Increase/ (Decrease)
Catering & Concessions Fund				
Revenue				
<u>Catering Revenues - 55-055-0050</u>				
44801 Catering Sales-Food	391,395	452,500	350,000	(102,500)
44802 Service Charge	75,648	80,000	65,000	(15,000)
44803 Beer/Wine Sales	99,625	95,000	150,000	55,000
44804 Banquet Liquor	4,503	4,000	4,000	-
44806 Transfer From Other Funds	52,578	72,595	140,499	67,904
44823 Miscellaneous Sales	17,129	14,500	14,500	-
Total Catering Revenues	640,878	718,595	723,999	5,404
<u>Concessions Revenues - 55-055-0052</u>				
44820 Concession Sales	170,047	145,000	145,000	-
44822 Other Income	2,240	3,500	3,500	-
Total Concessions Revenues	172,287	148,500	148,500	-
<u>Moyer Revenues - 55-055-0054</u>				
44820 Concession Sales	48,524	45,000	45,000	-
44822 Other Income	713	2,000	2,000	-
Total Moyer Revenues	49,237	47,000	47,000	-
<u>Salem High School Revenues - 55-055-0056</u>				
44820 Concession Sales	9,354	13,000	13,000	-
Total Salem High School Revenues	9,354	13,000	13,000	-
Total Revenue	871,756	927,095	932,499	5,404
Expense				
<u>Catering Expenses - 55-055-0051</u>				
51105 Salaries-Management	140,942	176,595	161,386	(15,209)
51106 Salaries-Management Overtime	12,774	12,000	12,000	-
51305 Part-Time Salaries-Food Service/Concession Stand	62,276	62,000	62,000	-
51400 Part-Time Salaries-Overtime	3,668	5,000	5,000	-
51500 Vacation Buyback	13,671	13,700	13,700	-
51900 Vacancy Savings	-	(37,678)	(33,008)	4,670
52100 FICA	17,271	19,760	19,438	(322)
52200 VRS Retirement	22,427	28,644	25,544	(3,100)
52210 VRS Retirement Offset	(33,750)	-	-	-
52300 Health Insurance	19,429	27,006	25,158	(1,848)
52350 Dental Insurance	1,834	1,745	1,280	(465)
52400 VRS Life Insurance	1,812	2,313	2,059	(254)
52700 Workers Compensation	5,055	5,450	6,500	1,050
52840 Accrued Annual Leave	139	-	-	-
52845 Pension Expense	29,651	-	-	-
52850 Other Postemployment Benefits	(262)	600	600	-
53120 Accounting And Auditing Services	5,000	5,000	5,000	-
53200 Temporary Services	3,702	4,000	4,000	-
53310 Maintenance Of Equipment	-	1,500	1,500	-
53330 Maintenance Of Auto Equipment	3,663	4,000	3,100	(900)
53500 Printing And Binding	149	1,000	1,000	-
53700 Laundry And Cleaning	15,776	15,000	15,000	-
55230 Telephone Service	816	850	850	-
55305 Motor Vehicle Insurance	-	-	900	900
55540 Registration/Training Costs	-	225	225	-
55800 Miscellaneous	40	-	-	-
55801 Dues And Memberships	330	450	450	-
55804 Cash Over/Short	8	-	-	-

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2018-2019

	2017 Actual	2018 Adopted Budget	2019 Adopted Budget	Increase/ (Decrease)
55834 Bad Debt Expense	(393)	-	-	-
55835 Bank Charges	5,260	7,500	7,500	-
55843 Permits	4,533	5,000	5,000	-
55847 Franchise Fees	118,199	133,575	133,575	-
55880 Technology Charges	4,488	4,189	6,996	2,807
56001 Office Supplies	998	1,100	1,100	-
56002 Food Supplies And Food Service	488	900	900	-
56008 Expendable Equipment	167	1,508	1,508	-
56011 Uniforms Or Wearing Apparel For Employees	786	850	850	-
56050 Food Purchases	125,289	135,000	105,466	(29,534)
56051 Bar Purchases	32,687	35,000	45,000	10,000
56052 Paper Supplies	12,241	9,500	9,500	-
56053 Cleaning Supplies	3,419	2,850	2,850	-
56054 Kitchen Utensils And Supplies	1,183	3,000	3,000	-
56055 Decoration Supplies	346	500	500	-
58010 Depreciation	3,930	-	-	-
Total Catering Expenses	640,042	689,632	657,427	(32,205)
<u>Concessions Expenses - 55-055-0053</u>				
51105 Salaries-Management	48,800	28,768	53,787	25,019
51106 Salaries-Management Overtime	3,609	3,000	3,000	-
51305 Part-Time Salaries-Food Service/Concession Stand	25,409	18,000	18,000	-
51400 Part-Time Salaries-Overtime	444	-	-	-
52100 FICA	5,732	3,731	5,721	1,990
52200 VRS Retirement	7,708	4,666	8,582	3,916
52300 Health Insurance	6,705	3,809	8,195	4,386
52350 Dental Insurance	-	244	443	199
52400 VRS Life Insurance	623	377	691	314
55800 Miscellaneous	-	500	500	-
55804 Cash Over/Short	1,031	-	-	-
55843 Permits	300	450	450	-
55847 Franchise Fees	58,603	50,750	50,750	-
56050 Food Purchases	42,572	32,500	32,500	-
56052 Paper Supplies	4,471	3,500	3,500	-
Total Concessions Expenses	206,007	150,295	186,119	35,824
<u>Moyer Expenses - 55-055-0055</u>				
51105 Salaries-Management	22,453	24,497	24,748	251
51106 Salaries-Management Overtime	1,533	2,000	2,000	-
51305 Part-Time Salaries-Food Service/Concession Stand	9,705	9,000	9,000	-
51400 Part-Time Salaries-Overtime	517	-	-	-
52100 FICA	2,514	2,563	2,735	172
52200 VRS Retirement	3,259	3,973	3,949	(24)
52300 Health Insurance	2,849	3,243	3,771	528
52350 Dental Insurance	-	208	204	(4)
52400 VRS Life Insurance	263	321	318	(3)
53120 Accounting And Auditing Services	2,500	2,500	2,500	-
55804 Cash Over/Short	(1)	-	-	-
55847 Franchise Fees	7,161	6,750	6,750	-
56050 Food Purchases	16,362	13,000	13,000	-
56052 Paper Supplies	1,379	1,500	1,500	-
Total Moyer Expenses	70,494	69,555	70,475	920
<u>Salem High School Expenses - 55-055-0057</u>				
51105 Salaries-Management	7,720	7,988	8,508	520
51106 Salaries-Management Overtime	493	-	-	-

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2018-2019

	2017 Actual	2018 Adopted Budget	2019 Adopted Budget	Increase/ (Decrease)
51305 Part-Time Salaries-Food Service/Concession				
Stand	3,757	3,100	3,100	-
52100 FICA	875	848	888	40
52200 VRS Retirement	1,247	1,296	1,357	61
52300 Health Insurance	1,085	1,058	1,296	238
52350 Dental Insurance	-	68	70	2
52400 VRS Life Insurance	101	105	109	4
55800 Miscellaneous	-	300	300	-
55804 Cash Over/Short	(17)	-	-	-
56050 Food Purchases	1,535	2,500	2,500	-
56052 Paper Supplies	162	350	350	-
Total Salem High School Expenses	16,958	17,613	18,478	865
Total Expense	933,501	927,095	932,499	5,404
Catering & Concessions Fund Summary				
Revenue	871,756	927,095	932,499	5,404
Expense	933,501	927,095	932,499	5,404
Change in net position	(61,745)	-	-	-

DEBT SERVICE FUND

City of Salem, Virginia
Debt Service Fund Budget Summary
Fiscal Year 2018-2019

	2017 Actual	2018 Adopted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenue and Transfers				
Transfers from General Fund - City	\$ 3,791,503	\$ 3,718,883	\$ 3,652,853	\$ (66,030)
Reimbursement From Other Agencies - RVRA	251,915	243,630	235,422	(8,208)
Total Revenues and Transfers	\$ 4,043,418	\$ 3,962,513	\$ 3,888,275	\$ (74,238)
Expenditures				
City Debt Service Payments				
Principal	\$ 1,352,140	\$ 1,335,738	\$ 1,348,061	\$ 12,323
Interest	484,182	475,660	444,737	(30,923)
Total Debt Service - City	1,836,322	1,811,398	1,792,798	(18,600)
School Debt Service Payments				
Principal	1,660,887	1,646,394	1,631,901	(14,493)
Interest	462,315	420,827	379,682	(41,145)
Total Debt Service - Schools	2,123,202	2,067,221	2,011,583	(55,638)
Capital Lease Payments				
Principal	69,972	73,187	76,549	3,362
Interest	13,922	10,707	7,345	(3,362)
Total Debt Service - Capital Lease	83,894	83,894	83,894	-
Total Expenditures	\$ 4,043,418	\$ 3,962,513	\$ 3,888,275	\$ (74,238)

INTERNAL SERVICE FUND

City of Salem, Virginia
Health Insurance Fund Budget Summary
Fiscal Year 2018-2019

	2017 Actual	2018 Adopted Budget	2019 Adopted Budget	Increase/ (Decrease)
Revenue				
Premiums Paid by City	\$ 5,644,656	\$ 5,748,838	\$ 5,997,220	\$ 248,382
Premiums Paid by School	4,315,564	4,745,000	4,870,521	125,521
Premiums Paid by Retirees	700,214	741,609	746,703	5,094
Interest Earnings	31,030	12,200	16,500	4,300
Miscellaneous	-	-	-	-
Total Revenue	\$ 10,691,464	\$ 11,247,647	\$ 11,630,944	\$ 383,297
Expenses				
Claims	\$ 8,770,890	\$ 10,748,796	\$ 11,147,551	\$ 398,755
Employee Health Clinic	388,268	427,011	410,885	(16,126)
Consulting Services	57,362	63,450	64,000	550
ACA Fees	48,634	3,390	3,508	118
Miscellaneous	338	5,000	5,000	-
Total Expenses	\$ 9,265,492	\$ 11,247,647	\$ 11,630,944	\$ 383,297

