



CITY OF SALEM, VIRGINIA
ANNUAL BUDGET
FISCAL YEAR 2020-2021

CITY OF SALEM, VIRGINIA FINAL BUDGET

**FOR FISCAL YEAR
2020-2021**

COUNCIL MEMBERS

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

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

**City of Salem, Virginia
Table of Contents
Fiscal Year 2020-2021**

	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
Transfers	11
General Fund Expenditure Budget Summary	12
General Fund Expenditure Budget by Function	13
General Fund Expenditure Budget Detail (By Department)	
Animal Control	36
Bank Charges	22
Beautification Program	30
Board of Equalization	19
Building Maintenance	27
Building Inspections	38
Circuit Court	31
City Attorney	17
City Council	16
City Garage	24
City Hall	28
City Manager	16
City Sheriff	33
Clerk of Circuit Court	32
Clerk of City Council	16
Combined District Courts	32
Commissioner of the Revenue	18

**City of Salem, Virginia
Table of Contents
Fiscal Year 2020-2021**

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

**City of Salem, Virginia
Table of Contents
Fiscal Year 2020-2021**

	Page
Street and Highway Administration	25
Street and Road Cleaning	26
Tax Relief for Elderly	21
Technology Systems	23
Tourism / NCAA	40-41
Transfers to Other Funds	22
Treasurer	19
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	55
Civic Center	57
Electric Service Revenue	60
Catering & Concessions	65
<u>Expenses</u>	
Meter Readers	50
Utility Billing	50
Utility Collections	51
Water Production	52
Water Distribution	53
Sewer	55
Civic Center	57
Electric	60
Catering & Concessions	65
Debt Service Fund	
Debt Service Fund Budget Summary	70
Internal Service Fund	
Health Insurance Fund Budget Summary	72
Personnel	
Pay Scale	74
Schematic List of Positions	75
Part-Time Salary Budget	127
Overtime Budget	128

**City of Salem, Virginia
Table of Contents
Fiscal Year 2020-2021**

Page

Capital Outlay

Capital Outlay Funded Summary..... 84
Capital Outlay Funded Detail..... 85

Capital Improvement Plan

Capital Improvement Plan..... 88

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 Final Budget.....105



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

April 8, 2020

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

Honorable Members of Salem City Council:

City staff began the budget process for fiscal year 2020-2021 back in early November of 2019. We received departmental requests and met with each department individually. In late February, we had almost completed a balanced budget for your consideration.

The COVID-19 pandemic has dramatically changed the landscape for Salem and the entire world. Social distancing has changed our culture and is impacting citizens, businesses and governments. Some of our important revenue sources will be greatly impacted by the pandemic. Our lodging tax, meals tax and sales tax all stand to have significant drops. Business license tax will be impacted as well.

We are submitting this balanced budget summary to meet the legal requirement of the Charter of the City of Salem, Virginia. We greatly appreciate the support of City Council to delay the budget process so that staff can analyze more data to assess the budgetary impacts of the pandemic. The month of April 2020 will be the first full month under social distancing guidelines and will be our first opportunity to review the financial impacts.

We will present an amended, more detailed budget in May. The public hearing for the budget is planned for the June 8, 2020 Council meeting.

Thank you for your support throughout this crisis.

Sincerely,

James E. Taliaferro, II
Interim City Manager

CITY OF SALEM, VIRGINIA
BUDGET CALENDAR
Fiscal Year 2020-2021

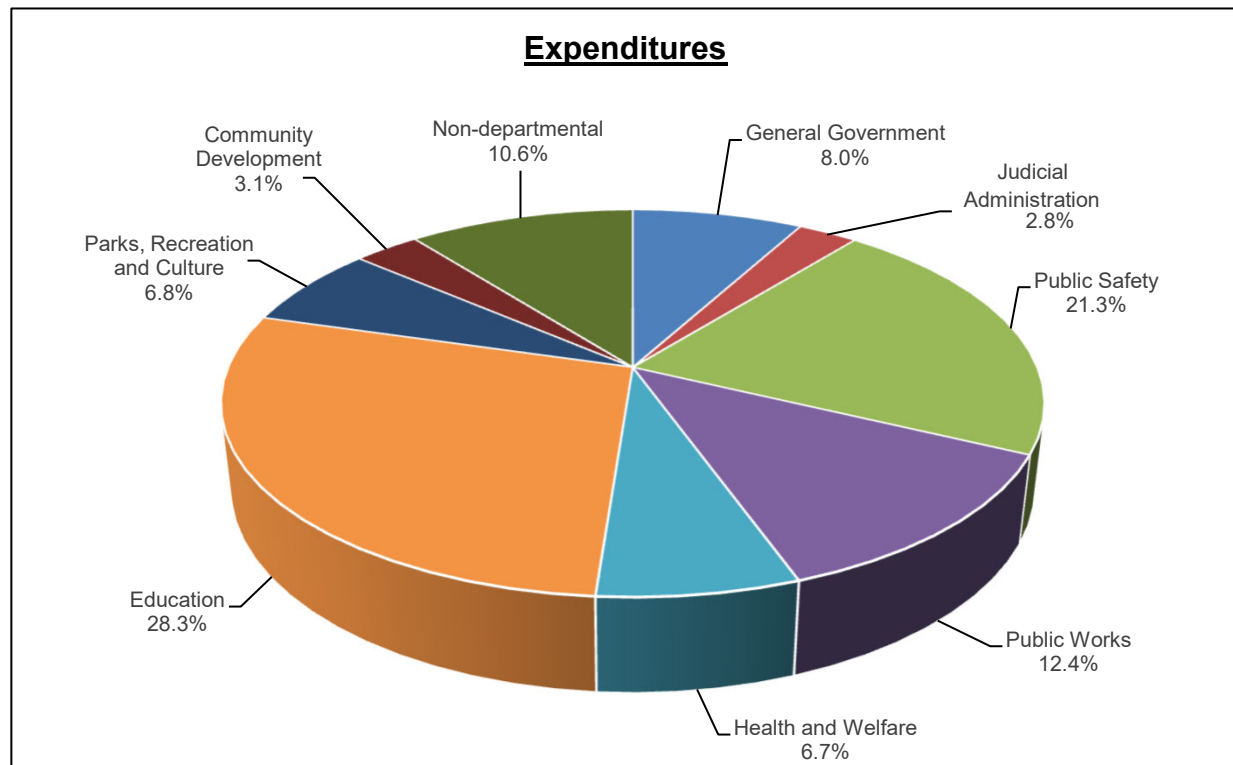
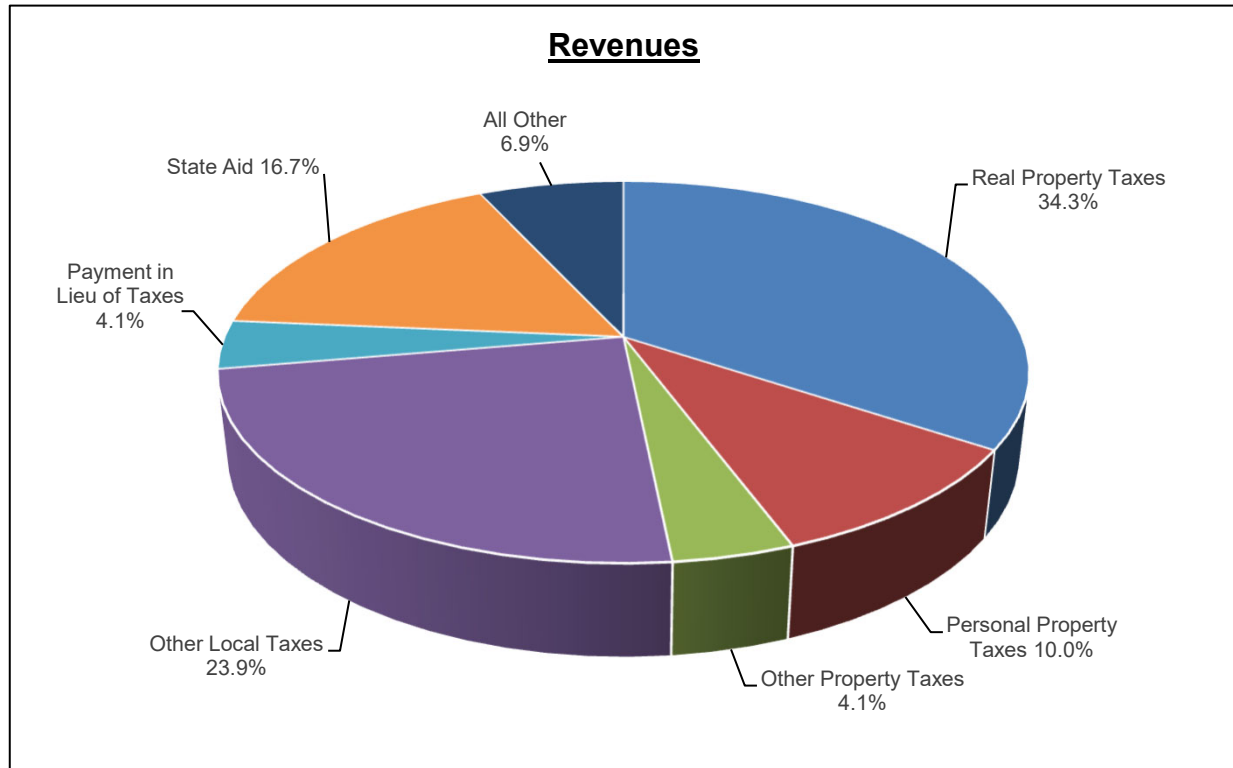
EVENT	DATE
Budget Kick-off Meeting with Departments	November 6, 2019
Personnel Worksheets, Operating Budgets and	
CIP Submission Due to Finance	December 16, 2019
Department Head Meetings with City Manager	Jan. 13 - Feb. 7, 2020
Adopt PPTRA Credit Resolution	March 23, 2020
Present Budget to Council	April 13, 2020
Publish Ads in Roanoke Times for Budget Hearing and Effective Tax Rates	May 22, 2020
Budget Work Session	June 1 - June 5, 2020
Public Hearing and First Reading of Ordinances and Resolutions	June 8, 2020
RESOLUTIONS TO ADOPT:	
Real Estate, Personal Property	
Machinery & Tools Tax Rates FY 20-21	
Pay Plan for FY 20-21	
Book of Rates	
Second Reading of Ordinances & Adoption of Budget	June 22, 2020

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

	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	Increase/ (Decrease)
Revenues				
General Fund	\$ 81,383,373	\$ 82,126,204	\$ 81,412,358	\$ (713,846)
Water Fund	7,206,834	7,407,205	7,570,151	162,946
Sewer Fund	7,073,864	7,160,628	7,031,860	(128,768)
Civic Center Fund	4,781,948	4,031,225	3,763,756	(267,469)
Electric Fund	39,941,394	40,548,883	40,557,523	8,640
Catering Fund	947,433	946,210	795,809	(150,401)
Debt Service Fund	3,887,793	3,931,986	4,952,604	1,020,618
Component Unit Schools	44,138,116	45,627,327	46,810,224	1,182,897
Total Revenues	<u>189,360,755</u>	<u>191,779,668</u>	<u>192,894,285</u>	<u>1,114,617</u>
Less: Fund Transfers	<u>(26,853,434)</u>	<u>(26,521,151)</u>	<u>(26,903,345)</u>	<u>(382,194)</u>
Total Revenues, Net of Transfers	<u>\$ 162,507,321</u>	<u>\$ 165,258,517</u>	<u>\$ 165,990,940</u>	<u>\$ 732,423</u>
Expenditures/Expenses				
General Fund	\$ 75,598,553	\$ 82,126,204	\$ 81,412,358	\$ (713,846)
Water Fund	4,521,633	7,407,205	7,570,151	162,946
Sewer Fund	5,268,068	7,160,628	7,031,860	(128,768)
Civic Center Fund	4,300,183	4,031,225	3,763,756	(267,469)
Electric Fund	36,426,465	40,548,883	40,557,523	8,640
Catering Fund	944,084	946,210	795,809	(150,401)
Debt Service Fund	3,887,793	3,931,986	4,952,604	1,020,618
Component Unit Schools	43,809,422	45,627,327	46,810,224	1,182,897
Total Expenditures/Expenses	<u>174,756,201</u>	<u>191,779,668</u>	<u>192,894,285</u>	<u>1,114,617</u>
Less: Fund Transfers	<u>(26,853,434)</u>	<u>(26,521,151)</u>	<u>(26,903,345)</u>	<u>(382,194)</u>
Total Expenditures/Expenses, Net of Transfers	<u>\$ 147,902,767</u>	<u>\$ 165,258,517</u>	<u>\$ 165,990,940</u>	<u>\$ 732,423</u>

GENERAL FUND

**City of Salem, Virginia
General Fund Budget Summary Charts
Fiscal Year 2020-2021**



City of Salem, Virginia
General Fund Revenue Budget Summary
Fiscal Year 2020-2021

	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	Increase/ (Decrease)
Carryover	\$ -	\$ -	\$ 500,000	\$ 500,000
Real Property Taxes	26,143,708	26,985,856	27,597,943	612,087
Personal Property Taxes	7,551,139	7,654,839	8,071,500	416,661
Other Property Taxes	3,467,339	3,240,000	3,320,000	80,000
Local Sales Tax	7,296,272	7,400,000	6,525,000	(875,000)
Utility Consumer Tax	1,203,020	1,250,000	1,235,000	(15,000)
Business License Tax	5,615,337	5,450,000	4,400,000	(1,050,000)
Motor Vehicle License Tax	638,087	605,000	615,000	10,000
Bank Franchise Tax	459,981	450,000	370,000	(80,000)
Cigarette Tax	715,522	675,000	625,000	(50,000)
Lodging Tax	1,328,739	1,268,400	850,000	(418,400)
Meals Tax	5,085,168	4,950,000	3,850,000	(1,100,000)
Other Local Taxes	900,145	889,600	771,000	(118,600)
Permits, Fees & Licenses	343,812	297,950	324,450	26,500
Fines and Forfeitures	109,705	113,500	70,000	(43,500)
Use of Money and Property	1,242,980	1,718,569	1,412,273	(306,296)
Charges for Services	649,143	680,449	624,931	(55,518)
Fire & Rescue Fee for Service	1,122,252	1,000,000	1,075,000	75,000
Waste Collection Fees	1,394,586	1,803,326	1,803,326	-
Miscellaneous Revenue	349,493	146,000	281,996	135,996
Payment in Lieu of Taxes	3,331,193	3,323,000	3,327,000	4,000
Recovered Costs	-	13,296	-	(13,296)
Commonwealth - Categorical	9,330,227	9,241,412	10,427,432	1,186,020
Commonwealth - Non-categorical	3,021,117	2,965,207	2,996,207	31,000
Federal	17,726	4,800	4,300	(500)
Transfers from Other Funds	-	-	335,000	335,000
Insurance Recovery	66,682	-	-	-
Total General Fund Revenues	\$ 81,383,373	\$ 82,126,204	\$ 81,412,358	\$ (713,846)

City of Salem, Virginia
General Fund Revenue Budget Detail
Fiscal Year 2020-2021

	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	Increase/ (Decrease)
Carryover				
40200 Designation Of Beginning Fund Balance	-	-	500,000	500,000
Total Carryover	-	-	500,000	500,000
Property Taxes				
41100 Current Taxes On Real Estate	\$ 25,063,296	\$ 25,925,856	\$ 26,487,943	\$ 562,087
41101 Delinquent Taxes On Real Estate Year 1	193,022	215,000	205,000	(10,000)
41102 Delinquent Taxes On Real Estate Year 2	90,493	80,000	70,000	(10,000)
41103 Delinquent Taxes On Real Estate Year 3	50,245	45,000	45,000	-
41104 Delinquent Taxes On Real Estate Year 4	44,709	40,000	40,000	-
41105 Delinquent Taxes On Real Estate Older	71,151	50,000	50,000	-
41200 Public Service Corporation Taxes	630,792	630,000	700,000	70,000
41300 Current Personal Property Taxes	7,141,192	7,310,839	7,655,000	344,161
41301 Delinquent Personal Property Taxes Year 1	342,370	285,000	350,000	65,000
41302 Delinquent Personal Property Taxes Year 2	40,731	20,000	30,000	10,000
41303 Delinquent Personal Property Taxes Year 3	40,318	15,000	15,000	-
41304 Delinquent Personal Property Taxes Year 4	34,074	7,000	7,000	-
41305 Delinquent Personal Property Taxes Older	(56,511)	7,000	6,000	(1,000)
41306 Mobile Home Tax	8,965	10,000	8,500	(1,500)
41400 Current M&T Taxes	2,908,265	2,850,000	2,975,000	125,000
41401 Delinquent M&T Taxes Year 1	24,059	-	-	-
41402 Delinquent M&T Taxes Year 2	29,198	-	-	-
41403 Delinquent M&T Taxes Year 3	15,293	-	-	-
41404 Delinquent M&T Taxes Year 4	12,015	-	-	-
41601 Penalties-All Property Taxes	276,752	225,000	250,000	25,000
41602 Interest-All Property Taxes	201,757	165,000	95,000	(70,000)
Total Property Taxes	37,162,186	37,880,695	38,989,443	1,108,748
Other Local Taxes				
42010 Local Sales & Use Tax	7,296,272	7,400,000	6,525,000	(875,000)
42020 Consumer Utility Tax	1,203,020	1,250,000	1,235,000	(15,000)
42030 Business License Tax	5,615,337	5,450,000	4,400,000	(1,050,000)
42035 Utility License Tax	133,262	140,000	135,000	(5,000)
42040 Franchise License Taxes	24,636	24,600	25,000	400
42050 Motor Vehicle Licenses	638,087	605,000	615,000	10,000
42060 Bank Franchise Taxes	459,981	450,000	370,000	(80,000)
42070 Recordation Taxes - Local	262,701	270,000	280,000	10,000
42080 Cigarette Taxes	715,522	675,000	625,000	(50,000)
42090 Admissions And Amusement Tax	311,833	310,000	190,000	(120,000)
42100 Lodging Tax	1,328,739	1,268,400	850,000	(418,400)
42105 Rental Tax	83,544	65,000	57,000	(8,000)
42110 Meals Tax	5,085,168	4,950,000	3,850,000	(1,100,000)
42180 Other Local Taxes	84,169	80,000	84,000	4,000
Total Other Local Taxes	23,242,271	22,938,000	19,241,000	(3,697,000)
Permits, Privilege Fees and Regulatory Licenses				
43111 Dog Licenses	13,773	15,000	14,000	(1,000)
43112 Cat Licenses	3,041	2,900	3,200	300
43113 Dangerous Dog Registration	290	-	300	300
43301 Land Use Application Fees	12,303	12,000	12,000	-
43302 Stormwater Management Program Fees	7,100	5,400	8,100	2,700
43305 Building Permits	95,320	80,000	90,000	10,000
43307 Electrical Permits	32,674	25,000	27,000	2,000
43309 Plumbing Permits	14,301	13,000	14,000	1,000
43311 Mechanical Permits	35,836	27,000	30,000	3,000
43315 Sign Permits	5,593	6,000	6,000	-
43320 Occupancy Permits	49,870	49,500	49,500	-
43321 Home Occupation Permits	12,878	12,500	12,500	-
43325 Cross Connection Permits	13,945	8,500	8,500	-
43328 Zoning Permits	40	-	-	-
43334 Commercial Plan Review	4,678	5,000	8,000	3,000

City of Salem, Virginia
General Fund Revenue Budget Detail
Fiscal Year 2020-2021

	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	Increase/ (Decrease)
43337 Residential Plan Review	660	600	1,000	400
43340 Right Of Way Permits	31,050	27,750	31,050	3,300
43343 Fireworks Permits	1,400	1,300	1,300	-
43380 Other Permits	9,060	6,500	8,000	1,500
Total Permits, Privilege Fees and Regulatory Licenses	343,812	297,950	324,450	26,500
Fines and Forfeitures				
44100 Court Fines & Forfeitures	100,165	103,500	60,000	(43,500)
44200 Parking Fines	9,540	10,000	10,000	-
Total Fines and Forfeitures	109,705	113,500	70,000	(43,500)
Revenue from the Use of Money and Property				
45110 Interest On Bank Deposits	925,724	1,400,000	1,080,000	(320,000)
45115 Credit Card Rebates	95,542	95,000	96,900	1,900
45210 Rental Of General Property	42,147	46,080	56,582	10,502
45220 Rental Of Academy Property	14,512	14,511	14,511	-
45230 Farmers Market Fees	6,530	5,500	5,500	-
45240 Concessions Rentals	8,105	7,000	8,000	1,000
45252 Red Sox - Scoreboard	20,886	20,886	20,886	-
45260 Lease Of Police Dept Bldg	129,534	129,592	129,894	302
Total Revenue from the Use of Money and Property	1,242,980	1,718,569	1,412,273	(306,296)
Charges for Services				
46110 Court Costs	683	700	700	-
46115 Fees Of Court Officers	3,085	4,000	4,000	-
46140 Sheriff Fees	2,902	2,902	2,902	-
46150 Miscellaneous Circuit Court Costs	922	810	950	140
46160 Court Maintenance Fees	13,556	15,000	9,000	(6,000)
46170 Courthouse Security Fees	47,531	49,500	50,000	500
46180 Court Cost Collection Program	33,860	38,000	15,000	(23,000)
46190 Law Library Fees	4,582	4,800	4,500	(300)
46220 Donations - EMS	155	-	-	-
46225 Donations - Fire	200	-	-	-
46235 Fire Incident Reports	662	800	600	(200)
46250 Jail Admissions Fee	4,844	3,915	4,400	485
46310 Animal Control - Board	7,800	8,000	8,000	-
46315 Animal Control - Adoption	7,630	9,500	8,500	(1,000)
46330 Animal Control - Donations	26,888	7,500	7,500	-
46340 Spay/Neuter Day	748	-	600	600
46350 DARE Donations	5,250	5,000	5,000	-
46355 Taxicab Service Charges	-	40	40	-
46360 Police Reports	2,615	2,822	2,822	-
46365 Fingerprints	705	810	810	-
46370 E-summons Program	19,536	20,000	15,000	(5,000)
46375 Donations	240	-	-	-
46380 Range Use Revenue From FBI	5,500	6,000	6,000	-
46410 Street & Sidewalk Assessments	6,000	4,000	4,000	-
46420 Patching-Gas Company	8,775	10,000	10,000	-
46430 Demolition/Weed Control	18,550	10,000	10,000	-
46440 Sale of Downtown Signage	-	5,000	5,000	-
46540 Recycling Proceeds	42,113	45,000	16,657	(28,343)
46610 Recreation Fees	15,000	15,000	15,000	-
46615 Rental Fees	15,002	15,000	15,000	-
46620 Tuition Student Youth Athletic Fees	5,004	5,000	5,000	-
46625 Adult Athletic Event Fees	12,000	12,000	12,000	-
46630 Special Event Fees	28,031	28,000	28,000	-
46640 Summer Camp Fees	7,604	7,500	7,500	-
46645 Senior Trip Fees	47,251	50,000	75,000	25,000
46655 Sandlot Super Bowl	6,031	6,000	6,000	-
46660 Half Marathon Race	63,863	95,000	100,000	5,000
46665 Parks And Recreation Donations	2,255	1,000	1,000	-
46667 Salem Red Sox Donations	13,000	14,000	15,000	1,000

City of Salem, Virginia
General Fund Revenue Budget Detail
Fiscal Year 2020-2021

	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	Increase/ (Decrease)
46670 Ticket Surcharge	47,821	55,000	42,000	(13,000)
46675 Uniform Reimbursement	60,001	60,000	60,000	-
46680 Roanoke College Softball	17,000	17,500	14,000	(3,500)
46710 Library Fines And Fees	19,558	22,000	18,000	(4,000)
46720 Sale Of Copies	5,523	7,200	800	(6,400)
46730 Contributions	1,112	-	-	-
46740 Notary Fees	2,255	2,650	2,650	-
46820 Sale Of Publications	15,500	13,500	16,000	2,500
Total Charges for Services	649,143	680,449	624,931	(55,518)
Fire & Rescue Fee for Service				
46210 EMS Revenue Recovery	1,122,252	1,000,000	1,075,000	75,000
Total Fire & Rescue Fee for Service	1,122,252	1,000,000	1,075,000	75,000
Waste Collection Fees				
46515 Host Fee From RVRA	150,000	150,000	150,000	-
46520 Toter Fee	821,312	1,181,000	1,181,000	-
46530 Container Fees	421,656	469,326	469,326	-
46535 Container Fees - Penalties	1,618	3,000	3,000	-
Total Waste Collection Fees	1,394,586	1,803,326	1,803,326	-
Miscellaneous Revenue				
47020 Service Charges	22,123	21,000	21,000	-
47040 Sale Of Materials	12	-	-	-
47050 Sale Of Equipment	16,331	-	-	-
47055 Sale Of Equipment-Capital	41,167	-	-	-
47070 Sale Of Cemetery Lots	4,800	6,000	6,000	-
47075 Sale Of Duck Food	9,829	10,000	9,996	(4)
47080 Grave Fees	9,850	10,000	5,000	(5,000)
47090 Miscellaneous	153,038	80,000	95,000	15,000
47140 Contributions For Dog Park	132	-	-	-
47250 NCAA Ticket Sales	24,685	14,000	47,000	33,000
47255 NCAA Sponsorship	10,900	5,000	10,000	5,000
47260 NCAA Banquet Sales	700	-	-	-
47265 NCAA Reimbursement	55,926	-	83,000	83,000
47270 NCAA Reimbursement Other	-	-	5,000	5,000
Total Miscellaneous Revenue	349,493	146,000	281,996	135,996
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	171,193	163,000	167,000	4,000
Total Payment in Lieu of Taxes	3,331,193	3,323,000	3,327,000	4,000
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	23,770	23,080	23,700	620
48140 Communications Sales & Use Tax	906,451	920,000	865,000	(55,000)
48200 Commonwealths Attorney	344,119	450,898	414,481	(36,417)
48205 Sheriff	426,335	441,868	450,190	8,322
48210 Commissioner Of Revenue	110,304	114,522	114,522	-
48215 Treasurer	107,484	111,496	111,496	-
48225 Registrar/Electoral Board	42,436	41,000	41,000	-
48230 Clerk Of Circuit Court	243,648	251,380	251,380	-
48300 Victim Witness Grant - State	104,184	107,622	107,622	-
48305 State Asset Forfeiture - Commonwealth Attorney	2,686	-	-	-
48310 State Asset Forfeiture - Police	10,731	-	-	-
48315 HB 599 Funds	688,304	663,748	715,148	51,400
48320 E911 Wireless	102,443	100,100	100,100	-
48325 Fire Program Grant	86,702	85,857	90,333	4,476
48330 Hazardous Materials Grant Level III	15,000	15,000	15,000	-
48345 Street And Highway Maintenance Funds	4,279,664	4,409,241	4,279,665	(129,576)
48346 Overweight Permit Fees	1,984	2,000	2,000	-

City of Salem, Virginia
General Fund Revenue Budget Detail
Fiscal Year 2020-2021

	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	Increase/ (Decrease)
48350 CSA-Reimbursement From State	1,545,911	1,167,660	2,467,476	1,299,816
48355 CSA-Administrative Services	10,773	8,109	10,500	2,391
48360 VJCCCA Grant	40,783	52,851	52,851	-
48370 Library Grant In Aid State	148,056	155,296	155,296	-
48375 SNAP Reimbursement-Farmers Market	2,295	5,000	5,000	-
48382 Sheriff State Grants	3,176	-	-	-
48390 DMV Grants	27,604	27,790	28,590	800
48395 Police State Grants	50,884	86,894	126,082	39,188
48400 Local Government Challenge Grant	4,500	-	-	-
Total Revenue from the Commonwealth-Categorical	9,330,227	9,241,412	10,427,432	1,186,020
Revenue from the Commonwealth-Non-categorical				
48100 Rolling Stock Tax	38,494	38,500	38,500	-
48105 Mobile Home Titling Taxes	13,505	8,000	9,000	1,000
48115 Personal Property Tax Relief	2,588,707	2,588,707	2,588,707	-
48120 Auto Rental Tax	311,952	255,000	290,000	35,000
48130 Recordation Taxes - State	68,459	75,000	70,000	(5,000)
Total Revenue from the Commonwealth-Non-categorical	3,021,117	2,965,207	2,996,207	31,000
Revenue from the Federal Government				
48505 Federal Asset Forfeiture DOJ - Police	11,415	-	-	-
48510 Federal Asset Forfeiture Treasury - Police	6	-	-	-
48525 DOJ Bulletproof Vest	4,072	4,800	4,300	(500)
48545 Food Insecurity Nutrition Incentive Grant Program	2,233	-	-	-
Total Revenue from the Federal Government	17,726	4,800	4,300	(500)
Insurance Recovery				
49100 Insurance Recovery	66,682	-	-	-
Total Insurance Recovery	66,682	-	-	-
Transfers				
49920 Transfer from School Fund	-	-	335,000	335,000
Total Transfers	-	-	335,000	335,000
Total General Fund Revenues	\$ 81,383,373	\$ 82,126,204	\$ 81,412,358	\$ (378,846)

City of Salem, Virginia
General Fund Expenditure Budget Summary
Fiscal Year 2020-2021

	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	Increase/ (Decrease)
General Government	\$ 6,152,845	\$ 6,439,920	\$ 6,541,167	\$ 101,247
Judicial Administration	2,092,624	2,317,830	2,261,077	(56,753)
Public Safety	16,112,959	17,336,559	17,341,961	5,402
Public Works	8,338,949	10,363,550	10,057,663	(305,887)
Health and Welfare	3,877,832	3,277,441	5,439,177	2,161,736
Education	23,037,960	22,915,270	23,068,533	153,263
Parks, Recreation and Culture	5,225,522	5,658,788	5,569,247	(89,541)
Community Development	4,533,495	2,850,886	2,528,454	(322,432)
Non-departmental	6,226,367	10,965,960	8,605,079	(2,360,881)
Total General Fund Expenditures	\$ 75,598,553	\$ 82,126,204	\$ 81,412,358	\$ (713,846)

City of Salem, Virginia
General Fund Expenditure Budget by Function
Fiscal Year 2020-2021

	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	Increase/ (Decrease)
General Government				
City Council	\$ 159,057	\$ 189,497	\$ 184,080	\$ (5,417)
Clerk of City Council	112,238	112,771	117,765	4,994
City Manager	570,782	650,942	605,869	(45,073)
Communications	197,301	197,752	179,795	(17,957)
City Attorney	425	2,325	2,325	-
Human Resources	590,948	577,565	588,058	10,493
Employee Wellness	23,154	35,383	23,600	(11,783)
Commissioner of the Revenue	387,426	462,063	418,868	(43,195)
Real Estate Assessor	491,527	507,481	465,360	(42,121)
Board of Equalization	1,020	2,823	3,630	807
Treasurer	541,367	531,375	519,780	(11,595)
Finance	921,204	972,203	975,816	3,613
Purchasing	53,027	53,301	62,202	8,901
Technology Systems	1,290,976	1,164,740	1,634,653	469,913
City Garage	597,728	736,516	507,043	(229,473)
Registrar	202,662	231,002	239,668	8,666
Electoral Board	12,003	12,181	12,655	474
Total General Government	6,152,845	6,439,920	6,541,167	101,247
Judicial Administration				
Circuit Court	70,318	70,700	72,606	1,906
Combined District Courts	36,473	39,067	36,523	(2,544)
General District Judges	3,514	3,698	4,828	1,130
Juvenile District Judges	1,720	4,750	3,320	(1,430)
Magistrate Office	3,368	3,298	3,298	-
Clerk of Circuit Court	415,748	422,542	439,090	16,548
City Sheriff	902,057	985,895	950,765	(35,130)
Commonwealth Attorney	554,106	674,952	640,313	(34,639)
Victim Witness Assistance Program	104,183	107,622	107,622	-
Cost Collections	1,137	5,306	2,712	(2,594)
Total Judicial Administration	2,092,624	2,317,830	2,261,077	(56,753)
Public Safety				
Juvenile Detention	51,920	150,000	150,000	-
Medical Examiner	380	550	550	-
Emergency Management	25,295	25,000	25,000	-
Correction and Detention	2,060,093	2,495,847	2,204,426	(291,421)
Police Department	5,506,005	5,910,988	6,122,993	212,005
Communication Center	1,004,206	1,092,969	1,228,141	135,172
Animal Control	694,455	805,105	742,658	(62,447)
Fire Department	6,283,208	6,314,357	6,344,501	30,144
Salem Rescue Squad	90,560	144,309	114,093	(30,216)
Probation Officer	963	2,150	1,285	(865)
Building Inspections	395,874	395,284	408,314	13,030
Total Public Safety	16,112,959	17,336,559	17,341,961	5,402
Public Works				
Primary Roads-Pavements	145,350	760,841	444,841	(316,000)
Primary Roads-Shoulders	38,032	72,500	72,500	-
Primary Roads-Roadsides	176,554	196,000	196,000	-
Primary Roads-Structures	84,027	826,000	676,424	(149,576)

City of Salem, Virginia
General Fund Expenditure Budget by Function
Fiscal Year 2020-2021

