



CITY OF SALEM, VIRGINIA
ANNUAL BUDGET
FISCAL YEAR 2026

CITY OF SALEM, VIRGINIA FINAL BUDGET

**FOR FISCAL YEAR
2026**

COUNCIL MEMBERS

**Renée F. Turk – Mayor
Anne Marie Green – Vice-Mayor
Byron R. Foley
H. Hunter Holliday
John Saunders**

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

City of Salem, Virginia
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April 14, 2025

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

Honorable Members of Salem City Council:

I am pleased to present the proposed budget for Fiscal Year 2026. The economy is still seeing a boost as it moves forward from the beginning of the decade. The rate of inflation is stabilizing, and a slowdown may be observed with the cyclical turns in the economy. While the jobless rate is low and interest rates have dropped slightly, the cost of doing business continues to slowly rise. With this in mind, the City of Salem has been careful and selective in preparing the FY 2026 Budget Request.

The FY 2026 revenue picture shows a slightly curved revenue growth over the FY 2025 Budget. The revenue sources will be monitored during the year to track any changes due to unexpected economic shifts.

The General Fund Revenues for FY 2026 total \$119,399,873, a net increase of 4.4% from the FY 2025 Budget. Real Estate Tax revenue came within projections, and the future outlook seems to continue that trend. New home construction and other building improvements will hopefully continue to positively affect the city's assessment valuation.

The City of Salem's primary sources of revenue are, in order, Real Estate Tax, Personal Property Tax, and Local Sales & Use Tax. These are experiencing growth corresponding to inflation, and while the Lodging Tax has only shown a slight gain, the Meals Tax actually declined. All departments of the City have been carefully monitoring expenses within their budgets. The City of Salem prides itself on being a very resident- and business-friendly city that provides a high level of service to our citizens and business owners.

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

Sports tourism is important to Salem's economy. From July 1, 2024 through June 30, 2025, 5 NCAA National Championships will be played. A total of 65 Sports Events will be hosted, including 10 State, Regional, National Championships/World Series, USA Softball, 8 NCAA Conference Championships (ODAC and CIAA); 20 High School VHSL State Championships; NCAA DI Softball (Virginia Tech) and 2 Major Pickleball Tournaments. All of these play a role in helping the City's tax base.

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

Included in this budget:

- Administration- Converting a vacant position to a Grants/Special Projects Coordinator
- Streets- Adding a Maintenance Construction worker, a \$370,000 automated leaf pickup machine and a crane replacement at the City Garage
- Technology- Adding a Technology Support Specialist dedicated to Public Safety Departments
- Library- Change a part-time position to full-time to be dedicated to youth services programs
- Schools- New LED lights at Spartan Field.
- Civic Center—Funding of \$617,500 for immediate capital needs
- Water/Sewer- Funding for needed upgrades
- Stormwater- \$1.1 million allocated for a variety of needed projects
- Fire- Purchase of a new ambulance
- Police- Purchase of take-home vehicles for officers living within the City limits
- Downtown- Continue construction improvements along Main Street
- Capital- Funding deferred capital by utilizing the General Fund and Capital Reserve Fund

Staffing continues to be a challenge. The FY 2026 Budget Request includes a competitive cost of living adjustment of up to 4% for our valued employees that are eligible according to the pay scale.

The City continues to invest in education. The Budget shows increased cost of living funding for school personnel up to a comparable percentage as other City employees, part of which is included in the approximately \$432,000 increase for schools.

The Water & Sewer Funds Budget Request totals \$19.8 million, and the Electric Fund budget request is approximately \$53.8 million. While power consumption has dropped slightly, wholesale power and transmission costs have risen. The Civic Center & Catering Funds have a combined budget of \$7.1 million.

The General Fund Capital Budget totals \$6.65 million. It includes vehicle replacements, road/bridge projects, and storm drainage projects.

The City of Salem is optimistic about the financial future of our great city and is pleased to present the FY 2026 Budget.

Sincerely,



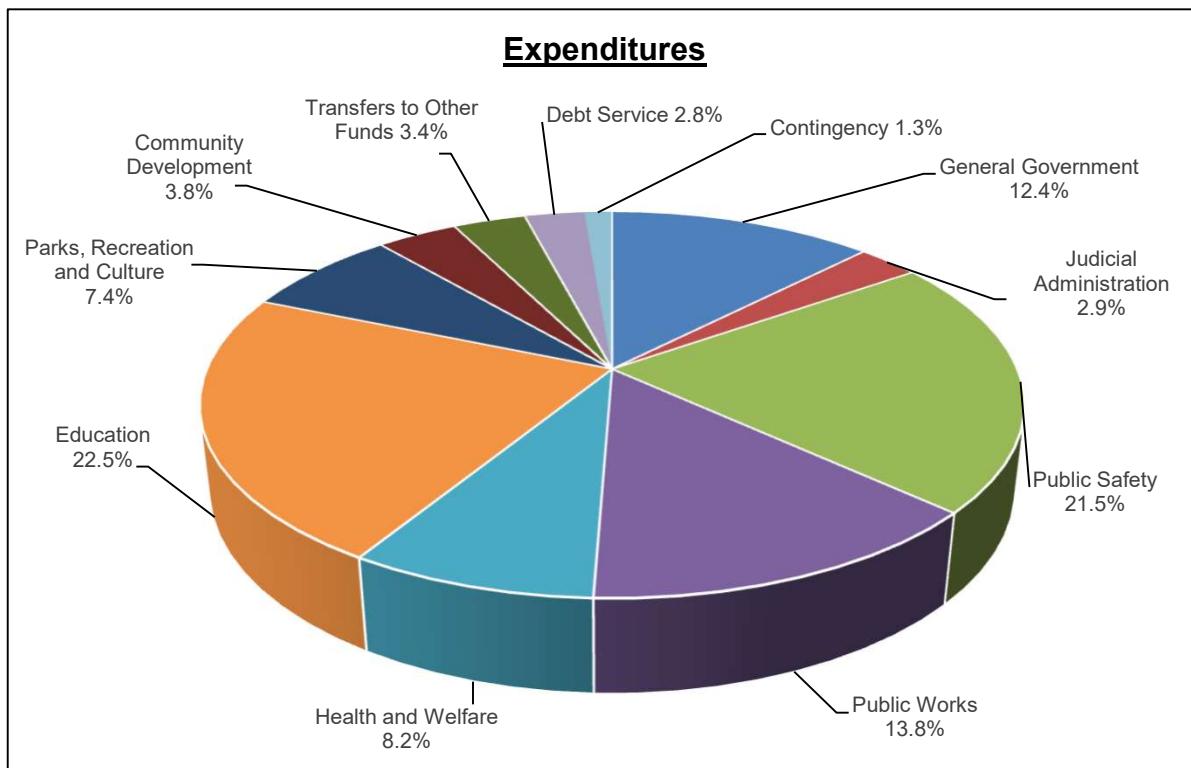
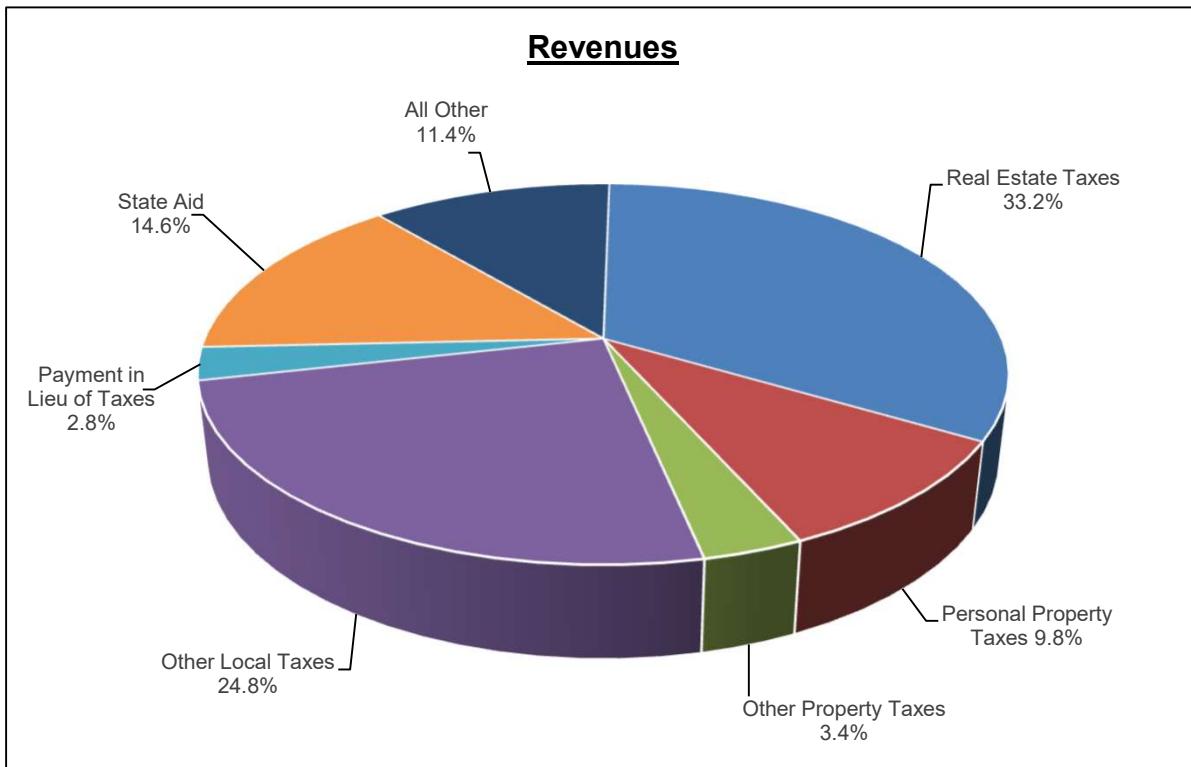
Christopher J. Dorsey
City Manager