PERSONNEL

City of Salem, Virginia
List of Positions/Structures for Fiscal Year 2018-2019

Title	Grade	Min	Mid	Max
Account Services Supervisor	24	\$45,911.08	\$59,913.95	\$73,916.83
Accountant	22	\$40,860.69	\$53,323.21	\$65,785.72
Accounting Assistant	17	\$30,533.49	\$39,846.20	\$49,158.92
Accounting Manager	28	\$57,961.68	\$75,639.99	\$93,318.30
Accounting Technician	19	\$34,307.43	\$44,771.19	\$55,234.96
Accreditation Manager	23	\$43,312.34	\$56,522.60	\$69,732.86
Administrative Assistant	16	\$28,805.18	\$37,590.76	\$46,376.34
Animal Control Officer	20	\$36,365.87	\$47,457.46	\$58,549.06
Animal Shelter Manager	24	\$45,911.08	\$59,913.95	\$73,916.83
Animal Shelter Worker	13	\$24,185.38	\$31,561.92	\$38,938.47
Applications Manager	30	\$65,125.74	\$84,989.09	\$104,852.44
Assistant Chef	16	\$28,805.18	\$37,590.76	\$46,376.34
Assistant Chief WTP Operator	23	\$43,312.34	\$56,522.60	\$69,732.86
Assistant Commonwealth's Attorney	29	\$61,439.38	\$80,178.39	\$98,917.40
Assistant Director of Civic Facilities	30	\$65,125.74	\$84,989.09	\$104,852.44
Assistant Director of Electric Utility	32	\$73,175.28	\$95,493.74	\$117,812.20
Assistant Director of Finance	29	\$61,439.38	\$80,178.39	\$98,917.40
Assistant Director of Human Resources	29	\$61,439.38	\$80,178.39	\$98,917.40
Assistant Director of Parks & Recreation	30	\$65,125.74	\$84,989.09	\$104,852.44
Assistant Director of Streets and General Maintenance/Street Superintendent	31	\$69,033.28	\$90,088.44	\$111,143.59
Assistant Director of Water and Sewer	30	\$65,125.74	\$84,989.09	\$104,852.44
Assistant Food and Beverage Manager	22	\$40,860.69	\$53,323.21	\$65,785.72
Assistant Recreation Program Supervisor	20	\$36,365.87	\$47,457.46	\$58,549.06
Assistant to the City Manager	22	\$40,860.69	\$53,323.21	\$65,785.72
Assistant Utility Lines Manager	23	\$43,312.34	\$56,522.60	\$69,732.86
Assistant Utility Maintenance Manager	23	\$43,312.34	\$56,522.60	\$69,732.86
Automotive Mechanic	19	\$34,307.43	\$44,771.19	\$55,234.96
Automotive Service Worker	14	\$25,636.51	\$33,455.64	\$41,274.77
Box Office Supervisor	21	\$38,547.83	\$50,304.91	\$62,062.00
Building Engineer	25	\$48,665.74	\$63,508.79	\$78,351.84
Building Maintenance Assistant	16	\$28,805.18	\$37,590.76	\$46,376.34
Building Maintenance Superintendent	26	\$51,585.69	\$67,319.32	\$83,052.95
Building Maintenance Technician I	19	\$34,307.43	\$44,771.19	\$55,234.96
Building Maintenance Technician II	21	\$38,547.83	\$50,304.91	\$62,062.00
Building Maintenance Technician III	23	\$43,312.34	\$56,522.60	\$69,732.86
Building Official	28	\$57,961.68	\$75,639.99	\$93,318.30
Business Analyst	23	\$43,312.34	\$56,522.60	\$69,732.86
Buyer	21	\$38,547.83	\$50,304.91	\$62,062.00
Captain Deputy Sheriff	29	\$61,439.38	\$80,178.39	\$98,917.40
Chef	21	\$38,547.83	\$50,304.91	\$62,062.00
Chemist	23	\$43,312.34	\$56,522.60	\$69,732.86

City of Salem, Virginia
List of Positions/Structures for Fiscal Year 2018-2019

Title	Grade	Min	Mid	Max
Chief Deputy Commissioner of the Revenue	26	\$51,585.69	\$67,319.32	\$83,052.95
Chief Deputy Court Clerk I	27	\$54,680.83	\$71,358.48	\$88,036.13
Chief Deputy Treasurer	26	\$51,585.69	\$67,319.32	\$83,052.95
Chief Information Officer	33	\$77,565.80	\$101,223.37	\$124,880.93
Chief of Police	34	\$82,219.75	\$107,296.77	\$132,373.79
Chief WTP Operator	25	\$48,665.74	\$63,508.79	\$78,351.84
Children's Services Supervisor	25	\$48,665.74	\$63,508.79	\$78,351.84
City Assessor	32	\$73,175.28	\$95,493.74	\$117,812.20
City Engineer	30	\$65,125.74	\$84,989.09	\$104,852.44
City Garage Supervisor	23	\$43,312.34	\$56,522.60	\$69,732.86
City Horticulturist	26	\$51,585.69	\$67,319.32	\$83,052.95
City Planner	27	\$54,680.83	\$71,358.48	\$88,036.13
Civic Center Booking Coordinator	17	\$30,533.49	\$39,846.20	\$49,158.92
Civic Center Events & Sales Manager	28	\$57,961.68	\$75,639.99	\$93,318.30
Civic Center Events Manager	26	\$51,585.69	\$67,319.32	\$83,052.95
Civic Center Mechanic	22	\$40,860.69	\$53,323.21	\$65,785.72
Civic Center Operations Supervisor	21	\$38,547.83	\$50,304.91	\$62,062.00
Civic Center Operations Worker	15	\$27,174.70	\$35,462.98	\$43,751.26
Civic Center Public Relations Associate	16	\$28,805.18	\$37,590.76	\$46,376.34
Civic Facilities Sales Representative	22	\$40,860.69	\$53,323.21	\$65,785.72
Civil Engineer I	23	\$43,312.34	\$56,522.60	\$69,732.86
Civil Engineer II	26	\$51,585.69	\$67,319.32	\$83,052.95
Codes Enforcement Officer I	19	\$34,307.43	\$44,771.19	\$55,234.96
Codes Enforcement Officer II	21	\$38,547.83	\$50,304.91	\$62,062.00
Communications Specialist	22	\$40,860.69	\$53,323.21	\$65,785.72
Construction Inspector	20	\$36,365.87	\$47,457.46	\$58,549.06
Crime Analyst	19	\$34,307.43	\$44,771.19	\$55,234.96
Custodian	11	\$21,524.90	\$28,090.00	\$34,655.10
Deputy Chief of Police	32	\$73,175.28	\$95,493.74	\$117,812.20
Deputy City Clerk/Executive Assistant	22	\$40,860.69	\$53,323.21	\$65,785.72
Deputy Commissioner of the Revenue II	15	\$27,174.70	\$35,462.98	\$43,751.26
Deputy Commissioner of the Revenue III	19	\$34,307.43	\$44,771.19	\$55,234.96
Deputy Commonwealth's Attorney	32	\$73,175.28	\$95,493.74	\$117,812.20
Deputy Court Clerk II	17	\$30,533.49	\$39,846.20	\$49,158.92
Deputy Fire Chief	31	\$69,033.28	\$90,088.44	\$111,143.59
Deputy Registrar	19	\$34,307.43	\$44,771.19	\$55,234.96
Deputy Sheriff I	19	\$34,307.43	\$44,771.19	\$55,234.96
Deputy Sheriff II	21	\$38,547.83	\$50,304.91	\$62,062.00
Deputy Treasurer I	13	\$24,185.38	\$31,561.92	\$38,938.47
Deputy Treasurer II	15	\$27,174.70	\$35,462.98	\$43,751.26
Deputy Treasurer III	19	\$34,307.43	\$44,771.19	\$55,234.96
Director of Civic Facilities	33	\$77,565.80	\$101,223.37	\$124,880.93

City of Salem, Virginia
List of Positions/Structures for Fiscal Year 2018-2019

Title	Grade	Min	Mid	Max
Director of Communications	31	\$69,033.28	\$90,088.44	\$111,143.59
Director of Community Development	33	\$77,565.80	\$101,223.37	\$124,880.93
Director of Economic Development	32	\$73,175.28	\$95,493.74	\$117,812.20
Director of Electric Utility	34	\$82,219.75	\$107,296.77	\$132,373.79
Director of Finance	34	\$82,219.75	\$107,296.77	\$132,373.79
Director of Human Resources	33	\$77,565.80	\$101,223.37	\$124,880.93
Director of Parks and Recreation	32	\$73,175.28	\$95,493.74	\$117,812.20
Director of Streets and General Maintenance	33	\$77,565.80	\$101,223.37	\$124,880.93
Director of Water and Sewer	33	\$77,565.80	\$101,223.37	\$124,880.93
Electric Line Crew Leader	27	\$54,680.83	\$71,358.48	\$88,036.13
Electric Line Supervisor	28	\$57,961.68	\$75,639.99	\$93,318.30
Electric Line Technician I	22	\$40,860.69	\$53,323.21	\$65,785.72
Electric Line Technician II	24	\$45,911.08	\$59,913.95	\$73,916.83
Electric Meter Technician	19	\$34,307.43	\$44,771.19	\$55,234.96
Electrical Engineer	30	\$65,125.74	\$84,989.09	\$104,852.44
Electrical Engineering Technician	24	\$45,911.08	\$59,913.95	\$73,916.83
EMS Billing Specialist	17	\$30,533.49	\$39,846.20	\$49,158.92
EMS Captain	26	\$51,585.69	\$67,319.32	\$83,052.95
EMS Coordinator	28	\$57,961.68	\$75,639.99	\$93,318.30
Equipment Operator I	16	\$28,805.18	\$37,590.76	\$46,376.34
Equipment Operator II	18	\$32,365.50	\$42,236.97	\$52,108.45
Equipment Operator III	20	\$36,365.87	\$47,457.46	\$58,549.06
Evidence Technician	18	\$32,365.50	\$42,236.97	\$52,108.45
Fiber Optic Network Designer	29	\$61,439.38	\$80,178.39	\$98,917.40
Financial Services Supervisor	25	\$48,665.74	\$63,508.79	\$78,351.84
Fire & EMS Training Officer	28	\$57,961.68	\$75,639.99	\$93,318.30
Fire Administrative Captain	26	\$51,585.69	\$67,319.32	\$83,052.95
Fire Battalion Chief Administration	28	\$57,961.68	\$75,639.99	\$93,318.30
Fire Battalion Chief Operations	28	\$57,961.68	\$75,639.99	\$93,318.30
Fire Captain	26	\$51,585.69	\$67,319.32	\$83,052.95
Fire Chief	33	\$77,565.80	\$101,223.37	\$124,880.93
Firefighter EMT	20	\$36,365.87	\$47,457.46	\$58,549.06
Firefighter Paramedic	22	\$40,860.69	\$53,323.21	\$65,785.72
Fleet Management Superintendent	26	\$51,585.69	\$67,319.32	\$83,052.95
Food and Beverage Manager	26	\$51,585.69	\$67,319.32	\$83,052.95
Food and Beverage Service Worker	10	\$20,306.51	\$26,500.00	\$32,693.49
GIS Coordinator	24	\$45,911.08	\$59,913.95	\$73,916.83
GIS Technician	21	\$38,547.83	\$50,304.91	\$62,062.00
Human Resource Assistant	17	\$30,533.49	\$39,846.20	\$49,158.92
Human Resource Technician	19	\$34,307.43	\$44,771.19	\$55,234.96
Human Resources Specialist	21	\$38,547.83	\$50,304.91	\$62,062.00
Inventory & Procurement Specialist	19	\$34,307.43	\$44,771.19	\$55,234.96

