



CITY OF SALEM, VIRGINIA
ANNUAL BUDGET
FISCAL YEAR 2019-2020

CITY OF SALEM, VIRGINIA ADOPTED BUDGET

**FOR FISCAL YEAR
2019-2020**

COUNCIL MEMBERS

**Byron R. Foley – Mayor
Jane W. Johnson – Vice-Mayor
William D. Jones
James A. Martin
John E. Saunders**

**James E. Taliaferro, II – Interim City Manager
Rosemarie B. Jordan - Director of Finance**

**City of Salem, Virginia
Table of Contents
Fiscal Year 2019-2020**

	Page
Introductory Section	
City Manager's Letter	1
Budget Calendar	3
Budget Summary – All Funds	4
General Fund	
General Fund Budget Summary Charts	6
General Fund Revenue Budget Summary	7
General Fund Revenue Budget Detail	
Real Property Taxes	8
Public Service Corporation Taxes	8
Personal Property Taxes	8
Machinery and Tools Taxes	8
Penalties and Interest	8
Other Local Taxes	8
Permits, Fees and Licenses	8
Fines and Forfeitures	9
Revenue from Use of Money and Property	9
Charges for Services	9-10
Miscellaneous	10
Payment in Lieu of Taxes	10
Recovered Costs	10
Revenue from the Commonwealth	10-11
Revenue from the Federal Government	11
General Fund Expenditure Budget Summary	12
General Fund Expenditure Budget by Function	13
General Fund Expenditure Budget Detail (By Department)	
Animal Control	37
Bank Charges	22
Beautification Program	30
Board of Equalization	19
Building Maintenance	28
Building Inspections	39
Circuit Court	32
City Attorney	17
City Council	16
City Garage	24
City Hall	28
City Manager	16
City Sheriff	33
Clerk of Circuit Court	33
Clerk of City Council	16
Combined District Courts	32
Commissioner of Revenue	18
Commonwealth Attorney	34

**City of Salem, Virginia
Table of Contents
Fiscal Year 2019-2020**

	Page
Communications.....	17
Communications E911 Center.....	36
Contingency.....	23
Contributions.....	23
Correction and Detention.....	34
Cost Collections.....	35
Court Services Unit.....	39
Courthouse.....	29
Debt Service.....	22
East Hill Cemetery.....	30
Economic Development.....	46
Education.....	22
Electoral Board.....	32
Emergency Management.....	24
Employee Wellness.....	18
Engineering.....	39
Engineering Building.....	29
Farmers Market.....	31
Finance.....	20
Fire.....	37
Fringe Benefits.....	23
General District Judges.....	32
Greenway Maintenance.....	30
Health Department.....	21
Human Resources.....	18
Insurance.....	23
Juvenile Detention.....	21
Juvenile District Judges.....	32
Library.....	45
Magistrate.....	33
Medical Examiner.....	21
Mowles Spring Park.....	29
Parks.....	30
Parks and Recreation.....	42-45
Planning and Zoning.....	40
Planning Commission.....	17
Police.....	35
Purchasing.....	21
Real Estate Assessor.....	19
Recycling.....	28
Refuse Collection.....	27
Refuse Collection-Containers.....	27
Regional Economic Development.....	22
Registrar.....	31
Rental Property.....	29
Rescue Squad.....	38
Salem Memorial Park.....	40
Salem Stadium.....	41
Social Services / Community Policy Management Team.....	21-22
Streets and Roads.....	25-26, 41
Street and Highway Administration.....	26

**City of Salem, Virginia
Table of Contents
Fiscal Year 2019-2020**

	Page
Street and Road Cleaning.....	27
Tax Relief for Elderly.....	21
Technology Systems.....	23
Tourism / NCAA.....	41
Transfers to Other Funds.....	22
Treasurer.....	20
Victim Witness Assistance Program.....	34
VPI Extension Contract.....	22
Enterprise Funds	
Enterprise Funds Budget Summary Charts.....	48
Enterprise Funds Budget Summary.....	49
Enterprise Funds Budget Detail (By Department)	
<u>Revenues</u>	
Water Service Revenue.....	50
Sewer Service Revenue.....	54
Civic Center.....	56
Electric Service Revenue.....	58
Catering & Concessions.....	63
<u>Expenses</u>	
Meter Readers.....	50
Utility Billing.....	51
Utility Collections.....	51
Water Production.....	52
Water Distribution.....	53
Sewer.....	55
Civic Center.....	57
Electric.....	59
Catering & Concessions.....	63
Debt Service Fund	
Debt Service Fund Budget Summary.....	68
Internal Service Fund	
Health Insurance Fund Budget Summary.....	70
Personnel	
Pay Scale.....	72
Schematic List of Positions.....	73
Part-Time Salary Budget.....	78
Overtime Budget.....	79

**City of Salem, Virginia
Table of Contents
Fiscal Year 2019-2020**

	Page
Capital Outlay	
Capital Outlay Funded Summary.....	82
Capital Outlay Funded Detail.....	83
Capital Improvement Plan	
Capital Improvement Plan.....	86
Community Service Agencies	
Human and Community Service Agency Budget Detail.....	100
Human and Community Service Agency Funding Requests.....	101
School Component Unit	
Budget Summary Charts.....	104
Summary of Proposed Budget.....	105



CITY OF SALEM, VIRGINIA
Office of the City Manager
114 North Broad St. 24153 - P.O. Box 869
(540) 375-3016

March 22, 2019

City Council
City of Salem
114 North Broad Street
Salem, VA 24153

Honorable Members of Salem City Council:

I am pleased to present for your consideration the budget for the 2019-2020 fiscal year budget. The national economy, as well as the local economy, continues slow economic growth and the City is experiencing recovery from the Great Recession that started ten years ago. Business expansion and new development highlight the changing economic climate. Several new restaurants have opened their doors and redevelopment along with façade grants is changing the face of our downtown.

The proposed general fund budget for next year is \$80,827,146, a \$2,813,571 increase over last year. The proposed budget includes:

- A 3% raise for all full-time employees
- A health insurance increase of 8%
- A dental insurance increase of 5%
- \$2,034,993 for capital purchases
- A transfer of \$20,455,621 to the School Division, an increase of \$80,000
- No increase in electric rates
- A 3% increase in water rates (per a previously approved resolution)
- No increase in sewer rates

I would like to thank Rosie Jordan, Finance Director, Tammy Todd, Assistant Finance Director, and Mary Ann Penney, Accounting Manager, for all of their help and hard in preparing the budget.

We look forward to working with you on finalizing the budget. If you have any questions, please let me know.

Sincerely,

James E. Taliaferro, II
Interim City Manager

CITY OF SALEM, VIRGINIA
BUDGET CALENDAR
Fiscal Year 2019-2020

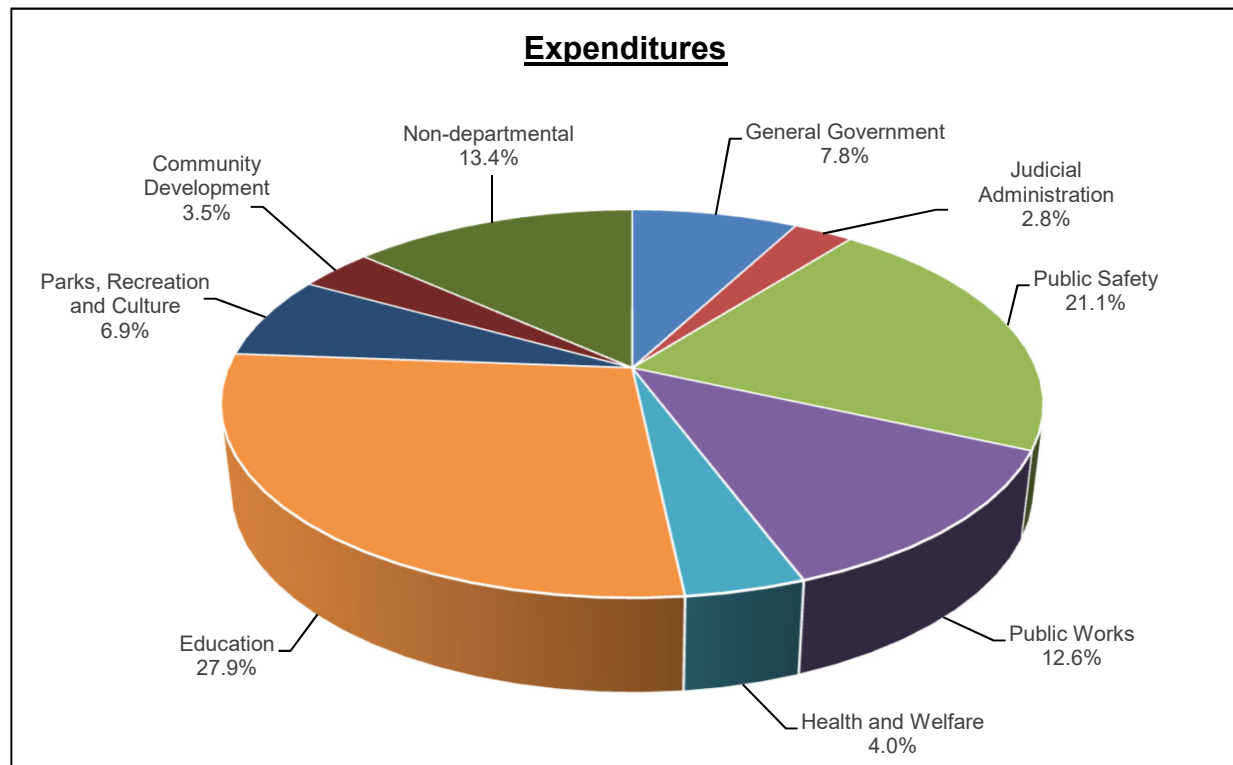
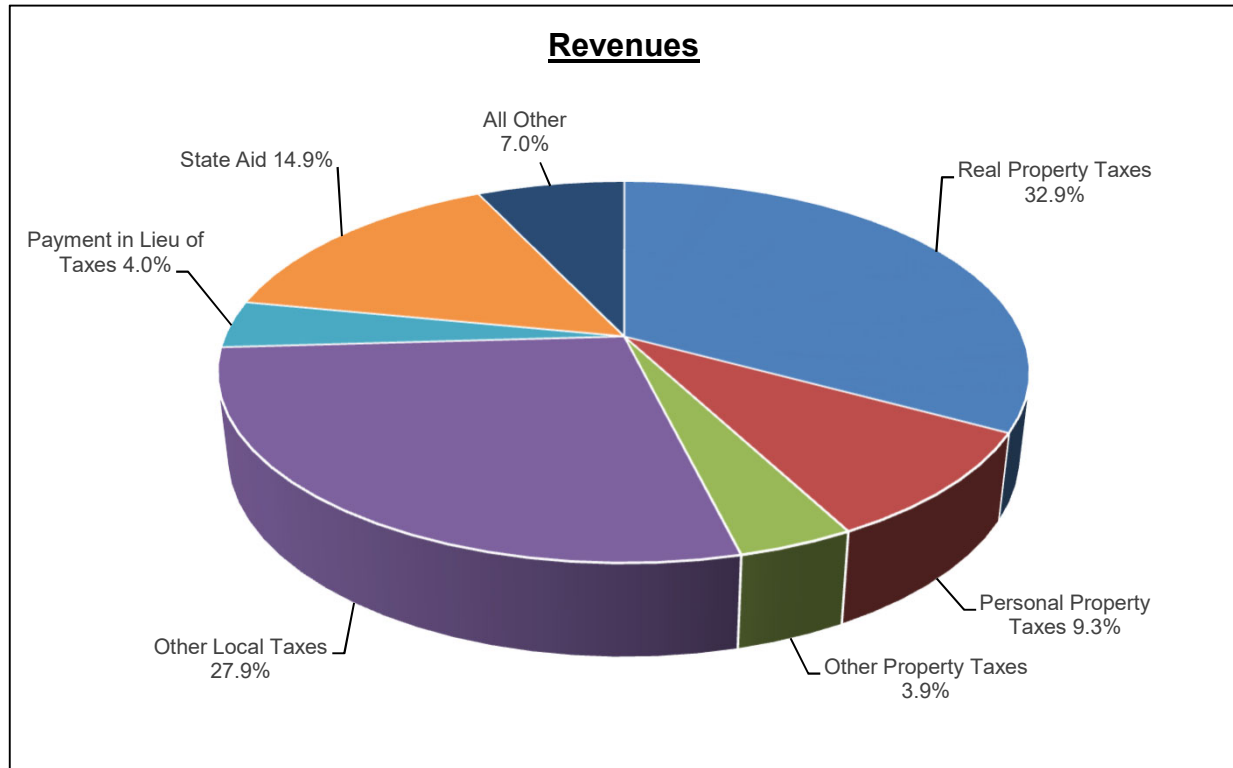
EVENT	DATE
Budget Kick-off Meeting with Departments	November 7, 2018
Personnel Worksheets Due from Departments	December 7, 2018
Department Budgets Due to Finance	December 17, 2018
CIP Submissions Due to Finance	December 17, 2018
Department Head Meetings with City Manager	Jan. 14 - Feb. 8, 2019
Present Budget to Council	March 22, 2019
Adopt PPTRA Credit Resolution	March 25, 2019
Budget Work Session	April 29, 2019
Additional Budget Work Session (if needed)	April 30, 2019
Publish Ads in Salem Times for Budget Hearing and Effective Tax Rates (due to Salem Times by May 13, 2019)	May 16, 2019
Public Hearing and First Reading of Ordinances and Resolutions	June 10, 2019
RESOLUTIONS TO ADOPT:	
Real Estate, Personal Property	
Machinery & Tools Tax Rates FY 19-20	
Pay Plan for FY 19-20	
Book of Rates	
Second Reading of Ordinances & Adoption of Budget	June 24, 2019

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

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	Increase/ (Decrease)
Revenues				
General Fund	\$ 79,023,081	\$ 78,013,575	\$ 82,126,204	\$ 4,112,629
Water Fund	7,033,928	6,983,391	7,407,205	423,814
Sewer Fund	7,066,572	6,746,685	7,160,628	413,943
Civic Center Fund	4,421,692	4,092,662	4,031,225	(61,437)
Electric Fund	40,328,803	40,533,468	40,548,883	15,415
Catering Fund	982,957	932,499	946,210	13,711
Debt Service Fund	3,964,039	3,888,275	3,931,986	43,711
Component Unit Schools	44,138,116	44,771,197	45,547,327	776,130
Total Revenues	<u>186,959,188</u>	<u>185,961,752</u>	<u>191,699,668</u>	<u>5,737,916</u>
Less: Fund Transfers	<u>(25,208,472)</u>	<u>(26,332,810)</u>	<u>(26,521,151)</u>	<u>(188,341)</u>
Total Revenues, Net of Transfers	<u>\$ 161,750,716</u>	<u>\$ 159,628,942</u>	<u>\$ 165,178,517</u>	<u>\$ 5,549,575</u>
Expenditures/Expenses				
General Fund	\$ 72,424,291	\$ 78,013,575	\$ 82,126,204	\$ 4,112,629
Water Fund	4,728,119	6,983,391	7,407,205	423,814
Sewer Fund	4,690,782	6,746,685	7,160,628	413,943
Civic Center Fund	4,712,415	4,092,662	4,031,225	(61,437)
Electric Fund	34,532,527	40,533,468	40,548,883	15,415
Catering Fund	981,979	932,499	946,210	13,711
Debt Service Fund	3,964,039	3,888,275	3,931,986	43,711
Component Unit Schools	43,809,422	44,771,197	45,547,327	776,130
Total Expenditures/Expenses	<u>169,843,574</u>	<u>185,961,752</u>	<u>191,699,668</u>	<u>5,737,916</u>
Less: Fund Transfers	<u>(25,208,472)</u>	<u>(26,332,810)</u>	<u>(26,521,151)</u>	<u>(188,341)</u>
Total Expenditures/Expenses, Net of Transfers	<u>\$ 144,635,102</u>	<u>\$ 159,628,942</u>	<u>\$ 165,178,517</u>	<u>\$ 5,549,575</u>

GENERAL FUND

**City of Salem, Virginia
General Fund Budget Summary Charts
Fiscal Year 2019-2020**



City of Salem, Virginia
General Fund Revenue Budget Summary
Fiscal Year 2019-2020

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	Increase/ (Decrease)
Real Property Taxes	\$ 25,469,176	\$ 25,777,600	\$ 26,985,856	\$ 1,208,256
Personal Property Taxes	7,237,499	7,194,000	7,654,839	460,839
Other Property Taxes	3,518,683	3,349,000	3,240,000	(109,000)
Local Sales Tax	7,015,296	7,050,000	7,400,000	350,000
Utility Consumer Tax	1,208,943	1,180,000	1,250,000	70,000
Business License Tax	5,333,382	5,450,000	5,450,000	-
Motor Vehicle License Tax	598,151	610,000	605,000	(5,000)
Bank Franchise Tax	465,095	460,000	450,000	(10,000)
Cigarette Tax	759,203	790,000	675,000	(115,000)
Lodging Tax	1,232,470	1,263,765	1,268,400	4,635
Meals Tax	4,802,780	4,720,000	4,950,000	230,000
Other Local Taxes	942,778	867,700	889,600	21,900
Permits, Fees & Licenses	313,860	267,950	297,950	30,000
Fines and Forfeitures	137,911	129,000	113,500	(15,500)
Use of Money and Property	1,005,696	548,475	1,718,569	1,170,094
Charges for Services	711,126	747,974	680,449	(67,525)
Fire & Rescue Fee for Service	971,538	975,000	1,000,000	25,000
Waste Collection Fees	1,388,907	1,303,000	1,803,326	500,326
Miscellaneous Revenue	447,809	179,000	146,000	(33,000)
Payment in Lieu of Taxes	3,326,069	3,323,000	3,323,000	-
Recovered Costs	-	-	13,296	13,296
Commonwealth - Categorical	9,146,997	8,905,604	9,241,412	335,808
Commonwealth - Non-categorical	2,952,503	2,917,707	2,965,207	47,500
Federal	28,130	4,800	4,800	-
Total General Fund Revenues	\$ 79,023,081	\$ 78,013,575	\$ 82,126,204	\$ 4,112,629

City of Salem, Virginia
General Fund Revenue Budget Detail
Fiscal Year 2019-2020

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	Increase/ (Decrease)
Property Taxes				
41100 Current Taxes On Real Estate	\$ 24,464,064	\$ 24,862,600	\$ 25,925,856	\$ 1,063,256
41101 Delinquent Taxes On Real Estate Year 1	216,001	180,000	215,000	35,000
41102 Delinquent Taxes On Real Estate Year 2	65,843	45,000	80,000	35,000
41103 Delinquent Taxes On Real Estate Year 3	35,337	25,000	45,000	20,000
41104 Delinquent Taxes On Real Estate Year 4	28,944	25,000	40,000	15,000
41105 Delinquent Taxes On Real Estate Older	48,110	40,000	50,000	10,000
41200 Public Service Corporation Taxes	610,877	600,000	630,000	30,000
41300 Current Personal Property Taxes	6,931,988	6,850,000	7,310,839	460,839
41301 Delinquent Personal Property Taxes Year 1	224,261	285,000	285,000	-
41302 Delinquent Personal Property Taxes Year 2	31,083	20,000	20,000	-
41303 Delinquent Personal Property Taxes Year 3	(38,513)	15,000	15,000	-
41304 Delinquent Personal Property Taxes Year 4	76,599	7,000	7,000	-
41305 Delinquent Personal Property Taxes Older	2,440	7,000	7,000	-
41306 Mobile Home Tax	9,641	10,000	10,000	-
41400 Current M&T Taxes	3,238,075	3,000,000	2,850,000	(150,000)
41401 Delinquent M&T Taxes Year 1	(38,526)	-	-	-
41402 Delinquent M&T Taxes Year 2	(64,693)	-	-	-
41601 Penalties-All Property Taxes	223,691	200,000	225,000	25,000
41602 Interest-All Property Taxes	160,136	149,000	165,000	16,000
Total Property Taxes	36,225,358	36,320,600	37,880,695	1,560,095
Other Local Taxes				
42010 Local Sales & Use Tax	7,015,296	7,050,000	7,400,000	350,000
42020 Consumer Utility Tax	1,208,943	1,180,000	1,250,000	70,000
42030 Business License Tax	5,333,382	5,450,000	5,450,000	-
42035 Utility License Tax	134,056	129,000	140,000	11,000
42040 Franchise License Taxes	24,201	23,700	24,600	900
42050 Motor Vehicle Licenses	598,151	610,000	605,000	(5,000)
42060 Bank Franchise Taxes	465,095	460,000	450,000	(10,000)
42070 Recordation Taxes - Local	338,775	270,000	270,000	-
42080 Cigarette Taxes	759,203	790,000	675,000	(115,000)
42090 Admissions And Amusement Tax	314,560	310,000	310,000	-
42100 Lodging Tax	1,232,470	1,263,765	1,268,400	4,635
42105 Rental Tax	46,708	45,000	65,000	20,000
42110 Meals Tax	4,802,780	4,720,000	4,950,000	230,000
42180 Other Local Taxes	84,478	90,000	80,000	(10,000)
Total Other Local Taxes	22,358,098	22,391,465	22,938,000	546,535
Permits, Privilege Fees and Regulatory Licenses				
43111 Dog Licenses	16,006	15,000	15,000	-
43112 Cat Licenses	3,112	2,900	2,900	-
43301 Land Use Application Fees	9,615	12,000	12,000	-
43302 Stormwater Management Program Fees	8,100	5,400	5,400	-
43305 Building Permits	89,550	75,000	80,000	5,000
43307 Electrical Permits	27,662	17,000	25,000	8,000
43309 Plumbing Permits	13,080	13,000	13,000	-
43311 Mechanical Permits	23,747	22,000	27,000	5,000
43315 Sign Permits	5,563	6,000	6,000	-
43320 Occupancy Permits	49,020	40,000	49,500	9,500
43321 Home Occupation Permits	12,559	12,500	12,500	-
43325 Cross Connection Permits	8,396	8,000	8,500	500
43328 Zoning Permits	40	-	-	-
43331 Site Plan Review With a Stormwater Plan	150	-	-	-
43334 Commercial Plan Review	5,460	4,000	5,000	1,000
43337 Residential Plan Review	930	600	600	-
43340 Right Of Way Permits	31,550	27,750	27,750	-
43343 Fireworks Permits	1,500	1,300	1,300	-
43380 Other Permits	7,820	5,500	6,500	1,000
Total Permits, Privilege Fees and Regulatory Licenses	313,860	267,950	297,950	30,000

City of Salem, Virginia
General Fund Revenue Budget Detail
Fiscal Year 2019-2020

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	Increase/ (Decrease)
Fines and Forfeitures				
44100 Court Fines & Forfeitures	126,614	115,000	103,500	(11,500)
44200 Parking Fines	11,247	14,000	10,000	(4,000)
44201 Sign Violation Fine	50	-	-	-
Total Fines and Forfeitures	137,911	129,000	113,500	(15,500)
Revenue from the Use of Money and Property				
45110 Interest On Bank Deposits	696,145	260,000	1,400,000	1,140,000
45115 Credit Card Rebates	98,068	104,000	95,000	(9,000)
45210 Rental Of General Property	32,740	28,010	46,080	18,070
45220 Rental Of Academy Property	14,512	14,511	14,511	-
45230 Farmers Market Fees	5,925	5,000	5,500	500
45240 Concessions Rentals	8,376	7,800	7,000	(800)
45252 Red Sox - Scoreboard	20,886	-	20,886	20,886
45260 Lease Of Police Dept Bldg	129,044	129,154	129,592	438
Total Revenue from the Use of Money and Property	1,005,696	548,475	1,718,569	1,170,094
Charges for Services				
46110 Court Costs	668	700	700	-
46115 Fees Of Court Officers	4,350	4,000	4,000	-
46120 Fees Of The Clerk Of Circuit Court	168	-	-	-
46140 Sheriff Fees	2,902	2,902	2,902	-
46150 Miscellaneous Circuit Court Costs	726	700	810	110
46160 Court Maintenance Fees	16,060	15,500	15,000	(500)
46170 Courthouse Security Fees	59,728	57,000	49,500	(7,500)
46180 Court Cost Collection Program	35,289	40,000	38,000	(2,000)
46190 Law Library Fees	4,669	4,800	4,800	-
46220 Donations - EMS	2,000	-	-	-
46225 Donations - Fire	150	-	-	-
46235 Fire Incident Reports	25	100	800	700
46250 Jail Admissions Fee	4,370	4,350	3,915	(435)
46310 Animal Control - Board	6,368	8,000	8,000	-
46315 Animal Control - Adoption	7,287	9,500	9,500	-
46330 Animal Control - Donations	6,922	7,500	7,500	-
46340 Spay/Neuter Day	753	-	-	-
46350 DARE Donations	5,500	5,000	5,000	-
46355 Taxicab Service Charges	-	40	40	-
46360 Police Reports	2,946	2,822	2,822	-
46365 Fingerprints	840	810	810	-
46370 E-summons Program	29,063	25,000	20,000	(5,000)
46375 Donations	2,100	-	-	-
46380 Range Use Revenue From FBI	4,500	6,000	6,000	-
46410 Street & Sidewalk Assessments	7,100	3,500	4,000	500
46420 Patching-Gas Company	9,208	10,000	10,000	-
46430 Demolition/Weed Control	21,675	5,500	10,000	4,500
46440 Sale of Downtown Signage	2,400	5,000	5,000	-
46540 Recycling Proceeds	80,385	100,000	45,000	(55,000)
46610 Recreation Fees	15,046	15,000	15,000	-
46615 Rental Fees	15,008	15,000	15,000	-
46620 Tuition Student Youth Athletic Fees	5,001	5,000	5,000	-
46625 Adult Athletic Event Fees	12,008	12,000	12,000	-
46630 Special Event Fees	28,024	28,000	28,000	-
46640 Summer Camp Fees	7,560	7,500	7,500	-
46645 Senior Trip Fees	31,081	50,000	50,000	-
46655 Sandlot Super Bowl	6,000	6,000	6,000	-
46660 Half Marathon Race	56,095	100,000	95,000	(5,000)
46665 Parks And Recreation Donations	125	1,000	1,000	-
46667 Salem Red Sox Donations	12,000	13,000	14,000	1,000
46670 Ticket Surcharge	66,454	55,000	55,000	-
46675 Uniform Reimbursement	60,008	60,000	60,000	-
46680 Roanoke College Softball	16,500	17,000	17,500	500

City of Salem, Virginia
General Fund Revenue Budget Detail
Fiscal Year 2019-2020

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	Increase/ (Decrease)
46681 Roanoke College Baseball	12,000	-	-	-
46710 Library Fines And Fees	23,416	22,000	22,000	-
46720 Sale Of Copies	6,689	6,600	7,200	600
46730 Contributions	3,491	-	-	-
46740 Notary Fees	2,199	2,650	2,650	-
46750 Passport Services	19	-	-	-
46820 Sale Of Publications	14,250	13,500	13,500	-
Total Charges for Services	711,126	747,974	680,449	(67,525)
Fire & Rescue Fee for Service				
46210 EMS Revenue Recovery	971,538	975,000	1,000,000	25,000
Total Fire & Rescue Fee for Service	971,538	975,000	1,000,000	25,000
Waste Collection Fees				
46515 Host Fee From RVRA	150,000	150,000	150,000	-
46520 Toter Fee	824,485	810,000	1,181,000	371,000
46530 Container Fees	413,230	340,000	469,326	129,326
46535 Container Fees - Penalties	1,192	3,000	3,000	-
Total Waste Collection Fees	1,388,907	1,303,000	1,803,326	500,326
Miscellaneous Revenue				
47020 Service Charges	20,612	21,000	21,000	-
47040 Sale Of Materials	125	-	-	-
47050 Sale Of Equipment	9,347	-	-	-
47055 Sale Of Equipment-Capital	34,084	-	-	-
47070 Sale Of Cemetery Lots	4,000	6,000	6,000	-
47075 Sale Of Duck Food	10,484	10,000	10,000	-
47080 Grave Fees	11,400	10,000	10,000	-
47090 Miscellaneous	117,491	80,000	80,000	-
47130 Court Restitutions	1,312	-	-	-
47140 Contributions For Dog Park	50	-	-	-
47250 NCAA Ticket Sales	61,396	25,000	14,000	(11,000)
47255 NCAA Sponsorship	35,880	5,000	5,000	-
47260 NCAA Banquet Sales	6,242	2,000	-	(2,000)
47265 NCAA Reimbursement	131,756	20,000	-	(20,000)
47270 NCAA Reimbursement Other	3,630	-	-	-
Total Miscellaneous Revenue	447,809	179,000	146,000	(33,000)
Payment in Lieu of Taxes				
47010 Payment In Lieu Of Taxes From Electric Fund	3,160,000	3,160,000	3,160,000	-
47011 Payment In Lieu Of Taxes From Water Fund	166,069	163,000	163,000	-
Total Payment in Lieu of Taxes	3,326,069	3,323,000	3,323,000	-
Recovered Costs				
47510 Payments From Another County or City	-	-	13,296	13,296
Total Recovered Costs	-	-	13,296	13,296
Revenue from the Commonwealth-Categorical				
48135 Four For Life Grant	22,527	23,080	23,080	-
48140 Communications Sales & Use Tax	977,091	975,000	920,000	(55,000)
48200 Commonwealths Attorney	343,029	344,145	450,898	106,753
48205 Sheriff	433,150	434,541	441,868	7,327
48210 Commissioner Of Revenue	110,446	107,875	114,522	6,647
48215 Treasurer	107,279	107,658	111,496	3,838
48225 Registrar/Electoral Board	42,320	41,000	41,000	-
48230 Clerk Of Circuit Court	250,473	243,687	251,380	7,693
48300 Victim Witness Grant - State	99,807	107,622	107,622	-
48305 State Asset Forfeiture - Commonwealth Attorney	2,274	-	-	-
48310 State Asset Forfeiture - Police	9,095	-	-	-
48315 HB 599 Funds	663,748	663,748	663,748	-
48320 E911 Wireless	139,710	100,100	100,100	-
48325 Fire Program Grant	83,736	82,000	85,857	3,857
48330 Hazardous Materials Grant Level III	15,000	15,000	15,000	-
48335 Fire State Grants	105,661	-	-	-
48345 Street And Highway Maintenance Funds	4,155,512	4,199,100	4,409,241	210,141

City of Salem, Virginia
General Fund Revenue Budget Detail
Fiscal Year 2019-2020

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	Increase/ (Decrease)
48346 Overweight Permit Fees	1,998	-	2,000	2,000
48350 CSA-Reimbursement From State	1,123,791	1,143,020	1,167,660	24,640
48355 CSA-Administrative Services	10,727	8,109	8,109	-
48360 VJCCCA Grant	41,622	52,851	52,851	-
48370 Library Grant In Aid State	146,421	145,712	155,296	9,584
48375 SNAP Reimbursement-Farmers Market	3,128	5,000	5,000	-
48390 DMV Grants	22,048	28,066	27,790	(276)
48395 Police State Grants	74,574	78,290	86,894	8,604
48396 Planning State Grants	11,830	-	-	-
48397 State Grant – Economic Development	150,000	-	-	-
Total Revenue from the Commonwealth-Categorical	9,146,997	8,905,604	9,241,412	335,808
Revenue from the Commonwealth-Non-categorical				
48100 Rolling Stock Tax	38,455	39,000	38,500	(500)
48105 Mobile Home Titling Taxes	9,397	6,500	8,000	1,500
48115 Personal Property Tax Relief	2,588,707	2,588,707	2,588,707	-
48120 Auto Rental Tax	235,591	221,000	255,000	34,000
48125 Reduction In State Aid	-	-	-	-
48130 Recordation Taxes - State	80,353	62,500	75,000	12,500
Total Revenue from the Commonwealth-Non-categorical	2,952,503	2,917,707	2,965,207	47,500
Revenue from the Federal Government				
48505 Federal Asset Forfeiture DOJ - Police	6,074	-	-	-
48510 Federal Asset Forfeiture Treasury - Police	6	-	-	-
48515 Federal Emergency Management Agency (FEMA)	12,405	-	-	-
48525 DOJ Bulletproof Vest	4,706	4,800	4,800	-
48545 Food Insecurity Nutrition Incentive Grant Program	4,939	-	-	-
Total Revenue from the Federal Government	28,130	4,800	4,800	-
Insurance Recovery				
49100 Insurance Recovery	9,079	-	-	-
Total Insurance Recovery	9,079	-	-	-
Total General Fund Revenues	\$ 79,023,081	\$ 78,013,575	\$ 82,126,204	\$ 4,112,629

City of Salem, Virginia
General Fund Expenditure Budget Summary
Fiscal Year 2019-2020

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	Increase/ (Decrease)
General Government	\$ 5,679,016	\$ 6,470,891	\$ 6,439,920	\$ (30,971)
Judicial Administration	2,033,069	2,134,617	2,317,830	183,213
Public Safety	15,741,303	17,019,524	17,336,559	317,035
Public Works	9,796,765	10,352,152	10,309,550	(42,602)
Health and Welfare	3,202,497	3,214,555	3,277,441	62,886
Education	22,237,519	22,916,238	22,915,270	(968)
Parks, Recreation and Culture	5,106,772	5,306,772	5,658,788	352,016
Community Development	3,340,911	3,050,331	2,904,886	(145,445)
Non-departmental	5,286,439	7,548,495	10,965,960	3,417,465
Total General Fund Expenditures	\$ 72,424,291	\$ 78,013,575	\$ 82,126,204	\$ 4,112,629

City of Salem, Virginia
General Fund Expenditure Budget by Function
Fiscal Year 2019-2020

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	Increase/ (Decrease)
General Government				
City Council	\$ 141,913	\$ 190,743	\$ 189,497	\$ (1,246)
Clerk of City Council	102,883	113,897	112,771	(1,126)
City Manager	537,530	602,825	650,942	48,117
Communications	210,127	197,271	197,752	481
City Attorney	1,511	2,325	2,325	-
Human Resources	558,411	591,521	577,565	(13,956)
Employee Wellness	22,014	40,765	35,383	(5,382)
Commissioner of the Revenue	426,957	451,404	462,063	10,659
Real Estate Assessor	485,699	481,507	507,481	25,974
Board of Equalization	870	2,822	2,823	1
Treasurer	544,537	545,650	531,375	(14,275)
Finance	956,006	979,532	972,203	(7,329)
Purchasing	59,047	59,214	53,301	(5,913)
Technology Systems	863,176	1,398,531	1,164,740	(233,791)
City Garage	537,307	569,491	736,516	167,025
Registrar	219,305	231,237	231,002	(235)
Electoral Board	11,723	12,156	12,181	25
Total General Government	5,679,016	6,470,891	6,439,920	(30,971)
Judicial Administration				
Circuit Court	68,595	72,450	70,700	(1,750)
Combined District Courts	36,203	39,067	39,067	-
General District Judges	3,301	5,032	3,698	(1,334)
Juvenile District Judges	2,185	4,750	4,750	-
Magistrate Office	6,622	3,298	3,298	-
Clerk of Circuit Court	413,300	438,182	422,542	(15,640)
City Sheriff	878,127	917,342	985,895	68,553
Commonwealth Attorney	522,798	538,598	674,952	136,354
Victim Witness Assistance Program	99,810	108,692	107,622	(1,070)
Cost Collections	2,128	7,206	5,306	(1,900)
Total Judicial Administration	2,033,069	2,134,617	2,317,830	183,213
Public Safety				
Juvenile Detention	62,475	150,000	150,000	-
Medical Examiner	260	550	550	-
Emergency Management	17,062	20,000	25,000	5,000
Correction and Detention	2,080,925	2,323,019	2,495,847	172,828
Police Department	5,473,656	5,806,324	5,910,988	104,664
Communication Center	992,264	1,147,654	1,092,969	(54,685)
Animal Control	744,031	812,391	805,105	(7,286)
Fire Department	5,904,998	6,198,796	6,314,357	115,561
Salem Rescue Squad	106,031	113,153	144,309	31,156
Probation Officer	1,748	2,150	2,150	-
Building Inspections	357,853	445,487	395,284	(50,203)
Total Public Safety	15,741,303	17,019,524	17,336,559	317,035
Public Works				
Primary Roads-Pavements	364,889	826,176	760,841	(65,335)
Primary Roads-Shoulders	18,626	72,500	72,500	-
Primary Roads-Roadsides	130,122	196,000	196,000	-