	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	Increase/ (Decrease)
Primary Roads-Traffic Control	265,190	319,000	319,000	-
Primary Roads-Other Costs	144,898	125,000	125,000	-
Collector Streets-Pavements	201,669	780,000	780,000	-
Collector Streets-Shoulders	255,370	234,000	234,000	-
Collector Streets-Roadsides	260,618	302,400	302,400	-
Collector Streets-Structures	71,784	30,000	30,000	-
Collector Streets-Traffic Control	73,885	175,000	491,000	316,000
Collector Streets-Other Costs	112,592	115,000	115,000	-
Street & Highway Administration	1,424,308	1,477,931	1,244,347	(233,584)
Street and Road Cleaning	69,766	95,968	101,997	6,029
Refuse Collection	1,883,422	1,960,556	2,029,685	69,129
Containers	368,839	369,007	376,392	7,385
Recycling	147,293	137,934	157,150	19,216
Building Maintenance	641,162	545,449	597,929	52,480
City Hall Building Maintenance	169,211	174,249	179,010	4,761
Courthouse Building Maintenance	203,418	136,143	135,769	(374)
Engineering Building	18,613	20,199	23,189	2,990
Rental Property Building Maintenance	49,495	54,000	68,506	14,506
Closed Landfill	28,987	25,000	5,000	(20,000)
Mowles Spring Park	25,671	15,000	5,000	(10,000)
Engineering	799,444	942,873	854,024	(88,849)
Primary Roads-Traffic Signals	668,502	456,500	476,500	20,000
Collector Streets-Traffic Signals	10,849	17,000	17,000	-
Total Public Works	8,338,949	10,363,550	10,057,663	(305,887)
Health and Welfare				
General	560,550	607,042	614,276	7,234
Contract - Roanoke County	832,741	700,000	850,000	150,000
Community Policy Management Team	2,432,124	1,905,808	3,909,532	2,003,724
VJCCCA Grant	50,243	61,491	62,269	778
Family Preservation Grant	2,174	3,100	3,100	-
Total Health and Welfare	3,877,832	3,277,441	5,439,177	2,161,736
Education				
Payments to School Division	21,026,377	20,469,621	20,469,621	-
Payments for Debt Service	2,011,583	2,445,649	2,598,912	153,263
Total Education	23,037,960	22,915,270	23,068,533	153,263
Parks, Recreation and Culture				
Longwood Park	37,172	27,250	35,200	7,950
Lake Spring Park	22,120	29,500	29,500	-
Other Parks	141,266	124,040	123,740	(300)
Golf Course	40,344	43,100	29,000	(14,100)
East Hill Cemetery	32,976	25,360	25,360	-
Greenway Maintenance	82,717	53,000	47,000	(6,000)
Salem Rotary Dog Park	11,581	17,848	17,848	-
Landscape Maintenance	270,571	292,031	318,387	26,356
Farmers Market	45,884	58,228	56,971	(1,257)
Salem Memorial Park	319,764	416,476	339,596	(76,880)
Salem Stadium	212,435	346,974	217,645	(129,329)
NCAA Championships	119,530	34,500	184,950	150,450
Parks & Recreation Administration	474,490	586,601	539,522	(47,079)

City of Salem, Virginia
General Fund Expenditure Budget by Function
Fiscal Year 2020-2021

	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	Increase/ (Decrease)
Athletic Fields	364,627	374,274	405,628	31,354
Kiwanis	232,140	234,359	246,737	12,378
Moyer Sports Complex	465,502	550,962	463,057	(87,905)
Skateboard Park	1,459	4,500	4,500	-
Spartan Field	86,468	95,712	94,813	(899)
Athletic Programs	383,588	409,447	403,935	(5,512)
Adult Athletic Programs	15,673	19,499	19,249	(250)
Recreation Programs	398,878	403,150	429,687	26,537
Senior Citizen Center	324,160	291,334	325,657	34,323
Youth Sports Office	6,826	8,500	7,500	(1,000)
Library	1,135,351	1,212,143	1,203,765	(8,378)
Total Parks, Recreation and Culture	5,225,522	5,658,788	5,569,247	(89,541)
Community Development				
Planning Commission	9,837	10,253	9,958	(295)
VPI Extension Contract	21,306	18,500	19,750	1,250
Regional Economic Development	2,822,923	1,155,590	1,029,332	(126,258)
Contributions to Other Organizations	1,107,479	1,117,489	924,417	(193,072)
Planning and Zoning	233,977	233,012	238,203	5,191
Tourism	107,039	106,515	99,193	(7,322)
Economic Development	230,934	209,527	207,601	(1,926)
Total Community Development	4,533,495	2,850,886	2,528,454	(322,432)
Non-departmental				
Transfers to Other Funds	2,567,174	2,495,399	2,004,489	(490,910)
Debt Service	1,640,787	1,884,309	2,134,451	250,142
Bank Charges	51,121	55,000	45,000	(10,000)
Fringe Benefits	1,727,878	3,165,351	1,811,944	(1,353,407)
Other Insurance	239,407	245,600	252,600	7,000
Contingency	-	3,120,301	2,356,595	(763,706)
Total Non-departmental	6,226,367	10,965,960	8,605,079	(2,360,881)
Total General Fund Expenditures	\$ 75,598,553	\$ 82,126,204	\$ 81,412,358	\$ (713,846)

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2020-2021

	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	Increase/ (Decrease)
City Council				
<u>City Council - 10-001-1100</u>				
51300 Part-Time Salaries-Regular	\$ 68,106	\$ 67,090	\$ 68,106	\$ 1,016
52100 FICA	3,099	5,132	5,210	78
52300 Health Insurance	30,208	28,662	31,332	2,670
52350 Dental Insurance	2,056	1,997	2,096	99
53150 Legal Services	32,275	60,000	50,000	(10,000)
53500 Printing And Binding	14	250	250	-
53600 Advertising	52	1,500	1,500	-
55530 Meals And Lodging	592	-	-	-
55540 Registration/Training Costs	2,513	4,000	4,000	-
55605 Virginia Municipal League	11,223	11,615	11,615	-
55800 Miscellaneous	7,164	7,000	6,000	(1,000)
55880 Technology Charges	882	1,051	2,771	1,720
56001 Office Supplies	873	1,200	1,200	-
Total City Council	159,057	189,497	184,080	(5,417)
<u>Clerk of City Council - 10-001-1120</u>				
51100 Salaries-Regular	62,740	62,668	66,162	3,494
51500 Vacation Buyback	2,739	-	-	-
52100 FICA	4,378	4,794	5,061	267
52200 VRS Retirement	10,190	10,190	12,061	1,871
52300 Health Insurance	6,817	6,304	6,745	441
52350 Dental Insurance	417	399	420	21
52400 VRS Life Insurance	821	821	887	66
53195 Codification Of Ordinances	5,391	4,000	4,000	-
53310 Maintenance Of Equipment	32	525	525	-
53500 Printing And Binding	-	1,000	400	(600)
53600 Advertising	2,987	5,500	5,500	-
55210 Postage	8	50	50	-
55230 Telephone Service	660	720	850	130
55530 Meals And Lodging	315	500	250	(250)
55540 Registration/Training Costs	1,208	2,000	1,000	(1,000)
55800 Miscellaneous	2,089	400	400	-
55801 Dues And Memberships	2,789	3,100	3,100	-
55880 Technology Charges	-	-	554	554
56001 Office Supplies	107	500	500	-
56012 Books And Subscriptions	8,550	9,300	9,300	-
Total Clerk of City Council	112,238	112,771	117,765	4,994
Total City Council	271,295	302,268	301,845	(423)
City Manager				
<u>City Manager - 10-002-1211</u>				
51100 Salaries-Regular	491,490	482,424	504,275	21,851
52100 FICA	33,573	36,905	38,577	1,672
52200 VRS Retirement	68,479	76,816	90,106	13,290
52300 Health Insurance	25,566	27,222	28,316	1,094
52350 Dental Insurance	1,088	1,198	1,258	60
52400 VRS Life Insurance	5,517	6,189	6,623	434
52820 Education Tuition Assistance	667	5,000	-	(5,000)
53150 Legal Services	20,805	20,000	20,000	-
53330 Maintenance Of Auto Equipment	1,056	1,000	1,000	-
53500 Printing And Binding	14	750	750	-
53600 Advertising	-	1,500	1,500	-
55210 Postage	20	200	200	-
55230 Telephone Service	890	960	725	(235)
55240 Cell Phone Service	3,713	3,965	3,965	-
55410 Lease/Rent Of Equipment	7,642	6,900	6,900	-

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2020-2021

	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	Increase/ (Decrease)
55510 Mileage	6,400	9,600	-	(9,600)
55530 Meals And Lodging	-	500	500	-
55540 Registration/Training Costs	-	5,000	5,000	-
55580 Management Training	-	9,000	9,000	-
55630 Other Payments And Contributions	5,744	8,000	8,000	-
55800 Miscellaneous	4,938	6,000	6,000	-
55801 Dues And Memberships	(220)	2,000	2,000	-
55873 Downtown Plan	-	50,000	-	(50,000)
55880 Technology Charges	13,926	24,458	4,924	(19,534)
55890 Administrative Credits	(120,805)	(138,895)	(136,000)	2,895
56001 Office Supplies	279	3,000	1,000	(2,000)
56008 Expendable Equipment	-	750	750	-
56012 Books And Subscriptions	-	500	500	-
Total City Manager	570,782	650,942	605,869	(45,073)
Planning Commission - 10-002-8151				
51300 Part-Time Salaries-Regular	8,400	6,750	6,750	-
52100 FICA	643	516	516	-
55880 Technology Charges	794	2,987	2,692	(295)
Total Planning Commission	9,837	10,253	9,958	(295)
Total City Manager	580,619	661,195	615,827	(45,368)
Communications - 10-003-1212				
51100 Salaries-Regular	164,130	163,942	168,860	4,918
51500 Vacation Buyback	8,257	-	-	-
52100 FICA	12,612	12,542	12,918	376
52200 VRS Retirement	26,657	26,657	30,783	4,126
52300 Health Insurance	14,100	13,038	13,951	913
52350 Dental Insurance	826	799	838	39
52400 VRS Life Insurance	2,148	2,148	2,263	115
53150 Legal Services	-	1,000	1,000	-
53199 Other Professional Services	-	1,000	1,000	-
53310 Maintenance Of Equipment	-	100	100	-
53330 Maintenance Of Auto Equipment	421	1,000	1,000	-
53500 Printing And Binding	23,000	23,000	5,000	(18,000)
53600 Advertising	325	1,000	1,000	-
55210 Postage	448	800	300	(500)
55230 Telephone Service	137	210	105	(105)
55240 Cell Phone Service	2,114	2,000	2,000	-
55530 Meals And Lodging	-	200	200	-
55540 Registration/Training Costs	-	1,000	500	(500)
55800 Miscellaneous	4	300	300	-
55801 Dues And Memberships	15	15	100	85
55849 Web Development	995	2,000	1,000	(1,000)
55880 Technology Charges	3,365	5,742	1,661	(4,081)
55890 Administrative Credits	(66,035)	(66,241)	(68,884)	(2,643)
56001 Office Supplies	1,911	1,600	1,900	300
56008 Expendable Equipment	1,871	3,700	1,700	(2,000)
56012 Books And Subscriptions	-	200	200	-
Total Communications	197,301	197,752	179,795	(17,957)
City Attorney - 10-004-1221				
55540 Registration/Training Costs	-	400	400	-
55801 Dues And Memberships	425	875	875	-
56001 Office Supplies	-	150	150	-
56012 Books And Subscriptions	-	900	900	-
Total City Attorney	425	2,325	2,325	-

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2020-2021

	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	Increase/ (Decrease)
Human Resources				
<u>Human Resources - 10-006-1223</u>				
51100 Salaries-Regular	441,320	440,834	453,510	12,676
51300 Part-Time Salaries-Regular	683	-	-	-
51500 Vacation Buyback	14,628	-	-	-
52100 FICA	33,387	33,724	34,694	970
52200 VRS Retirement	71,680	71,680	82,675	10,995
52300 Health Insurance	47,781	44,581	47,302	2,721
52350 Dental Insurance	2,636	2,572	2,682	110
52400 VRS Life Insurance	5,776	5,775	6,077	302
53150 Legal Services	3,481	4,500	4,500	-
53160 Employee Assistance Program	6,738	8,085	8,085	-
53170 Drug Testing	15,094	14,000	16,000	2,000
53175 Cafeteria Plan Administration	4,237	9,550	5,000	(4,550)
53199 Other Professional Services	13,171	22,750	12,880	(9,870)
53310 Maintenance Of Equipment	-	500	500	-
53311 Maintenance Of Mailroom Equipment	2,506	3,000	2,500	(500)
53330 Maintenance Of Auto Equipment	889	900	900	-
53500 Printing And Binding	50	2,000	1,000	(1,000)
53600 Advertising	-	500	500	-
55210 Postage	1,108	1,000	1,000	-
55230 Telephone Service	2,115	2,500	1,875	(625)
55240 Cell Phone Service	4,281	4,500	3,800	(700)
55410 Lease/Rent Of Equipment	1,381	1,500	1,600	100
55510 Mileage	226	-	-	-
55540 Registration/Training Costs	12,641	4,000	1,300	(2,700)
55545 Employee Training Programs	6,600	6,000	12,000	6,000
55560 Employee Safety Programs	1,231	1,000	400	(600)
55800 Miscellaneous	-	100	100	-
55801 Dues And Memberships	1,425	1,710	1,500	(210)
55850 Mailroom Copies	341	-	-	-
55880 Technology Charges	17,399	24,163	8,246	(15,917)
55888 Personnel Credits	(125,457)	(141,141)	(130,000)	11,141
56001 Office Supplies	1,777	4,000	6,000	2,000
56008 Expendable Equipment	-	1,500	-	(1,500)
56012 Books And Subscriptions	132	750	400	(350)
56020 Mailroom Supplies	1,691	1,032	1,032	-
Total Human Resources	590,948	577,565	588,058	10,493
<u>Employee Wellness - 10-006-1224</u>				
51300 Part-Time Salaries-Regular	1,021	5,000	-	(5,000)
52100 FICA	78	383	-	(383)
52860 Employee Wellness Program	22,055	25,000	22,000	(3,000)
53199 Other Professional Services	-	5,000	1,600	(3,400)
Total Employee Wellness & Clinic	23,154	35,383	23,600	(11,783)
Total Human Resources	614,102	612,948	611,658	(1,290)
Commissioner of the Revenue - 10-007-1231				
51100 Salaries-Regular	220,189	260,461	268,672	8,211
51500 Vacation Buyback	2,520	-	-	-
52100 FICA	15,852	19,926	20,553	627
52200 VRS Retirement	35,335	42,351	48,979	6,628
52300 Health Insurance	36,496	38,764	34,869	(3,895)
52350 Dental Insurance	2,260	2,572	2,262	(310)
52400 VRS Life Insurance	2,847	3,412	3,600	188
52450 Disability Insurance	148	465	165	(300)
53150 Legal Services	2,911	3,000	3,000	-
53500 Printing And Binding	3,985	4,500	4,560	60

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2020-2021

	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	Increase/ (Decrease)
55210 Postage	3,868	5,000	5,000	-
55230 Telephone Service	630	720	650	(70)
55410 Lease/Rent Of Equipment	-	1,500	2,040	540
55510 Mileage	1,408	1,050	600	(450)
55530 Meals And Lodging	2,955	4,016	2,736	(1,280)
55540 Registration/Training Costs	800	2,325	1,950	(375)
55801 Dues And Memberships	705	1,100	1,100	-
55880 Technology Charges	42,849	58,201	6,202	(51,999)
56001 Office Supplies	4,489	3,000	3,000	-
56008 Expendable Equipment	1,910	3,000	2,000	(1,000)
56012 Books And Subscriptions	5,269	6,700	6,930	230
Total Commissioner of the Revenue	387,426	462,063	418,868	(43,195)
Real Estate Assessor				
<u>Real Estate Assessor - 10-008-1232</u>				
51100 Salaries-Regular	301,855	307,128	303,667	(3,461)
51500 Vacation Buyback	1,337	-	-	-
52100 FICA	21,866	23,495	23,230	(265)
52200 VRS Retirement	49,017	49,939	55,359	5,420
52300 Health Insurance	39,069	37,123	42,347	5,224
52350 Dental Insurance	2,254	2,172	2,262	90
52400 VRS Life Insurance	3,949	4,024	4,069	45
52450 Disability Insurance	262	262	270	8
53150 Legal Services	1,015	1,000	1,200	200
53330 Maintenance Of Auto Equipment	2,482	2,250	3,000	750
53500 Printing And Binding	917	2,360	3,660	1,300
55210 Postage	5,741	6,463	6,463	-
55230 Telephone Service	360	540	500	(40)
55240 Cell Phone Service	3,605	2,940	2,940	-
55410 Lease/Rent Of Equipment	71	-	-	-
55510 Mileage	205	420	-	(420)
55520 Airfare	-	500	-	(500)
55530 Meals And Lodging	2,467	3,560	1,290	(2,270)
55540 Registration/Training Costs	2,643	3,000	1,950	(1,050)
55800 Miscellaneous	-	100	-	(100)
55801 Dues And Memberships	400	1,402	1,362	(40)
55880 Technology Charges	37,934	53,303	6,031	(47,272)
56001 Office Supplies	1,503	1,000	1,000	-
56008 Expendable Equipment	-	1,800	2,000	200
56012 Books And Subscriptions	2,450	2,700	2,760	60
58025 Software	10,125	-	-	-
Total Real Estate Assessor	491,527	507,481	465,360	(42,121)
<u>Board of Equalization - 10-008-1233</u>				
51300 Part-Time Salaries-Regular	750	2,250	3,000	750
52100 FICA	-	173	230	57
53600 Advertising	270	400	400	-
Total Board of Equalization	1,020	2,823	3,630	807
Total Real Estate Assessor	492,547	510,304	468,990	(41,314)
Treasurer - 10-010-1241				
51100 Salaries-Regular	221,984	224,074	224,281	207
51300 Part-Time Salaries-Regular	2,185	12,000	12,000	-
51500 Vacation Buyback	666	-	-	-
52100 FICA	16,333	18,519	18,076	(443)
52200 VRS Retirement	35,659	36,434	40,886	4,452
52300 Health Insurance	27,559	24,667	26,393	1,726
52350 Dental Insurance	2,073	1,997	1,677	(320)
52400 VRS Life Insurance	2,898	2,935	3,005	70

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2020-2021

	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	Increase/ (Decrease)
52450 Disability Insurance	786	786	834	48
53150 Legal Services	2,567	5,000	5,000	-
53199 Other Professional Services	48,004	44,850	50,000	5,150
53310 Maintenance Of Equipment	-	600	600	-
53500 Printing And Binding	5,200	15,000	15,000	-
53600 Advertising	1,095	900	900	-
55210 Postage	30,756	26,000	30,000	4,000
55230 Telephone Service	784	900	750	(150)
55510 Mileage	-	500	-	(500)
55530 Meals And Lodging	472	500	-	(500)
55540 Registration/Training Costs	1,370	1,000	-	(1,000)
55800 Miscellaneous	-	100	100	-
55801 Dues And Memberships	700	1,000	1,000	-
55804 Cash Over/Short	(10)	50	50	-
55835 Bank Charges	76,951	60,000	80,000	20,000
55880 Technology Charges	58,953	48,063	5,478	(42,585)
56001 Office Supplies	3,514	4,000	3,000	(1,000)
56008 Expendable Equipment	868	1,500	750	(750)
Total Treasurer	541,367	531,375	519,780	(11,595)
Finance				
<u>Finance - 10-012-1242</u>				
51100 Salaries-Regular	660,317	681,021	700,189	19,168
51300 Part-Time Salaries-Regular	32,610	40,086	40,086	-
51500 Vacation Buyback	16,258	-	-	-
52100 FICA	51,413	55,165	56,724	1,559
52200 VRS Retirement	107,189	110,734	127,644	16,910
52300 Health Insurance	66,063	67,519	71,286	3,767
52350 Dental Insurance	4,061	3,994	4,193	199
52400 VRS Life Insurance	8,606	8,921	9,383	462
52450 Disability Insurance	1,481	1,610	1,657	47
53120 Accounting And Auditing Services	83,931	121,000	111,000	(10,000)
53150 Legal Services	1,929	5,000	3,000	(2,000)
53199 Other Professional Services	28,510	33,000	28,000	(5,000)
53370 Software Maintenance/Support	487	1,000	750	(250)
53500 Printing And Binding	3,401	4,600	4,275	(325)
53600 Advertising	3,195	1,850	1,850	-
55210 Postage	4,934	5,300	5,300	-
55230 Telephone Service	1,604	2,000	1,700	(300)
55240 Cell Phone Service	1,203	1,700	1,200	(500)
55410 Lease/Rent Of Equipment	4,956	3,328	5,274	1,946
55510 Mileage	43	250	250	-
55530 Meals And Lodging	669	2,100	900	(1,200)
55540 Registration/Training Costs	3,360	5,010	3,000	(2,010)
55800 Miscellaneous	30	500	500	-
55801 Dues And Memberships	2,029	2,119	1,889	(230)
55803 Cigarette Tax Administration Costs	16,470	17,058	17,058	-
55880 Technology Charges	29,830	42,912	17,538	(25,374)
55891 Accounting Credits	(221,364)	(255,589)	(245,000)	10,589
56001 Office Supplies	1,445	4,000	3,000	(1,000)
56008 Expendable Equipment	5,596	4,400	1,400	(3,000)
56012 Books And Subscriptions	948	1,615	1,770	155
Total Finance	921,204	972,203	975,816	3,613
<u>Purchasing - 10-012-1244</u>				
51100 Salaries-Regular	39,634	38,934	46,000	7,066
52100 FICA	2,920	2,978	3,519	541
52200 VRS Retirement	6,331	6,331	8,386	2,055

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2020-2021

	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	Increase/ (Decrease)
52300 Health Insurance	6,679	6,176	5,680	(496)
52350 Dental Insurance	428	399	420	21
52400 VRS Life Insurance	510	510	616	106
52450 Disability Insurance	230	230	271	41
53150 Legal Services	-	500	2,500	2,000
53500 Printing And Binding	667	650	1,228	578
53600 Advertising	730	500	500	-
55210 Postage	8	150	150	-
55230 Telephone Service	112	150	105	(45)
55530 Meals And Lodging	-	300	-	(300)
55540 Registration/Training Costs	-	450	-	(450)
55800 Miscellaneous	3,834	5,000	3,000	(2,000)
55801 Dues And Memberships	35	350	320	(30)
55880 Technology Charges	2,169	2,957	1,107	(1,850)
55892 Purchasing Credits	(11,329)	(13,664)	(12,000)	1,664
56001 Office Supplies	69	400	400	-
Total Purchasing	53,027	53,301	62,202	8,901
<u>Juvenile Detention - 10-012-3325</u>				
57030 RVJDC Juvenile Placement Program	51,920	150,000	150,000	-
Total Juvenile Detention	51,920	150,000	150,000	-
<u>Medical Examiner - 10-012-3530</u>				
53199 Other Professional Services	380	550	550	-
Total Medical Examiner	380	550	550	-
<u>General - 10-012-5100</u>				
55610 Health Department	194,483	215,243	218,477	3,234
55620 Blue Ridge Behavioral Healthcare	145,357	160,799	160,799	-
55648 CHIP Program	8,559	6,000	6,000	-
55844 Tax Relief For Elderly	212,151	225,000	229,000	4,000
Total General	560,550	607,042	614,276	7,234
<u>Contract - Roanoke County - 10-012-5300</u>				
55750 Contract - Roanoke County	832,741	700,000	850,000	150,000
Total Contract - Roanoke County	832,741	700,000	850,000	150,000
<u>Community Policy Management Team - 10-012-5350</u>				
51300 Part-Time Salaries-Regular	905	750	750	-
52100 FICA	69	57	57	-
55730 Administrative Expenses	33,265	50,000	50,000	-
55735 Medicaid Local Match	44,375	55,000	55,000	-
55753 1a - Foster Care - IV-E Children	(9,007)	-	-	-
55756 1b - Foster Care - All Others	112,928	80,217	72,534	(7,683)
55759 1c - Residential Congregate Care	3,440	-	78,821	78,821
55765 1e - Educational Svcs - Congregate Care	110,805	44,487	54,476	9,989
55768 2a - Treatment Foster Care - IV-E	496,427	372,703	525,163	152,460
55771 2a1 - Treatment Foster Care - Other	327,593	225,019	417,977	192,958
55776 2b1 - Specialized Foster Care	(642)	-	-	-
55780 2e - Family Foster Care - Other	89,794	51,057	300,787	249,730
55783 2f - Community Based Svcs	188,298	147,283	377,358	230,075
55789 2g - Special Ed Private Day Placement	1,012,497	857,441	1,946,572	1,089,131
55792 2h - Wrap-Around Svcs Students with Disabilities	9,660	16,892	7,800	(9,092)
55798 3 - Non-Mandated Svcs - Community Based	11,717	4,902	22,237	17,335
Total Community Policy Management Team	2,432,124	1,905,808	3,909,532	2,003,724
<u>VJCCCA Grant - 10-012-5355</u>				
51100 Salaries-Regular	34,339	34,299	35,328	1,029
52100 FICA	2,040	2,624	2,703	79
52200 VRS Retirement	5,577	5,577	6,440	863
52300 Health Insurance	7,421	6,862	7,343	481
52350 Dental Insurance	417	399	420	21

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2020-2021

	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	Increase/ (Decrease)
52400 VRS Life Insurance	449	449	473	24
56001 Office Supplies	-	11,281	9,562	(1,719)
Total VJCCCA Grant	50,243	61,491	62,269	778
<u>Family Preservation Grant - 10-012-5360</u>				
55725 Family Preservation Grant	2,174	3,100	3,100	-
Total Family Preservation Grant	2,174	3,100	3,100	-
<u>Payments to School Division - 10-012-6100</u>				
59440 Transfer To School Board	20,375,621	20,469,621	20,469,621	-
59442 Transfer To School Board-Meals Tax	650,756	-	-	-
Total Payments to School Division	21,026,377	20,469,621	20,469,621	-
<u>Payments for Debt Service - 10-012-6101</u>				
59420 Transfer To Debt Service	2,011,583	1,820,384	2,598,912	778,528
59421 Unallocated Meals Tax	-	625,265	-	(625,265)
Total Payments for Debt Service	2,011,583	2,445,649	2,598,912	153,263
<u>VPI Extension Contract - 10-012-8115</u>				
55630 Other Payments And Contributions	21,306	18,500	19,750	1,250
Total VPI Extension Contract	21,306	18,500	19,750	1,250
<u>Regional Economic Development - 10-012-8150</u>				
55662 Chamber Of Commerce	10,000	10,000	10,000	-
55663 Ind/Dev Regional Partnership	52,735	52,735	53,160	425
55664 Purchase Of Property	1,548,812	-	-	-
55671 Roanoke Valley Broadband Authority	327,198	327,198	322,198	(5,000)
55673 Roanoke Valley Broadband Authority Debt Service	331,686	334,568	331,156	(3,412)
55675 Western VA Regional Industrial Facility Authority	4,646	4,676	4,676	-
55677 Salem Economic Development Authority	508,618	383,493	290,250	(93,243)
55678 Western VA Regional Industrial Facility Authority Debt Service	39,228	42,920	17,892	(25,028)
Total Regional Economic Development	2,822,923	1,155,590	1,029,332	(126,258)
<u>Transfers to Other Funds - 10-012-9100</u>				
59410 Transfer To Capital Projects	392,487	773,827	304,128	(469,699)
59430 Transfer To Civic Center Fund	2,034,188	1,573,367	1,552,156	(21,211)
59435 Transfer To Catering Fund	140,499	148,205	148,205	-
Total Transfers to Other Funds	2,567,174	2,495,399	2,004,489	(490,910)
<u>Debt Service - 10-012-9102</u>				
59420 Transfer To Debt Service	1,640,787	1,884,309	2,134,451	250,142
Total Debt Service	1,640,787	1,884,309	2,134,451	250,142
<u>Bank Charges - 10-012-9103</u>				
55834 Bad Debt Expense	3,358	-	-	-
55835 Bank Charges	47,763	55,000	45,000	(10,000)
Total Bank Charges	51,121	55,000	45,000	(10,000)
<u>Fringe Benefits - 10-012-9104</u>				
51500 Vacation Buyback	-	250,000	-	(250,000)
51850 Compensation Adjustment	-	1,056,361	93,000	(963,361)
51900 Vacancy Savings	-	(100,000)	(300,000)	(200,000)
52310 Health Insurance Premium Increase	-	96,100	56,900	(39,200)
52500 Termination Wages	-	40,000	40,000	-
52600 Unemployment Insurance	1,763	15,000	10,000	(5,000)
52700 Workers Compensation	421,717	460,000	475,000	15,000
52830 Line Of Duty	99,852	122,000	125,000	3,000
52850 OPEB Expense	201,500	200,000	200,000	-
52870 Employees Fund	18,693	25,000	23,000	(2,000)
52882 Health Insurance Retiree Billing	449,985	458,285	552,681	94,396
52886 Health Insurance Retiree Billing - Pre 65	534,368	542,605	536,363	(6,242)
Total Fringe Benefits	1,727,878	3,165,351	1,811,944	(1,353,407)

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2020-2021

	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	Increase/ (Decrease)
<u>Other Insurance - 10-012-9106</u>				
55303 Flood Insurance	3,504	3,600	3,600	-
55308 General Liability Insurance	235,903	242,000	249,000	7,000
Total Other Insurance	239,407	245,600	252,600	7,000
<u>Contributions to Other Organizations - 10-012-9107</u>				
55630 Other Payments And Contributions	189,277	200,527	190,527	(10,000)
55640 Salem Visitors Center	45,008	45,000	40,000	(5,000)
55641 Visit Virginia's Blue Ridge	498,277	475,649	337,500	(138,149)
55642 Salem Education Foundation	70,000	74,000	79,000	5,000
55643 Salem Historical Society	55,000	55,000	55,000	-
55648 CHIP Program	38,000	38,000	38,000	-
55650 Valley Metro - Star Route	104,799	122,000	120,077	(1,923)
55651 Valley Metro - Fixed Route	94,055	95,000	52,000	(43,000)
55666 Roanoke Valley Greenway Commission	11,730	10,980	10,980	-
55672 Roanoke Regional Blueway	1,333	1,333	1,333	-
Total Contributions to Other Organizations	1,107,479	1,117,489	924,417	(193,072)
<u>Contingency - 10-012-9110</u>				
59500 Contingency	-	2,145,301	1,256,595	(888,706)
59505 Contingency for Economic Development Opportunities	-	200,000	100,000	(100,000)
59510 Reserve For Replenishment Of Fund Balance	-	450,000	-	(450,000)
59520 Reserve For Capital	-	325,000	1,000,000	675,000
Total Contingency	-	3,120,301	2,356,595	(763,706)
Total Finance	38,120,398	40,626,304	40,274,856	(351,448)
<u>Technology Systems - 10-016-1251</u>				
51100 Salaries-Regular	661,853	694,291	714,184	19,893
51200 Salaries-Overtime	8	500	500	-
51500 Vacation Buyback	22,837	-	-	-
52100 FICA	49,590	53,152	54,671	1,519
52200 VRS Retirement	106,150	112,130	130,196	18,066
52300 Health Insurance	63,426	64,079	70,557	6,478
52350 Dental Insurance	3,779	3,994	4,193	199
52400 VRS Life Insurance	8,553	9,034	9,570	536
52450 Disability Insurance	1,434	1,798	1,782	(16)
53150 Legal Services	465	500	500	-
53199 Other Professional Services	22,467	27,500	27,500	-
53310 Maintenance Of Equipment	138,048	326,715	317,992	(8,723)
53320 Maintenance Of Building & Grounds	1,454	4,650	2,500	(2,150)
53330 Maintenance Of Auto Equipment	932	4,500	500	(4,000)
53370 Software Maintenance/Support	590,082	702,620	693,850	(8,770)
53500 Printing And Binding	34	500	500	-
55210 Postage	4	200	200	-
55230 Telephone Service	2,743	3,000	4,450	1,450
55240 Cell Phone Service	9,796	9,800	9,800	-
55250 Internet Service	76,032	65,000	76,800	11,800
55510 Mileage	762	1,000	500	(500)
55520 Airfare	754	3,000	-	(3,000)
55530 Meals And Lodging	5,455	3,000	-	(3,000)
55540 Registration/Training Costs	14,980	19,000	20,718	1,718
55800 Miscellaneous	409	600	600	-
55801 Dues And Memberships	618	500	545	45
55880 Technology Charges	60,404	67,524	10,721	(56,803)
55893 Technology Credits	(958,661)	(1,222,679)	(550,176)	672,503
56001 Office Supplies	429	500	500	-
56008 Expendable Equipment	4,740	-	-	-
56012 Books And Subscriptions	170	1,000	1,000	-