City of Salem, Virginia
List of Positions/Structures for Fiscal Year 2018-2019

Title	Grade	Min	Mid	Max
Inventory Assistant	16	\$28,805.18	\$37,590.76	\$46,376.34
Inventory Technician	18	\$32,365.50	\$42,236.97	\$52,108.45
Laboratory Technician	21	\$38,547.83	\$50,304.91	\$62,062.00
Laborer	12	\$22,816.40	\$29,775.40	\$36,734.40
Lead Lineman	26	\$51,585.69	\$67,319.32	\$83,052.95
Legal Administrator	22	\$40,860.69	\$53,323.21	\$65,785.72
Librarian	24	\$45,911.08	\$59,913.95	\$73,916.83
Library Assistant	13	\$24,185.38	\$31,561.92	\$38,938.47
Library Director	31	\$69,033.28	\$90,088.44	\$111,143.59
Library Technician	15	\$27,174.70	\$35,462.98	\$43,751.26
Lieutenant Deputy Sheriff	26	\$51,585.69	\$67,319.32	\$83,052.95
Maintenance/Construction Worker I	14	\$25,636.51	\$33,455.64	\$41,274.77
Maintenance/Construction Worker II	16	\$28,805.18	\$37,590.76	\$46,376.34
Major Deputy Sheriff	31	\$69,033.28	\$90,088.44	\$111,143.59
Master Deputy Sheriff	22	\$40,860.69	\$53,323.21	\$65,785.72
Meter Reader	17	\$30,533.49	\$39,846.20	\$49,158.92
Meter Service Supervisor	22	\$40,860.69	\$53,323.21	\$65,785.72
Network Administrator	24	\$45,911.08	\$59,913.95	\$73,916.83
Paralegal	19	\$34,307.43	\$44,771.19	\$55,234.96
Parks & Recreation Superintendent	28	\$57,961.68	\$75,639.99	\$93,318.30
Payroll Manager	26	\$51,585.69	\$67,319.32	\$83,052.95
Payroll Technician	20	\$36,365.87	\$47,457.46	\$58,549.06
Permit Technician	19	\$34,307.43	\$44,771.19	\$55,234.96
Police Captain	29	\$61,439.38	\$80,178.39	\$98,917.40
Police Lieutenant	26	\$51,585.69	\$67,319.32	\$83,052.95
Police Officer	20	\$36,365.87	\$47,457.46	\$58,549.06
Police Records Specialist	16	\$28,805.18	\$37,590.76	\$46,376.34
Police Sergeant	24	\$45,911.08	\$59,913.95	\$73,916.83
Programmer Analyst	27	\$54,680.83	\$71,358.48	\$88,036.13
Project Analyst	25	\$48,665.74	\$63,508.79	\$78,351.84
Project Manager	29	\$61,439.38	\$80,178.39	\$98,917.40
Real Estate Appraiser	23	\$43,312.34	\$56,522.60	\$69,732.86
Recreation Maintenance Worker	15	\$27,174.70	\$35,462.98	\$43,751.26
Recreation Program Supervisor I	21	\$38,547.83	\$50,304.91	\$62,062.00
Recreation Program Supervisor II	22	\$40,860.69	\$53,323.21	\$65,785.72
Recreation Site Supervisor	19	\$34,307.43	\$44,771.19	\$55,234.96
Risk Manager	24	\$45,911.08	\$59,913.95	\$73,916.83
Sanitation Equipment Operator	18	\$32,365.50	\$42,236.97	\$52,108.45
Sanitation Superintendent	26	\$51,585.69	\$67,319.32	\$83,052.95
Sanitation Worker	15	\$27,174.70	\$35,462.98	\$43,751.26
SCADA Systems Technician	20	\$36,365.87	\$47,457.46	\$58,549.06
Scanning/Imaging Technician	16	\$28,805.18	\$37,590.76	\$46,376.34

City of Salem, Virginia
List of Positions/Structures for Fiscal Year 2018-2019

Title	Grade	Min	Mid	Max
Senior Accountant	24	\$45,911.08	\$59,913.95	\$73,916.83
Senior Administrative Assistant	18	\$32,365.50	\$42,236.97	\$52,108.45
Senior Animal Control Officer	22	\$40,860.69	\$53,323.21	\$65,785.72
Senior Automotive Mechanic	21	\$38,547.83	\$50,304.91	\$62,062.00
Senior Firefighter EMT	21	\$38,547.83	\$50,304.91	\$62,062.00
Senior Firefighter Paramedic	23	\$43,312.34	\$56,522.60	\$69,732.86
Senior Librarian	25	\$48,665.74	\$63,508.79	\$78,351.84
Senior Library Assistant	17	\$30,533.49	\$39,846.20	\$49,158.92
Senior Meter Reader	19	\$34,307.43	\$44,771.19	\$55,234.96
Senior Police Officer	22	\$40,860.69	\$53,323.21	\$65,785.72
Senior Real Estate Appraiser	25	\$48,665.74	\$63,508.79	\$78,351.84
Senior Telecommunicator	19	\$34,307.43	\$44,771.19	\$55,234.96
Senior WTP Operator	22	\$40,860.69	\$53,323.21	\$65,785.72
Sergeant Deputy Sheriff	24	\$45,911.08	\$59,913.95	\$73,916.83
Service & AMI Coordinator	28	\$57,961.68	\$75,639.99	\$93,318.30
Small Engine Mechanic	18	\$32,365.50	\$42,236.97	\$52,108.45
Special Projects Coordinator	27	\$54,680.83	\$71,358.48	\$88,036.13
Streets Crew Supervisor	22	\$40,860.69	\$53,323.21	\$65,785.72
Survey Crew Member	15	\$27,174.70	\$35,462.98	\$43,751.26
Technical Services Supervisor	25	\$48,665.74	\$63,508.79	\$78,351.84
Technology Analyst	21	\$38,547.83	\$50,304.91	\$62,062.00
Technology Manager	30	\$65,125.74	\$84,989.09	\$104,852.44
Technology Support Specialist	23	\$43,312.34	\$56,522.60	\$69,732.86
Telecommunications Manager	26	\$51,585.69	\$67,319.32	\$83,052.95
Telecommunicator	17	\$30,533.49	\$39,846.20	\$49,158.92
Traffic Signal Technician	21	\$38,547.83	\$50,304.91	\$62,062.00
Transfer Clerk	19	\$34,307.43	\$44,771.19	\$55,234.96
Tree Trimmer	18	\$32,365.50	\$42,236.97	\$52,108.45
Utility Asset Manager	28	\$57,961.68	\$75,639.99	\$93,318.30
Utility Billing Specialist	20	\$36,365.87	\$47,457.46	\$58,549.06
Utility Lines Crew Supervisor	22	\$40,860.69	\$53,323.21	\$65,785.72
Utility Lines Manager	25	\$48,665.74	\$63,508.79	\$78,351.84
Utility Lines Technician I	16	\$28,805.18	\$37,590.76	\$46,376.34
Utility Lines Technician II	18	\$32,365.50	\$42,236.97	\$52,108.45
Utility Locator	19	\$34,307.43	\$44,771.19	\$55,234.96
Utility Maintenance Manager	25	\$48,665.74	\$63,508.79	\$78,351.84
Utility Maintenance Mechanic	21	\$38,547.83	\$50,304.91	\$62,062.00
Utility Maintenance Technician	19	\$34,307.43	\$44,771.19	\$55,234.96
Water Meter Mechanic	18	\$32,365.50	\$42,236.97	\$52,108.45
WTP Operator Class I	20	\$36,365.87	\$47,457.46	\$58,549.06
WTP Operator Class II	18	\$32,365.50	\$42,236.97	\$52,108.45
Zoning Administrator	27	\$54,680.83	\$71,358.48	\$88,036.13

**City of Salem, Virginia
Part-Time Salary Budget
FY2018-2019**

<u>Department</u>	<u>Part-Time Salary Budgeted</u>
City Council	\$ 67,090
Planning Commission	6,000
Human Resources - Wellness Program	10,000
Real Estate - Board of Equalization	2,250
Treasurer	18,000
Finance	40,086
Street & Highway Administration	120,000
Streets - Refuse	29,300
Streets - Beautification	14,000
Streets - Farmer's Market	13,200
Registrar	8,500
Electoral Board	8,594
Combined District Courts	18,000
Sheriff	54,600
Commonwealth's Attorney	33,829
Commonwealth's Attorney - Victim Witness	24,866
Commonwealth's Attorney - Cost Collections	4,000
Police	107,350
Police - Crossing Guards*	85,000
Police - 911 Center	9,000
Police - Animal Control	74,000
Fire	142,500
Rescue Squad	19,895
Building Inspections	34,112
Engineering	77,550
Salem Stadium	25,000
Tourism	83,804
Parks & Recreation	242,057
Library	96,458
Economic Development	28,652
General Fund Part-Time Salaries	\$ 1,497,693
Water	\$ 9,000
Sewer	9,600
Civic Center	200,000
Electric	50,000
Catering and Concessions	92,100
Enterprise Funds Part-Time Salaries	\$ 360,700

*Reimbursed by the School Division.