City of Salem, Virginia
General Fund Expenditure Budget by Function
Fiscal Year 2019-2020

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	Increase/ (Decrease)
Primary Roads-Structures	38,638	375,000	826,000	451,000
Primary Roads-Traffic Control	282,798	319,000	319,000	-
Primary Roads-Other Costs	180,383	125,000	125,000	-
Collector Streets-Pavements	2,289,971	780,000	780,000	-
Collector Streets-Shoulders	197,328	234,000	234,000	-
Collector Streets-Roadsides	243,715	302,400	302,400	-
Collector Streets-Structures	14,185	30,000	30,000	-
Collector Streets-Traffic Control	56,225	175,000	175,000	-
Collector Streets-Other Costs	118,390	115,000	115,000	-
Street & Highway Administration	1,284,432	1,604,329	1,477,931	(126,398)
Street and Road Cleaning	87,944	111,262	95,968	(15,294)
Refuse Collection	1,840,048	2,044,114	1,960,556	(83,558)
Containers	332,159	362,977	369,007	6,030
Recycling	193,132	127,824	137,934	10,110
Building Maintenance	519,208	648,307	545,449	(102,858)
City Hall Building Maintenance	164,132	158,838	174,249	15,411
Courthouse Building Maintenance	142,605	217,555	136,143	(81,412)
Engineering Building	12,886	19,849	20,199	350
Closed Landfill	6,609	5,000	25,000	20,000
Mowles Spring Park	142,726	5,000	15,000	10,000
Engineering	715,622	847,997	942,873	94,876
Primary Roads-Traffic Signals	398,667	632,024	456,500	(175,524)
Collector Streets-Traffic Signals	21,325	17,000	17,000	-
Total Public Works	9,796,765	10,352,152	10,309,550	(42,602)
Health and Welfare				
General	545,146	588,831	607,042	18,211
Contract - Roanoke County	809,709	692,449	700,000	7,551
Community Policy Management Team	1,791,739	1,867,566	1,905,808	38,242
VJCCCA Grant	51,040	62,609	61,491	(1,118)
Family Preservation Grant	4,863	3,100	3,100	-
Total Health and Welfare	3,202,497	3,214,555	3,277,441	62,886
Education				
Payments to School Division	20,170,298	20,375,621	20,469,621	94,000
Payments for Debt Service	2,067,221	2,540,617	2,445,649	(94,968)
Total Education	22,237,519	22,916,238	22,915,270	(968)
Parks, Recreation and Culture				
Longwood Park	35,770	27,250	27,250	-
Lake Spring Park	25,502	39,500	29,500	(10,000)
Other Parks	118,864	124,040	124,040	-
Golf Course	31,643	34,100	43,100	9,000
East Hill Cemetery	24,859	25,360	25,360	-
Greenway Maintenance	24,302	39,500	53,000	13,500
Salem Rotary Dog Park	14,929	17,848	17,848	-
Salem Beautification Program	217,974	298,314	292,031	(6,283)
Farmers Market	48,478	71,982	58,228	(13,754)
Salem Memorial Park	346,298	305,852	416,476	110,624
Salem Stadium	207,163	212,441	346,974	134,533
NCAA Championships	352,796	78,900	34,500	(44,400)

City of Salem, Virginia
General Fund Expenditure Budget by Function
Fiscal Year 2019-2020

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	Increase/ (Decrease)
Parks & Recreation Administration	362,317	503,062	586,601	83,539
Athletic Fields	361,653	379,268	374,274	(4,994)
Kiwanis	220,063	226,781	234,359	7,578
Moyer Sports Complex	448,197	464,150	550,962	86,812
Skateboard Park	15,664	4,500	4,500	-
Spartan Field	92,264	104,946	95,712	(9,234)
Athletic Programs	383,651	410,077	409,447	(630)
Adult Athletic Programs	14,486	20,499	19,499	(1,000)
Recreation Programs	424,913	440,888	403,150	(37,738)
Senior Citizen Center	252,554	323,232	291,334	(31,898)
Youth Sports Office	8,352	8,000	8,500	500
Library	1,074,080	1,146,282	1,212,143	65,861
Total Parks, Recreation and Culture	5,106,772	5,306,772	5,658,788	352,016
Community Development				
Planning Commission	7,079	7,253	10,253	3,000
VPI Extension Contract	14,922	18,500	18,500	-
Regional Economic Development	1,696,618	1,311,293	1,155,590	(155,703)
Contributions to Other Organizations	1,055,959	1,122,518	1,117,489	(5,029)
Rental Property Building Maintenance	-	-	54,000	54,000
Planning and Zoning	225,155	228,049	233,012	4,963
Tourism	102,217	106,415	106,515	100
Economic Development	238,961	256,303	209,527	(46,776)
Total Community Development	3,340,911	3,050,331	2,904,886	(145,445)
Non-departmental				
Transfers to Other Funds	1,654,473	2,098,001	2,495,399	397,398
Debt Service	1,653,188	1,641,269	1,884,309	243,040
Bank Charges	42,219	60,000	55,000	(5,000)
Fringe Benefits	1,703,213	2,112,036	3,165,351	1,053,315
Other Insurance	233,346	250,360	245,600	(4,760)
Contingency	-	1,386,829	3,120,301	1,733,472
Total Non-departmental	5,286,439	7,548,495	10,965,960	3,417,465
Total General Fund Expenditures	\$ 72,424,291	\$ 78,013,575	\$ 82,126,204	\$ 4,112,629

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2019-2020

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	Increase/ (Decrease)
City Council				
<u>City Council - 10-001-1100</u>				
51300 Part-Time Salaries-Regular	\$ 67,089	\$ 67,090	\$ 67,090	\$ -
52100 FICA	3,396	5,132	5,132	-
52300 Health Insurance	23,162	30,848	28,662	(2,186)
52350 Dental Insurance	1,635	1,997	1,997	-
53150 Legal Services	26,837	60,000	60,000	-
53500 Printing And Binding	9	250	250	-
53600 Advertising	-	1,500	1,500	-
55530 Meals And Lodging	308	-	-	-
55540 Registration/Training Costs	1,350	4,000	4,000	-
55605 Virginia Municipal League	10,844	10,844	11,615	771
55800 Miscellaneous	5,376	7,000	7,000	-
55880 Technology Charges	813	882	1,051	169
56001 Office Supplies	1,094	1,200	1,200	-
Total City Council	141,913	190,743	189,497	(1,246)
<u>Clerk of City Council - 10-001-1120</u>				
51100 Salaries-Regular	62,542	62,668	62,668	-
51500 Vacation Buyback	1,641	-	-	-
52100 FICA	4,265	4,794	4,794	-
52200 VRS Retirement	10,077	10,190	10,190	-
52300 Health Insurance	7,243	7,330	6,304	(1,026)
52350 Dental Insurance	413	399	399	-
52400 VRS Life Insurance	814	821	821	-
53195 Codification Of Ordinances	-	3,500	4,000	500
53310 Maintenance Of Equipment	-	525	525	-
53500 Printing And Binding	-	2,200	1,000	(1,200)
53600 Advertising	4,130	5,500	5,500	-
55210 Postage	-	50	50	-
55230 Telephone Service	676	720	720	-
55530 Meals And Lodging	43	500	500	-
55540 Registration/Training Costs	2,593	2,000	2,000	-
55800 Miscellaneous	253	400	400	-
55801 Dues And Memberships	3,051	2,500	3,100	600
56001 Office Supplies	129	500	500	-
56008 Expendable Equipment	500	-	-	-
56012 Books And Subscriptions	4,513	9,300	9,300	-
Total Clerk of City Council	102,883	113,897	112,771	(1,126)
Total City Council	244,796	304,640	302,268	(2,372)
City Manager				
<u>City Manager - 10-002-1211</u>				
51100 Salaries-Regular	463,275	475,015	482,424	7,409
52100 FICA	32,382	36,339	36,905	566
52200 VRS Retirement	73,413	75,611	76,816	1,205
52300 Health Insurance	29,202	29,569	27,222	(2,347)
52350 Dental Insurance	1,238	1,198	1,198	-
52400 VRS Life Insurance	5,930	6,092	6,189	97
52820 Education Tuition Assistance	5,922	5,000	5,000	-
53150 Legal Services	18,761	25,000	20,000	(5,000)
53330 Maintenance Of Auto Equipment	971	650	1,000	350
53500 Printing And Binding	-	750	750	-
53600 Advertising	-	1,500	1,500	-
55210 Postage	42	350	200	(150)
55230 Telephone Service	877	960	960	-
55240 Cell Phone Service	4,224	3,965	3,965	-
55410 Lease/Rent Of Equipment	6,137	7,300	6,900	(400)

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2019-2020

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	Increase/ (Decrease)
55510 Mileage	9,600	9,600	9,600	-
55530 Meals And Lodging	433	500	500	-
55540 Registration/Training Costs	159	5,000	5,000	-
55580 Management Training	-	3,000	9,000	6,000
55630 Other Payments And Contributions	4,665	8,000	8,000	-
55800 Miscellaneous	673	3,000	6,000	3,000
55801 Dues And Memberships	(745)	2,000	2,000	-
55873 Downtown Plan	-	-	50,000	50,000
55880 Technology Charges	13,148	13,926	24,458	10,532
55890 Administrative Credits	(133,238)	(117,000)	(138,895)	(21,895)
56001 Office Supplies	461	4,000	3,000	(1,000)
56008 Expendable Equipment	-	750	750	-
56012 Books And Subscriptions	-	750	500	(250)
Total City Manager	537,530	602,825	650,942	48,117
Planning Commission - 10-002-8151				
51300 Part-Time Salaries-Regular	6,200	6,000	6,750	750
52100 FICA	474	459	516	57
55880 Technology Charges	405	794	2,987	2,193
Total Planning Commission	7,079	7,253	10,253	3,000
Total City Manager	544,609	610,078	661,195	51,117
Communications - 10-003-1212				
51100 Salaries-Regular	159,582	163,038	163,942	904
51500 Vacation Buyback	5,864	-	-	-
52100 FICA	12,035	12,472	12,542	70
52200 VRS Retirement	25,726	26,510	26,657	147
52300 Health Insurance	14,980	15,161	13,038	(2,123)
52350 Dental Insurance	825	799	799	-
52400 VRS Life Insurance	2,078	2,136	2,148	12
53150 Legal Services	-	1,000	1,000	-
53199 Other Professional Services	-	1,000	1,000	-
53310 Maintenance Of Equipment	-	100	100	-
53330 Maintenance Of Auto Equipment	645	1,000	1,000	-
53500 Printing And Binding	21,518	23,000	23,000	-
53600 Advertising	325	1,000	1,000	-
55210 Postage	932	3,000	800	(2,200)
55230 Telephone Service	165	210	210	-
55240 Cell Phone Service	1,533	2,000	2,000	-
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	978	2,000	2,000	-
55880 Technology Charges	2,105	3,365	5,742	2,377
55890 Administrative Credits	(40,685)	(66,035)	(66,241)	(206)
56001 Office Supplies	1,254	1,300	1,600	300
56008 Expendable Equipment	252	2,500	3,700	1,200
56012 Books And Subscriptions	-	200	200	-
Total Communications	210,127	197,271	197,752	481
City Attorney - 10-004-1221				
55540 Registration/Training Costs	380	400	400	-
55801 Dues And Memberships	425	875	875	-
56001 Office Supplies	-	150	150	-
56012 Books And Subscriptions	706	900	900	-
Total City Attorney	1,511	2,325	2,325	-

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2019-2020

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	Increase/ (Decrease)
Human Resources				
<u>Human Resources - 10-006-1223</u>				
51100 Salaries-Regular	394,822	440,834	440,834	-
51200 Salaries-Overtime	4	-	-	-
51300 Part-Time Salaries-Regular	15,423	-	-	-
51500 Vacation Buyback	9,679	-	-	-
52100 FICA	30,830	33,724	33,724	-
52200 VRS Retirement	63,301	71,680	71,680	-
52300 Health Insurance	44,112	51,200	44,581	(6,619)
52350 Dental Insurance	2,343	2,572	2,572	-
52400 VRS Life Insurance	5,113	5,775	5,775	-
53150 Legal Services	434	4,500	4,500	-
53160 Employee Assistance Program	8,085	8,085	8,085	-
53170 Drug Testing	11,207	14,000	14,000	-
53175 Cafeteria Plan Administration	4,163	9,550	9,550	-
53199 Other Professional Services	68,699	14,750	22,750	8,000
53310 Maintenance Of Equipment	-	500	500	-
53311 Maintenance Of Mailroom Equipment	2,116	3,000	3,000	-
53330 Maintenance Of Auto Equipment	1,042	900	900	-
53500 Printing And Binding	184	2,000	2,000	-
53600 Advertising	-	500	500	-
55210 Postage	871	1,000	1,000	-
55230 Telephone Service	2,408	3,000	2,500	(500)
55240 Cell Phone Service	4,541	3,700	4,500	800
55410 Lease/Rent Of Equipment	-	1,500	1,500	-
55540 Registration/Training Costs	2,601	6,430	4,000	(2,430)
55545 Employee Training Programs	2,103	8,000	6,000	(2,000)
55560 Employee Safety Programs	313	1,000	1,000	-
55800 Miscellaneous	-	100	100	-
55801 Dues And Memberships	1,279	1,710	1,710	-
55850 Mailroom Copies	200	-	-	-
55880 Technology Charges	17,157	17,399	24,163	6,764
55888 Personnel Credits	(138,712)	(121,670)	(141,141)	(19,471)
56001 Office Supplies	2,531	4,000	4,000	-
56008 Expendable Equipment	-	-	1,500	1,500
56012 Books And Subscriptions	318	750	750	-
56020 Mailroom Supplies	1,244	1,032	1,032	-
Total Human Resources	558,411	591,521	577,565	(13,956)
<u>Employee Wellness - 10-006-1224</u>				
51300 Part-Time Salaries-Regular	-	10,000	5,000	(5,000)
52100 FICA	-	765	383	(382)
52860 Employee Wellness Program	19,630	30,000	25,000	(5,000)
53110 Payments For Medical, Dental Or Hospital Services	688	-	-	-
53199 Other Professional Services	1,600	-	5,000	5,000
53320 Maintenance Of Building & Grounds	96	-	-	-
Total Employee Wellness & Clinic	22,014	40,765	35,383	(5,382)
Total Human Resources	580,425	632,286	612,948	(19,338)
Commissioner of the Revenue - 10-007-1231				
51100 Salaries-Regular	257,458	260,870	260,461	(409)
51500 Vacation Buyback	2,110	-	-	-
52100 FICA	18,203	19,957	19,926	(31)
52200 VRS Retirement	41,349	42,418	42,351	(67)
52300 Health Insurance	46,487	47,046	38,764	(8,282)
52350 Dental Insurance	2,658	2,572	2,572	-
52400 VRS Life Insurance	3,340	3,417	3,412	(5)
52450 Disability Insurance	156	175	465	290

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2019-2020

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	Increase/ (Decrease)
53150 Legal Services	1,444	3,000	3,000	-
53500 Printing And Binding	4,425	4,500	4,500	-
55210 Postage	4,024	5,000	5,000	-
55230 Telephone Service	683	700	720	20
55410 Lease/Rent Of Equipment	-	-	1,500	1,500
55510 Mileage	594	1,000	1,050	50
55530 Meals And Lodging	1,355	2,500	4,016	1,516
55540 Registration/Training Costs	2,687	2,000	2,325	325
55801 Dues And Memberships	1,041	1,100	1,100	-
55880 Technology Charges	35,346	42,849	58,201	15,352
56001 Office Supplies	842	4,600	3,000	(1,600)
56008 Expendable Equipment	-	1,000	3,000	2,000
56012 Books And Subscriptions	2,755	6,700	6,700	-
Total Commissioner of the Revenue	426,957	451,404	462,063	10,659
Real Estate Assessor				
<u>Real Estate Assessor - 10-008-1232</u>				
51100 Salaries-Regular	293,201	297,407	307,128	9,721
51500 Vacation Buyback	1,285	-	-	-
52100 FICA	21,118	22,752	23,495	743
52200 VRS Retirement	47,201	48,358	49,939	1,581
52300 Health Insurance	40,058	41,014	37,123	(3,891)
52350 Dental Insurance	2,245	2,172	2,172	-
52400 VRS Life Insurance	3,813	3,896	4,024	128
52450 Disability Insurance	259	300	262	(38)
53150 Legal Services	175	1,000	1,000	-
53330 Maintenance Of Auto Equipment	1,527	2,000	2,250	250
53500 Printing And Binding	1,625	2,069	2,360	291
55210 Postage	5,125	6,338	6,463	125
55230 Telephone Service	387	480	540	60
55240 Cell Phone Service	3,839	3,000	2,940	(60)
55410 Lease/Rent Of Equipment	285	480	-	(480)
55510 Mileage	212	420	420	-
55520 Airfare	-	-	500	500
55530 Meals And Lodging	1,922	2,220	3,560	1,340
55540 Registration/Training Costs	3,448	3,025	3,000	(25)
55800 Miscellaneous	-	100	100	-
55801 Dues And Memberships	1,040	1,342	1,402	60
55880 Technology Charges	43,030	37,934	53,303	15,369
56001 Office Supplies	869	1,500	1,000	(500)
56008 Expendable Equipment	634	1,000	1,800	800
56012 Books And Subscriptions	2,276	2,700	2,700	-
58025 Software	10,125	-	-	-
Total Real Estate Assessor	485,699	481,507	507,481	25,974
<u>Board of Equalization - 10-008-1233</u>				
51300 Part-Time Salaries-Regular	600	2,250	2,250	-
52100 FICA	-	172	173	1
53600 Advertising	270	400	400	-
Total Board of Equalization	870	2,822	2,823	1
Total Real Estate Assessor	486,569	484,329	510,304	25,975

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2019-2020

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	Increase/ (Decrease)
Treasurer - 10-010-1241				
51100 Salaries-Regular	226,785	256,730	224,074	(32,656)
51300 Part-Time Salaries-Regular	10,409	18,000	12,000	(6,000)
51500 Vacation Buyback	2,508	-	-	-
51900 Vacancy Savings	-	(48,472)	-	48,472
52100 FICA	17,511	21,017	18,519	(2,498)
52200 VRS Retirement	33,885	41,744	36,434	(5,310)
52300 Health Insurance	29,761	43,044	24,667	(18,377)
52350 Dental Insurance	1,897	2,396	1,997	(399)
52400 VRS Life Insurance	2,737	3,363	2,935	(428)
52450 Disability Insurance	413	125	786	661
53150 Legal Services	2,367	5,000	5,000	-
53199 Other Professional Services	44,803	35,000	44,850	9,850
53310 Maintenance Of Equipment	9	600	600	-
53370 Software Maintenance/Support	1,031	-	-	-
53500 Printing And Binding	11,460	15,000	15,000	-
53600 Advertising	370	900	900	-
55210 Postage	26,186	26,000	26,000	-
55230 Telephone Service	885	900	900	-
55510 Mileage	99	500	500	-
55530 Meals And Lodging	335	500	500	-
55540 Registration/Training Costs	890	1,000	1,000	-
55800 Miscellaneous	-	100	100	-
55801 Dues And Memberships	564	1,700	1,000	(700)
55804 Cash Over/Short	(5)	50	50	-
55835 Bank Charges	57,966	55,000	60,000	5,000
55880 Technology Charges	68,372	58,953	48,063	(10,890)
56001 Office Supplies	3,299	5,000	4,000	(1,000)
56008 Expendable Equipment	-	1,500	1,500	-
Total Treasurer	544,537	545,650	531,375	(14,275)
Finance				
Finance - 10-012-1242				
51100 Salaries-Regular	685,865	670,355	681,021	10,666
51200 Salaries-Overtime	-	-	-	-
51300 Part-Time Salaries-Regular	43,538	40,086	40,086	-
51400 Part-Time Salaries-Overtime	157	-	-	-
51500 Vacation Buyback	13,453	-	-	-
52100 FICA	53,768	54,349	55,165	816
52200 VRS Retirement	107,923	109,000	110,734	1,734
52300 Health Insurance	71,459	76,582	67,519	(9,063)
52350 Dental Insurance	4,344	3,994	3,994	-
52400 VRS Life Insurance	8,803	8,782	8,921	139
52450 Disability Insurance	1,383	1,025	1,610	585
53120 Accounting And Auditing Services	119,380	118,000	121,000	3,000
53150 Legal Services	2,669	5,000	5,000	-
53199 Other Professional Services	22,779	35,000	33,000	(2,000)
53370 Software Maintenance/Support	1,138	1,200	1,000	(200)
53500 Printing And Binding	5,210	5,500	4,600	(900)
53600 Advertising	1,615	1,850	1,850	-
55210 Postage	4,192	5,300	5,300	-
55230 Telephone Service	1,773	2,000	2,000	-
55240 Cell Phone Service	1,314	1,200	1,700	500
55410 Lease/Rent Of Equipment	3,266	3,200	3,328	128
55510 Mileage	161	250	250	-
55530 Meals And Lodging	27	1,800	2,100	300
55540 Registration/Training Costs	3,797	5,670	5,010	(660)

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2019-2020

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	Increase/ (Decrease)
55800 Miscellaneous	209	500	500	-
55801 Dues And Memberships	1,884	1,894	2,119	225
55803 Cigarette Tax Administration Costs	15,903	16,000	17,058	1,058
55880 Technology Charges	29,688	29,830	42,912	13,082
55891 Accounting Credits	(259,946)	(228,000)	(255,589)	(27,589)
56001 Office Supplies	2,411	5,000	4,000	(1,000)
56008 Expendable Equipment	6,774	2,350	4,400	2,050
56012 Books And Subscriptions	1,069	1,815	1,615	(200)
Total Finance	956,006	979,532	972,203	(7,329)
<u>Purchasing - 10-012-1244</u>				
51100 Salaries-Regular	37,833	40,541	38,934	(1,607)
52100 FICA	2,793	3,101	2,978	(123)
52200 VRS Retirement	6,065	6,592	6,331	(261)
52300 Health Insurance	7,096	7,181	6,176	(1,005)
52350 Dental Insurance	413	399	399	-
52400 VRS Life Insurance	490	531	510	(21)
52450 Disability Insurance	221	225	230	5
53150 Legal Services	-	500	500	-
53500 Printing And Binding	615	1,225	650	(575)
53600 Advertising	334	1,000	500	(500)
55210 Postage	-	100	150	50
55230 Telephone Service	115	150	150	-
55530 Meals And Lodging	-	300	300	-
55540 Registration/Training Costs	270	450	450	-
55800 Miscellaneous	13,923	5,000	5,000	-
55801 Dues And Memberships	270	350	350	-
55880 Technology Charges	1,938	2,169	2,957	788
55892 Purchasing Credits	(13,707)	(11,000)	(13,664)	(2,664)
56001 Office Supplies	378	400	400	-
Total Purchasing	59,047	59,214	53,301	(5,913)
<u>Juvenile Detention - 10-012-3325</u>				
57030 RVJDC Juvenile Placement Program	62,475	150,000	150,000	-
Total Juvenile Detention	62,475	150,000	150,000	-
<u>Medical Examiner - 10-012-3530</u>				
53199 Other Professional Services	260	550	550	-
Total Medical Examiner	260	550	550	-
<u>General - 10-012-5100</u>				
55610 Health Department	203,984	208,974	215,243	6,269
55620 Blue Ridge Behavioral Healthcare	124,474	145,357	160,799	15,442
55648 CHIP Program	6,089	4,500	6,000	1,500
55844 Tax Relief For Elderly	210,599	230,000	225,000	(5,000)
Total General	545,146	588,831	607,042	18,211
<u>Contract - Roanoke County - 10-012-5300</u>				
55750 Contract - Roanoke County	809,709	692,449	700,000	7,551
Total Contract - Roanoke County	809,709	692,449	700,000	7,551
<u>Community Policy Management Team - 10-012-5350</u>				
51300 Part-Time Salaries-Regular	380	-	750	750
52100 FICA	29	-	57	57
55710 Mandated Expenses	1,694,609	-	-	-
55715 Non-Mandated Expenses	9,373	-	-	-
55730 Administrative Expenses	32,446	50,000	50,000	-
55735 Medicaid Local Match	54,902	50,000	55,000	5,000
55753 1a - Foster Care - IV-E Children	-	20,906	-	(20,906)
55756 1b - Foster Care - All Others	-	61,766	80,217	18,451
55765 1e - Educational Svcs - Congregate Care	-	73,748	44,487	(29,261)
55768 2a - Treatment Foster Care - IV-E	-	311,062	372,703	61,641

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2019-2020

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	Increase/ (Decrease)
55771 2a1 - Treatment Foster Care - Other	-	303,295	225,019	(78,276)
55777 2c - Family Foster Care - IV-E	-	15,114	-	(15,114)
55780 2e - Family Foster Care - Other	-	49,494	51,057	1,563
55783 2f - Community Based Svcs	-	140,663	147,283	6,620
55789 2g - Special Ed Private Day Placement	-	779,262	857,441	78,179
55792 2h - Wrap-Around Svcs Students with Disabilities	-	1,969	16,892	14,923
55798 3 - Non-Mandated Svcs - Community Based	-	10,287	4,902	(5,385)
Total Community Policy Management Team	1,791,739	1,867,566	1,905,808	38,242
<u>VJCCCA Grant - 10-012-5355</u>				
51100 Salaries-Regular	34,699	34,299	34,299	-
52100 FICA	2,031	2,624	2,624	-
52200 VRS Retirement	5,563	5,577	5,577	-
52300 Health Insurance	7,885	7,980	6,862	(1,118)
52350 Dental Insurance	413	399	399	-
52400 VRS Life Insurance	449	449	449	-
56001 Office Supplies	-	11,281	11,281	-
Total VJCCCA Grant	51,040	62,609	61,491	(1,118)
<u>Family Preservation Grant - 10-012-5360</u>				
55725 Family Preservation Grant	4,863	3,100	3,100	-
Total Family Preservation Grant	4,863	3,100	3,100	-
<u>Payments to School Division - 10-012-6100</u>				
59440 Transfer To School Board	19,633,236	20,375,621	20,469,621	94,000
59442 Transfer To School Board-Meals Tax	537,062	-	-	-
Total Payments to School Division	20,170,298	20,375,621	20,469,621	94,000
<u>Payments for Debt Service - 10-012-6101</u>				
59420 Transfer To Debt Service	2,067,221	2,011,584	1,820,384	(191,200)
59421 Unallocated Meals Tax	-	529,033	625,265	96,232
Total Payments for Debt Service	2,067,221	2,540,617	2,445,649	(94,968)
<u>VPI Extension Contract - 10-012-8115</u>				
55630 Other Payments And Contributions	14,922	18,500	18,500	-
Total VPI Extension Contract	14,922	18,500	18,500	-
<u>Regional Economic Development - 10-012-8150</u>				
55662 Chamber Of Commerce	10,000	10,000	10,000	-
55663 Ind/Dev Regional Partnership	55,044	52,735	52,735	-
55669 Purchase Of Property-FEMA	11,186	-	-	-
55671 Roanoke Valley Broadband Authority	327,198	327,198	327,198	-
55673 Roanoke Valley Broadband Authority Debt Service	333,501	334,993	334,568	(425)
55675 Western VA Regional Industrial Facility Authority	4,634	4,647	4,676	29
55677 Salem Economic Development Authority	911,502	538,800	383,493	(155,307)
55678 Western VA Regional Industrial Facility Authority				
Debt Service	43,553	42,920	42,920	-
Total Regional Economic Development	1,696,618	1,311,293	1,155,590	(155,703)
<u>Transfers to Other Funds - 10-012-9100</u>				
59410 Transfer To Capital Projects	336,708	322,698	773,827	451,129
59430 Transfer To Civic Center Fund	1,258,766	1,634,804	1,573,367	(61,437)
59435 Transfer To Catering Fund	58,999	140,499	148,205	7,706
Total Transfers to Other Funds	1,654,473	2,098,001	2,495,399	397,398
<u>Debt Service - 10-012-9102</u>				
59420 Transfer To Debt Service	1,653,188	1,641,269	1,884,309	243,040
Total Debt Service	1,653,188	1,641,269	1,884,309	243,040
<u>Bank Charges - 10-012-9103</u>				
55834 Bad Debt Expense	3,079	-	-	-
55835 Bank Charges	27,507	60,000	55,000	(5,000)
55958 Arbitrage	11,633	-	-	-
Total Bank Charges	42,219	60,000	55,000	(5,000)

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2019-2020

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	Increase/ (Decrease)
<u>Fringe Benefits - 10-012-9104</u>				
51500 Vacation Buyback	-	250,000	250,000	-
51850 Compensation Adjustment	-	8,800	1,056,361	1,047,561
51900 Vacancy Savings	-	(100,000)	(100,000)	-
52310 Health Insurance Premium Increase	-	137,526	96,100	(41,426)
52500 Termination Wages	-	50,000	40,000	(10,000)
52600 Unemployment Insurance	17,124	10,000	15,000	5,000
52700 Workers Compensation	437,355	450,000	460,000	10,000
52830 Line Of Duty	82,623	84,000	122,000	38,000
52850 OPEB Expense	200,000	200,000	200,000	-
52870 Employees Fund	20,066	25,000	25,000	-
52882 Health Insurance Retiree Billing	421,093	436,466	458,285	21,819
52886 Health Insurance Retiree Billing - Pre 65	524,952	560,244	542,605	(17,639)
Total Fringe Benefits	1,703,213	2,112,036	3,165,351	1,053,315
<u>Other Insurance - 10-012-9106</u>				
55303 Flood Insurance	3,406	3,500	3,600	100
55308 General Liability Insurance	229,940	246,860	242,000	(4,860)
Total Other Insurance	233,346	250,360	245,600	(4,760)
<u>Contributions to Other Organizations - 10-012-9107</u>				
55630 Other Payments And Contributions	193,877	200,527	200,527	-
55640 Salem Visitors Center	41,636	45,000	45,000	-
55641 Roanoke Convention & Visitors Bureau	462,176	473,912	475,649	1,737
55642 Salem Education Foundation	70,000	86,000	74,000	(12,000)
55643 Salem Historical Society	55,000	55,000	55,000	-
55648 CHIP Program	38,000	38,000	38,000	-
55650 Valley Metro - Star Route	129,928	152,266	122,000	(30,266)
55651 Valley Metro - Fixed Route	53,049	59,500	95,000	35,500
55666 Roanoke Valley Greenway Commission	10,960	10,980	10,980	-
55672 Roanoke Regional Blueway	1,333	1,333	1,333	-
Total Contributions to Other Organizations	1,055,959	1,122,518	1,117,489	(5,029)
<u>Contingency - 10-012-9110</u>				
59500 Contingency	-	791,031	2,145,301	1,354,270
59505 Contingency for Economic Development Opportunities	-	-	200,000	200,000
59510 Reserve For Replenishment Of Fund Balance	-	526,667	450,000	(76,667)
59520 Reserve For Capital	-	69,131	325,000	255,869
Total Contingency	-	1,386,829	3,120,301	1,733,472
Total Finance	34,571,742	37,320,895	40,626,304	3,305,409
<u>Technology Systems - 10-016-1251</u>				
51100 Salaries-Regular	582,384	749,269	694,291	(54,978)
51200 Salaries-Overtime	478	2,000	500	(1,500)
51300 Part-Time Salaries-Regular	4,900	-	-	-
51500 Vacation Buyback	12,316	-	-	-
51900 Vacancy Savings	-	(61,816)	-	61,816
52100 FICA	43,221	57,472	53,152	(4,320)
52200 VRS Retirement	92,552	121,831	112,130	(9,701)
52300 Health Insurance	60,695	80,354	64,079	(16,275)
52350 Dental Insurance	3,394	4,393	3,994	(399)
52400 VRS Life Insurance	7,518	9,815	9,034	(781)
52450 Disability Insurance	887	1,200	1,798	598
53150 Legal Services	-	3,000	500	(2,500)
53199 Other Professional Services	271	27,500	27,500	-
53310 Maintenance Of Equipment	174,085	321,528	326,715	5,187
53320 Maintenance Of Building & Grounds	1,913	6,650	4,650	(2,000)
53330 Maintenance Of Auto Equipment	205	1,500	4,500	3,000
53370 Software Maintenance/Support	499,469	702,620	702,620	-

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2019-2020

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	Increase/ (Decrease)
53500 Printing And Binding	34	1,000	500	(500)
55210 Postage	39	500	200	(300)
55230 Telephone Service	2,102	3,000	3,000	-
55240 Cell Phone Service	7,724	9,800	9,800	-
55250 Internet Service	63,827	57,000	65,000	8,000
55410 Lease/Rent Of Equipment	12	-	-	-
55510 Mileage	430	1,000	1,000	-
55520 Airfare	3,746	-	3,000	3,000
55530 Meals And Lodging	5,042	-	3,000	3,000
55540 Registration/Training Costs	10,489	46,500	19,000	(27,500)
55800 Miscellaneous	663	1,000	600	(400)
55801 Dues And Memberships	557	500	500	-
55880 Technology Charges	59,892	60,404	67,524	7,120
55893 Technology Credits	(968,102)	(960,139)	(1,222,679)	(262,540)
56001 Office Supplies	368	1,050	500	(550)
56008 Expendable Equipment	1,056	-	-	-
56012 Books And Subscriptions	360	2,000	1,000	(1,000)
56015 Other Operating Supplies	17,162	42,000	25,000	(17,000)
58001 Machinery And Equipment	161,976	55,600	137,332	81,732
58006 Computer Equipment	11,511	50,000	45,000	(5,000)
Total Technology Systems	863,176	1,398,531	1,164,740	(233,791)
Streets				
<u>City Garage - 10-018-1252</u>				
51100 Salaries-Regular	573,291	595,056	598,098	3,042
51200 Salaries-Overtime	5,306	6,000	6,000	-
51500 Vacation Buyback	2,964	-	-	-
52100 FICA	41,961	45,981	46,213	232
52200 VRS Retirement	88,759	96,756	97,251	495
52300 Health Insurance	99,926	105,643	81,462	(24,181)
52350 Dental Insurance	6,163	6,167	5,368	(799)
52400 VRS Life Insurance	7,170	7,795	7,835	40
52450 Disability Insurance	1,281	1,400	1,591	191
53310 Maintenance Of Equipment	10,404	13,295	13,295	-
53320 Maintenance Of Building & Grounds	1,659	2,500	2,500	-
53326 Maintenance Fuel Island Dispensing System	3,686	2,000	2,000	-
53330 Maintenance Of Auto Equipment	349,521	395,000	360,000	(35,000)
53340 Maintenance Of Radio Equipment	205	150	150	-
55240 Cell Phone Service	375	600	600	-
55800 Miscellaneous	129	100	100	-
55880 Technology Charges	8,318	8,343	11,848	3,505
55894 Equipment Rental Credit	(421,569)	(500,000)	(500,000)	-
55895 Labor Credits	(285,111)	(300,000)	(300,000)	-
55899 Transfer To Other Projects	(572)	-	(500)	(500)
56001 Office Supplies	30	-	-	-
56008 Expendable Equipment	9,938	9,900	9,900	-
56011 Uniforms Or Wearing Apparel For Employees	4,214	5,805	5,805	-
56015 Other Operating Supplies	(10,498)	25,000	20,000	(5,000)
58001 Machinery And Equipment	-	39,000	264,000	225,000
58004 Motor Vehicles And Equipment	37,577	-	-	-
58005 Construction Vehicles And Equipment	2,180	-	-	-
Total City Garage	537,307	569,491	736,516	167,025
<u>Emergency Management - 10-018-3550</u>				
53835 Demolition Of Condemned Homes	10,855	10,000	10,000	-
55820 Emergency Clean Up	6,207	10,000	15,000	5,000
Total Emergency Management	17,062	20,000	25,000	5,000