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2020-2021

	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	Increase/ (Decrease)
56015 Other Operating Supplies	30,765	25,000	30,000	5,000
58001 Machinery And Equipment	200,575	137,332	-	(137,332)
58006 Computer Equipment	150,883	45,000	-	(45,000)
58025 Software	19,006	-	-	-
Total Technology Systems	1,290,976	1,164,740	1,634,653	469,913
Streets				
<u>City Garage - 10-018-1252</u>				
51100 Salaries-Regular	581,688	598,098	588,552	(9,546)
51200 Salaries-Overtime	6,691	6,000	6,000	-
51300 Part-Time Salaries-Regular	2,793	-	-	-
51500 Vacation Buyback	5,494	-	-	-
52100 FICA	43,380	46,213	45,483	(730)
52200 VRS Retirement	94,188	97,251	107,293	10,042
52300 Health Insurance	86,088	81,462	86,648	5,186
52350 Dental Insurance	5,319	5,368	5,617	249
52400 VRS Life Insurance	7,557	7,835	7,887	52
52450 Disability Insurance	1,523	1,591	1,843	252
53310 Maintenance Of Equipment	13,076	13,295	13,295	-
53320 Maintenance Of Building & Grounds	628	2,500	2,500	-
53326 Maintenance Fuel Island Dispensing System	12,115	2,000	2,000	-
53330 Maintenance Of Auto Equipment	411,359	360,000	400,000	40,000
53340 Maintenance Of Radio Equipment	-	150	150	-
53600 Advertising	371	-	-	-
55240 Cell Phone Service	602	600	612	12
55530 Meals And Lodging	24	-	-	-
55540 Registration/Training Costs	482	3,000	-	(3,000)
55800 Miscellaneous	66	100	100	-
55880 Technology Charges	8,342	11,848	3,858	(7,990)
55894 Equipment Rental Credit	(460,144)	(500,000)	(500,000)	-
55895 Labor Credits	(307,985)	(300,000)	(300,000)	-
55899 Transfer To Other Projects	(386)	(500)	(500)	-
56001 Office Supplies	30	-	-	-
56008 Expendable Equipment	11,893	9,900	9,900	-
56011 Uniforms Or Wearing Apparel For Employees	6,626	5,805	5,805	-
56015 Other Operating Supplies	(6,334)	20,000	20,000	-
58001 Machinery And Equipment	72,242	264,000	-	(264,000)
Total City Garage	597,728	736,516	507,043	(229,473)
<u>Emergency Management - 10-018-3550</u>				
53835 Demolition Of Condemned Homes	-	10,000	10,000	-
55820 Emergency Clean Up	25,295	15,000	15,000	-
Total Emergency Management	25,295	25,000	25,000	-
<u>Primary Roads-Pavements - 10-018-4001</u>				
53810 Patching	43,444	34,000	34,000	-
53811 Resurfacing	8,457	641,841	325,841	(316,000)
53812 Snow Removal	93,449	80,000	80,000	-
53834 ADA Modifications	-	5,000	5,000	-
Total Primary Roads-Pavements	145,350	760,841	444,841	(316,000)
<u>Primary Roads-Shoulders - 10-018-4002</u>				
53813 Ditching	9,094	2,500	2,500	-
53824 Shoulders	15,517	10,000	10,000	-
53825 Storm Drains - Maintenance	3,389	50,000	50,000	-
53826 Storm Drains - Repairs	10,032	10,000	10,000	-
Total Primary Roads-Shoulders	38,032	72,500	72,500	-
<u>Primary Roads-Roadsides - 10-018-4003</u>				
53814 Sidewalk, Curb And Gutter	41,871	20,000	20,000	-
53815 Guard Rails	3,000	6,000	6,000	-

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2020-2021

	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	Increase/ (Decrease)
53816 Mowing	80,308	126,000	126,000	-
53817 Street Sweeping	46,536	43,000	43,000	-
53829 Tree Trimming/Replacement	4,839	1,000	1,000	-
Total Primary Roads-Roadsides	176,554	196,000	196,000	-
<u>Primary Roads-Structures - 10-018-4004</u>				
53819 Bridge Repairs	70,624	801,000	651,424	(149,576)
53820 Bridge Inspections	13,403	25,000	25,000	-
Total Primary Roads-Structures	84,027	826,000	676,424	(149,576)
<u>Primary Roads-Traffic Control - 10-018-4005</u>				
53821 Highway Lighting	215,108	219,000	219,000	-
53822 Pavement Marking	16,766	50,000	50,000	-
53830 Street Signs Maintenance/Replacement	33,316	50,000	50,000	-
Total Primary Roads-Traffic Control	265,190	319,000	319,000	-
<u>Primary Roads-Other Costs - 10-018-4006</u>				
53828 Administrative/Overhead Costs	144,898	125,000	125,000	-
Total Primary Roads-Other Costs	144,898	125,000	125,000	-
<u>Collector Streets-Pavements - 10-018-4010</u>				
53810 Patching	87,272	160,000	160,000	-
53811 Resurfacing	-	480,000	480,000	-
53812 Snow Removal	114,397	130,000	130,000	-
53834 ADA Modifications	-	10,000	10,000	-
Total Collector Streets-Pavements	201,669	780,000	780,000	-
<u>Collector Streets-Shoulders - 10-018-4011</u>				
53810 Patching	-	19,000	19,000	-
53813 Ditching	35,597	30,000	30,000	-
53824 Shoulders	32,231	15,000	15,000	-
53825 Storm Drains - Maintenance	156,112	150,000	150,000	-
53826 Storm Drains - Repairs	31,430	20,000	20,000	-
Total Collector Streets-Shoulders	255,370	234,000	234,000	-
<u>Collector Streets-Roadsides - 10-018-4012</u>				
53814 Sidewalk, Curb And Gutter	113,030	125,900	125,900	-
53815 Guard Rails	5,694	10,000	10,000	-
53816 Mowing	55,669	90,000	90,000	-
53817 Street Sweeping	83,360	75,000	75,000	-
53829 Tree Trimming/Replacement	2,865	1,500	1,500	-
Total Collector Streets-Roadsides	260,618	302,400	302,400	-
<u>Collector Streets-Structures - 10-018-4013</u>				
53819 Bridge Repairs	3,098	15,000	15,000	-
53820 Bridge Inspections	68,686	15,000	15,000	-
Total Collector Streets-Structures	71,784	30,000	30,000	-
<u>Collector Streets-Traffic Control - 10-018-4014</u>				
53821 Highway Lighting	-	-	316,000	316,000
53822 Pavement Marking	32,943	60,000	60,000	-
53830 Street Signs Maintenance/Replacement	40,942	115,000	115,000	-
Total Collector Streets-Traffic Control	73,885	175,000	491,000	316,000
<u>Collector Streets-Other Costs - 10-018-4015</u>				
53828 Administrative/Overhead Costs	112,592	115,000	115,000	-
Total Collector Streets-Other Costs	112,592	115,000	115,000	-
<u>Streets & Highway Administration - 10-018-4200</u>				
51100 Salaries-Regular	1,307,587	1,347,234	1,382,721	35,487
51200 Salaries-Overtime	30,550	30,000	30,000	-
51300 Part-Time Salaries-Regular	84,017	105,000	105,000	-
51400 Part-Time Salaries-Overtime	729	-	-	-
51500 Vacation Buyback	17,407	-	-	-
52100 FICA	104,026	114,156	116,106	1,950
52200 VRS Retirement	210,352	219,060	252,070	33,010

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2020-2021

	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	Increase/ (Decrease)
52300 Health Insurance	234,264	224,965	250,022	25,057
52350 Dental Insurance	14,844	14,952	15,679	727
52400 VRS Life Insurance	16,983	17,649	18,528	879
52450 Disability Insurance	2,482	2,677	3,060	383
53110 Payments For Medical, Dental Or Hospital Services	1,110	1,500	1,500	-
53310 Maintenance Of Equipment	3,940	5,508	5,508	-
53320 Maintenance Of Building & Grounds	48,172	44,400	44,400	-
53325 Maintenance Of Building & Grounds-Elizabeth Campus	4,440	8,000	8,000	-
53330 Maintenance Of Auto Equipment	5,713	12,000	12,000	-
53340 Maintenance Of Radio Equipment	168	22,446	23,664	1,218
53370 Software Maintenance/Support	-	-	18,000	18,000
53500 Printing And Binding	193	250	250	-
53600 Advertising	693	-	-	-
53812 Snow Removal	385	-	-	-
53814 Sidewalk, Curb And Gutter	35,902	20,000	20,000	-
53816 Mowing	14,682	-	-	-
53823 Street Lighting	306,309	316,000	-	(316,000)
53831 Unpaved Streets And Alleys	10,402	12,000	12,000	-
55110 Electrical Services	47,947	45,000	48,000	3,000
55120 Heating Services - Gas, Coal And Oil	6,625	9,000	7,000	(2,000)
55130 Water And Sewer	4,423	8,000	5,000	(3,000)
55230 Telephone Service	3,518	4,100	4,150	50
55240 Cell Phone Service	2,013	1,950	4,224	2,274
55530 Meals And Lodging	2,697	-	-	-
55540 Registration/Training Costs	2,257	8,000	-	(8,000)
55800 Miscellaneous	1,871	3,000	3,000	-
55843 Permits	228	300	300	-
55880 Technology Charges	16,275	36,709	10,090	(26,619)
55884 Downtown Signage	-	5,000	5,000	-
55899 Transfer To Other Projects	(1,312,238)	(1,185,000)	(1,185,000)	-
56001 Office Supplies	3,723	4,500	4,500	-
56003 Construction Materials	(1,256)	-	-	-
56008 Expendable Equipment	10,370	7,200	7,200	-
56011 Uniforms Or Wearing Apparel For Employees	13,100	11,375	11,375	-
56015 Other Operating Supplies	983	1,000	1,000	-
58001 Machinery And Equipment	79,072	-	-	-
58014 Infrastructure Improvements	87,350	-	-	-
Total Street & Highway Administration	1,424,308	1,477,931	1,244,347	(233,584)
<u>Street and Road Cleaning - 10-018-4220</u>				
51100 Salaries-Regular	28,107	28,805	28,805	-
51200 Salaries-Overtime	1,174	2,000	2,000	-
52100 FICA	2,165	2,357	2,357	-
52200 VRS Retirement	4,682	4,684	5,251	567
52300 Health Insurance	6,677	6,176	6,608	432
52350 Dental Insurance	409	399	420	21
52400 VRS Life Insurance	377	377	386	9
52450 Disability Insurance	170	170	170	-
53330 Maintenance Of Auto Equipment	11,497	25,000	25,000	-
53832 Leaf Removal	48,919	60,000	65,000	5,000
55899 Transfer To Other Projects	(34,411)	(34,000)	(34,000)	-
Total Street and Road Cleaning	69,766	95,968	101,997	6,029
<u>Refuse Collection - 10-018-4230</u>				
51100 Salaries-Regular	599,110	608,522	626,137	17,615
51200 Salaries-Overtime	12,148	17,000	17,000	-
51300 Part-Time Salaries-Regular	37,823	29,300	34,000	4,700

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2020-2021

	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	Increase/ (Decrease)
51400 Part-Time Salaries-Overtime	59	-	-	-
51500 Vacation Buyback	8,904	-	-	-
52100 FICA	47,680	50,094	51,801	1,707
52200 VRS Retirement	96,677	98,951	114,145	15,194
52300 Health Insurance	121,679	114,791	114,855	64
52350 Dental Insurance	7,830	7,764	7,713	(51)
52400 VRS Life Insurance	7,806	7,972	8,390	418
52450 Disability Insurance	1,451	1,224	1,591	367
53330 Maintenance Of Auto Equipment	181,143	195,000	210,000	15,000
53340 Maintenance Of Radio Equipment	-	225	225	-
53500 Printing And Binding	386	1,500	1,000	(500)
55240 Cell Phone Service	-	-	1,152	1,152
55540 Registration/Training Costs	250	625	-	(625)
55800 Miscellaneous	104	-	-	-
55821 Waste Disposal	725,674	807,410	821,086	13,676
55880 Technology Charges	3,353	2,378	2,790	412
55899 Transfer To Other Projects	(19,324)	(35,000)	(35,000)	-
56008 Expendable Equipment	37,447	40,600	40,600	-
56011 Uniforms Or Wearing Apparel For Employees	9,215	8,950	8,950	-
56015 Other Operating Supplies	4,007	3,250	3,250	-
Total Refuse Collection	1,883,422	1,960,556	2,029,685	69,129
<u>Containers - 10-018-4240</u>				
51100 Salaries-Regular	39,952	40,381	41,592	1,211
51200 Salaries-Overtime	1,310	3,000	3,000	-
52100 FICA	2,573	3,319	3,411	92
52200 VRS Retirement	6,537	6,566	7,582	1,016
52300 Health Insurance	7,388	6,862	7,343	481
52400 VRS Life Insurance	527	529	557	28
53330 Maintenance Of Auto Equipment	39,635	50,000	50,000	-
55800 Miscellaneous	6,390	2,300	2,300	-
55821 Waste Disposal	239,384	242,250	242,250	-
55880 Technology Charges	-	-	59	59
55899 Transfer To Other Projects	(1,592)	(1,800)	(1,800)	-
56008 Expendable Equipment	26,735	15,600	20,098	4,498
Total Containers	368,839	369,007	376,392	7,385
<u>Recycling - 10-018-4250</u>				
51100 Salaries-Regular	70,562	69,660	71,750	2,090
51200 Salaries-Overtime	14,260	18,000	18,000	-
51500 Vacation Buyback	2,653	-	-	-
52100 FICA	5,637	6,706	6,866	160
52200 VRS Retirement	11,327	11,327	13,080	1,753
52300 Health Insurance	15,260	13,879	14,850	971
52350 Dental Insurance	837	799	839	40
52400 VRS Life Insurance	913	913	961	48
53330 Maintenance Of Auto Equipment	30,851	30,000	30,000	-
55800 Miscellaneous	322	-	-	-
55851 Recycling Costs	6,720	-	14,035	14,035
55880 Technology Charges	-	-	119	119
55899 Transfer To Other Projects	(13,119)	(15,000)	(15,000)	-
56011 Uniforms Or Wearing Apparel For Employees	-	650	650	-
56015 Other Operating Supplies	1,070	1,000	1,000	-
Total Recycling	147,293	137,934	157,150	19,216
<u>Building Maintenance - 10-018-4310</u>				
51100 Salaries-Regular	552,536	598,406	625,690	27,284
51200 Salaries-Overtime	62,746	52,000	52,000	-
51300 Part-Time Salaries-Regular	18,895	-	-	-

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2020-2021

	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	Increase/ (Decrease)
51500 Vacation Buyback	9,706	-	-	-
52100 FICA	47,117	49,879	51,843	1,964
52200 VRS Retirement	88,828	97,301	114,063	16,762
52300 Health Insurance	84,203	87,047	95,234	8,187
52350 Dental Insurance	5,056	5,591	5,870	279
52400 VRS Life Insurance	7,192	7,839	8,384	545
52450 Disability Insurance	708	1,003	1,061	58
53310 Maintenance Of Equipment	2,398	2,000	2,000	-
53320 Maintenance Of Building & Grounds	63,238	10,000	12,000	2,000
53330 Maintenance Of Auto Equipment	23,694	27,000	27,000	-
53340 Maintenance Of Radio Equipment	-	750	750	-
53600 Advertising	1,461	-	-	-
55230 Telephone Service	1,004	1,200	975	(225)
55240 Cell Phone Service	2,173	2,400	2,388	(12)
55530 Meals And Lodging	65	1,500	-	(1,500)
55540 Registration/Training Costs	7,238	3,000	-	(3,000)
55800 Miscellaneous	91	200	200	-
55880 Technology Charges	6,170	5,758	5,896	138
55896 Maintenance Credits	(186,040)	(225,000)	(225,000)	-
55897 Maintenance Credits Schools	(175,437)	(180,000)	(180,000)	-
55899 Transfer To Other Projects	(18,794)	(18,000)	(18,000)	-
56001 Office Supplies	402	400	400	-
56007 Repair And Maintenance Supplies	304	5,000	5,000	-
56008 Expendable Equipment	3,923	4,000	4,000	-
56011 Uniforms Or Wearing Apparel For Employees	4,841	6,175	6,175	-
58004 Motor Vehicles And Equipment	27,444	-	-	-
Total Building Maintenance	641,162	545,449	597,929	52,480
<u>City Hall Building Maintenance - 10-018-4320</u>				
51100 Salaries-Regular	8,684	21,525	21,740	215
52100 FICA	702	1,647	1,663	16
52200 VRS Retirement	1,261	3,500	3,963	463
52300 Health Insurance	1,954	5,309	5,680	371
52350 Dental Insurance	124	399	420	21
52400 VRS Life Insurance	92	281	291	10
52450 Disability Insurance	-	127	128	1
53200 Temporary Services	10,426	-	-	-
53320 Maintenance Of Building & Grounds	82,858	55,000	55,000	-
53322 Maintenance Of Building & Grounds-TAP	2,201	20,000	20,000	-
55110 Electrical Services	47,689	56,363	51,000	(5,363)
55130 Water And Sewer	4,092	3,900	5,000	1,100
55230 Telephone Service	1,036	1,300	1,375	75
55800 Miscellaneous	1,921	2,750	2,750	-
55880 Technology Charges	1,000	1,148	-	(1,148)
56005 Janitorial Supplies	5,171	1,000	10,000	9,000
Total City Hall Building Maintenance	169,211	174,249	179,010	4,761
<u>Courthouse Building Maintenance - 10-018-4321</u>				
51100 Salaries-Regular	17,886	16,724	19,282	2,558
52100 FICA	1,338	1,279	1,475	196
52200 VRS Retirement	2,176	2,719	3,515	796
52300 Health Insurance	3,392	3,937	4,212	275
52350 Dental Insurance	203	240	252	12
52400 VRS Life Insurance	175	219	258	39
53320 Maintenance Of Building & Grounds	48,390	55,000	55,000	-
55110 Electrical Services	44,246	51,000	46,000	(5,000)
55120 Heating Services - Gas, Coal And Oil	711	-	750	750
55130 Water And Sewer	1,161	1,200	1,200	-

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2020-2021

	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	Increase/ (Decrease)
56005 Janitorial Supplies	3,744	3,500	3,500	-
56011 Uniforms Or Wearing Apparel For Employees	307	325	325	-
58009 Building Improvements	79,689	-	-	-
Total Courthouse Building Maintenance	203,418	136,143	135,769	(374)
<u>Engineering Building - 10-018-4322</u>				
51100 Salaries-Regular	2,525	5,435	7,231	1,796
52100 FICA	165	416	553	137
52200 VRS Retirement	401	884	1,318	434
52300 Health Insurance	883	1,862	1,992	130
52350 Dental Insurance	46	100	105	5
52400 VRS Life Insurance	32	71	97	26
52450 Disability Insurance	-	31	43	12
53320 Maintenance Of Building & Grounds	7,073	4,000	4,000	-
55110 Electrical Services	4,787	5,000	5,000	-
55120 Heating Services - Gas, Coal And Oil	1,395	1,500	1,500	-
55130 Water And Sewer	1,306	900	1,350	450
Total Engineering Building	18,613	20,199	23,189	2,990
<u>Rental Property Building Maintenance - 10-018-4323</u>				
51100 Salaries-Regular	909	5,000	1,200	(3,800)
52100 FICA	43	-	92	92
52200 VRS Retirement	104	-	219	219
52300 Health Insurance	209	-	400	400
52350 Dental Insurance	12	-	25	25
52400 VRS Life Insurance	8	-	16	16
53320 Maintenance Of Building & Grounds	38,179	40,000	49,000	9,000
55110 Electrical Services	4,784	3,000	8,000	5,000
55120 Heating Services - Gas, Coal And Oil	2,493	4,000	3,500	(500)
55130 Water And Sewer	1,793	2,000	4,000	2,000
55250 Internet Service	-	-	1,054	1,054
56005 Janitorial Supplies	961	-	1,000	1,000
Total Rental Property Building Maintenance	49,495	54,000	68,506	14,506
<u>Closed Landfill - 10-018-4401</u>				
53320 Maintenance Of Building & Grounds	28,987	25,000	5,000	(20,000)
Total Closed Landfill	28,987	25,000	5,000	(20,000)
<u>Mowles Spring Park - 10-018-4402</u>				
53320 Maintenance Of Building & Grounds	25,671	15,000	5,000	(10,000)
Total Mowles Spring Park	25,671	15,000	5,000	(10,000)
<u>Longwood Park - 10-018-7215</u>				
53320 Maintenance Of Building & Grounds	33,289	20,450	30,000	9,550
55110 Electrical Services	2,405	3,800	3,500	(300)
55130 Water And Sewer	1,478	3,000	1,700	(1,300)
Total Longwood Park	37,172	27,250	35,200	7,950
<u>Lake Spring Park - 10-018-7218</u>				
53320 Maintenance Of Building & Grounds	16,795	22,000	22,000	-
55110 Electrical Services	3,266	3,500	3,500	-
56015 Other Operating Supplies	2,059	4,000	4,000	-
Total Lake Spring Park	22,120	29,500	29,500	-
<u>Other Parks - 10-018-7220</u>				
53320 Maintenance Of Building & Grounds	138,560	120,540	120,540	-
55110 Electrical Services	1,854	2,500	2,200	(300)
55130 Water And Sewer	852	1,000	1,000	-
Total Other Parks	141,266	124,040	123,740	(300)

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2020-2021

	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	Increase/ (Decrease)
<u>Golf Course - 10-018-7225</u>				
53320 Maintenance Of Building & Grounds	36,898	40,000	25,000	(15,000)
55110 Electrical Services	2,206	1,900	2,400	500
55130 Water And Sewer	1,240	1,200	1,600	400
Total Golf Course	40,344	43,100	29,000	(14,100)
<u>East Hill Cemetery - 10-018-7230</u>				
53320 Maintenance Of Building & Grounds	32,616	25,000	25,000	-
55110 Electrical Services	360	360	360	-
Total East Hill Cemetery	32,976	25,360	25,360	-
<u>Greenway Maintenance - 10-018-7235</u>				
55860 Roanoke River Greenway	64,175	40,000	35,000	(5,000)
55861 Hanging Rock Trail	15,666	8,000	7,000	(1,000)
55862 Mason Creek Greenway	2,876	5,000	5,000	-
Total Greenway Maintenance	82,717	53,000	47,000	(6,000)
<u>Salem Rotary Dog Park - 10-018-7240</u>				
53320 Maintenance Of Building & Grounds	9,100	15,000	15,000	-
55110 Electrical Services	1,848	1,848	1,848	-
55130 Water And Sewer	633	1,000	1,000	-
Total Salem Rotary Dog Park	11,581	17,848	17,848	-
<u>Landscape Maintenance - 10-018-7250</u>				
51100 Salaries-Regular	217,999	220,490	224,494	4,004
51200 Salaries-Overtime	31	-	-	-
51300 Part-Time Salaries-Regular	3,943	14,000	14,000	-
51400 Part-Time Salaries-Overtime	10	-	-	-
52100 FICA	16,369	17,939	18,245	306
52200 VRS Retirement	34,317	35,852	40,925	5,073
52300 Health Insurance	38,254	36,190	39,155	2,965
52350 Dental Insurance	2,370	2,396	2,516	120
52400 VRS Life Insurance	2,765	2,888	3,008	120
52450 Disability Insurance	362	331	681	350
53328 Weed Control	-	-	10,000	10,000
53340 Maintenance Of Radio Equipment	-	100	-	(100)
53500 Printing And Binding	14	-	-	-
53829 Tree Trimming/Replacement	61,902	41,000	41,000	-
55230 Telephone Service	82	400	75	(325)
55240 Cell Phone Service	1,082	1,100	1,152	52
55410 Lease/Rent Of Equipment	443	2,000	2,000	-
55540 Registration/Training Costs	78	400	-	(400)
55800 Miscellaneous	15,963	5,000	5,000	-
55880 Technology Charges	2,259	320	2,511	2,191
55899 Transfer To Other Projects	(134,379)	(98,000)	(98,000)	-
56011 Uniforms Or Wearing Apparel For Employees	1,560	1,625	1,625	-
56015 Other Operating Supplies	5,147	8,000	10,000	2,000
Total Landscape Maintenance Program	270,571	292,031	318,387	26,356
<u>Farmers Market - 10-018-7251</u>				
51100 Salaries-Regular	430	8,000	-	(8,000)
51300 Part-Time Salaries-Regular	8,841	10,200	18,200	8,000
52100 FICA	716	1,622	1,392	(230)
52200 VRS Retirement	40	1,301	-	(1,301)
52300 Health Insurance	26	1,175	-	(1,175)
52350 Dental Insurance	2	75	-	(75)
52400 VRS Life Insurance	3	105	-	(105)
53320 Maintenance Of Building & Grounds	6,466	10,000	10,000	-
53600 Advertising	129	1,000	1,000	-
55110 Electrical Services	3,947	3,500	4,000	500
55130 Water And Sewer	2,164	2,000	2,500	500

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2020-2021

	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	Increase/ (Decrease)
55230 Telephone Service	-	-	75	75
55530 Meals And Lodging	305	700	700	-
55540 Registration/Training Costs	98	200	200	-
55800 Miscellaneous	14,105	10,000	10,000	-
55822 Market Promotions	2,199	3,350	3,350	-
55823 SNAP Program	1,870	5,000	5,000	-
55880 Technology Charges	2,040	-	554	554
55882 Food Insecurity Nutrition Incentive (FINI) Grant Program (USDA)	2,503	-	-	-
Total Farmers Market	45,884	58,228	56,971	(1,257)
Total Streets	8,167,808	10,379,050	9,925,188	(453,862)
Registrar				
<u>Registrar - 10-019-1320</u>				
51100 Salaries-Regular	112,540	112,083	119,587	7,504
51200 Salaries-Overtime	2,526	3,500	3,500	-
51300 Part-Time Salaries-Regular	8,007	8,500	9,800	1,300
51500 Vacation Buyback	5,549	-	-	-
52100 FICA	9,696	9,492	10,166	674
52200 VRS Retirement	18,225	18,225	21,801	3,576
52300 Health Insurance	12,352	11,920	13,283	1,363
52350 Dental Insurance	819	799	839	40
52400 VRS Life Insurance	1,468	1,468	1,602	134
53150 Legal Services	420	-	-	-
53200 Temporary Services	7,655	19,695	19,695	-
53310 Maintenance Of Equipment	3,342	16,711	16,711	-
53500 Printing And Binding	2,680	3,000	3,898	898
53600 Advertising	178	1,000	1,000	-
55210 Postage	1,780	2,800	2,800	-
55230 Telephone Service	577	750	525	(225)
55240 Cell Phone Service	-	-	480	480
55410 Lease/Rent Of Equipment	1,440	2,020	2,020	-
55510 Mileage	44	200	200	-
55530 Meals And Lodging	1,097	2,000	2,000	-
55540 Registration/Training Costs	1,318	1,000	1,000	-
55800 Miscellaneous	157	100	100	-
55801 Dues And Memberships	370	595	595	-
55855 State Election Services	-	2,000	2,000	-
55880 Technology Charges	8,963	10,644	3,066	(7,578)
56001 Office Supplies	1,459	2,000	2,500	500
56008 Expendable Equipment	-	500	500	-
Total Registrar	202,662	231,002	239,668	8,666
<u>Electoral Board - 10-019-1321</u>				
51300 Part-Time Salaries-Regular	8,592	8,594	8,850	256
52100 FICA	658	657	677	20
55510 Mileage	156	550	550	-
55530 Meals And Lodging	1,790	1,650	1,650	-
55540 Registration/Training Costs	545	450	450	-
55800 Miscellaneous	82	100	100	-
55801 Dues And Memberships	180	180	200	20
55880 Technology Charges	-	-	178	178
Total Electoral Board	12,003	12,181	12,655	474
Total Registrar	214,665	243,183	252,323	9,140
Circuit Court - 10-020-2110				
55210 Postage	55	250	250	-
55230 Telephone Service	1,066	1,950	1,000	(950)
55800 Miscellaneous	126	500	500	-

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2020-2021

	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	Increase/ (Decrease)
55805 Jury And Witness Fees	8,648	5,000	5,000	-
55880 Technology Charges	-	-	1,106	1,106
56001 Office Supplies	3,055	2,000	3,000	1,000
56012 Books And Subscriptions	838	1,000	1,750	750
57005 23rd Circuit Court	56,530	60,000	60,000	-
Total Circuit Court	70,318	70,700	72,606	1,906
District Courts				
<u>Combined District Courts - 10-022-2112</u>				
51300 Part-Time Salaries-Regular	18,001	18,000	18,000	-
52100 FICA	1,377	1,377	1,377	-
53155 Court Appointed Attorneys	-	240	240	-
53310 Maintenance Of Equipment	3,692	3,000	3,000	-
53500 Printing And Binding	1,041	-	-	-
55230 Telephone Service	5,660	7,500	5,100	(2,400)
55410 Lease/Rent Of Equipment	2,556	3,000	3,000	-
55800 Miscellaneous	143	100	-	(100)
55801 Dues And Memberships	175	150	150	-
55880 Technology Charges	-	-	356	356
56001 Office Supplies	3,668	3,900	3,500	(400)
56012 Books And Subscriptions	160	1,800	1,800	-
Total Combined District Courts	36,473	39,067	36,523	(2,544)
<u>General District Judges - 10-022-2120</u>				
55230 Telephone Service	82	100	75	(25)
55510 Mileage	-	100	100	-
55530 Meals And Lodging	-	100	100	-
55540 Registration/Training Costs	-	1,000	1,000	-
55800 Miscellaneous	18	100	1,700	1,600
55801 Dues And Memberships	60	250	250	-
55880 Technology Charges	2,332	998	553	(445)
56012 Books And Subscriptions	1,022	1,050	1,050	-
Total General District Judges	3,514	3,698	4,828	1,130
<u>Juvenile District Judges - 10-022-2160</u>				
53310 Maintenance Of Equipment	-	200	200	-
55230 Telephone Service	595	1,600	170	(1,430)
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	1,125	1,050	1,050	-
Total Juvenile District Judges	1,720	4,750	3,320	(1,430)
Total District Courts	41,707	47,515	44,671	(2,844)
Magistrate Office - 10-024-2130				
53310 Maintenance Of Equipment	-	120	120	-
55800 Miscellaneous	125	-	-	-
56001 Office Supplies	1,307	682	682	-
56008 Expendable Equipment	1,120	1,496	1,496	-
56012 Books And Subscriptions	816	1,000	1,000	-
Total Magistrate Office	3,368	3,298	3,298	-
Clerk of Circuit Court - 10-027-2170				
51100 Salaries-Regular	282,288	285,717	294,288	8,571
51200 Salaries-Overtime	-	2,000	1,000	(1,000)
51500 Vacation Buyback	8,509	-	-	-
52100 FICA	21,247	22,010	22,666	656
52200 VRS Retirement	45,691	46,458	53,649	7,191
52300 Health Insurance	23,143	19,800	26,865	7,065

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2020-2021

	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	Increase/ (Decrease)
52350 Dental Insurance	1,736	1,598	2,096	498
52400 VRS Life Insurance	3,681	3,743	3,943	200
52450 Disability Insurance	140	180	186	6
53120 Accounting And Auditing Services	3,172	3,500	3,500	-
53199 Other Professional Services	-	1,000	500	(500)
53310 Maintenance Of Equipment	8,608	14,500	14,500	-
53500 Printing And Binding	3,638	4,000	4,000	-
55210 Postage	1,972	2,000	2,000	-
55230 Telephone Service	2,445	2,900	1,900	(1,000)
55410 Lease/Rent Of Equipment	840	2,400	1,200	(1,200)
55800 Miscellaneous	3,126	4,000	4,000	-
55880 Technology Charges	2,997	4,236	297	(3,939)
56001 Office Supplies	2,515	2,300	2,300	-
56012 Books And Subscriptions	-	200	200	-
Total Clerk of Circuit Court	415,748	422,542	439,090	16,548
City Sheriff				
City Sheriff - 10-028-2180				
51100 Salaries-Regular	541,814	534,952	524,894	(10,058)
51200 Salaries-Overtime	10,294	13,000	13,000	-
51300 Part-Time Salaries-Regular	46,440	73,500	100,340	26,840
51400 Part-Time Salaries-Overtime	18	-	-	-
51500 Vacation Buyback	7,339	-	-	-
52100 FICA	45,072	47,541	48,825	1,284
52200 VRS Retirement	85,998	86,983	95,688	8,705
52300 Health Insurance	64,413	65,153	72,587	7,434
52350 Dental Insurance	3,986	4,170	4,359	189
52400 VRS Life Insurance	6,929	7,008	7,034	26
53150 Legal Services	1,059	2,000	1,500	(500)
53199 Other Professional Services	750	2,000	2,000	-
53310 Maintenance Of Equipment	634	1,050	1,050	-
53330 Maintenance Of Auto Equipment	13,897	13,000	13,000	-
53340 Maintenance Of Radio Equipment	-	5,796	5,796	-
53500 Printing And Binding	638	675	575	(100)
55210 Postage	461	725	650	(75)
55230 Telephone Service	850	900	850	(50)
55240 Cell Phone Service	3,443	3,750	3,350	(400)
55410 Lease/Rent Of Equipment	-	1,380	1,500	120
55530 Meals And Lodging	1,035	2,500	2,500	-
55540 Registration/Training Costs	7,401	8,780	8,820	40
55550 Extradition Of Prisoners	628	900	900	-
55800 Miscellaneous	6,835	2,000	2,500	500
55801 Dues And Memberships	1,144	1,300	1,500	200
55806 Accreditation Expenses	2,092	3,000	4,800	1,800
55877 Sheriff State Grants	3,356	-	-	-
55880 Technology Charges	25,008	32,586	9,297	(23,289)
56001 Office Supplies	2,106	3,000	2,000	(1,000)
56008 Expendable Equipment	7,186	4,800	7,600	2,800
56011 Uniforms Or Wearing Apparel For Employees	5,220	7,000	6,500	(500)
56012 Books And Subscriptions	254	225	-	(225)
56018 Sheriff Supplies	4,959	6,300	5,550	(750)
56019 Bulletproof Vests	798	1,800	1,800	-
58001 Machinery And Equipment	-	5,425	-	(5,425)
58004 Motor Vehicles And Equipment	-	42,696	-	(42,696)
Total City Sheriff	902,057	985,895	950,765	(35,130)