City of Salem, Virginia
Budget Summary - All Funds

	2024 Actual	2025 Adopted Budget	2026 Adopted Budget	Increase/ (Decrease)
Revenues				
General Fund	\$ 117,650,939	\$ 114,360,551	\$ 119,484,895	\$ 5,124,344
Water Fund	8,133,564	8,498,402	11,894,544	3,396,142
Sewer Fund	7,328,936	8,603,156	7,916,888	(686,268)
Civic Center Fund	6,507,627	5,682,444	6,028,360	345,916
Electric Fund	46,364,432	50,964,990	53,755,770	2,790,780
Catering Fund	1,136,103	920,246	1,108,628	188,382
Debt Service Fund	5,823,943	5,545,754	5,518,498	(27,256)
Component Unit Schools	<u>60,825,125</u>	<u>58,502,373</u>	<u>63,159,493</u>	<u>4,657,120</u>
Total Revenues	253,770,669	253,077,916	268,867,076	15,789,160
Less: Fund Transfers	<u>(34,948,930)</u>	<u>(32,217,657)</u>	<u>(32,438,022)</u>	<u>(220,365)</u>
Total Revenues, Net of Transfers	<u>\$ 218,821,739</u>	<u>\$ 220,860,259</u>	<u>\$ 236,429,054</u>	<u>\$ 15,568,795</u>
Expenditures/Expenses				
General Fund	\$ 128,019,732	\$ 114,360,551	\$ 119,484,895	\$ 5,124,344
Water Fund	6,215,504	8,498,402	11,894,544	3,396,142
Sewer Fund	5,257,152	8,603,156	7,916,888	(686,268)
Civic Center Fund	5,845,358	5,682,444	6,028,360	345,916
Electric Fund	47,817,890	50,964,990	53,755,770	2,790,780
Catering Fund	921,990	920,246	1,108,628	188,382
Debt Service Fund	5,823,943	5,545,754	5,518,498	(27,256)
Component Unit Schools	<u>59,703,600</u>	<u>58,502,373</u>	<u>63,159,493</u>	<u>4,657,120</u>
Total Expenditures/Expenses	259,605,169	253,077,916	268,867,076	15,789,160
Less: Fund Transfers	<u>(34,948,930)</u>	<u>(32,217,657)</u>	<u>(32,438,022)</u>	<u>(220,365)</u>
Total Expenditures/Expenses, Net of Transfers	<u>\$ 224,656,239</u>	<u>\$ 220,860,259</u>	<u>\$ 236,429,054</u>	<u>\$ 15,568,795</u>

GENERAL FUND

City of Salem, Virginia
General Fund Budget Summary Charts
Fiscal Year 2026



City of Salem, Virginia
General Fund Revenue Budget Summary
Fiscal Year 2026

	2024 Actual	2025 Adopted Budget	2026 Adopted Budget	Increase/ (Decrease)
Carryover	\$ -	\$ 3,044,795	\$ 2,190,007	\$ (854,788)
Real Estate Taxes	34,041,685	36,836,883	39,621,653	2,784,770
Personal Property Taxes	11,303,273	11,001,400	11,654,000	652,600
Other Property Taxes	3,965,223	4,052,500	4,116,500	64,000
Local Sales Tax	9,688,961	9,550,000	10,000,000	450,000
Utility Consumer Tax	1,232,597	1,185,000	1,220,000	35,000
Business License Tax	7,165,291	7,000,000	7,281,515	281,515
Motor Vehicle License Tax	611,683	615,000	615,000	-
Bank Franchise Tax	525,043	386,000	386,000	-
Cigarette Tax	545,902	503,000	450,000	(53,000)
Lodging Tax	1,913,896	1,850,000	1,950,000	100,000
Meals Tax	6,769,573	6,950,000	6,800,000	(150,000)
Other Local Taxes	1,144,149	1,071,800	1,070,800	(1,000)
Permits, Fees & Licenses	356,406	359,440	368,940	9,500
Fines and Forfeitures	128,427	128,500	120,000	(8,500)
Use of Money and Property	8,402,123	6,342,391	6,397,291	54,900
Charges for Services	648,028	687,697	780,647	92,950
Fire & Rescue Fee for Service	1,250,405	1,150,000	1,300,000	150,000
Waste Collection Fees	1,868,357	1,873,500	1,873,500	-
Miscellaneous Revenue	1,016,498	376,000	527,000	151,000
Payment in Lieu of Taxes	3,305,679	3,307,696	3,314,000	6,304
Commonwealth - Categorical	12,704,720	13,039,394	14,492,987	1,453,593
Commonwealth - Non-categorical	2,923,344	2,938,557	2,886,557	(52,000)
Federal	94,140	110,998	14,498	(96,500)
Insurance Recovery	40,432	-	-	-
Proceeds from Indebtedness	685,959	-	54,000	54,000
Transfers from Other Funds	5,319,145	-	-	-
Total General Fund Revenues	\$ 117,650,939	\$ 114,360,551	\$ 119,484,895	\$ 5,124,344

City of Salem, Virginia
General Fund Revenue Budget Detail
Fiscal Year 2026

		2024	2025	2026	Increase/ (Decrease)
		Actual	Adopted Budget	Adopted Budget	
Carryover					
40200	Designation Of Beginning Fund Balance	\$ -	\$ 3,044,795	\$ 2,190,007	\$ (854,788)
	Total Carryover				
Property Taxes					
41100	Current Taxes On Real Estate	32,911,649	35,716,883	38,336,653	2,619,770
41101	Delinquent Taxes On Real Estate Year 1	270,083	235,000	200,000	(35,000)
41102	Delinquent Taxes On Real Estate Year 2	55,748	65,000	65,000	-
41103	Delinquent Taxes On Real Estate Year 3	9,293	20,000	10,000	(10,000)
41104	Delinquent Taxes On Real Estate Year 4	3,911	10,000	5,000	(5,000)
41105	Delinquent Taxes On Real Estate Older	7,366	10,000	5,000	(5,000)
41200	Public Service Corporation Taxes	783,635	780,000	1,000,000	220,000
41300	Current Personal Property Taxes	10,790,291	10,400,000	11,054,000	654,000
41301	Delinquent Personal Property Taxes Year 1	498,132	550,000	550,000	-
41302	Delinquent Personal Property Taxes Year 2	(15,405)	25,000	25,000	-
41303	Delinquent Personal Property Taxes Year 3	16,022	10,000	10,000	-
41304	Delinquent Personal Property Taxes Year 4	3,436	5,000	5,000	-
41305	Delinquent Personal Property Taxes Older	1,910	2,500	2,500	-
41306	Mobile Home Tax	8,887	8,900	7,500	(1,400)
41400	Current M&T Taxes	3,460,292	3,560,000	3,600,000	40,000
41401	Delinquent M&T Taxes Year 1	22,205	7,500	7,500	-
41404	Delinquent M&T Taxes Year 4	384	-	-	-
41405	Delinquent M&T Taxes Older	349	-	-	-
41601	Penalties-All Property Taxes	356,337	365,000	375,000	10,000
41602	Interest-All Property Taxes	125,656	120,000	134,000	14,000
	Total Property Taxes	49,310,181	51,890,783	55,392,153	3,501,370
Other Local Taxes					
42010	Local Sales & Use Tax	9,688,961	9,550,000	10,000,000	450,000
42020	Consumer Utility Tax	1,232,597	1,185,000	1,220,000	35,000
42030	Business License Tax	7,165,291	7,000,000	7,281,515	281,515
42035	Utility License Tax	121,484	120,000	123,000	3,000
42040	Franchise License Taxes	29,511	26,800	26,800	-
42050	Motor Vehicle Licenses	611,683	615,000	615,000	-
42060	Bank Franchise Taxes	525,043	386,000	386,000	-
42070	Recordation Taxes - Local	331,651	360,000	350,000	(10,000)
42080	Cigarette Taxes	545,902	503,000	450,000	(53,000)
42090	Admissions And Amusement Tax	373,628	345,000	321,000	(24,000)
42100	Lodging Tax	1,913,896	1,850,000	1,950,000	100,000
42105	Rental Tax	139,165	120,000	105,000	(15,000)
42110	Meals Tax	6,769,573	6,950,000	6,800,000	(150,000)
42180	Other Local Taxes	148,710	100,000	145,000	45,000
	Total Other Local Taxes	29,597,095	29,110,800	29,773,315	662,515
Permits, Privilege Fees and Regulatory Licenses					
43111	Dog Licenses	10,779	12,000	12,000	-
43112	Cat Licenses	2,460	3,000	3,000	-
43113	Dangerous Dog Registration	255	240	240	-
43301	Land Use Application Fees	20,080	13,000	20,000	7,000
43302	Stormwater Management Program Fees	15,300	10,800	10,800	-
43304	Subdivision Review Fees	-	-	2,000	2,000
43305	Building Permits	103,010	110,000	110,000	-
43307	Electrical Permits	40,029	35,000	35,000	-
43309	Plumbing Permits	19,373	18,000	18,000	-
43311	Mechanical Permits	34,006	34,000	34,000	-
43315	Sign Permits	5,727	6,000	6,000	-
43318	Unpermitted Work Penalty	-	-	500	500
43320	Occupancy Permits	41,263	49,500	49,500	-
43321	Home Occupation Permits	1,920	4,500	4,500	-