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2019-2020

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	Increase/ (Decrease)
<u>Primary Roads-Pavements - 10-018-4001</u>				
53810 Patching	17,031	34,000	34,000	-
53811 Resurfacing	248,948	707,176	641,841	(65,335)
53812 Snow Removal	98,910	80,000	80,000	-
53834 ADA Modifications	-	5,000	5,000	-
Total Primary Roads-Pavements	364,889	826,176	760,841	(65,335)
<u>Primary Roads-Shoulders - 10-018-4002</u>				
53813 Ditching	714	2,500	2,500	-
53824 Shoulders	13,396	10,000	10,000	-
53825 Storm Drains - Maintenance	4,516	50,000	50,000	-
53826 Storm Drains - Repairs	-	10,000	10,000	-
Total Primary Roads-Shoulders	18,626	72,500	72,500	-
<u>Primary Roads-Roadsides - 10-018-4003</u>				
53814 Sidewalk, Curb And Gutter	15,358	20,000	20,000	-
53815 Guard Rails	-	6,000	6,000	-
53816 Mowing	69,878	126,000	126,000	-
53817 Street Sweeping	42,783	43,000	43,000	-
53829 Tree Trimming/Replacement	1,513	1,000	1,000	-
53833 Overburden Clean Up	590	-	-	-
Total Primary Roads-Roadsides	130,122	196,000	196,000	-
<u>Primary Roads-Structures - 10-018-4004</u>				
53819 Bridge Repairs	7,867	350,000	801,000	451,000
53820 Bridge Inspections	30,771	25,000	25,000	-
Total Primary Roads-Structures	38,638	375,000	826,000	451,000
<u>Primary Roads-Traffic Control - 10-018-4005</u>				
53821 Highway Lighting	215,130	219,000	219,000	-
53822 Pavement Marking	45,298	50,000	50,000	-
53830 Street Signs Maintenance/Replacement	22,370	50,000	50,000	-
Total Primary Roads-Traffic Control	282,798	319,000	319,000	-
<u>Primary Roads-Other Costs - 10-018-4006</u>				
53828 Administrative/Overhead Costs	180,383	125,000	125,000	-
Total Primary Roads-Other Costs	180,383	125,000	125,000	-
<u>Collector Streets-Pavements - 10-018-4010</u>				
53810 Patching	97,738	160,000	160,000	-
53811 Resurfacing	2,049,425	480,000	480,000	-
53812 Snow Removal	142,808	130,000	130,000	-
53834 ADA Modifications	-	10,000	10,000	-
Total Collector Streets-Pavements	2,289,971	780,000	780,000	-
<u>Collector Streets-Shoulders - 10-018-4011</u>				
53810 Patching	-	19,000	19,000	-
53813 Ditching	24,439	30,000	30,000	-
53824 Shoulders	25,058	15,000	15,000	-
53825 Storm Drains - Maintenance	74,329	150,000	150,000	-
53826 Storm Drains - Repairs	73,502	20,000	20,000	-
Total Collector Streets-Shoulders	197,328	234,000	234,000	-
<u>Collector Streets-Roadsides - 10-018-4012</u>				
53814 Sidewalk, Curb And Gutter	114,923	125,900	125,900	-
53815 Guard Rails	-	10,000	10,000	-
53816 Mowing	57,597	90,000	90,000	-
53817 Street Sweeping	69,066	75,000	75,000	-
53829 Tree Trimming/Replacement	2,129	1,500	1,500	-
Total Collector Streets-Roadsides	243,715	302,400	302,400	-
<u>Collector Streets-Structures - 10-018-4013</u>				
53819 Bridge Repairs	-	15,000	15,000	-
53820 Bridge Inspections	14,185	15,000	15,000	-
Total Collector Streets-Structures	14,185	30,000	30,000	-

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2019-2020

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	Increase/ (Decrease)
<u>Collector Streets-Traffic Control - 10-018-4014</u>			-	
53822 Pavement Marking	29,658	60,000	60,000	-
53830 Street Signs Maintenance/Replacement	26,567	115,000	115,000	-
Total Collector Streets-Traffic Control	56,225	175,000	175,000	-
<u>Collector Streets-Other Costs - 10-018-4015</u>				
53828 Administrative/Overhead Costs	118,390	115,000	115,000	-
Total Collector Streets-Other Costs	118,390	115,000	115,000	-
<u>Streets & Highway Administration - 10-018-4200</u>				
51100 Salaries-Regular	1,175,000	1,339,461	1,347,234	7,773
51200 Salaries-Overtime	24,526	25,000	30,000	5,000
51300 Part-Time Salaries-Regular	92,745	120,000	105,000	(15,000)
51400 Part-Time Salaries-Overtime	169	-	-	-
51500 Vacation Buyback	9,871	-	-	-
52100 FICA	94,071	113,561	114,156	595
52200 VRS Retirement	184,728	217,796	219,060	1,264
52300 Health Insurance	226,851	256,711	224,965	(31,746)
52350 Dental Insurance	13,210	14,553	14,952	399
52400 VRS Life Insurance	14,934	17,547	17,649	102
52450 Disability Insurance	2,213	1,500	2,677	1,177
53110 Payments For Medical, Dental Or Hospital Services	1,656	1,500	1,500	-
53310 Maintenance Of Equipment	2,250	1,500	5,508	4,008
53320 Maintenance Of Building & Grounds	52,623	44,400	44,400	-
53325 Maintenance Of Building & Grounds-Elizabeth Campus	3,192	8,000	8,000	-
53330 Maintenance Of Auto Equipment	13,212	12,000	12,000	-
53340 Maintenance Of Radio Equipment	682	700	22,446	21,746
53500 Printing And Binding	245	250	250	-
53812 Snow Removal	370	-	-	-
53814 Sidewalk, Curb And Gutter	25,259	20,000	20,000	-
53816 Mowing	1,306	-	-	-
53823 Street Lighting	305,604	316,000	316,000	-
53831 Unpaved Streets And Alleys	2,073	12,000	12,000	-
55110 Electrical Services	46,143	45,000	45,000	-
55120 Heating Services - Gas, Coal And Oil	5,860	8,500	9,000	500
55130 Water And Sewer	3,932	8,000	8,000	-
55230 Telephone Service	4,119	3,000	4,100	1,100
55240 Cell Phone Service	2,336	2,000	1,950	(50)
55510 Mileage	729	-	-	-
55520 Airfare	612	-	-	-
55530 Meals And Lodging	3,963	-	-	-
55540 Registration/Training Costs	3,982	8,000	8,000	-
55800 Miscellaneous	4,007	3,000	3,000	-
55843 Permits	-	-	300	300
55873 Downtown Plan	54,994	-	-	-
55880 Technology Charges	18,820	16,275	36,709	20,434
55884 Downtown Signage	8,086	5,000	5,000	-
55899 Transfer To Other Projects	(1,229,228)	(1,150,000)	(1,185,000)	(35,000)
56001 Office Supplies	4,290	4,500	4,500	-
56003 Construction Materials	4,174	-	-	-
56008 Expendable Equipment	7,521	7,200	7,200	-
56011 Uniforms Or Wearing Apparel For Employees	10,380	11,375	11,375	-
56015 Other Operating Supplies	281	-	1,000	1,000
58001 Machinery And Equipment	20,948	70,000	-	(70,000)
58014 Infrastructure Improvements	61,693	-	-	-
58015 VDOT Highway Projects	-	40,000	-	(40,000)
Total Street & Highway Administration	1,284,432	1,604,329	1,477,931	(126,398)

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2019-2020

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	Increase/ (Decrease)
<u>Street and Road Cleaning - 10-018-4220</u>				
51100 Salaries-Regular	22,866	32,366	28,805	(3,561)
51200 Salaries-Overtime	550	2,000	2,000	-
52100 FICA	1,730	2,629	2,357	(272)
52200 VRS Retirement	3,702	5,263	4,684	(579)
52300 Health Insurance	5,897	7,181	6,176	(1,005)
52350 Dental Insurance	346	399	399	-
52400 VRS Life Insurance	299	424	377	(47)
52450 Disability Insurance	42	-	170	170
53330 Maintenance Of Auto Equipment	25,991	25,000	25,000	-
53832 Leaf Removal	53,027	70,000	60,000	(10,000)
55880 Technology Charges	62	-	-	-
55899 Transfer To Other Projects	(26,568)	(34,000)	(34,000)	-
Total Street and Road Cleaning	87,944	111,262	95,968	(15,294)
<u>Refuse Collection - 10-018-4230</u>				
51100 Salaries-Regular	563,713	625,555	608,522	(17,033)
51200 Salaries-Overtime	9,064	17,000	17,000	-
51300 Part-Time Salaries-Regular	24,476	29,300	29,300	-
51500 Vacation Buyback	9,800	-	-	-
52100 FICA	43,855	51,397	50,094	(1,303)
52200 VRS Retirement	89,123	101,715	98,951	(2,764)
52300 Health Insurance	125,939	134,011	114,791	(19,220)
52350 Dental Insurance	7,543	7,764	7,764	-
52400 VRS Life Insurance	7,182	8,195	7,972	(223)
52450 Disability Insurance	862	800	1,224	424
53330 Maintenance Of Auto Equipment	194,803	199,000	195,000	(4,000)
53340 Maintenance Of Radio Equipment	-	225	225	-
53500 Printing And Binding	272	1,500	1,500	-
55540 Registration/Training Costs	347	625	625	-
55821 Waste Disposal	656,665	775,873	807,410	31,537
55880 Technology Charges	3,236	3,354	2,378	(976)
55899 Transfer To Other Projects	(20,098)	(40,000)	(35,000)	5,000
56008 Expendable Equipment	39,272	40,600	40,600	-
56011 Uniforms Or Wearing Apparel For Employees	7,027	8,950	8,950	-
56015 Other Operating Supplies	3,462	3,250	3,250	-
58004 Motor Vehicles And Equipment	73,505	75,000	-	(75,000)
Total Refuse Collection	1,840,048	2,044,114	1,960,556	(83,558)
<u>Containers - 10-018-4240</u>				
51100 Salaries-Regular	39,034	40,381	40,381	-
51200 Salaries-Overtime	1,176	3,000	3,000	-
52100 FICA	2,466	3,319	3,319	-
52200 VRS Retirement	6,307	6,566	6,566	-
52300 Health Insurance	7,859	7,980	6,862	(1,118)
52350 Dental Insurance	19	-	-	-
52400 VRS Life Insurance	509	529	529	-
53330 Maintenance Of Auto Equipment	43,966	50,000	50,000	-
55800 Miscellaneous	1,952	2,300	2,300	-
55821 Waste Disposal	216,364	233,302	242,250	8,948
55880 Technology Charges	62	-	-	-
55899 Transfer To Other Projects	(1,795)	-	(1,800)	(1,800)
56008 Expendable Equipment	14,240	15,600	15,600	-
Total Containers	332,159	362,977	369,007	6,030

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2019-2020

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	Increase/ (Decrease)
<u>Recycling - 10-018-4250</u>				
51100 Salaries-Regular	68,866	69,660	69,660	-
51200 Salaries-Overtime	14,634	-	18,000	18,000
51300 Part-Time Salaries-Regular	222	-	-	-
51500 Vacation Buyback	2,544	-	-	-
52100 FICA	5,638	5,329	6,706	1,377
52200 VRS Retirement	10,914	11,327	11,327	-
52300 Health Insurance	16,942	17,146	13,879	(3,267)
52350 Dental Insurance	825	799	799	-
52400 VRS Life Insurance	882	913	913	-
53330 Maintenance Of Auto Equipment	35,265	30,000	30,000	-
55880 Technology Charges	171	-	-	-
55899 Transfer To Other Projects	(15,080)	(9,000)	(15,000)	(6,000)
56011 Uniforms Or Wearing Apparel For Employees	210	650	650	-
56015 Other Operating Supplies	1,074	1,000	1,000	-
58004 Motor Vehicles And Equipment	50,025	-	-	-
Total Recycling	193,132	127,824	137,934	10,110
<u>Building Maintenance - 10-018-4310</u>				
51100 Salaries-Regular	517,869	591,667	598,406	6,739
51200 Salaries-Overtime	50,583	47,000	52,000	5,000
51500 Vacation Buyback	5,396	-	-	-
52100 FICA	41,382	48,858	49,879	1,021
52200 VRS Retirement	82,477	96,205	97,301	1,096
52300 Health Insurance	82,451	103,340	87,047	(16,293)
52350 Dental Insurance	4,758	5,191	5,591	400
52400 VRS Life Insurance	6,662	7,751	7,839	88
52450 Disability Insurance	596	500	1,003	503
53310 Maintenance Of Equipment	2,594	2,000	2,000	-
53320 Maintenance Of Building & Grounds	7,699	10,000	10,000	-
53330 Maintenance Of Auto Equipment	20,670	27,000	27,000	-
53340 Maintenance Of Radio Equipment	-	750	750	-
55230 Telephone Service	1,064	1,200	1,200	-
55240 Cell Phone Service	2,854	2,400	2,400	-
55530 Meals And Lodging	-	1,500	1,500	-
55540 Registration/Training Costs	4,036	3,000	3,000	-
55800 Miscellaneous	564	200	200	-
55880 Technology Charges	5,753	6,170	5,758	(412)
55896 Maintenance Credits	(174,021)	(255,000)	(225,000)	30,000
55897 Maintenance Credits Schools	(135,513)	(165,000)	(180,000)	(15,000)
55899 Transfer To Other Projects	(18,355)	-	(18,000)	(18,000)
56001 Office Supplies	407	400	400	-
56007 Repair And Maintenance Supplies	(1,223)	18,000	5,000	(13,000)
56008 Expendable Equipment	6,128	4,000	4,000	-
56011 Uniforms Or Wearing Apparel For Employees	4,377	6,175	6,175	-
58004 Motor Vehicles And Equipment	-	35,000	-	(35,000)
58009 Building Improvements	-	50,000	-	(50,000)
Total Building Maintenance	519,208	648,307	545,449	(102,858)
<u>City Hall Building Maintenance - 10-018-4320</u>				
51100 Salaries-Regular	6,486	21,525	21,525	-
52100 FICA	485	1,647	1,647	-
52200 VRS Retirement	981	3,500	3,500	-
52300 Health Insurance	1,682	6,173	5,309	(864)
52350 Dental Insurance	101	399	399	-
52400 VRS Life Insurance	79	281	281	-
53200 Temporary Services	19,687	-	-	-
53320 Maintenance Of Building & Grounds	73,285	55,000	55,000	-

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2019-2020

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	Increase/ (Decrease)
53322 Maintenance Of Building & Grounds-TAP	2,870	4,000	20,000	16,000
55110 Electrical Services	50,190	56,363	56,363	-
55130 Water And Sewer	4,176	3,900	3,900	-
55230 Telephone Service	931	1,300	1,300	-
55800 Miscellaneous	2,179	2,750	2,750	-
55880 Technology Charges	1,000	1,000	1,148	148
56005 Janitorial Supplies	-	1,000	1,000	-
Total City Hall Building Maintenance	164,132	158,838	174,249	15,411
<u>Courthouse Building Maintenance - 10-018-4321</u>				
51100 Salaries-Regular	18,966	16,724	16,724	-
52100 FICA	1,144	1,279	1,279	-
52200 VRS Retirement	2,217	2,719	2,719	-
52300 Health Insurance	4,637	4,309	3,937	(372)
52350 Dental Insurance	210	240	240	-
52400 VRS Life Insurance	179	219	219	-
53320 Maintenance Of Building & Grounds	64,533	55,000	55,000	-
55110 Electrical Services	44,906	51,000	51,000	-
55120 Heating Services - Gas, Coal And Oil	124	-	-	-
55130 Water And Sewer	1,141	1,200	1,200	-
55821 Waste Disposal	-	1,040	-	(1,040)
56005 Janitorial Supplies	4,373	3,500	3,500	-
56011 Uniforms Or Wearing Apparel For Employees	175	325	325	-
58009 Building Improvements	-	80,000	-	(80,000)
Total Courthouse Building Maintenance	142,605	217,555	136,143	(81,412)
<u>Engineering Building - 10-018-4322</u>				
51100 Salaries-Regular	2,237	5,435	5,435	-
52100 FICA	145	416	416	-
52200 VRS Retirement	355	884	884	-
52300 Health Insurance	884	1,543	1,862	319
52350 Dental Insurance	43	100	100	-
52400 VRS Life Insurance	29	71	71	-
52450 Disability Insurance	-	-	31	31
53320 Maintenance Of Building & Grounds	1,985	4,000	4,000	-
55110 Electrical Services	4,585	5,000	5,000	-
55120 Heating Services - Gas, Coal And Oil	1,406	1,500	1,500	-
55130 Water And Sewer	1,217	900	900	-
Total Engineering Building	12,886	19,849	20,199	350
<u>Rental Property Building Maintenance - 10-018-4323</u>				
51100 Salaries-Regular	-	-	5,000	5,000
53320 Maintenance Of Building & Grounds	-	-	40,000	40,000
55110 Electrical Services	-	-	3,000	3,000
55120 Heating Services - Gas, Coal And Oil	-	-	4,000	4,000
55130 Water And Sewer	-	-	2,000	2,000
Total Rental Property Building Maintenance	-	-	54,000	54,000
<u>Closed Landfill - 10-018-4401</u>				
53320 Maintenance Of Building & Grounds	5,875	5,000	25,000	20,000
53330 Maintenance Of Auto Equipment	734	-	-	-
Total Closed Landfill	6,609	5,000	25,000	20,000
<u>Mowles Spring Park - 10-018-4402</u>				
53320 Maintenance Of Building & Grounds	12,071	5,000	15,000	10,000
58014 Infrastructure Improvements	130,655	-	-	-
Total Mowles Spring Park	142,726	5,000	15,000	10,000

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2019-2020

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	Increase/ (Decrease)
<u>Longwood Park - 10-018-7215</u>				
53320 Maintenance Of Building & Grounds	31,492	20,450	20,450	-
55110 Electrical Services	2,935	3,800	3,800	-
55130 Water And Sewer	1,343	3,000	3,000	-
Total Longwood Park	35,770	27,250	27,250	-
<u>Lake Spring Park - 10-018-7218</u>				
53320 Maintenance Of Building & Grounds	22,326	32,000	22,000	(10,000)
55110 Electrical Services	2,513	3,500	3,500	-
56015 Other Operating Supplies	663	4,000	4,000	-
Total Lake Spring Park	25,502	39,500	29,500	(10,000)
<u>Other Parks - 10-018-7220</u>				
53320 Maintenance Of Building & Grounds	116,231	120,540	120,540	-
55110 Electrical Services	1,790	2,500	2,500	-
55130 Water And Sewer	843	1,000	1,000	-
Total Other Parks	118,864	124,040	124,040	-
<u>Golf Course - 10-018-7225</u>				
53320 Maintenance Of Building & Grounds	28,498	31,000	40,000	9,000
55110 Electrical Services	2,087	1,900	1,900	-
55130 Water And Sewer	1,058	1,200	1,200	-
Total Golf Course	31,643	34,100	43,100	9,000
<u>East Hill Cemetery - 10-018-7230</u>				
53320 Maintenance Of Building & Grounds	24,499	25,000	25,000	-
55110 Electrical Services	360	360	360	-
Total East Hill Cemetery	24,859	25,360	25,360	-
<u>Greenway Maintenance - 10-018-7235</u>				
55860 Roanoke River Greenway	19,351	30,000	40,000	10,000
55861 Hanging Rock Trail	3,759	7,000	8,000	1,000
55862 Mason Creek Greenway	1,192	2,500	5,000	2,500
Total Greenway Maintenance	24,302	39,500	53,000	13,500
<u>Salem Rotary Dog Park - 10-018-7240</u>				
53320 Maintenance Of Building & Grounds	12,109	15,000	15,000	-
55110 Electrical Services	1,848	1,848	1,848	-
55130 Water And Sewer	972	1,000	1,000	-
Total Salem Rotary Dog Park	14,929	17,848	17,848	-
<u>Salem Beautification Program - 10-018-7250</u>				
51100 Salaries-Regular	167,803	222,121	220,490	(1,631)
51200 Salaries-Overtime	83	-	-	-
51300 Part-Time Salaries-Regular	7,773	14,000	14,000	-
51400 Part-Time Salaries-Overtime	35	-	-	-
51500 Vacation Buyback	905	-	-	-
52100 FICA	13,063	18,063	17,939	(124)
52200 VRS Retirement	28,787	36,117	35,852	(265)
52300 Health Insurance	30,978	34,898	36,190	1,292
52350 Dental Insurance	1,850	1,997	2,396	399
52400 VRS Life Insurance	2,325	2,910	2,888	(22)
52450 Disability Insurance	135	140	331	191
53340 Maintenance Of Radio Equipment	-	100	100	-
53829 Tree Trimming/Replacement	43,217	41,000	41,000	-
55230 Telephone Service	90	400	400	-
55240 Cell Phone Service	1,281	1,100	1,100	-
55410 Lease/Rent Of Equipment	905	2,000	2,000	-
55530 Meals And Lodging	438	-	-	-
55540 Registration/Training Costs	300	400	400	-
55800 Miscellaneous	6,530	100	5,000	4,900
55801 Dues And Memberships	15	-	-	-
55880 Technology Charges	2,458	2,259	320	(1,939)

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2019-2020

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	Increase/ (Decrease)
55899 Transfer To Other Projects	(98,899)	(90,916)	(98,000)	(7,084)
56011 Uniforms Or Wearing Apparel For Employees	1,543	1,625	1,625	-
56015 Other Operating Supplies	6,359	10,000	8,000	(2,000)
Total Salem Beautification Program	217,974	298,314	292,031	(6,283)
Farmers Market - 10-018-7251				
51100 Salaries-Regular	6,522	11,000	8,000	(3,000)
51300 Part-Time Salaries-Regular	1,215	13,200	10,200	(3,000)
52100 FICA	496	1,851	1,622	(229)
52200 VRS Retirement	770	1,789	1,301	(488)
52300 Health Insurance	1,132	3,418	1,175	(2,243)
52350 Dental Insurance	73	190	75	(115)
52400 VRS Life Insurance	62	144	105	(39)
53320 Maintenance Of Building & Grounds	8,742	12,500	10,000	(2,500)
53500 Printing And Binding	48	-	-	-
53600 Advertising	103	2,000	1,000	(1,000)
55110 Electrical Services	3,812	3,500	3,500	-
55130 Water And Sewer	3,981	2,000	2,000	-
55530 Meals And Lodging	-	-	700	700
55540 Registration/Training Costs	-	-	200	200
55800 Miscellaneous	9,741	10,000	10,000	-
55822 Market Promotions	2,397	3,350	3,350	-
55823 SNAP Program	3,637	5,000	5,000	-
55880 Technology Charges	1,953	2,040	-	(2,040)
55882 Food Insecurity Nutrition Incentive (FINI) Grant Program (USDA)	3,794	-	-	-
Total Farmers Market	48,478	71,982	58,228	(13,754)
Total Streets	9,757,841	10,122,516	10,379,050	256,534
Registrar				
Registrar - 10-019-1320				
51100 Salaries-Regular	109,542	112,083	112,083	-
51200 Salaries-Overtime	3,398	3,500	3,500	-
51300 Part-Time Salaries-Regular	5,597	8,500	8,500	-
51500 Vacation Buyback	5,104	-	-	-
52100 FICA	9,290	9,492	9,492	-
52200 VRS Retirement	17,589	18,225	18,225	-
52300 Health Insurance	12,617	12,784	11,920	(864)
52350 Dental Insurance	825	799	799	-
52400 VRS Life Insurance	1,421	1,468	1,468	-
53150 Legal Services	298	-	-	-
53200 Temporary Services	19,695	18,000	19,695	1,695
53310 Maintenance Of Equipment	17,231	16,803	16,711	(92)
53500 Printing And Binding	530	4,000	3,000	(1,000)
53600 Advertising	577	1,000	1,000	-
55210 Postage	2,211	2,800	2,800	-
55230 Telephone Service	1,010	750	750	-
55410 Lease/Rent Of Equipment	1,465	1,500	2,020	520
55510 Mileage	(4)	200	200	-
55530 Meals And Lodging	980	3,000	2,000	(1,000)
55540 Registration/Training Costs	208	1,000	1,000	-
55800 Miscellaneous	31	75	100	25
55801 Dues And Memberships	370	595	595	-
55855 State Election Services	-	2,000	2,000	-
55880 Technology Charges	8,157	8,963	10,644	1,681
56001 Office Supplies	1,163	3,200	2,000	(1,200)
56008 Expendable Equipment	-	500	500	-
Total Registrar	219,305	231,237	231,002	(235)

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2019-2020

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	Increase/ (Decrease)
<u>Electoral Board - 10-019-1321</u>				
51300 Part-Time Salaries-Regular	8,580	8,594	8,594	-
52100 FICA	656	657	657	-
55510 Mileage	336	550	550	-
55530 Meals And Lodging	1,402	1,650	1,650	-
55540 Registration/Training Costs	300	450	450	-
55800 Miscellaneous	76	75	100	25
55801 Dues And Memberships	180	180	180	-
55880 Technology Charges	193	-	-	-
Total Electoral Board	11,723	12,156	12,181	25
Total Registrar	231,028	243,393	243,183	(210)
<u>Circuit Court - 10-020-2110</u>				
55210 Postage	-	250	250	-
55230 Telephone Service	1,591	1,950	1,950	-
55800 Miscellaneous	424	500	500	-
55805 Jury And Witness Fees	5,600	5,000	5,000	-
56001 Office Supplies	3,574	2,000	2,000	-
56012 Books And Subscriptions	1,677	1,000	1,000	-
57005 23rd Circuit Court	55,729	61,750	60,000	(1,750)
Total Circuit Court	68,595	72,450	70,700	(1,750)
<u>District Courts</u>				
<u>Combined District Courts - 10-022-2112</u>				
51300 Part-Time Salaries-Regular	17,943	18,000	18,000	-
52100 FICA	1,372	1,377	1,377	-
53155 Court Appointed Attorneys	-	240	240	-
53310 Maintenance Of Equipment	2,922	-	3,000	3,000
53500 Printing And Binding	2,553	3,000	-	(3,000)
55230 Telephone Service	6,846	7,500	7,500	-
55410 Lease/Rent Of Equipment	-	3,000	3,000	-
55800 Miscellaneous	1,185	100	100	-
55801 Dues And Memberships	175	150	150	-
56001 Office Supplies	3,069	3,900	3,900	-
56012 Books And Subscriptions	138	1,800	1,800	-
Total Combined District Courts	36,203	39,067	39,067	-
<u>General District Judges - 10-022-2120</u>				
55230 Telephone Service	8	100	100	-
55510 Mileage	-	100	100	-
55530 Meals And Lodging	-	100	100	-
55540 Registration/Training Costs	-	1,000	1,000	-
55800 Miscellaneous	-	100	100	-
55801 Dues And Memberships	60	250	250	-
55880 Technology Charges	2,247	2,332	998	(1,334)
56012 Books And Subscriptions	986	1,050	1,050	-
Total General District Judges	3,301	5,032	3,698	(1,334)
<u>Juvenile District Judges - 10-022-2160</u>				
53310 Maintenance Of Equipment	56	200	200	-
55230 Telephone Service	1,044	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	-
56012 Books And Subscriptions	1,085	1,050	1,050	-
Total Juvenile District Judges	2,185	4,750	4,750	-
Total District Courts	41,689	48,849	47,515	(1,334)

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2019-2020

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	Increase/ (Decrease)
Magistrate Office - 10-024-2130				
53310 Maintenance Of Equipment	-	120	120	-
55800 Miscellaneous	3,099	-	-	-
56001 Office Supplies	1,530	682	682	-
56008 Expendable Equipment	1,536	1,496	1,496	-
56012 Books And Subscriptions	457	1,000	1,000	-
Total Magistrate Office	6,622	3,298	3,298	-
Clerk of Circuit Court - 10-027-2170				
51100 Salaries-Regular	281,526	290,336	285,717	(4,619)
51200 Salaries-Overtime	309	2,000	2,000	-
51500 Vacation Buyback	4,484	-	-	-
52100 FICA	20,367	22,364	22,010	(354)
52200 VRS Retirement	45,077	47,209	46,458	(751)
52300 Health Insurance	29,109	30,500	19,800	(10,700)
52350 Dental Insurance	1,997	1,997	1,598	(399)
52400 VRS Life Insurance	3,645	3,803	3,743	(60)
52450 Disability Insurance	156	175	180	5
53120 Accounting And Auditing Services	-	3,500	3,500	-
53199 Other Professional Services	-	1,000	1,000	-
53310 Maintenance Of Equipment	14,418	14,500	14,500	-
53500 Printing And Binding	209	4,000	4,000	-
55210 Postage	1,494	2,000	2,000	-
55230 Telephone Service	2,706	2,900	2,900	-
55410 Lease/Rent Of Equipment	227	2,400	2,400	-
55800 Miscellaneous	2,748	4,000	4,000	-
55880 Technology Charges	2,546	2,998	4,236	1,238
56001 Office Supplies	2,282	2,300	2,300	-
56012 Books And Subscriptions	-	200	200	-
Total Clerk of Circuit Court	413,300	438,182	422,542	(15,640)
City Sheriff				
City Sheriff - 10-028-2180				
51100 Salaries-Regular	541,640	540,296	534,952	(5,344)
51200 Salaries-Overtime	12,194	23,150	13,000	(10,150)
51300 Part-Time Salaries-Regular	40,934	54,600	73,500	18,900
51500 Vacation Buyback	4,303	-	-	-
52100 FICA	45,376	47,281	47,541	260
52200 VRS Retirement	84,924	87,852	86,983	(869)
52300 Health Insurance	54,749	59,001	65,153	6,152
52350 Dental Insurance	3,351	3,371	4,170	799
52400 VRS Life Insurance	6,860	7,078	7,008	(70)
53150 Legal Services	1,794	2,000	2,000	-
53199 Other Professional Services	-	-	2,000	2,000
53310 Maintenance Of Equipment	3,112	700	1,050	350
53330 Maintenance Of Auto Equipment	12,623	17,000	13,000	(4,000)
53340 Maintenance Of Radio Equipment	-	-	5,796	5,796
53500 Printing And Binding	668	675	675	-
55210 Postage	545	725	725	-
55230 Telephone Service	1,109	900	900	-
55240 Cell Phone Service	3,061	3,400	3,750	350
55410 Lease/Rent Of Equipment	-	-	1,380	1,380
55530 Meals And Lodging	932	1,900	2,500	600
55540 Registration/Training Costs	8,490	8,780	8,780	-
55550 Extradition Of Prisoners	535	900	900	-
55800 Miscellaneous	2,779	4,000	2,000	(2,000)
55801 Dues And Memberships	977	1,300	1,300	-
55806 Accreditation Expenses	1,748	3,000	3,000	-

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2019-2020

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	Increase/ (Decrease)
55832 Donations	100	-	-	-
55880 Technology Charges	25,288	25,008	32,586	7,578
56001 Office Supplies	2,491	3,000	3,000	-
56008 Expendable Equipment	4,092	7,100	4,800	(2,300)
56011 Uniforms Or Wearing Apparel For Employees	5,295	7,000	7,000	-
56012 Books And Subscriptions	-	225	225	-
56018 Sheriff Supplies	5,062	5,300	6,300	1,000
56019 Bulletproof Vests	3,095	1,800	1,800	-
58001 Machinery And Equipment	-	-	5,425	5,425
58004 Motor Vehicles And Equipment	-	-	42,696	42,696
Total City Sheriff	878,127	917,342	985,895	68,553
<u>Correction and Detention - 10-028-3320</u>				
57001 Salem Roanoke County Jail Operational Costs	477,200	640,000	640,000	-
57002 Salem Roanoke County Jail Capital Costs	36,114	50,000	50,000	-
57010 WVRJA Operational Costs	1,218,900	1,250,000	1,368,364	118,364
57011 WVRJA Debt Service Costs	348,711	383,019	437,483	54,464
Total Correction and Detention	2,080,925	2,323,019	2,495,847	172,828
Total City Sheriff	2,959,052	3,240,361	3,481,742	241,381
Commonwealth Attorney				
<u>Commonwealth Attorney - 10-029-2210</u>				
51100 Salaries-Regular	337,110	340,760	447,413	106,653
51300 Part-Time Salaries-Regular	33,776	33,829	33,829	-
51500 Vacation Buyback	1,686	-	-	-
52100 FICA	27,903	28,656	36,815	8,159
52200 VRS Retirement	53,502	55,408	72,749	17,341
52300 Health Insurance	28,821	30,790	36,539	5,749
52350 Dental Insurance	1,664	1,774	2,372	598
52400 VRS Life Insurance	4,321	4,464	5,861	1,397
52450 Disability Insurance	228	250	874	624
53310 Maintenance Of Equipment	12	-	-	-
53330 Maintenance Of Auto Equipment	843	3,200	1,700	(1,500)
53500 Printing And Binding	1,108	663	1,100	437
55210 Postage	90	150	200	50
55230 Telephone Service	936	1,020	1,020	-
55240 Cell Phone Service	602	800	1,000	200
55410 Lease/Rent Of Equipment	359	1,200	1,200	-
55510 Mileage	36	100	100	-
55530 Meals And Lodging	465	3,000	1,800	(1,200)
55540 Registration/Training Costs	(39)	885	885	-
55800 Miscellaneous	458	1,500	1,500	-
55801 Dues And Memberships	2,430	3,000	2,800	(200)
55816 State Asset Forfeiture	1,264	-	-	-
55880 Technology Charges	19,794	17,049	18,495	1,446
56001 Office Supplies	3,169	2,700	3,100	400
56008 Expendable Equipment	1,843	5,100	2,500	(2,600)
56012 Books And Subscriptions	417	2,300	1,100	(1,200)
Total Commonwealth Attorney	522,798	538,598	674,952	136,354
<u>Victim Witness Assistance Program - 10-029-2212</u>				
51100 Salaries-Regular	46,077	45,677	65,427	19,750
51300 Part-Time Salaries-Regular	20,091	24,866	-	(24,866)
51500 Vacation Buyback	2,196	1,757	-	(1,757)
52100 FICA	4,594	5,396	5,005	(391)
52200 VRS Retirement	7,402	7,427	10,639	3,212
52300 Health Insurance	8,583	9,155	9,589	434
52350 Dental Insurance	412	399	600	201
52400 VRS Life Insurance	598	598	857	259