**City of Salem, Virginia
Overtime Budget
FY2018-2019**

<u>Department</u>	<u>Overtime Budgeted</u>
Technology Systems	\$ 2,000
Streets - City Garage	6,000
Street & Highway Administration	25,000
Streets - Street and Road Cleaning	2,000
Streets - Refuse	17,000
Streets - Containers	3,000
Streets - Building Maintenance	47,000
Registrar	3,500
Clerk of Circuit Court	2,000
Sheriff	23,150
Police	40,000
Police - 911 Center	9,000
Police - Animal Control	3,500
Fire	350,000
Salem Stadium	17,000
Parks & Recreation	25,700
General Fund Overtime	\$ 575,850
Water	\$ 96,000
Sewer	24,000
Civic Center	50,000
Electric	130,000
Catering and Concessions	22,000
Enterprise Funds Overtime	\$ 322,000

CAPITAL OUTLAY

City of Salem, Virginia
Capital Outlay Funded Summary
Fiscal Year 2018-2019

	Capital Outlay Funded
General Fund	
Technology Systems	\$ 105,600
Streets	349,000
Police	196,718
Fire	47,000
Community Development	35,000
Parks & Recreation	30,495
Library	22,056
Total General Fund	<u>\$ 785,869</u>
Enterprise Funds	
Water Production	\$ 472,000
Water Disbribution	236,000
Sewer	322,000
Civic Center	165,000
Electric	2,318,348
Total Enterprise Funds	<u>\$ 3,513,348</u>
Total City-wide	<u>\$ 4,299,217</u>

**City of Salem, Virginia
Capital Outlay Funded Detail
Fiscal Year 2018-2019**

General Fund		Item Description	Quantity	Item Price	Cost	Total
<u>Technology Systems</u>						
10-016-1251-58006	Computer Equipment	Replacement Computers	1	\$ 50,000	\$ 50,000	
		Dell Compellent SAN Upgrades	1	50,000	50,000	
		Civic Center Security Cameras	1	5,600	5,600	\$ 105,600
						<u>105,600</u>
<u>Streets</u>						
<u>City Garage</u>						
10-018-1252-58001	Machinery And Equipment	Fuel Pump Island Replacement (1 of 7)	1	8,000	8,000	
		Vibratory Trench Roller	1	31,000	31,000	39,000
<u>Streets Administration</u>						
10-018-4200-58001	Machinery And Equipment	Relocate and Automate Gate	1	70,000	70,000	70,000
<u>Refuse Collection</u>						
10-018-4230-58004	Motor Vehicles And Equipment	Rear Load Garbage Body	1	75,000	75,000	75,000
<u>Building Maintenance</u>						
10-018-4310-58004	Motor Vehicles And Equipment	Service Van	1	35,000	35,000	35,000
10-018-4310-58009	Building Improvements	Roof Replacement - Building 3	1	50,000	50,000	50,000
<u>Courthouse Building Maintenance</u>						
10-018-4321-58009	Building Improvements	Roof Replacement - Front/Circuit/General District	1	80,000	80,000	80,000
						<u>349,000</u>
<u>Police</u>						
<u>Police Department</u>						
10-030-3110-58004	Motor Vehicles And Equipment	Police Vehicles	2	52,100	104,200	104,200
10-030-3110-58009	Building Improvements	HVAC Software and Control Unit	1	25,000	25,000	25,000
<u>Animal Control</u>						
10-030-3510-58009	Building Improvements	HVAC Replacement	1	37,518	37,518	67,518
		HVAC Software and Control Unit	1	30,000	30,000	<u>196,718</u>
<u>Fire</u>						
10-032-3210-58001	Machinery And Equipment	Tactical Equipment - Vest & Helmets	12	1,000	12,000	12,000
10-032-3210-58009	Building Improvements	Roof Replacement - Station 1 Addition	1	35,000	35,000	35,000
						<u>47,000</u>
<u>Community Development</u>						
10-042-4110-58004	Motor Vehicles And Equipment	Vehicle	1	35,000	35,000	35,000
<u>Parks & Recreation</u>						
10-070-7135-58009	Building Improvements	Roof Replacement - Senior Center	1	30,495	30,495	30,495
						<u>30,495</u>

**City of Salem, Virginia
Capital Outlay Funded Detail
Fiscal Year 2018-2019**

	Item Description	Quantity	Item Price	Cost	Total
<u>Library</u>					
10-076-7310-58002	Furniture And Fixtures	1	22,056	22,056	22,056
	Furniture Replacements				
		Total	General Fund Capital Outlay	\$	785,869
Enterprise Funds					
<u>Water</u>					
<i>Water Production</i>					
51-051-0021-53140	Engineering And Architectural Services	1	\$ 210,000	\$ 210,000	\$ 210,000
51-051-0021-58001	Machinery And Equipment	1	35,000	35,000	35,000
	Sluice Gate Replacement	1	55,000	55,000	90,000
51-051-0021-58003	Communications Equipment	1	45,000	45,000	45,000
51-051-0021-58009	Building Improvements				
	SCADA Radio System Update				
	Foundation Pinning and Slab Stabilization for				
	Building Settlement at WTP	1	127,000	127,000	127,000
					472,000
<i>Water Distribution</i>					
51-051-0022-53140	Engineering And Architectural Services				
	Polar Lane Waterline & Stonegate Pump Booster	1	30,000	30,000	30,000
	Pump Upgrades - Design	1	40,000	40,000	40,000
51-051-0022-58001	Machinery And Equipment				
51-051-0022-58003	Communications Equipment	10	2,800	28,000	28,000
51-051-0022-58006	Computer Equipment	1	13,000	13,000	13,000
51-051-0022-58008	Line Extensions And New Connections	1	125,000	125,000	125,000
	Water Line Replacement				236,000
<u>Sewer</u>					
52-052-0031-58004	Motor Vehicles And Equipment	1	35,000	35,000	35,000
52-052-0031-58006	Computer Equipment	1	17,000	17,000	17,000
52-052-0031-58009	Building Improvements	1	270,000	270,000	270,000
	Relocate Field Operations to Tidewater Street				322,000
<u>Civic Center</u>					
53-053-0041-58001	Machinery And Equipment	1	165,000	165,000	165,000
	Portable Stage				
<u>Electric</u>					
54-054-0018-58015	VDOT Highway Projects	1	351,148	351,148	351,148
54-054-0018-83620	Station Equipment	1	1,200,000	1,200,000	1,200,000
54-054-0018-83640	Poles-- Towers & Fixtures	1	100,000	100,000	100,000
54-054-0018-83660	U G Conduit	1	150,000	150,000	150,000
54-054-0018-83912	Technology Upgrades	1	15,000	15,000	15,000
54-054-0018-83920	Transportation Equipment	1	34,000	34,000	34,000
54-054-0018-83930	Stores Equipment	1	2,500	2,500	2,500
54-054-0018-83940	Tools-Shop-Garage Equipment	1	2,500	2,500	2,500
54-054-0018-83950	Laboratory Equipment	1	15,000	15,000	15,000
54-054-0018-83960	Power Operated Equipment	1	150,000	150,000	150,000
54-054-0018-83970	Communication Equipment	1	150,000	150,000	150,000
	Communications equipment/fiber optics				

City of Salem, Virginia
Capital Outlay Funded Detail
Fiscal Year 2018-2019

Item Description	Quantity	Item Price	Cost	Total
Communications equipment/radio system	1	148,200	148,200	148,200
				2,318,348
Total Enterprise Funds Capital Outlay				<u>\$ 3,513,348</u>

CAPITAL IMPROVEMENT PLAN

**City of Salem, Virginia
Capital Improvement Plan
Fiscal Years 2019-2024**

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 expand 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 2019-2024 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.

	2019	2020-2024
<u>Summary of capital budget needs:</u>		
<u>General Fund</u>		
General Government	\$ 469,600	\$ 4,568,500
Public Safety	2,955,121	1,738,738
Public Works	4,767,229	29,166,310
Parks, Recreation & Cultural	1,499,770	27,517,056
Economic Development	965,489	5,752,380
<u>Enterprise Funds</u>		
Water	708,000	17,135,000
Sewer	322,000	18,650,000
Civic Center	430,000	2,041,000
Electric	3,168,348	13,370,000
<u>School Component Unit</u>		
Education	1,364,211	59,337,386
	<u>\$ 16,649,768</u>	<u>\$ 179,276,370</u>

<u>Summary of capital funding sources:</u>		
<u>General Fund</u>		
State and Federal Grant Funds	\$ 5,152,718	\$ 24,518,690
General Fund Revenues	805,869	11,098,238
Issuance of Debt	4,698,622	33,126,056
<u>Enterprise Funds</u>		
State and Federal Grant Funds	850,000	-
Enterprise Fund Revenues	3,513,348	28,371,000
Issuance of Debt	265,000	22,825,000
<u>School Component Unit</u>		
School Capital Reserve	1,364,211	6,337,386
Issuance of Debt	-	53,000,000
	<u>\$ 16,649,768</u>	<u>\$ 179,276,370</u>

**City of Salem, Virginia
Capital Improvement Plan
Fiscal Years 2019-2024**

	2019	2020	2021	2022	2023	2024 & Beyond	Total
GENERAL FUND							
General Government	\$ 469,600	\$ 1,763,200	\$ 810,000	\$ 633,100	\$ 572,200	\$ 790,000	\$ 5,038,100
Public Safety	2,955,121	685,137	700,000	128,601	225,000	-	4,693,859
Public Works	4,767,229	8,369,310	6,260,000	1,102,000	3,478,000	9,957,000	33,933,539
Parks, Recreation & Cultural	1,499,770	478,000	1,431,700	2,035,356	72,000	23,500,000	29,016,826
Economic Development	965,489	3,634,380	1,943,000	125,000	25,000	25,000	6,717,869
Total General Fund	10,657,209	14,930,027	11,144,700	4,024,057	4,372,200	34,272,000	79,400,193
ENTERPRISE FUNDS							
Water	708,000	3,584,000	8,157,000	260,000	4,734,000	400,000	17,843,000
Sewer	322,000	650,000	6,350,000	3,550,000	8,050,000	50,000	18,972,000
Civic Center	430,000	740,000	530,000	476,000	70,000	225,000	2,471,000
Electric	3,168,348	11,585,000	325,000	425,000	550,000	485,000	16,538,348
Total Enterprise Funds	4,628,348	16,559,000	15,362,000	4,711,000	13,404,000	1,160,000	55,824,348
SCHOOL COMPONENT UNIT							
Education	1,364,211	55,129,917	1,233,398	1,003,487	1,183,834	786,750	60,701,597
Total School Component Unit	1,364,211	55,129,917	1,233,398	1,003,487	1,183,834	786,750	60,701,597
	\$ 16,649,768	\$ 86,618,944	\$ 27,740,098	\$ 9,738,544	\$ 18,960,034	\$ 36,218,750	\$ 195,926,138