City of Salem, Virginia
General Fund Revenue Budget Detail
Fiscal Year 2026

	2024 Actual	2025 Adopted Budget	2026 Adopted Budget	Increase/ (Decrease)
43325 Cross Connection Permits	9,786	8,500	8,500	-
43328 Zoning Permits	7,100	6,000	6,000	-
43334 Commercial Plan Review	9,096	6,750	6,750	-
43337 Residential Plan Review	540	850	850	-
43340 Right Of Way Permits	28,500	32,000	32,000	-
43342 Overweight Permits - Bridges	600	500	500	-
43343 Fireworks Permits	2,200	2,300	2,300	-
43380 Other Permits	45	1,500	1,500	-
43385 Technology Fee - Permits	4,337	5,000	5,000	-
Total Permits, Privilege Fees and Regulatory Licenses	356,406	359,440	368,940	9,500
Fines and Forfeitures				
44100 Court Fines & Forfeitures	123,487	125,000	105,000	(20,000)
44200 Parking Fines	4,940	3,500	15,000	11,500
Total Fines and Forfeitures	128,427	128,500	120,000	(8,500)
Revenue from the Use of Money and Property				
45110 Interest Earnings	8,020,168	6,000,000	6,000,000	-
45115 Credit Card Rebates	118,787	120,000	120,000	-
45210 Rental Of General Property	67,420	59,605	54,505	(5,100)
45220 Rental Of Academy Property	14,512	-	-	-
45230 Farmers Market Fees	7,530	7,900	7,900	-
45251 Red Sox - Excess Contract Revenue	1,452	-	60,000	60,000
45252 Red Sox - Scoreboard	20,886	20,886	20,886	-
45260 Lease Of Police Dept Bldg	133,156	134,000	134,000	-
45295 Lease Revenue	176,702	-	-	-
45296 Lease Interest Revenue	2,280	-	-	-
45299 Lease Revenue Offset	(178,462)	-	-	-
47050 Sale Of Equipment	17,692	-	-	-
Total Revenue from the Use of Money and Property	8,402,123	6,342,391	6,397,291	54,900
Charges for Services				
46110 Court Costs	707	750	600	(150)
46115 Fees Of Court Officers	3,119	3,000	2,700	(300)
46140 Sheriff Fees	2,914	2,902	2,902	-
46150 Miscellaneous Circuit Court Costs	551	550	550	-
46160 Court Maintenance Fees	9,922	9,500	10,600	1,100
46170 Courthouse Security Fees	69,593	68,000	68,000	-
46180 Court Cost Collection Program	14,229	13,750	20,000	6,250
46190 Law Library Fees	17	-	-	-
46225 Donations - Fire	8,210	-	-	-
46235 Fire Incident Reports	20	-	-	-
46240 Charges for Standby Time	13,369	10,000	13,000	3,000
46250 Jail Admissions Fee	3,241	2,500	2,500	-
46310 Animal Control - Board	6,123	8,000	8,000	-
46315 Animal Control - Adoption	6,390	7,500	7,500	-
46330 Animal Control - Donations	7,719	10,000	10,000	-
46340 Spay/Neuter Day	790	600	600	-
46350 DARE Donations	8,550	2,000	2,000	-
46355 Taxicab Service Charges	-	40	40	-
46360 Police Reports	2,940	2,500	2,500	-
46365 Fingerprints	530	500	500	-
46370 E-summons Program	16,685	15,000	15,000	-
46375 Donations	100	-	-	-
46380 Range Use Revenue From FBI	6,000	6,000	6,000	-
46410 Street & Sidewalk Assessments	2,600	3,500	3,500	-
46420 Patching-Gas Company	4,468	4,000	4,000	-
46430 Demolition/Weed Control	2,863	10,000	10,000	-
46440 Sale of Downtown Signage	-	5,000	5,000	-

City of Salem, Virginia
General Fund Revenue Budget Detail
Fiscal Year 2026

		2024 Actual	2025 Adopted Budget	2026 Adopted Budget	Increase/ (Decrease)
46540	Recycling Proceeds	36,576	24,455	24,455	-
46610	Recreation Fees	15,011	15,000	15,000	-
46615	Rental Fees	6,400	15,000	20,000	5,000
46620	Tuition Student Youth Athletic Fees	5,002	5,000	5,000	-
46625	Adult Athletic Event Fees	5,600	8,000	8,000	-
46630	Special Event Fees	28,882	28,000	30,000	2,000
46640	Summer Camp Fees	7,500	8,000	8,000	-
46645	Senior Trip Fees	96,148	90,000	105,000	15,000
46650	Tournament Fees	-	-	80,000	80,000
46655	Sandlot Super Bowl	6,000	6,000	6,000	-
46660	Half Marathon Race	75,807	100,000	100,000	-
46665	Parks And Recreation Donations	310	1,000	1,000	-
46667	Salem Red Sox Donations	19,000	20,000	-	(20,000)
46670	Ticket Surcharge	61,684	50,000	50,000	-
46673	Beverage Sales	38,925	50,000	50,000	-
46675	Uniform Reimbursement	50,159	60,000	60,000	-
46680	Roanoke College Softball	-	18,500	19,000	500
46710	Library Fines And Fees	77	250	500	250
46720	Sale Of Copies	688	1,000	1,000	-
46730	Contributions	32	-	-	-
46740	Notary Fees	2,317	1,900	2,200	300
47085	Golf Course Commissions	260	-	-	-
	Total Charges for Services	648,028	687,697	780,647	92,950
Fire & Rescue Fee for Service					
46210	EMS Revenue Recovery	1,250,405	1,150,000	1,300,000	150,000
	Total Fire & Rescue Fee for Service	1,250,405	1,150,000	1,300,000	150,000
Waste Collection Fees					
46515	Host Fee From RVRA	150,000	150,000	150,000	-
46520	Toter Fee	1,179,508	1,170,000	1,170,000	-
46530	Container Fees	536,462	551,000	551,000	-
46535	Container Fees - Penalties	2,387	2,500	2,500	-
	Total Waste Collection Fees	1,868,357	1,873,500	1,873,500	-
Miscellaneous Revenue					
47020	Service Charges	28,400	27,000	27,000	-
47055	Sale Of Equipment-Capital	57,218	-	-	-
47060	Sale Of Property	83,190	-	-	-
47070	Sale Of Cemetery Lots	5,600	-	2,000	2,000
47075	Sale Of Duck Food	8,857	10,000	10,000	-
47080	Grave Fees	10,000	7,500	7,500	-
47090	Miscellaneous	190,864	190,000	190,000	-
47092	Pickleball Court Sponsorships	-	-	15,000	15,000
47095	Grants - Other (Library)	2,500	-	-	-
47095	Grants - Other (Streets)	1,797	-	-	-
47096	Opioid Settlement Funds	294,696	-	-	-
47140	Contributions For Dog Park	68	-	-	-
47142	Contingency for Grants	-	-	100,000	100,000
47145	Donations - Streets	30,000	-	-	-
47250	NCAA Ticket Sales	85,211	38,000	38,000	-
47255	NCAA Sponsorship	45,500	14,500	14,500	-
47260	NCAA Banquet Sales	744	2,500	2,500	-
47265	NCAA Reimbursement	134,589	60,000	95,000	35,000
47270	NCAA Reimbursement Other	10,389	5,000	6,000	1,000
47275	NCAA Merchandise Sales	11,216	11,500	14,500	3,000
47278	Advertising Co Op Rebate	15,659	10,000	5,000	(5,000)
	Total Miscellaneous Revenue	1,016,498	376,000	527,000	151,000

City of Salem, Virginia
General Fund Revenue Budget Detail
Fiscal Year 2026

	2024 Actual	2025 Adopted Budget	2026 Adopted Budget	Increase/ (Decrease)
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	145,679	147,696	154,000	6,304
Total Payment in Lieu of Taxes	<u>3,305,679</u>	<u>3,307,696</u>	<u>3,314,000</u>	<u>6,304</u>
Revenue from the Commonwealth-Categorical				
48135 Four For Life Grant	24,247	24,246	24,246	-
48140 Communications Sales & Use Tax	696,805	680,000	680,000	-
48200 Commonwealth Attorney	546,096	588,481	614,745	26,264
48205 Sheriff	551,408	582,593	592,921	10,328
48210 Commissioner Of Revenue	167,691	182,223	190,860	8,637
48215 Treasurer	153,020	173,309	193,863	20,554
48225 Registrar/Electoral Board	98,681	76,500	76,500	-
48230 Clerk Of Circuit Court	316,592	330,353	336,982	6,629
48300 Victim Witness Grant - State	82,666	98,289	107,622	9,333
48305 State Asset Forfeiture - Commonwealth Attorney	1,090	-	-	-
48310 State Asset Forfeiture - Police	20,672	-	-	-
48315 HB 599 Funds	826,996	826,996	826,996	-
48320 E911 Wireless	134,298	85,000	120,000	35,000
48325 Fire Program Grant	117,865	114,119	129,000	14,881
48330 Hazardous Materials Grant Level III	15,000	15,000	15,000	-
48345 Street And Highway Maintenance Funds	5,593,465	5,593,466	5,744,656	151,190
48346 Overweight Permit Fees	3,428	3,428	3,428	-
48350 CSA-Reimbursement From State	2,933,417	3,341,033	4,503,397	1,162,364
48355 CSA-Administrative Services	13,405	13,405	13,405	-
48370 Library Grant In Aid State	225,620	220,057	236,815	16,758
48375 SNAP Reimbursement-Farmers Market	6,115	6,500	6,500	-
48390 DMV Grants	35,582	28,730	35,522	6,792
48395 Police State Grants	94,946	55,666	40,529	(15,137)
48398 State Grants - Tourism	45,615	-	-	-
Total Revenue from the Commonwealth-Categorical	<u>12,704,720</u>	<u>13,039,394</u>	<u>14,492,987</u>	<u>1,453,593</u>
Revenue from the Commonwealth-Non-categorical				
48100 Rolling Stock Tax	20,760	25,000	25,000	-
48105 Mobile Home Titling Taxes	12,009	9,000	12,000	3,000
48115 Personal Property Tax Relief	2,588,707	2,588,707	2,588,707	-
48120 Auto Rental Tax	301,091	315,000	260,000	(55,000)
48121 Peer to Peer Vehicle Sharing Tax	777	850	850	-
Total Revenue from the Commonwealth-Non-categorical	<u>2,923,344</u>	<u>2,938,557</u>	<u>2,886,557</u>	<u>(52,000)</u>
Revenue from the Federal Government				
48505 Federal Asset Forfeiture DOJ - Police	80,533	-	-	-
48510 Federal Asset Forfeiture Treasury - Police	35	-	-	-
48525 DOJ Bulletproof Vest	8,469	4,498	4,498	-
48534 Community Development Federal Grants Revenue	-	100,000	-	(100,000)
48546 Gus Schumacher Nutrition Incentive Program (GusNIP)	5,103	6,500	6,500	-
48547 Southwest VA Produce Prescription Program	-	-	3,500	3,500
Total Revenue from the Federal Government	<u>94,140</u>	<u>110,998</u>	<u>14,498</u>	<u>(96,500)</u>
Insurance Recovery				
49100 Insurance Recovery	40,432	-	-	-
Total Insurance Recovery	<u>40,432</u>	<u>-</u>	<u>-</u>	<u>-</u>
Proceeds from Indebtedness				
49225 Inception of Lease	8,200	-	-	-
49227 Inception of Subscription - Other Financing Source	677,759	-	54,000	54,000
Total Proceeds from Indebtedness	<u>685,959</u>	<u>-</u>	<u>54,000</u>	<u>54,000</u>
Transfers				
49975 Transfer from Special Revenue Fund	5,319,145	-	-	-
Total Transfers	<u>5,319,145</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total General Fund Revenues	<u>\$ 117,650,939</u>	<u>\$ 114,360,551</u>	<u>\$ 119,484,895</u>	<u>\$ 5,124,344</u>