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2019-2020

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	Increase/ (Decrease)
52450 Disability Insurance	-	-	117	117
53500 Printing And Binding	326	1,000	1,000	-
55210 Postage	246	145	250	105
55230 Telephone Service	120	150	200	50
55240 Cell Phone Service	601	600	612	12
55510 Mileage	678	200	722	522
55530 Meals And Lodging	1,270	1,670	1,750	80
55540 Registration/Training Costs	650	1,000	1,000	-
55800 Miscellaneous	-	1,200	-	(1,200)
55801 Dues And Memberships	200	100	150	50
55880 Technology Charges	62	2,841	2,841	-
56001 Office Supplies	3,000	3,011	3,363	352
56014 Educational And Recreational Supplies	2,704	1,500	3,500	2,000
Total Victim Witness Assistance Program	99,810	108,692	107,622	(1,070)
<u>Cost Collections - 10-029-2214</u>				
51300 Part-Time Salaries-Regular	1,529	4,000	4,000	-
52100 FICA	113	306	306	-
55210 Postage	-	500	500	-
55880 Technology Charges	62	-	-	-
56001 Office Supplies	424	500	500	-
56008 Expendable Equipment	-	1,900	-	(1,900)
Total Cost Collections	2,128	7,206	5,306	(1,900)
Total Commonwealth Attorney	624,736	654,496	787,880	133,384
Police				
<u>Police Department - 10-030-3110</u>				
51100 Salaries-Regular	3,151,024	3,392,581	3,307,284	(85,297)
51115 Salaries-Reimbursable	(10,840)	-	-	-
51200 Salaries-Overtime	49,330	40,000	50,000	10,000
51300 Part-Time Salaries-Regular	96,942	107,350	146,507	39,157
51500 Vacation Buyback	38,336	-	-	-
52100 FICA	256,992	270,805	268,040	(2,765)
52200 VRS Retirement	473,133	522,309	508,576	(13,733)
52300 Health Insurance	430,616	474,258	401,133	(73,125)
52350 Dental Insurance	25,861	27,237	26,216	(1,021)
52400 VRS Life Insurance	38,216	42,080	40,974	(1,106)
52450 Disability Insurance	227	500	2,070	1,570
53110 Payments For Medical, Dental Or Hospital Services	7,877	5,000	6,500	1,500
53150 Legal Services	2,398	4,000	4,000	-
53310 Maintenance Of Equipment	71,953	84,200	92,400	8,200
53320 Maintenance Of Building & Grounds	20,104	27,500	25,319	(2,181)
53330 Maintenance Of Auto Equipment	149,681	162,000	162,000	-
53340 Maintenance Of Radio Equipment	-	-	45,504	45,504
53350 Academy Maintenance	1,367	-	4,287	4,287
53360 Gun Range Maintenance	9,680	6,000	6,000	-
53500 Printing And Binding	15,813	17,500	17,500	-
53700 Laundry And Cleaning	3,043	5,800	5,800	-
55110 Electrical Services	69,002	70,000	70,000	-
55120 Heating Services - Gas, Coal And Oil	7,679	10,000	10,000	-
55130 Water And Sewer	14,437	14,000	14,000	-
55210 Postage	1,027	1,600	1,600	-
55230 Telephone Service	9,678	12,000	8,500	(3,500)
55240 Cell Phone Service	30,641	28,000	32,750	4,750
55530 Meals And Lodging	21,342	18,100	18,100	-
55540 Registration/Training Costs	14,745	23,000	23,000	-
55590 Training - Academy	29,565	29,565	31,390	1,825
55800 Miscellaneous	75	100	100	-

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2019-2020

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	Increase/ (Decrease)
55801 Dues And Memberships	2,150	2,055	2,055	-
55806 Accreditation Expenses	11,752	11,500	8,700	(2,800)
55807 Evidence Processing/Photography	8,704	11,000	9,000	(2,000)
55808 Neighborhood Watch And Crime Prevention	291	500	500	-
55809 Employee Recruitment	1,759	2,000	2,400	400
55810 DARE Program	4,251	4,300	4,300	-
55811 Citizens Academy	-	1,000	1,000	-
55814 Federal Asset Forfeiture-DOJ	4,140	-	-	-
55816 State Asset Forfeiture	3,975	-	-	-
55817 Police Investigation Fund	6,825	7,500	7,500	-
55833 DARE Donations	5,384	5,000	5,000	-
55859 State Grants	5,604	4,450	111,684	107,234
55871 E-summons Program	17,549	25,000	20,000	(5,000)
55880 Technology Charges	132,148	120,484	159,445	38,961
56001 Office Supplies	4,583	5,000	5,000	-
56005 Janitorial Supplies	5,439	5,500	5,500	-
56008 Expendable Equipment	9,815	15,000	20,000	5,000
56010 Police Supplies	27,940	26,000	28,000	2,000
56011 Uniforms Or Wearing Apparel For Employees	32,039	26,900	30,000	3,100
56019 Bulletproof Vests	6,780	8,450	8,450	-
58001 Machinery And Equipment	7,955	-	55,000	55,000
58004 Motor Vehicles And Equipment	144,629	104,200	57,904	(46,296)
58009 Building Improvements	-	25,000	40,000	15,000
Total Police Department	5,473,656	5,806,324	5,910,988	104,664
<u>Communication Center - 10-030-3140</u>				
51100 Salaries-Regular	583,066	615,903	593,781	(22,122)
51115 Salaries-Reimbursable	(239)	-	-	-
51200 Salaries-Overtime	6,809	9,000	9,000	-
51300 Part-Time Salaries-Regular	-	9,000	9,000	-
52100 FICA	43,282	48,494	46,801	(1,693)
52200 VRS Retirement	91,562	100,146	96,549	(3,597)
52300 Health Insurance	93,107	100,689	89,465	(11,224)
52350 Dental Insurance	5,626	5,943	5,943	-
52400 VRS Life Insurance	7,396	8,068	7,779	(289)
52450 Disability Insurance	464	400	1,149	749
53130 Management Consulting Services	35,485	-	-	-
53310 Maintenance Of Equipment	29,552	133,300	52,500	(80,800)
53340 Maintenance Of Radio Equipment	-	-	41,092	41,092
53370 Software Maintenance/Support	37,318	42,875	72,736	29,861
53380 Maintenance Of Vehicle Computer Equipment	2,646	6,000	6,000	-
53500 Printing And Binding	5,245	6,149	3,100	(3,049)
55230 Telephone Service	29,586	37,000	32,000	(5,000)
55410 Lease/Rent Of Equipment	2,400	2,400	5,400	3,000
55530 Meals And Lodging	167	500	500	-
55540 Registration/Training Costs	2,342	2,400	3,800	1,400
55800 Miscellaneous	-	100	100	-
55859 State Grants	2,050	2,000	3,000	1,000
55880 Technology Charges	13,258	16,087	12,074	(4,013)
56001 Office Supplies	1,142	1,200	1,200	-
Total Communication Center	992,264	1,147,654	1,092,969	(54,685)

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2019-2020

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	Increase/ (Decrease)
Animal Control - 10-030-3510				
51100 Salaries-Regular	347,978	351,053	329,941	(21,112)
51115 Salaries-Reimbursable	99	-	-	-
51200 Salaries-Overtime	1,889	3,500	3,500	-
51300 Part-Time Salaries-Regular	72,826	74,000	84,000	10,000
52100 FICA	31,710	32,784	31,934	(850)
52200 VRS Retirement	52,418	57,081	53,648	(3,433)
52300 Health Insurance	37,233	44,863	44,504	(359)
52350 Dental Insurance	2,063	2,396	2,796	400
52400 VRS Life Insurance	4,234	4,599	4,322	(277)
52450 Disability Insurance	151	150	893	743
53180 Veterinary Services	3,391	4,500	4,500	-
53320 Maintenance Of Building & Grounds	17,373	16,450	22,763	6,313
53330 Maintenance Of Auto Equipment	10,887	17,000	17,000	-
53370 Software Maintenance/Support	13,997	14,000	15,960	1,960
55110 Electrical Services	30,715	33,911	32,000	(1,911)
55120 Heating Services - Gas, Coal And Oil	7,638	10,000	8,000	(2,000)
55130 Water And Sewer	4,757	4,430	4,430	-
55230 Telephone Service	1,844	3,000	2,000	(1,000)
55240 Cell Phone Service	5,018	4,500	5,300	800
55510 Mileage	-	100	100	-
55530 Meals And Lodging	1,822	2,000	2,000	-
55540 Registration/Training Costs	869	1,060	3,060	2,000
55800 Miscellaneous	79	100	100	-
55812 Deer Reduction Program	5,396	7,500	7,500	-
55832 Donations	4,966	7,500	7,500	-
55835 Bank Charges	700	1,000	1,000	-
55841 Spaying/Neutering Program	5,591	9,500	8,500	(1,000)
55880 Technology Charges	18,288	15,636	17,854	2,218
56001 Office Supplies	1,768	4,160	2,700	(1,460)
56005 Janitorial Supplies	4,625	4,800	4,800	-
56008 Expendable Equipment	-	6,800	-	(6,800)
56011 Uniforms Or Wearing Apparel For Employees	2,289	2,000	3,000	1,000
56015 Other Operating Supplies	4,589	4,500	4,500	-
58004 Motor Vehicles And Equipment	46,828	-	-	-
58009 Building Improvements	-	67,518	75,000	7,482
Total Animal Control	744,031	812,391	805,105	(7,286)
Total Police	7,209,951	7,766,369	7,809,062	42,693
Fire Department - 10-032-3210				
51100 Salaries-Regular	3,180,822	3,586,826	3,572,526	(14,300)
51200 Salaries-Overtime	378,883	350,000	325,000	(25,000)
51300 Part-Time Salaries-Regular	268,905	142,500	125,000	(17,500)
51400 Part-Time Salaries-Overtime	7,276	-	-	-
51500 Vacation Buyback	26,553	-	-	-
52100 FICA	285,502	312,068	307,723	(4,345)
52200 VRS Retirement	499,646	577,844	574,226	(3,618)
52300 Health Insurance	366,445	430,630	360,554	(70,076)
52350 Dental Insurance	23,316	26,261	26,263	2
52400 VRS Life Insurance	40,357	46,554	46,263	(291)
52450 Disability Insurance	-	-	588	588
52600 Unemployment Insurance	-	-	588	588
53110 Payments For Medical, Dental Or Hospital Services	22,469	22,800	25,500	2,700
53150 Legal Services	11,378	1,000	1,000	-
53310 Maintenance Of Equipment	19,661	20,750	24,810	4,060
53320 Maintenance Of Building & Grounds	31,750	34,000	47,339	13,339
53330 Maintenance Of Auto Equipment	127,920	169,800	162,950	(6,850)

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2019-2020

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	Increase/ (Decrease)
53340 Maintenance Of Radio Equipment	-	-	23,712	23,712
53370 Software Maintenance/Support	9,987	19,150	12,150	(7,000)
53700 Laundry And Cleaning	8,718	7,000	8,000	1,000
55110 Electrical Services	33,048	39,000	37,000	(2,000)
55120 Heating Services - Gas, Coal And Oil	8,150	10,000	9,000	(1,000)
55130 Water And Sewer	5,333	5,000	5,500	500
55210 Postage	120	500	500	-
55230 Telephone Service	7,933	8,500	8,500	-
55240 Cell Phone Service	15,906	15,280	16,962	1,682
55410 Lease/Rent Of Equipment	-	-	2,400	2,400
55530 Meals And Lodging	8,402	-	-	-
55540 Registration/Training Costs	16,456	15,860	21,000	5,140
55570 Haz Mat Training	2,038	4,500	4,500	-
55595 EMS Training	8,755	16,400	16,380	(20)
55596 Fire & EMS Training Center	11,778	12,000	12,000	-
55800 Miscellaneous	4	-	-	-
55801 Dues And Memberships	2,152	2,850	2,850	-
55818 Revenue Recovery Expenses	40,411	51,600	52,500	900
55819 Fire Program Expenditures	57,903	82,000	85,857	3,857
55839 Hazardous Material - Level III	5,894	15,000	15,000	-
55854 Fire Prevention Program	6,888	7,315	7,315	-
55857 Hazardous Material - Local	584	-	-	-
55880 Technology Charges	50,490	46,458	69,015	22,557
56001 Office Supplies	5,578	4,550	5,000	450
56008 Expendable Equipment	1,272	2,000	1,000	(1,000)
56011 Uniforms Or Wearing Apparel For Employees	26,823	27,800	41,850	14,050
56015 Other Operating Supplies	5,633	7,000	7,000	-
56023 EMS Supplies	30,904	31,000	34,400	3,400
58001 Machinery And Equipment	25,179	12,000	214,636	202,636
58004 Motor Vehicles And Equipment	161,534	-	-	-
58009 Building Improvements	56,242	35,000	-	(35,000)
Total Fire Department	5,904,998	6,198,796	6,314,357	115,561
Salem Rescue Squad - 10-034-3230				
51300 Part-Time Salaries-Regular	20,095	19,895	20,492	597
52100 FICA	1,537	1,522	1,568	46
53310 Maintenance Of Equipment	914	250	250	-
53320 Maintenance Of Building & Grounds	10,154	14,000	23,287	9,287
53330 Maintenance Of Auto Equipment	7,439	14,000	14,000	-
53340 Maintenance Of Radio Equipment	58	1,000	6,846	5,846
55110 Electrical Services	1,436	2,000	2,000	-
55120 Heating Services - Gas, Coal And Oil	2,844	3,600	3,600	-
55130 Water And Sewer	1,194	1,300	1,300	-
55230 Telephone Service	1,061	1,000	1,000	-
55240 Cell Phone Service	5,225	5,500	5,500	-
55309 Insurance	7,000	7,000	7,000	-
55540 Registration/Training Costs	1,199	2,057	2,057	-
55840 Four For Life Program	34,080	23,080	23,080	-
55880 Technology Charges	3,412	3,449	20,829	17,380
56001 Office Supplies	894	1,000	1,000	-
56004 Medical Supplies	3,749	6,500	6,500	-
56015 Other Operating Supplies	3,740	6,000	4,000	(2,000)
Total Salem Rescue Squad	106,031	113,153	144,309	31,156

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2019-2020

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	Increase/ (Decrease)
Court Services Unit - 10-038-3330				
53500 Printing And Binding	-	500	500	-
55230 Telephone Service	1,408	1,000	1,000	-
55540 Registration/Training Costs	340	500	500	-
55800 Miscellaneous	-	150	150	-
Total Court Services Unit	1,748	2,150	2,150	-
Community Development				
<u>Building Inspections - 10-042-3410</u>				
51100 Salaries-Regular	226,096	264,049	254,439	(9,610)
51200 Salaries-Overtime	49	-	-	-
51300 Part-Time Salaries-Regular	-	34,112	-	(34,112)
52100 FICA	16,223	22,810	19,465	(3,345)
52200 VRS Retirement	36,450	42,934	41,372	(1,562)
52300 Health Insurance	35,051	40,253	34,618	(5,635)
52350 Dental Insurance	1,553	1,774	1,774	-
52400 VRS Life Insurance	2,944	3,459	3,333	(126)
52450 Disability Insurance	318	175	455	280
53150 Legal Services	2,765	1,500	1,500	-
53310 Maintenance Of Equipment	677	1,500	1,500	-
53330 Maintenance Of Auto Equipment	6,448	10,000	10,000	-
53370 Software Maintenance/Support	2,600	-	-	-
53500 Printing And Binding	1,902	1,800	1,800	-
55210 Postage	1,976	1,250	2,000	750
55230 Telephone Service	410	400	400	-
55240 Cell Phone Service	2,128	1,700	1,700	-
55510 Mileage	266	-	-	-
55530 Meals And Lodging	543	-	-	-
55540 Registration/Training Costs	2,812	2,750	2,750	-
55800 Miscellaneous	-	100	100	-
55801 Dues And Memberships	1,623	1,700	1,700	-
55880 Technology Charges	12,794	8,346	11,503	3,157
56001 Office Supplies	478	1,300	1,300	-
56008 Expendable Equipment	49	175	175	-
56011 Uniforms Or Wearing Apparel For Employees	502	1,600	1,600	-
56012 Books And Subscriptions	1,196	1,800	1,800	-
Total Building Inspections	357,853	445,487	395,284	(50,203)
<u>Engineering - 10-042-4110</u>				
51100 Salaries-Regular	415,680	421,415	458,915	37,500
51300 Part-Time Salaries-Regular	63,822	77,550	79,872	2,322
51500 Vacation Buyback	4,866	-	-	-
52100 FICA	35,993	38,171	41,217	3,046
52200 VRS Retirement	66,867	68,522	74,620	6,098
52300 Health Insurance	37,818	38,273	33,783	(4,490)
52350 Dental Insurance	2,245	2,172	2,572	400
52400 VRS Life Insurance	5,401	5,521	6,012	491
53140 Engineering And Architectural Services	31,776	94,000	96,000	2,000
53150 Legal Services	4,235	4,200	4,200	-
53199 Other Professional Services	4,580	26,500	25,500	(1,000)
53310 Maintenance Of Equipment	7,061	8,300	5,000	(3,300)
53320 Maintenance Of Building & Grounds	338	-	-	-
53330 Maintenance Of Auto Equipment	7,144	8,750	8,750	-
53340 Maintenance Of Radio Equipment	-	-	1,032	1,032
53500 Printing And Binding	2,795	1,600	1,600	-
55230 Telephone Service	1,240	500	1,200	700
55240 Cell Phone Service	4,104	5,500	5,500	-
55510 Mileage	152	300	300	-

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2019-2020

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	Increase/ (Decrease)
55520 Airfare	140	-	-	-
55530 Meals And Lodging	4,489	-	-	-
55540 Registration/Training Costs	5,729	12,400	10,000	(2,400)
55801 Dues And Memberships	1,116	1,300	1,300	-
55842 MS4 & VSMP Stormwater Management Programs	14,087	10,000	13,000	3,000
55880 Technology Charges	27,319	32,283	50,960	18,677
55899 Transfer To Other Projects	(39,991)	(50,000)	(50,000)	-
56001 Office Supplies	3,767	3,750	3,750	-
56008 Expendable Equipment	2,849	1,990	1,990	-
56012 Books And Subscriptions	-	-	800	800
58004 Motor Vehicles And Equipment	-	35,000	-	(35,000)
58014 Infrastructure Improvements	-	-	65,000	65,000
Total Engineering	715,622	847,997	942,873	94,876
Planning and Zoning - 10-042-8120				
51100 Salaries-Regular	123,935	126,095	126,095	-
51500 Vacation Buyback	3,920	-	-	-
52100 FICA	8,868	9,646	9,646	-
52200 VRS Retirement	19,961	20,503	20,503	-
52300 Health Insurance	17,618	17,945	15,331	(2,614)
52350 Dental Insurance	1,007	975	975	-
52400 VRS Life Insurance	1,612	1,652	1,652	-
53150 Legal Services	10,894	4,000	10,000	6,000
53330 Maintenance Of Auto Equipment	7	700	700	-
53500 Printing And Binding	115	400	400	-
55210 Postage	-	800	800	-
55240 Cell Phone Service	1,202	1,300	1,300	-
55510 Mileage	305	-	-	-
55520 Airfare	725	-	-	-
55530 Meals And Lodging	802	-	-	-
55540 Registration/Training Costs	7,282	8,100	8,100	-
55801 Dues And Memberships	1,024	975	975	-
55859 State Grants	11,553	-	-	-
55869 Historic District Grant-Local Match	6,000	-	-	-
55873 Downtown Plan	7,523	-	-	-
55880 Technology Charges	710	4,001	6,748	2,747
56001 Office Supplies	92	1,500	300	(1,200)
56008 Expendable Equipment	-	100	100	-
57040 Rke Valley Alleghany Regional Comm.	-	25,535	25,535	-
57041 Rke Valley Transportation Planning Organization	-	3,822	3,852	30
Total Planning and Zoning	225,155	228,049	233,012	4,963
Total Community Development	1,298,630	1,521,533	1,571,169	49,636
Civic Facilities				
Salem Memorial Park - 10-053-7205				
53185 Custodial Services	29,877	34,530	34,530	-
53187 Security Services	16,340	17,483	17,483	-
53320 Maintenance Of Building & Grounds	129,149	88,355	105,479	17,124
53327 Field Maintenance	12,123	16,984	16,984	-
53330 Maintenance Of Auto Equipment	527	-	-	-
55110 Electrical Services	126,178	115,000	130,000	15,000
55120 Heating Services - Gas, Coal And Oil	4,575	3,500	4,500	1,000
55130 Water And Sewer	27,529	30,000	30,000	-
55309 Insurance	-	-	2,500	2,500
58001 Machinery And Equipment	-	-	75,000	75,000
Total Salem Memorial Park	346,298	305,852	416,476	110,624

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2019-2020

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	Increase/ (Decrease)
<u>Salem Stadium - 10-053-7210</u>				
51100 Salaries-Regular	61,908	88,853	48,926	(39,927)
51200 Salaries-Overtime	3,790	14,000	14,000	-
51300 Part-Time Salaries-Regular	18,161	25,000	25,000	-
51400 Part-Time Salaries-Overtime	-	3,000	3,000	-
51500 Vacation Buyback	4,074	-	-	-
51900 Vacancy Savings	-	(55,850)	-	55,850
52100 FICA	6,739	10,010	6,956	(3,054)
52200 VRS Retirement	8,380	14,447	7,955	(6,492)
52300 Health Insurance	5,814	14,362	7,884	(6,478)
52350 Dental Insurance	318	799	575	(224)
52400 VRS Life Insurance	677	1,164	641	(523)
53320 Maintenance Of Building & Grounds	44,925	45,000	56,612	11,612
53330 Maintenance Of Auto Equipment	1,045	2,500	1,500	(1,000)
55110 Electrical Services	47,491	45,000	45,000	-
55130 Water And Sewer	3,126	3,500	3,500	-
55230 Telephone Service	379	425	425	-
55880 Technology Charges	336	231	-	(231)
58014 Infrastructure Improvements	-	-	125,000	125,000
Total Salem Stadium	207,163	212,441	346,974	134,533
<u>Tourism - 10-053-8170</u>				
51300 Part-Time Salaries-Regular	81,379	83,804	83,804	-
52100 FICA	6,593	6,411	6,411	-
55240 Cell Phone Service	1,079	1,100	1,100	-
55510 Mileage	4,800	4,800	4,800	-
55883 VBR Wayfinding Plan	8,333	10,000	10,000	-
56001 Office Supplies	33	300	400	100
Total Tourism	102,217	106,415	106,515	100
<u>NCAA Championships - 10-053-9108</u>				
53199 Other Professional Services	41,698	10,000	4,000	(6,000)
53200 Temporary Services	16,885	5,000	-	(5,000)
53500 Printing And Binding	5,986	1,000	1,000	-
53600 Advertising	36,908	20,000	5,000	(15,000)
55210 Postage	920	400	400	-
55230 Telephone Service	3,109	500	500	-
55410 Lease/Rent Of Equipment	23,658	2,500	8,500	6,000
55520 Airfare	15,539	7,000	3,000	(4,000)
55530 Meals And Lodging	72,050	10,000	-	(10,000)
55531 Meals And Lodging-NCAA	-	5,000	2,000	(3,000)
56002 Food Supplies And Food Service	84,021	15,000	2,100	(12,900)
56015 Other Operating Supplies	52,022	2,500	8,000	5,500
Total NCAA Championships	352,796	78,900	34,500	(44,400)
Total Civic Facilities	1,008,474	703,608	904,465	200,857
Electric				
<u>Primary Roads-Traffic Signals - 10-054-4007</u>				
83731 Signal System - Labor	52,132	62,000	62,000	-
83736 Signal System	216,244	390,524	213,000	(177,524)
83739 Signal System - Equipment	2,218	5,000	5,000	-
85851 Signal System Expense - Labor	48,395	53,000	55,000	2,000
85855 Signal System - Travel/Training	75	1,500	1,500	-
85856 Signal System Expense	21,383	24,000	24,000	-
85859 Signal System - Equipment	3,544	5,000	5,000	-
85961 Maint Of Signal System - Labor	43,558	56,000	56,000	-
85966 Maint Of Signal System	6,867	30,000	30,000	-
85969 Maint Of Signal System - Equipment	4,251	5,000	5,000	-
Total Primary Roads-Traffic Signals	398,667	632,024	456,500	(175,524)

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2019-2020

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	Increase/ (Decrease)
<u>Collector Streets-Traffic Signals - 10-054-4014</u>				
53850 Traffic Signals-Maint/Replace	21,325	17,000	17,000	-
Total Collector Streets-Traffic Signals	21,325	17,000	17,000	-
Total Electric	419,992	649,024	473,500	(175,524)
Parks & Recreation				
<u>Parks & Recreation Administration - 10-070-7110</u>				
51100 Salaries-Regular	148,853	221,838	232,159	10,321
51200 Salaries-Overtime	113	2,500	2,000	(500)
51300 Part-Time Salaries-Regular	9,258	6,000	18,200	12,200
51500 Vacation Buyback	10,425	-	-	-
52100 FICA	12,150	17,621	19,305	1,684
52200 VRS Retirement	23,734	36,071	37,749	1,678
52300 Health Insurance	16,885	24,327	21,357	(2,970)
52350 Dental Insurance	822	1,198	1,198	-
52400 VRS Life Insurance	1,917	2,906	3,041	135
52450 Disability Insurance	-	137	-	(137)
53150 Legal Services	-	500	500	-
53320 Maintenance Of Building & Grounds	11,785	14,000	14,000	-
53330 Maintenance Of Auto Equipment	15,095	11,700	11,700	-
53340 Maintenance Of Radio Equipment	-	-	3,096	3,096
53500 Printing And Binding	864	1,000	1,000	-
55110 Electrical Services	3,314	3,993	3,993	-
55120 Heating Services - Gas, Coal And Oil	1,486	3,000	2,000	(1,000)
55130 Water And Sewer	899	1,200	1,200	-
55210 Postage	893	1,500	1,500	-
55230 Telephone Service	7,861	8,200	6,000	(2,200)
55240 Cell Phone Service	7,592	7,500	8,000	500
55510 Mileage	-	500	500	-
55540 Registration/Training Costs	1,214	3,000	3,000	-
55800 Miscellaneous	15	-	-	-
55831 Tournaments	22,099	20,000	20,000	-
55872 Half Marathon Race	54,574	75,000	80,000	5,000
55880 Technology Charges	4,189	4,271	8,003	3,732
56001 Office Supplies	1,407	3,500	3,500	-
56005 Janitorial Supplies	780	900	900	-
56011 Uniforms Or Wearing Apparel For Employees	3,578	5,200	5,200	-
56012 Books And Subscriptions	515	500	500	-
58001 Machinery And Equipment	-	25,000	15,000	(10,000)
58004 Motor Vehicles And Equipment	-	-	62,000	62,000
Total Parks & Recreation Administration	362,317	503,062	586,601	83,539
<u>Athletic Fields - 10-070-7111</u>				
51100 Salaries-Regular	74,592	83,030	83,030	-
51200 Salaries-Overtime	3,303	3,000	3,500	500
51300 Part-Time Salaries-Regular	71,438	74,000	74,000	-
52100 FICA	11,237	12,242	12,280	38
52200 VRS Retirement	11,900	13,501	13,501	-
52300 Health Insurance	20,462	21,544	18,528	(3,016)
52350 Dental Insurance	1,200	1,198	1,198	-
52400 VRS Life Insurance	949	1,088	1,088	-
52450 Disability Insurance	285	300	323	23
53320 Maintenance Of Building & Grounds	128,879	127,000	127,000	-
53321 Maintenance Of Building & Grounds-Street Dept	4,451	5,000	5,000	-
53330 Maintenance Of Auto Equipment	4,489	7,325	5,500	(1,825)

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2019-2020

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	Increase/ (Decrease)
55110 Electrical Services	24,266	25,500	25,500	-
55130 Water And Sewer	1,284	3,000	2,000	(1,000)
55800 Miscellaneous	300	300	300	-
55880 Technology Charges	2,618	1,240	1,526	286
Total Athletic Fields	361,653	379,268	374,274	(4,994)
<u>Kiwanis - 10-070-7114</u>				
51100 Salaries-Regular	77,601	79,381	79,381	-
51200 Salaries-Overtime	2,041	3,000	3,000	-
51500 Vacation Buyback	2,842	-	-	-
52100 FICA	6,215	6,302	6,302	-
52200 VRS Retirement	12,163	12,907	12,907	-
52300 Health Insurance	14,192	14,363	12,352	(2,011)
52350 Dental Insurance	825	799	799	-
52400 VRS Life Insurance	982	1,040	1,040	-
52450 Disability Insurance	-	-	263	263
53320 Maintenance Of Building & Grounds	45,316	41,800	49,170	7,370
53321 Maintenance Of Building & Grounds-Street Dept	12,462	14,000	14,000	-
53330 Maintenance Of Auto Equipment	6,574	5,500	6,500	1,000
55110 Electrical Services	28,677	23,000	22,000	(1,000)
55120 Heating Services - Gas, Coal And Oil	1,876	2,116	2,116	-
55130 Water And Sewer	6,235	7,500	7,000	(500)
55800 Miscellaneous	498	500	500	-
55880 Technology Charges	1,564	1,573	3,029	1,456
58016 Machinery And Equipment-Red Sox	-	13,000	14,000	1,000
Total Kiwanis	220,063	226,781	234,359	7,578
<u>Moyer Sports Complex - 10-070-7117</u>				
51100 Salaries-Regular	189,611	197,949	196,588	(1,361)
51200 Salaries-Overtime	3,655	4,000	4,000	-
51300 Part-Time Salaries-Regular	-	12,500	12,500	-
51500 Vacation Buyback	2,831	-	-	-
52100 FICA	13,965	16,405	16,301	(104)
52200 VRS Retirement	29,644	32,187	31,965	(222)
52300 Health Insurance	34,269	34,723	32,975	(1,748)
52350 Dental Insurance	2,063	1,996	1,997	1
52400 VRS Life Insurance	2,407	2,593	2,575	(18)
52450 Disability Insurance	288	175	593	418
53199 Other Professional Services	-	-	80,000	80,000
53320 Maintenance Of Building & Grounds	78,532	75,000	83,000	8,000
53321 Maintenance Of Building & Grounds-Street Dept	22,667	22,250	22,250	-
53330 Maintenance Of Auto Equipment	6,508	7,000	7,000	-
55110 Electrical Services	39,780	33,000	33,000	-
55130 Water And Sewer	10,122	11,000	11,000	-
55230 Telephone Service	2,598	2,900	2,400	(500)
55800 Miscellaneous	499	500	500	-
55836 Dixie League Tournaments	2,559	3,500	3,500	-
55880 Technology Charges	6,199	6,472	8,818	2,346
Total Moyer Sports Complex	448,197	464,150	550,962	86,812
<u>Skateboard Park - 10-070-7123</u>				
53320 Maintenance Of Building & Grounds	14,498	2,000	2,000	-
53321 Maintenance Of Building & Grounds-Street Dept	273	1,100	1,100	-
55110 Electrical Services	893	1,400	1,400	-
Total Skateboard Park	15,664	4,500	4,500	-

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2019-2020

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	Increase/ (Decrease)
<u>Spartan Field - 10-070-7126</u>				
51100 Salaries-Regular	39,445	40,381	40,381	-
51200 Salaries-Overtime	1,360	3,700	2,000	(1,700)
52100 FICA	2,918	3,372	3,319	(53)
52200 VRS Retirement	6,327	6,566	6,566	-
52300 Health Insurance	8,312	8,660	7,447	(1,213)
52350 Dental Insurance	413	399	399	-
52400 VRS Life Insurance	511	529	529	-
53320 Maintenance Of Building & Grounds	18,957	22,500	20,000	(2,500)
53321 Maintenance Of Building & Grounds-Street Dept	7,678	9,000	9,000	-
53330 Maintenance Of Auto Equipment	264	1,500	1,000	(500)
55130 Water And Sewer	4,167	6,500	4,500	(2,000)
55800 Miscellaneous	500	500	500	-
55880 Technology Charges	1,412	1,339	71	(1,268)
Total Spartan Field	92,264	104,946	95,712	(9,234)
<u>Athletic Programs - 10-070-7129</u>				
51100 Salaries-Regular	125,390	166,607	133,256	(33,351)
51200 Salaries-Overtime	1,539	3,000	2,000	(1,000)
51300 Part-Time Salaries-Regular	90,381	92,000	92,000	-
51500 Vacation Buyback	2,216	-	-	-
51900 Vacancy Savings	-	(53,118)	-	53,118
52100 FICA	15,926	20,013	17,462	(2,551)
52200 VRS Retirement	20,096	27,090	21,667	(5,423)
52300 Health Insurance	23,090	31,285	20,646	(10,639)
52350 Dental Insurance	1,384	1,773	1,374	(399)
52400 VRS Life Insurance	1,624	2,183	1,745	(438)
52450 Disability Insurance	387	325	413	88
53370 Software Maintenance/Support	-	500	500	-
55837 Sandlot Super Bowl	1,724	3,000	3,000	-
55880 Technology Charges	11,709	12,419	12,384	(35)
56021 Athletic Supplies	88,185	103,000	103,000	-
Total Athletic Programs	383,651	410,077	409,447	(630)
<u>Adult Athletic Programs - 10-070-7130</u>				
51300 Part-Time Salaries-Regular	11,259	14,862	14,862	-
52100 FICA	838	1,137	1,137	-
56021 Athletic Supplies	2,389	4,500	3,500	(1,000)
Total Adult Athletic Programs	14,486	20,499	19,499	(1,000)
<u>Recreation Programs - 10-070-7132</u>				
51100 Salaries-Regular	138,883	140,270	118,886	(21,384)
51200 Salaries-Overtime	722	4,000	3,000	(1,000)
51300 Part-Time Salaries-Regular	16,526	16,175	17,175	1,000
51500 Vacation Buyback	4,177	-	-	-
52100 FICA	11,671	12,274	10,638	(1,636)
52200 VRS Retirement	21,544	22,808	19,331	(3,477)
52300 Health Insurance	20,926	21,334	11,485	(9,849)
52350 Dental Insurance	1,237	1,198	1,198	-
52400 VRS Life Insurance	1,740	1,837	1,557	(280)
52450 Disability Insurance	228	229	260	31
55825 Special Events	145,819	147,800	148,800	1,000
55826 Olde Salem Days	5,129	7,000	8,500	1,500
55827 Christmas Parade	2,462	3,000	3,000	-
55828 Summer Camps	17,362	24,000	23,000	(1,000)
55830 Hook A Kid On Golf	2,400	2,400	2,400	-
55838 Youth Council	1,200	2,000	2,000	-