**City of Salem, Virginia
Capital Improvement Plan
Fiscal Years 2019-2024**

Funding Source*		2019	2020	2021	2022	2023	2024 & Beyond	Total
<u>GENERAL FUND</u>								
<u>GENERAL GOVERNMENT</u>								
<u>City Garage</u>								
Dump Truck Over 26,001 lbs (Salt/Snow/Plow)	D	\$ 155,000	\$ 155,000	\$ 137,000	\$ 138,000	\$ 139,000	\$ 140,000	\$ 864,000
Mowing Tractor	D	85,000	-	90,000	-	-	-	175,000
Fuel Island Dispensing System Replacement	OR	8,000	8,000	8,000	8,100	8,200	-	40,300
Tandem Axle Dump Truck	OR	-	170,000	-	-	-	-	170,000
Dump Truck Under 26,000 lbs (Plow Only)	D	85,000	85,000	90,000	-	95,000	-	355,000
Dump Truck, Tandem (Salt/Snow/Plow)	OR	-	170,000	-	-	-	-	170,000
Vibratory Trench Roller	OR	31,000	-	-	-	-	-	31,000
Crew Cab Utility Body Trucks	OR	-	40,000	42,000	42,000	-	-	124,000
Pickup Truck Replacements	OR	-	25,000	25,000	-	25,000	-	75,000
Street Sweeper	OR	-	277,000	-	-	-	300,000	577,000
4-Wheel Drive Pickup Truck	OR	-	-	30,000	-	-	-	30,000
25-Yard Automated Leaf Machine	OR	-	78,000	-	-	-	-	78,000
17,000 GVW Dump Truck (Beautification)	OR	-	65,000	-	-	-	-	65,000
Fuel Island Dispensing System Software	OR	-	100,000	-	-	-	-	100,000
Finishing Tractor/Mower (24hp)	OR	-	-	27,000	-	30,000	-	57,000
Backhoe (Replace P-85)	OR	-	-	125,000	-	130,000	-	255,000
Surplus VDOT Equipment	OR	-	30,000	30,000	30,000	30,000	-	120,000
Pothole Patcher	OR	-	150,000	-	-	-	-	150,000
Rubber Tire Loader	OR	-	-	-	-	-	240,000	240,000
Total City Garage		364,000	1,353,000	604,000	218,100	457,200	680,000	3,676,300
<u>Real Estate</u>								
Real Estate Vehicle Replacements	OR	-	20,000	-	20,000	-	-	40,000
Total Real Estate		-	20,000	-	20,000	-	-	40,000
<u>Registrar</u>								
Voting Equipment and Poll Books	OR	-	-	-	220,000	-	-	220,000
Total Registrar		-	-	-	220,000	-	-	220,000
<u>Technology Systems</u>								
Dell Compellent SAN Upgrades (2)	OR	50,000	60,000	-	-	-	-	110,000
Civic Center Security Cameras	OR	5,600	7,200	-	-	-	-	12,800
Wireless Access Points Replacement	OR	-	32,000	-	-	-	-	32,000
Cisco VoIP Phone System Upgrades	OR	-	35,000	35,000	30,000	-	-	100,000
Surveillance Camera Replacement (City Hall, Court, PD)	OR	-	15,000	15,000	15,000	15,000	-	60,000
Internet Edge Firewall Replacement (2)	OR	-	25,000	-	-	-	-	25,000
Computer Replacements	OR	50,000	85,000	85,000	85,000	85,000	85,000	475,000
6509 Supervisor Engine Replacement (4)	OR	-	56,000	56,000	-	-	-	112,000
Network Equipment Replacements	OR	-	75,000	15,000	45,000	15,000	25,000	175,000
Total Technology Systems		105,600	390,200	206,000	175,000	115,000	110,000	1,101,800
TOTAL GENERAL GOVERNMENT		\$ 469,600	\$ 1,763,200	\$ 810,000	\$ 633,100	\$ 572,200	\$ 790,000	\$ 5,038,100

**City of Salem, Virginia
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		Funding Source*	2019	2020	2021	2022	2023	2024 & Beyond	Total
PUBLIC SAFETY									
<u>Fire Department</u>									
Tactical Equipment-Vest & Helmets (Active Shooter) (12)	OR	\$	12,000	\$	-	\$	-	\$	\$ 12,000
Fire Station 1 Roof Replacement	OR		35,000	-	-	-	-	-	35,000
EMS Coordinator Vehicle Replacement	OR		-	40,000	-	-	-	-	40,000
Storage Building - Station 2	OR		-	120,000	-	-	-	-	120,000
Cardiac Monitors	OR		-	220,000	-	-	-	-	220,000
Ambulance - Medic 803	OR		-	220,000	-	-	-	-	220,000
Architecture & Engineering Study - 3 Fire Stations	OR		-	50,000	-	-	-	-	50,000
Fire Engine - Engine 2	OR		-	-	700,000	-	-	-	700,000
Fire Administration Building Upgrades	OR		-	-	-	50,000	-	-	50,000
Ambulance - Medic 801	OR		-	-	-	-	225,000	-	225,000
<i>Total Fire Department</i>			47,000	650,000	700,000	50,000	225,000	-	1,672,000
<u>Police</u>									
Police Sedan (2)	OR		104,200	-	-	-	-	-	104,200
Cooling System Chiller	D		55,201	-	-	-	-	-	55,201
Police Dept HVAC Software and Control Unit	D		25,000	-	-	-	-	-	25,000
CAD to CAD Interface Between Jurisdictions	OR		-	-	-	78,601	-	-	78,601
<i>Total Police</i>			184,401	-	-	78,601	-	-	263,002
<u>Police Animal Control</u>									
Animal Shelter HVAC Replacement	OR		37,518	35,137	-	-	-	-	72,655
Animal Shelter HVAC Software and Control Unit	OR		30,000	-	-	-	-	-	30,000
<i>Total Police Animal Control</i>			67,518	35,137	-	-	-	-	102,655
<u>Police Communications</u>									
Radio System Upgrade	D		2,656,202	-	-	-	-	-	2,656,202
<i>Total Police Communications</i>			2,656,202	-	-	-	-	-	2,656,202
TOTAL PUBLIC SAFETY			\$ 2,955,121	\$ 685,137	\$ 700,000	\$ 128,601	\$ 225,000	\$ -	\$ 4,693,859
PUBLIC WORKS									
<u>Bridges</u>									
Colorado St over NS Bridge Replacement	GR	\$	-	\$ 3,450,000	\$ 3,000,000	\$	-	\$	\$ 6,450,000
Apperson Bridge Superstructure Replacement	GR		-	1,500,000	2,250,000	-	-	-	3,750,000
Rt 419 over NS Railway Clean & Paint	GR		150,000	150,000	-	-	-	-	300,000
Boulevard Bridge Replacement	GR		-	-	-	-	550,000	2,500,000	3,050,000
Roanoke River Greenway Phase 5 Eddy Ave Bridge	GR		1,200,000	-	-	-	-	-	1,200,000
<i>Total Bridges</i>			1,350,000	5,100,000	5,250,000	-	550,000	2,500,000	14,750,000
<u>Building Maintenance</u>									
Building Maintenance Work Van	OR		35,000	-	35,000	36,000	-	-	106,000
Roof Replacement - Building 3	OR		50,000	-	-	-	-	-	50,000
<i>Total Building Maintenance</i>			85,000	-	35,000	36,000	-	-	156,000

**City of Salem, Virginia
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		Funding Source*	2019	2020	2021	2022	2023	2024 & Beyond	Total
<u>City Hall</u>									
	50 Ton A/C Unit Replacement	OR	-	55,000	-	-	-	-	55,000
	<i>Total City Hall</i>		-	55,000	-	-	-	-	55,000
<u>Community Development</u>									
	Community Development Motor Vehicle Replacement	OR	35,000	35,000	36,000	36,000	36,000	37,000	215,000
	<i>Total Community Development</i>		35,000	35,000	36,000	36,000	36,000	37,000	215,000
<u>Courthouse</u>									
	Sheriff's Office Renovation/Upgrade	OR	-	40,000	-	-	-	-	40,000
	Juror Room Expansion	OR	-	-	-	60,000	-	-	60,000
	Courthouse Cooling Tower Replacement	D	85,000	-	-	-	-	-	85,000
	Courthouse Roof Section Replacements	OR	80,000	80,000	80,000	80,000	80,000	-	400,000
	<i>Total Courthouse</i>		165,000	120,000	80,000	140,000	80,000	-	585,000
<u>Recycling</u>									
	Hook Lift Truck for Recycling	OR	-	-	180,000	-	-	180,000	360,000
	<i>Total Recycling</i>		-	-	180,000	-	-	180,000	360,000
<u>Refuse Collections</u>									
	25-Yard Rear Load Garbage Body	OR	75,000	76,000	76,000	-	77,000	-	304,000
	Knuckle Boom Truck	D	150,000	-	-	-	155,000	-	305,000
	Crane Carrier Garbage Truck	OR	-	230,000	235,000	-	240,000	-	705,000
	<i>Total Refuse Collections</i>		225,000	306,000	311,000	-	472,000	-	1,314,000
<u>Sidewalks, Curbs & Gutters</u>									
	Hanging Rock Battlefield Trail Phase 2	GR	114,348	-	-	-	-	-	114,348
	Mason Creek Greenway Phase 2	GR	350,000	2,260,310	-	-	-	-	2,610,310
	New Sidewalks, Curbs & Gutters	GR	20,000	20,000	20,000	20,000	20,000	20,000	120,000
	<i>Total Sidewalks, Curbs & Gutters</i>		484,348	2,280,310	20,000	20,000	20,000	20,000	2,844,658
<u>Storm Drains</u>									
	New Storm Drains	GR	20,000	20,000	20,000	20,000	20,000	20,000	120,000
	NPDES MS4 Permit - Stormwater Quality Regulations	OR	-	100,000	100,000	100,000	100,000	200,000	600,000
	Texas/Turnpike Storm Drain Upgrade	GR	-	-	125,000	150,000	200,000	-	475,000
	Chamberlain Lane Culvert Replacement	GR	95,000	-	-	-	-	-	95,000
	Poplar Avenue Storm Drain	GR	200,000	-	-	-	-	-	200,000
	<i>Total Storm Drains</i>		315,000	120,000	245,000	270,000	320,000	220,000	1,490,000
<u>Street</u>									
	Automatic Gate System	OR	70,000	-	-	-	-	-	70,000
	<i>Total Street</i>		70,000	-	-	-	-	-	70,000