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2020-2021

	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	Increase/ (Decrease)
<u>Correction and Detention - 10-028-3320</u>				
57001 Salem Roanoke County Jail Operational Costs	444,383	640,000	640,000	-
57002 Salem Roanoke County Jail Capital Costs	-	50,000	-	(50,000)
57010 WVRJA Operational Costs	1,232,691	1,368,364	1,196,266	(172,098)
57011 WVRJA Debt Service Costs	383,019	437,483	368,160	(69,323)
Total Correction and Detention	<u>2,060,093</u>	<u>2,495,847</u>	<u>2,204,426</u>	<u>(291,421)</u>
Total City Sheriff	2,962,150	3,481,742	3,155,191	(326,551)
<u>Commonwealth Attorney</u>				
<u>Commonwealth Attorney - 10-029-2210</u>				
51100 Salaries-Regular	357,610	447,413	451,584	4,171
51300 Part-Time Salaries-Regular	33,766	33,829	-	(33,829)
51500 Vacation Buyback	1,694	-	-	-
52100 FICA	29,407	36,815	34,547	(2,268)
52200 VRS Retirement	57,979	72,749	82,324	9,575
52300 Health Insurance	31,492	36,539	43,566	7,027
52350 Dental Insurance	2,020	2,372	2,682	310
52400 VRS Life Insurance	4,671	5,861	6,052	191
52450 Disability Insurance	252	874	1,343	469
53330 Maintenance Of Auto Equipment	1,375	1,700	850	(850)
53500 Printing And Binding	679	1,100	600	(500)
55210 Postage	162	200	180	(20)
55230 Telephone Service	739	1,020	675	(345)
55240 Cell Phone Service	1,188	1,000	575	(425)
55410 Lease/Rent Of Equipment	968	1,200	1,100	(100)
55510 Mileage	-	100	460	360
55530 Meals And Lodging	451	1,800	800	(1,000)
55540 Registration/Training Costs	147	885	650	(235)
55800 Miscellaneous	748	1,500	1,200	(300)
55801 Dues And Memberships	2,743	2,800	3,190	390
55880 Technology Charges	17,049	18,495	3,935	(14,560)
56001 Office Supplies	2,548	3,100	2,900	(200)
56008 Expendable Equipment	5,940	2,500	-	(2,500)
56012 Books And Subscriptions	478	1,100	1,100	-
Total Commonwealth Attorney	<u>554,106</u>	<u>674,952</u>	<u>640,313</u>	<u>(34,639)</u>
<u>Victim Witness Assistance Program - 10-029-2212</u>				
51100 Salaries-Regular	62,060	65,427	67,390	1,963
51300 Part-Time Salaries-Regular	1,701	-	-	-
51500 Vacation Buyback	2,662	-	-	-
52100 FICA	4,492	5,005	5,155	150
52200 VRS Retirement	10,046	10,639	12,285	1,646
52300 Health Insurance	10,025	9,589	10,325	736
52350 Dental Insurance	578	600	629	29
52400 VRS Life Insurance	809	857	903	46
52450 Disability Insurance	192	117	120	3
53500 Printing And Binding	543	1,000	610	(390)
55210 Postage	250	250	275	25
55230 Telephone Service	76	200	75	(125)
55240 Cell Phone Service	602	612	612	-
55510 Mileage	540	722	710	(12)
55530 Meals And Lodging	902	1,750	1,750	-
55540 Registration/Training Costs	500	1,000	1,000	-
55801 Dues And Memberships	124	150	150	-
55880 Technology Charges	2,841	2,841	1,109	(1,732)
56001 Office Supplies	2,110	3,363	2,989	(374)
56014 Educational And Recreational Supplies	3,130	3,500	1,535	(1,965)
Total Victim Witness Assistance Program	<u>104,183</u>	<u>107,622</u>	<u>107,622</u>	<u>-</u>

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2020-2021

	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	Increase/ (Decrease)
<u>Cost Collections - 10-029-2214</u>				
51300 Part-Time Salaries-Regular	975	4,000	2,000	(2,000)
52100 FICA	72	306	153	(153)
55210 Postage	-	500	250	(250)
55880 Technology Charges	-	-	59	59
56001 Office Supplies	90	500	250	(250)
Total Cost Collections	1,137	5,306	2,712	(2,594)
Total Commonwealth Attorney	659,426	787,880	750,647	(37,233)
Police				
<u>Police Department - 10-030-3110</u>				
51100 Salaries-Regular	3,124,170	3,307,284	3,565,257	257,973
51115 Salaries-Reimbursable	(8,943)	-	-	-
51200 Salaries-Overtime	44,072	50,000	50,000	-
51300 Part-Time Salaries-Regular	136,542	146,507	186,114	39,607
51500 Vacation Buyback	45,842	-	-	-
52100 FICA	260,453	268,040	290,804	22,764
52200 VRS Retirement	464,792	508,576	615,066	106,490
52300 Health Insurance	384,457	401,133	427,398	26,265
52350 Dental Insurance	24,642	26,216	28,250	2,034
52400 VRS Life Insurance	37,729	40,974	45,211	4,237
52450 Disability Insurance	299	2,070	1,263	(807)
53110 Payments For Medical, Dental Or Hospital Services	13,498	6,500	6,500	-
53150 Legal Services	3,445	4,000	4,000	-
53310 Maintenance Of Equipment	78,826	92,400	92,400	-
53320 Maintenance Of Building & Grounds	26,432	25,319	25,319	-
53330 Maintenance Of Auto Equipment	160,689	162,000	155,000	(7,000)
53340 Maintenance Of Radio Equipment	-	45,504	51,300	5,796
53350 Academy Maintenance	3,800	4,287	-	(4,287)
53360 Gun Range Maintenance	5,712	6,000	6,000	-
53500 Printing And Binding	15,297	17,500	14,000	(3,500)
53700 Laundry And Cleaning	3,566	5,800	4,000	(1,800)
55110 Electrical Services	68,421	70,000	74,000	4,000
55120 Heating Services - Gas, Coal And Oil	8,318	10,000	9,000	(1,000)
55130 Water And Sewer	13,974	14,000	14,000	-
55210 Postage	1,030	1,600	1,600	-
55230 Telephone Service	7,349	8,500	8,900	400
55240 Cell Phone Service	34,468	32,750	34,000	1,250
55530 Meals And Lodging	19,276	18,100	15,100	(3,000)
55540 Registration/Training Costs	18,752	23,000	20,000	(3,000)
55590 Training - Academy	29,565	31,390	33,375	1,985
55800 Miscellaneous	87	100	100	-
55801 Dues And Memberships	2,195	2,055	2,180	125
55806 Accreditation Expenses	13,516	8,700	9,200	500
55807 Evidence Processing/Photography	10,501	9,000	9,000	-
55808 Neighborhood Watch And Crime Prevention	391	500	500	-
55809 Employee Recruitment	2,050	2,400	2,400	-
55810 DARE Program	3,376	4,300	4,300	-
55811 Citizens Academy	1,293	1,000	1,000	-
55816 State Asset Forfeiture	1,522	-	-	-
55817 Police Investigation Fund	4,585	7,500	5,000	(2,500)
55833 DARE Donations	3,872	5,000	5,000	-
55859 State Grants	5,831	111,684	121,880	10,196
55871 E-summons Program	17,405	20,000	15,000	(5,000)
55880 Technology Charges	120,484	159,445	50,152	(109,293)
56001 Office Supplies	4,826	5,000	4,500	(500)
56005 Janitorial Supplies	5,506	5,500	5,000	(500)

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2020-2021

	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	Increase/ (Decrease)
56008 Expendable Equipment	14,845	20,000	20,000	-
56010 Police Supplies	31,312	28,000	25,000	(3,000)
56011 Uniforms Or Wearing Apparel For Employees	37,498	30,000	27,000	(3,000)
56019 Bulletproof Vests	7,365	8,450	37,924	29,474
58001 Machinery And Equipment	-	55,000	-	(55,000)
58004 Motor Vehicles And Equipment	153,419	57,904	-	(57,904)
58009 Building Improvements	37,653	40,000	-	(40,000)
Total Police Department	5,506,005	5,910,988	6,122,993	212,005
<u>Communication Center - 10-030-3140</u>				
51100 Salaries-Regular	596,076	593,781	605,942	12,161
51115 Salaries-Reimbursable	3,188	-	-	-
51200 Salaries-Overtime	2,828	9,000	9,000	-
51300 Part-Time Salaries-Regular	265	9,000	4,500	(4,500)
52100 FICA	44,022	46,801	47,387	586
52200 VRS Retirement	94,932	96,549	110,463	13,914
52300 Health Insurance	93,508	89,465	95,463	5,998
52350 Dental Insurance	5,876	5,943	6,202	259
52400 VRS Life Insurance	7,672	7,779	8,120	341
52450 Disability Insurance	1,062	1,149	1,156	7
53130 Management Consulting Services	22,469	-	-	-
53310 Maintenance Of Equipment	49,774	52,500	45,000	(7,500)
53340 Maintenance Of Radio Equipment	-	41,092	162,654	121,562
53370 Software Maintenance/Support	24,626	72,736	72,736	-
53380 Maintenance Of Vehicle Computer Equipment	1,901	6,000	4,000	(2,000)
53500 Printing And Binding	4,478	3,100	5,000	1,900
55230 Telephone Service	27,126	32,000	31,100	(900)
55410 Lease/Rent Of Equipment	2,400	5,400	2,400	(3,000)
55530 Meals And Lodging	434	500	500	-
55540 Registration/Training Costs	2,342	3,800	2,800	(1,000)
55800 Miscellaneous	64	100	100	-
55859 State Grants	2,000	3,000	3,000	-
55880 Technology Charges	16,087	12,074	9,418	(2,656)
56001 Office Supplies	1,076	1,200	1,200	-
Total Communication Center	1,004,206	1,092,969	1,228,141	135,172
<u>Animal Control - 10-030-3510</u>				
51100 Salaries-Regular	310,250	329,941	338,518	8,577
51115 Salaries-Reimbursable	(976)	-	-	-
51200 Salaries-Overtime	2,753	3,500	3,500	-
51300 Part-Time Salaries-Regular	77,927	84,000	84,000	-
51500 Vacation Buyback	3,670	-	-	-
52100 FICA	30,059	31,934	32,590	656
52200 VRS Retirement	43,590	53,648	61,712	8,064
52300 Health Insurance	37,259	44,504	51,443	6,939
52350 Dental Insurance	2,238	2,796	3,354	558
52400 VRS Life Insurance	3,512	4,322	4,536	214
52450 Disability Insurance	241	893	572	(321)
53180 Veterinary Services	1,896	4,500	4,500	-
53320 Maintenance Of Building & Grounds	17,093	22,763	21,450	(1,313)
53330 Maintenance Of Auto Equipment	14,917	17,000	17,000	-
53370 Software Maintenance/Support	14,000	15,960	15,000	(960)
55110 Electrical Services	33,437	32,000	33,911	1,911
55120 Heating Services - Gas, Coal And Oil	8,559	8,000	8,500	500
55130 Water And Sewer	4,022	4,430	4,200	(230)
55230 Telephone Service	1,613	2,000	1,950	(50)
55240 Cell Phone Service	4,821	5,300	5,000	(300)
55510 Mileage	-	100	100	-

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2020-2021

	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	Increase/ (Decrease)
55530 Meals And Lodging	570	2,000	1,000	(1,000)
55540 Registration/Training Costs	689	3,060	3,060	-
55800 Miscellaneous	-	100	100	-
55812 Deer Reduction Program	4,772	7,500	5,500	(2,000)
55832 Donations	2,679	7,500	7,500	-
55835 Bank Charges	721	1,000	1,000	-
55841 Spaying/Neutering Program	5,191	8,500	5,000	(3,500)
55880 Technology Charges	15,635	17,854	8,602	(9,252)
56001 Office Supplies	2,649	2,700	3,760	1,060
56005 Janitorial Supplies	3,651	4,800	4,800	-
56008 Expendable Equipment	6,361	-	3,000	3,000
56011 Uniforms Or Wearing Apparel For Employees	1,685	3,000	3,000	-
56015 Other Operating Supplies	3,834	4,500	4,500	-
58009 Building Improvements	35,137	75,000	-	(75,000)
Total Animal Control	694,455	805,105	742,658	(62,447)
Total Police	7,204,666	7,809,062	8,093,792	284,730
Fire Department - 10-032-3210				
51100 Salaries-Regular	3,545,109	3,572,526	3,612,983	40,457
51200 Salaries-Overtime	443,558	325,000	180,000	(145,000)
51205 Salaries-Overtime FLSA	-	-	240,000	240,000
51300 Part-Time Salaries-Regular	183,196	125,000	125,000	-
51400 Part-Time Salaries-Overtime	9,911	-	-	-
51500 Vacation Buyback	31,744	-	-	-
52100 FICA	309,486	307,723	318,086	10,363
52200 VRS Retirement	561,731	574,226	651,355	77,129
52300 Health Insurance	372,635	360,554	401,364	40,810
52350 Dental Insurance	26,651	26,263	28,590	2,327
52400 VRS Life Insurance	45,260	46,263	47,878	1,615
52450 Disability Insurance	-	588	2,073	1,485
52600 Unemployment Insurance	-	588	588	-
53110 Payments For Medical, Dental Or Hospital Services	9,577	25,500	25,500	-
53150 Legal Services	-	1,000	1,000	-
53310 Maintenance Of Equipment	29,561	24,810	19,110	(5,700)
53320 Maintenance Of Building & Grounds	29,333	47,339	32,000	(15,339)
53330 Maintenance Of Auto Equipment	203,884	162,950	174,000	11,050
53340 Maintenance Of Radio Equipment	-	23,712	23,712	-
53370 Software Maintenance/Support	12,613	12,150	16,650	4,500
53700 Laundry And Cleaning	6,513	8,000	6,500	(1,500)
55110 Electrical Services	37,834	37,000	37,500	500
55120 Heating Services - Gas, Coal And Oil	7,806	9,000	8,000	(1,000)
55130 Water And Sewer	5,274	5,500	5,500	-
55210 Postage	247	500	300	(200)
55230 Telephone Service	6,382	8,500	7,800	(700)
55240 Cell Phone Service	17,249	16,962	15,000	(1,962)
55410 Lease/Rent Of Equipment	81	2,400	2,400	-
55530 Meals And Lodging	11,784	-	-	-
55540 Registration/Training Costs	7,320	21,000	24,000	3,000
55570 Haz Mat Training	1,190	4,500	4,500	-
55595 EMS Training	12,961	16,380	10,500	(5,880)
55596 Fire & EMS Training Center	10,335	12,000	12,000	-
55801 Dues And Memberships	2,638	2,850	2,850	-
55818 Revenue Recovery Expenses	32,894	52,500	42,500	(10,000)
55819 Fire Program Expenditures	85,591	85,857	90,333	4,476
55839 Hazardous Material - Level III	34,033	15,000	15,000	-
55854 Fire Prevention Program	5,856	7,315	6,000	(1,315)
55857 Hazardous Material - Local	67	-	-	-

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2020-2021

	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	Increase/ (Decrease)
55880 Technology Charges	46,458	69,015	43,729	(25,286)
56001 Office Supplies	3,584	5,000	4,700	(300)
56008 Expendable Equipment	927	1,000	1,000	-
56011 Uniforms Or Wearing Apparel For Employees	29,977	41,850	62,100	20,250
56015 Other Operating Supplies	10,706	7,000	8,000	1,000
56023 EMS Supplies	36,464	34,400	34,400	-
58001 Machinery And Equipment	8,240	214,636	-	(214,636)
58009 Building Improvements	46,548	-	-	-
Total Fire Department	6,283,208	6,314,357	6,344,501	30,144
Salem Rescue Squad - 10-034-3230				
51300 Part-Time Salaries-Regular	19,895	20,492	20,492	-
52100 FICA	1,522	1,568	1,568	-
53310 Maintenance Of Equipment	954	250	2,000	1,750
53320 Maintenance Of Building & Grounds	13,737	23,287	15,000	(8,287)
53330 Maintenance Of Auto Equipment	8,249	14,000	9,000	(5,000)
53340 Maintenance Of Radio Equipment	-	6,846	6,846	-
55110 Electrical Services	1,531	2,000	2,000	-
55120 Heating Services - Gas, Coal And Oil	2,911	3,600	3,200	(400)
55130 Water And Sewer	1,102	1,300	1,300	-
55230 Telephone Service	1,008	1,000	1,500	500
55240 Cell Phone Service	4,381	5,500	4,000	(1,500)
55309 Insurance	-	7,000	8,500	1,500
55530 Meals And Lodging	-	-	2,000	2,000
55540 Registration/Training Costs	100	2,057	1,000	(1,057)
55840 Four For Life Program	23,080	23,080	23,080	-
55880 Technology Charges	3,449	20,829	1,107	(19,722)
56001 Office Supplies	602	1,000	1,000	-
56004 Medical Supplies	4,479	6,500	6,500	-
56015 Other Operating Supplies	3,560	4,000	4,000	-
Total Salem Rescue Squad	90,560	144,309	114,093	(30,216)
Court Services Unit - 10-038-3330				
53500 Printing And Binding	-	500	500	-
55230 Telephone Service	963	1,000	135	(865)
55540 Registration/Training Costs	-	500	500	-
55800 Miscellaneous	-	150	150	-
Total Court Services Unit	963	2,150	1,285	(865)
Community Development				
<u>Building Inspections - 10-042-3410</u>				
51100 Salaries-Regular	256,182	254,439	263,849	9,410
51500 Vacation Buyback	3,145	-	-	-
52100 FICA	18,788	19,465	20,184	719
52200 VRS Retirement	41,592	41,372	48,100	6,728
52300 Health Insurance	37,592	34,618	37,097	2,479
52350 Dental Insurance	1,837	1,774	1,843	69
52400 VRS Life Insurance	3,351	3,333	3,536	203
52450 Disability Insurance	457	455	475	20
53150 Legal Services	-	1,500	1,500	-
53310 Maintenance Of Equipment	677	1,500	820	(680)
53330 Maintenance Of Auto Equipment	9,325	10,000	9,000	(1,000)
53500 Printing And Binding	2,283	1,800	1,800	-
55210 Postage	1,810	2,000	2,000	-
55230 Telephone Service	298	400	180	(220)
55240 Cell Phone Service	2,135	1,700	1,700	-
55410 Lease/Rent Of Equipment	-	-	680	680
55530 Meals And Lodging	143	-	-	-
55540 Registration/Training Costs	3,371	2,750	2,750	-

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2020-2021

	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	Increase/ (Decrease)
55800 Miscellaneous	-	100	100	-
55801 Dues And Memberships	1,475	1,700	1,700	-
55880 Technology Charges	8,346	11,503	6,525	(4,978)
56001 Office Supplies	628	1,300	1,300	-
56008 Expendable Equipment	12	175	175	-
56011 Uniforms Or Wearing Apparel For Employees	922	1,600	1,200	(400)
56012 Books And Subscriptions	1,505	1,800	1,800	-
Total Building Inspections	395,874	395,284	408,314	13,030
<u>Engineering - 10-042-4110</u>				
51100 Salaries-Regular	423,065	458,915	497,431	38,516
51300 Part-Time Salaries-Regular	73,907	79,872	79,872	-
51500 Vacation Buyback	6,768	-	-	-
52100 FICA	37,624	41,217	44,164	2,947
52200 VRS Retirement	68,702	74,620	90,681	16,061
52300 Health Insurance	27,795	33,783	22,185	(11,598)
52350 Dental Insurance	2,036	2,572	1,843	(729)
52400 VRS Life Insurance	5,535	6,012	6,665	653
52450 Disability Insurance	-	-	224	224
53140 Engineering And Architectural Services	48,303	96,000	76,000	(20,000)
53150 Legal Services	5,782	4,200	4,200	-
53199 Other Professional Services	4,682	25,500	12,500	(13,000)
53310 Maintenance Of Equipment	6,790	5,000	5,000	-
53320 Maintenance Of Building & Grounds	665	-	-	-
53330 Maintenance Of Auto Equipment	7,409	8,750	8,750	-
53340 Maintenance Of Radio Equipment	-	1,032	1,032	-
53500 Printing And Binding	1,627	1,600	3,500	1,900
55210 Postage	221	-	140	140
55230 Telephone Service	1,122	1,200	1,100	(100)
55240 Cell Phone Service	4,648	5,500	5,500	-
55510 Mileage	189	300	300	-
55530 Meals And Lodging	2,317	-	-	-
55540 Registration/Training Costs	7,072	10,000	10,400	400
55801 Dues And Memberships	2,011	1,300	1,300	-
55842 MS4 & VSMP Stormwater Management Programs	13,944	13,000	13,000	-
55880 Technology Charges	32,283	50,960	10,577	(40,383)
55899 Transfer To Other Projects	(35,963)	(50,000)	(50,000)	-
56001 Office Supplies	4,781	3,750	3,750	-
56008 Expendable Equipment	3,305	1,990	3,110	1,120
56012 Books And Subscriptions	235	800	800	-
58004 Motor Vehicles And Equipment	42,589	-	-	-
58014 Infrastructure Improvements	-	65,000	-	(65,000)
Total Engineering	799,444	942,873	854,024	(88,849)
<u>Planning and Zoning - 10-042-8120</u>				
51100 Salaries-Regular	126,240	126,095	130,680	4,585
51500 Vacation Buyback	2,459	-	-	-
52100 FICA	9,384	9,646	9,997	351
52200 VRS Retirement	20,503	20,503	23,823	3,320
52300 Health Insurance	16,599	15,331	16,404	1,073
52350 Dental Insurance	1,018	975	1,005	30
52400 VRS Life Insurance	1,652	1,652	1,751	99
53150 Legal Services	9,716	10,000	10,000	-
53330 Maintenance Of Auto Equipment	336	700	700	-
53500 Printing And Binding	60	400	400	-
55210 Postage	155	800	800	-
55240 Cell Phone Service	1,981	1,300	1,300	-
55510 Mileage	289	-	-	-

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2020-2021

	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	Increase/ (Decrease)
55520 Airfare	417	-	-	-
55530 Meals And Lodging	3,431	-	-	-
55540 Registration/Training Costs	5,114	8,100	8,100	-
55801 Dues And Memberships	1,134	975	975	-
55859 State Grants	517	-	-	-
55880 Technology Charges	4,001	6,748	1,108	(5,640)
56001 Office Supplies	948	300	1,500	1,200
56008 Expendable Equipment	-	100	100	-
57040 Rke Valley Alleghany Regional Comm.	24,202	25,535	25,704	169
57041 Rke Valley Transportation Planning Organization	3,821	3,852	3,856	4
Total Planning and Zoning	233,977	233,012	238,203	5,191
Total Community Development	1,429,295	1,571,169	1,500,541	(70,628)
Civic Facilities				
<u>Salem Memorial Park - 10-053-7205</u>				
53185 Custodial Services	29,262	34,530	35,566	1,036
53187 Security Services	11,820	17,483	18,008	525
53320 Maintenance Of Building & Grounds	70,033	105,479	91,528	(13,951)
53327 Field Maintenance	20,811	16,984	17,494	510
53330 Maintenance Of Auto Equipment	431	-	1,000	1,000
55110 Electrical Services	142,770	130,000	137,000	7,000
55120 Heating Services - Gas, Coal And Oil	4,882	4,500	4,500	-
55130 Water And Sewer	34,755	30,000	32,000	2,000
55309 Insurance	5,000	2,500	2,500	-
58001 Machinery And Equipment	-	75,000	-	(75,000)
Total Salem Memorial Park	319,764	416,476	339,596	(76,880)
<u>Salem Stadium - 10-053-7210</u>				
51100 Salaries-Regular	48,983	48,926	50,394	1,468
51200 Salaries-Overtime	13,659	14,000	14,000	-
51300 Part-Time Salaries-Regular	23,131	25,000	25,000	-
51400 Part-Time Salaries-Overtime	1,012	3,000	3,000	-
51500 Vacation Buyback	3,820	-	-	-
52100 FICA	6,937	6,956	7,068	112
52200 VRS Retirement	7,955	7,955	9,187	1,232
52300 Health Insurance	8,525	7,884	8,435	551
52350 Dental Insurance	590	575	586	11
52400 VRS Life Insurance	641	641	675	34
53320 Maintenance Of Building & Grounds	39,916	56,612	45,000	(11,612)
53330 Maintenance Of Auto Equipment	1,366	1,500	1,500	-
55110 Electrical Services	52,617	45,000	48,000	3,000
55130 Water And Sewer	2,406	3,500	3,500	-
55230 Telephone Service	646	425	825	400
55880 Technology Charges	231	-	475	475
58014 Infrastructure Improvements	-	125,000	-	(125,000)
Total Salem Stadium	212,435	346,974	217,645	(129,329)
<u>Tourism - 10-053-8170</u>				
51300 Part-Time Salaries-Regular	82,920	83,804	86,237	2,433
52100 FICA	6,710	6,411	6,597	186
55240 Cell Phone Service	2,289	1,100	1,100	-
55510 Mileage	4,800	4,800	4,800	-
55880 Technology Charges	-	-	59	59
55883 VBR Wayfinding Plan	10,000	10,000	-	(10,000)
56001 Office Supplies	320	400	400	-
Total Tourism	107,039	106,515	99,193	(7,322)

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2020-2021

	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	Increase/ (Decrease)
<u>NCAA Championships - 10-053-9108</u>				
53199 Other Professional Services	13,703	4,000	15,000	11,000
53200 Temporary Services	4,565	-	10,000	10,000
53500 Printing And Binding	3,351	1,000	3,500	2,500
53600 Advertising	13,459	5,000	22,000	17,000
55210 Postage	275	400	450	50
55230 Telephone Service	-	500	500	-
55410 Lease/Rent Of Equipment	21,729	8,500	13,000	4,500
55520 Airfare	4,530	3,000	5,500	2,500
55530 Meals And Lodging	7,674	-	60,000	60,000
55531 Meals And Lodging-NCAA	16,480	2,000	-	(2,000)
56002 Food Supplies And Food Service	19,837	2,100	35,000	32,900
56015 Other Operating Supplies	13,927	8,000	20,000	12,000
Total NCAA Championships	119,530	34,500	184,950	150,450
Total Civic Facilities	758,768	904,465	841,384	(63,081)
<u>Electric</u>				
<u>Primary Roads-Traffic Signals - 10-054-4007</u>				
83731 Signal System - Labor	55,036	62,000	62,000	-
83736 Signal System	476,818	213,000	233,000	20,000
83739 Signal System - Equipment	1,726	5,000	5,000	-
85851 Signal System Expense - Labor	54,825	55,000	55,000	-
85855 Signal System - Travel/Training	550	1,500	1,500	-
85856 Signal System Expense	21,780	24,000	24,000	-
85859 Signal System - Equipment	3,662	5,000	5,000	-
85961 Maint Of Signal System - Labor	45,927	56,000	56,000	-
85966 Maint Of Signal System	4,408	30,000	30,000	-
85969 Maint Of Signal System - Equipment	3,770	5,000	5,000	-
Total Primary Roads-Traffic Signals	668,502	456,500	476,500	20,000
<u>Collector Streets-Traffic Signals - 10-054-4014</u>				
53850 Traffic Signals-Maint/Replace	10,849	17,000	17,000	-
Total Collector Streets-Traffic Signals	10,849	17,000	17,000	-
Total Electric	679,351	473,500	493,500	20,000
<u>Parks & Recreation</u>				
<u>Parks & Recreation Administration - 10-070-7110</u>				
51100 Salaries-Regular	213,876	232,159	239,124	6,965
51200 Salaries-Overtime	226	2,000	1,500	(500)
51300 Part-Time Salaries-Regular	10,668	18,200	17,000	(1,200)
51500 Vacation Buyback	13,528	-	-	-
52100 FICA	17,357	19,305	19,708	403
52200 VRS Retirement	34,477	37,749	43,592	5,843
52300 Health Insurance	20,904	21,357	23,381	2,024
52350 Dental Insurance	1,147	1,198	1,258	60
52400 VRS Life Insurance	2,778	3,041	3,204	163
53150 Legal Services	-	500	500	-
53320 Maintenance Of Building & Grounds	13,383	14,000	14,000	-
53330 Maintenance Of Auto Equipment	10,906	11,700	11,700	-
53340 Maintenance Of Radio Equipment	-	3,096	3,096	-
53500 Printing And Binding	853	1,000	1,000	-
55110 Electrical Services	3,470	3,993	3,993	-
55120 Heating Services - Gas, Coal And Oil	1,614	2,000	1,750	(250)
55130 Water And Sewer	1,037	1,200	1,800	600
55210 Postage	1,134	1,500	1,300	(200)
55230 Telephone Service	3,660	6,000	2,750	(3,250)
55240 Cell Phone Service	8,930	8,000	7,000	(1,000)
55510 Mileage	-	500	-	(500)
55540 Registration/Training Costs	2,994	3,000	2,000	(1,000)

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2020-2021

	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	Increase/ (Decrease)
55800 Miscellaneous	15	-	-	-
55831 Tournaments	9,095	20,000	25,000	5,000
55872 Half Marathon Race	61,400	80,000	80,000	-
55880 Technology Charges	4,271	8,003	6,466	(1,537)
56001 Office Supplies	2,923	3,500	3,000	(500)
56005 Janitorial Supplies	499	900	900	-
56011 Uniforms Or Wearing Apparel For Employees	5,200	5,200	4,000	(1,200)
56012 Books And Subscriptions	-	500	500	-
58001 Machinery And Equipment	-	15,000	20,000	5,000
58004 Motor Vehicles And Equipment	28,145	62,000	-	(62,000)
Total Parks & Recreation Administration	474,490	586,601	539,522	(47,079)
<u>Athletic Fields - 10-070-7111</u>				
51100 Salaries-Regular	76,793	83,030	84,891	1,861
51200 Salaries-Overtime	3,119	3,500	3,500	-
51300 Part-Time Salaries-Regular	62,071	74,000	74,000	-
52100 FICA	10,675	12,280	12,423	143
52200 VRS Retirement	12,580	13,501	15,476	1,975
52300 Health Insurance	18,322	18,528	18,897	369
52350 Dental Insurance	1,149	1,198	1,258	60
52400 VRS Life Insurance	1,013	1,088	1,138	50
52450 Disability Insurance	283	323	329	6
53320 Maintenance Of Building & Grounds	149,873	127,000	155,000	28,000
53321 Maintenance Of Building & Grounds-Street Dept	1,656	5,000	4,500	(500)
53330 Maintenance Of Auto Equipment	2,160	5,500	5,000	(500)
55110 Electrical Services	22,661	25,500	25,500	-
55130 Water And Sewer	740	2,000	1,500	(500)
55800 Miscellaneous	292	300	-	(300)
55880 Technology Charges	1,240	1,526	2,216	690
Total Athletic Fields	364,627	374,274	405,628	31,354
<u>Kiwanis - 10-070-7114</u>				
51100 Salaries-Regular	78,494	79,381	77,713	(1,668)
51200 Salaries-Overtime	4,639	3,000	5,000	2,000
51500 Vacation Buyback	3,968	-	-	-
52100 FICA	6,577	6,302	6,327	25
52200 VRS Retirement	11,258	12,907	14,167	1,260
52300 Health Insurance	12,071	12,352	13,217	865
52350 Dental Insurance	731	799	839	40
52400 VRS Life Insurance	907	1,040	1,041	1
52450 Disability Insurance	47	263	209	(54)
53320 Maintenance Of Building & Grounds	56,277	49,170	52,500	3,330
53321 Maintenance Of Building & Grounds-Street Dept	11,726	14,000	12,500	(1,500)
53330 Maintenance Of Auto Equipment	4,798	6,500	6,000	(500)
55110 Electrical Services	29,015	22,000	30,000	8,000
55120 Heating Services - Gas, Coal And Oil	1,712	2,116	2,116	-
55130 Water And Sewer	5,950	7,000	9,000	2,000
55800 Miscellaneous	497	500	-	(500)
55880 Technology Charges	1,573	3,029	1,108	(1,921)
58016 Machinery And Equipment-Red Sox	1,900	14,000	15,000	1,000
Total Kiwanis	232,140	234,359	246,737	12,378
<u>Moyer Sports Complex - 10-070-7117</u>				
51100 Salaries-Regular	172,189	196,588	189,876	(6,712)
51200 Salaries-Overtime	2,350	4,000	5,000	1,000
51300 Part-Time Salaries-Regular	10,172	12,500	12,500	-
51500 Vacation Buyback	1,115	-	-	-
52100 FICA	13,286	16,301	15,864	(437)
52200 VRS Retirement	29,977	31,965	34,614	2,649