City of Salem, Virginia
General Fund Expenditure Budget Summary
Fiscal Year 2026

	2024 Actual	2025 Adopted Budget	2026 Adopted Budget	Increase/ (Decrease)
General Government	\$ 11,778,536	\$ 14,497,851	\$ 14,827,764	\$ 329,913
Judicial Administration	3,063,655	3,135,634	3,477,106	341,472
Public Safety	23,258,803	24,140,564	25,690,074	1,549,510
Public Works	11,556,755	18,369,255	16,434,351	(1,934,904)
Health and Welfare	6,720,652	7,137,055	9,850,176	2,713,121
Education	25,824,807	26,538,801	26,948,396	409,595
Parks, Recreation and Culture	7,557,178	8,993,936	8,837,286	(156,650)
Community Development	3,263,481	3,845,624	4,500,912	655,288
Transfers to Other Funds	31,556,216	3,853,272	4,110,184	256,912
Debt Service	3,439,649	2,788,084	3,307,957	519,873
Contingency	-	1,060,475	1,500,689	440,214
Total General Fund Expenditures	<u>\$ 128,019,732</u>	<u>\$ 114,360,551</u>	<u>\$ 119,484,895</u>	<u>\$ 5,124,344</u>

City of Salem, Virginia
General Fund Expenditure Budget by Function
Fiscal Year 2026

	2024 Actual	2025 Adopted Budget	2026 Adopted Budget	Increase/ (Decrease)
General Government				
City Council	\$ 215,678	\$ 134,879	\$ 146,408	\$ 11,529
Clerk of City Council	118,515	125,895	171,029	45,134
City Manager	765,528	886,892	815,489	(71,403)
Salem Solution Group	23,322	26,920	-	(26,920)
Communications	230,455	223,196	244,036	20,840
Human Resources	555,364	851,627	795,301	(56,326)
Employee Wellness	19,196	34,800	-	(34,800)
Commissioner of the Revenue	560,015	834,367	643,239	(191,128)
Real Estate Assessor	644,260	639,512	697,671	58,159
Board of Equalization	1,022	3,930	3,810	(120)
Treasurer	947,187	841,954	1,070,175	228,221
Finance	1,252,798	1,396,611	1,602,862	206,251
Purchasing	84,709	114,245	123,760	9,515
Fringe Benefits	1,811,226	3,442,225	2,319,337	(1,122,888)
Other Insurance	351,963	355,500	411,750	56,250
Technology Systems	2,794,106	2,906,265	3,031,135	124,870
City Garage	1,050,368	1,332,593	2,390,878	1,058,285
Registrar	341,116	331,855	344,552	12,697
Electoral Board	11,708	14,585	16,332	1,747
Total General Government	11,778,536	14,497,851	14,827,764	329,913
Judicial Administration				
Circuit Court	74,444	73,250	73,250	-
Combined District Courts	32,745	46,198	52,137	5,939
General District Judges	2,463	5,125	5,375	250
Juvenile District Judges	2,107	3,320	3,770	450
Magistrate Office	2,936	3,298	3,298	-
Clerk of Circuit Court	635,263	639,179	680,994	41,815
City Sheriff	1,397,741	1,425,780	1,542,327	116,547
Commonwealth Attorney	831,656	835,113	981,619	146,506
Victim Witness Assistance Program	82,667	98,289	107,622	9,333
Local Match - Victim Witness	-	-	19,806	19,806
Cost Collections	1,633	6,082	6,908	826
Total Judicial Administration	3,063,655	3,135,634	3,477,106	341,472
Public Safety				
Juvenile Detention	193,769	307,663	417,279	109,616
Medical Examiner	520	640	640	-
Emergency Management	20,749	27,500	42,500	15,000
Correction and Detention	1,804,918	1,900,967	1,876,430	(24,537)
Police Department	7,998,054	8,866,414	8,782,983	(83,431)
Communication Center	1,954,110	1,728,664	1,899,506	170,842
Animal Control	1,092,614	1,124,384	1,254,998	130,614
Fire Department	9,436,642	9,455,158	10,569,650	1,114,492
Salem Rescue Squad	161,690	166,314	182,684	16,370

City of Salem, Virginia
General Fund Expenditure Budget by Function
Fiscal Year 2026

	2024 Actual	2025 Adopted Budget	2026 Adopted Budget	Increase/ (Decrease)
Court Services Unit	1,187	1,285	2,785	1,500
Building Inspections	594,550	561,575	660,619	99,044
Total Public Safety	23,258,803	24,140,564	25,690,074	1,549,510
Public Works				
Primary Roads-Pavements	548,780	1,925,000	2,395,000	470,000
Primary Roads-Shoulders	82,685	513,500	48,500	(465,000)
Primary Roads-Roadsides	332,777	214,000	274,500	60,500
Primary Roads-Structures	54,157	530,000	530,000	-
Primary Roads-Traffic Control	414,967	389,500	388,000	(1,500)
Primary Roads-Other Costs	243,868	150,000	165,000	15,000
Collector Streets-Pavements	652,627	1,520,000	1,430,000	(90,000)
Collector Streets-Shoulders	348,757	706,500	631,500	(75,000)
Collector Streets-Roadsides	310,025	293,000	340,000	47,000
Collector Streets-Structures	-	989,170	30,000	(959,170)
Collector Streets-Traffic Control	424,180	410,000	410,000	-
Collector Streets-Other Costs	133,273	115,000	140,000	25,000
Street & Highway Administration	928,721	2,796,399	1,870,387	(926,012)
Street and Road Cleaning	101,013	119,130	134,796	15,666
Sanitation	2,644,041	2,976,423	2,731,501	(244,922)
Containers	424,490	458,647	463,509	4,862
Recycling	209,177	214,367	331,957	117,590
Building Maintenance	922,257	955,098	1,212,137	257,039
City Hall Building Maintenance	226,272	493,850	377,527	(116,323)
Courthouse Building Maintenance	210,652	267,250	284,907	17,657
Community Development Building	17,203	16,100	24,256	8,156
Closed Landfill	20,349	10,000	12,500	2,500
Mowles Spring Park	2,476	16,000	16,000	-
Engineering	1,198,189	1,407,730	1,306,783	(100,947)
Primary Roads-Traffic Signals	1,095,022	871,591	874,591	3,000
Collector Streets-Traffic Signals	10,797	11,000	11,000	-
Total Public Works	11,556,755	18,369,255	16,434,351	(1,934,904)
Health and Welfare				
General	797,406	840,044	1,050,427	210,383
Contract - Roanoke County	1,387,178	1,300,000	1,800,000	500,000
Community Policy Management Team	4,524,750	4,983,893	6,986,631	2,002,738
VJCCCA Grant	9,418	9,418	9,418	-
Family Preservation Grant	1,900	3,700	3,700	-
Total Health and Welfare	6,720,652	7,137,055	9,850,176	2,713,121
Education				
Payments to School Division	23,251,918	23,781,130	24,213,041	431,911
Payments for Debt Service	2,572,889	2,757,671	2,735,355	(22,316)
Total Education	25,824,807	26,538,801	26,948,396	409,595
Parks, Recreation and Culture				
Longwood Park	98,748	64,700	62,349	(2,351)
Lake Spring Park	74,194	37,900	61,439	23,539

City of Salem, Virginia
General Fund Expenditure Budget by Function
Fiscal Year 2026

	2024 Actual	2025 Adopted Budget	2026 Adopted Budget	Increase/ (Decrease)
Other Parks	85,101	275,840	92,174	(183,666)
Golf Course	42,017	49,100	56,707	7,607
East Hill Cemetery	39,014	35,775	35,777	2
Greenway Maintenance	90,362	70,000	87,500	17,500
Salem Rotary Dog Park	19,135	18,775	28,324	9,549
Downtown Maintenance	42,060	93,450	333,929	240,479
Landscape Management	556,317	852,109	863,301	11,192
Farmers Market	106,531	119,618	61,390	(58,228)
Salem Memorial Park	778,161	775,051	850,782	75,731
Salem Stadium	313,801	524,267	417,056	(107,211)
NCAA Championships	352,949	236,500	274,500	38,000
Parks & Recreation Administration	677,861	730,480	777,789	47,309
Athletic Fields	432,373	552,944	528,277	(24,667)
Pickleball Courts	-	291,000	20,000	(271,000)
Kiwanis	317,335	302,052	281,364	(20,688)
Moyer Sports Complex	542,336	651,794	705,197	53,403
Spartan Field	109,274	124,031	118,198	(5,833)
Athletic Programs	413,182	418,244	451,595	33,351
Adult Athletic Programs	4,553	15,091	15,091	-
Recreation Programs	530,118	555,959	589,500	33,541
Senior Citizen Center	465,705	416,451	466,690	50,239
Youth Sports Office	11,357	8,000	8,500	500
Library	1,454,694	1,774,805	1,649,857	(124,948)
Total Parks, Recreation and Culture	7,557,178	8,993,936	8,837,286	(156,650)
Community Development				
Planning Commission	14,337	11,611	8,282	(3,329)
VPI Extension Contract	29,467	30,000	30,500	500
Regional Economic Development	764,897	1,068,681	1,425,481	356,800
Contributions to Other Organizations	1,367,196	1,541,703	1,642,578	100,875
City Owned Development Property	64,337	71,350	39,776	(31,574)
Planning and Zoning	412,183	402,667	496,449	93,782
Salem Visitor's Center	8,613	14,284	14,285	1
Tourism	271,688	220,900	290,899	69,999
Economic Development	330,763	484,428	552,662	68,234
Total Community Development	3,263,481	3,845,624	4,500,912	655,288
Transfers to Other Funds	31,556,216	3,853,272	4,110,184	256,912
Debt Service	3,439,649	2,788,084	3,307,957	519,873
Contingency	-	1,060,475	1,500,689	440,214
Total General Fund Expenditures	\$ 128,019,732	\$ 114,360,551	\$ 119,484,895	\$ 5,124,344