**City of Salem, Virginia
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	Funding Source*	2019	2020	2021	2022	2023	2024 & Beyond	Total
<u>Streets</u>								
E Main St Roadway Improvement Phase 2	GR	3,000	3,000	3,000	100,000	2,000,000	2,000,000	4,109,000
Multimodal Improvements along Roanoke Boulevard	GR	884,881	-	-	-	-	-	884,881
E Main St Roadway Improvement Phase 1	GR	-	-	-	-	-	-	-
Franklin Street Expansion	D	-	-	-	-	-	5,000,000	5,000,000
Red Lane Expansion	D	-	-	-	500,000	-	-	500,000
<i>Total Streets</i>		887,881	3,000	3,000	600,000	2,000,000	7,000,000	10,493,881
<u>Traffic Signals</u>								
Traffic Signals	GR	800,000	350,000	100,000	-	-	-	1,250,000
Downtown Improvement-Traffic Signal E Main & College	GR	350,000	-	-	-	-	-	350,000
<i>Total Traffic Signals</i>		1,150,000	350,000	100,000	-	-	-	1,600,000
TOTAL PUBLIC WORKS		\$ 4,767,229	\$ 8,369,310	\$ 6,260,000	\$ 1,102,000	\$ 3,478,000	\$ 9,957,000	\$33,933,539
<u>PARKS, RECREATION & CULTURAL</u>								
<u>Administration</u>								
Mobile Stage for Special Events	D	\$ 115,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 115,000
Administration Building	D	-	-	-	1,000,000	-	-	1,000,000
Recreational Center	D	-	-	-	-	-	8,000,000	8,000,000
<i>Total Administration</i>		115,000	-	-	1,000,000	-	8,000,000	9,115,000
<u>Athletic Fields</u>								
Replace Pads on Backstops and Dugouts at Moyer	OR	45,000	-	-	-	-	-	45,000
Spartan Field Turf Field	D	506,019	-	-	-	-	-	506,019
Moyer Sports Complex Renovations	D	-	-	-	985,356	-	-	985,356
Kiwanis Field Renovations	D	-	-	916,700	-	-	-	916,700
Spartan Field Renovations	OR	-	-	-	-	72,000	-	72,000
Oakey's Field Lighting Upgrades	D	315,000	-	-	-	-	-	315,000
Civic Center Fields Lighting Upgrades	D	141,750	-	-	-	-	-	141,750
Kiwanis Field Lighting Upgrades	D	324,450	-	-	-	-	-	324,450
Spartan Field Team Fieldhouse	D	-	-	-	-	-	500,000	500,000
Mowles Spring Park (Athletic Complex)	D	-	-	-	-	-	15,000,000	15,000,000
<i>Total Athletic Fields</i>		1,332,219	-	916,700	985,356	72,000	15,500,000	18,806,275
<u>Library</u>								
Library Coworking Space	OR	-	95,000	-	-	-	-	95,000
Library Square Special Events Space	OR	-	85,000	50,000	50,000	-	-	185,000
Library Carpet Replacement	OR	-	117,000	-	-	-	-	117,000
Library Furniture Replacements	OR	22,056	-	-	-	-	-	22,056
Meeting Room Shades Replacement	OR	-	6,000	-	-	-	-	6,000
<i>Total Library</i>		22,056	303,000	50,000	50,000	-	-	425,056
<u>Senior Citizen Center</u>								
New Tin Roof at Senior Center	OR	30,495	-	-	-	-	-	30,495
Senior Citizen Center Renovations	OR	-	-	300,000	-	-	-	300,000
<i>Total Senior Citizen Center</i>		30,495	-	300,000	-	-	-	330,495

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		Funding Source*	2019	2020	2021	2022	2023	2024 & Beyond	Total
<u>Stadiums</u>									
	Mantis Hydro Extractor for Stadium Field	OR	-	50,000	-	-	-	-	50,000
	Football Stadium Caulking	OR	-	125,000	-	-	-	-	125,000
	Stadium Parking Lot	OR	-	-	165,000	-	-	-	165,000
	<i>Total Stadiums</i>		-	175,000	165,000	-	-	-	340,000
TOTAL PARKS, RECREATION & CULTURAL			<u>\$ 1,499,770</u>	<u>\$ 478,000</u>	<u>\$ 1,431,700</u>	<u>\$ 2,035,356</u>	<u>\$ 72,000</u>	<u>\$23,500,000</u>	<u>\$29,016,826</u>
<u>ECONOMIC DEVELOPMENT</u>									
<u>Economic Development</u>									
	Downtown Streetscape Phase 2 - Broad to White Oak	GR	\$ 613,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 613,000
	Downtown Streetscape Phase 3 - Market to Thompson Memorial	GR	302,489	3,327,380	-	-	-	-	3,629,869
	Downtown Streetscape Phase 4 - Broad to Union	OR	-	91,000	909,000	-	-	-	1,000,000
	Downtown Streetscape Phase 5 - Boulevard	OR	-	91,000	909,000	-	-	-	1,000,000
	Downtown Plan - CDBG Program	GR	50,000	100,000	100,000	100,000	-	-	350,000
	Downtown Plan - Local Improvements	OR	-	25,000	25,000	25,000	25,000	25,000	125,000
	<i>Total Economic Development</i>		965,489	3,634,380	1,943,000	125,000	25,000	25,000	6,717,869
TOTAL ECONOMIC DEVELOPMENT			<u>\$ 965,489</u>	<u>\$ 3,634,380</u>	<u>\$ 1,943,000</u>	<u>\$ 125,000</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 6,717,869</u>
TOTAL GENERAL FUND			<u>\$10,657,209</u>	<u>\$14,930,027</u>	<u>\$11,144,700</u>	<u>\$ 4,024,057</u>	<u>\$ 4,372,200</u>	<u>\$34,272,000</u>	<u>\$79,400,193</u>

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		Funding Source*	2019	2020	2021	2022	2023	2024 & Beyond	Total
<u>ENTERPRISE FUNDS</u>									
<u>WATER</u>									
Well Infrastructure Development	OR	\$	210,000	\$ 2,064,000	\$ -	\$ -	\$ -	-	\$ 2,274,000
Water Storage Tank Replacement - Franklin St	OR		-	500,000	-	-	-	-	500,000
New Intake Screen	OR		35,000	-	37,000	-	39,000	-	111,000
Waterline Upgrades	OR		125,000	100,000	200,000	200,000	200,000	200,000	1,025,000
Water Vehicles and Equipment Replacement	OR		-	50,000	50,000	50,000	50,000	50,000	250,000
Water Plant Improvements and Equipment	OR		55,000	60,000	20,000	10,000	20,000	150,000	315,000
Relocate Field Operations to Tidewater Street (Water)	D		-	600,000	6,000,000	-	-	-	6,600,000
Water Line Polar Lane and Pump Station Stonegate	OR		30,000	210,000	1,850,000	-	-	-	2,090,000
Water Storage Tanks Replacement - Red Lane	D		-	-	-	-	1,525,000	-	1,525,000
Water Storage Tank - Penguin Lane	D		-	-	-	-	2,900,000	-	2,900,000
SCADA Radio system update	OR		45,000	-	-	-	-	-	45,000
Foundation Pinning and Slab Stabilization for Building Settlement at WTP	OR		127,000	-	-	-	-	-	127,000
PRV Station	OR		40,000	-	-	-	-	-	40,000
Communications Equipment (10 Radios)	OR		28,000	-	-	-	-	-	28,000
InfoNet Server Upgrade and Additional Field Licenses	OR		13,000	-	-	-	-	-	13,000
TOTAL WATER		\$	708,000	\$ 3,584,000	\$ 8,157,000	\$ 260,000	\$ 4,734,000	\$ 400,000	\$17,843,000
<u>SEWER</u>									
Sewer Vehicles and Equipment Replacement	OR	\$	-	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	50,000	\$ 250,000
Relocate Field Operations to Tidewater Street (Sewer)	OR		270,000	600,000	6,000,000	-	-	-	6,870,000
Sewer System Rehab - Roanoke River Upper	D		-	-	300,000	3,500,000	2,000,000	-	5,800,000
Mason Creek Sewer Replacement	D		-	-	-	-	6,000,000	-	6,000,000
Pickup Replacement	OR		35,000	-	-	-	-	-	35,000
InfoNet Server Upgrade and Additional Field Licenses	OR		17,000	-	-	-	-	-	17,000
TOTAL SEWER		\$	322,000	\$ 650,000	\$ 6,350,000	\$ 3,550,000	\$ 8,050,000	\$ 50,000	\$18,972,000

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	Funding Source*	2019	2020	2021	2022	2023	2024 & Beyond	Total
CIVIC CENTER								
Portable Stage	OR	\$ 165,000	\$ -	-	\$ -	-	\$ -	\$ 165,000
Barrel Roof	D	265,000	-	-	-	-	-	265,000
Lobby 2 & Foyer	OR	-	90,000	-	-	-	-	90,000
Annex HVAC	OR	-	85,000	-	-	-	-	85,000
Annex Ceiling Replacement	OR	-	85,000	-	-	-	-	85,000
Locker Room Renovations	OR	-	100,000	-	-	-	-	100,000
Arena Sound System	OR	-	-	275,000	-	-	-	275,000
Marquee Replacement	OR	-	-	255,000	-	-	-	255,000
Parking Lot Re-paving Phase 1	OR	-	380,000	-	-	-	-	380,000
Parking Lot Re-paving Phase 2	OR	-	-	-	385,000	-	-	385,000
Warehouse Renovations	OR	-	-	-	91,000	-	-	91,000
Camper Electric Boxes	OR	-	-	-	-	70,000	-	70,000
Basketball Floor	OR	-	-	-	-	-	225,000	225,000
TOTAL CIVIC CENTER		\$ 430,000	\$ 740,000	\$ 530,000	\$ 476,000	\$ 70,000	\$ 225,000	\$ 2,471,000
ELECTRIC								
Substation Replacements	OR	\$ 1,200,000	\$11,000,000	\$ -	\$ -	\$ -	\$ -	\$12,200,000
Construction Vehicles	OR	150,000	185,000	75,000	175,000	300,000	235,000	1,120,000
Underground Line Replacement	OR	150,000	150,000	150,000	150,000	150,000	150,000	900,000
Electric System Improvement Project	OR	-	150,000	-	-	-	-	150,000
Line Improvements	OR	100,000	100,000	100,000	100,000	100,000	100,000	600,000
East Main St Highway Project	GR	750,000	-	-	-	-	-	750,000
Downtown Improvement-Street Lights	GR	100,000	-	-	-	-	-	100,000
VDOT Project funding	OR	351,148	-	-	-	-	-	351,148
Technology Upgrades	OR	15,000	-	-	-	-	-	15,000
Vehicle Purchase (Replace P-196)	OR	34,000	-	-	-	-	-	34,000
Stores Equipment	OR	2,500	-	-	-	-	-	2,500
Tools-Shop-Garage Equipment	OR	2,500	-	-	-	-	-	2,500
Laboratory & Testing Equipment	OR	15,000	-	-	-	-	-	15,000
Communication Equipment/Fiber Optic	OR	150,000	-	-	-	-	-	150,000
Communication Equipment/Radio System	OR	148,200	-	-	-	-	-	148,200
TOTAL ELECTRIC		\$ 3,168,348	\$11,585,000	\$ 325,000	\$ 425,000	\$ 550,000	\$ 485,000	\$16,538,348
TOTAL ENTERPRISE FUNDS		\$ 4,624,348	\$16,559,000	\$15,362,000	\$ 4,711,000	\$12,029,000	\$ 1,160,000	\$54,445,348