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2020-2021

	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	Increase/ (Decrease)
52300 Health Insurance	30,454	32,975	33,001	26
52350 Dental Insurance	1,930	1,997	2,096	99
52400 VRS Life Insurance	2,415	2,575	2,544	(31)
52450 Disability Insurance	472	593	772	179
53199 Other Professional Services	-	80,000	-	(80,000)
53320 Maintenance Of Building & Grounds	110,658	83,000	82,000	(1,000)
53321 Maintenance Of Building & Grounds-Street Dept	22,702	22,250	21,000	(1,250)
53330 Maintenance Of Auto Equipment	9,537	7,000	7,500	500
55110 Electrical Services	38,426	33,000	39,000	6,000
55130 Water And Sewer	9,858	11,000	10,500	(500)
55230 Telephone Service	1,901	2,400	1,825	(575)
55800 Miscellaneous	426	500	-	(500)
55836 Dixie League Tournaments	1,162	3,500	3,500	-
55880 Technology Charges	6,472	8,818	1,465	(7,353)
Total Moyer Sports Complex	465,502	550,962	463,057	(87,905)
<u>Skateboard Park - 10-070-7123</u>				
53320 Maintenance Of Building & Grounds	-	2,000	2,000	-
53321 Maintenance Of Building & Grounds-Street Dept	676	1,100	1,100	-
55110 Electrical Services	783	1,400	1,400	-
Total Skateboard Park	1,459	4,500	4,500	-
<u>Spartan Field - 10-070-7126</u>				
51100 Salaries-Regular	40,427	40,381	41,592	1,211
51200 Salaries-Overtime	1,384	2,000	2,000	-
51500 Vacation Buyback	1,165	-	-	-
52100 FICA	3,085	3,319	3,335	16
52200 VRS Retirement	6,566	6,566	7,582	1,016
52300 Health Insurance	8,054	7,447	7,969	522
52350 Dental Insurance	409	399	419	20
52400 VRS Life Insurance	529	529	557	28
53320 Maintenance Of Building & Grounds	14,814	20,000	18,500	(1,500)
53321 Maintenance Of Building & Grounds-Street Dept	3,608	9,000	7,500	(1,500)
53330 Maintenance Of Auto Equipment	939	1,000	1,000	-
55130 Water And Sewer	3,650	4,500	4,300	(200)
55800 Miscellaneous	500	500	-	(500)
55880 Technology Charges	1,338	71	59	(12)
Total Spartan Field	86,468	95,712	94,813	(899)
<u>Athletic Programs - 10-070-7129</u>				
51100 Salaries-Regular	133,169	133,256	137,254	3,998
51200 Salaries-Overtime	943	2,000	2,000	-
51300 Part-Time Salaries-Regular	86,409	92,000	92,000	-
51500 Vacation Buyback	3,690	-	-	-
52100 FICA	15,844	17,462	17,691	229
52200 VRS Retirement	21,626	21,667	25,021	3,354
52300 Health Insurance	21,992	20,646	22,793	2,147
52350 Dental Insurance	1,408	1,374	1,424	50
52400 VRS Life Insurance	1,742	1,745	1,839	94
52450 Disability Insurance	413	413	425	12
53370 Software Maintenance/Support	455	500	500	-
55837 Sandlot Super Bowl	953	3,000	3,000	-
55880 Technology Charges	12,419	12,384	6,988	(5,396)
56021 Athletic Supplies	82,525	103,000	93,000	(10,000)
Total Athletic Programs	383,588	409,447	403,935	(5,512)

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2020-2021

	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	Increase/ (Decrease)
<u>Adult Athletic Programs - 10-070-7130</u>				
51300 Part-Time Salaries-Regular	11,460	14,862	14,862	-
52100 FICA	857	1,137	1,137	-
56021 Athletic Supplies	3,356	3,500	3,250	(250)
Total Adult Athletic Programs	15,673	19,499	19,249	(250)
<u>Recreation Programs - 10-070-7132</u>				
51100 Salaries-Regular	113,069	118,886	124,475	5,589
51200 Salaries-Overtime	1,493	3,000	3,000	-
51300 Part-Time Salaries-Regular	16,699	17,175	17,175	-
51500 Vacation Buyback	1,407	-	-	-
52100 FICA	9,985	10,638	11,066	428
52200 VRS Retirement	18,102	19,331	22,692	3,361
52300 Health Insurance	13,018	11,485	17,969	6,484
52350 Dental Insurance	1,142	1,198	1,258	60
52400 VRS Life Insurance	1,459	1,557	1,668	111
52450 Disability Insurance	417	260	507	247
55825 Special Events	158,762	148,800	161,500	12,700
55826 Olde Salem Days	6,431	8,500	8,500	-
55827 Christmas Parade	2,573	3,000	3,000	-
55828 Summer Camps	20,492	23,000	22,000	(1,000)
55830 Hook A Kid On Golf	2,398	2,400	2,400	-
55835 Bank Charges	97	-	200	200
55838 Youth Council	-	2,000	2,000	-
55852 Therapeutic Recreation-Rke Co	20,000	20,000	20,000	-
55880 Technology Charges	6,063	3,420	2,277	(1,143)
56014 Educational And Recreational Supplies	5,271	8,500	8,000	(500)
Total Recreation Programs	398,878	403,150	429,687	26,537
<u>Senior Citizen Center - 10-070-7135</u>				
51100 Salaries-Regular	119,470	120,255	123,852	3,597
51200 Salaries-Overtime	2,322	2,500	2,000	(500)
51300 Part-Time Salaries-Regular	23,026	26,520	26,520	-
51500 Vacation Buyback	2,068	-	-	-
52100 FICA	11,382	11,420	11,656	236
52200 VRS Retirement	19,184	19,553	22,578	3,025
52300 Health Insurance	13,358	12,352	18,897	6,545
52350 Dental Insurance	993	799	1,258	459
52400 VRS Life Insurance	1,546	1,575	1,660	85
52450 Disability Insurance	148	161	-	(161)
53320 Maintenance Of Building & Grounds	15,640	13,890	13,890	-
53330 Maintenance Of Auto Equipment	2,441	4,000	3,500	(500)
55110 Electrical Services	10,936	11,000	11,000	-
55120 Heating Services - Gas, Coal And Oil	1,413	1,750	1,750	-
55130 Water And Sewer	3,076	3,317	3,317	-
55230 Telephone Service	665	1,000	725	(275)
55540 Registration/Training Costs	-	250	150	(100)
55801 Dues And Memberships	15	110	110	-
55824 Senior Trips	43,856	50,000	75,000	25,000
55832 Donations	-	1,000	1,000	-
55880 Technology Charges	5,610	5,682	3,344	(2,338)
56001 Office Supplies	511	700	450	(250)
56014 Educational And Recreational Supplies	2,700	3,500	3,000	(500)
58009 Building Improvements	43,800	-	-	-
Total Senior Citizen Center	324,160	291,334	325,657	34,323

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2020-2021

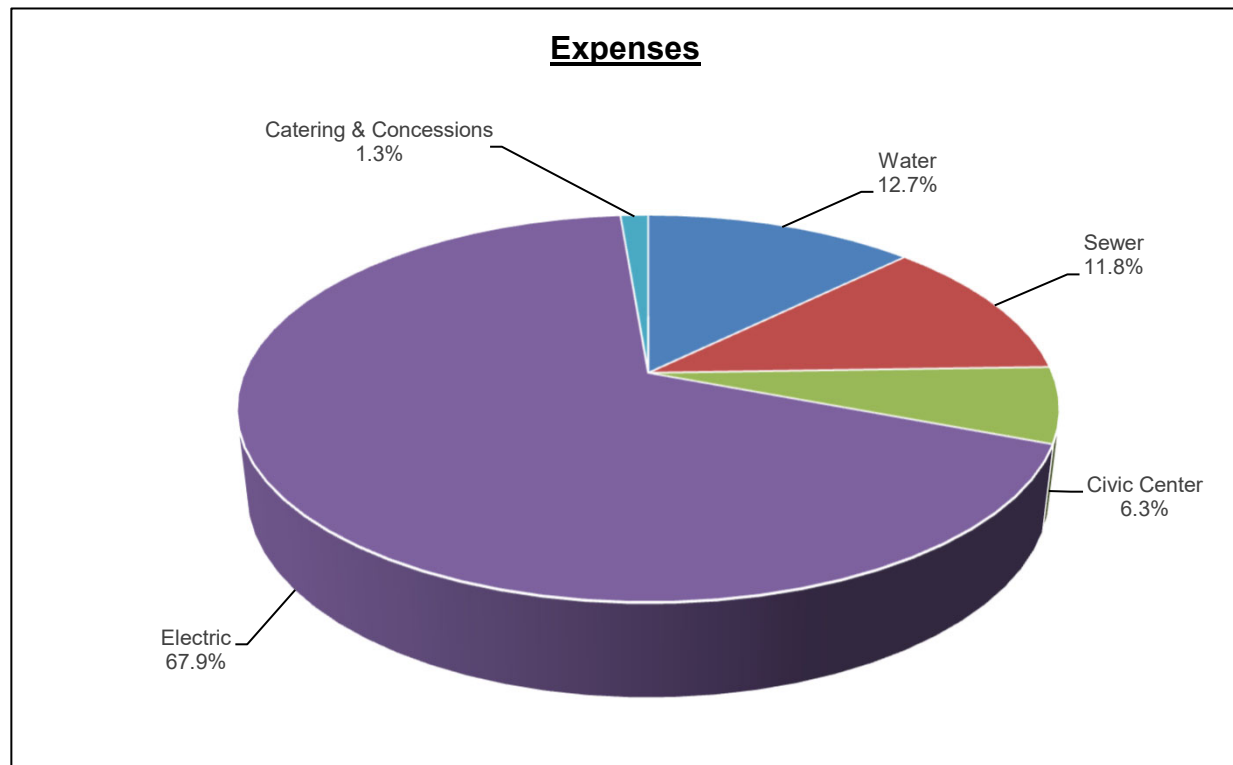
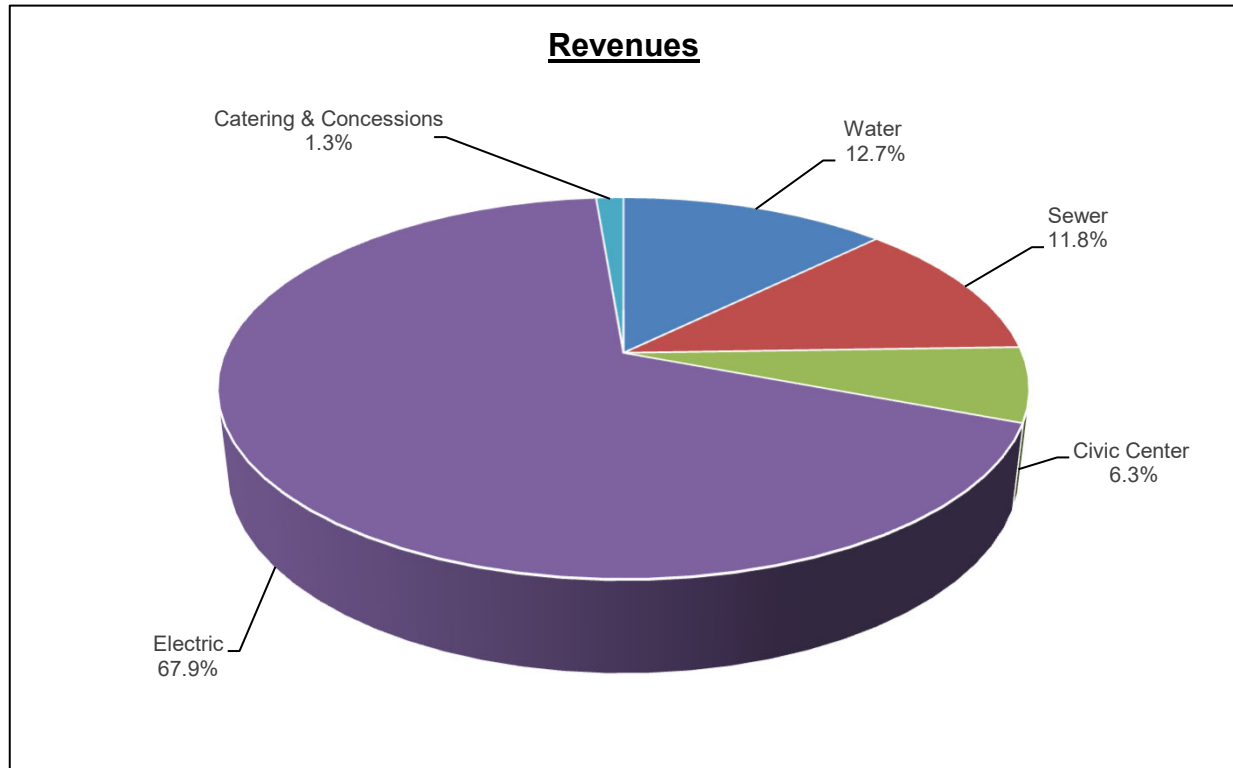
	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	Increase/ (Decrease)
Youth Sports Office - 10-070-7138				
53320 Maintenance Of Building & Grounds	5,956	7,500	6,500	(1,000)
55120 Heating Services - Gas, Coal And Oil	870	1,000	1,000	-
Total Youth Sports Office	6,826	8,500	7,500	(1,000)
Total Parks & Recreation	2,753,811	2,978,338	2,940,285	(38,053)
Library 10-076-7300				
51100 Salaries-Regular	506,355	541,669	558,517	16,848
51300 Part-Time Salaries-Regular	88,430	85,086	85,086	-
51500 Vacation Buyback	8,737	-	-	-
52100 FICA	45,001	48,176	49,236	1,060
52200 VRS Retirement	79,867	88,075	101,818	13,743
52300 Health Insurance	58,185	62,494	65,605	3,111
52350 Dental Insurance	3,927	4,330	4,527	197
52400 VRS Life Insurance	6,578	7,096	7,484	388
52450 Disability Insurance	538	722	746	24
53150 Legal Services	-	300	300	-
53310 Maintenance Of Equipment	950	2,863	2,863	-
53320 Maintenance Of Building & Grounds	27,641	26,287	22,000	(4,287)
53370 Software Maintenance/Support	55,997	58,000	61,509	3,509
53500 Printing And Binding	50	-	-	-
55110 Electrical Services	20,902	23,145	24,000	855
55120 Heating Services - Gas, Coal And Oil	2,798	3,000	3,000	-
55130 Water And Sewer	3,394	3,200	3,750	550
55210 Postage	3,092	3,000	3,000	-
55230 Telephone Service	1,937	2,300	1,800	(500)
55240 Cell Phone Service	852	600	600	-
55410 Lease/Rent Of Equipment	-	3,156	3,156	-
55510 Mileage	54	400	-	(400)
55520 Airfare	929	-	-	-
55530 Meals And Lodging	2,421	790	-	(790)
55540 Registration/Training Costs	660	4,190	-	(4,190)
55800 Miscellaneous	57	100	100	-
55801 Dues And Memberships	1,166	1,600	1,000	(600)
55825 Special Events	425	1,000	-	(1,000)
55845 Library Programs	10,328	10,000	10,000	-
55880 Technology Charges	16,490	22,268	11,372	(10,896)
56001 Office Supplies	15,137	14,000	14,000	-
56005 Janitorial Supplies	2,499	3,000	3,000	-
56012 Books And Subscriptions	513	24,000	10,000	(14,000)
56013 Books And Subscriptions - State	141,806	155,296	155,296	-
58002 Furniture And Fixtures	27,635	12,000	-	(12,000)
Total Library	1,135,351	1,212,143	1,203,765	(8,378)
Economic Development - 10-080-8110				
51100 Salaries-Regular	111,229	111,101	114,434	3,333
51300 Part-Time Salaries-Regular	28,647	28,652	28,652	-
51500 Vacation Buyback	9,775	-	-	-
52100 FICA	11,149	10,691	10,947	256
52200 VRS Retirement	18,065	18,065	20,861	2,796
52300 Health Insurance	5,741	5,309	5,680	371
52350 Dental Insurance	409	399	420	21
52400 VRS Life Insurance	1,456	1,455	1,533	78
53150 Legal Services	-	5,000	2,500	(2,500)
53199 Other Professional Services	1,569	1,500	1,500	-
53320 Maintenance Of Building & Grounds	199	-	-	-
53330 Maintenance Of Auto Equipment	971	800	500	(300)
53500 Printing And Binding	-	550	550	-

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2020-2021

	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	Increase/ (Decrease)
53600 Advertising	706	600	600	-
55210 Postage	133	200	200	-
55230 Telephone Service	203	300	160	(140)
55240 Cell Phone Service	1,024	1,200	540	(660)
55420 Lease/Rent Of Property	10,243	10,200	11,106	906
55510 Mileage	14	500	500	-
55530 Meals And Lodging	1,003	2,000	-	(2,000)
55540 Registration/Training Costs	-	1,000	300	(700)
55800 Miscellaneous	1,739	1,500	500	(1,000)
55801 Dues And Memberships	391	1,100	1,100	-
55873 Downtown Plan	16,711	-	-	-
55874 Virginia Main Street Program	-	1,000	1,000	-
55880 Technology Charges	7,766	5,155	2,768	(2,387)
56001 Office Supplies	1,691	800	800	-
56012 Books And Subscriptions	100	450	450	-
Total Economic Development	230,934	209,527	207,601	(1,926)
Total General Fund Expenditures	\$ 75,598,553	\$ 82,126,204	\$ 81,412,358	\$ (713,846)

ENTERPRISE FUNDS

City of Salem, Virginia
Enterprise Funds Budget Summary Charts
Fiscal Year 2020-2021



City of Salem, Virginia
Enterprise Funds Budget Summary
Fiscal Year 2020-2021

	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	Increase/ (Decrease)
Revenues				
Water	\$ 7,206,834	\$ 7,407,205	\$ 7,570,151	\$ 162,946
Sewer	7,073,864	7,160,628	7,031,860	(128,768)
Civic Center	4,781,948	4,031,225	3,763,756	(267,469)
Electric	39,941,394	40,548,883	40,557,523	8,640
Catering & Concessions	947,433	946,210	795,809	(150,401)
Total Revenues	\$ 59,951,473	\$ 60,094,151	\$ 59,719,099	\$ (375,052)
Expenses				
Water	\$ 4,521,633	\$ 7,407,205	\$ 7,570,151	\$ 162,946
Sewer	5,268,068	7,160,628	7,031,860	(128,768)
Civic Center	4,300,183	4,031,225	3,763,756	(267,469)
Electric	36,426,465	40,548,883	40,557,523	8,640
Catering & Concessions	944,084	946,210	795,809	(150,401)
Total Expenses	\$ 51,460,433	\$ 60,094,151	\$ 59,719,099	\$ (375,052)

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2020-2021

	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	Increase/ (Decrease)
Water Fund				
Revenue - 51-051-0020				
44610 Residential Services	\$ 3,076,833	\$ 3,451,042	\$ 3,364,366	\$ (86,676)
44611 Small Commercial Services	1,005,118	968,914	1,079,522	110,608
44612 Large Commercial Services	1,942,773	1,815,720	1,930,873	115,153
44613 Multi-Unit Services	685,000	685,469	683,185	(2,284)
44614 Fire Services	39,786	42,857	61,005	18,148
44616 Duplex Services	59,407	61,203	61,200	(3)
44620 Penalties	79,895	90,000	92,000	2,000
44630 Connections	45,530	42,000	43,000	1,000
44632 Availability Fees	37,000	50,000	51,000	1,000
44635 Rental Of Property	171,486	167,000	170,000	3,000
44640 Miscellaneous	18,027	13,000	13,000	-
44650 Interest Income	31,729	20,000	21,000	1,000
44660 Premium On Bonds	14,250	-	-	-
Total Revenue	7,206,834	7,407,205	7,570,151	162,946
Expense				
<u>Meter Readers - 51-012-0024</u>				
51100 Salaries-Regular	170,023	153,532	218,564	65,032
51200 Salaries-Overtime	5,988	15,000	15,000	-
51500 Vacation Buyback	4,902	4,000	-	(4,000)
51850 Compensation Adjustment	-	5,779	-	(5,779)
52100 FICA	12,787	13,640	18,250	4,610
52200 VRS Retirement	27,896	24,964	39,844	14,880
52210 VRS Retirement Offset	(27,258)	-	-	-
52300 Health Insurance	32,228	25,534	33,001	7,467
52350 Dental Insurance	1,961	1,597	2,096	499
52400 VRS Life Insurance	2,248	2,011	2,929	918
52410 VRS Life Insurance Offset	(787)	-	-	-
52450 Disability Insurance	365	362	560	198
52700 Workers Compensation	2,005	3,000	3,000	-
52845 Pension Expense	14,025	-	-	-
52850 OPEB Expense	7,854	1,200	1,200	-
52851 OPEB Expense-VRS	(41)	-	-	-
52855 OPEB Offset	(13,349)	-	-	-
52882 Health Insurance Retiree Billing	11,501	11,522	12,527	1,005
53200 Temporary Services	7,700	50,000	-	(50,000)
53310 Maintenance Of Equipment	22,460	22,150	24,800	2,650
53330 Maintenance Of Auto Equipment	11,932	9,000	11,000	2,000
53500 Printing And Binding	479	400	400	-
53600 Advertising	775	-	-	-
55210 Postage	158	100	100	-
55230 Telephone Service	99	120	120	-
55305 Motor Vehicle Insurance	2,148	2,500	2,500	-
55800 Miscellaneous	-	150	150	-
55880 Technology Charges	4,755	4,046	5,579	1,533
55889 Billing And Collection Credits	(308,866)	(357,307)	(398,340)	(41,033)
56001 Office Supplies	139	800	400	(400)
56007 Repair And Maintenance Supplies	-	400	400	-
56008 Expendable Equipment	-	1,750	1,670	(80)
56011 Uniforms Or Wearing Apparel For Employees	2,661	2,500	3,000	500
56015 Other Operating Supplies	470	1,250	1,250	-
58010 Depreciation	2,742	-	-	-
<u>Utility Billing - 51-012-0026</u>				
51100 Salaries-Regular	128,181	128,096	132,499	4,403
51500 Vacation Buyback	1,746	1,000	-	(1,000)

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2020-2021

	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	Increase/ (Decrease)
51850 Compensation Adjustment	-	4,828	-	(4,828)
52100 FICA	9,638	9,876	10,289	413
52200 VRS Retirement	20,828	20,828	24,155	3,327
52210 VRS Retirement Offset	(19,674)	-	-	-
52300 Health Insurance	19,031	18,096	19,892	1,796
52350 Dental Insurance	1,228	1,198	1,258	60
52400 VRS Life Insurance	1,678	1,678	1,775	97
52410 VRS Life Insurance Offset	(635)	-	-	-
52450 Disability Insurance	513	513	539	26
52700 Workers Compensation	100	100	100	-
52845 Pension Expense	10,573	-	-	-
52850 OPEB Expense	6,681	1,500	1,500	-
52851 OPEB Expense-VRS	(31)	-	-	-
52855 OPEB Offset	(11,355)	-	-	-
52882 Health Insurance Retiree Billing	3,146	3,146	3,526	380
52886 Health Insurance Retiree Billing - Pre 65	6,679	7,361	6,681	(680)
53500 Printing And Binding	18,036	12,000	14,500	2,500
55210 Postage	76,371	86,000	86,000	-
55230 Telephone Service	255	350	350	-
55410 Lease/Rent Of Equipment	-	-	4,560	4,560
55530 Meals And Lodging	-	450	-	(450)
55540 Registration/Training Costs	-	550	200	(350)
55800 Miscellaneous	-	600	600	-
55880 Technology Charges	5,407	7,742	8,041	299
55889 Billing And Collection Credits	(279,323)	(306,912)	(317,465)	(10,553)
56001 Office Supplies	467	1,000	1,000	-
56008 Expendable Equipment	460	-	-	-
<u>Utility Collections - 51-012-0028</u>				
51100 Salaries-Regular	151,795	163,663	168,573	4,910
51300 Part-Time Salaries-Regular	3,255	-	-	-
51500 Vacation Buyback	-	3,000	-	(3,000)
51850 Compensation Adjustment	-	4,910	-	(4,910)
52100 FICA	11,411	13,125	13,125	-
52200 VRS Retirement	24,173	26,612	30,731	4,119
52210 VRS Retirement Offset	(22,553)	-	-	-
52300 Health Insurance	19,096	24,272	27,978	3,706
52350 Dental Insurance	1,476	1,597	1,677	80
52400 VRS Life Insurance	1,948	2,143	2,259	116
52410 VRS Life Insurance Offset	(662)	-	-	-
52450 Disability Insurance	392	507	523	16
52700 Workers Compensation	127	175	175	-
52845 Pension Expense	12,517	-	-	-
52850 OPEB Expense	8,937	1,200	1,200	-
52851 OPEB Expense-VRS	(37)	-	-	-
52855 OPEB Offset	(15,191)	-	-	-
52882 Health Insurance Retiree Billing	7,303	7,307	10,029	2,722
52886 Health Insurance Retiree Billing - Pre 65	13,357	14,722	9,507	(5,215)
53199 Other Professional Services	510	600	732	132
53310 Maintenance Of Equipment	-	500	500	-
53500 Printing And Binding	2,009	4,500	4,250	(250)
53600 Advertising	369	-	-	-
55210 Postage	9,759	11,500	11,500	-
55230 Telephone Service	307	400	400	-
55540 Registration/Training Costs	-	250	250	-
55800 Miscellaneous	307	200	200	-
55804 Cash Over/Short	124	-	-	-
55835 Bank Charges	133,980	128,500	138,000	9,500

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2020-2021

	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	Increase/ (Decrease)
55880 Technology Charges	10,258	14,574	11,354	(3,220)
55889 Billing And Collection Credits	(375,537)	(426,357)	(435,113)	(8,756)
56001 Office Supplies	570	1,500	1,500	-
56008 Expendable Equipment	-	600	650	50
Production - 51-051-0021				
51100 Salaries-Regular	687,381	727,722	732,077	4,355
51200 Salaries-Overtime	46,158	44,000	44,000	-
51500 Vacation Buyback	25,656	15,000	-	(15,000)
51850 Compensation Adjustment	-	28,823	-	(28,823)
52100 FICA	55,621	60,184	59,370	(814)
52200 VRS Retirement	109,216	116,767	131,708	14,941
52210 VRS Retirement Offset	(107,136)	-	-	-
52300 Health Insurance	91,766	98,485	102,016	3,531
52350 Dental Insurance	7,283	6,711	6,806	95
52400 VRS Life Insurance	8,801	9,407	9,681	274
52410 VRS Life Insurance Offset	(3,215)	-	-	-
52450 Disability Insurance	1,367	601	740	139
52700 Workers Compensation	14,637	17,500	17,500	-
52840 Accrued Annual Leave	(3,437)	-	-	-
52845 Pension Expense	56,701	-	-	-
52850 OPEB Expense	29,069	5,000	5,000	-
52851 OPEB Expense-VRS	(169)	-	-	-
52855 OPEB Offset	(49,408)	-	-	-
52882 Health Insurance Retiree Billing	21,683	22,664	25,323	2,659
52886 Health Insurance Retiree Billing - Pre 65	20,101	20,835	14,540	(6,295)
53140 Engineering And Architectural Services	11,458	50,000	50,000	-
53150 Legal Services	321	1,500	1,000	(500)
53190 Administrative Costs	63,047	65,734	68,160	2,426
53191 Billing And Collection Costs	240,980	272,644	287,730	15,086
53310 Maintenance Of Equipment	12,298	25,000	25,000	-
53320 Maintenance Of Building & Grounds	86,783	175,268	150,000	(25,268)
53330 Maintenance Of Auto Equipment	9,759	10,000	10,000	-
53370 Software Maintenance/Support	11,105	18,000	18,000	-
53500 Printing And Binding	1,750	2,500	2,500	-
53600 Advertising	3,573	1,000	1,000	-
55110 Electrical Services	391,830	400,000	400,000	-
55120 Heating Services - Gas, Coal And Oil	13,004	14,000	14,000	-
55130 Water And Sewer	2,855	3,200	3,200	-
55210 Postage	296	1,000	1,000	-
55230 Telephone Service	1,178	1,700	1,700	-
55240 Cell Phone Service	3,424	4,200	4,200	-
55304 Other Property Insurance	6,018	7,500	9,000	1,500
55305 Motor Vehicle Insurance	2,695	3,750	3,750	-
55308 General Liability Insurance	14,538	16,000	17,000	1,000
55510 Mileage	572	800	800	-
55530 Meals And Lodging	3,131	3,600	3,600	-
55540 Registration/Training Costs	5,092	5,400	5,400	-
55800 Miscellaneous	351	1,700	2,000	300
55801 Dues And Memberships	3,846	4,000	4,000	-
55843 Permits	27,972	30,000	30,000	-
55880 Technology Charges	14,102	26,230	24,537	(1,693)
56001 Office Supplies	1,480	1,500	1,500	-
56005 Janitorial Supplies	2,413	3,000	3,000	-
56008 Expendable Equipment	8,522	25,000	25,000	-
56011 Uniforms Or Wearing Apparel For Employees	2,329	3,500	3,600	100
56012 Books And Subscriptions	-	1,500	1,000	(500)
56056 Chemicals And Testing	148,373	128,000	145,000	17,000

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2020-2021

	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	Increase/ (Decrease)
56057 Lab Supplies	8,440	15,000	15,000	-
58001 Machinery And Equipment	4,570	415,000	80,000	(335,000)
58003 Communications Equipment	-	25,000	-	(25,000)
58004 Motor Vehicles And Equipment	-	30,000	-	(30,000)
58009 Building Improvements	6,000	-	310,000	310,000
58010 Depreciation	854,900	-	-	-
58012 Contra Capital Outlay	(58,121)	-	-	-
58014 Infrastructure Improvements	47,551	100,000	-	(100,000)
59500 Contingency	-	972,046	1,244,266	272,220
Total Production	2,970,510	4,037,971	4,114,704	76,733
<u>Distribution - 51-051-0022</u>				
51100 Salaries-Regular	412,574	521,608	535,056	13,448
51200 Salaries-Overtime	22,786	37,000	37,000	-
51300 Part-Time Salaries-Regular	1,800	13,400	13,400	-
51400 Part-Time Salaries-Overtime	5	-	-	-
51500 Vacation Buyback	4,362	5,000	-	(5,000)
51850 Compensation Adjustment	-	20,779	-	(20,779)
52100 FICA	31,266	44,141	44,788	647
52200 VRS Retirement	65,006	83,529	96,100	12,571
52210 VRS Retirement Offset	(61,428)	-	-	-
52300 Health Insurance	53,230	76,385	84,402	8,017
52350 Dental Insurance	3,497	5,192	5,346	154
52400 VRS Life Insurance	5,445	6,730	7,064	334
52410 VRS Life Insurance Offset	(2,049)	-	-	-
52450 Disability Insurance	670	1,020	1,402	382
52700 Workers Compensation	9,758	11,750	11,750	-
52840 Accrued Annual Leave	(1,267)	-	-	-
52845 Pension Expense	34,034	-	-	-
52850 OPEB Expense	22,479	4,630	4,630	-
52851 OPEB Expense-VRS	(101)	-	-	-
52855 OPEB Offset	(38,207)	-	-	-
52882 Health Insurance Retiree Billing	21,674	22,664	25,323	2,659
52886 Health Insurance Retiree Billing - Pre 65	20,095	20,835	14,540	(6,295)
53140 Engineering And Architectural Services	6,654	-	50,000	50,000
53150 Legal Services	321	-	-	-
53190 Administrative Costs	63,047	65,734	68,160	2,426
53310 Maintenance Of Equipment	2,985	3,000	3,000	-
53320 Maintenance Of Building & Grounds	545	4,000	4,000	-
53330 Maintenance Of Auto Equipment	50,205	40,500	40,500	-
53340 Maintenance Of Radio Equipment	-	2,580	2,580	-
53370 Software Maintenance/Support	13,572	19,300	19,300	-
53390 Maintenance Of Water Lines	420,954	250,000	400,000	150,000
53391 Maintenance Of Tanks	1,493	10,000	10,000	-
53392 Maintenance Of Pump Stations	17,024	10,000	10,000	-
55210 Postage	111	50	50	-
55230 Telephone Service	2,031	2,400	2,400	-
55240 Cell Phone Service	1,880	2,500	2,500	-
55305 Motor Vehicle Insurance	7,000	7,000	7,000	-
55308 General Liability Insurance	14,538	15,000	17,000	2,000
55410 Lease/Rent Of Equipment	1,814	2,000	2,000	-
55510 Mileage	340	900	900	-
55530 Meals And Lodging	1,402	2,200	2,200	-
55540 Registration/Training Costs	870	2,200	2,200	-
55800 Miscellaneous	739	1,500	1,500	-
55801 Dues And Memberships	185	500	500	-
55834 Bad Debt Expense	9,260	-	-	-
55880 Technology Charges	14,102	26,230	24,537	(1,693)