City of Salem, Virginia
General Fund Expenditure Budget by Classification
Fiscal Year 2026

Classification	2024	2025	2026	Increase/ (Decrease)
	Actual	Adopted Budget	Adopted Budget	
Personal Services	\$ 27,745,653	\$ 30,539,434	\$ 31,527,923	\$ 988,489
Fringe Benefits	10,744,059	11,852,461	12,488,361	635,900
Other Benefits	1,406,946	1,466,800	1,557,804	91,004
Contractual Services	5,506,932	5,712,469	6,188,634	476,165
Printing and Binding	90,147	106,171	105,689	(482)
Advertising	119,093	118,725	149,475	30,750
Laundry and Cleaning	7,727	10,500	16,608	6,108
Highway Maintenance	4,668,407	9,201,446	7,834,091	(1,367,355)
Utilities	952,149	1,058,192	1,217,394	159,202
Communications	286,638	352,261	376,800	24,539
Insurance	368,276	372,000	428,250	56,250
Leases and Rentals	7,314	66,330	48,582	(17,748)
Travel and Training	451,903	634,053	654,189	20,136
Contributions to Other Entities	2,561,343	3,103,528	3,661,457	557,929
Public Assistance Payments	5,920,276	6,294,858	8,797,596	2,502,738
Miscellaneous	3,361,685	3,635,854	4,049,106	413,252
Miscellaneous Credits	(4,539,108)	(4,009,555)	(4,140,926)	(131,371)
Materials and Supplies	1,439,788	1,871,581	1,813,422	(58,159)
Payment to Joint Operations	2,091,689	2,302,278	2,387,439	85,161
Capital Outlay	3,925,766	5,430,533	4,455,775	(974,758)
Principal Obligations	377,044	-	516,151	516,151
Interest Obligations	3,566	-	8,664	8,664
Transfers	60,522,439	33,180,157	33,841,722	661,565
Contingency	-	1,060,475	1,500,689	440,214
Total General Fund Expenditures	\$ 128,019,732	\$ 114,360,551	\$ 119,484,895	\$ 5,124,344

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2026

	2024 Actual	2025 Adopted Budget	2026 Adopted Budget	Increase/ (Decrease)
City Council				
<u>City Council - 10-001-1100</u>				
51300 Part-Time Salaries-Regular	\$ 67,089	\$ 68,106	\$ 68,106	-
52100 FICA	3,514	5,210	5,210	-
52300 Health Insurance	22,924	17,687	19,290	1,603
52350 Dental Insurance	1,182	1,195	1,195	-
53150 Legal Services	-	5,000	5,000	-
53199 Other Professional Services	100,606	10,000	10,000	-
53500 Printing And Binding	-	250	250	-
53600 Advertising	-	500	500	-
55530 Meals And Lodging	3,711	-	1,000	1,000
55540 Registration/Training Costs	(95)	4,000	12,500	8,500
55605 Virginia Municipal League	12,572	12,600	12,971	371
55800 Miscellaneous	88	6,000	6,000	-
55880 Technology Charges	2,964	3,131	3,186	55
56001 Office Supplies	1,123	1,200	1,200	-
Total City Council	215,678	134,879	146,408	11,529
<u>Clerk of City Council - 10-001-1120</u>				
51100 Salaries-Regular	63,570	63,520	68,756	5,236
52100 FICA	4,862	4,859	5,260	401
52200 VRS Retirement	12,914	12,596	13,634	1,038
52300 Health Insurance	7,447	7,447	7,447	-
52350 Dental Insurance	398	398	398	-
52400 VRS Life Insurance	851	851	811	(40)
53195 Codification Of Ordinances	3,945	4,000	54,500	50,500
53500 Printing And Binding	1,258	400	400	-
53600 Advertising	923	4,000	6,000	2,000
55210 Postage	226	50	50	-
55230 Telephone Service	713	850	850	-
55530 Meals And Lodging	945	250	250	-
55540 Registration/Training Costs	2,298	1,000	1,000	-
55800 Miscellaneous	2,658	2,000	2,000	-
55801 Dues And Memberships	1,791	3,100	3,100	-
55880 Technology Charges	81	74	73	(1)
56001 Office Supplies	3,974	500	500	-
56012 Books And Subscriptions	9,661	20,000	6,000	(14,000)
Total Clerk of City Council	118,515	125,895	171,029	45,134
Total City Council	334,193	260,774	317,437	56,663
City Manager				
<u>City Manager - 10-002-1211</u>				
51100 Salaries-Regular	609,587	604,901	566,095	(38,806)
51500 Paid Leave Buyback	8,324	-	-	-
52100 FICA	44,287	46,275	43,306	(2,969)
52200 VRS Retirement	112,655	124,794	118,107	(6,687)
52300 Health Insurance	35,167	35,818	35,818	-
52350 Dental Insurance	1,394	1,594	1,594	-
52400 VRS Life Insurance	7,426	7,972	6,562	(1,410)
52450 Disability Insurance	429	1,030	1,458	428
52820 Education Tuition Assistance	26,301	30,000	30,000	-
53150 Legal Services	44,422	40,000	40,000	-
53199 Other Professional Services	8,651	-	-	-
53330 Maintenance Of Auto Equipment	5	-	-	-
53500 Printing And Binding	-	2,250	2,250	-

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2026

	2024 Actual	2025 Adopted Budget	2026 Adopted Budget	Increase/ (Decrease)
53600 Advertising	100	1,000	1,000	-
55210 Postage	58	200	200	-
55230 Telephone Service	412	725	725	-
55240 Cell Phone Service	3,622	3,150	3,150	-
55510 Mileage	7,969	10,800	10,800	-
55530 Meals And Lodging	-	3,500	3,500	-
55540 Registration/Training Costs	1,855	15,000	15,000	-
55580 Management Training	680	24,000	24,000	-
55630 Other Payments And Contributions	4,006	8,000	8,000	-
55800 Miscellaneous	5,416	6,000	6,000	-
55801 Dues And Memberships	2,780	2,000	2,000	-
55873 Downtown Plan	-	52,740	50,000	(2,740)
55880 Technology Charges	5,212	5,393	6,174	781
55890 Administrative Credits	(177,861)	(165,000)	(185,000)	(20,000)
55967 Employee Events	10,035	22,500	22,500	-
56001 Office Supplies	1,672	1,000	1,000	-
56008 Expendable Equipment	-	750	750	-
56009 Vehicle Fuel	320	-	-	-
56012 Books And Subscriptions	604	500	500	-
Total City Manager	765,528	886,892	815,489	(71,403)
<u>Salem Solution Group - 10-002-1215</u>				
53500 Printing And Binding	-	350	-	(350)
55540 Registration/Training Costs	23,322	26,570	-	(26,570)
Total Salem Solution Group	23,322	26,920	-	(26,920)
<u>Planning Commission - 10-002-8151</u>				
51300 Part-Time Salaries-Regular	9,261	6,750	6,750	-
52100 FICA	708	516	516	-
55880 Technology Charges	3,695	4,345	1,016	(3,329)
56001 Office Supplies	673	-	-	-
Total Planning Commission	14,337	11,611	8,282	(3,329)
Total City Manager	803,187	925,423	823,771	(101,652)
<u>Communications - 10-003-1212</u>				
51100 Salaries-Regular	205,445	205,286	222,209	16,923
51500 Paid Leave Buyback	7,896	-	-	-
52100 FICA	15,817	15,704	16,999	1,295
52200 VRS Retirement	41,735	40,708	44,064	3,356
52300 Health Insurance	18,290	18,290	19,253	963
52350 Dental Insurance	797	797	797	-
52400 VRS Life Insurance	2,751	2,751	2,622	(129)
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	62	500	-	(500)
53500 Printing And Binding	8,803	10,500	10,500	-
53600 Advertising	325	1,000	1,000	-
55210 Postage	84	300	300	-
55230 Telephone Service	92	105	105	-
55240 Cell Phone Service	1,083	1,500	1,500	-
55530 Meals And Lodging	-	200	200	-
55540 Registration/Training Costs	-	500	400	(100)
55800 Miscellaneous	-	300	300	-
55801 Dues And Memberships	-	100	100	-
55849 Web Development	-	500	500	-