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		Funding Source*	2019	2020	2021	2022	2023	2024 & Beyond	Total
<u>SCHOOLS COMPONENT UNIT</u>									
<u>EDUCATION</u>									
<u>AIIMS</u>									
	Professional Development Room	CR	\$ -	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ 20,000.00
	AIIMS Phase 2	CR	-	-	-	-	400,000	-	400,000
	Total AIIMS		-	-	20,000	-	400,000	-	420,000
<u>Andrew Lewis</u>									
	Band Instrument Replacement-ALMS	CR	-	30,000	-	-	-	-	30,000
	Fire Alarm System Replacement	CR	25,460	-	-	-	-	-	25,460
	LCD Projectors	CR	30,000	-	-	-	-	-	30,000
	Landscaping	CR	15,000	-	-	-	-	-	15,000
	Total Andrew Lewis		70,460	30,000	-	-	-	-	100,460
<u>Carver</u>									
	Redesign Traffic Pattern	CR	-	-	-	100,000	-	-	100,000
	Mobile Stool Cafeteria Tables (15)	CR	20,000	-	-	-	-	-	20,000
	Total Carver		20,000	-	-	100,000	-	-	120,000
<u>Central Office</u>									
	New Flooring, Asbestos Abatement	CR	-	35,000	35,000	-	-	-	70,000
	Total Central Office		-	35,000	35,000	-	-	-	70,000
<u>East Salem</u>									
	Stage Lighting Upgrade	CR	10,000	-	-	-	-	-	10,000
	Fan Coil Unit Replacement-East	CR	-	-	165,000	-	-	-	165,000
	Cover/Remove Tiles in Main Hallways	CR	-	25,000	-	-	-	-	25,000
	Painting Hallways and Common Areas	CR	50,000	-	-	-	-	-	50,000
	Paint Gym	CR	6,000	-	-	-	-	-	6,000
	Sidewalk Replacement-Entrance	CR	10,000	-	-	-	-	-	10,000
	Total East Salem		76,000	25,000	165,000	-	-	-	266,000
<u>Multiple</u>									
	General System-Wide Roof Replacement	CR	-	184,481	190,015	195,715	201,586	207,634	979,431
	School Technology - Infrastructure	CR	30,000	-	-	-	-	-	30,000
	School Technology - Laptop Computer Replacement	CR	255,040	262,691	270,572	278,689	287,050	295,662	1,649,704
	School Technology - General Other/Smart board Replacement	CR	100,000	100,000	-	-	-	-	200,000
	Cafeteria/Kitchen Equipment Replacement	CR	17,911	18,448	19,001	19,571	20,158	20,763	115,852
	HVAC Control Updates at East, Carver, & ALMS	CR	-	50,000	75,000	75,000	-	-	200,000
	Roof Replacement Study	CR	27,000	-	-	-	-	-	27,000
	Calculator Replacement-Secondary Levels	CR	-	10,530	-	-	20,000	-	30,530
	Total Multiple		429,951	626,150	554,588	568,975	528,794	524,059	3,232,517

**City of Salem, Virginia
Capital Improvement Plan
Fiscal Years 2019-2024**

	Funding Source*	2019	2020	2021	2022	2023	2024 & Beyond	Total
<u>Salem High</u>								
Band Instrument Replacement-SHS	CR	-	30,000	-	-	-	-	30,000
Fieldhouse HVAC Needs and Moisture Removal	CR	85,000	-	-	-	-	-	85,000
Remodel Room 250-CTE Expansion	CR	50,000	-	-	-	-	-	50,000
Paint/Sand Gym Floor	CR	25,905	-	-	-	-	-	25,905
Resurface Track	CR	-	375,369	-	-	-	-	375,369
Repave Tennis Courts	CR	113,290	-	-	-	-	-	113,290
Alignment Rack 4-Post Lift-CTE Program	CR	18,406	-	-	-	-	-	18,406
Commercial Dishwasher Installation-CTE Program	CR	-	-	18,410	-	-	-	18,410
Graphic Arts Tech Update-CTE Program	CR	-	-	-	36,900	-	-	36,900
Science Department Balances	CR	20,099	-	-	-	-	-	20,099
Full School Renovation-SHS	D	-	53,000,000	-	-	-	-	53,000,000
<i>Total Salem High</i>		312,700	53,405,369	18,410	36,900	-	-	53,773,379
<u>South Salem</u>								
Flooring Stain Updates	CR	10,000	-	-	-	-	-	10,000
<i>Total South Salem</i>		10,000	-	-	-	-	-	10,000
<u>Transportation</u>								
Two School Buses Annually	CR	226,600	233,398	240,400	247,612	255,040	262,691	1,465,741
Division Vehicle Replacement	CR	-	-	35,000	-	-	-	35,000
GPS for Buses	CR	-	-	-	50,000	-	-	50,000
Special Education Bus	CR	96,000	-	-	-	-	-	96,000
Bus Garage Renovation	CR	-	100,000	-	-	-	-	100,000
Alignment Machine for Auto Service	CR	-	15,000	-	-	-	-	15,000
Lot Grading and Paving	CR	-	60,000	-	-	-	-	60,000
<i>Total Transportation</i>		322,600	408,398	275,400	297,612	255,040	262,691	1,821,741
<u>West Salem</u>								
Full Roof Replacement	CR	-	600,000	-	-	-	-	600,000
Chiller Replacement-West	CR	122,500	-	-	-	-	-	122,500
Fan Coil Unit Replacement-West	CR	-	-	165,000	-	-	-	165,000
<i>Total West Salem</i>		122,500	600,000	165,000	-	-	-	887,500
TOTAL SCHOOLS COMPONENT UNIT		\$ 1,364,211	\$55,129,917	\$ 1,233,398	\$ 1,003,487	\$ 1,183,834	\$ 786,750	\$60,701,597

* Funding Source Abbreviation Key:
GR State and Federal Grant Funds
OR General Fund or Enterprise Funds Operating Revenues
CR School Capital Reserve
D Issuance of Debt

COMMUNITY SERVICE AGENCIES

City of Salem, Virginia
Human and Community Service Agency Budget Detail
Fiscal Year 2018-2019

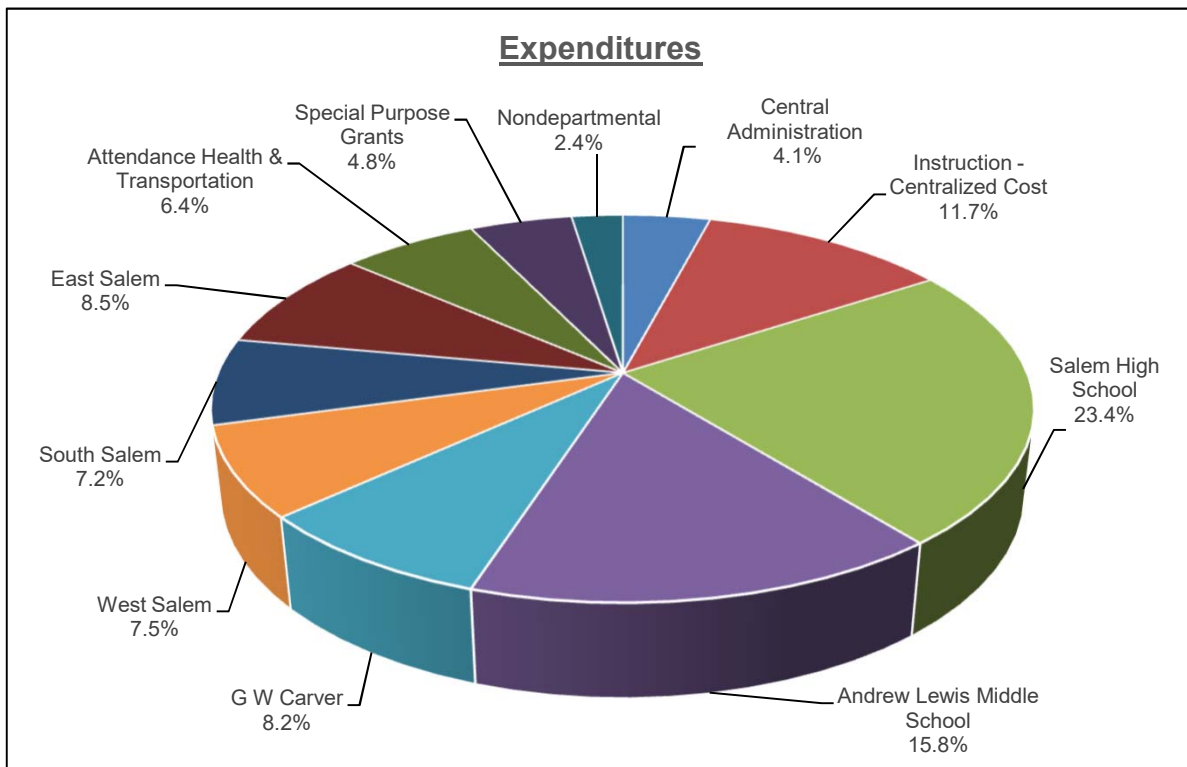
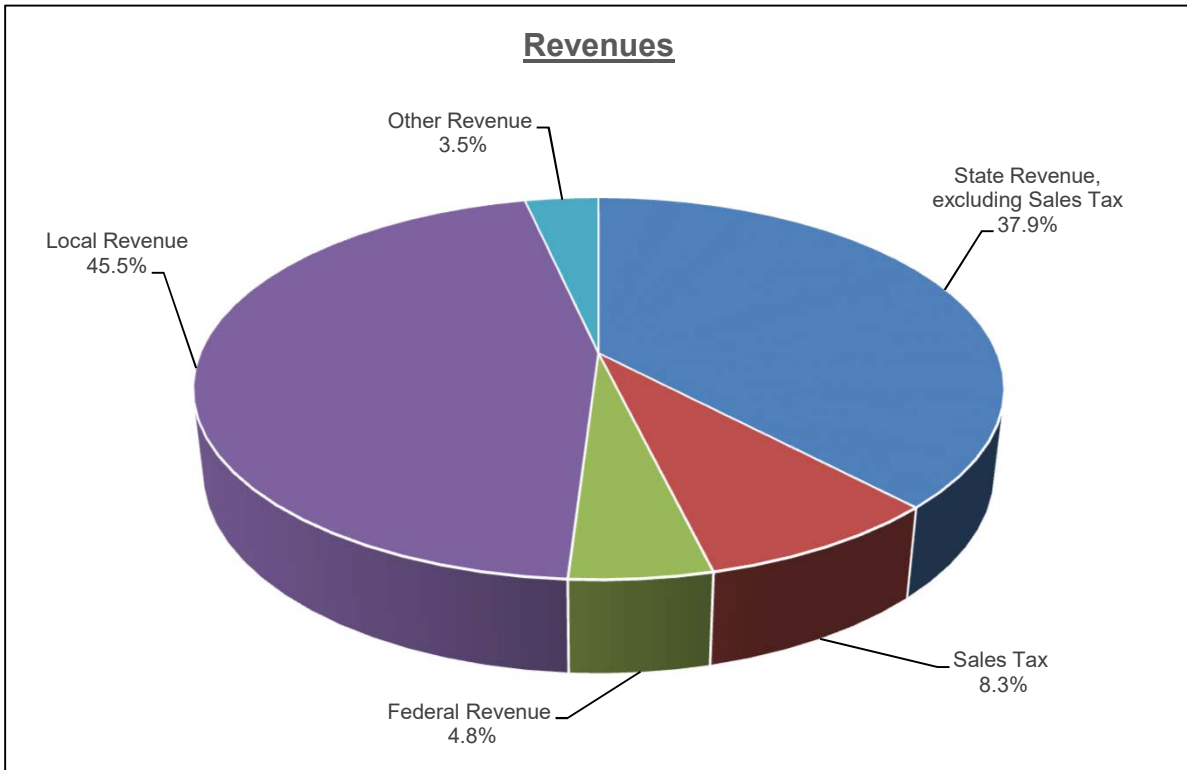
	2017 Actual	2018 Adopted Budget	2019 Adopted Budget	Increase/ (Decrease)
Human and Community Service Agencies				
Blue Ridge Behavioral Healthcare	\$ 103,500	\$ 124,474	\$ 145,357	\$ 20,883
Child Health Investment Partnership (CHIP)	38,000	38,000	38,000	-
Roanoke Valley-Alleghany Regional Commission	22,797	22,797	25,535	2,738
Roanoke Valley Convention & Visitors Bureau	450,660	468,311	473,912	5,601
Roanoke Valley Economic Development Partnership	55,044	55,044	52,735	(2,309)
Roanoke Valley Greenway Commission	10,940	10,960	10,980	20
Roanoke Valley Transportation Planning Organization	3,791	3,816	3,822	6
Salem Education Foundation	65,000	98,000	86,000	(12,000)
Salem Fine Arts Commission	-	7,500	-	(7,500)
Salem Museum & Historical Society	50,000	55,000	55,000	-
Salem Rescue Squad	83,206	103,816	113,153	9,337
Salem Visitors Center	50,711	45,000	45,000	-
Salem/Roanoke County Chamber of Commerce	10,000	10,000	10,000	-
Valley Metro Star Route	116,163	110,000	152,266	42,266
Vall Total Enterprise Funds	59,478	59,500	59,500	-
Valley Metro - JARC Program	-	42,266	-	(42,266)
Western VA Regional Industrial Facility Authority	1,556	4,634	4,647	13
	\$ 1,120,846	\$ 1,259,118	\$ 1,275,907	\$ 16,789