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2020-2021

	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	Increase/ (Decrease)
55894 Equipment Rental Credit	(70,297)	(70,000)	(70,000)	-
55895 Labor Credits	(179,280)	(170,000)	(170,000)	-
56001 Office Supplies	1,332	1,500	1,500	-
56003 Construction Materials	8,233	130,000	100,000	(30,000)
56005 Janitorial Supplies	-	500	500	-
56007 Repair And Maintenance Supplies	3,151	6,000	6,000	-
56008 Expendable Equipment	23,285	35,000	20,000	(15,000)
56011 Uniforms Or Wearing Apparel For Employees	2,875	4,000	4,000	-
56012 Books And Subscriptions	472	1,500	1,000	(500)
56022 Meters	-	10,000	5,000	(5,000)
58001 Machinery And Equipment	17,644	-	-	-
58003 Communications Equipment	-	25,000	-	(25,000)
58006 Computer Equipment	7,500	-	-	-
58008 Line Extensions And New Connections	91,361	330,000	100,000	(230,000)
58009 Building Improvements	5,237	-	-	-
58010 Depreciation	92,177	-	-	-
58012 Contra Capital Outlay	(121,901)	-	-	-
58014 Infrastructure Improvements	-	-	220,000	220,000
58017 Automated Metering Infrastructure (AMI) Syster	160	-	-	-
59299 Interest Expense	233,280	1,556,477	1,519,319	(37,158)
59475 Payment In Lieu Of Taxes	171,193	167,000	167,000	-
59490 Transfer To Other Funds	28,000	-	-	-
Total Distribution	1,551,123	3,369,234	3,455,447	86,213
Total Expense	4,521,633	7,407,205	7,570,151	162,946
Water Fund Summary				
Revenue	7,206,834	7,407,205	7,570,151	162,946
Expense	4,521,633	7,407,205	7,570,151	162,946
Change in net position	\$ 2,685,201	\$ -	\$ -	\$ -

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2020-2021

		2019 Actual	2020 Adopted Budget	2021 Adopted Budget	Increase/ (Decrease)
Sewer Fund					
Revenue - 52-052-0030					
44610	Residential Services	\$ 3,722,433	\$ 4,063,760	\$ 3,862,610	\$ (201,150)
44611	Small Commercial Services	1,105,596	1,076,970	1,108,154	31,184
44612	Large Commercial Services	1,254,618	1,032,935	1,095,815	62,880
44613	Multi-Unit Services	715,369	712,724	691,755	(20,969)
44615	Unmetered Services	23,679	25,513	24,235	(1,278)
44616	Duplex Services	80,163	81,126	80,291	(835)
44620	Penalties	75,523	85,000	86,000	1,000
44630	Connections	27,300	35,000	35,000	-
44632	Availability Fees	17,500	26,000	26,000	-
44640	Miscellaneous	1	2,000	2,000	-
44650	Interest Income	31,729	19,600	20,000	400
44660	Premium On Bonds	19,953	-	-	-
	Total Revenue	7,073,864	7,160,628	7,031,860	(128,768)
Expense - 52-052-0031					
51100	Salaries-Regular	590,045	614,953	631,645	16,692
51200	Salaries-Overtime	25,481	24,000	24,000	-
51300	Part-Time Salaries-Regular	1,752	13,400	13,400	-
51400	Part-Time Salaries-Overtime	77	-	-	-
51500	Vacation Buyback	3,300	3,500	-	(3,500)
51850	Compensation Adjustment	-	23,852	-	(23,852)
52100	FICA	44,595	50,172	51,182	1,010
52200	VRS Retirement	93,379	97,992	112,907	14,915
52210	VRS Retirement Offset	(88,812)	-	-	-
52300	Health Insurance	92,544	95,757	88,568	(7,189)
52350	Dental Insurance	5,615	5,821	5,486	(335)
52400	VRS Life Insurance	7,524	7,895	8,299	404
52410	VRS Life Insurance Offset	(3,359)	-	-	-
52450	Disability Insurance	856	1,331	1,362	31
52700	Workers Compensation	11,859	13,000	13,000	-
52840	Accrued Annual Leave	1,672	-	-	-
52845	Pension Expense	48,676	-	-	-
52850	OPEB Expense	25,729	4,000	4,000	-
52851	OPEB Expense-VRS	(145)	-	-	-
52855	OPEB Offset	(43,731)	-	-	-
52882	Health Insurance Retiree Billing	21,674	22,664	25,323	2,659
52886	Health Insurance Retiree Billing - Pre 65	20,095	20,835	14,540	(6,295)
53130	Management Consulting Services	66,825	120,000	120,000	-
53140	Engineering And Architectural Services	13,701	150,000	100,000	(50,000)
53145	Treatment of Sewage	2,160,691	2,000,000	2,000,000	-
53150	Legal Services	321	1,500	1,500	-
53190	Administrative Costs	126,093	130,153	134,956	4,803
53191	Billing And Collection Costs	240,980	272,644	287,730	15,086
53310	Maintenance Of Equipment	166	3,382	3,382	-
53320	Maintenance Of Building & Grounds	33,643	14,348	12,000	(2,348)
53330	Maintenance Of Auto Equipment	58,916	45,000	45,000	-
53370	Software Maintenance/Support	21,515	16,200	16,200	-
53392	Maintenance Of Pump Stations	5,239	5,000	5,000	-
53393	Maintenance Of Sewer Lines	387,561	330,000	330,000	-
53394	Maintenance Infiltration Abatement	-	330,000	200,000	(130,000)
53500	Printing And Binding	429	1,500	1,500	-
53600	Advertising	1,563	1,500	1,500	-
55110	Electrical Services	4,441	4,000	4,000	-
55130	Water And Sewer	307	500	500	-

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2020-2021

	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	Increase/ (Decrease)
55210 Postage	56	100	100	-
55230 Telephone Service	2,789	3,500	3,500	-
55240 Cell Phone Service	13,174	12,000	12,000	-
55304 Other Property Insurance	-	6,000	6,000	-
55305 Motor Vehicle Insurance	9,417	9,500	11,000	1,500
55308 General Liability Insurance	572	1,000	1,000	-
55410 Lease/Rent Of Equipment	1,814	3,000	3,000	-
55510 Mileage	589	1,000	1,000	-
55530 Meals And Lodging	831	3,000	3,000	-
55540 Registration/Training Costs	1,230	5,000	5,000	-
55800 Miscellaneous	1,144	2,000	2,000	-
55801 Dues And Memberships	515	1,000	1,000	-
55834 Bad Debt Expense	8,398	-	-	-
55835 Bank Charges	10,353	11,000	11,000	-
55880 Technology Charges	14,102	26,230	24,537	(1,693)
55894 Equipment Rental Credit	(67,629)	(80,000)	(80,000)	-
55895 Labor Credits	(178,135)	(245,000)	(245,000)	-
56001 Office Supplies	2,443	3,000	3,000	-
56003 Construction Materials	351	55,000	55,000	-
56007 Repair And Maintenance Supplies	1,817	5,000	5,000	-
56008 Expendable Equipment	13,321	22,000	30,000	8,000
56011 Uniforms Or Wearing Apparel For Employees	2,607	4,000	4,000	-
56012 Books And Subscriptions	-	1,000	1,000	-
58001 Machinery And Equipment	5,329	-	-	-
58003 Communications Equipment	-	50,000	-	(50,000)
58004 Motor Vehicles And Equipment	53,759	-	40,000	40,000
58006 Computer Equipment	7,500	-	-	-
58008 Line Extensions And New Connections	332,828	360,000	-	(360,000)
58009 Building Improvements	34,210	-	-	-
58010 Depreciation	1,166,504	-	-	-
58012 Contra Capital Outlay	(433,785)	-	-	-
58014 Infrastructure Improvements	-	-	100,000	100,000
58017 Automated Metering Infrastructure (AMI) Syster	160	-	-	-
59299 Interest Expense	280,587	1,484,014	1,631,321	147,307
59500 Contingency	-	992,385	1,146,422	154,037
Total Expense	5,268,068	7,160,628	7,031,860	(128,768)
Sewer Fund Summary				
Revenue	7,073,864	7,160,628	7,031,860	(128,768)
Expense	5,268,068	7,160,628	7,031,860	(128,768)
Change in net position	\$ 1,805,796	\$ -	\$ -	\$ -

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2020-2021

	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	Increase/ (Decrease)
Civic Center Fund				
Revenue - 53-053-0040				
44701 Shows	\$ 257,899	\$ 290,000	\$ 280,000	\$ (10,000)
44702 Shows (Box Office)	1,483,578	1,060,000	1,200,000	140,000
44703 Room Rentals	49,272	55,000	45,000	(10,000)
44704 Catering	97,736	114,278	100,000	(14,278)
44705 Concessions	59,652	49,000	50,000	1,000
44706 Equipment Rental	42,262	65,000	42,000	(23,000)
44707 Programs And Souvenirs	18,443	25,000	20,000	(5,000)
44708 Box Office Commissions	11,718	15,000	15,000	-
44709 Static Advertising	59,175	67,500	60,000	(7,500)
44710 Service Center Employees	21,668	20,000	20,000	-
44711 Ticket Rebates	52,510	90,000	85,000	(5,000)
44712 ATM Rental Fees	4,371	5,000	4,500	(500)
44713 Interest Income	1	100	100	-
44714 Miscellaneous Income	14,665	20,000	16,000	(4,000)
44716 Transfer From General Fund	2,034,188	1,573,367	1,552,156	(21,211)
44727 Parking Fees	6,956	5,000	7,000	2,000
44731 Carnival Rides-2020 Fair	300,365	-	155,000	155,000
44732 Carnival Concessions-2020 Fair	60,516	-	31,500	31,500
44733 Independent Concessions-2020 Fair	27,876	-	15,000	15,000
44734 Entertainment Support-2020 Fair	7,000	-	8,000	8,000
44735 Security Support-2020 Fair	27,500	-	15,000	15,000
44736 Advertising Support-2020 Fair	5,000	-	5,000	5,000
44737 Commercial Exhibits-2020 Fair	38,286	-	-	-
44738 Sponsorships-2020 Fair	38,370	-	12,500	12,500
44739 Camping-2020 Fair	47,209	-	15,000	15,000
44740 Sampling-2020 Fair	-	-	10,000	10,000
44741 Miscellaneous-2020 Fair	15,732	-	-	-
44751 Carnival Rides-2019 Fair	-	327,500	-	(327,500)
44752 Carnival Concessions-2019 Fair	-	60,000	-	(60,000)
44753 Independent Concessions-2019 Fair	-	30,000	-	(30,000)
44754 Entertainment Support-2019 Fair	-	17,000	-	(17,000)
44755 Security Support-2019 Fair	-	28,980	-	(28,980)
44756 Advertising Support-2019 Fair	-	5,000	-	(5,000)
44757 Commercial Exhibits-2019 Fair	-	34,000	-	(34,000)
44758 Sponsorships-2019 Fair	-	22,500	-	(22,500)
44759 Camping-2019 Fair	-	25,000	-	(25,000)
44761 Miscellaneous-2019 Fair	-	27,000	-	(27,000)
Total Revenue	4,781,948	4,031,225	3,763,756	(267,469)
Expense - 53-053-0041				
51100 Salaries-Regular	803,712	863,185	868,679	5,494
51200 Salaries-Overtime	16,879	40,000	20,000	(20,000)
51300 Part-Time Salaries-Regular	148,451	200,000	160,000	(40,000)
51400 Part-Time Salaries-Overtime	11,337	10,000	8,000	(2,000)
51500 Vacation Buyback	22,907	15,000	-	(15,000)
51850 Compensation Adjustment	-	33,699	-	(33,699)
52100 FICA	79,887	86,306	80,835	(5,471)
52200 VRS Retirement	125,434	137,874	158,087	20,213
52210 VRS Retirement Offset	(122,519)	-	-	-
52300 Health Insurance	104,524	113,595	111,395	(2,200)
52350 Dental Insurance	6,158	7,940	8,132	192
52400 VRS Life Insurance	10,107	11,108	11,620	512
52410 VRS Life Insurance Offset	(4,113)	-	-	-
52450 Disability Insurance	1,356	2,030	1,843	(187)

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2020-2021

	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	Increase/ (Decrease)
52600 Unemployment Insurance	3	500	500	-
52700 Workers Compensation	21,233	20,500	21,500	1,000
52840 Accrued Annual Leave	749	-	-	-
52845 Pension Expense	66,248	-	-	-
52850 OPEB Expense	29,160	5,000	5,000	-
52851 OPEB Expense-VRS	(197)	-	-	-
52855 OPEB Offset	(49,562)	-	-	-
52882 Health Insurance Retiree Billing	17,531	19,184	22,184	3,000
52886 Health Insurance Retiree Billing - Pre 65	15,454	16,860	7,937	(8,923)
53120 Accounting And Auditing Services	5,000	5,000	5,000	-
53150 Legal Services	1,240	1,000	9,000	8,000
53200 Temporary Services	1,451	3,000	3,000	-
53310 Maintenance Of Equipment	5,690	5,000	5,000	-
53320 Maintenance Of Building & Grounds	158,430	221,212	200,000	(21,212)
53330 Maintenance Of Auto Equipment	19,117	10,000	10,000	-
53370 Software Maintenance/Support	45	-	-	-
53500 Printing And Binding	762	2,500	1,000	(1,500)
53600 Advertising	14,715	20,000	20,000	-
53610 Promotions	19,950	20,000	17,000	(3,000)
55110 Electrical Services	216,000	200,000	200,000	-
55120 Heating Services - Gas, Coal And Oil	59,857	40,000	47,000	7,000
55130 Water And Sewer	37,575	28,000	30,000	2,000
55210 Postage	1,230	4,000	1,300	(2,700)
55230 Telephone Service	6,887	8,000	7,000	(1,000)
55240 Cell Phone Service	10,086	9,900	9,900	-
55305 Motor Vehicle Insurance	3,449	3,000	3,000	-
55308 General Liability Insurance	15,542	17,000	18,000	1,000
55410 Lease/Rent Of Equipment	-	-	3,500	3,500
55510 Mileage	775	1,200	800	(400)
55520 Airfare	25	3,000	1,500	(1,500)
55530 Meals And Lodging	2,900	6,900	3,000	(3,900)
55540 Registration/Training Costs	1,648	4,400	2,500	(1,900)
55800 Miscellaneous	61	100	100	-
55801 Dues And Memberships	9,918	14,000	10,000	(4,000)
55804 Cash Over/Short	(85)	-	-	-
55834 Bad Debt Expense	2,176	-	-	-
55835 Bank Charges	12,856	12,000	14,000	2,000
55880 Technology Charges	41,968	42,582	60,436	17,854
55900 Show Expenses	1,567,162	1,300,000	1,300,213	213
55906 Security - 2020 Fair	27,212	-	15,000	15,000
55907 Police - 2020 Fair	79,878	-	43,000	43,000
55908 Advertising - 2020 Fair	68,712	-	40,000	40,000
55909 Equipment Rental - 2020 Fair	38,841	-	39,000	39,000
55910 Competitive Exhibits - 2020 Fair	22,727	-	6,000	6,000
55911 Entertainment - 2020 Fair	156,689	-	45,000	45,000
55912 Printing and Signage - 2020 Fair	4,071	-	4,735	4,735
55913 Dues Travel and Registration - 2020 Fair	6,843	-	6,000	6,000
55914 Miscellaneous - 2020 Fair	49,661	-	20,000	20,000
55920 Security - 2019 Fair	-	25,000	-	(25,000)
55921 Police - 2019 Fair	-	68,000	-	(68,000)
55922 Advertising - 2019 Fair	-	76,000	-	(76,000)
55923 Equipment Rental - 2019 Fair	-	65,000	-	(65,000)
55924 Competitive Exhibits - 2019 Fair	-	23,000	-	(23,000)
55925 Entertainment - 2019 Fair	-	140,000	-	(140,000)
55926 Printing and Signage - 2019 Fair	-	3,000	-	(3,000)
55927 Dues Travel and Registration - 2019 Fair	-	6,000	-	(6,000)
55928 Miscellaneous - 2019 Fair	-	14,500	-	(14,500)

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2020-2021

	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	Increase/ (Decrease)
56001 Office Supplies	4,609	4,250	4,600	350
56005 Janitorial Supplies	16,200	17,000	21,000	4,000
56007 Repair And Maintenance Supplies	7,229	11,000	10,500	(500)
56008 Expendable Equipment	3,723	4,900	3,700	(1,200)
56011 Uniforms Or Wearing Apparel For Employees	7,773	8,500	10,000	1,500
56012 Books And Subscriptions	2,200	500	2,500	2,000
58001 Machinery And Equipment	178,181	-	-	-
58009 Building Improvements	36,100	-	-	-
58010 Depreciation	282,646	-	-	-
58012 Contra Capital Outlay	(214,281)	-	-	-
59500 Contingency	-	-	24,760	24,760
Total Expense	4,300,183	4,031,225	3,763,756	(267,469)
Civic Center Fund Summary				
Revenue	4,781,948	4,031,225	3,763,756	(267,469)
Expense	4,300,183	4,031,225	3,763,756	(267,469)
Change in net position	\$ 481,765	\$ -	\$ -	\$ -

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2020-2021

	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	Increase/ (Decrease)
Electric Fund				
Revenue				
<u>Sale of Power - 54-054-0005</u>				
44401 Residential Electric	\$ 15,055,146	\$ 15,264,614	\$ 15,264,614	\$ -
44421 Small General Service	2,793,523	2,839,374	2,839,374	-
44422 Medium General Service	7,248,147	6,888,025	6,888,025	-
44423 Large General Service	8,692,475	9,398,255	9,398,255	-
44424 Large Power Service	4,124,329	4,159,614	4,159,614	-
44441 Street & Highway Lighting	521,417	524,673	524,673	-
44456 Athletic Field Lighting	259,113	258,265	258,265	-
44491 Church	362,203	372,563	372,563	-
44492 Small Outdoor Lights	66,158	67,309	67,309	-
44493 Large Outdoor Lights	41,564	45,403	45,403	-
44494 Small Post Top Lights	1,512	1,523	1,523	-
44495 Large Post Top Lights	60,100	62,687	62,687	-
44496 250 Watt HPS Flood Lights--Class 31	12,782	13,298	13,298	-
44497 400 Watt HPS Flood Lights--Class 32	29,368	29,345	29,345	-
44498 400 Watt MH Flood Lights---Class 33	21,172	21,608	21,608	-
44499 1000 Watt MH Flood Lights--Class 34	38,249	39,488	39,488	-
Total Sale of Power	39,327,258	39,986,044	39,986,044	-
<u>Other Electric Revenue - 54-054-0006</u>				
44501 Penalties	165,148	185,000	185,000	-
44510 Connections & Transfers	24,232	45,000	45,000	-
44511 Miscellaneous Service Revenue	43,256	20,000	20,000	-
44540 Pole Rentals	181,089	181,960	185,000	3,040
44560 Other Electric Revenue	46,660	45,400	51,000	5,600
44580 Interest Income	125,845	85,479	85,479	-
44590 Miscellaneous Non Operating Revenue	27,906	-	-	-
Other Electric Revenue	614,136	562,839	571,479	8,640
Total Revenue	39,941,394	40,548,883	40,557,523	8,640
Expense				
<u>Other Power Generation - Operation - 54-054-0007</u>				
85470 Other Power Generation--Operation	68,834	90,000	90,000	-
Total Other Power Generation - Operation	68,834	90,000	90,000	-
<u>Other Power Generation - Maint - 54-054-0008</u>				
85530 Other Power Generation--Maintenance	11,287	50,000	50,000	-
Total Other Power Generation - Maint	11,287	50,000	50,000	-
<u>Purchased Power 54-054-0009</u>				
85550 Purchased Power	21,187,364	21,900,000	21,400,000	(500,000)
85552 Purchased Power - BRPA-Adm.	35,848	50,000	60,000	10,000
85573 Purchased Power - Legal Expenses	1,651	30,000	30,000	-
85574 Purchased Power - Engineering Svcs	7,477	25,000	50,000	25,000
Total Purchased Power	21,232,340	22,005,000	21,540,000	(465,000)
<u>Transmission - Operation - 54-054-0010</u>				
85620 Station Expenses	595	1,000	1,000	-
85621 Station Expenses - Labor	2,139	5,000	5,000	-
85629 Station Expenses - Equipment	72	500	500	-
85630 OHD Line Expense	4,197	4,000	4,000	-
85650 Transmission By Others	5,368,348	6,000,000	6,200,000	200,000
Total Transmission - Operation	5,375,351	6,010,500	6,210,500	200,000
<u>Transmission - Maintenance - 54-054-0011</u>				
85681 Maint. Super. & Eng. Labor	3,090	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	-

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2020-2021

	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	Increase/ (Decrease)
85709 Maint. Of Station Equipment - Equip	-	500	500	-
85710 Maint. Of OHD Lines	-	2,500	2,500	-
85711 Maint. Of OHD Lines - Labor	5,062	2,250	2,250	-
85719 Maint. Of OHD Lines - Equipment	1,513	250	250	-
85730 Maint. Of Misc Transmission Plant	92	1,000	1,000	-
Total Transmission - Maintenance	9,757	24,000	24,000	-
<u>Distribution - Operation - 54-054-0012</u>				
85800 Oper. Super. & Eng.	-	1,000	1,000	-
85801 Oper. Super. & Eng - Labor	90,324	110,000	110,000	-
85809 Oper. Super. & Eng - Equip	4,524	4,000	4,000	-
85820 Station Expense	9,216	15,000	15,000	-
85821 Station Expense - Labor	49,678	50,225	50,225	-
85825 Station Expense - Travel/Training	1,690	7,500	7,500	-
85829 Station Expense - Equipment	2,808	5,000	5,000	-
85830 OHD Line Expense	21,395	10,000	10,000	-
85831 OHD Line Expense - Labor	215,034	185,000	185,000	-
85835 OHD Line Expense Travel/Training	7,668	15,000	20,000	5,000
85839 OHD Line Expense - Equipment	21,331	17,000	17,000	-
85840 UG Line Expense	9,367	9,000	9,000	-
85841 UG Line Expense - Labor	160,900	143,500	143,500	-
85845 UG Line Exp - Travel/Training	-	1,000	1,000	-
85849 UG Expense - Equipment	9,733	9,000	9,000	-
85850 Street Light Expense	6,734	6,500	6,500	-
85852 Street Light Expense - Labor	49,460	50,225	50,225	-
85858 Street Light Expense - Equipment	4,316	3,500	3,500	-
85860 Meter Expense	3,415	3,000	3,000	-
85861 Meter Expense - Labor	69,644	84,050	84,050	-
85865 Meter Expense - Travel/Training	1,875	2,500	2,500	-
85869 Meter Expense - Equipment	2,312	3,500	3,500	-
85870 Customer Installation Expense	3,259	3,000	3,000	-
85871 Customer Installation Expense - Labor	24,650	26,650	26,650	-
85879 Customer Installation Expense - Equip.	2,366	3,000	3,000	-
85880 Misc. Distribution Expense	102,512	88,000	88,000	-
85881 Misc. Distribution Expense - Labor	70,323	76,000	76,000	-
85889 Misc. Distribution Expense - Equipment	5,591	6,000	6,000	-
85890 Rents	-	1,000	1,000	-
Total Distribution - Operation	950,125	939,150	944,150	5,000
<u>Distribution - Maintenance - 54-054-0013</u>				
85901 Maint. Super. & Eng - Labor	56,096	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	95,107	75,000	75,000	-
85921 Maint Of Station Equip - Labor	36,378	45,100	45,100	-
85929 Maint Of Station Equip - Equip.	2,111	5,000	5,000	-
85930 Maint Of OHD Lines	258,118	300,000	300,000	-
85931 Maint Of OHD Lines - Labor	542,648	475,000	475,000	-
85939 Maint Of OHD Lines - Equipment	55,302	55,000	55,000	-
85940 Maint Of UG Lines	11,028	14,000	14,000	-
85941 Maint Of UG Lines - Labor	46,157	50,225	50,225	-
85949 Maint Of UG Lines - Equipment	4,972	7,500	7,500	-
85950 Maint Of Line Transformers	23,808	30,000	30,000	-
85951 Maint Of Line Transformers - Labor	9,840	10,000	10,000	-
85959 Maint Of Line Transformers - Equip.	4,647	3,000	3,000	-
85960 Maint Of Street Lights	12,282	11,000	11,000	-
85962 Maint Of Street Lights - Labor	21,363	33,000	33,000	-
85968 Maint Of Street Lights - Equipment	3,120	4,000	4,000	-
85970 Maint Of Meters	-	2,500	2,500	-

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2020-2021

	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	Increase/ (Decrease)
85971 Maint Of Meters - Labor	12,053	9,225	9,225	-
85979 Maint Of Meters - Equipment	961	1,000	1,000	-
85981 Maint Of Misc. Dist. Plant - D/D - Labor	3,534	4,615	4,615	-
85986 Maint Of Misc. Dist. Plant - D/D	13,111	8,000	8,000	-
85989 Maint Of Misc. Dist. Plant - D/D - Equip	781	1,000	1,000	-
Total Distribution - Maintenance	1,215,853	1,221,665	1,221,665	-
<u>Customer Service - 54-054-0014</u>				
89030 Customer Billing/Collection	500,611	545,288	575,459	30,171
89040 Uncollectible Accounts	67,784	-	-	-
89199 Customer Service Cost/Not Billed	2,133	5,000	5,000	-
Total Customer Service	570,528	550,288	580,459	30,171
<u>Administrative & General - Operation - 54-054-0015</u>				
51100 Salaries-Regular	1,990,978	2,121,557	2,091,179	(30,378)
51200 Salaries-Overtime	155,577	130,000	160,000	30,000
51300 Part-Time Salaries-Regular	38,956	50,000	50,000	-
51400 Part-Time Salaries-Overtime	28	-	-	-
51500 Vacation Buyback	29,679	50,000	-	(50,000)
51850 Compensation Adjustment	-	82,481	-	(82,481)
52100 FICA	160,602	176,873	179,865	2,992
52200 VRS Retirement	325,618	338,412	381,076	42,664
52210 VRS Retirement Offset	(320,871)	-	-	-
52300 Health Insurance	187,244	185,853	176,104	(9,749)
52350 Dental Insurance	11,513	11,581	11,321	(260)
52400 VRS Life Insurance	26,210	27,264	28,011	747
52410 VRS Life Insurance Offset	(10,235)	-	-	-
52450 Disability Insurance	2,352	2,415	3,502	1,087
52600 Unemployment Insurance	-	2,000	2,000	-
52700 Workers Compensation	21,999	26,000	26,000	-
52855 OPEB Offset	(89,457)	-	-	-
89200 Salaries To Be Allocated	(2,215,220)	(2,434,038)	(2,301,179)	132,859
89201 Admin. & General Salaries - Labor	292,438	648,427	648,427	-
89205 Ad. & Gen. Salaries Travel/Training	13,025	10,000	15,000	5,000
89209 Admin & Gen Salaries - Equipment	9,432	10,000	10,000	-
89210 Office Supplies & Expenses	50,772	50,000	50,000	-
89220 Utilities - Natural Gas	14,507	12,000	12,000	-
89222 Utilities - Water/Sewer	9,451	10,000	10,000	-
89223 Utilities - Electric	97,453	100,000	100,000	-
89230 Outside Services Employed	-	5,000	5,000	-
89232 Custodial Services	24,080	25,000	25,000	-
89233 Out/Services - Legal Services	665	15,000	10,000	(5,000)
89234 Out/Services - Engineering Services	12,974	10,000	15,000	5,000
89235 Technology Charges	75,327	106,244	61,779	(44,465)
89240 General/Property Insurance	19,073	25,000	25,000	-
89265 OPEB Expense	52,144	11,500	11,500	-
89266 Pension Expense	164,205	-	-	-
89268 Health Insurance Retiree Billing	44,365	50,063	55,469	5,406
89269 Health Insurance Retiree Billing - Pre 65	39,562	33,898	26,338	(7,560)
89270 Fringe Benefits ---Allocated	(735,538)	(770,398)	(807,879)	(37,481)
89283 Reg Commission - Legal Expenses	3,161	10,000	10,000	-
89284 Reg Commission - Engineering Svcs	5,287	10,000	10,000	-
89300 Misc General Expenses	127,775	131,513	134,956	3,443
89307 Misc Expenses - Dues & Memberships	24,566	24,000	25,000	1,000
89310 Misc Expenses - Central Stores	57,747	65,000	65,000	-
89330 Transportation Expenses	156,704	125,000	125,000	-
89340 Material/Supplies To Be Allocated	(25,776)	200,000	200,000	-
89349 Materials Not In Inventory	13,463	15,000	15,000	-
89370 Equipment Rental Credits	(233,891)	(384,750)	(389,250)	(4,500)

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2020-2021

	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	Increase/ (Decrease)
89992 Loss On Sale Of Assets	2,431	-	-	-
89993 Contingency	-	821,194	627,867	(193,327)
89995 Debt Service Expense	511,669	1,697,230	1,695,702	(1,528)
89997 Transfer To Capital Projects	148,200	-	-	-
89999 Payment In Lieu Of Taxes	3,160,000	3,160,000	3,160,000	-
Total Administrative & General - Operation	4,450,244	6,996,319	6,759,788	(236,531)
<u>Administrative & General - Maint - 54-054-0016</u>				
88500 Expendable Equipment & Small Tools	15,255	15,000	15,000	-
89350 Maint Of General Plant	82,636	121,211	111,211	(10,000)
89351 Maint Of Gen Plant - Labor	18,732	27,000	27,000	-
89359 Maint Of Gen Plant - Equipment	2,010	3,000	3,000	-
Total Administrative & General - Maint	118,633	166,211	156,211	(10,000)
<u>Capital - 54-054-0018</u>				
58015 VDOT Highway Projects	359,760	100,000	100,000	-
58017 Automated Metering Infrastructure (AMI) Syster	319	-	-	-
83440 Generators	-	160,000	175,000	15,000
83530 Station Equipment	-	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	311,587	50,000	50,000	-
83621 Station Equipment - Labor	-	11,000	11,000	-
83629 Station Equipment - Equipment	-	5,000	5,000	-
83640 Poles--Towers & Fixtures	50,982	100,000	100,000	-
83641 Poles--Towers & Fixtures-Labor	166,214	217,000	217,000	-
83649 Poles--Towers & Fixtures-Equipment	12,751	65,000	65,000	-
83650 OHD--Conductors & Devices	53,433	125,000	125,000	-
83651 OHD--Conductors & Devices-Labor	105,090	136,000	136,000	-
83659 OHD--Conductors & Devices-Equip	5,774	65,000	65,000	-
83660 UG Conduit	29,323	150,000	250,000	100,000
83661 UG Conduit - Labor	92,122	102,500	102,500	-
83669 UG Conduit - Equipment	4,815	20,000	20,000	-
83670 UG Conductors & Devices	63,953	60,000	60,000	-
83671 UG Conductors & Devices - Labor	98,596	92,250	92,250	-
83679 UG Conductors & Devices - Equip	4,415	15,000	15,000	-
83680 Line Transformers	54,737	200,000	200,000	-
83681 Line Transformers - Labor	49,351	55,350	55,350	-
83689 Line Transformers - Equipment	2,531	10,000	10,000	-
83690 Services	4,464	35,000	35,000	-
83691 Services - Labor	129,420	129,150	129,150	-
83699 Services - Equipment	6,948	15,000	15,000	-
83700 Meters	23,557	50,000	150,000	100,000
83701 Meters - Labor	29,723	37,000	50,000	13,000
83709 Meters - Equipment	911	3,000	5,000	2,000
83710 Install--Customer Premises	17,069	20,000	20,000	-
83711 Install--Cust Premises - Labor	46,894	49,000	49,000	-
83719 Install--Cust Premises - Equip	2,707	10,000	10,000	-
83730 Street Lights	8,257	25,000	50,000	25,000
83732 Street Lights - Labor	14,155	25,000	37,500	12,500
83738 Street Lights - Equipment	1,724	7,500	10,000	2,500
83900 Structures & Improvements	-	21,000	11,000	(10,000)
83912 Technology Upgrades	22,789	15,000	20,000	5,000
83920 Transportation Equipment	32,696	-	35,000	35,000
83930 Stores Equipment	-	2,500	2,500	-
83940 Tools-Shop-Garage Equipment	2,611	2,500	2,500	-

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2020-2021

	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	Increase/ (Decrease)
83950 Laboratory Equipment	-	15,000	50,000	35,000
83960 Power Operated Equipment	230,414	50,000	200,000	150,000
83970 Communication Equipment	98,273	150,000	150,000	-
83998 Contra Capital Outlay - Equipment	(599,452)	-	-	-
83999 Contra Capital Outlay	(609,623)	-	-	-
85895 Distribution-Deprec. Expense	1,494,223	-	-	-
Total Capital	<u>2,423,513</u>	<u>2,495,750</u>	<u>2,980,750</u>	<u>485,000</u>
Total Expense	<u>36,426,465</u>	<u>40,548,883</u>	<u>40,557,523</u>	<u>8,640</u>
Electric Fund Summary				
Revenue	39,941,394	40,548,883	40,557,523	8,640
Expense	<u>36,426,465</u>	<u>40,548,883</u>	<u>40,557,523</u>	<u>8,640</u>
Change in net position	<u>\$ 3,514,929</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2020-2021