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2019-2020

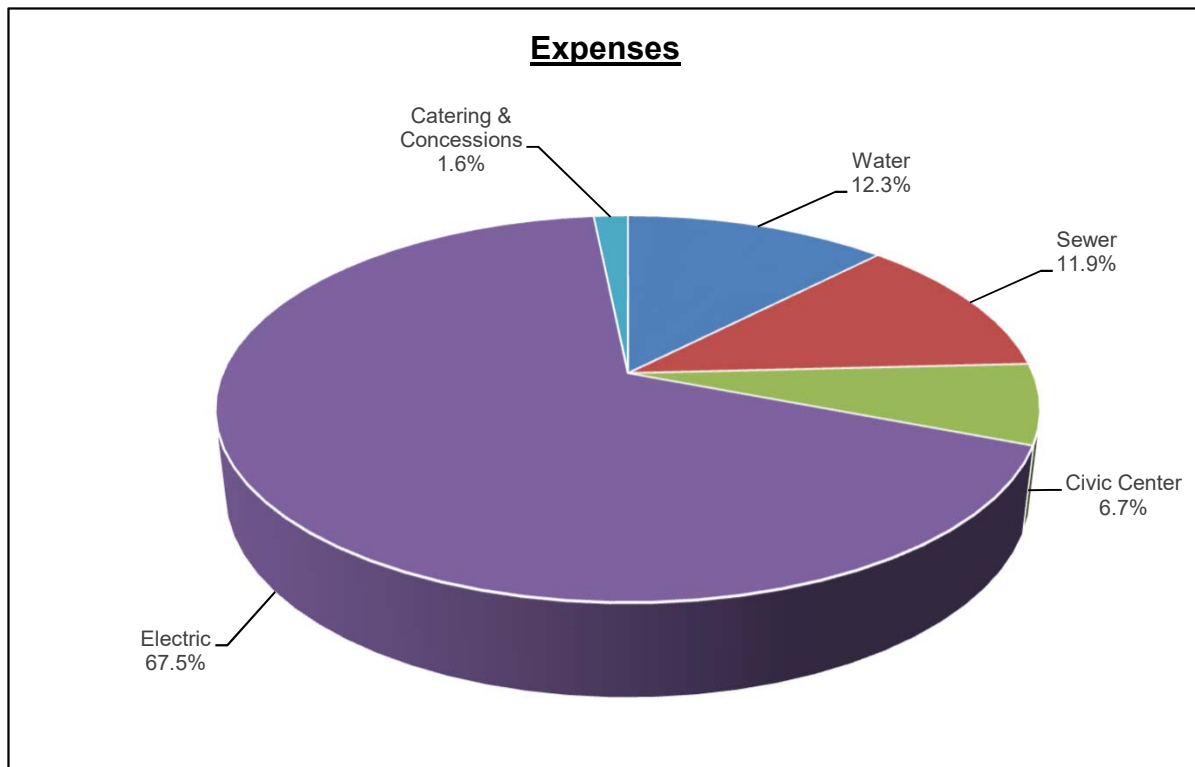
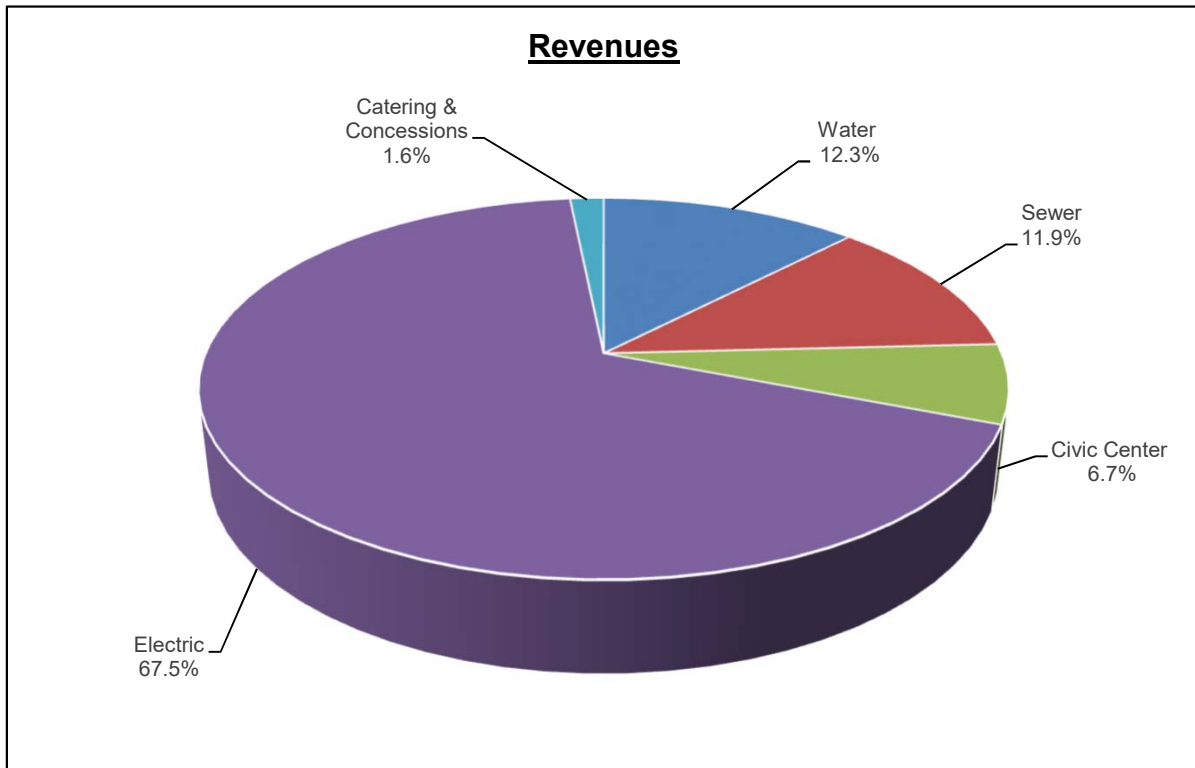
	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	Increase/ (Decrease)
55852 Therapeutic Recreation-Rke Co	20,000	20,000	20,000	-
55880 Technology Charges	4,365	6,063	3,420	(2,643)
56014 Educational And Recreational Supplies	8,522	8,500	8,500	-
Total Recreation Programs	424,913	440,888	403,150	(37,738)
Senior Citizen Center - 10-070-7135				
51100 Salaries-Regular	116,461	120,255	120,255	-
51200 Salaries-Overtime	753	2,500	2,500	-
51300 Part-Time Salaries-Regular	23,045	26,520	26,520	-
51500 Vacation Buyback	979	-	-	-
52100 FICA	10,937	11,420	11,420	-
52200 VRS Retirement	18,642	19,553	19,553	-
52300 Health Insurance	14,192	14,363	12,352	(2,011)
52350 Dental Insurance	825	799	799	-
52400 VRS Life Insurance	1,506	1,575	1,575	-
52450 Disability Insurance	142	125	161	36
53320 Maintenance Of Building & Grounds	9,247	13,890	13,890	-
53330 Maintenance Of Auto Equipment	2,676	4,000	4,000	-
55110 Electrical Services	10,446	10,000	11,000	1,000
55120 Heating Services - Gas, Coal And Oil	1,259	1,750	1,750	-
55130 Water And Sewer	2,727	3,317	3,317	-
55230 Telephone Service	908	1,500	1,000	(500)
55540 Registration/Training Costs	-	250	250	-
55801 Dues And Memberships	15	110	110	-
55824 Senior Trips	29,403	50,000	50,000	-
55832 Donations	48	1,000	1,000	-
55880 Technology Charges	5,024	5,610	5,682	72
56001 Office Supplies	240	700	700	-
56014 Educational And Recreational Supplies	3,079	3,500	3,500	-
58009 Building Improvements	-	30,495	-	(30,495)
Total Senior Citizen Center	252,554	323,232	291,334	(31,898)
Youth Sports Office - 10-070-7138				
53320 Maintenance Of Building & Grounds	7,548	6,500	7,500	1,000
55120 Heating Services - Gas, Coal And Oil	804	1,500	1,000	(500)
Total Youth Sports Office	8,352	8,000	8,500	500
Total Parks & Recreation	2,584,114	2,885,403	2,978,338	92,935
Library 10-076-7300				
51100 Salaries-Regular	493,871	500,652	541,669	41,017
51300 Part-Time Salaries-Regular	79,763	96,458	85,086	(11,372)
51500 Vacation Buyback	8,185	-	-	-
52100 FICA	43,201	45,679	48,176	2,497
52200 VRS Retirement	78,220	81,406	88,075	6,669
52300 Health Insurance	58,569	61,507	62,494	987
52350 Dental Insurance	3,613	3,531	4,330	799
52400 VRS Life Insurance	6,318	6,559	7,096	537
52450 Disability Insurance	503	450	722	272
53150 Legal Services	175	300	300	-
53310 Maintenance Of Equipment	2,347	2,863	2,863	-
53320 Maintenance Of Building & Grounds	26,511	19,500	26,287	6,787
53370 Software Maintenance/Support	49,386	61,509	58,000	(3,509)
55110 Electrical Services	23,507	23,145	23,145	-
55120 Heating Services - Gas, Coal And Oil	2,474	4,000	3,000	(1,000)
55130 Water And Sewer	2,937	3,200	3,200	-
55210 Postage	2,808	4,000	3,000	(1,000)
55230 Telephone Service	2,192	2,000	2,300	300
55240 Cell Phone Service	801	600	600	-
55410 Lease/Rent Of Equipment	-	-	3,156	3,156

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2019-2020

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	Increase/ (Decrease)
55510 Mileage	-	400	400	-
55530 Meals And Lodging	760	790	790	-
55540 Registration/Training Costs	1,122	790	4,190	3,400
55800 Miscellaneous	-	100	100	-
55801 Dues And Memberships	953	2,585	1,600	(985)
55825 Special Events	-	4,000	1,000	(3,000)
55845 Library Programs	9,719	10,000	10,000	-
55880 Technology Charges	15,972	16,490	22,268	5,778
56001 Office Supplies	17,047	14,000	14,000	-
56005 Janitorial Supplies	2,835	3,000	3,000	-
56012 Books And Subscriptions	(1,771)	9,000	24,000	15,000
56013 Books And Subscriptions - State	141,537	145,712	155,296	9,584
58002 Furniture And Fixtures	525	22,056	12,000	(10,056)
Total Library	1,074,080	1,146,282	1,212,143	65,861
Economic Development - 10-080-8110				
51100 Salaries-Regular	107,846	111,101	111,101	-
51300 Part-Time Salaries-Regular	19,371	28,652	28,652	-
51500 Vacation Buyback	8,214	-	-	-
52100 FICA	10,169	10,691	10,691	-
52200 VRS Retirement	17,407	18,065	18,065	-
52300 Health Insurance	6,100	6,173	5,309	(864)
52350 Dental Insurance	413	399	399	-
52400 VRS Life Insurance	1,406	1,455	1,455	-
53150 Legal Services	3,851	6,000	5,000	(1,000)
53199 Other Professional Services	11,066	1,500	1,500	-
53330 Maintenance Of Auto Equipment	469	800	800	-
53500 Printing And Binding	-	550	550	-
53600 Advertising	-	600	600	-
55210 Postage	63	200	200	-
55230 Telephone Service	251	300	300	-
55240 Cell Phone Service	2,089	1,200	1,200	-
55420 Lease/Rent Of Property	1,743	-	10,200	10,200
55510 Mileage	4	500	500	-
55530 Meals And Lodging	914	3,000	2,000	(1,000)
55540 Registration/Training Costs	-	2,500	1,000	(1,500)
55800 Miscellaneous	8,586	1,500	1,500	-
55801 Dues And Memberships	674	1,100	1,100	-
55873 Downtown Plan	1,615	50,000	-	(50,000)
55874 Virginia Main Street Program	98	1,000	1,000	-
55880 Technology Charges	8,111	7,767	5,155	(2,612)
56001 Office Supplies	456	800	800	-
56012 Books And Subscriptions	63	450	450	-
57040 Rke Valley Alleghany Regional Comm.	24,166	-	-	-
57041 Rke Valley Transportation Planning Organization	3,816	-	-	-
Total Economic Development	238,961	256,303	209,527	(46,776)
Total General Fund Expenditures	\$ 72,424,291	\$ 78,013,575	\$ 82,126,204	\$ 4,112,629

ENTERPRISE FUNDS

City of Salem, Virginia
Enterprise Funds Budget Summary Charts
Fiscal Year 2019-2020



City of Salem, Virginia
Enterprise Funds Budget Summary
Fiscal Year 2019-2020

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	Increase/ (Decrease)
Revenues				
Water	\$ 7,033,928	\$ 6,983,391	\$ 7,407,205	\$ 423,814
Sewer	7,066,572	6,746,685	7,160,628	413,943
Civic Center	4,421,692	4,092,662	4,031,225	(61,437)
Electric	40,328,803	40,533,468	40,548,883	15,415
Catering & Concessions	982,957	932,499	946,210	13,711
Total Revenues	\$ 59,833,952	\$ 59,288,705	\$ 60,094,151	\$ 805,446
Expenses				
Water	\$ 4,728,119	\$ 6,983,391	\$ 7,407,205	\$ 423,814
Sewer	4,690,782	6,746,685	7,160,628	413,943
Civic Center	4,712,415	4,092,662	4,031,225	(61,437)
Electric	34,532,527	40,533,468	40,548,883	15,415
Catering & Concessions	981,979	932,499	946,210	13,711
Total Expenses	\$ 49,645,822	\$ 59,288,705	\$ 60,094,151	\$ 805,446

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2019-2020

		2018 Actual	2019 Adopted Budget	2020 Adopted Budget	Increase/ (Decrease)
Water Fund					
Revenue - 51-051-0020					
44610	Residential Services	\$ 3,261,826	\$ 3,259,717	\$ 3,451,042	\$ 191,325
44611	Small Commercial Services	915,790	957,204	968,914	11,710
44612	Large Commercial Services	1,716,167	1,649,023	1,815,720	166,697
44613	Multi-Unit Services	647,885	680,574	685,469	4,895
44614	Fire Services	40,507	42,058	42,857	799
44616	Duplex Services	57,847	57,815	61,203	3,388
44620	Penalties	86,804	85,000	90,000	5,000
44630	Connections	41,480	30,000	42,000	12,000
44632	Availability Fees	48,000	40,000	50,000	10,000
44635	Rental Of Property	166,069	160,000	167,000	7,000
44640	Miscellaneous	12,298	12,000	13,000	1,000
44650	Interest Income	19,609	10,000	20,000	10,000
44660	Premium On Bonds	17,010	-	-	-
44690	Gain On Sale Of Assets	2,636	-	-	-
	Total Revenue	7,033,928	6,983,391	7,407,205	423,814
Expense					
Meter Readers - 51-012-0024					
51100	Salaries-Regular	174,419	169,666	153,532	(16,134)
51200	Salaries-Overtime	12,727	12,000	15,000	3,000
51500	Vacation Buyback	4,053	4,000	4,000	-
51850	Compensation Adjustment	-	9,276	5,779	(3,497)
52100	FICA	13,592	14,203	13,640	(563)
52200	VRS Retirement	28,391	27,588	24,964	(2,624)
52210	VRS Retirement Offset	(36,579)	-	-	-
52300	Health Insurance	32,656	38,507	25,534	(12,973)
52350	Dental Insurance	1,846	1,997	1,597	(400)
52400	VRS Life Insurance	2,316	2,223	2,011	(212)
52410	VRS Life Insurance Offset	(918)	-	-	-
52450	Disability Insurance	333	375	362	(13)
52700	Workers Compensation	2,199	3,000	3,000	-
52845	Pension Expense	16,393	-	-	-
52850	OPEB Expense	20,576	1,200	1,200	-
52851	OPEB Expense-VRS	105	-	-	-
52855	OPEB Offset	(19,389)	-	-	-
52882	Health Insurance Retiree Billing	14,701	15,155	11,522	(3,633)
53200	Temporary Services	1,454	-	50,000	50,000
53310	Maintenance Of Equipment	17,945	19,750	22,150	2,400
53330	Maintenance Of Auto Equipment	8,175	9,000	9,000	-
53500	Printing And Binding	376	400	400	-
55210	Postage	196	50	100	50
55230	Telephone Service	90	120	120	-
55305	Motor Vehicle Insurance	2,443	-	2,500	2,500
55800	Miscellaneous	-	150	150	-
55880	Technology Charges	4,451	4,756	4,046	(710)
55889	Billing And Collection Credits	(309,851)	(339,788)	(357,307)	(17,519)
56001	Office Supplies	68	800	800	-
56007	Repair And Maintenance Supplies	-	500	400	(100)
56008	Expendable Equipment	-	1,750	1,750	-
56011	Uniforms Or Wearing Apparel For Employees	2,786	2,500	2,500	-
56015	Other Operating Supplies	889	822	1,250	428
58010	Depreciation	2,742	-	-	-
	Total Meter Readers	(815)	-	-	-

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2019-2020

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	Increase/ (Decrease)
<u>Utility Billing - 51-012-0026</u>				
51100 Salaries-Regular	124,635	127,254	128,096	842
51500 Vacation Buyback	784	1,000	1,000	-
51850 Compensation Adjustment	-	522	4,828	4,306
52100 FICA	9,314	9,966	9,876	(90)
52200 VRS Retirement	19,255	20,692	20,828	136
52210 VRS Retirement Offset	(18,541)	-	-	-
52300 Health Insurance	18,003	20,964	18,096	(2,868)
52350 Dental Insurance	1,200	1,198	1,198	-
52400 VRS Life Insurance	1,626	1,667	1,678	11
52410 VRS Life Insurance Offset	(644)	-	-	-
52450 Disability Insurance	491	500	513	13
52700 Workers Compensation	107	100	100	-
52845 Pension Expense	11,713	-	-	-
52850 OPEB Expense	13,835	1,500	1,500	-
52851 OPEB Expense-VRS	74	-	-	-
52855 OPEB Offset	(13,037)	-	-	-
52882 Health Insurance Retiree Billing	2,020	3,111	3,146	35
52886 Health Insurance Retiree Billing - Pre 65	8,279	7,540	7,361	(179)
53370 Software Maintenance/Support	569	400	-	(400)
53500 Printing And Binding	8,242	14,750	12,000	(2,750)
53600 Advertising	500	-	-	-
55210 Postage	76,698	81,000	86,000	5,000
55230 Telephone Service	256	350	350	-
55520 Airfare	115	-	-	-
55530 Meals And Lodging	639	450	450	-
55540 Registration/Training Costs	415	550	550	-
55800 Miscellaneous	48	600	600	-
55880 Technology Charges	5,305	5,407	7,742	2,335
55889 Billing And Collection Credits	(273,430)	(301,121)	(306,912)	(5,791)
56001 Office Supplies	422	1,000	1,000	-
56008 Expendable Equipment	535	600	-	(600)
Total Utility Billing	(572)	-	-	-
<u>Utility Collections - 51-012-0028</u>				
51100 Salaries-Regular	163,948	161,907	163,663	1,756
51500 Vacation Buyback	-	3,000	3,000	-
51850 Compensation Adjustment	-	1,790	4,910	3,120
52100 FICA	12,358	12,615	13,125	510
52200 VRS Retirement	26,319	26,326	26,612	286
52210 VRS Retirement Offset	(26,490)	-	-	-
52300 Health Insurance	13,614	22,023	24,272	2,249
52350 Dental Insurance	1,238	1,198	1,597	399
52400 VRS Life Insurance	2,126	2,121	2,143	22
52410 VRS Life Insurance Offset	(842)	-	-	-
52450 Disability Insurance	193	200	507	307
52700 Workers Compensation	135	175	175	-
52845 Pension Expense	15,408	-	-	-
52850 OPEB Expense	18,270	1,200	1,200	-
52851 OPEB Expense-VRS	98	-	-	-
52855 OPEB Offset	(17,216)	-	-	-
52882 Health Insurance Retiree Billing	6,800	7,015	7,307	292
52886 Health Insurance Retiree Billing - Pre 65	14,192	15,081	14,722	(359)
53199 Other Professional Services	189	550	600	50
53310 Maintenance Of Equipment	-	500	500	-
53500 Printing And Binding	2,182	5,200	4,500	(700)
55210 Postage	10,148	9,500	11,500	2,000
55230 Telephone Service	321	400	400	-

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2019-2020

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	Increase/ (Decrease)
55540 Registration/Training Costs	-	-	250	250
55800 Miscellaneous	186	200	200	-
55804 Cash Over/Short	18	-	-	-
55835 Bank Charges	85,523	90,000	128,500	38,500
55880 Technology Charges	10,050	10,258	14,574	4,316
55889 Billing And Collection Credits	(340,563)	(373,359)	(426,357)	(52,998)
56001 Office Supplies	651	1,500	1,500	-
56008 Expendable Equipment	398	600	600	-
Total Utility Collections	(746)	-	-	-
Production - 51-051-0021				
51100 Salaries-Regular	706,722	804,555	727,722	(76,833)
51200 Salaries-Overtime	38,646	47,000	44,000	(3,000)
51500 Vacation Buyback	9,799	15,000	15,000	-
51850 Compensation Adjustment	-	-	28,823	28,823
51900 Vacancy Savings	-	(104,692)	-	104,692
52100 FICA	55,165	66,291	60,184	(6,107)
52200 VRS Retirement	112,149	129,374	116,767	(12,607)
52210 VRS Retirement Offset	(110,230)	-	-	-
52300 Health Insurance	103,264	128,952	98,485	(30,467)
52350 Dental Insurance	7,631	7,210	6,711	(499)
52400 VRS Life Insurance	9,056	10,423	9,407	(1,016)
52410 VRS Life Insurance Offset	(3,588)	-	-	-
52450 Disability Insurance	1,073	1,300	601	(699)
52700 Workers Compensation	17,851	17,500	17,500	-
52840 Accrued Annual Leave	3,671	-	-	-
52845 Pension Expense	66,417	-	-	-
52850 OPEB Expense	57,825	5,000	5,000	-
52851 OPEB Expense-VRS	424	-	-	-
52855 OPEB Offset	(54,489)	-	-	-
52882 Health Insurance Retiree Billing	21,395	22,042	22,664	622
52886 Health Insurance Retiree Billing - Pre 65	21,063	23,411	20,835	(2,576)
53140 Engineering And Architectural Services	19,808	210,000	50,000	(160,000)
53150 Legal Services	922	1,500	1,500	-
53190 Administrative Costs	65,120	66,633	65,734	(899)
53191 Billing And Collection Costs	231,012	250,670	272,644	21,974
53310 Maintenance Of Equipment	14,696	30,000	25,000	(5,000)
53320 Maintenance Of Building & Grounds	111,236	150,000	175,268	25,268
53330 Maintenance Of Auto Equipment	9,486	10,000	10,000	-
53370 Software Maintenance/Support	25,156	14,000	18,000	4,000
53500 Printing And Binding	1,550	2,500	2,500	-
53600 Advertising	704	1,000	1,000	-
55110 Electrical Services	378,001	370,000	400,000	30,000
55120 Heating Services - Gas, Coal And Oil	12,971	14,000	14,000	-
55130 Water And Sewer	2,970	3,200	3,200	-
55210 Postage	74	1,000	1,000	-
55230 Telephone Service	1,932	3,500	1,700	(1,800)
55240 Cell Phone Service	3,961	5,200	4,200	(1,000)
55304 Other Property Insurance	5,475	7,500	7,500	-
55305 Motor Vehicle Insurance	3,498	3,750	3,750	-
55308 General Liability Insurance	13,409	16,000	16,000	-
55510 Mileage	615	800	800	-
55530 Meals And Lodging	1,204	3,600	3,600	-
55540 Registration/Training Costs	7,077	5,300	5,400	100
55800 Miscellaneous	1,019	1,700	1,700	-
55801 Dues And Memberships	261	4,500	4,000	(500)
55843 Permits	27,880	30,000	30,000	-
55880 Technology Charges	10,737	14,102	26,230	12,128

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2019-2020

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	Increase/ (Decrease)
55894 Equipment Rental Credit	(13)	-	-	-
55895 Labor Credits	(71)	-	-	-
56001 Office Supplies	2,001	1,500	1,500	-
56005 Janitorial Supplies	2,755	2,000	3,000	1,000
56008 Expendable Equipment	18,776	17,500	25,000	7,500
56011 Uniforms Or Wearing Apparel For Employees	2,699	3,200	3,500	300
56012 Books And Subscriptions	726	1,500	1,500	-
56056 Chemicals And Testing	120,450	123,000	128,000	5,000
56057 Lab Supplies	14,752	15,000	15,000	-
58001 Machinery And Equipment	124,110	90,000	415,000	325,000
58003 Communications Equipment	-	45,000	25,000	(20,000)
58004 Motor Vehicles And Equipment	-	-	30,000	30,000
58006 Computer Equipment	5,795	-	-	-
58009 Building Improvements	337,130	127,000	-	(127,000)
58010 Depreciation	861,336	-	-	-
58012 Contra Capital Outlay	(469,782)	-	-	-
58014 Infrastructure Improvements	-	-	100,000	100,000
58020 Purchase Of Property	2,747	-	-	-
59500 Contingency	-	684,493	972,046	287,553
Total Production	3,038,029	3,504,014	4,037,971	533,957
<u>Distribution - 51-051-0022</u>				
51100 Salaries-Regular	415,830	567,267	521,608	(45,659)
51200 Salaries-Overtime	23,054	37,000	37,000	-
51300 Part-Time Salaries-Regular	-	9,000	13,400	4,400
51500 Vacation Buyback	3,459	5,000	5,000	-
51850 Compensation Adjustment	-	-	20,779	20,779
51900 Vacancy Savings	-	(48,797)	-	48,797
52100 FICA	31,134	47,297	44,141	(3,156)
52200 VRS Retirement	65,174	89,603	83,529	(6,074)
52210 VRS Retirement Offset	(49,812)	-	-	-
52300 Health Insurance	56,489	75,694	76,385	691
52350 Dental Insurance	3,534	4,393	5,192	799
52400 VRS Life Insurance	5,308	7,219	6,730	(489)
52410 VRS Life Insurance Offset	(2,103)	-	-	-
52450 Disability Insurance	379	300	1,020	720
52700 Workers Compensation	11,901	11,750	11,750	-
52840 Accrued Annual Leave	809	-	-	-
52845 Pension Expense	39,087	-	-	-
52850 OPEB Expense	47,892	4,630	4,630	-
52851 OPEB Expense-VRS	249	-	-	-
52855 OPEB Offset	(45,129)	-	-	-
52882 Health Insurance Retiree Billing	21,390	22,042	22,664	622
52886 Health Insurance Retiree Billing - Pre 65	21,058	23,411	20,835	(2,576)
53140 Engineering And Architectural Services	19,344	30,000	-	(30,000)
53150 Legal Services	922	-	-	-
53190 Administrative Costs	65,120	66,633	65,734	(899)
53310 Maintenance Of Equipment	5,767	3,000	3,000	-
53320 Maintenance Of Building & Grounds	886	7,000	4,000	(3,000)
53330 Maintenance Of Auto Equipment	37,678	40,500	40,500	-
53340 Maintenance Of Radio Equipment	-	1,882	2,580	698
53370 Software Maintenance/Support	9,871	14,100	19,300	5,200
53390 Maintenance Of Water Lines	531,545	300,000	250,000	(50,000)
53391 Maintenance Of Tanks	4,785	10,000	10,000	-
53392 Maintenance Of Pump Stations	8,571	10,000	10,000	-
55210 Postage	62	50	50	-
55230 Telephone Service	1,828	2,000	2,400	400
55240 Cell Phone Service	2,519	4,500	2,500	(2,000)

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2019-2020

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	Increase/ (Decrease)
55305 Motor Vehicle Insurance	5,985	6,500	7,000	500
55308 General Liability Insurance	13,409	15,000	15,000	-
55410 Lease/Rent Of Equipment	1,925	2,000	2,000	-
55510 Mileage	293	900	900	-
55530 Meals And Lodging	945	2,200	2,200	-
55540 Registration/Training Costs	250	2,200	2,200	-
55800 Miscellaneous	118	1,500	1,500	-
55801 Dues And Memberships	118	500	500	-
55834 Bad Debt Expense	3,429	-	-	-
55880 Technology Charges	10,737	14,102	26,230	12,128
55894 Equipment Rental Credit	(77,435)	(70,000)	(70,000)	-
55895 Labor Credits	(179,300)	(170,000)	(170,000)	-
56001 Office Supplies	1,500	1,500	1,500	-
56003 Construction Materials	1,139	130,000	130,000	-
56005 Janitorial Supplies	110	500	500	-
56007 Repair And Maintenance Supplies	2,294	6,000	6,000	-
56008 Expendable Equipment	17,361	11,000	35,000	24,000
56011 Uniforms Or Wearing Apparel For Employees	1,671	5,200	4,000	(1,200)
56012 Books And Subscriptions	726	1,500	1,500	-
56022 Meters	25,927	10,000	10,000	-
58001 Machinery And Equipment	-	40,000	-	(40,000)
58003 Communications Equipment	-	28,000	25,000	(3,000)
58004 Motor Vehicles And Equipment	59,632	-	-	-
58006 Computer Equipment	-	13,000	-	(13,000)
58008 Line Extensions And New Connections	97,850	125,000	330,000	205,000
58009 Building Improvements	4,351	-	-	-
58010 Depreciation	84,614	-	-	-
58012 Contra Capital Outlay	(161,832)	-	-	-
59299 Interest Expense	271,736	1,797,301	1,556,477	(240,824)
59475 Payment In Lieu Of Taxes	166,069	160,000	167,000	7,000
Total Distribution	1,692,223	3,479,377	3,369,234	(110,143)
Total Expense	4,728,119	6,983,391	7,407,205	423,814
Water Fund Summary				
Revenue	7,033,928	6,983,391	7,407,205	423,814
Expense	4,728,119	6,983,391	7,407,205	423,814
Change in net position	\$ 2,305,809	\$ -	\$ -	\$ -

Sewer Fund

Revenue - 52-052-0030

44610 Residential Services	\$ 3,997,183	\$ 3,832,003	\$ 4,063,760	\$ 231,757
44611 Small Commercial Services	1,059,325	1,076,776	1,076,970	194
44612 Large Commercial Services	1,016,013	898,742	1,032,935	134,193
44613 Multi-Unit Services	701,048	698,911	712,724	13,813
44615 Unmetered Services	25,095	23,269	25,513	2,244
44616 Duplex Services	79,797	76,984	81,126	4,142
44620 Penalties	83,458	88,000	85,000	(3,000)
44630 Connections	33,600	20,000	35,000	15,000
44632 Availability Fees	24,000	20,000	26,000	6,000
44640 Miscellaneous	667	2,000	2,000	-
44650 Interest Income	19,609	10,000	19,600	9,600
44660 Premium On Bonds	23,817	-	-	-
44690 Gain On Sale Of Assets	2,960	-	-	-
Total Revenue	7,066,572	6,746,685	7,160,628	413,943

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2019-2020

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	Increase/ (Decrease)
Expense - 52-052-0031				
51100 Salaries-Regular	498,583	729,517	614,953	(114,564)
51200 Salaries-Overtime	30,070	24,000	24,000	-
51300 Part-Time Salaries-Regular	-	9,600	13,400	3,800
51500 Vacation Buyback	2,811	3,500	3,500	-
51850 Compensation Adjustment	-	-	23,852	23,852
51900 Vacancy Savings	-	(175,517)	-	175,517
52100 FICA	38,507	58,646	50,172	(8,474)
52200 VRS Retirement	77,078	116,359	97,992	(18,367)
52210 VRS Retirement Offset	(81,684)	-	-	-
52300 Health Insurance	76,668	124,562	95,757	(28,805)
52350 Dental Insurance	4,673	6,819	5,821	(998)
52400 VRS Life Insurance	6,226	9,375	7,895	(1,480)
52410 VRS Life Insurance Offset	(2,467)	-	-	-
52450 Disability Insurance	657	750	1,331	581
52700 Workers Compensation	692	5,000	13,000	8,000
52840 Accrued Annual Leave	9,197	-	-	-
52845 Pension Expense	46,966	-	-	-
52850 OPEB Expense	50,021	4,000	4,000	-
52851 OPEB Expense-VRS	300	-	-	-
52855 OPEB Offset	(47,135)	-	-	-
52882 Health Insurance Retiree Billing	21,390	22,042	22,664	622
52886 Health Insurance Retiree Billing - Pre 65	21,058	23,411	20,835	(2,576)
53130 Management Consulting Services	85,250	60,000	120,000	60,000
53140 Engineering And Architectural Services	5,316	150,000	150,000	-
53145 Treatment of Sewage	1,638,360	2,000,000	2,000,000	-
53150 Legal Services	4,922	1,500	1,500	-
53190 Administrative Costs	130,240	131,857	130,153	(1,704)
53191 Billing And Collection Costs	231,012	250,670	272,644	21,974
53310 Maintenance Of Equipment	1,956	3,382	3,382	-
53320 Maintenance Of Building & Grounds	2,219	12,000	14,348	2,348
53330 Maintenance Of Auto Equipment	42,668	45,000	45,000	-
53370 Software Maintenance/Support	9,128	14,600	16,200	1,600
53392 Maintenance Of Pump Stations	743	5,000	5,000	-
53393 Maintenance Of Sewer Lines	395,493	390,000	330,000	(60,000)
53394 Maintenance Infiltration Abatement	5,058	480,000	330,000	(150,000)
53500 Printing And Binding	335	1,500	1,500	-
53600 Advertising	3,174	1,500	1,500	-
55110 Electrical Services	3,033	4,000	4,000	-
55130 Water And Sewer	283	500	500	-
55210 Postage	62	100	100	-
55230 Telephone Service	2,397	3,000	3,500	500
55240 Cell Phone Service	10,778	12,000	12,000	-
55304 Other Property Insurance	850	6,000	6,000	-
55305 Motor Vehicle Insurance	7,243	7,500	9,500	2,000
55308 General Liability Insurance	504	1,000	1,000	-
55410 Lease/Rent Of Equipment	3,100	3,000	3,000	-
55510 Mileage	718	1,000	1,000	-
55530 Meals And Lodging	2,437	3,000	3,000	-
55540 Registration/Training Costs	3,275	5,000	5,000	-
55800 Miscellaneous	1,170	2,000	2,000	-
55801 Dues And Memberships	564	1,000	1,000	-
55834 Bad Debt Expense	1,856	-	-	-
55835 Bank Charges	10,951	11,000	11,000	-
55880 Technology Charges	21,475	14,102	26,230	12,128
55894 Equipment Rental Credit	(62,458)	(80,000)	(80,000)	-
55895 Labor Credits	(145,445)	(245,000)	(245,000)	-

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2019-2020

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	Increase/ (Decrease)
56001 Office Supplies	2,922	3,000	3,000	-
56003 Construction Materials	9,898	55,000	55,000	-
56007 Repair And Maintenance Supplies	1,668	7,000	5,000	(2,000)
56008 Expendable Equipment	22,275	22,000	22,000	-
56011 Uniforms Or Wearing Apparel For Employees	3,221	4,000	4,000	-
56012 Books And Subscriptions	527	2,000	1,000	(1,000)
58001 Machinery And Equipment	24,460	-	-	-
58003 Communications Equipment	-	-	50,000	50,000
58004 Motor Vehicles And Equipment	121,698	35,000	-	(35,000)
58005 Construction Vehicles And Equipment	131,500	-	-	-
58006 Computer Equipment	-	17,000	-	(17,000)
58008 Line Extensions And New Connections	151,258	-	360,000	360,000
58009 Building Improvements	24,655	270,000	-	(270,000)
58010 Depreciation	1,157,273	-	-	-
58012 Contra Capital Outlay	(453,571)	-	-	-
59299 Interest Expense	320,296	1,670,761	1,484,014	(186,747)
59301 Bond Costs	424	-	-	-
59500 Contingency	-	402,649	992,385	589,736
Total Expense	4,690,782	6,746,685	7,160,628	413,943
Sewer Fund Summary				
Revenue	7,066,572	6,746,685	7,160,628	413,943
Expense	4,690,782	6,746,685	7,160,628	413,943
Change in net position	\$ 2,375,790	\$ -	\$ -	\$ -