City of Salem, Virginia
Human and Community Service Agency Funding Requests
Fiscal Year 2018-2019

	2017 Actual	2018 Adopted Budget	2019 Funding Approved	Increase/ (Decrease)
Human and Community Service Agencies				
Adult Care Center of Rke Valley, Inc.	\$ 4,950	\$ 4,950	\$ 4,950	\$ -
ARCH	4,050	4,050	4,050	-
Big Brothers/Big Sisters	3,150	3,150	3,150	-
Blue Ridge Legal Services, Inc.	500	500	500	-
Bradley Free Clinic	2,850	2,850	2,850	-
Brain Injury Services of SW VA	2,000	2,000	2,000	-
Center in the Square	10,000	12,500	10,000	(2,500)
Children's TRUST	9,000	9,000	9,000	-
Clean Valley Council	-	-	500	500
Council of Community Services	1,000	1,000	1,000	-
Family Promise of Greater Roanoke	6,000	6,000	6,000	-
Family Service of Roanoke Valley	2,160	2,160	2,160	-
Food Pantry (formerly Salem Food Pantry)	15,000	15,000	15,000	-
Good Samaritan Hospice	7,000	7,000	7,000	-
Harrison Museum of African American Culture	-	-	1,000	1,000
Junior Achievement	2,000	2,000	2,000	-
LOA Area Agency on Aging	9,679	9,679	9,679	-
Mental Health America of Roanoke Valley	500	500	500	-
Mill Mountain Theatre	1,500	1,500	1,500	-
Mill Mountain Zoo (operational / educational)	5,000	5,000	5,000	-
RAMP	-	-	7,000	7,000
Roanoke College Pitch	-	-	5,000	5,000
Rke Regional Small Business Development Ctr.	2,500	2,500	2,500	-
Roanoke Area Ministries	2,000	2,000	2,000	-
Roanoke Symphony Orchestra	15,000	20,000	20,000	-
Roanoke Valley Speech & Hearing Center	2,500	2,500	2,500	-
Salem Area Ecumenical Ministries	6,000	6,000	6,000	-
Salem Post Prom Committee	4,000	4,000	4,000	-
Science Museum of Western VA	10,000	10,000	10,000	-
Southwest Virginia Ballet	1,000	1,000	1,000	-
TAP - Project HELP	14,065	14,065	14,065	-
Total Action for Progress-Head Start	21,000	21,000	21,000	-
VA Museum of Transportation	4,000	4,000	-	(4,000)
Western VA EMS Council	5,972	5,973	5,973	-
Appropriation Reserve	12,474	4,973	11,650	6,677
	\$ 186,850	\$ 186,850	\$ 200,527	\$ 13,677

SCHOOL COMPONENT UNIT

Salem City Schools Budget Summary Fiscal Year 2018-2019



Salem City Schools					
Summary of Proposed Budget As of March 27, 2018					Attachment A
FY 2019					
<i>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</i>					
School Operating Fund Budget		FY 2019 Proposed		Increase	
		FY 2018 Adopted Budget	Budget as of 3/27/2018	(Decrease) of FY 19 from FY 18 Adopted	Increase (Decrease) %
<u>Revenue</u>					
State Revenue, excluding Sales Tax (1)		\$16,389,795	\$16,979,990	\$590,195	3.6% (1)
Sales Tax		3,718,388	3,722,397	4,009	0.1% (2)
Subtotal-All State Revenue		\$20,108,183	\$20,702,387	\$594,204	3.0%
Federal Revenue		1,980,223	2,127,246	147,023	7.4% (3)
Local Revenue		19,633,236	20,375,621	742,385	3.8% (4)
Other Revenue		1,521,885	1,565,943	44,058	2.9% (5)
Total School Fund Revenue Budget		\$43,243,527	\$44,771,197	\$1,527,670	3.5%
<u>Expenditures</u>					
Central Administration		\$1,791,130	\$1,841,934	\$50,804	2.8% (6)
Instruction-Centralized Cost		4,891,352	5,220,902	329,550	6.7% (7)
Salem High School		10,395,893	10,460,003	64,110	0.6% (8)
Andrew Lewis Middle School		6,961,131	7,070,648	109,517	1.6% (8)
G. W. Carver		3,572,023	3,658,326	86,303	2.4% (8)
West Salem		3,114,426	3,351,124	236,698	7.6% (8)
South Salem		3,124,040	3,227,126	103,086	3.3% (8)
East Salem		3,673,848	3,822,476	148,628	4.0% (8)
Attendance and Health		1,097,384	1,099,194	1,810	0.2% (8)
Transportation		1,716,538	1,781,108	64,570	3.8% (8)
Special Purpose Grants		1,980,223	2,127,246	147,023	7.4% (3)
Non Departmental (Incl Debt Service)		925,539	1,111,110	185,571	20.1% (9)
Total School Fund Expenditure Budget		\$43,243,527	\$44,771,197	\$1,527,670	3.5%
Budget Shortfall			\$0		
(1) State revenue changes due to additional Supplemental Lottery Per Pupil funds and additional funds for an increase of students anticipated					
(2) Sales tax is budgeted using local estimate (i.e. State's estimate less \$100,000)					
(3) Reflects increases in the VPI grant and the Title I carryover, and the reduction in the Title II grant					
(4) Reflects a local revenue increase of \$742,385					
(5) Various small revenue changes including a \$20,000 increase in non-resident tuition revenue due to rate increases					
(6) Net increases due to retirements in current year, the funding of a salary study, an expected large increase in worker's compensation insurance and increase in software costs					
(7) Reflects staffing changes and retirements from prior year, increases in instructional software programs, increases in the Regional program, increases for textbook purchases					
(8) Reflects changes in salaries due to changes in personnel.					
(9) Temporary accounts for Salary increase \$725,572 & Health Insurance Increase \$215,538 to be spread later					

Cafeteria Fund Budget		FY 2018 Adopted Budget	FY 2019 Proposed Budget as of 3/27/2018	Increase (Decrease) of FY 19 from FY 18 Adopted	Increase (Decrease) %
Revenue					
Salem High School		\$541,259	\$587,534	\$46,275	8.5%
Andrew Lewis Middle School		400,322	417,771	17,449	4.4%
G W Carver		206,640	198,506	(8,134)	-3.9%
West Salem		189,457	199,403	9,946	5.2%
South Salem		177,561	190,872	13,311	7.5%
East Salem		185,051	176,052	(8,999)	-4.9%
		\$1,700,290	\$1,770,138	\$69,848	4.1%
Expenditures					
Salem High School		\$531,574	\$569,733	\$38,159	7.2%
Andrew Lewis Middle School		384,509	395,802	11,293	2.9%
G W Carver		195,885	205,584	9,699	5.0%
West Salem		209,794	232,867	23,073	11.0%
South Salem		228,183	201,383	(26,800)	-11.7%
East Salem		150,345	164,769	14,424	9.6%
Total Cafeteria Fund Budget		\$1,700,290	\$1,770,138	\$69,848	4.1%
Total Proposed School Budget (School Operating, Grant and Cafeteria)		\$44,943,817	\$46,541,335	\$1,597,518	3.6%
Difference in Revenue and Expenditure Cafeteria Budgets by School					
Salem High School			\$17,801		
Andrew Lewis Middle School			\$21,969		
G W Carver			(\$7,078)		
West Salem			(\$33,464)		
South Salem			(\$10,511)		
East Salem			\$11,283		
Total-Balanced Budget Overall			\$0		