City of Salem, Virginia
General Fund Expenditure Budget Detail
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	2024 Actual	2025 Adopted Budget	2026 Adopted Budget	Increase/ (Decrease)
55880 Technology Charges	1,754	1,855	1,887	32
55890 Administrative Credits	(76,600)	(85,000)	(85,000)	-
56001 Office Supplies	225	1,000	1,000	-
56008 Expendable Equipment	1,662	3,900	3,000	(900)
56009 Vehicle Fuel	33	100	-	(100)
56012 Books And Subscriptions	201	200	200	-
Total Communications	230,455	223,196	244,036	20,840
Human Resources				
<u>Human Resources - 10-006-1223</u>				
51100 Salaries-Regular	415,856	576,306	532,046	(44,260)
51300 Part-Time Salaries-Regular	8,710	-	-	-
51500 Paid Leave Buyback	3,285	-	-	-
52100 FICA	31,844	44,087	40,702	(3,385)
52200 VRS Retirement	82,486	127,959	113,479	(14,480)
52300 Health Insurance	34,964	55,885	42,668	(13,217)
52350 Dental Insurance	1,830	2,789	1,992	(797)
52400 VRS Life Insurance	5,437	7,722	6,278	(1,444)
52450 Disability Insurance	1,111	2,009	1,690	(319)
52860 Employee Wellness Program	-	-	34,800	34,800
52870 Employees Fund	-	32,000	32,000	-
53150 Legal Services	4,275	10,000	12,000	2,000
53160 Employee Assistance Program	8,831	9,000	10,000	1,000
53170 Drug Testing	19,110	20,000	20,000	-
53175 Cafeteria Plan Administration	10,462	14,000	14,000	-
53199 Other Professional Services	330	480	15,230	14,750
53310 Maintenance Of Equipment	-	500	500	-
53311 Maintenance Of Mailroom Equipment	2,117	2,500	-	(2,500)
53500 Printing And Binding	200	1,000	1,000	-
53600 Advertising	125	500	500	-
55210 Postage	719	1,000	1,500	500
55230 Telephone Service	440	650	650	-
55240 Cell Phone Service	1,594	2,500	1,990	(510)
55410 Lease/Rent Of Equipment	1,421	1,600	2,000	400
55450 Lease Offset	(1,393)	-	(1,500)	(1,500)
55520 Airfare and Transportation	-	500	500	-
55530 Meals And Lodging	-	2,320	1,200	(1,120)
55540 Registration/Training Costs	580	8,495	5,975	(2,520)
55545 Employee Training Programs	2,870	25,000	25,000	-
55560 Employee Safety Programs	680	1,100	-	(1,100)
55800 Miscellaneous	315	100	100	-
55801 Dues And Memberships	789	2,629	3,065	436
55809 Employee Recruitment	38,544	35,000	10,000	(25,000)
55880 Technology Charges	5,181	6,596	6,836	240
55888 Personnel Credits	(130,960)	(155,000)	(150,000)	5,000
56001 Office Supplies	3,305	6,000	6,000	-
56008 Expendable Equipment	-	5,700	2,400	(3,300)
56012 Books And Subscriptions	46	400	400	-
56020 Mailroom Supplies	260	300	300	-
Total Human Resources	555,364	851,627	795,301	(56,326)

City of Salem, Virginia
General Fund Expenditure Budget Detail
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	2024 Actual	2025 Adopted Budget	2026 Adopted Budget	Increase/ (Decrease)
Employee Wellness - 10-006-1224				
52860 Employee Wellness Program	19,196	34,800	-	(34,800)
Total Employee Wellness	19,196	34,800	-	(34,800)
Total Human Resources	574,560	886,427	795,301	(91,126)
Commissioner of the Revenue - 10-007-1231				
51100 Salaries-Regular	366,910	366,616	418,083	51,467
51500 Paid Leave Buyback	941	-	-	-
52100 FICA	27,359	28,046	31,983	3,937
52200 VRS Retirement	74,548	73,854	83,728	9,874
52300 Health Insurance	52,319	51,480	52,319	839
52350 Dental Insurance	2,548	2,548	2,548	-
52400 VRS Life Insurance	4,914	4,913	4,914	1
52450 Disability Insurance	232	232	609	377
53150 Legal Services	114	3,000	3,000	-
53500 Printing And Binding	2,318	6,460	3,975	(2,485)
55210 Postage	4,638	6,500	6,500	-
55230 Telephone Service	443	720	720	-
55240 Cell Phone Service	511	540	540	-
55410 Lease/Rent Of Equipment	2,458	2,100	3,000	900
55450 Lease Offset	(1,675)	-	(1,800)	(1,800)
55510 Mileage	1,388	1,680	1,680	-
55530 Meals And Lodging	1,911	5,184	5,080	(104)
55540 Registration/Training Costs	2,605	4,010	3,625	(385)
55801 Dues And Memberships	1,099	1,125	1,090	(35)
55880 Technology Charges	4,920	7,924	8,060	136
56001 Office Supplies	2,398	3,000	3,000	-
56008 Expendable Equipment	389	3,000	3,000	-
56012 Books And Subscriptions	6,727	7,435	7,585	150
58025 Software	-	254,000	-	(254,000)
Total Commissioner of the Revenue	560,015	834,367	643,239	(191,128)
Real Estate Assessor				
Real Estate Assessor - 10-008-1232				
51100 Salaries-Regular	384,244	384,039	415,697	31,658
52100 FICA	28,242	29,379	31,801	2,422
52200 VRS Retirement	77,768	79,157	85,462	6,305
52300 Health Insurance	41,890	41,890	43,730	1,840
52350 Dental Insurance	1,751	1,751	1,751	-
52400 VRS Life Insurance	5,126	5,146	4,905	(241)
52450 Disability Insurance	626	633	686	53
53150 Legal Services	63,631	22,500	50,000	27,500
53330 Maintenance Of Auto Equipment	2,013	3,200	3,200	-
53370 Software Maintenance/Support	-	-	14,408	14,408
53500 Printing And Binding	2,946	5,902	8,092	2,190
55210 Postage	7,229	8,678	9,520	842
55230 Telephone Service	216	500	500	-
55240 Cell Phone Service	6,159	3,420	2,120	(1,300)
55510 Mileage	301	840	840	-
55520 Airfare and Transportation	-	650	750	100
55530 Meals And Lodging	1,547	6,110	6,160	50
55540 Registration/Training Costs	4,431	4,575	4,575	-
55801 Dues And Memberships	1,035	1,395	1,470	75
55880 Technology Charges	6,479	5,540	5,634	94
56001 Office Supplies	1,892	2,500	2,750	250

City of Salem, Virginia
General Fund Expenditure Budget Detail
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	2024 Actual	2025 Adopted Budget	2026 Adopted Budget	Increase/ (Decrease)
56008 Expendable Equipment	4,794	2,600	2,800	200
56009 Vehicle Fuel	606	750	820	70
56012 Books And Subscriptions	4,383	13,357	-	(13,357)
58025 Software	-	15,000	-	(15,000)
58028 Subscription Offset	(3,049)	-	-	-
Total Real Estate Assessor	644,260	639,512	697,671	58,159
Board of Equalization - 10-008-1233				
51300 Part-Time Salaries-Regular	750	3,000	3,000	-
52100 FICA	-	230	230	-
53600 Advertising	188	400	400	-
55530 Meals And Lodging	84	300	180	(120)
Total Board of Equalization	1,022	3,930	3,810	(120)
Total Real Estate Assessor	645,282	643,442	701,481	58,039
Treasurer - 10-010-1241				
51100 Salaries-Regular	289,718	297,336	331,162	33,826
51300 Part-Time Salaries-Regular	5,139	10,000	7,500	(2,500)
51500 Paid Leave Buyback	2,244	-	-	-
52100 FICA	21,583	23,710	25,907	2,197
52200 VRS Retirement	58,170	63,588	70,237	6,649
52300 Health Insurance	41,403	43,265	43,265	-
52350 Dental Insurance	1,892	1,992	1,992	-
52400 VRS Life Insurance	3,834	3,984	3,887	(97)
52450 Disability Insurance	762	767	870	103
53150 Legal Services	(612)	5,000	5,000	-
53199 Other Professional Services	66,188	60,000	70,000	10,000
53310 Maintenance Of Equipment	220	600	600	-
53500 Printing And Binding	8,985	10,000	10,000	-
53600 Advertising	137	900	900	-
55210 Postage	42,958	37,000	45,000	8,000
55230 Telephone Service	477	600	600	-
55240 Cell Phone Service	511	525	525	-
55510 Mileage	476	-	-	-
55530 Meals And Lodging	-	1,000	1,000	-
55540 Registration/Training Costs	1,025	1,500	1,500	-
55800 Miscellaneous	-	100	100	-
55801 Dues And Memberships	720	600	600	-
55804 Cash Over/Short	-	50	-	(50)
55835 Bank Charges	391,811	270,000	440,000	170,000
55880 Technology Charges	5,830	5,687	5,780	93
56001 Office Supplies	3,242	3,000	3,000	-
56008 Expendable Equipment	474	750	750	-
Total Treasurer	947,187	841,954	1,070,175	228,221
Finance				
Finance - 10-012-1242				
51100 Salaries-Regular	878,564	927,735	1,090,319	162,584
51300 Part-Time Salaries-Regular	43,079	33,453	33,828	375
51500 Paid Leave Buyback	8,883	-	-	-
52100 FICA	69,296	73,531	85,997	12,466
52200 VRS Retirement	177,358	199,831	235,524	35,693
52300 Health Insurance	84,842	92,937	101,059	8,122
52350 Dental Insurance	4,050	4,382	4,781	399
52400 VRS Life Insurance	11,658	12,432	12,865	433
52450 Disability Insurance	2,846	3,139	3,859	720