Civic Center Fund

Revenue - 53-053-0040

44701 Shows	\$ 380,836	\$ 290,000	\$ 290,000	\$ -
44702 Shows (Box Office)	1,599,521	1,060,000	1,060,000	-
44703 Room Rentals	40,783	55,000	55,000	-
44704 Catering	104,177	114,278	114,278	-
44705 Concessions	57,019	49,000	49,000	-
44706 Equipment Rental	45,863	65,000	65,000	-
44707 Programs And Souvenirs	40,089	25,000	25,000	-
44708 Box Office Commissions	24,106	15,000	15,000	-
44709 Static Advertising	80,746	67,500	67,500	-
44710 Service Center Employees	26,112	20,000	20,000	-
44711 Ticket Rebates	101,901	90,000	90,000	-
44712 ATM Rental Fees	4,785	5,000	5,000	-
44713 Interest Income	75	100	100	-
44714 Miscellaneous Income	18,640	20,000	20,000	-
44716 Transfer From General Fund	1,258,766	1,634,804	1,573,367	(61,437)
44717 Transfer In - Capital Contribution	51,133	-	-	-
44727 Parking Fees	8,879	5,000	5,000	-
44731 Carnival Rides-2018 Fair	-	327,500	-	(327,500)
44732 Carnival Concessions-2018 Fair	-	60,000	-	(60,000)
44733 Independent Concessions-2018 Fair	-	30,000	-	(30,000)
44734 Entertainment Support-2018 Fair	-	17,000	-	(17,000)
44735 Security Support-2018 Fair	-	28,980	-	(28,980)
44736 Advertising Support-2018 Fair	-	5,000	-	(5,000)
44737 Commercial Exhibits-2018 Fair	-	34,000	-	(34,000)
44738 Sponsorships-2018 Fair	-	22,500	-	(22,500)
44739 Camping-2018 Fair	-	25,000	-	(25,000)
44741 Miscellaneous-2018 Fair	-	27,000	-	(27,000)
44750 Salem Fair 2019	10,000	-	-	-
44751 Carnival Rides-2019 Fair	317,457	-	327,500	327,500

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2019-2020

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	Increase/ (Decrease)
44752 Carnival Concessions-2019 Fair	63,622	-	60,000	60,000
44753 Independent Concessions-2019 Fair	31,478	-	30,000	30,000
44754 Entertainment Support-2019 Fair	17,000	-	17,000	17,000
44755 Security Support-2019 Fair	29,200	-	28,980	28,980
44756 Advertising Support-2019 Fair	5,000	-	5,000	5,000
44757 Commercial Exhibits-2019 Fair	29,276	-	34,000	34,000
44758 Sponsorships-2019 Fair	23,000	-	22,500	22,500
44759 Camping-2019 Fair	31,945	-	25,000	25,000
44761 Miscellaneous-2019 Fair	18,488	-	27,000	27,000
44790 Gain On Sale Of Assets	1,795	-	-	-
Total Revenue	4,421,692	4,092,662	4,031,225	(61,437)

Expense - 53-053-0041

51100 Salaries-Regular	738,669	915,293	863,185	(52,108)
51200 Salaries-Overtime	28,989	40,000	40,000	-
51300 Part-Time Salaries-Regular	174,076	200,000	200,000	-
51400 Part-Time Salaries-Overtime	10,854	10,000	10,000	-
51500 Vacation Buyback	18,001	16,000	15,000	(1,000)
51850 Compensation Adjustment	-	-	33,699	33,699
51900 Vacancy Savings	-	(83,218)	-	83,218
52100 FICA	77,242	90,369	86,306	(4,063)
52200 VRS Retirement	117,183	146,347	137,874	(8,473)
52210 VRS Retirement Offset	(113,965)	-	-	-
52300 Health Insurance	115,719	153,600	113,595	(40,005)
52350 Dental Insurance	5,154	8,515	7,940	(575)
52400 VRS Life Insurance	9,497	11,791	11,108	(683)
52410 VRS Life Insurance Offset	(3,762)	-	-	-
52450 Disability Insurance	734	800	2,030	1,230
52600 Unemployment Insurance	508	500	500	-
52700 Workers Compensation	20,387	20,500	20,500	-
52840 Accrued Annual Leave	120	-	-	-
52845 Pension Expense	69,571	-	-	-
52850 OPEB Expense	52,681	5,000	5,000	-
52851 OPEB Expense-VRS	444	-	-	-
52855 OPEB Offset	(49,642)	-	-	-
52882 Health Insurance Retiree Billing	12,818	13,169	19,184	6,015
52886 Health Insurance Retiree Billing - Pre 65	21,907	22,023	16,860	(5,163)
53120 Accounting And Auditing Services	5,000	5,000	5,000	-
53150 Legal Services	-	1,000	1,000	-
53200 Temporary Services	1,394	3,000	3,000	-
53310 Maintenance Of Equipment	6,011	5,000	5,000	-
53320 Maintenance Of Building & Grounds	193,188	135,000	221,212	86,212
53330 Maintenance Of Auto Equipment	9,631	7,855	10,000	2,145
53370 Software Maintenance/Support	35	-	-	-
53500 Printing And Binding	1,424	2,500	2,500	-
53600 Advertising	32,581	20,000	20,000	-
53610 Promotions	16,631	20,000	20,000	-
55110 Electrical Services	192,707	200,000	200,000	-
55120 Heating Services - Gas, Coal And Oil	47,948	35,000	40,000	5,000
55130 Water And Sewer	27,609	28,000	28,000	-
55210 Postage	1,376	4,000	4,000	-
55230 Telephone Service	8,842	10,500	8,000	(2,500)
55240 Cell Phone Service	8,735	9,900	9,900	-
55305 Motor Vehicle Insurance	2,939	3,000	3,000	-
55308 General Liability Insurance	14,311	17,000	17,000	-
55410 Lease/Rent Of Equipment	721	-	-	-
55510 Mileage	452	1,200	1,200	-

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2019-2020

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	Increase/ (Decrease)
55520 Airfare	-	3,000	3,000	-
55530 Meals And Lodging	1,561	6,900	6,900	-
55540 Registration/Training Costs	3,000	4,400	4,400	-
55800 Miscellaneous	1,705	100	100	-
55801 Dues And Memberships	7,882	14,000	14,000	-
55804 Cash Over/Short	(8)	-	-	-
55834 Bad Debt Expense	3,781	-	-	-
55835 Bank Charges	13,158	12,000	12,000	-
55880 Technology Charges	37,874	41,968	42,582	614
55900 Show Expenses	2,020,191	1,300,000	1,300,000	-
55906 Security - 2018 Fair	-	25,000	-	(25,000)
55907 Police - 2018 Fair	-	68,000	-	(68,000)
55908 Advertising - 2018 Fair	-	76,000	-	(76,000)
55909 Equipment Rental - 2018 Fair	-	65,000	-	(65,000)
55910 Competitive Exhibits - 2018 Fair	-	23,000	-	(23,000)
55911 Entertainment - 2018 Fair	-	140,000	-	(140,000)
55912 Printing and Signage - 2018 Fair	-	3,000	-	(3,000)
55913 Dues Travel and Registration - 2018 Fair	-	6,000	-	(6,000)
55914 Miscellaneous - 2018 Fair	-	14,500	-	(14,500)
55920 Security - 2019 Fair	24,355	-	25,000	25,000
55921 Police - 2019 Fair	76,139	-	68,000	68,000
55922 Advertising - 2019 Fair	78,363	-	76,000	76,000
55923 Equipment Rental - 2019 Fair	25,516	-	65,000	65,000
55924 Competitive Exhibits - 2019 Fair	20,164	-	23,000	23,000
55925 Entertainment - 2019 Fair	140,584	-	140,000	140,000
55926 Printing and Signage - 2019 Fair	4,555	-	3,000	3,000
55927 Dues Travel and Registration - 2019 Fair	3,499	-	6,000	6,000
55928 Miscellaneous - 2019 Fair	39,188	-	14,500	14,500
56001 Office Supplies	6,305	4,250	4,250	-
56005 Janitorial Supplies	12,757	17,000	17,000	-
56007 Repair And Maintenance Supplies	13,642	11,000	11,000	-
56008 Expendable Equipment	2,450	4,900	4,900	-
56011 Uniforms Or Wearing Apparel For Employees	6,060	8,500	8,500	-
56012 Books And Subscriptions	2,942	500	500	-
56015 Other Operating Supplies	92	-	-	-
58001 Machinery And Equipment	25,124	165,000	-	(165,000)
58009 Building Improvements	3,574	-	-	-
58010 Depreciation	287,940	-	-	-
58012 Contra Capital Outlay	(28,698)	-	-	-
Total Expense	4,712,415	4,092,662	4,031,225	(61,437)
Civic Center Fund Summary				
Revenue	4,421,692	4,092,662	4,031,225	(61,437)
Expense	4,712,415	4,092,662	4,031,225	(61,437)
Change in net position	\$ (290,723)	\$ -	\$ -	\$ -

Electric Fund

Revenue

Sale of Power - 54-054-0005

44401 Residential Electric	\$ 15,150,027	\$ 14,473,574	\$ 15,264,614	\$ 791,040
44421 Small General Service	2,818,060	2,633,932	2,839,374	205,442
44422 Medium General Service	6,836,318	6,891,881	6,888,025	(3,856)
44423 Large General Service	9,327,705	9,304,146	9,398,255	94,109
44424 Large Power Service	4,128,389	3,850,142	4,159,614	309,472
44441 Street & Highway Lighting	520,734	519,202	524,673	5,471
44456 Athletic Field Lighting	256,326	213,012	258,265	45,253

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2019-2020

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	Increase/ (Decrease)
44491 Church	369,767	343,164	372,563	29,399
44492 Small Outdoor Lights	66,804	64,111	67,309	3,198
44493 Large Outdoor Lights	45,062	44,820	45,403	583
44494 Small Post Top Lights	1,512	1,510	1,523	13
44495 Large Post Top Lights	62,216	61,653	62,687	1,034
44496 250 Watt HPS Flood Lights--Class 31	13,199	11,685	13,298	1,613
44497 400 Watt HPS Flood Lights--Class 32	29,124	27,886	29,345	1,459
44498 400 Watt MH Flood Lights---Class 33	21,446	19,469	21,608	2,139
44499 1000 Watt MH Flood Lights--Class 34	39,192	39,813	39,488	(325)
Total Sale of Power	39,685,881	38,500,000	39,986,044	1,486,044
<u>Other Electric Revenue - 54-054-0006</u>				
44596 Appropriated From Net Position	-	1,551,148	-	(1,551,148)
44501 Penalties	177,444	200,000	185,000	(15,000)
44510 Connections & Transfers	30,945	45,000	45,000	-
44511 Miscellaneous Service Revenue	23,883	5,000	20,000	15,000
44540 Pole Rentals	180,496	177,300	181,960	4,660
44560 Other Electric Revenue	38,200	45,020	45,400	380
44575 Reimbursement From State	9,165	-	-	-
44580 Interest Income	39,218	10,000	85,479	75,479
44587 Gain On Sale Of Assets	19,186	-	-	-
44598 Capital Contributions	124,385	-	-	-
Other Electric Revenue	642,922	2,033,468	562,839	(1,470,629)
Total Revenue	40,328,803	40,533,468	40,548,883	15,415
Expense				
<u>Other Power Generation - Operation - 54-054-0007</u>				
85470 Other Power Generation--Operation	45,065	89,396	90,000	604
Total Other Power Generation - Operation	45,065	89,396	90,000	604
<u>Other Power Generation - Maint - 54-054-0008</u>				
85530 Other Power Generation--Maintenance	10,206	50,000	50,000	-
Total Other Power Generation - Maint	10,206	50,000	50,000	-
<u>Purchased Power 54-054-0009</u>				
85550 Purchased Power	20,662,343	21,000,000	21,900,000	900,000
85552 Purchased Power - Brpa-Adm.	36,474	50,000	50,000	-
85573 Purchased Power - Legal Expenses	763	30,000	30,000	-
85574 Purchased Power - Engineering Svcs	12,881	35,000	25,000	(10,000)
Total Purchased Power	20,712,461	21,115,000	22,005,000	890,000
<u>Transmission - Operation - 54-054-0010</u>				
85620 Station Expenses	583	1,000	1,000	-
85621 Station Expenses - Labor	1,967	5,000	5,000	-
85629 Station Expenses - Equipment	72	500	500	-
85630 OHD. Line Expense	4,308	4,000	4,000	-
85650 Transmission By Others	4,202,652	6,000,000	6,000,000	-
Total Transmission - Operation	4,209,582	6,010,500	6,010,500	-
<u>Transmission - Maintenance - 54-054-0011</u>				
85681 Maint. Super. & Eng. Labor	2,841	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	259	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	3,100	24,000	24,000	-
<u>Distribution - Operation - 54-054-0012</u>				
85800 Oper. Super. & Eng.	-	1,000	1,000	-

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2019-2020

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	Increase/ (Decrease)
85801 Oper. Super. & Eng - Labor	83,052	109,000	110,000	1,000
85809 Oper. Super. & Eng - Equip	4,524	4,000	4,000	-
85820 Station Expense	5,977	15,000	15,000	-
85821 Station Expense - Labor	47,698	49,000	50,225	1,225
85825 Station Expense - Travel/Training	-	7,500	7,500	-
85829 Station Expense - Equipment	3,317	5,000	5,000	-
85830 OHD Line Expense	10,752	8,000	10,000	2,000
85831 OHD Line Expense - Labor	183,742	173,000	185,000	12,000
85835 OHD Line Expense Travel/Training	12,324	15,000	15,000	-
85839 OHD Line Expense - Equipment	17,417	15,000	17,000	2,000
85840 U. G. Line Expense	7,491	9,000	9,000	-
85841 U. G. Line Expense - Labor	140,636	140,000	143,500	3,500
85845 U. G. Line Exp - Travel/Training	453	1,000	1,000	-
85849 U. G. Expense - Equipment	9,030	9,000	9,000	-
85850 Street Light Expense	6,049	6,500	6,500	-
85852 Street Light Expense - Labor	44,981	49,000	50,225	1,225
85858 Street Light Expense - Equipment	3,614	3,500	3,500	-
85860 Meter Expense	3,752	3,000	3,000	-
85861 Meter Expense - Labor	66,326	82,000	84,050	2,050
85865 Meter Expense - Travel/Training	-	2,500	2,500	-
85869 Meter Expense - Equipment	2,868	3,500	3,500	-
85870 Customer Installation Expense	4,154	3,000	3,000	-
85871 Customer Installation Expense - Labor	22,877	26,000	26,650	650
85879 Customer Installation Expense - Equip.	2,661	3,000	3,000	-
85880 Misc. Distribution Expense	74,163	88,000	88,000	-
85881 Misc. Distribution Expense - Labor	63,819	76,000	76,000	-
85889 Misc. Distribution Expense - Equipment	5,508	6,000	6,000	-
85890 Rents	-	1,000	1,000	-
Total Distribution - Operation	827,185	913,500	939,150	25,650
<u>Distribution - Maintenance - 54-054-0013</u>				
85901 Maint. Super. & Eng - Labor	51,580	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	97,497	140,000	75,000	(65,000)
85921 Maint Of Station Equip - Labor	33,437	44,000	45,100	1,100
85929 Maint Of Station Equip - Equip.	2,179	5,000	5,000	-
85930 Maint Of OHD Lines	211,708	300,000	300,000	-
85931 Maint Of OHD Lines - Labor	493,814	442,356	475,000	32,644
85939 Maint Of OHD Lines - Equipment	54,987	40,000	55,000	15,000
85940 Maint Of U.G. Lines	(4,832)	14,000	14,000	-
85941 Maint Of U.G. Lines - Labor	50,579	49,000	50,225	1,225
85949 Maint Of U.G. Lines - Equipment	7,859	6,000	7,500	1,500
85950 Maint Of Line Transformers	17,797	30,000	30,000	-
85951 Maint Of Line Transformers - Labor	9,690	7,000	10,000	3,000
85959 Maint Of Line Transformers - Equip.	2,636	1,000	3,000	2,000
85960 Maint Of Street Lights	11,151	6,000	11,000	5,000
85962 Maint Of Street Lights - Labor	19,059	43,000	33,000	(10,000)
85968 Maint Of Street Lights - Equipment	2,983	4,000	4,000	-
85970 Maint Of Meters	-	2,500	2,500	-
85971 Maint Of Meters - Labor	9,013	9,000	9,225	225
85979 Maint Of Meters - Equipment	849	1,000	1,000	-
85981 Maint Of Misc. Dist. Plant - D/D - Labor	3,719	4,500	4,615	115
85986 Maint Of Misc. Dist. Plant - D/D	8,327	3,000	8,000	5,000
85989 Maint Of Misc. Dist. Plant - D/D - Equip	1,038	1,000	1,000	-
Total Distribution - Maintenance	1,087,506	1,229,856	1,221,665	(8,191)

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2019-2020

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	Increase/ (Decrease)
<u>Customer Service - 54-054-0014</u>				
89030 Customer Billing/Collection	474,118	507,134	545,288	38,154
89040 Uncollectible Accounts	(7,910)	-	-	-
89199 Customer Service Cost/Not Billed	3,490	5,000	5,000	-
Total Customer Service	469,698	512,134	550,288	38,154
<u>Administrative & General - Operation - 54-054-0015</u>				
51100 Salaries-Regular	1,835,456	1,997,940	2,121,557	123,617
51200 Salaries-Overtime	130,590	130,000	130,000	-
51300 Part-Time Salaries-Regular	64,280	50,000	50,000	-
51400 Part-Time Salaries-Overtime	47	-	-	-
51500 Vacation Buyback	26,138	50,000	50,000	-
51850 Compensation Adjustment	-	-	82,481	82,481
52100 FICA	147,701	170,437	176,873	6,436
52200 VRS Retirement	303,256	324,735	338,412	13,677
52210 VRS Retirement Offset	(288,651)	-	-	-
52300 Health Insurance	198,975	222,428	185,853	(36,575)
52350 Dental Insurance	10,863	11,182	11,581	399
52400 VRS Life Insurance	24,599	26,163	27,264	1,101
52410 VRS Life Insurance Offset	(9,746)	-	-	-
52450 Disability Insurance	1,525	1,500	2,415	915
52600 Unemployment Insurance	-	2,000	2,000	-
52700 Workers Compensation	25,389	26,000	26,000	-
52855 OPEB Offset	(101,456)	-	-	-
89200 Salaries To Be Allocated	(2,056,510)	(2,227,940)	(2,434,038)	(206,098)
89201 Admin. & General Salaries - Labor	342,001	608,927	648,427	39,500
89205 Ad. & Gen. Salaries Travel/Training	12,588	8,000	10,000	2,000
89209 Admin & Gen Salaries - Equipment	9,432	10,000	10,000	-
89210 Office Supplies & Expenses	39,384	50,000	50,000	-
89220 Utilities - Natural Gas	9,468	15,000	12,000	(3,000)
89222 Utilities - Water/Sewer	7,983	10,000	10,000	-
89223 Utilities - Electric	92,308	100,000	100,000	-
89230 Outside Services Employed	-	5,000	5,000	-
89232 Custodial Services	26,042	20,000	25,000	5,000
89233 Out/Services - Legal Services	6,685	15,000	15,000	-
89234 Out/Services - Engineering Services	-	25,000	10,000	(15,000)
89235 Technology Charges	76,287	75,327	106,244	30,917
89240 General/Property Insurance	17,571	25,000	25,000	-
89265 OPEB Expense	108,771	11,500	11,500	-
89266 Pension Expense	172,720	-	-	-
89268 Health Insurance Retiree Billing	42,317	43,641	50,063	6,422
89269 Health Insurance Retiree Billing - Pre 65	40,947	42,388	33,898	(8,490)
89270 Fringe Benefits ---Allocated	(712,307)	(784,445)	(770,398)	14,047
89283 Reg Commission - Legal Expenses	4,135	10,000	10,000	-
89284 Reg Commission - Engineering Svcs	7,174	10,000	10,000	-
89300 Misc General Expenses	130,249	131,513	131,513	-
89307 Misc Expenses - Dues & Memberships	24,123	24,000	24,000	-
89310 Misc Expenses - Central Stores	74,528	65,000	65,000	-
89330 Transportation Expenses	125,847	120,000	125,000	5,000
89340 Material/Supplies To Be Allocated	84,475	200,000	200,000	-
89349 Materials Not In Inventory	15,603	15,000	15,000	-
89370 Equipment Rental Credits	(240,107)	(359,750)	(384,750)	(25,000)
89992 Loss On Sale Of Assets	46,208	-	-	-
89993 Contingency	-	369,496	821,194	451,698
89995 Debt Service Expense	614,880	1,701,692	1,697,230	(4,462)
89999 Payment In Lieu Of Taxes	3,160,000	3,160,000	3,160,000	-
Total Administrative & General - Operation	4,651,768	6,511,734	6,996,319	484,585

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2019-2020

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	Increase/ (Decrease)
<u>Administrative & General - Maint - 54-054-0016</u>				
88500 Expendable Equipment & Small Tools	11,651	15,000	15,000	-
89350 Maint Of General Plant	44,881	110,000	121,211	11,211
89351 Maint Of Gen Plant - Labor	17,943	27,000	27,000	-
89359 Maint Of Gen Plant - Equipment	1,452	3,000	3,000	-
Total Administrative & General - Maint	75,927	155,000	166,211	11,211
<u>Capital - 54-054-0018</u>				
58015 VDOT Highway Projects	492,753	351,148	100,000	(251,148)
83440 Generators	-	10,000	160,000	150,000
83530 Station Equipment	29,200	10,000	10,000	-
83550 Poles & Fixtures	-	25,000	25,000	-
83551 Poles & Fixtures - Labor	-	25,000	25,000	-
83559 Poles & Fixtures - Equipment	-	10,000	10,000	-
83560 OHD Conductors & Devices	-	10,000	10,000	-
83610 Structures & Improvements	-	15,000	15,000	-
83620 Station Equipment	218,656	1,200,000	50,000	(1,150,000)
83621 Station Equipment - Labor	-	11,000	11,000	-
83629 Station Equipment - Equipment	-	5,000	5,000	-
83640 Poles--Towers & Fixtures	71,604	100,000	100,000	-
83641 Poles--Towers & Fixtures-Labor	165,268	217,000	217,000	-
83649 Poles--Towers & Fixtures-Equipment	17,518	65,000	65,000	-
83650 OHD--Conductors & Devices	38,674	125,000	125,000	-
83651 OHD--Conductors & Devices-Labor	100,374	136,000	136,000	-
83659 OHD--Conductors & Devices-Equip	7,794	65,000	65,000	-
83660 U G Conduit	169,926	150,000	150,000	-
83661 U G Conduit - Labor	90,030	100,000	102,500	2,500
83669 U G Conduit - Equipment	8,686	20,000	20,000	-
83670 U G Conductors & Devices	39,949	60,000	60,000	-
83671 U G Conductors & Devices - Labor	92,976	90,000	92,250	2,250
83679 U G Conductors & Devices - Equip	5,496	15,000	15,000	-
83680 Line Transformers	111,513	185,000	200,000	15,000
83681 Line Transformers - Labor	49,558	54,000	55,350	1,350
83689 Line Transformers - Equipment	3,728	10,000	10,000	-
83690 Services	10,109	35,000	35,000	-
83691 Services - Labor	106,638	126,000	129,150	3,150
83699 Services - Equipment	3,694	15,000	15,000	-
83700 Meters	13,184	20,000	50,000	30,000
83701 Meters - Labor	27,818	37,000	37,000	-
83709 Meters - Equipment	1,177	3,000	3,000	-
83710 Install--Customer Premises	(1,358)	20,000	20,000	-
83711 Install--Cust Premises - Labor	34,575	49,000	49,000	-
83719 Install--Cust Premises - Equip	135	10,000	10,000	-
83730 Street Lights	3,918	5,000	25,000	20,000
83732 Street Lights - Labor	14,409	16,000	25,000	9,000
83738 Street Lights - Equipment	1,568	5,000	7,500	2,500
83900 Structures & Improvements	-	-	21,000	21,000
83912 Technology Upgrades	45,005	15,000	15,000	-
83920 Transportation Equipment	103,150	34,000	-	(34,000)
83930 Stores Equipment	2,500	2,500	2,500	-
83940 Tools-Shop-Garage Equipment	8,647	2,500	2,500	-
83950 Laboratory Equipment	23,615	15,000	15,000	-

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2019-2020

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	Increase/ (Decrease)
83960 Power Operated Equipment	232,515	150,000	50,000	(100,000)
83970 Communication Equipment	45,035	298,200	150,000	(148,200)
83998 Contra Capital Outlay - Equipment	(591,957)	-	-	-
83999 Contra Capital Outlay	(889,911)	-	-	-
85895 Distribution-Deprec. Expense	1,531,860	-	-	-
Total Capital	2,440,029	3,922,348	2,495,750	(1,426,598)
Total Expense	34,532,527	40,533,468	40,548,883	15,415

Electric Fund Summary

Revenue	40,328,803	40,533,468	40,548,883	15,415
Expense	34,532,527	40,533,468	40,548,883	15,415
Change in net position	\$ 5,796,276	\$ -	\$ -	\$ -

Catering & Concessions Fund

Revenue

Catering Revenues - 55-055-0050

44801 Catering Sales-Food	\$ 343,203	\$ 350,000	\$ 354,925	\$ 4,925
44802 Service Charge	71,279	65,000	66,080	1,080
44803 Beer/Wine Sales	245,018	150,000	150,000	-
44804 Banquet Liquor	5,199	4,000	4,000	-
44806 Transfer From Other Funds	58,999	140,499	148,205	7,706
44808 Gain On Sale Of Assets	1,092	-	-	-
44823 Miscellaneous Sales	11,821	14,500	14,500	-
Total Catering Revenues	736,611	723,999	737,710	13,711

Concessions Revenues - 55-055-0052

44820 Concession Sales	170,892	145,000	145,000	-
44822 Other Income	2,866	3,500	3,500	-
44823 Miscellaneous Sales	22	-	-	-
Total Concessions Revenues	173,780	148,500	148,500	-

Moyer Revenues - 55-055-0054

44820 Concession Sales	60,188	45,000	45,000	-
44822 Other Income	1,110	2,000	2,000	-
Total Moyer Revenues	61,298	47,000	47,000	-

Salem High School Revenues - 55-055-0056

44820 Concession Sales	11,268	13,000	13,000	-
Total Salem High School Revenues	11,268	13,000	13,000	-
Total Revenue	982,957	932,499	946,210	13,711

Expense

Catering Expenses - 55-055-0051

51105 Salaries-Management	147,678	161,386	152,540	(8,846)
51106 Salaries-Management Overtime	5,339	12,000	12,000	-
51305 Part-Time Salaries-Food Service/Concession Stand	72,135	62,000	62,000	-
51400 Part-Time Salaries-Overtime	1,963	5,000	5,000	-
51500 Vacation Buyback	13,671	13,700	13,700	-
51850 Compensation Adjustment	-	-	9,088	9,088
51900 Vacancy Savings	-	(33,008)	-	33,008
52100 FICA	18,464	19,438	17,861	(1,577)
52200 VRS Retirement	23,067	25,544	23,870	(1,674)
52210 VRS Retirement Offset	(35,034)	-	-	-
52300 Health Insurance	18,911	25,158	17,064	(8,094)
52350 Dental Insurance	1,651	1,280	1,597	317
52400 VRS Life Insurance	1,863	2,059	1,921	(138)
52410 VRS Life Insurance Offset	(1,114)	-	-	-
52700 Workers Compensation	7,233	6,500	6,500	-

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2019-2020

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	Increase/ (Decrease)
52840 Accrued Annual Leave	(222)	-	-	-
52845 Pension Expense	20,849	-	-	-
52850 OPEB Expense	9,224	600	600	-
52851 OPEB Expense-VRS	133	-	-	-
52855 OPEB Offset	(8,691)	-	-	-
53120 Accounting And Auditing Services	5,000	5,000	5,000	-
53200 Temporary Services	745	4,000	4,000	-
53310 Maintenance Of Equipment	372	1,500	1,500	-
53330 Maintenance Of Auto Equipment	2,302	3,100	3,100	-
53500 Printing And Binding	-	1,000	1,000	-
53700 Laundry And Cleaning	14,006	15,000	15,000	-
55230 Telephone Service	958	850	850	-
55305 Motor Vehicle Insurance	863	900	900	-
55540 Registration/Training Costs	-	225	225	-
55800 Miscellaneous	93	-	-	-
55801 Dues And Memberships	445	450	450	-
55804 Cash Over/Short	632	-	-	-
55834 Bad Debt Expense	580	-	-	-
55835 Bank Charges	6,292	7,500	7,500	-
55843 Permits	4,964	5,000	5,000	-
55847 Franchise Fees	166,263	133,575	134,865	1,290
55880 Technology Charges	4,189	6,996	2,799	(4,197)
56001 Office Supplies	1,793	1,100	1,100	-
56002 Food Supplies And Food Service	-	900	900	-
56008 Expendable Equipment	-	1,508	1,508	-
56011 Uniforms Or Wearing Apparel For Employees	703	850	850	-
56050 Food Purchases	110,548	105,466	117,125	11,659
56051 Bar Purchases	56,502	45,000	45,000	-
56052 Paper Supplies	10,674	9,500	9,500	-
56053 Cleaning Supplies	3,200	2,850	2,850	-
56054 Kitchen Utensils And Supplies	874	3,000	3,000	-
56055 Decoration Supplies	90	500	500	-
58010 Depreciation	3,930	-	-	-
Total Catering Expenses	693,138	657,427	688,263	30,836
<u>Concessions Expenses - 55-055-0053</u>				
51105 Salaries-Management	40,204	53,787	41,528	(12,259)
51106 Salaries-Management Overtime	9,102	3,000	3,000	-
51305 Part-Time Salaries-Food Service/Concession				
Stand	23,373	18,000	18,000	-
51400 Part-Time Salaries-Overtime	133	-	-	-
52100 FICA	5,227	5,721	4,783	(938)
52200 VRS Retirement	6,371	8,582	6,736	(1,846)
52300 Health Insurance	5,727	8,195	5,167	(3,028)
52350 Dental Insurance	-	443	-	(443)
52400 VRS Life Insurance	515	691	544	(147)
55800 Miscellaneous	-	500	500	-
55804 Cash Over/Short	305	-	-	-
55843 Permits	-	450	450	-
55847 Franchise Fees	59,860	50,750	50,750	-
56050 Food Purchases	40,550	32,500	34,000	1,500
56052 Paper Supplies	3,984	3,500	3,500	-
Total Concessions Expenses	195,351	186,119	168,958	(17,161)
<u>Moyer Expenses - 55-055-0055</u>				
51105 Salaries-Management	24,930	24,748	25,750	1,002
51106 Salaries-Management Overtime	1,531	2,000	2,000	-
51305 Part-Time Salaries-Food Service/Concession				
Stand	11,394	9,000	9,000	-

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2019-2020

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	Increase/ (Decrease)
51400 Part-Time Salaries-Overtime	606	-	-	-
52100 FICA	2,823	2,735	2,811	76
52200 VRS Retirement	4,092	3,949	4,177	228
52300 Health Insurance	3,603	3,771	3,251	(520)
52350 Dental Insurance	-	204	-	(204)
52400 VRS Life Insurance	331	318	337	19
53120 Accounting And Auditing Services	2,500	2,500	2,500	-
55804 Cash Over/Short	345	-	-	-
55847 Franchise Fees	8,376	6,750	6,750	-
56011 Uniforms Or Wearing Apparel For Employees	126	-	-	-
56050 Food Purchases	12,952	13,000	13,000	-
56052 Paper Supplies	1,075	1,500	1,500	-
Total Moyer Expenses	74,684	70,475	71,076	601
<u>Salem High School Expenses - 55-055-0057</u>				
51105 Salaries-Management	8,039	8,508	8,304	(204)
51106 Salaries-Management Overtime	646	-	-	-
51305 Part-Time Salaries-Food Service/Concession				
Stand	3,919	3,100	3,100	-
52100 FICA	979	888	872	(16)
52200 VRS Retirement	1,285	1,357	1,347	(10)
52300 Health Insurance	1,143	1,296	1,031	(265)
52350 Dental Insurance	-	70	-	(70)
52400 VRS Life Insurance	104	109	109	-
55800 Miscellaneous	-	300	300	-
56050 Food Purchases	2,493	2,500	2,500	-
56052 Paper Supplies	198	350	350	-
Total Salem High School Expenses	18,806	18,478	17,913	(565)
Total Expense	981,979	932,499	946,210	13,711
Catering & Concessions Fund Summary				
Revenue	982,957	932,499	946,210	13,711
Expense	981,979	932,499	946,210	13,711
Change in net position	\$ 978	\$ -	\$ -	\$ -

DEBT SERVICE FUND

City of Salem, Virginia
Debt Service Fund Budget Summary
Fiscal Year 2019-2020

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	Increase/ (Decrease)
Revenue and Transfers				
Transfers from General Fund - City	\$ 3,720,409	\$ 3,652,853	\$ 3,704,693	\$ 51,840
Reimbursement From Other Agencies - RVRA	243,630	235,422	227,293	(8,129)
Total Revenues and Transfers	\$ 3,964,039	\$ 3,888,275	\$ 3,931,986	\$ 43,711
Expenditures				
City Debt Service Payments				
Principal	\$ 1,335,738	\$ 1,348,061	\$ 1,441,348	\$ 93,287
Interest	477,186	444,737	586,360	141,623
Total Debt Service - City	1,812,924	1,792,798	2,027,708	234,910
School Debt Service Payments				
Principal	1,646,394	1,631,901	1,481,503	(150,398)
Interest	420,827	379,682	338,881	(40,801)
Total Debt Service - Schools	2,067,221	2,011,583	1,820,384	(191,199)
Capital Lease Payments				
Principal	73,187	76,549	80,066	3,517
Interest	10,707	7,345	3,828	(3,517)
Total Debt Service - Capital Lease	83,894	83,894	83,894	-
Total Expenditures	\$ 3,964,039	\$ 3,888,275	\$ 3,931,986	\$ 43,711

INTERNAL SERVICE FUND

City of Salem, Virginia
Health Insurance Fund Budget Summary
Fiscal Year 2019-2020

	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	Increase/ (Decrease)
Revenue				
Premiums Paid by City	\$ 5,415,183	\$ 5,997,220	\$ 5,446,550	\$ (550,670)
Premiums Paid by School	4,565,235	4,870,521	4,276,100	(594,421)
Premiums Paid by Retirees	760,545	746,703	725,000	(21,703)
Interest Earnings	49,854	16,500	42,000	25,500
Total Revenue	\$ 10,790,817	\$ 11,630,944	\$ 10,489,650	\$ (1,141,294)
Expenses				
Claims	\$ 8,979,907	\$ 11,147,551	\$ 9,965,600	\$ (1,181,951)
Employee Health Clinic	370,473	410,885	450,850	39,965
Consulting Services	48,600	64,000	64,900	900
ACA Fees	3,062	3,508	3,300	(208)
Miscellaneous	-	5,000	5,000	-
Total Expenses	\$ 9,402,042	\$ 11,630,944	\$ 10,489,650	\$ (1,141,294)