	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	Increase/ (Decrease)
Catering & Concessions Fund				
Revenue				
<u>Catering Revenues - 55-055-0050</u>				
44801 Catering Sales-Food	\$ 360,875	\$ 354,925	\$ 278,000	\$ (76,925)
44802 Service Charge	80,031	66,080	60,100	(5,980)
44803 Beer/Wine Sales	96,415	150,000	120,000	(30,000)
44804 Banquet Liquor	4,958	4,000	4,500	500
44806 Transfer From Other Funds	162,499	148,205	148,205	-
44823 Miscellaneous Sales	11,964	14,500	10,000	(4,500)
Total Catering Revenues	716,742	737,710	620,805	(116,905)
<u>Concessions Revenues - 55-055-0052</u>				
44820 Concession Sales	164,101	145,000	128,604	(16,396)
44822 Other Income	2,172	3,500	1,900	(1,600)
44823 Miscellaneous Sales	402	-	-	-
Total Concessions Revenues	166,675	148,500	130,504	(17,996)
<u>Moyer Revenues - 55-055-0054</u>				
44820 Concession Sales	52,081	45,000	35,000	(10,000)
44822 Other Income	637	2,000	500	(1,500)
Total Moyer Revenues	52,718	47,000	35,500	(11,500)
<u>Salem High School Revenues - 55-055-0056</u>				
44820 Concession Sales	11,298	13,000	9,000	(4,000)
Total Salem High School Revenues	11,298	13,000	9,000	(4,000)
Total Revenue	947,433	946,210	795,809	(150,401)
Expense				
<u>Catering Expenses - 55-055-0051</u>				
51105 Salaries-Management	160,334	152,540	164,137	11,597
51106 Salaries-Management Overtime	12,978	12,000	10,000	(2,000)
51305 Part-Time Salaries-Food Service/Concession Stand	88,103	62,000	52,000	(10,000)
51400 Part-Time Salaries-Overtime	3,240	5,000	2,500	(2,500)
51500 Vacation Buyback	18,202	13,700	-	(13,700)
51850 Compensation Adjustment	-	9,088	-	(9,088)
51900 Vacancy Savings	-	-	(85,576)	(85,576)
52100 FICA	20,954	17,861	17,491	(370)
52200 VRS Retirement	26,064	23,870	29,550	5,680
52210 VRS Retirement Offset	(36,282)	-	-	-
52300 Health Insurance	19,826	17,064	32,677	15,613
52350 Dental Insurance	1,683	1,597	1,188	(409)
52400 VRS Life Insurance	2,100	1,921	2,172	251
52410 VRS Life Insurance Offset	(1,132)	-	-	-
52700 Workers Compensation	7,054	6,500	6,500	-
52840 Accrued Annual Leave	(8,145)	-	-	-
52845 Pension Expense	18,582	-	-	-
52850 OPEB Expense	4,514	600	600	-
52851 OPEB Expense-VRS	(55)	-	-	-
52855 OPEB Offset	(7,672)	-	-	-
52882 Health Insurance Retiree Billing	-	-	6,772	6,772
53120 Accounting And Auditing Services	5,000	5,000	5,000	-
53200 Temporary Services	1,259	4,000	3,000	(1,000)
53310 Maintenance Of Equipment	144	1,500	500	(1,000)
53330 Maintenance Of Auto Equipment	5,621	3,100	1,500	(1,600)
53500 Printing And Binding	415	1,000	500	(500)
53700 Laundry And Cleaning	17,316	15,000	15,000	-
55230 Telephone Service	450	850	600	(250)
55305 Motor Vehicle Insurance	863	900	1,200	300

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2020-2021

	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	Increase/ (Decrease)
55540 Registration/Training Costs	-	225	-	(225)
55800 Miscellaneous	25	-	-	-
55801 Dues And Memberships	330	450	450	-
55804 Cash Over/Short	45	-	-	-
55834 Bad Debt Expense	6,329	-	-	-
55835 Bank Charges	4,340	7,500	5,500	(2,000)
55843 Permits	5,095	5,000	5,000	-
55847 Franchise Fees	111,871	134,865	125,000	(9,865)
55880 Technology Charges	6,996	2,799	4,255	1,456
56001 Office Supplies	813	1,100	500	(600)
56002 Food Supplies And Food Service	403	900	900	-
56008 Expendable Equipment	1,391	1,508	1,300	(208)
56011 Uniforms Or Wearing Apparel For Employees	846	850	850	-
56050 Food Purchases	131,515	117,125	100,880	(16,245)
56051 Bar Purchases	22,729	45,000	40,000	(5,000)
56052 Paper Supplies	7,434	9,500	8,500	(1,000)
56053 Cleaning Supplies	2,898	2,850	3,000	150
56054 Kitchen Utensils And Supplies	2,678	3,000	3,000	-
56055 Decoration Supplies	543	500	500	-
58010 Depreciation	4,335	-	-	-
58013 Loss On Sale Of Assets	3,295	-	-	-
Total Catering Expenses	675,327	688,263	566,946	(121,317)
<u>Concessions Expenses - 55-055-0053</u>				
51105 Salaries-Management	34,977	41,528	36,276	(5,252)
51106 Salaries-Management Overtime	2,744	3,000	2,500	(500)
51305 Part-Time Salaries-Food Service/Concession Stand	20,430	18,000	18,000	-
52100 FICA	4,301	4,783	4,382	(401)
52200 VRS Retirement	5,269	6,736	6,446	(290)
52300 Health Insurance	4,188	5,167	4,448	(719)
52350 Dental Insurance	2	-	259	259
52400 VRS Life Insurance	425	544	474	(70)
55800 Miscellaneous	-	500	500	-
55804 Cash Over/Short	153	-	-	-
55843 Permits	-	450	450	-
55847 Franchise Fees	57,888	50,750	42,000	(8,750)
56008 Expendable Equipment	805	-	-	-
56050 Food Purchases	38,325	34,000	29,000	(5,000)
56052 Paper Supplies	6,079	3,500	3,000	(500)
Total Concessions Expenses	175,586	168,958	147,735	(21,223)
<u>Moyer Expenses - 55-055-0055</u>				
51105 Salaries-Management	21,897	25,750	22,710	(3,040)
51106 Salaries-Management Overtime	1,639	2,000	1,500	(500)
51305 Part-Time Salaries-Food Service/Concession Stand	11,952	9,000	8,500	(500)
51400 Part-Time Salaries-Overtime	710	-	-	-
52100 FICA	2,664	2,811	2,502	(309)
52200 VRS Retirement	3,442	4,177	4,036	(141)
52300 Health Insurance	2,826	3,251	2,785	(466)
52350 Dental Insurance	-	-	162	162
52400 VRS Life Insurance	277	337	297	(40)
53120 Accounting And Auditing Services	2,500	2,500	2,500	-
55804 Cash Over/Short	23	-	-	-
55847 Franchise Fees	8,105	6,750	5,500	(1,250)
56050 Food Purchases	14,685	13,000	11,000	(2,000)
56052 Paper Supplies	1,152	1,500	1,000	(500)
Total Moyer Expenses	71,872	71,076	62,492	(8,584)

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2020-2021

	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	Increase/ (Decrease)
<u>Salem High School Expenses - 55-055-0057</u>				
51105 Salaries-Management	9,176	8,304	9,517	1,213
51106 Salaries-Management Overtime	635	-	-	-
51305 Part-Time Salaries-Food Service/Concession Stand	5,094	3,100	2,500	(600)
52100 FICA	1,094	872	919	47
52200 VRS Retirement	1,561	1,347	1,691	344
52300 Health Insurance	1,292	1,031	1,167	136
52350 Dental Insurance	-	-	68	68
52400 VRS Life Insurance	126	109	124	15
55800 Miscellaneous	-	300	300	-
55804 Cash Over/Short	(89)	-	-	-
56050 Food Purchases	2,255	2,500	2,000	(500)
56052 Paper Supplies	155	350	350	-
Total Salem High School Expenses	<u>21,299</u>	<u>17,913</u>	<u>18,636</u>	<u>723</u>
Total Expense	<u>944,084</u>	<u>946,210</u>	<u>795,809</u>	<u>(150,401)</u>
 Catering & Concessions Fund Summary				
Revenue	947,433	946,210	795,809	(150,401)
Expense	<u>944,084</u>	<u>946,210</u>	<u>795,809</u>	<u>(150,401)</u>
Change in net position	\$ 3,349	\$ -	\$ -	\$ -

DEBT SERVICE FUND

City of Salem, Virginia
Debt Service Fund Budget Summary
Fiscal Year 2020-2021

	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	Increase/ (Decrease)
Revenue and Transfers				
Transfers from General Fund - City	\$ 3,652,371	\$ 3,704,693	\$ 4,733,363	\$ 1,028,670
Reimbursement From Other Agencies - RVRA	235,422	227,293	219,241	(8,052)
Total Revenues and Transfers	\$ 3,887,793	\$ 3,931,986	\$ 4,952,604	\$ 1,020,618
Expenditures				
City Debt Service Payments				
Principal	\$ 1,348,061	\$ 1,441,348	\$ 1,635,664	\$ 194,316
Interest	444,255	586,360	661,552	75,192
Total Debt Service - City	1,792,316	2,027,708	2,297,216	269,508
School Debt Service Payments				
Principal	1,631,901	1,481,503	1,593,775	112,272
Interest	379,682	338,881	1,005,137	666,256
Total Debt Service - Schools	2,011,583	1,820,384	2,598,912	778,528
Capital Lease Payments				
Principal	76,549	80,066	55,931	(24,135)
Interest	7,345	3,828	545	(3,283)
Total Debt Service - Capital Lease	83,894	83,894	56,476	(27,418)
Total Expenditures	\$ 3,887,793	\$ 3,931,986	\$ 4,952,604	\$ 1,020,618

INTERNAL SERVICE FUND

City of Salem, Virginia
Health Insurance Fund Budget Summary
Fiscal Year 2020-2021

	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	Increase/ (Decrease)
Revenue				
Health Premiums Paid by City	\$ 5,289,359	\$ 5,446,550	\$ 5,465,000	\$ 18,450
Health Premiums Paid by School	4,439,242	4,276,100	4,415,000	138,900
Health Premiums Paid by Retirees	824,825	725,000	840,000	115,000
Dental Premiums	-	-	629,000	629,000
Interest Earnings	64,602	42,000	18,000	(24,000)
Miscellaneous	333	-	-	-
Total Revenue	\$ 10,618,361	\$ 10,489,650	\$ 11,367,000	\$ 877,350
Expenses				
Health Claims	\$ 8,490,060	\$ 9,965,600	\$ 10,221,752	\$ 256,152
Dental Claims	-	-	629,000	629,000
Employee Health Clinic	375,311	450,850	440,048	(10,802)
Consulting Services	68,158	64,900	67,900	3,000
ACA Fees	3,087	3,300	3,300	-
Miscellaneous	371	5,000	5,000	-
Total Expenses	\$ 8,936,987	\$ 10,489,650	\$ 11,367,000	\$ 877,350

PERSONNEL

City of Salem, Virginia
Pay Scale for Fiscal Year 2020-2021

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 2020-2021

Title	Grade	Min	Mid	Max
Account Services Supervisor	24	\$46,370.19	\$60,513.10	\$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	\$45,218.91	\$55,787.31
Accreditation Manager	23	\$43,745.46	\$57,087.83	\$70,430.19
Administrative Assistant	16	\$29,093.23	\$37,966.67	\$46,840.10
Animal Control Officer	20	\$36,729.53	\$47,932.04	\$59,134.55
Animal Shelter Manager	24	\$46,370.19	\$60,513.10	\$74,656.00
Animal Shelter Worker	13	\$24,427.24	\$31,877.55	\$39,327.85
Applications Manager	30	\$65,777.00	\$85,838.98	\$105,900.96
Assistant Chef	16	\$29,093.23	\$37,966.67	\$46,840.10
Assistant Chief WTP Operator	23	\$43,745.46	\$57,087.83	\$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 Water & 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	\$57,087.83	\$70,430.19
Assistant Utility Maintenance Manager	23	\$43,745.46	\$57,087.83	\$70,430.19
Asst Director of Streets & GM/Street Superintendent	31	\$69,723.62	\$90,989.32	\$112,255.02
Automotive Mechanic	19	\$34,650.50	\$45,218.91	\$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 Maint Technician I	19	\$34,650.50	\$45,218.91	\$55,787.31
Building Maintenance Assistant	16	\$29,093.23	\$37,966.67	\$46,840.10
Building Maintenance Superintendent	26	\$52,101.54	\$67,992.51	\$83,883.48
Building Maintenance Technician II	21	\$38,933.30	\$50,807.96	\$62,682.62
Building Maintenance Technician III	23	\$43,745.46	\$57,087.83	\$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	\$57,087.83	\$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

City of Salem, Virginia
List of Positions for Fiscal Year 2020-2021

Title	Grade	Min	Mid	Max
Chemist	23	\$43,745.46	\$57,087.83	\$70,430.19
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	\$57,087.83	\$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 & Production 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	\$37,966.67	\$46,840.10
Civic Facilities Sales Representative	22	\$41,269.30	\$53,856.44	\$66,443.58
Civil Engineer I	23	\$43,745.46	\$57,087.83	\$70,430.19
Civil Engineer II	26	\$52,101.54	\$67,992.51	\$83,883.48
Codes Enforcement Officer I	19	\$34,650.50	\$45,218.91	\$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	\$45,218.91	\$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	\$45,218.91	\$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 Court Clerk III	21	\$38,933.30	\$50,807.96	\$62,682.62
Deputy Fire Chief	31	\$69,723.62	\$90,989.32	\$112,255.02
Deputy Registrar	19	\$34,650.50	\$45,218.91	\$55,787.31
Deputy Sheriff I	19	\$34,650.50	\$45,218.91	\$55,787.31
Deputy Sheriff II	21	\$38,933.30	\$50,807.96	\$62,682.62
Deputy Treasurer I	13	\$24,427.24	\$31,877.55	\$39,327.85
Deputy Treasurer II	15	\$27,446.44	\$35,817.61	\$44,188.77

City of Salem, Virginia
List of Positions for Fiscal Year 2020-2021

Title	Grade	Min	Mid	Max
Deputy Treasurer III	19	\$34,650.50	\$45,218.91	\$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
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 Maint	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	\$60,513.10	\$74,656.00
Electric Meter Technician	19	\$34,650.50	\$45,218.91	\$55,787.31
Electrical Engineer	30	\$65,777.00	\$85,838.98	\$105,900.96
Electrical Engineering Technician	24	\$46,370.19	\$60,513.10	\$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	\$37,966.67	\$46,840.10
Equipment Operator II	18	\$32,689.15	\$42,659.35	\$52,629.54
Equipment Operator III	20	\$36,729.53	\$47,932.04	\$59,134.55
Evidence Technician	18	\$32,689.15	\$42,659.35	\$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 Battalion Chief	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
GIS Analyst	23	\$43,745.46	\$57,087.83	\$70,430.19
GIS Manager	26	\$52,101.54	\$67,992.51	\$83,883.48
Human Resource Technician	19	\$34,650.50	\$45,218.91	\$55,787.31
Human Resources Specialist	21	\$38,933.30	\$50,807.96	\$62,682.62
Inventory & Procurement Specialist	19	\$34,650.50	\$45,218.91	\$55,787.31
Inventory Assistant	16	\$29,093.23	\$37,966.67	\$46,840.10

City of Salem, Virginia
List of Positions for Fiscal Year 2020-2021

Title	Grade	Min	Mid	Max
Inventory Technician	18	\$32,689.15	\$42,659.35	\$52,629.54
Laborer	12	\$23,044.56	\$30,073.16	\$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	\$60,513.10	\$74,656.00
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
Maint/Construction Worker I	14	\$25,892.87	\$33,790.20	\$41,687.52
Maint/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	\$60,513.10	\$74,656.00
Paralegal	19	\$34,650.50	\$45,218.91	\$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	\$45,218.91	\$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	\$37,966.67	\$46,840.10
Police Sergeant	24	\$46,370.19	\$60,513.10	\$74,656.00
Process Improvement-Business Eff Dir	32	\$73,907.03	\$96,448.68	\$118,990.32
Project Manager	29	\$62,053.77	\$80,980.17	\$99,906.57
Real Estate Appraiser	23	\$43,745.46	\$57,087.83	\$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	\$45,218.91	\$55,787.31
Risk Manager	24	\$46,370.19	\$60,513.10	\$74,656.00
Sanitation Equipment Operator	18	\$32,689.15	\$42,659.35	\$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
Scanning/Imaging Technician	16	\$29,093.23	\$37,966.67	\$46,840.10
Senior Accountant	24	\$46,370.19	\$60,513.10	\$74,656.00
Senior Administrative Assistant	18	\$32,689.15	\$42,659.35	\$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

City of Salem, Virginia
List of Positions for Fiscal Year 2020-2021

Title	Grade	Min	Mid	Max
Senior Firefighter Paramedic	23	\$43,745.46	\$57,087.83	\$70,430.19
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	\$45,218.91	\$55,787.31
Senior Police Officer	22	\$41,269.30	\$53,856.44	\$66,443.58
Senior Programmer Analyst	28	\$58,541.29	\$76,396.39	\$94,251.48
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	\$60,513.10	\$74,656.00
Service & AMI Coordinator	28	\$58,541.29	\$76,396.39	\$94,251.48
Small Engine Mechanic	18	\$32,689.15	\$42,659.35	\$52,629.54
Stormwater Manager	26	\$52,101.54	\$67,992.51	\$83,883.48
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	\$57,087.83	\$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	\$45,218.91	\$55,787.31
Traffic Signal Technician	23	\$43,745.46	\$57,087.83	\$70,430.19
Transfer Clerk	19	\$34,650.50	\$45,218.91	\$55,787.31
Tree Trimmer	18	\$32,689.15	\$42,659.35	\$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	\$37,966.67	\$46,840.10
Utility Lines Technician II	18	\$32,689.15	\$42,659.35	\$52,629.54
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	\$45,218.91	\$55,787.31
Water Meter Mechanic	18	\$32,689.15	\$42,659.35	\$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	\$42,659.35	\$52,629.54
WTP Operator Class III	16	\$29,093.23	\$37,966.67	\$46,840.10
WTP Operator Trainee	15	\$27,446.44	\$35,817.61	\$44,188.77
Zoning Administrator	27	\$55,227.63	\$72,072.06	\$88,916.49

**City of Salem, Virginia
Part-Time Salary Budget
FY2020-2021**

<u>Department</u>	<u>Part-Time Salary Budgeted</u>
City Council	\$ 68,106
Planning Commission	6,750
Real Estate - Board of Equalization	3,000
Treasurer	12,000
Finance	40,836
Street & Highway Administration	105,000
Streets - Refuse	34,000
Streets - Landscape Maintenance	14,000
Streets - Farmer's Market	18,200
Registrar	9,800
Electoral Board	8,850
Combined District Courts	18,000
Sheriff	100,340
Commonwealth's Attorney - Cost Collections	2,000
Police	102,114
Police - Crossing Guards*	84,000
Police - 911 Center	4,500
Police - Animal Control	84,000
Fire	125,000
Rescue Squad	20,492
Engineering	79,872
Salem Stadium	28,000
Tourism	86,237
Parks & Recreation	254,057
Library	85,086
Economic Development	28,652
General Fund Part-Time Salaries	\$ 1,422,892
Water	\$ 13,400
Sewer	13,400
Civic Center	168,000
Electric	50,000
Catering and Concessions	83,500
Enterprise Funds Part-Time Salaries	\$ 328,300

*Reimbursed by the School Division.

**City of Salem, Virginia
Overtime Budget
FY2020-2021**

<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	1,000
Sheriff	13,000
Police	50,000
Police - 911 Center	9,000
Police - Animal Control	3,500
Fire	420,000
Salem Stadium	14,000
Parks & Recreation	24,000
General Fund Overtime	\$ 666,500
Water	\$ 96,000
Sewer	24,000
Civic Center	20,000
Electric	160,000
Catering and Concessions	14,000
Enterprise Funds Overtime	\$ 314,000

CAPITAL OUTLAY

City of Salem, Virginia
Capital Outlay Funded Summary
Fiscal Year 2020-2021

	Capital Outlay Funded
General Fund	
Reserve for Capital	\$ 1,000,000
Community Development	250,000
Total General Fund	<u>\$ 1,250,000</u>
Enterprise Funds	
Water Production	\$ 390,000
Water Distribution	320,000
Sewer	140,000
Electric	1,256,000
Total Enterprise Funds	<u>\$ 2,106,000</u>
Total City-wide	<u>\$ 3,356,000</u>

**City of Salem, Virginia
Capital Outlay Funded Detail
Fiscal Year 2020-2021**

		Item Description	Quantity	Item Price	Cost	Total
General Fund						
<u>Contingency</u>						
10-012-9110-59520	Reserve For Capital	Reserve for Capital	1	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
<u>Community Development</u>						
10-012-9100-59410	Transfer To Capital Projects	Downtown Streetscape Union to Broad	1	250,000	250,000	250,000
Total General Fund Capital Outlay					\$ 1,250,000	
Enterprise Funds						
<u>Water</u>						
<u>Water Production</u>						
51-051-0021-58001	Machinery And Equipment	Blow-off Upgrade Engineering	1	\$ 40,000	\$ 40,000	\$ 80,000
		Stream Monitoring Equipment	1	40,000	40,000	310,000
51-051-0021-58009	Building Improvements	Design of Well Houses	1	310,000	310,000	390,000
<u>Water Distribution</u>						
51-051-0022-58008	Line Extensions And New Connections	Valve Insertion	1	40,000	40,000	
		Water Line Replacement	1	10,000	10,000	
		New Connection Allowance	1	50,000	50,000	100,000
51-051-0022-58014	Infrastructure Improvements	Kime Lane Tank Evaluation and Design	1	170,000	170,000	220,000
		Rehabilitate Clear Well Tank	1	50,000	50,000	320,000
<u>Sewer</u>						
52-052-0031-58004	Motor Vehicles And Equipment	3/4 Ton Truck	1	40,000	40,000	40,000
52-052-0031-58014	Infrastructure Improvements	Simms Farm	1	100,000	100,000	140,000
<u>Electric</u>						
54-054-0018-58015	VDOT Highway Projects	E Main St Highway Project	1	100,000	100,000	100,000
54-054-0018-83440	Generators	Replace Controls	1	175,000	175,000	175,000
54-054-0018-83620	Station Equipment	Station Equipment	1	10,000	10,000	10,000
54-054-0018-83640	Poles-- Towers & Fixtures	Line Improvements	1	100,000	100,000	100,000
54-054-0018-83660	UG Conduit	Underground Line Replacements	1	250,000	250,000	250,000
54-054-0018-83900	Structures & Improvements	Door Openers	1	11,000	11,000	11,000
54-054-0018-83912	Technology Upgrades	Technology Upgrades	1	20,000	20,000	20,000
54-054-0018-83920	Transportation Equipment	Pickup Truck	1	35,000	35,000	35,000
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	Substation Relay Test Kit	1	50,000	50,000	50,000
54-054-0018-83960	Power Operated Equipment	Backyard Machine	1	200,000	200,000	200,000
54-054-0018-83970	Communication Equipment	Communications equipment/fiber optics	1	150,000	150,000	150,000
54-054-0018	Various Accounts	Electric System Improvement Project-Brand Ave	1	150,000	150,000	150,000
Total Enterprise Funds Capital Outlay					\$ 2,106,000	

CAPITAL IMPROVEMENT PLAN

**City of Salem, Virginia
Capital Improvement Plan
Fiscal Years 2021-2026**

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 2021-2026 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.

	2021	2022-2026
<u>Summary of capital budget needs:</u>		
<u>General Fund</u>		
General Government	\$ 156,500	\$ 4,522,700
Public Safety	477,797	1,575,221
Public Works	7,130,228	19,715,040
Parks, Recreation & Cultural	205,000	9,709,102
Economic Development	578,489	4,452,380
<u>Enterprise Funds</u>		
Water	710,000	24,345,000
Sewer	140,000	10,550,000
Civic Center	-	1,960,500
Electric	1,256,000	2,095,000
<u>School Component Unit</u>		
Education	37,887,459	6,166,128
	<u>\$ 48,541,473</u>	<u>\$ 85,091,071</u>

<u>Summary of capital funding sources:</u>		
<u>General Fund</u>		
State and Federal Grant Funds	\$ 5,193,489	\$ 10,759,420
Highway Maintenance State Funds	2,128,000	1,750,000
General Fund Revenues	1,226,525	13,255,023
Issuance of Debt	-	14,210,000
<u>Enterprise Funds</u>		
State and Federal Grant Funds	-	-
Enterprise Fund Revenues	2,106,000	19,025,500
Issuance of Debt	-	19,925,000
<u>School Component Unit</u>		
School Capital Reserve	3,887,459	6,166,128
General Fund Revenues	2,000,000	-
Issuance of Debt	32,000,000	-
	<u>\$ 48,541,473</u>	<u>\$ 85,091,071</u>

**City of Salem, Virginia
Capital Improvement Plan
Fiscal Years 2021-2026**

	2021	2022	2023	2024	2025	2026 & Beyond	Total
GENERAL FUND							
General Government	\$ 156,500	\$ 1,548,200	\$ 741,000	\$ 747,000	\$ 1,083,500	\$ 403,000	\$ 4,679,200
Public Safety	477,797	784,221	466,000	25,000	300,000	-	2,053,019
Public Works	7,130,228	8,708,040	2,884,000	2,644,000	1,679,000	3,800,000	26,845,268
Parks, Recreation & Cultural	205,000	5,341,302	2,567,800	200,000	-	1,600,000	9,914,102
Economic Development	578,489	3,602,380	275,000	525,000	25,000	25,000	5,030,869
Total General Fund	8,548,014	19,984,143	6,933,800	4,141,000	3,087,500	5,828,000	48,522,458
ENTERPRISE FUNDS							
Water	710,000	5,675,000	705,000	5,305,000	5,480,000	7,180,000	25,055,000
Sewer	140,000	900,000	50,000	6,050,000	3,550,000	-	10,690,000
Civic Center	-	1,184,500	450,000	85,000	91,000	150,000	1,960,500
Electric	1,256,000	375,000	250,000	485,000	500,000	485,000	3,351,000
Total Enterprise Funds	2,106,000	8,134,500	1,455,000	11,925,000	9,621,000	7,815,000	41,056,500
SCHOOL COMPONENT UNIT							
Education	37,887,459	1,281,630	1,376,580	892,578	1,009,355	1,605,985	44,053,587
Total School Component Unit	37,887,459	1,281,630	1,376,580	892,578	1,009,355	1,605,985	44,053,587
	\$ 48,541,473	\$ 29,400,273	\$ 9,765,380	\$ 16,958,578	\$ 13,717,855	\$ 15,248,985	\$ 133,632,545

**City of Salem, Virginia
Capital Improvement Plan
Fiscal Years 2021-2026**

	Funding Source*	2021	2022	2023	2024	2025	2026 & Beyond	Total
<u>GENERAL FUND</u>								
<u>GENERAL GOVERNMENT</u>								
<u>City Garage</u>								
	OR	\$ -	\$ 157,000	\$ 159,000	\$ 161,000	\$ 163,000	\$ 165,000	\$ 805,000
	OR	-	-	-	-	180,000	-	180,000
	OR	-	86,000	86,000	87,000	88,000	88,000	435,000
	OR	21,500	-	22,000	-	22,500	-	66,000
	OR	-	52,000	54,000	54,000	-	-	160,000
	OR	-	35,000	-	-	-	-	35,000
	OR	8,000	8,000	-	-	-	-	16,000
	OR	30,000	-	-	-	-	-	30,000
	OR	-	60,000	-	30,000	-	-	90,000
	OR	-	-	250,000	-	-	-	250,000
	OR	-	35,000	-	-	-	-	35,000
	OR	-	277,000	-	-	300,000	-	577,000
	OR	-	-	95,000	-	-	100,000	195,000
	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	-	480,000
	OR	-	-	-	-	40,000	-	40,000
	OR	-	15,000	-	-	-	-	15,000
	OR	59,500	1,217,000	666,000	672,000	1,033,500	353,000	4,001,000
	<i>Total City Garage</i>							
<u>Real Estate</u>								
	OR	25,000	25,000	25,000	25,000	-	-	100,000
	OR	25,000	25,000	25,000	25,000	-	-	100,000
	<i>Total Real Estate</i>							
<u>Technology Systems</u>								
	OR	40,000	50,000	50,000	50,000	50,000	50,000	290,000
	OR	32,000	-	-	-	-	-	32,000
	OR	-	206,200	-	-	-	-	206,200
	OR	-	50,000	-	-	-	-	50,000
	OR	72,000	306,200	50,000	50,000	50,000	50,000	578,200
	<i>Total Technology Systems</i>							
	OR	156,500	1,548,200	741,000	747,000	1,083,500	403,000	4,679,200
	TOTAL GENERAL GOVERNMENT							

**City of Salem, Virginia
Capital Improvement Plan
Fiscal Years 2021-2026**

PUBLIC SAFETY								
Funding Source*	2021	2022	2023	2024	2025	2026 & Beyond	Total	
Fire Department								
Ambulance - Medic 803	\$ -	\$ 300,000	\$ -	-	-	\$ -	\$ 300,000	
EMS Coordinator Vehicle Replacement	-	45,000	-	-	-	-	45,000	
Fire Administration Building Upgrades	-	-	65,000	-	-	-	65,000	
Ambulance - Medic 801	-	-	300,000	-	-	-	300,000	
Ambulance - Medic 802	-	-	-	-	300,000	-	300,000	
Repair & Extend Apron - Station #2	-	30,000	-	-	-	-	30,000	
Bunk Room Repairs - Station #2	-	25,000	-	-	-	-	25,000	
Total Fire Department	-	400,000	365,000	-	300,000	-	1,065,000	
Police								
Smart Weapons (Taser)	50,000	-	-	-	-	-	50,000	
Ford F-150 Crew Cab 4x4 (Police Package)	61,424	-	-	-	-	-	61,424	
Chevrolet Tahoe SUV Police Vehicles (3)	62,843	125,686	-	-	-	-	188,530	
Total Police	174,267	125,686	-	-	-	-	299,954	
Police Animal Control								
Animal Shelter HVAC Replacement	-	50,000	76,000	-	-	-	126,000	
Animal Shelter HVAC Software and Control Unit	-	35,000	-	-	-	-	35,000	
Total Police Animal Control	-	85,000	76,000	-	-	-	161,000	
Police Communications								
Next Generation 911 Communications Equipment	265,000	-	-	-	-	-	265,000	
Total Police Communications	265,000	-	-	-	-	-	265,000	
Salem Rescue Squad								
Restoration & Upgrade to 201 S Broad St	-	25,000	25,000	25,000	-	-	75,000	
Zoll ECG Monitors (2)	-	60,000	-	-	-	-	60,000	
Dispatching Equipment for Compatability	-	25,000	-	-	-	-	25,000	
Total Salem Rescue Squad	-	110,000	25,000	25,000	-	-	160,000	
Sheriff								
2020 Ford Utility Police Interceptor AWD (2)	38,530	38,530	-	-	-	-	77,060	
Sheriff Building Renovation	-	15,000	-	-	-	-	15,000	
Sheriff Furniture (Chairs, Desks, Filing Cabinets)	-	10,005	-	-	-	-	10,005	
Total Sheriff	38,530	63,535	-	-	-	-	102,065	
TOTAL PUBLIC SAFETY	\$ 477,797	\$ 784,221	\$ 466,000	\$ 25,000	\$ 300,000	\$ -	\$ 2,053,019	

**City of Salem, Virginia
Capital Improvement Plan
Fiscal Years 2021-2026**

		Funding Source*		2021	2022	2023	2024	2025	2026 & Beyond	Total
PUBLIC WORKS										
Bridges										
Mill Ln over Rke River Bridge Maintenance (#8002) Colorado St over NS Bridge Replacement (#1804) Eddy Ave over Rke River Bridge Maintenance (#8007) Apperson Bridge Superstructure Replacement (#1801) Rt 419 over NS Railway Clean & Paint (#1813) Boulevard Bridge Replacement (#8001) Total Bridges	HM	\$ 1,100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,100,000
	GR	3,000,000	3,000,000	450,000	-	-	-	-	-	6,450,000
	HM	-	350,000	350,000	-	-	-	-	-	700,000
	GR	500,000	3,250,000	-	-	-	-	-	-	3,750,000
	HM	150,000	150,000	-	-	-	-	-	-	300,000
	D	-	-	650,000	650,000	750,000	3,200,000	3,200,000	5,250,000	
		4,750,000	6,750,000	1,450,000	650,000	750,000	3,200,000	3,200,000	17,550,000	
Building Maintenance										
Building Maintenance Work Van Total Building Maintenance	OR	-	35,000	35,000	36,000	-	-	-	-	106,000
		-	35,000	35,000	36,000	-	-	-	-	106,000
City Hall										
City Hall Roof Replacement Total City Hall	OR	-	-	40,000	-	-	-	-	-	40,000
		-	-	40,000	-	-	-	-	-	40,000
Community Development										
Community Development Motor Vehicle Replacement Total Community Development	OR	22,000	30,000	42,000	-	30,000	-	-	-	124,000
		22,000	30,000	42,000	-	30,000	-	-	-	124,000
Courthouse										
Juror Room Expansion Courthouse Roof Section Replacements Total Courthouse	OR	-	-	-	-	200,000	-	-	-	200,000
	OR	-	80,000	80,000	80,000	-	-	-	-	240,000
		-	80,000	80,000	280,000	-	-	-	-	440,000
Elizabeth Campus										
Elizabeth Campus Stormwater Pond Elizabeth Campus Greenway Total Elizabeth Campus	OR	-	40,000	20,000	-	-	-	-	-	60,000
	GR	1,100,000	-	-	-	-	-	-	-	1,100,000
		1,100,000	40,000	20,000	-	-	-	-	-	1,160,000
Recycling										
Hook Lift Truck for Recycling 20 Yard Divided Recycling Pan Heavy Duty 40 Roll Off Pans (2) Total Recycling	OR	-	180,000	-	185,000	-	-	-	-	365,000
	OR	7,700	-	-	-	-	-	-	-	7,700
	OR	18,400	-	-	-	-	-	-	-	18,400
		26,100	180,000	-	185,000	-	-	-	-	391,100
Refuse Collections										
25-Yard Garbage Body Garbage Truck Cab Sideloader Garbage Truck Knuckle Boom Truck Total Refuse Collections	OR	-	81,000	82,000	83,000	84,000	85,000	-	-	415,000
	OR	-	40,000	40,000	40,000	-	-	-	-	120,000
	OR	-	-	295,000	-	300,000	-	-	-	595,000
	OR	-	-	-	155,000	-	-	-	-	155,000
	-	121,000	417,000	278,000	384,000	85,000	-	-	1,285,000	