City of Salem, Virginia
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	2024 Actual	2025 Adopted Budget	2026 Adopted Budget	Increase/ (Decrease)
52600 Unemployment Insurance	1,820	-	-	-
53120 Accounting And Auditing Services	94,425	128,000	128,000	-
53150 Legal Services	2,014	6,000	6,000	-
53199 Other Professional Services	51,196	59,700	60,700	1,000
53330 Maintenance Of Auto Equipment	-	-	2,000	2,000
53370 Software Maintenance/Support	19,425	18,000	20,100	2,100
53500 Printing And Binding	6,434	12,100	8,600	(3,500)
53600 Advertising	1,395	1,825	2,075	250
55210 Postage	7,273	6,300	6,700	400
55230 Telephone Service	2,348	2,700	2,700	-
55240 Cell Phone Service	1,023	2,032	1,548	(484)
55410 Lease/Rent Of Equipment	4,664	4,950	4,950	-
55450 Lease Offset	(2,097)	-	(2,200)	(2,200)
55510 Mileage	-	250	-	(250)
55530 Meals And Lodging	905	1,500	3,360	1,860
55540 Registration/Training Costs	3,045	5,385	5,935	550
55560 Employee Safety Programs	-	-	3,300	3,300
55800 Miscellaneous	195	500	500	-
55801 Dues And Memberships	1,804	2,140	2,790	650
55803 Cigarette Tax Administration Costs	-	15,000	-	(15,000)
55835 Bank Charges	28,941	45,000	45,000	-
55880 Technology Charges	15,964	17,424	16,972	(452)
55891 Accounting Credits	(302,225)	(285,000)	(320,000)	(35,000)
56001 Office Supplies	2,363	2,500	2,750	250
56008 Expendable Equipment	3,569	2,000	5,100	3,100
56009 Vehicle Fuel	-	-	800	800
56011 Uniforms Or Wearing Apparel For Employees	-	-	300	300
56012 Books And Subscriptions	302	865	7,450	6,585
58004 Motor Vehicles And Equipment	-	-	34,000	34,000
58028 Subscription Offset	(12,700)	-	(14,800)	(14,800)
58040 Inception of Subscription - Capital Outlay	40,139	-	-	-
Total Finance	1,252,798	1,396,611	1,602,862	206,251
Purchasing - 10-012-1244				
51100 Salaries-Regular	67,316	64,260	69,557	5,297
51300 Part-Time Salaries-Regular	-	26,000	26,000	-
52100 FICA	4,887	6,905	7,310	405
52200 VRS Retirement	12,321	12,743	13,793	1,050
52300 Health Insurance	10,447	10,447	10,447	-
52350 Dental Insurance	398	398	398	-
52400 VRS Life Insurance	861	861	821	(40)
53150 Legal Services	2,109	3,000	3,000	-
53370 Software Maintenance/Support	-	-	7,500	7,500
53500 Printing And Binding	2,306	2,280	2,280	-
55210 Postage	40	75	75	-
55230 Telephone Service	61	75	75	-
55510 Mileage	33	150	150	-
55540 Registration/Training Costs	1,850	1,975	895	(1,080)
55800 Miscellaneous	155	3,000	3,000	-
55801 Dues And Memberships	280	280	410	130
55880 Technology Charges	1,050	1,116	1,249	133
55892 Purchasing Credits	(20,081)	(20,000)	(24,000)	(4,000)
56001 Office Supplies	280	400	400	-
56008 Expendable Equipment	300	180	300	120

City of Salem, Virginia
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	2024 Actual	2025 Adopted Budget	2026 Adopted Budget	Increase/ (Decrease)
56012 Books And Subscriptions	96	100	100	-
Total Purchasing				
84,709	114,245	123,760		9,515
<u>Juvenile Detention - 10-012-3325</u>				
57030 RVJDC Juvenile Placement Program	193,769	307,663	417,279	109,616
Total Juvenile Detention	193,769	307,663	417,279	109,616
<u>Medical Examiner - 10-012-3530</u>				
53199 Other Professional Services	520	640	640	-
Total Medical Examiner	520	640	640	-
<u>General - 10-012-5100</u>				
55610 Health Department	199,253	209,216	207,570	(1,646)
55620 Blue Ridge Behavioral Healthcare	183,952	209,828	286,857	77,029
55648 CHIP Program	-	6,000	6,000	-
55844 Tax Relief For Elderly/Veterans	414,201	415,000	550,000	135,000
Total General	797,406	840,044	1,050,427	210,383
<u>Contract - Roanoke County - 10-012-5300</u>				
55750 Contract - Roanoke County	1,387,178	1,300,000	1,800,000	500,000
Total Contract - Roanoke County	1,387,178	1,300,000	1,800,000	500,000
<u>Community Policy Management Team - 10-012-5350</u>				
51300 Part-Time Salaries-Regular	2,758	2,000	2,000	-
52100 FICA	211	153	153	-
55730 Administrative Expenses	77,981	45,000	85,000	40,000
55735 Medicaid Local Match	144,017	55,000	280,000	225,000
55753 1a - Foster Care - IV-E Children	92,207	-	250,968	250,968
55756 1b - Foster Care - All Others	111,405	185,187	187,101	1,914
55759 1c - Residential Congregate Care	100,530	176,788	-	(176,788)
55765 1e - Educational Svcs - Congregate Care	365,523	421,247	527,270	106,023
55768 2a - Treatment Foster Care - IV-E	170,472	134,194	253,297	119,103
55771 2a1 - Treatment Foster Care - Other	461,229	263,665	591,654	327,989
55780 2e - Family Foster Care - Other	108,462	358,761	237,513	(121,248)
55783 2f - Community Based Svcs	966,107	1,150,385	1,388,141	237,756
55789 2g - Special Ed Private Day Placement	1,920,922	2,167,919	3,161,297	993,378
55792 2h - Wrap-Around Svcs Students with Disabilities	-	1,357	-	(1,357)
55798 3 - Non-Mandated Svcs - Community Based	2,926	22,237	22,237	-
Total Community Policy Management Team	4,524,750	4,983,893	6,986,631	2,002,738
<u>VJCCA Grant - 10-012-5355</u>				
55722 Payment to Roanoke Co	9,418	9,418	9,418	-
Total VJCCA Grant	9,418	9,418	9,418	-
<u>Family Preservation Grant - 10-012-5360</u>				
55725 Family Preservation Grant	1,900	3,700	3,700	-
Total Family Preservation Grant	1,900	3,700	3,700	-
<u>Payments to School Division - 10-012-6100</u>				
59440 Transfer To School Board	22,896,130	23,781,130	24,213,041	431,911
59442 Transfer To School Board-Meals Tax	355,788	-	-	-
Total Payments to School Division	23,251,918	23,781,130	24,213,041	431,911
<u>Payments for Debt Service - 10-012-6101</u>				
59420 Transfer To Debt Service	2,572,889	2,757,671	2,735,355	(22,316)
Total Payments for Debt Service	2,572,889	2,757,671	2,735,355	(22,316)
<u>VPI Extension Contract - 10-012-8115</u>				
55630 Other Payments And Contributions	29,467	30,000	30,500	500
Total VPI Extension Contract	29,467	30,000	30,500	500
<u>Regional Economic Development - 10-012-8150</u>				
55662 Chamber Of Commerce	10,000	10,000	10,000	-
55663 Roanoke Regional Partnership	52,522	51,593	51,719	126

City of Salem, Virginia
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	2024 Actual	2025 Adopted Budget	2026 Adopted Budget	Increase/ (Decrease)
55664 Purchase Of Property	129,285	-	-	-
55671 Roanoke Valley Broadband Authority	100,000	-	-	-
55673 Roanoke Valley Broadband Authority Debt Service	319,414	334,485	333,258	(1,227)
55675 Western VA Regional Industrial Facility Authority	7,457	8,020	8,040	20
55677 Salem Economic Development Authority	49,004	567,258	925,207	357,949
55678 Western VA Regional Industrial Facility Authority Debt Service	97,215	97,325	97,257	(68)
Total Regional Economic Development	764,897	1,068,681	1,425,481	356,800
Transfers to Other Funds - 10-012-9100				
59410 Transfer To Capital Projects	8,464,262	962,500	1,403,700	441,200
59415 Transfer To Capital Reserve	17,026,870	-	-	-
59430 Transfer To Civic Center Fund	1,850,986	1,967,644	2,035,856	68,212
59431 Transfer to Civic Center Fund for Capital	798,000	870,000	617,500	(252,500)
59435 Transfer To Catering Fund	-	53,128	53,128	-
59436 Transfer to Catering Fund for Capital	60,000	-	-	-
59448 Transfer to Water Capital Fund	3,356,098	-	-	-
Total Transfers to Other Funds	31,556,216	3,853,272	4,110,184	256,912
Debt Service - 10-012-9102				
59196 Lease Liability Principal	27,203	-	45,060	45,060
59197 Subscription Liability Principal	349,841	-	471,091	471,091
59296 Lease Liability Interest	1,634	-	2,640	2,640
59297 Subscription Liability Interest	1,932	-	6,024	6,024
59420 Transfer To Debt Service	3,059,039	2,788,084	2,783,142	(4,942)
Total Debt Service	3,439,649	2,788,084	3,307,957	519,873
Fringe Benefits - 10-012-9104				
51500 Paid Leave Buyback	-	210,000	250,000	40,000
51850 Compensation Adjustment	-	1,708,090	383,333	(1,324,757)
51900 Vacancy Savings	-	(500,000)	(500,000)	-
52310 Health Insurance Premium Increase	-	94,135	110,000	15,865
52500 Termination Wages	-	75,000	75,000	-
52600 Unemployment Insurance	-	25,000	10,000	(15,000)
52700 Workers Compensation	449,777	460,000	530,000	70,000
52830 Line Of Duty	140,910	150,000	162,500	12,500
52850 OPEB Expense	200,000	200,000	200,000	-
52870 Employees Fund	23,800	-	-	-
52882 Health Insurance Retiree Billing	524,557	535,000	648,675	113,675
52886 Health Insurance Retiree Billing - Pre 65	472,182	485,000	449,829	(35,171)
Total Fringe Benefits	1,811,226	3,442,225	2,319,337	(1,122,888)
Other Insurance - 10-012-9106				
55303 Flood Insurance	5,104	5,500	6,750	1,250
55308 General Liability Insurance	346,859	350,000	405,000	55,000
Total Other Insurance	351,963	355,500	411,750	56,250
Contributions to Other Organizations - 10-012-9107				
55630 Other Payments And Contributions	258,473	258,554	282,150	23,596
55641 Visit Virginia's Blue Ridge	717,711	693,750	731,250	37,500
55643 Salem Historical Society	60,000	60,000	60,000	-
55648 CHIP Program	38,000	38,000	38,000	-
55650 Valley Metro - Star Route	155,696	145,000	168,000	23,000
55651 Valley Metro - Fixed Route	118,202	126,000	142,000	16,000
55655 Western Virginia EMS Council	5,973	5,973	5,973	-
55666 Roanoke Valley Greenway Commission	11,808	13,093	13,872	779
55672 Roanoke Regional Blueway	1,333	1,333	1,333	-