PERSONNEL

City of Salem, Virginia
Pay Scale for Fiscal Year 2019-2020

Range	Min	Mid	Max
10	\$ 20,509.58	\$ 26,765.00	\$ 33,020.42
11	\$ 21,740.15	\$ 28,370.90	\$ 35,001.65
12	\$ 23,044.56	\$ 30,073.15	\$ 37,101.75
13	\$ 24,427.24	\$ 31,877.54	\$ 39,327.85
14	\$ 25,892.87	\$ 33,790.20	\$ 41,687.52
15	\$ 27,446.44	\$ 35,817.61	\$ 44,188.77
16	\$ 29,093.23	\$ 37,966.66	\$ 46,840.10
17	\$ 30,838.82	\$ 40,244.66	\$ 49,650.50
18	\$ 32,689.15	\$ 42,659.34	\$ 52,629.54
19	\$ 34,650.50	\$ 45,218.90	\$ 55,787.31
20	\$ 36,729.53	\$ 47,932.04	\$ 59,134.55
21	\$ 38,933.30	\$ 50,807.96	\$ 62,682.62
22	\$ 41,269.30	\$ 53,856.44	\$ 66,443.58
23	\$ 43,745.46	\$ 57,087.82	\$ 70,430.19
24	\$ 46,370.19	\$ 60,513.09	\$ 74,656.00
25	\$ 49,152.40	\$ 64,143.88	\$ 79,135.36
26	\$ 52,101.54	\$ 67,992.51	\$ 83,883.48
27	\$ 55,227.63	\$ 72,072.06	\$ 88,916.49
28	\$ 58,541.29	\$ 76,396.39	\$ 94,251.48
29	\$ 62,053.77	\$ 80,980.17	\$ 99,906.57
30	\$ 65,777.00	\$ 85,838.98	\$ 105,900.96
31	\$ 69,723.62	\$ 90,989.32	\$ 112,255.02
32	\$ 73,907.03	\$ 96,448.68	\$ 118,990.32
33	\$ 78,341.46	\$ 102,235.60	\$ 126,129.74
34	\$ 83,041.94	\$ 108,369.74	\$ 133,697.53

City of Salem, Virginia
List of Positions for Fiscal Year 2019-2020

Title	Grade	Min	Mid	Max
Account Services Supervisor	24	\$46,370.19	\$60,513.09	\$74,656.00
Accountant	22	\$41,269.30	\$53,856.44	\$66,443.58
Accounting Assistant	17	\$30,838.82	\$40,244.66	\$49,650.50
Accounting Manager	28	\$58,541.29	\$76,396.39	\$94,251.48
Accounting Technician	19	\$34,650.50	\$45,218.90	\$55,787.31
Accreditation Manager	23	\$43,745.46	\$57,087.82	\$70,430.19
Administrative Assistant	16	\$29,093.23	\$37,966.66	\$46,840.10
Animal Control Officer	20	\$36,729.53	\$47,932.04	\$59,134.55
Animal Shelter Manager	24	\$46,370.19	\$60,513.09	\$74,656.00
Animal Shelter Worker	13	\$24,427.24	\$31,877.54	\$39,327.85
Applications Manager	30	\$65,777.00	\$85,838.98	\$105,900.96
Assistant Chef	16	\$29,093.23	\$37,966.66	\$46,840.10
Assistant Chief WTP Operator	23	\$43,745.46	\$57,087.82	\$70,430.19
Assistant Commonwealth's Attorney	29	\$62,053.77	\$80,980.17	\$99,906.57
Assistant Director of Civic Facilities	30	\$65,777.00	\$85,838.98	\$105,900.96
Assistant Director of Electric Utility	32	\$73,907.03	\$96,448.68	\$118,990.32
Assistant Director of Finance	29	\$62,053.77	\$80,980.17	\$99,906.57
Assistant Director of Human Resources	29	\$62,053.77	\$80,980.17	\$99,906.57
Assistant Director of Parks & Recreation	30	\$65,777.00	\$85,838.98	\$105,900.96
Assistant Director of Streets and General Maintenance/Street Superintendent	31	\$69,723.62	\$90,989.32	\$112,255.02
Assistant Director of Water and Sewer	30	\$65,777.00	\$85,838.98	\$105,900.96
Assistant Food and Beverage Manager	22	\$41,269.30	\$53,856.44	\$66,443.58
Assistant Recreation Program Supervisor	20	\$36,729.53	\$47,932.04	\$59,134.55
Assistant to the City Manager	22	\$41,269.30	\$53,856.44	\$66,443.58
Assistant Utility Lines Manager	23	\$43,745.46	\$57,087.82	\$70,430.19
Assistant Utility Maintenance Manager	23	\$43,745.46	\$57,087.82	\$70,430.19
Automotive Mechanic	19	\$34,650.50	\$45,218.90	\$55,787.31
Automotive Service Worker	14	\$25,892.87	\$33,790.20	\$41,687.52
Box Office Supervisor	21	\$38,933.30	\$50,807.96	\$62,682.62
Building Engineer	25	\$49,152.40	\$64,143.88	\$79,135.36
Building Maintenance Assistant	16	\$29,093.23	\$37,966.66	\$46,840.10
Building Maintenance Superintendent	26	\$52,101.54	\$67,992.51	\$83,883.48
Building Maintenance Technician I	19	\$34,650.50	\$45,218.90	\$55,787.31
Building Maintenance Technician II	21	\$38,933.30	\$50,807.96	\$62,682.62
Building Maintenance Technician III	23	\$43,745.46	\$57,087.82	\$70,430.19
Building Official	28	\$58,541.29	\$76,396.39	\$94,251.48
Business Analyst I	21	\$38,933.30	\$50,807.96	\$62,682.62
Business Analyst II	23	\$43,745.46	\$57,087.82	\$70,430.19
Business Analyst III	25	\$49,152.40	\$64,143.88	\$79,135.36
Buyer	21	\$38,933.30	\$50,807.96	\$62,682.62
Captain Deputy Sheriff	29	\$62,053.77	\$80,980.17	\$99,906.57
Chef	21	\$38,933.30	\$50,807.96	\$62,682.62
Chemist	23	\$43,745.46	\$57,087.82	\$70,430.19

City of Salem, Virginia
List of Positions for Fiscal Year 2019-2020

Title	Grade	Min	Mid	Max
Chief Deputy Commissioner of the Revenue	26	\$52,101.54	\$67,992.51	\$83,883.48
Chief Deputy Court Clerk I	27	\$55,227.63	\$72,072.06	\$88,916.49
Chief Deputy Treasurer	26	\$52,101.54	\$67,992.51	\$83,883.48
Chief Information Officer	33	\$78,341.46	\$102,235.60	\$126,129.74
Chief of Police	34	\$83,041.94	\$108,369.74	\$133,697.53
Chief WTP Operator	25	\$49,152.40	\$64,143.88	\$79,135.36
Children's Services Supervisor	25	\$49,152.40	\$64,143.88	\$79,135.36
City Assessor	32	\$73,907.03	\$96,448.68	\$118,990.32
City Engineer	30	\$65,777.00	\$85,838.98	\$105,900.96
City Garage Supervisor	23	\$43,745.46	\$57,087.82	\$70,430.19
City Horticulturist	26	\$52,101.54	\$67,992.51	\$83,883.48
City Planner	27	\$55,227.63	\$72,072.06	\$88,916.49
Civic Center Booking Coordinator	17	\$30,838.82	\$40,244.66	\$49,650.50
Civic Center Events & Sales Manager	28	\$58,541.29	\$76,396.39	\$94,251.48
Civic Center Events Manager	26	\$52,101.54	\$67,992.51	\$83,883.48
Civic Center Mechanic	22	\$41,269.30	\$53,856.44	\$66,443.58
Civic Center Operations Supervisor	21	\$38,933.30	\$50,807.96	\$62,682.62
Civic Center Operations Worker	15	\$27,446.44	\$35,817.61	\$44,188.77
Civic Center Public Relations Associate	16	\$29,093.23	\$37,966.66	\$46,840.10
Civic Facilities Sales/Marketing Representative	22	\$41,269.30	\$53,856.44	\$66,443.58
Civil Engineer I	23	\$43,745.46	\$57,087.82	\$70,430.19
Civil Engineer II	26	\$52,101.54	\$67,992.51	\$83,883.48
Codes Enforcement Officer I	19	\$34,650.50	\$45,218.90	\$55,787.31
Codes Enforcement Officer II	21	\$38,933.30	\$50,807.96	\$62,682.62
Communications Specialist	22	\$41,269.30	\$53,856.44	\$66,443.58
Construction Inspector	20	\$36,729.53	\$47,932.04	\$59,134.55
Crime Analyst	19	\$34,650.50	\$45,218.90	\$55,787.31
Custodian	11	\$21,740.15	\$28,370.90	\$35,001.65
Deputy Chief of Police	32	\$73,907.03	\$96,448.68	\$118,990.32
Deputy City Clerk/Executive Assistant	22	\$41,269.30	\$53,856.44	\$66,443.58
Deputy Commissioner of the Revenue II	15	\$27,446.44	\$35,817.61	\$44,188.77
Deputy Commissioner of the Revenue III	19	\$34,650.50	\$45,218.90	\$55,787.31
Deputy Commonwealth's Attorney	32	\$73,907.03	\$96,448.68	\$118,990.32
Deputy Court Clerk II	17	\$30,838.82	\$40,244.66	\$49,650.50
Deputy Fire Chief	31	\$69,723.62	\$90,989.32	\$112,255.02
Deputy Registrar	19	\$34,650.50	\$45,218.90	\$55,787.31
Deputy Sheriff I	19	\$34,650.50	\$45,218.90	\$55,787.31
Deputy Sheriff II	21	\$38,933.30	\$50,807.96	\$62,682.62
Deputy Treasurer I	13	\$24,427.24	\$31,877.54	\$39,327.85
Deputy Treasurer II	15	\$27,446.44	\$35,817.61	\$44,188.77
Deputy Treasurer III	19	\$34,650.50	\$45,218.90	\$55,787.31
Director of Civic Facilities	33	\$78,341.46	\$102,235.60	\$126,129.74
Director of Communications	31	\$69,723.62	\$90,989.32	\$112,255.02
Director of Community Development	33	\$78,341.46	\$102,235.60	\$126,129.74

City of Salem, Virginia
List of Positions for Fiscal Year 2019-2020

Title	Grade	Min	Mid	Max
Director of Economic Development	32	\$73,907.03	\$96,448.68	\$118,990.32
Director of Elections	26	\$52,101.54	\$67,992.51	\$83,883.48
Director of Electric Utility	34	\$83,041.94	\$108,369.74	\$133,697.53
Director of Finance	34	\$83,041.94	\$108,369.74	\$133,697.53
Director of Human Resources	33	\$78,341.46	\$102,235.60	\$126,129.74
Director of Parks and Recreation	32	\$73,907.03	\$96,448.68	\$118,990.32
Director of Streets and General Maintenance	33	\$78,341.46	\$102,235.60	\$126,129.74
Director of Water and Sewer	33	\$78,341.46	\$102,235.60	\$126,129.74
Electric Line Crew Leader	27	\$55,227.63	\$72,072.06	\$88,916.49
Electric Line Supervisor	28	\$58,541.29	\$76,396.39	\$94,251.48
Electric Line Technician I	22	\$41,269.30	\$53,856.44	\$66,443.58
Electric Line Technician II	24	\$46,370.19	\$60,513.09	\$74,656.00
Electric Meter Technician	19	\$34,650.50	\$45,218.90	\$55,787.31
Electrical Engineer	30	\$65,777.00	\$85,838.98	\$105,900.96
Electrical Engineering Technician	24	\$46,370.19	\$60,513.09	\$74,656.00
EMS Billing Specialist	17	\$30,838.82	\$40,244.66	\$49,650.50
EMS Captain	26	\$52,101.54	\$67,992.51	\$83,883.48
EMS Coordinator	28	\$58,541.29	\$76,396.39	\$94,251.48
Equipment Operator I	16	\$29,093.23	\$37,966.66	\$46,840.10
Equipment Operator II	18	\$32,689.15	\$42,659.34	\$52,629.54
Equipment Operator III	20	\$36,729.53	\$47,932.04	\$59,134.55
Evidence Technician	18	\$32,689.15	\$42,659.34	\$52,629.54
Fiber Optic Network Designer	29	\$62,053.77	\$80,980.17	\$99,906.57
Financial Services Supervisor	25	\$49,152.40	\$64,143.88	\$79,135.36
Fire & EMS Training Officer	28	\$58,541.29	\$76,396.39	\$94,251.48
Fire Administrative Captain	26	\$52,101.54	\$67,992.51	\$83,883.48
Fire Battalion Chief Administration	28	\$58,541.29	\$76,396.39	\$94,251.48
Fire Battalion Chief Operations	28	\$58,541.29	\$76,396.39	\$94,251.48
Fire Captain	26	\$52,101.54	\$67,992.51	\$83,883.48
Fire Chief	33	\$78,341.46	\$102,235.60	\$126,129.74
Firefighter EMT	20	\$36,729.53	\$47,932.04	\$59,134.55
Firefighter Paramedic	22	\$41,269.30	\$53,856.44	\$66,443.58
Fleet Management Superintendent	26	\$52,101.54	\$67,992.51	\$83,883.48
Food and Beverage Manager	26	\$52,101.54	\$67,992.51	\$83,883.48
Food and Beverage Service Worker	10	\$20,509.58	\$26,765.00	\$33,020.42
GIS Manager	26	\$52,101.54	\$67,992.51	\$83,883.48
GIS Technician	21	\$38,933.30	\$50,807.96	\$62,682.62
Human Resource Assistant	17	\$30,838.82	\$40,244.66	\$49,650.50
Human Resource Technician	19	\$34,650.50	\$45,218.90	\$55,787.31
Human Resources Specialist	21	\$38,933.30	\$50,807.96	\$62,682.62
Inventory & Procurement Specialist	19	\$34,650.50	\$45,218.90	\$55,787.31
Inventory Assistant	16	\$29,093.23	\$37,966.66	\$46,840.10
Inventory Technician	18	\$32,689.15	\$42,659.34	\$52,629.54
Laboratory Technician	21	\$38,933.30	\$50,807.96	\$62,682.62

City of Salem, Virginia
List of Positions for Fiscal Year 2019-2020

Title	Grade	Min	Mid	Max
Laborer	12	\$23,044.56	\$30,073.15	\$37,101.75
Lead Lineman	26	\$52,101.54	\$67,992.51	\$83,883.48
Legal Administrator	22	\$41,269.30	\$53,856.44	\$66,443.58
Librarian	24	\$46,370.19	\$60,513.09	\$74,656.00
Library Assistant	13	\$24,427.24	\$31,877.54	\$39,327.85
Library Director	31	\$69,723.62	\$90,989.32	\$112,255.02
Library Technician	15	\$27,446.44	\$35,817.61	\$44,188.77
Lieutenant Deputy Sheriff	26	\$52,101.54	\$67,992.51	\$83,883.48
Maintenance/Construction Worker I	14	\$25,892.87	\$33,790.20	\$41,687.52
Maintenance/Construction Worker II	15	\$27,446.44	\$35,817.61	\$44,188.77
Major Deputy Sheriff	31	\$69,723.62	\$90,989.32	\$112,255.02
Master Deputy Sheriff	22	\$41,269.30	\$53,856.44	\$66,443.58
Meter Reader	17	\$30,838.82	\$40,244.66	\$49,650.50
Meter Service Supervisor	22	\$41,269.30	\$53,856.44	\$66,443.58
Network Administrator	24	\$46,370.19	\$60,513.09	\$74,656.00
Paralegal	19	\$34,650.50	\$45,218.90	\$55,787.31
Parks & Recreation Superintendent	28	\$58,541.29	\$76,396.39	\$94,251.48
Payroll Manager	26	\$52,101.54	\$67,992.51	\$83,883.48
Payroll Technician	20	\$36,729.53	\$47,932.04	\$59,134.55
Permit Technician	19	\$34,650.50	\$45,218.90	\$55,787.31
Police Captain	29	\$62,053.77	\$80,980.17	\$99,906.57
Police Lieutenant	26	\$52,101.54	\$67,992.51	\$83,883.48
Police Officer	20	\$36,729.53	\$47,932.04	\$59,134.55
Police Records Specialist	16	\$29,093.23	\$37,966.66	\$46,840.10
Police Sergeant	24	\$46,370.19	\$60,513.09	\$74,656.00
Programmer Analyst	27	\$55,227.63	\$72,072.06	\$88,916.49
Project Manager	29	\$62,053.77	\$80,980.17	\$99,906.57
Real Estate Appraiser	23	\$43,745.46	\$57,087.82	\$70,430.19
Recreation Maintenance Worker	15	\$27,446.44	\$35,817.61	\$44,188.77
Recreation Program Supervisor I	21	\$38,933.30	\$50,807.96	\$62,682.62
Recreation Program Supervisor II	22	\$41,269.30	\$53,856.44	\$66,443.58
Recreation Site Supervisor	19	\$34,650.50	\$45,218.90	\$55,787.31
Risk Manager	24	\$46,370.19	\$60,513.09	\$74,656.00
Sanitation Equipment Operator	18	\$32,689.15	\$42,659.34	\$52,629.54
Sanitation Superintendent	26	\$52,101.54	\$67,992.51	\$83,883.48
Sanitation Worker	15	\$27,446.44	\$35,817.61	\$44,188.77
SCADA Systems Technician	20	\$36,729.53	\$47,932.04	\$59,134.55
Scanning/Imaging Technician	16	\$29,093.23	\$37,966.66	\$46,840.10
Senior Accountant	24	\$46,370.19	\$60,513.09	\$74,656.00
Senior Administrative Assistant	18	\$32,689.15	\$42,659.34	\$52,629.54
Senior Animal Control Officer	22	\$41,269.30	\$53,856.44	\$66,443.58
Senior Automotive Mechanic	21	\$38,933.30	\$50,807.96	\$62,682.62
Senior Firefighter EMT	21	\$38,933.30	\$50,807.96	\$62,682.62
Senior Firefighter Paramedic	23	\$43,745.46	\$57,087.82	\$70,430.19

City of Salem, Virginia
List of Positions for Fiscal Year 2019-2020

Title	Grade	Min	Mid	Max
Senior Librarian	25	\$49,152.40	\$64,143.88	\$79,135.36
Senior Library Assistant	17	\$30,838.82	\$40,244.66	\$49,650.50
Senior Meter Reader	19	\$34,650.50	\$45,218.90	\$55,787.31
Senior Police Officer	22	\$41,269.30	\$53,856.44	\$66,443.58
Senior Real Estate Appraiser	25	\$49,152.40	\$64,143.88	\$79,135.36
Senior Telecommunicator	20	\$36,729.53	\$47,932.04	\$59,134.55
Senior WTP Operator	22	\$41,269.30	\$53,856.44	\$66,443.58
Sergeant Deputy Sheriff	24	\$46,370.19	\$60,513.09	\$74,656.00
Service & AMI Coordinator	28	\$58,541.29	\$76,396.39	\$94,251.48
Small Engine Mechanic	18	\$32,689.15	\$42,659.34	\$52,629.54
Special Projects Coordinator	27	\$55,227.63	\$72,072.06	\$88,916.49
Streets Crew Supervisor	22	\$41,269.30	\$53,856.44	\$66,443.58
Survey Crew Member	15	\$27,446.44	\$35,817.61	\$44,188.77
Technical Services Supervisor	25	\$49,152.40	\$64,143.88	\$79,135.36
Technology Manager	30	\$65,777.00	\$85,838.98	\$105,900.96
Technology Support Specialist	23	\$43,745.46	\$57,087.82	\$70,430.19
Telecommunications Manager	26	\$52,101.54	\$67,992.51	\$83,883.48
Telecommunicator I	17	\$30,838.82	\$40,244.66	\$49,650.50
Telecommunicator II	19	\$34,650.50	\$45,218.90	\$55,787.31
Traffic Signal Technician	23	\$43,745.46	\$57,087.82	\$70,430.19
Transfer Clerk	19	\$34,650.50	\$45,218.90	\$55,787.31
Tree Trimmer	18	\$32,689.15	\$42,659.34	\$52,629.54
Utility Asset Manager	28	\$58,541.29	\$76,396.39	\$94,251.48
Utility Billing Specialist	20	\$36,729.53	\$47,932.04	\$59,134.55
Utility Lines Crew Supervisor	22	\$41,269.30	\$53,856.44	\$66,443.58
Utility Lines Manager	25	\$49,152.40	\$64,143.88	\$79,135.36
Utility Lines Technician I	16	\$29,093.23	\$37,966.66	\$46,840.10
Utility Lines Technician II	18	\$32,689.15	\$42,659.34	\$52,629.54
Utility Locator	19	\$34,650.50	\$45,218.90	\$55,787.31
Utility Maintenance Manager	25	\$49,152.40	\$64,143.88	\$79,135.36
Utility Maintenance Mechanic	21	\$38,933.30	\$50,807.96	\$62,682.62
Utility Maintenance Technician	19	\$34,650.50	\$45,218.90	\$55,787.31
Water Meter Mechanic	18	\$32,689.15	\$42,659.34	\$52,629.54
Wellness Coordinator	26	\$52,101.54	\$67,992.51	\$83,883.48
WTP Operator Class I	20	\$36,729.53	\$47,932.04	\$59,134.55
WTP Operator Class II	18	\$32,689.15	\$42,659.34	\$52,629.54
Zoning Administrator	27	\$55,227.63	\$72,072.06	\$88,916.49

**City of Salem, Virginia
Part-Time Salary Budget
FY2019-2020**

<u>Department</u>	<u>Part-Time Salary Budgeted</u>
City Council	\$ 67,090
Planning Commission	6,750
Human Resources - Wellness Program	5,000
Real Estate - Board of Equalization	2,250
Treasurer	12,000
Finance	40,836
Street & Highway Administration	105,000
Streets - Refuse	29,300
Streets - Beautification	14,000
Streets - Farmer's Market	10,200
Registrar	8,500
Electoral Board	8,594
Combined District Courts	18,000
Sheriff	73,500
Commonwealth's Attorney	33,829
Commonwealth's Attorney - Cost Collections	4,000
Police	146,507
Police - Crossing Guards*	85,000
Police - 911 Center	9,000
Police - Animal Control	84,000
Fire	125,000
Rescue Squad	20,492
Engineering	79,872
Salem Stadium	25,000
Tourism	83,804
Parks & Recreation	255,257
Library	85,086
Economic Development	28,652
General Fund Part-Time Salaries	\$ 1,466,519
Water	\$ 13,400
Sewer	13,400
Civic Center	200,000
Electric	50,000
Catering and Concessions	92,100
Enterprise Funds Part-Time Salaries	\$ 368,900

*Reimbursed by the School Division.

**City of Salem, Virginia
Overtime Budget
FY2019-2020**

<u>Department</u>	<u>Overtime Budgeted</u>
Technology Systems	\$ 500
Streets - City Garage	6,000
Street & Highway Administration	30,000
Streets - Street and Road Cleaning	2,000
Streets - Refuse	17,000
Streets - Containers	3,000
Streets - Recycling	18,000
Streets - Building Maintenance	52,000
Registrar	3,500
Clerk of Circuit Court	2,000
Sheriff	13,000
Police	50,000
Police - 911 Center	9,000
Police - Animal Control	3,500
Fire	325,000
Salem Stadium	17,000
Parks & Recreation	22,000
General Fund Overtime	\$ 573,500
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 2019-2020

	Capital Outlay Funded
General Fund	
Technology Systems	\$ 182,332
Streets	264,000
Sheriff	48,121
Police	227,904
Fire	214,636
Community Development	824,000
Parks & Recreation	262,000
Library	12,000
Total General Fund	<u>\$ 2,034,993</u>
Enterprise Funds	
Water Production	\$ 570,000
Water Distribution	355,000
Sewer	410,000
Electric	806,000
Total Enterprise Funds	<u>\$ 2,141,000</u>
Total City-wide	<u>\$ 4,175,993</u>

**City of Salem, Virginia
Capital Outlay Funded Detail
Fiscal Year 2019-2020**

		Item Description	Quantity	Item Price	Cost	Total
General Fund						
<u>Technology Systems</u>						
10-016-1251-58001	Machinery And Equipment	Data Center Switch Replacement	1	\$ 64,856	\$ 64,856	
		Internet Edge Firewall Replacement	1	16,820	16,820	
		Wireless Access Points Replacement	1	55,656	55,656	\$ 137,332
10-016-1251-58006	Computer Equipment	Computer Replacements	1	45,000	45,000	45,000
						<u>182,332</u>
<u>Streets</u>						
10-018-1252-58001	Machinery And Equipment	Fuel Island Dispenser Replacements	3	8,000	24,000	
		Salt/Snow Plow Dump Truck	1	155,000	155,000	
		26,000 GVW Dump Truck	1	85,000	85,000	264,000
						<u>264,000</u>
<u>Sheriff</u>						
10-028-2180-58001	Machinery And Equipment	Key Fob System	1	5,425	5,425	5,425
10-028-2180-58004	Motor Vehicles And Equipment	Ford Utility Police Interceptor AWD	1	42,696	42,696	42,696
						<u>48,121</u>
<u>Police</u>						
<u>Police Department</u>						
10-030-3110-58001	Machinery And Equipment	Weapon Replacement	1	55,000	55,000	55,000
10-030-3110-58004	Motor Vehicles And Equipment	Ford Utility Police SUV Vehicle	1	57,904	57,904	57,904
10-030-3110-58009	Building Improvements	HVAC Software and Control Unit	1	40,000	40,000	40,000
<u>Animal Control</u>						
10-030-3510-58009	Building Improvements	HVAC Replacement	1	75,000	75,000	75,000
						<u>227,904</u>
<u>Fire</u>						
10-032-3210-58001	Machinery And Equipment	Cardiac Monitors	7	18,600	130,200	
		Power Loading Stretchers	4	21,109	84,436	
						<u>214,636</u>
<u>Community Development</u>						
10-042-4110-58014	Infrastructure Improvements	Elizabeth Campus Ponds Maintenance & Fencing	1	65,000	65,000	65,000
10-012-9100-59410	Transfer To Capital Projects	Downtown Streetscape Phase 1 - College Ave	1	509,000	509,000	
		Downtown Streetscape Reserve	1	250,000	250,000	759,000
						<u>824,000</u>
<u>Parks & Recreation</u>						
10-053-7205-58001	Machinery And Equipment	Baseball Stadium Sound System	1	75,000	75,000	75,000
10-053-7210-58014	Infrastructure Improvements	Football Stadium Caulking	1	125,000	125,000	125,000
10-070-7110-58004	Motor Vehicles And Equipment	Reel Mower	1	62,000	62,000	62,000
						<u>262,000</u>
<u>Library</u>						
10-076-7310-58002	Furniture And Fixtures	Furniture Replacements	1	12,000	12,000	12,000
						<u>12,000</u>
		Total General Fund Capital Outlay				\$ 2,034,993

**City of Salem, Virginia
Capital Outlay Funded Detail
Fiscal Year 2019-2020**

Enterprise Funds		Item Description	Quantity	Item Price	Cost	Total
<u>Water</u>						
<u>Water Production</u>						
51-051-0021-58001	Machinery And Equipment	Screen Purchase with Monitoring	1	\$ 170,000	\$ 170,000	
		Blow-off Upgrade	1	190,000	190,000	
		Sluice Gate Replacement	1	55,000	55,000	\$ 415,000
51-051-0021-58003	Communications Equipment	SCADA Radio System Update	1	25,000	25,000	25,000
51-051-0021-58004	Motor Vehicles And Equipment	Vehicle Replacement	1	30,000	30,000	30,000
51-051-0021-58014	Infrastructure Improvements	Well Infrastructure Development	1	100,000	100,000	100,000
						<u>570,000</u>
<u>Water Distribution</u>						
51-051-0022-58003	Communications Equipment	SCADA Radio System Update	1	25,000	25,000	25,000
51-051-0022-58008	Line Extensions And New Connections	Water Line Design	1	80,000	80,000	
		Water Line Replacement	1	200,000	200,000	
		New Connection Allowance	1	50,000	50,000	330,000
						<u>355,000</u>
<u>Sewer</u>						
52-052-0031-58003	Communications Equipment	SCADA Radio System Update	1	50,000	50,000	50,000
52-052-0031-58008	Line Extensions And New Connections	Sewer System Rehab - Roanoke River Upper	1	300,000	300,000	
		New Connection Allowance	1	60,000	60,000	360,000
						<u>410,000</u>
<u>Electric</u>						
54-054-0018-58015	VDOT Highway Projects	E Main St Highway Project	1	100,000	100,000	100,000
54-054-0018-83620	Station Equipment	Station Equipment	1	50,000	50,000	50,000
54-054-0018-83640	Poles--Towers & Fixtures	Line Improvements	1	100,000	100,000	100,000
54-054-0018-83660	U G Conduit	Underground Line Replacements	1	150,000	150,000	150,000
54-054-0018-83900	Structures & Improvements	Door Openers	1	21,000	21,000	21,000
54-054-0018-83912	Technology Upgrades	Technology Upgrades	1	15,000	15,000	15,000
54-054-0018-83930	Stores Equipment	Stores Equipment	1	2,500	2,500	2,500
54-054-0018-83940	Tools-Shop-Garage Equipment	Tools & Garage Equipment	1	2,500	2,500	2,500
54-054-0018-83950	Laboratory Equipment	Laboratory & Testing Equipment	1	15,000	15,000	15,000
54-054-0018-83960	Power Operated Equipment	Backhoe	1	50,000	50,000	50,000
54-054-0018-83970	Communication Equipment	Communications equipment/fiber optics	1	150,000	150,000	150,000
		Electric System Improvement Project-Brand Ave				
54-054-0018	Various Accounts		1	150,000	150,000	150,000
						<u>806,000</u>
Total Enterprise Funds Capital Outlay						\$ 2,141,000

CAPITAL IMPROVEMENT PLAN

**City of Salem, Virginia
Capital Improvement Plan
Fiscal Years 2020-2025**

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 2020-2025 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.

	2020	2021-2025
<u>Summary of capital budget needs:</u>		
<u>General Fund</u>		
General Government	\$ 446,332	\$ 5,466,704
Public Safety	490,661	1,835,642
Public Works	4,588,723	24,053,198
Parks, Recreation & Cultural	274,000	36,705,500
Economic Development	759,000	5,530,869
<u>Enterprise Funds</u>		
Electric	11,906,000	2,290,000
Water	925,000	18,610,000
Sewer	410,000	16,150,000
Civic Center	-	2,156,000
<u>School Component Unit</u>		
Education	55,881,890	5,346,830
	<u>\$ 75,681,606</u>	<u>\$ 118,144,743</u>

<u>Summary of capital funding sources:</u>		
<u>General Fund</u>		
State and Federal Grant Funds	\$ 3,409,723	\$ 14,013,067
Highway Maintenance State Funds	1,114,000	5,345,000
General Fund Revenues	2,034,993	13,283,846
Issuance of Debt	-	40,950,000
<u>Enterprise Funds</u>		
State and Federal Grant Funds	100,000	-
Enterprise Fund Revenues	2,141,000	11,181,000
Issuance of Debt	11,000,000	28,025,000
<u>School Component Unit</u>		
School Capital Reserve	2,881,890	5,346,830
Issuance of Debt	53,000,000	-
	<u>\$ 75,681,606</u>	<u>\$ 118,144,743</u>

**City of Salem, Virginia
Capital Improvement Plan
Fiscal Years 2020-2025**

	2020	2021	2022	2023	2024	2025 & Beyond	Total
GENERAL FUND							
General Government	\$ 446,332	\$ 2,142,676	\$ 730,676	\$ 843,676	\$ 1,296,676	\$ 453,000	\$ 5,913,036
Public Safety	490,661	1,256,041	188,601	391,000	-	-	2,326,303
Public Works	4,588,723	11,266,198	4,642,000	4,931,000	2,944,000	270,000	28,641,921
Parks, Recreation & Cultural	274,000	1,605,500	4,250,000	50,000	5,200,000	25,600,000	36,979,500
Economic Development	759,000	853,489	4,102,380	525,000	25,000	25,000	6,289,869
Total General Fund	6,558,716	17,123,904	13,913,657	6,740,676	9,465,676	26,348,000	80,150,629
ENTERPRISE FUNDS							
Water	925,000	740,000	6,180,000	2,920,000	1,795,000	6,975,000	19,535,000
Sewer	410,000	500,000	9,550,000	50,000	6,050,000	-	16,560,000
Civic Center	-	1,770,000	-	161,000	225,000	-	2,156,000
Electric	11,906,000	430,000	375,000	500,000	485,000	500,000	14,196,000
Total Enterprise Funds	13,241,000	3,440,000	16,105,000	3,631,000	8,555,000	7,475,000	52,447,000
SCHOOL COMPONENT UNIT							
Education	55,881,890	1,512,864	989,177	1,259,963	780,702	804,124	61,228,720
Total School Component Unit	55,881,890	1,512,864	989,177	1,259,963	780,702	804,124	61,228,720
	\$ 75,681,606	\$ 22,076,768	\$ 31,007,834	\$ 11,631,639	\$ 18,801,378	\$ 34,627,124	\$ 193,826,349

GENERAL FUND							
GENERAL GOVERNMENT							
City Garage							
Funding Source*	2020	2021	2022	2023	2024	2025 & Beyond	Total
OR	\$ 155,000	\$ 622,000	\$ 159,000	\$ 161,000	\$ 163,000	\$ 165,000	\$ 1,425,000
OR	-	170,000	-	-	180,000	-	350,000
OR	85,000	86,000	86,000	87,000	88,000	88,000	520,000
OR	-	52,000	52,000	54,000	54,000	-	212,000
OR	-	35,000	-	-	-	-	35,000
OR	24,000	-	-	-	-	-	24,000
OR	-	30,000	-	-	-	-	30,000
OR	-	30,000	30,000	-	30,000	-	90,000
OR	-	80,000	85,000	-	-	-	165,000
OR	-	35,000	-	-	-	-	35,000
OR	-	277,000	-	-	300,000	-	577,000
OR	-	85,000	95,000	-	-	100,000	280,000
OR	-	65,000	-	-	-	-	65,000
OR	-	100,000	-	-	-	-	100,000
OR	-	27,000	-	30,000	-	-	57,000
OR	-	125,000	-	130,000	-	-	255,000
OR	-	-	-	180,000	-	-	180,000
OR	-	-	-	-	240,000	-	240,000
OR	-	-	-	-	40,000	-	40,000
Total City Garage							4,680,000
Real Estate							
OR	-	20,000	20,000	20,000	20,000	-	80,000
Total Real Estate							80,000
Technology Systems							
OR	64,856	64,856	64,856	64,856	64,856	-	324,280
OR	16,820	16,820	16,820	16,820	16,820	-	84,100
OR	45,000	85,000	85,000	85,000	85,000	85,000	470,000
OR	55,656	-	-	-	-	-	55,656
OR	-	22,000	22,000	-	-	-	44,000
OR	-	15,000	15,000	15,000	15,000	15,000	75,000
OR	-	100,000	-	-	-	-	100,000
Total Technology Systems							1,153,036
TOTAL GENERAL GOVERNMENT							
	\$ 446,332	\$ 2,142,676	\$ 730,676	\$ 843,676	\$ 1,296,676	\$ 453,000	\$ 5,913,036