**City of Salem, Virginia
Capital Improvement Plan
Fiscal Years 2021-2026**

	Funding Source*	2021	2022	2023	2024	2025	2026 & Beyond	Total
<u>Sidewalks, Curbs & Gutters</u>								
Hanging Rock Battlefield Trail Phase 2	GR	-	732,040	-	-	-	-	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>		-	752,040	20,000	20,000	20,000	20,000	832,040
<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	-	200,000	200,000	200,000	200,000	200,000	1,000,000
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>		295,000	345,000	370,000	420,000	220,000	220,000	1,870,000
<u>Street Department</u>								
Street Department Paving	OR	-	-	135,000	-	-	-	135,000
<i>Total Street</i>		-	-	135,000	-	-	-	135,000
<u>Streets</u>								
Franklin Street Road Expansion	OR	300,000	250,000	200,000	200,000	200,000	200,000	1,350,000
E Main St Roadway Improvement Phase 2	OR	54,128	-	-	-	-	-	54,128
Red Lane Expansion	D	-	-	-	500,000	-	-	500,000
<i>Total Streets</i>		354,128	250,000	200,000	700,000	200,000	200,000	1,904,128
<u>Traffic Signals</u>								
Traffic Signals	HM	233,000	125,000	75,000	75,000	75,000	75,000	658,000
Downtown Improvement-Traffic Signal E Main & Broad	HM	350,000	-	-	-	-	-	350,000
<i>Total Traffic Signals</i>		583,000	125,000	75,000	75,000	75,000	75,000	1,008,000
TOTAL PUBLIC WORKS		\$ 7,130,228	\$ 8,708,040	\$ 2,884,000	\$ 2,644,000	\$ 1,679,000	\$ 3,800,000	\$26,845,268
PARKS, RECREATION & CULTURAL								
<u>Administration</u>								
Administration Building	D	-	-	-	-	-	1,000,000	1,000,000
Pickup Truck Replacement	OR	-	33,000	-	-	-	-	33,000
Special Events White Fencing Replacement	OR	-	20,317	-	-	-	-	20,317
<i>Total Administration</i>		-	53,317	-	-	-	1,000,000	1,053,317
<u>Athletic Fields</u>								
Ted Webber Ball Field Lighting Upgrades	D	-	180,000	-	-	-	-	180,000
Spartan Field Renovations	OR	-	83,500	-	-	-	-	83,500
Civic Center West Field Lighting Upgrades	D	-	180,000	-	-	-	-	180,000
Moyer Sports Complex Renovations	D	-	4,000,000	-	-	-	-	4,000,000
Kiwanis Field Renovations	D	-	-	2,500,000	-	-	-	2,500,000
Spartan Field Team Fieldhouse	D	-	-	-	-	-	600,000	600,000
Civic Center Ballfields Restroom Replacement	OR	-	-	-	200,000	-	-	200,000
<i>Total Athletic Fields</i>		-	4,443,500	2,500,000	200,000	-	600,000	7,743,500

**City of Salem, Virginia
Capital Improvement Plan
Fiscal Years 2021-2026**

	Funding Source*	2021	2022	2023	2024	2025	2026 & Beyond	Total
<u>Baseball Stadium</u>								
Warning Track Replacement	OR	80,000	-	-	-	-	-	80,000
Seat Replacement - Upper Level GA	OR	-	101,000	-	-	-	-	101,000
<i>Total Baseball Stadium</i>		80,000	101,000	-	-	-	-	181,000
<u>Football Stadium</u>								
Football Stadium Caulking	OR	125,000	-	-	-	-	-	125,000
Stadium Parking Lot	OR	-	77,500	-	-	-	-	77,500
Mantis Hydro Extractor for Stadium Field	OR	-	50,000	-	-	-	-	50,000
<i>Total Football Stadium</i>		125,000	127,500	-	-	-	-	252,500
<u>Library</u>								
Library Flooring Replacement	OR	-	180,000	-	-	-	-	180,000
Children's Area Renovation	OR	-	20,485	-	-	-	-	20,485
Library Lawn Special Events Space	OR	-	87,000	67,800	-	-	-	154,800
Library Coworking Space	OR	-	95,000	-	-	-	-	95,000
<i>Total Library</i>		-	382,485	67,800	-	-	-	450,285
<u>Parks</u>								
Longwood Park New Restroom	OR	-	157,000	-	-	-	-	157,000
<i>Total Parks</i>		-	157,000	-	-	-	-	157,000
<u>Senior Citizen Center</u>								
Senior Citizen Center Passenger Bus Replacement	OR	-	64,000	-	-	-	-	64,000
Paving to Extend Parking Lot at Senior Center	OR	-	12,500	-	-	-	-	12,500
<i>Total Senior Citizen Center</i>		-	76,500	-	-	-	-	76,500
TOTAL PARKS, RECREATION & CULTURAL		\$ 205,000	\$ 5,341,302	\$ 2,567,800	\$ 200,000	\$ -	\$ 1,600,000	\$ 9,914,102
<u>ECONOMIC DEVELOPMENT</u>								
<u>Economic Development</u>								
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	-	-	-	-	-	250,000
Downtown Streetscape Phase 5 - Boulevard	OR	-	250,000	250,000	500,000	-	-	1,000,000
Downtown Plan - Local Improvements	OR	-	25,000	25,000	25,000	25,000	25,000	125,000
<i>Total Economic Development</i>		578,489	3,602,380	275,000	525,000	25,000	25,000	5,030,869
TOTAL ECONOMIC DEVELOPMENT		\$ 578,489	\$ 3,602,380	\$ 275,000	\$ 525,000	\$ 25,000	\$ 25,000	\$ 5,030,869
TOTAL GENERAL FUND		\$ 8,548,014	\$19,984,143	\$ 6,933,800	\$ 4,141,000	\$ 3,087,500	\$ 5,828,000	\$48,522,458

**City of Salem, Virginia
Capital Improvement Plan
Fiscal Years 2021-2026**

ENTERPRISE FUNDS											
WATER											
Funding Source*	2021	2022	2023	2024	2025	2026 & Beyond	Total				
Water Storage Tank Painting - Kime Ln	\$ 170,000	\$ 1,500,000	-	-	-	-	\$ 1,670,000				
Well Infrastructure Development Engineering	310,000	-	-	-	-	-	310,000				
Well Infrastructure Development Construction	-	2,200,000	-	-	-	-	2,200,000				
Intake Screen Replacement & Blowoff System Upgrade	40,000	190,000	-	300,000	-	3,855,000	4,385,000				
Water Plant Improvements and Equipment	-	500,000	120,000	220,000	170,000	190,000	1,200,000				
Upstream River Monitoring	40,000	35,000	35,000	35,000	35,000	35,000	215,000				
Water Storage Tank Replacement - Franklin St	-	550,000	-	-	-	-	550,000				
Water Line Design and Replacement	50,000	200,000	200,000	200,000	200,000	200,000	1,050,000				
Water Vehicles and Equipment Replacement	-	50,000	50,000	50,000	50,000	-	200,000				
Pump Station Upgrade - Litchell Rd	-	300,000	-	-	-	-	300,000				
Relocate Field Operations to Tidewater Street (Water)	-	150,000	-	-	3,500,000	-	3,650,000				
North Salem Water System Improvements	-	-	-	4,500,000	-	-	4,500,000				
Water Storage Tanks Replacement - Red Lane	-	-	300,000	-	1,525,000	-	1,825,000				
Water Storage Tank - Penguin Lane	-	-	-	-	-	2,900,000	2,900,000				
Rehabilitate Clear Well Tank	50,000	-	-	-	-	-	50,000				
New Water Line Connection Allowance	50,000	-	-	-	-	-	50,000				
TOTAL WATER	\$ 710,000	\$ 5,675,000	\$ 705,000	\$ 5,305,000	\$ 5,480,000	\$ 7,180,000	\$ 25,055,000				

SEWER																	
Sewer Line Replacement - Peacock Salem	OR	\$ -	\$ 400,000	\$ -	-	\$ -	-	-	-	\$ -	-	-	-	-	\$ -	-	\$ 400,000
Sewer Improvements - Simms Farm	OR	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100,000
Sewer System Rehab Roanoke River Upper Engineering	OR	-	300,000	-	-	-	-	-	-	-	-	-	-	-	-	-	300,000
Sewer System Rehab Roanoke River Upper Construction	D	-	-	-	-	6,000,000	-	-	-	-	-	-	-	-	-	-	6,000,000
Sewer Vehicles and Equipment Replacement	OR	-	50,000	50,000	-	50,000	-	-	-	50,000	-	-	-	-	-	-	200,000
Relocate Field Operations to Tidewater Street (Sewer)	D	-	150,000	-	-	-	-	-	-	3,500,000	-	-	-	-	-	-	3,650,000
3/4 Ton Pickup Truck (Sewer)	OR	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40,000
TOTAL SEWER																	
		\$ 140,000	\$ 900,000	\$ 50,000	\$ 6,050,000	\$ 3,550,000	\$ -	-	-	\$ -	-	-	-	-	-	-	\$ 10,690,000

**City of Salem, Virginia
Capital Improvement Plan
Fiscal Years 2021-2026**

		Funding Source*	2021	2022	2023	2024	2025	2026 & Beyond	Total
CIVIC CENTER									
	OR	\$	-	\$ 89,500	\$ -	\$ -	\$ -	\$ -	\$ 89,500
Parking Lot Re-paving	OR		-	100,000	-	-	-	-	100,000
Locker Room Renovations	OR		-	80,000	-	-	-	-	80,000
Trane Chiller #1 Overhaul	OR		-	90,000	-	-	-	-	90,000
Lobby 2 & Outside Foyer	OR		-	25,000	-	-	-	-	25,000
Basketball Floor Refinishing	OR		-	30,000	-	-	-	-	30,000
Concession Stand #1 Renovation	OR		-	265,000	-	-	-	-	265,000
Marquee Replacement	OR		-	170,000	-	-	-	-	170,000
Membrane Roof Replacement	OR		-	50,000	-	-	-	-	50,000
Technology Upgrades in Meeting Rooms	OR		-	85,000	-	-	-	-	85,000
Annex HVAC	OR		-	60,000	-	-	-	-	60,000
Trane Chiller #2 AFD Replacement/Upgrade	OR		-	70,000	-	-	-	-	70,000
Camper Electric Boxes	OR		-	70,000	-	-	-	-	70,000
Folding Walls In Community Rooms Replacement	OR		-	-	-	-	-	-	-
Arena Sound System	OR		-	-	275,000	-	-	-	275,000
Arena Retractable Platforms with Seats	OR		-	-	135,000	-	-	-	135,000
Trane Chillers Adaptview Control Panel Upgrade	OR		-	-	40,000	-	-	-	40,000
Annex Ceiling Replacement	OR		-	-	-	85,000	-	-	85,000
Warehouse Renovations	OR		-	-	-	-	91,000	-	91,000
Basketball Floor Replacement	OR		-	-	-	-	-	150,000	150,000
TOTAL CIVIC CENTER		\$	-	\$ 1,184,500	\$ 450,000	\$ 85,000	\$ 91,000	\$ 150,000	\$ 1,960,500
ELECTRIC									
Construction Vehicles	OR	\$	200,000	\$ 125,000	\$ -	\$ 235,000	\$ 250,000	\$ 235,000	\$ 1,045,000
Underground Line Replacement	OR		250,000	150,000	150,000	150,000	150,000	150,000	1,000,000
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
Substation Relay Test Kit	OR		50,000	-	-	-	-	-	50,000
East Main St Highway Project	OR		100,000	-	-	-	-	-	100,000
Replace Generator Controls	OR		175,000	-	-	-	-	-	175,000
Station Equipment	OR		10,000	-	-	-	-	-	10,000
Door Openers	OR		11,000	-	-	-	-	-	11,000
Technology Upgrades	OR		20,000	-	-	-	-	-	20,000
Stores, Tools, & Laboratory Equipment	OR		5,000	-	-	-	-	-	5,000
Communications Equipment - Fiber Optic	OR		150,000	-	-	-	-	-	150,000
Pickup Truck	OR		35,000	-	-	-	-	-	35,000
TOTAL ELECTRIC		\$	1,256,000	\$ 375,000	\$ 250,000	\$ 485,000	\$ 500,000	\$ 485,000	\$ 3,351,000
TOTAL ENTERPRISE FUNDS		\$	2,106,000	\$ 8,134,500	\$ 1,455,000	\$11,925,000	\$ 9,621,000	\$ 7,815,000	\$41,056,500

**City of Salem, Virginia
Capital Improvement Plan
Fiscal Years 2021-2026**

		Funding Source*	2021	2022	2023	2024	2025	2026 & Beyond	Total
<u>SCHOOLS COMPONENT UNIT</u>									
<u>EDUCATION</u>									
<u>AIMS</u>									
	Professional Development Room	CR	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00
	AIMS Phase 2	CR	-	-	400,000	-	-	-	400,000
	Half Wall/Various Interior Renovations	CR	11,000	-	-	-	-	-	11,000
	<i>Total AIMS</i>		11,000	20,000	400,000	-	-	-	431,000
<u>Andrew Lewis</u>									
	Band Instrument Replacement-ALMS	CR	30,000	-	-	-	30,000	-	60,000
	Lockers Replacement in PE Locker Rooms	CR	75,000	-	-	-	-	-	75,000
	Basketball Goals in Main Gym	CR	20,000	-	-	-	-	-	20,000
	<i>Total Andrew Lewis</i>		125,000	-	-	-	30,000	-	155,000
<u>Carver</u>									
	Scoreboard	CR	-	15,000	-	-	-	-	15,000
	<i>Total Carver</i>		-	15,000	-	-	-	-	15,000
<u>Central Office</u>									
	New Flooring, Asbestos Abatement Phase 2	CR	35,000	-	-	-	-	-	35,000
	<i>Total Central Office</i>		35,000	-	-	-	-	-	35,000
<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
	Gym Projector for PE	CR	-	20,000	-	-	-	-	20,000
	<i>Total East Salem</i>		240,000	20,000	54,000	-	-	-	314,000
<u>Multiple</u>									
	General System-Wide Roof Replacement	CR	380,000	300,000	309,000	318,270	327,818	337,653	1,972,741
	School Technology - Infrastructure	CR	30,000	-	-	-	30,000	-	60,000
	School Technology - Computer Replacement	CR	270,572	278,689	287,050	295,662	304,532	313,668	1,750,173
	School Technology - Other Computer/Smart Board Replacement	CR	100,000	100,000	-	-	-	-	200,000
	Cafeteria/Kitchen Equipment Replacement	CR	19,001	19,571	20,158	20,763	21,386	22,028	122,907
	HVAC Control Updates at Carver & ALMS	CR	75,000	75,000	-	-	-	-	150,000
	Calculator Replacement-Secondary Levels	CR	-	-	20,000	-	-	-	20,000
	Rider Floor Scrubbers (2)	CR	8,000	-	8,000	-	-	-	16,000
	<i>Total Multiple</i>		882,573	773,260	644,208	634,695	683,736	673,349	4,291,821

**City of Salem, Virginia
Capital Improvement Plan
Fiscal Years 2021-2026**

	Funding Source*	2021	2022	2023	2024	2025	2026 & Beyond	Total
<u>Salem High</u>								
Band Instrument Replacement-SHS	CR	30,000	-	-	-	30,000	-	60,000
Reseal Tennis Courts	CR	10,000	-	-	-	-	-	10,000
Repave Tennis Courts	CR	-	113,290	-	-	-	-	113,290
Commercial Dishwasher Installation-CTE Program	CR	18,410	-	-	-	-	-	18,410
Grand Piano & Risers	CR	-	-	28,000	-	-	-	28,000
Tormach PCNC 100 Package-CTE Program	CR	28,476	-	-	-	-	-	28,476
Haas VF-2 CNC Package-CTE Program	CR	-	47,000	-	-	-	-	47,000
Full School Renovation-SHS-Bond Funds	D	32,000,000	-	-	-	-	-	32,000,000
Full School Renovation-SHS-City Funds	OR	2,000,000	-	-	-	-	-	2,000,000
Full School Renovation-SHS-School Funds	CR	2,000,000	-	-	-	-	-	2,000,000
Fieldhouse Renovation	CR	-	-	-	-	-	624,048	624,048
<i>Total Salem High</i>		36,086,886	160,290	28,000	-	30,000	624,048	36,929,224
<u>Transportation</u>								
Two School Buses Annually	CR	236,000	243,080	250,372	257,883	265,619	273,588	1,526,542
Division Vehicle Replacement	CR	35,000	-	-	-	-	35,000	70,000
GPS for Buses	CR	-	50,000	-	-	-	-	50,000
<i>Total Transportation</i>		271,000	293,080	250,372	257,883	265,619	308,588	1,646,542
<u>West Salem</u>								
Fan Coil Unit Replacement-West	CR	165,000	-	-	-	-	-	165,000
Art Room Renovation	CR	20,000	-	-	-	-	-	20,000
Car Drop Off Area Update	CR	26,000	-	-	-	-	-	26,000
Cafeteria Floors	CR	25,000	-	-	-	-	-	25,000
<i>Total West Salem</i>		236,000	-	-	-	-	-	236,000
TOTAL EDUCATION		\$37,887,459	\$ 1,281,630	\$ 1,376,580	\$ 892,578	\$ 1,009,355	\$ 1,605,985	\$44,053,587
TOTAL SCHOOLS COMPONENT UNIT		\$37,887,459	\$ 1,281,630	\$ 1,376,580	\$ 892,578	\$ 1,009,355	\$ 1,605,985	\$44,053,587

* 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 2020-2021

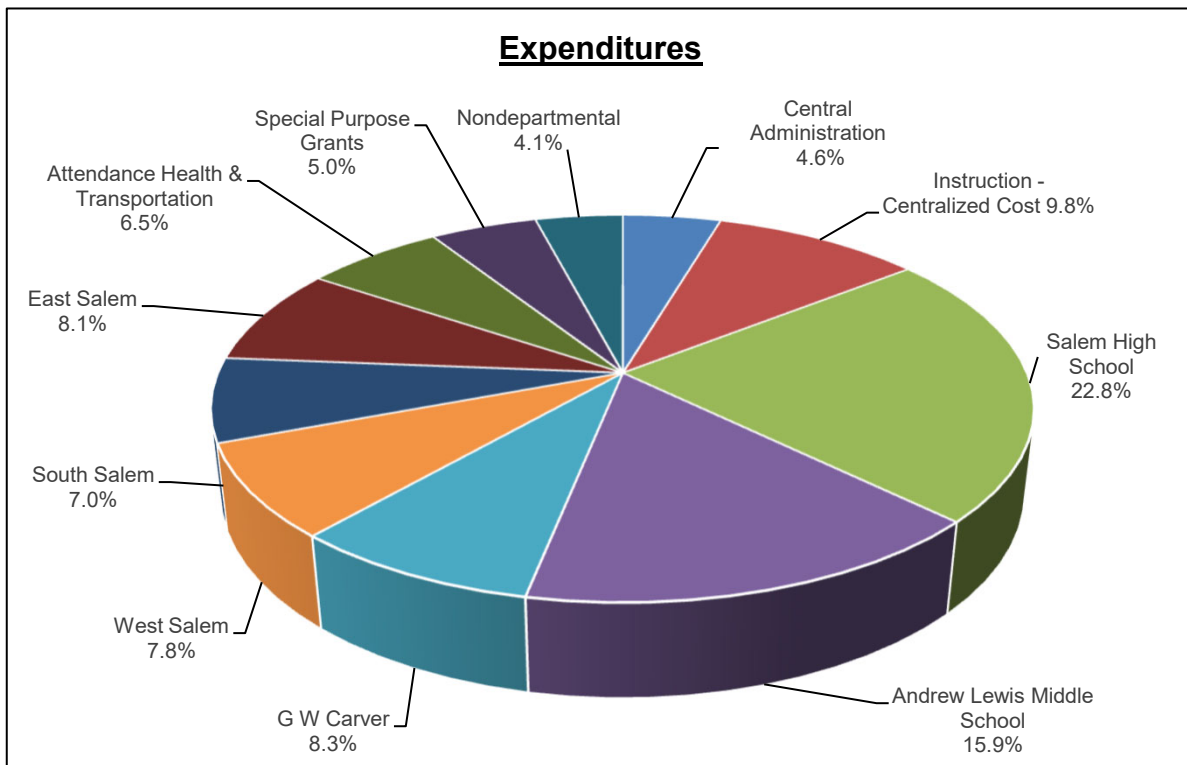
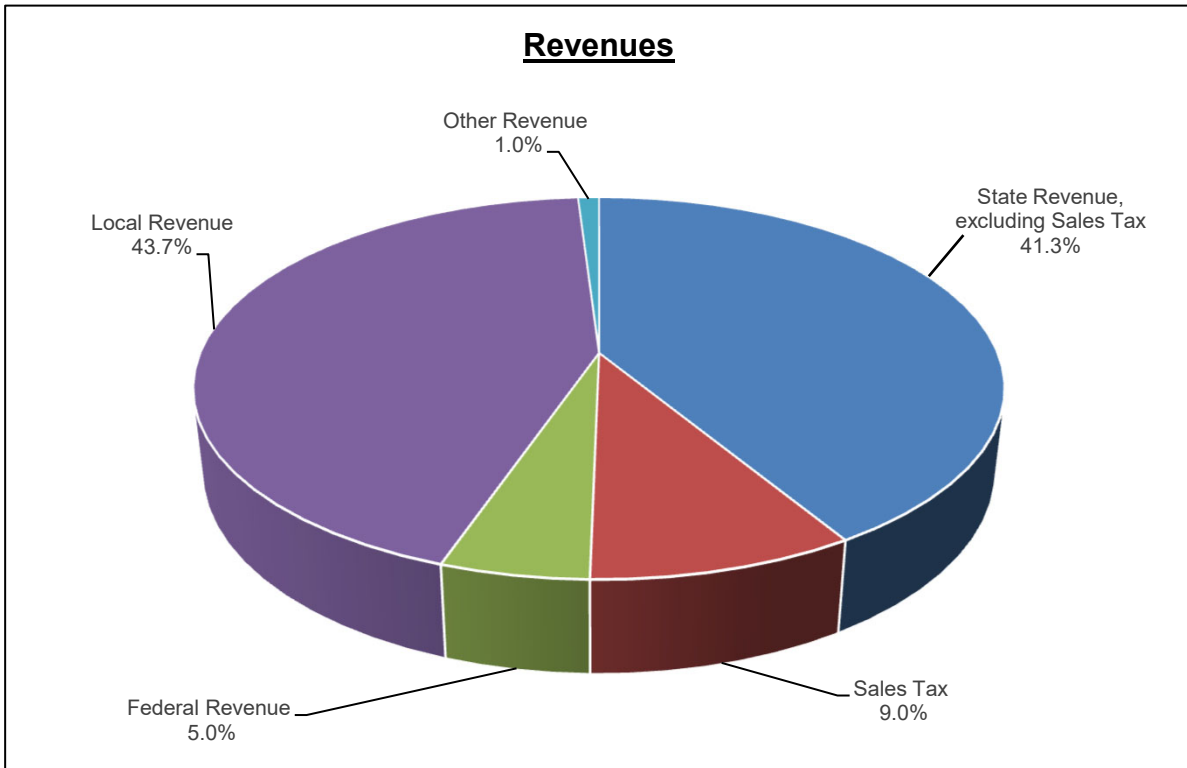
	2019 Actual	2020 Adopted Budget	2021 Adopted Budget	Increase/ (Decrease)
Human and Community Service Agencies				
Blue Ridge Behavioral Healthcare	\$ 145,357	\$ 160,799	\$ 160,799	\$ -
Child Health Investment Partnership (CHIP)	38,000	38,000	38,000	-
Roanoke Regional Blueway	1,333	1,333	1,333	-
Roanoke Valley-Alleghany Regional Commission	24,202	25,535	25,704	169
Roanoke Valley Economic Development Partnership	52,735	52,735	53,160	425
Roanoke Valley Greenway Commission	11,730	10,980	10,980	-
Roanoke Valley Transportation Planning Organization	3,821	3,852	3,856	4
Salem Education Foundation	70,000	74,000	79,000	5,000
Salem Museum & Historical Society	55,000	55,000	55,000	-
Salem Rescue Squad	90,559	144,309	128,674	(15,635)
Salem Visitors Center	45,008	45,000	45,000	-
Salem/Roanoke County Chamber of Commerce	10,000	10,000	10,000	-
Valley Metro Star Route	104,799	122,000	120,077	(1,923)
Valley Metro Fixed Route (based on ridership)	94,055	95,000	107,773	12,773
	\$ 746,599	\$ 838,543	\$ 839,356	\$ 813

City of Salem, Virginia
Human and Community Service Agency Funding Requests
Fiscal Year 2020-2021

	2019 Actual	2020 Adopted Budget	2021 Funding Approved	Increase/ (Decrease)
Human and Community Service Agencies				
Adult Care Center of Rke Valley, Inc.	\$ 4,950	\$ 4,950	\$ 4,950	\$ -
ARCH	4,050	4,050	4,050	-
Big Brothers/Big Sisters	3,150	3,150	3,150	-
Blue Ridge Legal Services, Inc.	500	500	500	-
Bradley Free Clinic	2,850	2,850	2,850	-
Brain Injury Services of SW VA	2,000	2,000	2,000	-
Center in the Square	10,000	10,000	10,000	-
Children's TRUST	9,000	9,000	9,000	-
Clean Valley Council	500	500	500	-
Council of Community Services	1,000	1,000	1,000	-
Family Promise of Greater Roanoke	6,000	6,000	6,000	-
Family Service of Roanoke Valley	2,160	2,160	2,160	-
Food Pantry (formerly Salem Food Pantry)	15,000	15,000	18,000	3,000
Good Samaritan Hospice	7,000	7,000	-	(7,000)
Harrison Museum of African American Culture	1,000	1,000	1,000	-
Junior Achievement	2,000	2,000	2,000	-
LOA Area Agency on Aging	9,679	9,679	11,679	2,000
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	-
National Assoc for Advancement of Colored People	400	-	-	-
RAMP	7,000	7,000	7,000	-
Roanoke College Pitch	5,000	5,000	5,000	-
Rke Regional Small Business Development Ctr.	2,500	2,500	2,500	-
Roanoke Area Ministries	2,000	2,000	2,000	-
Roanoke Symphony Orchestra	20,000	20,000	20,000	-
Roanoke Valley Speech & Hearing Center	2,500	2,500	2,500	-
Roanoke Valley Veterans Council	-	-	1,000	1,000
Salem Area Ecumenical Ministries	6,000	6,000	8,000	2,000
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	-
Western VA EMS Council	5,973	5,973	5,973	-
Appropriation Reserve	-	11,650	650	(11,000)
	\$ 189,277	\$ 200,527	\$ 190,527	\$ (10,000)

SCHOOL COMPONENT UNIT

Salem City Schools Budget Summary Fiscal Year 2020-2021



Salem City Schools					
Summary of Proposed Budget As of June 9, 2020					Attachment A
FY 2021					
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					
		FY 2021 Proposed		Increase	
		FY 2020 Adopted	Budget as of	(Decrease) of FY	
School Operating Fund Budget		Budget	6/09/2020	21 from FY 20	Increase
				Adopted	(Decrease) %
<u>Revenue</u>					
State Revenue, excluding Sales Tax (1)		\$17,834,704	\$19,311,046	\$1,476,342	8.3% (1)
Sales Tax		3,959,973	4,201,982	242,009	6.1% (2)
Subtotal-All State Revenue		\$21,794,677	\$23,513,028	\$1,718,351	7.9%
Federal Revenue		2,072,931	2,338,606	265,675	12.8% (3)
Local Revenue		20,455,621	20,455,621	0	0.0% (4)
Other Revenue		1,304,098	502,969	(801,129)	-61.4% (5)
Total School Fund Revenue Budget		\$45,627,327	\$46,810,224	\$1,182,897	2.6%
<u>Expenditures</u>					
Central Administration		\$1,865,258	\$2,151,320	\$286,062	15.3% (6)
Instruction-Centralized Cost		5,158,746	4,599,451	(559,295)	-10.8% (7)
Salem High School		10,726,740	10,691,949	(34,791)	-0.3% (8)
Andrew Lewis Middle School		7,238,720	7,423,422	184,702	2.6% (8)
G. W. Carver		3,860,015	3,873,747	13,732	0.4% (8)
West Salem		3,510,974	3,665,665	154,691	4.4% (8)
South Salem		3,237,252	3,265,359	28,107	0.9% (8)
East Salem		3,923,343	3,777,840	(145,503)	-3.7% (8)
Attendance and Health		1,133,742	1,173,799	40,057	3.5% (8)
Transportation		1,814,721	1,868,714	53,993	3.0% (8)
Special Purpose Grants		2,072,931	2,338,606	265,675	12.8% (3)
Non Departmental (Incl Debt Service)		1,084,885	1,980,352	895,467	82.5% (9)
Total School Fund Expenditure Budget		\$45,627,327	\$46,810,224	\$1,182,897	2.6%
Budget Shortfall			\$0		
(1) State revenue changes due to additional Basic Aid as is the case in a rebenchmarking year					
(2) Sales tax is budgeted using local estimate (i.e. State's estimate less \$100,000)					
(3) Reflects the FY 20 Amended budget as it is the most updated Federal grant information received. Includes the addition of the VTSS and Title IV grants since we've received them in the past couple of years, as well as the reduction of carryover accounts as they are unknown at this time					
(4) Reflects no changes					
(5) Includes the elimination of the Regional Special Education Board (\$757,734) and an estimated increase in revenue due to an increase in the non-resident tuition rate					
(6) Reflects changes in salaries due to changes in personnel and a required worker's compensation assessment payment. This also includes funding for the Clerk of the Works position for the HS Construction project					
(7) Reflects changes in salaries due to changes in personnel and the elimination of the Regional program.					
(8) Reflects changes in salaries due to changes in personnel					
(9) Temporary accounts for Health Insurance Increase \$295,000 to be spread later & the contingency account for the unallocated budget increases that will likely not be funded when the General Assembly returns for a special session in August 2020.					

				Increase (Decrease) of FY 21 from FY 20	Increase (Decrease) %	
Cafeteria Fund Budget		FY 2020 Adopted Budget	FY 2021 Proposed Budget as of 6/09/2020	Adopted		
<u>Revenue</u>						
Salem High School		\$625,809	\$596,767	(\$29,042)	-4.6%	
Andrew Lewis Middle School		475,763	457,480	(18,283)	-3.8%	
G W Carver		205,641	201,990	(3,651)	-1.8%	
West Salem		207,571	217,387	9,816	4.7%	
South Salem		204,193	189,858	(14,335)	-7.0%	
East Salem		193,579	192,192	(1,387)	-0.7%	
		\$1,912,556	\$1,855,674	(\$56,882)	-3.0%	
<u>Expenditures</u>						
Salem High School		\$631,696	\$649,958	\$18,262	2.9%	
Andrew Lewis Middle School		423,204	409,627	(13,577)	-3.2%	
G W Carver		202,234	198,967	(3,267)	-1.6%	
West Salem		249,353	204,110	(45,243)	-18.1%	
South Salem		220,062	206,670	(13,392)	-6.1%	
East Salem		186,007	186,342	335	0.2%	
Total Cafeteria Fund Budget		\$1,912,556	\$1,855,674	(\$56,882)	-3.0%	
Total Proposed School Budget (School Operating, Grant and Cafeteria)		\$47,539,883	\$48,665,898	\$1,126,015	2.4%	
Difference in Revenue and Expenditure Cafeteria Budgets by School						
Salem High School			(\$53,191)			
Andrew Lewis Middle School			\$47,853			
G W Carver			\$3,023			
West Salem			\$13,277			
South Salem			(\$16,812)			
East Salem			\$5,850			
Total-Balanced Budget Overall			\$0			