**City of Salem, Virginia
Capital Improvement Plan
Fiscal Years 2020-2025**

		Funding Source*	2020	2021	2022	2023	2024	2025 & Beyond	Total
PUBLIC SAFETY									
<u>Fire Department</u>									
	EMS Coordinator Vehicle Replacement	OR	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
	Cardiac Monitors	OR	130,200	-	-	-	-	-	130,200
	Power Loading Stretchers	OR	84,436	-	-	-	-	-	84,436
	Fire Engine - Engine 2	OR	-	700,000	-	-	-	-	700,000
	Ambulance - Medic 803	OR	-	220,000	-	-	-	-	220,000
	Fire Administration Building Upgrades	OR	-	-	-	65,000	-	-	65,000
	Ambulance - Medic 801	OR	-	-	-	225,000	-	-	225,000
	<i>Total Fire Department</i>		214,636	960,000	-	290,000	-	-	1,464,636
<u>Police</u>									
	Police Dept HVAC Software and Control Unit	OR	40,000	-	-	-	-	-	40,000
	Weapon Replacement	OR	55,000	-	-	-	-	-	55,000
	Smart Weapons (Taser)	OR	-	50,000	-	-	-	-	50,000
	CAD to CAD Interface Between Jurisdictions	OR	-	-	78,601	-	-	-	78,601
	Ford Utility Police SUV Vehicle (2)	OR	57,904	57,904	-	-	-	-	115,808
	<i>Total Police</i>		152,904	107,904	78,601	-	-	-	339,409
<u>Police Animal Control</u>									
	Animal Shelter HVAC Replacement	OR	75,000	70,000	50,000	76,000	-	-	271,000
	Animal Shelter HVAC Software and Control Unit	OR	-	-	35,000	-	-	-	35,000
	Animal Control Ford F150 Crew Cab 4x4	OR	-	50,441	-	-	-	-	50,441
	<i>Total Police Animal Control</i>		75,000	120,441	85,000	76,000	-	-	356,441
<u>Salem Rescue Squad</u>									
	Restoration & Upgrade to 201 S Broad St	OR	-	25,000	25,000	25,000	-	-	75,000
	<i>Total Salem Rescue Squad</i>		-	25,000	25,000	25,000	-	-	75,000
<u>Sheriff</u>									
	2020 Ford Utility Police Interceptors AWD (2)	OR	42,696	42,696	-	-	-	-	85,392
	Sheriff Key Fob System	OR	5,425	-	-	-	-	-	5,425
	<i>Total Sheriff</i>		48,121	42,696	-	-	-	-	90,817
TOTAL PUBLIC SAFETY			\$ 490,661	\$ 1,256,041	\$ 188,601	\$ 391,000	\$ -	\$ -	\$ 2,326,303

**City of Salem, Virginia
Capital Improvement Plan
Fiscal Years 2020-2025**

		Funding Source*	2020	2021	2022	2023	2024	2025 & Beyond	Total
PUBLIC WORKS									
<u>Bridges</u>									
	Colorado St over NS Bridge Replacement (#1804)	GR	\$ 700,000	\$ 4,300,000	\$ 450,000	\$ -	\$ -	\$ -	\$ 5,450,000
	Apperson Bridge Superstructure Replacement (#1801)	GR	500,000	3,250,000	-	-	-	-	3,750,000
	Mill Ln over Rke River Bridge Maintenance (#8002)	HM	450,000	450,000	-	-	-	-	900,000
	Garst over Masons Creek Bridge Maintenance (#8003)	HM	80,000	-	-	-	-	-	80,000
	Lynchburg Tpke over Masons Creek Bridge Maintenance (#8000)	HM	121,000	-	-	-	-	-	121,000
	Colorado St over Rke River Bridge Maintenance (#1803)	HM	100,000	-	-	-	-	-	100,000
	Eddy Ave over Rke River Bridge Maintenance (#8007)	HM	-	350,000	350,000	-	-	-	700,000
	Rt 419 over NS Railway Clean & Paint (#1813)	HM	150,000	150,000	-	-	-	-	300,000
	Boulevard Bridge Replacement (#8001)	HM	-	-	-	550,000	2,500,000	-	3,050,000
	<i>Total Bridges</i>		2,101,000	8,500,000	800,000	550,000	2,500,000	-	14,451,000
<u>Building Maintenance</u>									
	Building Maintenance Work Van	OR	-	35,000	35,000	36,000	-	-	106,000
	<i>Total Building Maintenance</i>		-	35,000	35,000	36,000	-	-	106,000
<u>City Hall</u>									
	City Hall Roof Replacement	OR	-	-	40,000	-	-	-	40,000
	<i>Total City Hall</i>		-	-	40,000	-	-	-	40,000
<u>Community Development</u>									
	Community Development Motor Vehicle Replacement	OR	-	42,000	30,000	30,000	42,000	30,000	174,000
	<i>Total Community Development</i>		-	42,000	30,000	30,000	42,000	30,000	174,000
<u>Courthouse</u>									
	Sheriff's Office Renovation/Upgrade	OR	-	52,000	-	-	-	-	52,000
	Juror Room Expansion	OR	-	-	75,000	-	-	-	75,000
	Courthouse Roof Section Replacements	OR	-	80,000	80,000	80,000	-	-	240,000
	<i>Total Courthouse</i>		-	132,000	155,000	80,000	-	-	367,000
<u>Elizabeth Campus</u>									
	Elizabeth Campus Ponds Maintenance & Fencing	OR	65,000	-	-	-	-	-	65,000
	<i>Total Elizabeth Campus</i>		65,000	-	-	-	-	-	65,000
<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 Garbage Body	OR	-	75,000	82,000	-	82,000	-	239,000
	Crane Carrier Garbage Truck	OR	-	235,000	-	240,000	-	-	475,000
	Knuckle Boom Truck	OR	-	-	-	155,000	-	-	155,000
	<i>Total Refuse Collections</i>		-	310,000	82,000	395,000	82,000	-	869,000

**City of Salem, Virginia
Capital Improvement Plan
Fiscal Years 2020-2025**

	Funding Source*	2020	2021	2022	2023	2024	2025 & Beyond	Total
<u>Sidewalks, Curbs & Gutters</u>								
Hanging Rock Battlefield Trail Phase 2	GR	374,842	357,198	-	-	-	-	732,040
New Sidewalks, Curbs & Gutters	OR	-	20,000	20,000	20,000	20,000	20,000	100,000
<i>Total Sidewalks, Curbs & Gutters</i>		<u>374,842</u>	<u>377,198</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>832,040</u>
<u>Storm Drains</u>								
New Storm Drains	OR	-	20,000	20,000	20,000	20,000	20,000	100,000
NPDES MS4 Permit - Stormwater Quality Regulations	OR	-	100,000	100,000	100,000	100,000	200,000	600,000
Texas/Turnpike Storm Drain Upgrade	HM	-	125,000	150,000	200,000	-	-	475,000
Chamberlain Lane Culvert Replacement	HM	-	95,000	-	-	-	-	95,000
Poplar Avenue Storm Drain	HM	-	200,000	-	-	-	-	200,000
<i>Total Storm Drains</i>		<u>-</u>	<u>540,000</u>	<u>270,000</u>	<u>320,000</u>	<u>120,000</u>	<u>220,000</u>	<u>1,470,000</u>
<u>Street Department</u>								
Street Department Paving	OR	-	-	135,000	-	-	-	135,000
<i>Total Street</i>		<u>-</u>	<u>-</u>	<u>135,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>135,000</u>
<u>Streets</u>								
E Main St Roadway Improvement Phase 2	GR	1,000,000	1,000,000	1,000,000	-	-	-	3,000,000
Multimodal Improvements along Roanoke Boulevard	GR	484,881	-	-	-	-	-	484,881
Franklin Street Expansion	D	-	-	2,000,000	3,000,000	-	-	5,000,000
Red Lane Expansion	D	-	-	-	500,000	-	-	500,000
<i>Total Streets</i>		<u>1,484,881</u>	<u>1,000,000</u>	<u>3,000,000</u>	<u>3,500,000</u>	<u>-</u>	<u>-</u>	<u>8,984,881</u>
<u>Traffic Signals</u>								
Traffic Signals	HM	213,000	150,000	75,000	-	-	-	438,000
Downtown Improvement-Traffic Signal E Main & College	GR	350,000	-	-	-	-	-	350,000
<i>Total Traffic Signals</i>		<u>563,000</u>	<u>150,000</u>	<u>75,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>788,000</u>
TOTAL PUBLIC WORKS		<u>\$ 4,588,723</u>	<u>\$11,266,198</u>	<u>\$ 4,642,000</u>	<u>\$ 4,931,000</u>	<u>\$ 2,944,000</u>	<u>\$ 270,000</u>	<u>\$28,641,921</u>

**City of Salem, Virginia
Capital Improvement Plan
Fiscal Years 2020-2025**

		Funding Source*	2020	2021	2022	2023	2024	2025 & Beyond	Total
PARKS, RECREATION & CULTURAL									
<u>Administration</u>									
	Administration Building	D	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000
	Recreational Center	D	-	-	-	-	4,000,000	4,000,000	8,000,000
	<i>Total Administration</i>		-	-	-	-	5,000,000	4,000,000	9,000,000
<u>Athletic Fields</u>									
	Kiwanis Field Lighting Upgrades	D	-	690,000	-	-	-	-	690,000
	Civic Center West Field Lighting Upgrades	D	-	160,000	-	-	-	-	160,000
	Spartan Field Renovations	OR	-	83,500	-	-	-	-	83,500
	Moyer Sports Complex Renovations	D	-	-	2,500,000	-	-	-	2,500,000
	Kiwanis Field Renovations	D	-	-	1,500,000	-	-	-	1,500,000
	Spartan Field Team Fieldhouse	D	-	-	-	-	-	600,000	600,000
	Reel Mower	OR	62,000	-	-	-	-	-	62,000
	Ventrac Tractor (Moyer)	OR	-	42,000	-	-	-	-	42,000
	Civic Center Ballfields Restroom Replacement	OR	-	-	-	-	200,000	-	200,000
	Oakey Field New Restroom	OR	-	-	100,000	-	-	-	100,000
	<i>Total Athletic Fields</i>		62,000	975,500	4,100,000	-	200,000	600,000	5,937,500
<u>Library</u>									
	Library Flooring Replacement	OR	-	135,000	-	-	-	-	135,000
	Library Coworking Space	OR	-	95,000	-	-	-	-	95,000
	Library Square Special Events Space	OR	-	85,000	50,000	50,000	-	-	185,000
	Library Furniture	OR	12,000	-	-	-	-	-	12,000
	<i>Total Library</i>		12,000	315,000	50,000	50,000	-	-	427,000
<u>Parks</u>									
	Longwood Park New Restroom	OR	-	100,000	100,000	-	-	-	200,000
	Mowles Spring Park (Athletic Complex)	D	-	-	-	-	-	20,000,000	20,000,000
	<i>Total Parks</i>		-	100,000	100,000	-	-	20,000,000	20,200,000
<u>Senior Citizen Center</u>									
	Senior Citizen Center Renovations	D	-	-	-	-	-	1,000,000	1,000,000
	<i>Total Senior Citizen Center</i>		-	-	-	-	-	1,000,000	1,000,000
<u>Stadiums</u>									
	Baseball Stadium Sound System	OR	75,000	-	-	-	-	-	75,000
	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>		200,000	215,000	-	-	-	-	415,000
TOTAL PARKS, RECREATION & CULTURAL			\$ 274,000	\$ 1,605,500	\$ 4,250,000	\$ 50,000	\$ 5,200,000	\$25,600,000	\$36,979,500

**City of Salem, Virginia
Capital Improvement Plan
Fiscal Years 2020-2025**

		Funding Source*	2020	2021	2022	2023	2024	2025 & Beyond	Total
ECONOMIC DEVELOPMENT									
<u>Economic Development</u>									
Downtown Streetscape Phase 1 - College Ave	OR	\$	509,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 509,000
Downtown Streetscape Phase 2 - Broad to White Oak	GR		-	26,000	-	-	-	-	26,000
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		-	250,000	500,000	-	-	-	750,000
Downtown Streetscape Phase 5 - Boulevard	OR		-	250,000	250,000	500,000	-	-	1,000,000
Downtown Streetscape Reserve	OR		250,000	-	-	-	-	-	250,000
Downtown Plan - Local Improvements	OR		-	25,000	25,000	25,000	25,000	25,000	125,000
<i>Total Economic Development</i>			759,000	853,489	4,102,380	525,000	25,000	25,000	6,289,869
TOTAL ECONOMIC DEVELOPMENT			\$ 759,000	\$ 853,489	\$ 4,102,380	\$ 525,000	\$ 25,000	\$ 25,000	\$ 6,289,869
TOTAL GENERAL FUND			\$ 6,558,716	\$17,123,904	\$13,913,657	\$ 6,740,676	\$ 9,465,676	\$26,348,000	\$80,150,629

**City of Salem, Virginia
Capital Improvement Plan
Fiscal Years 2020-2025**

Funding Source*		2020	2021	2022	2023	2024	2025 & Beyond	Total
ENTERPRISE FUNDS								
WATER								
	OR	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Well Infrastructure Development Engineering	D	-	-	2,200,000	-	-	-	2,200,000
Well Infrastructure Development Construction	OR	360,000	250,000	-	300,000	-	3,855,000	4,765,000
Intake Screen Replacement & Blowoff System Upgrade	OR	55,000	50,000	20,000	20,000	20,000	20,000	185,000
Water Plant Improvements and Equipment	OR	-	-	-	500,000	-	-	500,000
Water Storage Tank Replacement - Franklin St	OR	280,000	200,000	200,000	200,000	200,000	200,000	1,280,000
Water Line Design and Replacement	OR	-	50,000	50,000	50,000	50,000	-	200,000
Water Vehicles and Equipment Replacement	OR	-	150,000	3,500,000	-	-	-	3,650,000
Relocate Field Operations to Tidewater Street (Water)	D	-	40,000	210,000	1,850,000	-	-	2,100,000
Water Line Polar Lane and Pump Station Stonegate	D	-	-	-	-	1,525,000	-	1,525,000
Water Storage Tanks Replacement - Red Lane	D	-	-	-	-	-	2,900,000	2,900,000
Water Storage Tank - Penguin Lane	OR	50,000	-	-	-	-	-	50,000
SCADA Radio System Update (Water 50%)	OR	30,000	-	-	-	-	-	30,000
Vehicle Replacement	OR	50,000	-	-	-	-	-	50,000
New Water Line Connection Allowance	OR	50,000	-	-	-	-	-	50,000
TOTAL WATER		\$ 925,000	\$ 740,000	\$ 6,180,000	\$ 2,920,000	\$ 1,795,000	\$ 6,975,000	\$19,535,000
SEWER								
	D	\$ -	\$ 150,000	\$ 3,500,000	\$ -	\$ -	\$ -	\$ 3,650,000
Relocate Field Operations to Tidewater Street (Sewer)	OR	300,000	300,000	-	-	-	-	600,000
Sewer System Rehab Roanoke River Upper Engineering	OR	-	-	6,000,000	-	-	-	6,000,000
Sewer System Rehab Roanoke River Upper Construction	D	-	50,000	50,000	50,000	50,000	-	200,000
Sewer Vehicles and Equipment Replacement	OR	-	-	-	-	6,000,000	-	6,000,000
Mason Creek Sewer Replacement	D	50,000	-	-	-	-	-	50,000
SCADA Radio System Update (Sewer 50%)	OR	60,000	-	-	-	-	-	60,000
New Sewer Line Connection Allowance	OR	-	-	-	-	-	-	-
TOTAL SEWER		\$ 410,000	\$ 500,000	\$ 9,550,000	\$ 50,000	\$ 6,050,000	\$ -	\$16,560,000
CIVIC CENTER								
	OR	\$ -	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ 90,000
Lobby 2 & Foyer	OR	-	85,000	-	-	-	-	85,000
Annex HVAC	OR	-	85,000	-	-	-	-	85,000
Annex Ceiling Replacement	OR	-	100,000	-	-	-	-	100,000
Locker Room Renovations	OR	-	275,000	-	-	-	-	275,000
Arena Sound System	OR	-	255,000	-	-	-	-	255,000
Marquee Replacement	OR	-	380,000	-	-	-	-	380,000
Parking Lot Re-paving Phase 1	OR	-	385,000	-	-	-	-	385,000
Parking Lot Re-paving Phase 2	OR	-	-	-	-	-	-	91,000
Warehouse Renovations	OR	-	-	-	-	-	-	70,000
Camper Electric Boxes	OR	-	-	-	-	-	-	225,000
Basketball Floor	OR	-	80,000	-	-	-	-	80,000
Chiller Overhaul	OR	-	35,000	-	-	-	-	35,000
Generator Fuel Tank Replacement	OR	-	-	-	-	-	-	-
TOTAL CIVIC CENTER		\$ -	\$ 1,770,000	\$ -	\$ 161,000	\$ 225,000	\$ -	\$ 2,156,000

**City of Salem, Virginia
Capital Improvement Plan
Fiscal Years 2020-2025**

		Funding Source*	2020	2021	2022	2023	2024	2025 & Beyond	Total
ELECTRIC									
	Substation Replacements	D	\$11,000,000	\$	-	\$	-	\$	\$11,000,000
	Construction Vehicles	OR	50,000	180,000	125,000	250,000	235,000	-	1,090,000
	Underground Line Replacement	OR	150,000	150,000	150,000	150,000	150,000	250,000	900,000
	Electric System Improvement Project-Brand Ave	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	OR	100,000	-	-	-	-	-	100,000
	Downtown Improvement-Street Lights College Ave	GR	100,000	-	-	-	-	-	100,000
	Station Equipment	OR	50,000	-	-	-	-	-	50,000
	Door Openers	OR	21,000	-	-	-	-	-	21,000
	Technology Upgrades	OR	15,000	-	-	-	-	-	15,000
	Stores, Tools, & Laboratory Equipment	OR	20,000	-	-	-	-	-	20,000
	Communications Equipment - Fiber Optic	OR	150,000	-	-	-	-	-	150,000
TOTAL ELECTRIC			\$11,906,000	\$ 430,000	\$ 375,000	\$ 500,000	\$ 485,000	\$ 500,000	\$14,196,000
TOTAL ENTERPRISE FUNDS			\$13,241,000	\$ 3,440,000	\$16,105,000	\$ 3,631,000	\$ 8,555,000	\$ 7,475,000	\$52,447,000

**City of Salem, Virginia
Capital Improvement Plan
Fiscal Years 2020-2025**

		Funding Source*	2020	2021	2022	2023	2024	2025 & Beyond	Total
<u>SCHOOLS COMPONENT UNIT</u>									
<u>EDUCATION</u>									
<u>AIIMS</u>									
	Professional Development Room	CR	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00
	AIIMS Phase 2	CR	-	-	-	400,000	-	-	400,000
	Half Wall/Various Interior Renovations	CR	11,000	-	-	-	-	-	11,000
	<i>Total AIIMS</i>		11,000	20,000	-	400,000	-	-	431,000
<u>Andrew Lewis</u>									
	Band Instrument Replacement-ALMS	CR	-	30,000	-	-	-	-	30,000
	Resurface Track (ALMS)	CR	100,000	-	-	-	-	-	100,000
	Lockers Replacement in PE Locker Rooms	CR	-	75,000	-	-	-	-	75,000
	Auditorium Door Replacement	CR	15,000	-	-	-	-	-	15,000
	Fire Alarm System Replacement	CR	30,000	-	-	-	-	-	30,000
	<i>Total Andrew Lewis</i>		145,000	105,000	-	-	-	-	250,000
<u>Carver</u>									
	Extend Sidewalk from Exit 5 to 6	CR	20,000	-	-	-	-	-	20,000
	<i>Total Carver</i>		20,000	-	-	-	-	-	20,000
<u>Central Office</u>									
	New Flooring, Asbestos Abatement	CR	35,000	35,000	-	-	-	-	70,000
	<i>Total Central Office</i>		35,000	35,000	-	-	-	-	70,000
<u>East Salem</u>									
	Fan Coil Unit Replacement-East	CR	-	165,000	-	-	-	-	165,000
	Air Handler Replacement	CR	-	-	-	54,000	-	-	54,000
	Cover/Remove Tiles in Main Hallways	CR	25,000	-	-	-	-	-	25,000
	Playground Equipment Replacement	CR	-	50,000	-	-	-	-	50,000
	<i>Total East Salem</i>		25,000	215,000	-	54,000	-	-	294,000
<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 - Computer Replacement	CR	262,691	270,572	278,689	287,050	295,662	304,532	1,699,196
	School Technology - Other Computer/Smart Board Replacement	CR	100,000	100,000	-	-	-	-	200,000
	Cafeteria/Kitchen Equipment Replacement	CR	18,448	19,001	19,571	20,158	20,763	21,386	119,327
	HVAC Control Updates at East, Carver, & ALMS	CR	50,000	75,000	75,000	-	-	-	200,000
	Calculator Replacement-Secondary Levels	CR	10,530	-	-	20,000	-	-	30,530
	Salary Study	CR	32,000	-	-	-	-	-	32,000
	Rider Floor Scrubbers (2)	CR	16,000	-	-	-	-	-	16,000
	<i>Total Multiple</i>		519,669	649,054	563,275	522,923	518,011	533,552	3,306,484

**City of Salem, Virginia
Capital Improvement Plan
Fiscal Years 2020-2025**

	Funding Source*	2020	2021	2022	2023	2024	2025 & Beyond	Total
<u>Salem High</u>								
Fieldhouse Renovation	CR	624,048	-	-	-	-	-	624,048
Remodel Room 250-CTE Expansion	CR	50,000	-	-	-	-	-	50,000
Band Instrument Replacement-SHS	CR	-	30,000	-	-	-	-	30,000
Resurface Track (SHS)	CR	375,369	-	-	-	-	-	375,369
Repave Tennis Courts	CR	-	-	113,290	-	-	-	113,290
Alignment Rack Lift-CTE Program	CR	18,406	-	-	-	-	-	18,406
Commercial Dishwasher Installation-CTE Program	CR	-	18,410	-	-	-	-	18,410
Grand Piano & Risers	CR	-	-	-	28,000	-	-	28,000
Full School Renovation-SHS	CR	53,000,000	-	-	-	-	-	53,000,000
<i>Total Salem High</i>	D	54,067,823	48,410	113,290	28,000	-	-	54,257,523
<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	233,398	240,400	247,612	255,040	262,691	270,572	1,509,713
Division Vehicle Replacement	CR	-	35,000	-	-	-	-	35,000
GPS for Buses	CR	-	-	50,000	-	-	-	50,000
Alignment Machine for Auto Service	CR	-	-	15,000	-	-	-	15,000
Dodge Caravan SXT (Used)-Special Needs	CR	25,000	-	-	-	-	-	25,000
<i>Total Transportation</i>		258,398	275,400	312,612	255,040	262,691	270,572	1,634,713
<u>West Salem</u>								
Chiller Replacement-West	CR	190,000	-	-	-	-	-	190,000
Fan Coil Unit Replacement-West	CR	-	165,000	-	-	-	-	165,000
Full Roof Replacement	CR	600,000	-	-	-	-	-	600,000
<i>Total West Salem</i>		790,000	165,000	-	-	-	-	955,000
TOTAL EDUCATION		\$55,881,890	\$ 1,512,864	\$ 989,177	\$ 1,259,963	\$ 780,702	\$ 804,124	\$61,228,720
TOTAL SCHOOLS COMPONENT UNIT		\$55,881,890	\$ 1,512,864	\$ 989,177	\$ 1,259,963	\$ 780,702	\$ 804,124	\$61,228,720

* Funding Source Abbreviation Key:

GR State and Federal Grant Funds
HM Highway Maintenance State 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 2019-2020

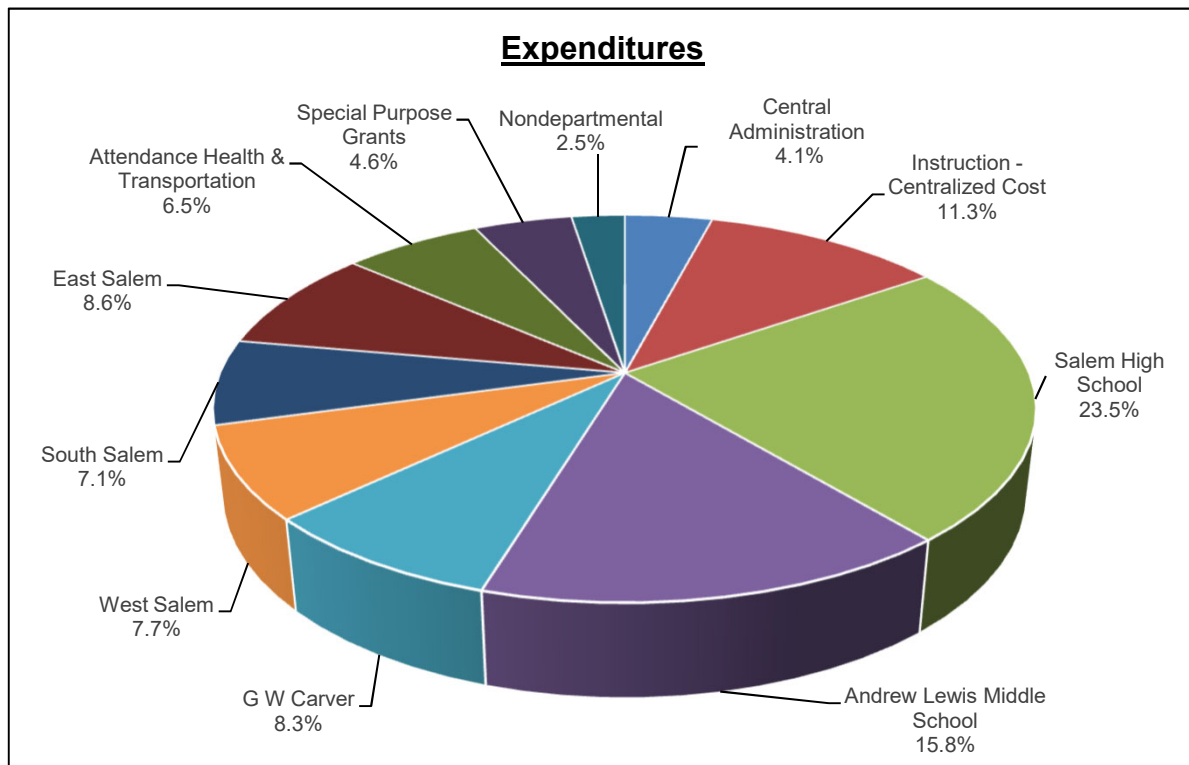
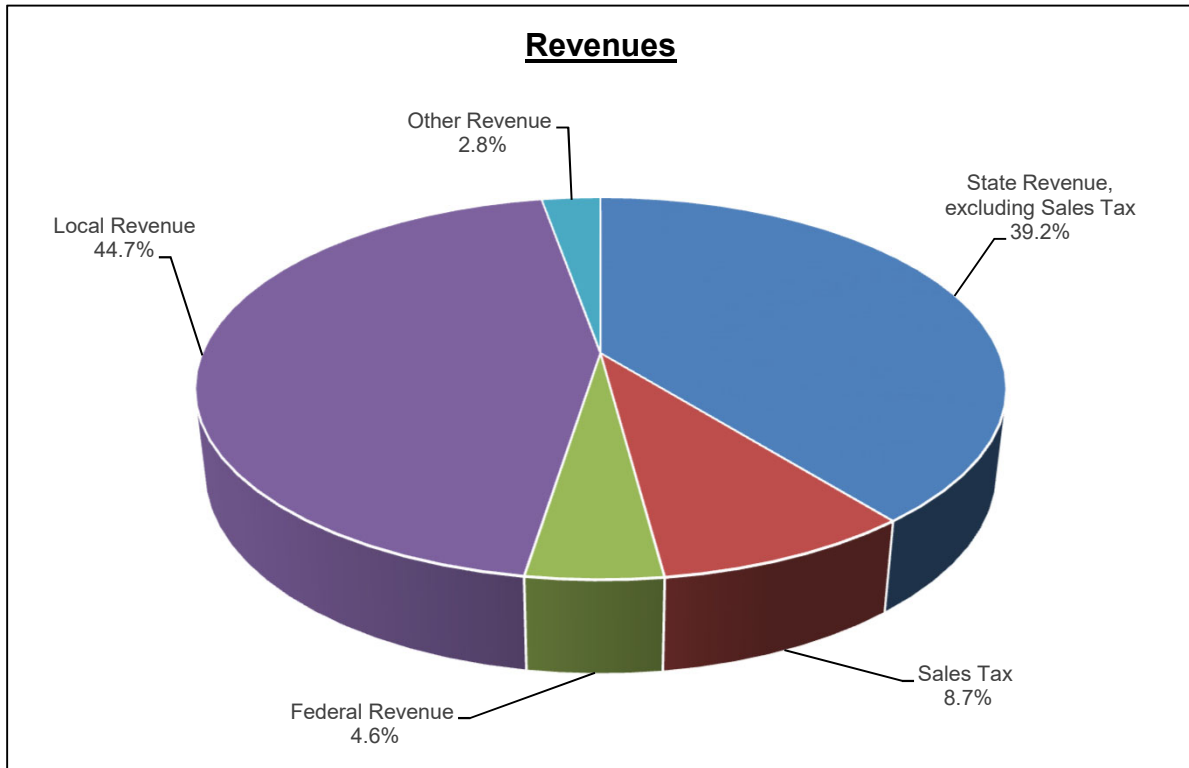
	2018 Actual	2019 Adopted Budget	2020 Adopted Budget	Increase/ (Decrease)
Human and Community Service Agencies				
Blue Ridge Behavioral Healthcare	\$ 124,474	\$ 145,357	\$ 160,799	\$ 15,442
Child Health Investment Partnership (CHIP)	38,000	38,000	38,000	-
Roanoke Regional Blueway	1,333	1,333	1,333	-
Roanoke Valley-Alleghany Regional Commission	24,166	25,535	25,535	-
Roanoke Valley Economic Development Partnership	55,044	52,735	52,735	-
Roanoke Valley Greenway Commission	10,960	10,980	10,980	-
Roanoke Valley Transportation Planning Organization	3,816	3,822	3,852	30
Salem Education Foundation	70,000	86,000	74,000	(12,000)
Salem Museum & Historical Society	55,000	55,000	55,000	-
Salem Rescue Squad	106,031	113,153	144,309	31,156
Salem Visitors Center	41,636	45,000	45,000	-
Salem/Roanoke County Chamber of Commerce	10,000	10,000	10,000	-
Valley Metro Star Route	129,928	152,266	122,000	(30,266)
Valley Metro Fixed Route (based on ridership)	53,049	59,500	95,000	35,500
	\$ 723,437	\$ 798,681	\$ 838,543	\$ 39,862

City of Salem, Virginia
Human and Community Service Agency Funding Requests
Fiscal Year 2019-2020

	2018 Actual	2019 Adopted Budget	2020 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	12,500	10,000	10,000	-
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	7,000	-
Roanoke College Pitch	5,000	5,000	5,000	-
Rke Regional Small Business Development Ctr.	2,500	2,500	2,500	-
Roanoke Area Ministries	2,000	2,000	2,000	-
Roanoke Symphony Orchestra	20,000	20,000	20,000	-
Roanoke Valley Speech & Hearing Center	2,500	2,500	2,500	-
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	-	-	-
Western VA EMS Council	5,973	5,973	5,973	-
Appropriation Reserve	-	11,650	11,650	-
	\$ 193,877	\$ 200,527	\$ 200,527	\$ -

SCHOOL COMPONENT UNIT

Salem City Schools Budget Summary Fiscal Year 2019-2020



Salem City Schools					
Summary of Proposed Budget As of March 13, 2019					
FY 2020					
Note: This page is shown for general comparison of totals only. This schedule is based on the original adopted budget whereas the detailed budget shows any budget amendments year to date which may differ					
School Operating Fund Budget		FY 2019 Adopted Budget	FY 2020 Proposed Budget as of 3/12/2019	Increase (Decrease) of FY 20 from FY 19 Adopted	Increase (Decrease) %
Revenue					
State Revenue, excluding Sales Tax (1)		\$16,979,990	\$17,834,704	\$854,714	5.0% (1)
Sales Tax		3,722,397	3,959,973	237,576	6.4% (2)
Subtotal-All State Revenue		\$20,702,387	\$21,794,677	\$1,092,290	5.3%
Federal Revenue		2,127,246	2,072,931	(54,315)	-2.6% (3)
Local Revenue		20,375,621	20,375,621	0	0.0% (4)
Other Revenue		1,565,943	1,304,098	(261,845)	-16.7% (5)
Total School Fund Revenue Budget		\$44,771,197	\$45,547,327	\$776,130	1.7%
Expenditures					
Central Administration		\$1,841,934	\$1,865,258	\$23,324	1.3% (6)
Instruction-Centralized Cost		5,220,902	5,158,746	(62,156)	-1.2% (7)
Salem High School		10,460,003	10,696,740	236,737	2.3% (8)
Andrew Lewis Middle School		7,070,648	7,215,915	145,267	2.1% (8)
G. W. Carver		3,658,326	3,782,600	124,274	3.4% (8)
West Salem		3,351,124	3,510,974	159,850	4.8% (8)
South Salem		3,227,126	3,237,252	10,126	0.3% (8)
East Salem		3,822,476	3,923,343	100,867	2.6% (8)
Attendance and Health		1,099,194	1,132,962	33,768	3.1% (8)
Transportation		1,781,108	1,814,721	33,613	1.9% (8)
Special Purpose Grants		2,127,246	2,072,931	(54,315)	-2.6% (3)
Non Departmental (Incl Debt Service)		1,111,110	1,135,885	24,775	2.2% (9)
Total School Fund Expenditure Budget		\$44,771,197	\$45,547,327	\$776,130	1.7%
Budget Shortfall			\$0		
(1) State revenue changes due to additional Supplemental Lottery Per Pupil funds and funding for compensation					
(2) Sales tax is budgeted using local estimate (i.e. State's estimate less \$100,000)					
(3) Reflects a small increase in the VPI grant and reduction of carryover accounts as they are unknown at this time					
(4) Reflects no changes					
(5) Various small revenue changes including a \$235,000 decrease in VWCC Dual Enrollment Reimbursement revenue due to an invoice process change where revenue and expenditures both decreased (wash)					
(6) Reflects changes in salaries due to changes in personnel, the addition of a student accident insurance policy, contractual services for research					
(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. Transportation reflects personnel changes versus the previous year and the funding for the schools portion of radio maintenance costs					
(9) Temporary accounts for Salary increase \$919,751 & Health Insurance Increase \$39,434 to be spread later					

				Increase	
		FY 2019 Adopted Budget	FY 2020 Proposed Budget as of 3/12/2019	(Decrease) of FY 20 from FY 19 Adopted	Increase (Decrease) %
Cafeteria Fund Budget					
Revenue					
Salem High School		\$587,534	\$625,809	\$38,275	6.5%
Andrew Lewis Middle School		417,771	475,763	57,992	13.9%
G W Carver		198,506	205,641	7,135	3.6%
West Salem		199,403	207,571	8,168	4.1%
South Salem		190,872	204,193	13,321	7.0%
East Salem		176,052	193,579	17,527	10.0%
		\$1,770,138	\$1,912,556	\$142,418	8.0%
Expenditures					
Salem High School		\$569,733	\$631,696	\$61,963	10.9%
Andrew Lewis Middle School		395,802	423,204	27,402	6.9%
G W Carver		205,584	202,234	(3,350)	-1.6%
West Salem		232,867	249,353	16,486	7.1%
South Salem		201,383	220,062	18,679	9.3%
East Salem		164,769	186,007	21,238	12.9%
Total Cafeteria Fund Budget		\$1,770,138	\$1,912,556	\$142,418	8.0%
Total Proposed School Budget (School Operating, Grant and Cafeteria)		\$46,541,335	\$47,459,883	\$918,548	2.0%
Difference in Revenue and Expenditure Cafeteria Budgets by School					
Salem High School			(\$5,887)		
Andrew Lewis Middle School			\$52,559		
G W Carver			\$3,407		
West Salem			(\$41,782)		
South Salem			(\$15,869)		
East Salem			\$7,572		
Total-Balanced Budget Overall			\$0		