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2026

	2024 Actual	2025	2026	Increase/ (Decrease)
		Adopted Budget	Adopted Budget	
55680 Roanoke City Skate Park	-	200,000	200,000	-
Total Contributions to Other Organizations	1,367,196	1,541,703	1,642,578	100,875
Contingency - 10-012-9110				
59500 Contingency	-	1,010,475	1,125,689	115,214
59505 Contingency for Economic Development Opportunities	-	50,000	275,000	225,000
59506 Contingency for Grants	-	-	100,000	100,000
Total Contingency	-	1,060,475	1,500,689	440,214
Total Finance	73,397,869	49,634,955	53,691,589	4,056,634
Technology Systems - 10-016-1251				
51100 Salaries-Regular	857,381	933,954	982,959	49,005
51200 Salaries-Overtime	-	500	520	20
51500 Paid Leave Buyback	18,180	-	-	-
52100 FICA	63,838	71,486	75,236	3,750
52200 VRS Retirement	173,793	198,077	207,382	9,305
52300 Health Insurance	90,067	98,731	107,394	8,663
52350 Dental Insurance	3,984	4,382	4,382	-
52400 VRS Life Insurance	11,456	12,515	11,599	(916)
52450 Disability Insurance	1,781	2,199	2,250	51
53150 Legal Services	-	500	500	-
53199 Other Professional Services	51,201	45,000	45,000	-
53310 Maintenance Of Equipment	217,036	287,586	236,666	(50,920)
53320 Maintenance Of Building & Grounds	1,329	2,500	2,500	-
53330 Maintenance Of Auto Equipment	586	500	500	-
53370 Software Maintenance/Support	970,488	1,031,634	1,264,691	233,057
53500 Printing And Binding	33	500	500	-
55210 Postage	111	200	200	-
55230 Telephone Service	1,495	4,450	4,450	-
55240 Cell Phone Service	5,797	9,800	9,800	-
55250 Internet Service	36,704	49,920	51,360	1,440
55510 Mileage	157	250	250	-
55520 Airfare and Transportation	1,991	3,000	3,450	450
55530 Meals And Lodging	4,242	7,800	9,200	1,400
55540 Registration/Training Costs	13,349	21,880	23,530	1,650
55800 Miscellaneous	43	600	600	-
55801 Dues And Memberships	1,449	1,867	1,867	-
55880 Technology Charges	7,746	12,589	10,562	(2,027)
55893 Technology Credits	(652,256)	(652,255)	(706,876)	(54,621)
56001 Office Supplies	209	500	500	-
56009 Vehicle Fuel	-	-	75	75
56012 Books And Subscriptions	-	1,000	1,000	-
56015 Other Operating Supplies	20,256	30,000	25,000	(5,000)
58001 Machinery And Equipment	-	500,000	-	(500,000)
58006 Computer Equipment	420,169	224,600	596,500	371,900
58028 Subscription Offset	(166,128)	-	(215,680)	(215,680)
58040 Inception of Subscription - Capital Outlay	637,619	-	273,268	273,268
Total Technology Systems	2,794,106	2,906,265	3,031,135	124,870
Streets				
City Garage - 10-018-1252				
51100 Salaries-Regular	700,479	745,149	801,374	56,225
51200 Salaries-Overtime	7,550	7,000	7,283	283
51300 Part-Time Salaries-Regular	23,769	15,600	15,600	-
51400 Part-Time Salaries-Overtime	129	-	-	-

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2026

	2024 Actual	2025 Adopted Budget	2026 Adopted Budget	Increase/ (Decrease)
51500 Paid Leave Buyback	3,848	-	-	-
52100 FICA	54,869	58,732	63,056	4,324
52200 VRS Retirement	141,869	157,240	168,996	11,756
52300 Health Insurance	105,423	120,200	111,356	(8,844)
52350 Dental Insurance	4,930	5,578	5,578	-
52400 VRS Life Insurance	9,446	9,985	9,456	(529)
52450 Disability Insurance	2,654	2,668	3,116	448
53310 Maintenance Of Equipment	14,444	12,595	12,595	-
53320 Maintenance Of Building & Grounds	690	2,500	10,500	8,000
53326 Maintenance Fuel Island Dispensing System	9,736	2,000	4,000	2,000
53330 Maintenance Of Auto Equipment	297,148	327,513	327,513	-
53340 Maintenance Of Radio Equipment	-	150	150	-
53370 Software Maintenance/Support	-	-	21,000	21,000
55240 Cell Phone Service	511	516	3,506	2,990
55510 Mileage	101	-	-	-
55530 Meals And Lodging	1,313	-	-	-
55540 Registration/Training Costs	1,852	13,000	14,500	1,500
55800 Miscellaneous	91	100	250	150
55801 Dues And Memberships	422	-	-	-
55880 Technology Charges	6,229	3,387	4,549	1,162
55894 Equipment Rental Credit	(673,261)	(625,000)	(625,000)	-
55895 Labor Credits	(223,015)	(276,000)	(276,000)	-
55899 Transfer To Other Projects	(465)	(2,000)	(2,000)	-
56001 Office Supplies	131	-	-	-
56008 Expendable Equipment	10,946	9,900	13,750	3,850
56009 Vehicle Fuel	86,115	120,000	86,000	(34,000)
56011 Uniforms Or Wearing Apparel For Employees	5,695	7,280	9,750	2,470
56015 Other Operating Supplies	15,060	20,000	20,000	-
58001 Machinery And Equipment	68,027	10,000	430,000	420,000
58004 Motor Vehicles And Equipment	373,632	475,000	1,150,000	675,000
58025 Software	-	109,500	-	(109,500)
Total City Garage	1,050,368	1,332,593	2,390,878	1,058,285
<u>Emergency Management - 10-018-3550</u>				
53835 Demolition Of Condemned Homes	72	12,500	12,500	-
55820 Emergency Clean Up	20,677	15,000	30,000	15,000
Total Emergency Management	20,749	27,500	42,500	15,000
<u>Primary Roads-Pavements - 10-018-4001</u>				
53810 Patching	27,938	25,000	25,000	-
53811 Resurfacing	473,480	1,320,000	1,790,000	470,000
53812 Snow Removal	36,436	80,000	80,000	-
53834 ADA Modifications	9,800	500,000	500,000	-
58001 Machinery And Equipment	1,126	-	-	-
Total Primary Roads-Pavements	548,780	1,925,000	2,395,000	470,000
<u>Primary Roads-Shoulders - 10-018-4002</u>				
53813 Ditching	13,472	5,000	5,000	-
53824 Shoulders	46,050	20,000	30,000	10,000
53825 Storm Drains - Maintenance	6,700	6,000	6,000	-
53826 Storm Drains - Repairs	16,463	482,500	7,500	(475,000)
Total Primary Roads-Shoulders	82,685	513,500	48,500	(465,000)
<u>Primary Roads-Roadsides - 10-018-4003</u>				
53814 Sidewalk, Curb And Gutter	395	21,000	21,000	-
53815 Guard Rails	-	5,000	7,500	2,500
53816 Mowing	112,135	100,000	115,000	15,000

City of Salem, Virginia
General Fund Expenditure Budget Detail
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		2024 Actual	2025 Adopted Budget	2026 Adopted Budget	Increase/ (Decrease)
53817	Street Sweeping	114,472	43,000	86,000	43,000
53829	Tree Trimming/Replacement	40,505	15,000	15,000	-
53836	Tree Trimming/Replacement-Contract	65,270	30,000	30,000	-
	Total Primary Roads-Roadsides	<u>332,777</u>	<u>214,000</u>	<u>274,500</u>	<u>60,500</u>
<u>Primary Roads-Structures - 10-018-4004</u>					
53819	Bridge Repairs	318	500,000	500,000	-
53820	Bridge Inspections	53,839	30,000	30,000	-
	Total Primary Roads-Structures	<u>54,157</u>	<u>530,000</u>	<u>530,000</u>	<u>-</u>
<u>Primary Roads-Traffic Control - 10-018-4005</u>					
53821	Highway Lighting	320,500	324,000	318,000	(6,000)
53822	Pavement Marking	64,994	40,000	40,000	-
53830	Street Signs Maintenance/Replacement	29,473	25,500	30,000	4,500
	Total Primary Roads-Traffic Control	<u>414,967</u>	<u>389,500</u>	<u>388,000</u>	<u>(1,500)</u>
<u>Primary Roads-Other Costs - 10-018-4006</u>					
53828	Administrative/Overhead Costs	161,496	150,000	165,000	15,000
59410	Transfer To Capital Projects	82,372	-	-	-
	Total Primary Roads-Other Costs	<u>243,868</u>	<u>150,000</u>	<u>165,000</u>	<u>15,000</u>
<u>Collector Streets-Pavements - 10-018-4010</u>					
53810	Patching	82,950	100,000	100,000	-
53811	Resurfacing	502,431	1,303,315	1,210,000	(93,315)
53812	Snow Removal	67,246	116,685	120,000	3,315
	Total Collector Streets-Pavements	<u>652,627</u>	<u>1,520,000</u>	<u>1,430,000</u>	<u>(90,000)</u>
<u>Collector Streets-Shoulders - 10-018-4011</u>					
53810	Patching	-	5,000	5,000	-
53813	Ditching	15,480	20,500	20,500	-
53824	Shoulders	19,292	41,000	41,000	-
53825	Storm Drains - Maintenance	104,608	100,000	150,000	50,000
53826	Storm Drains - Repairs	209,377	540,000	415,000	(125,000)
	Total Collector Streets-Shoulders	<u>348,757</u>	<u>706,500</u>	<u>631,500</u>	<u>(75,000)</u>
<u>Collector Streets-Roadsides - 10-018-4012</u>					
53814	Sidewalk, Curb And Gutter	45,436	83,000	75,000	(8,000)
53815	Guard Rails	10,010	10,000	10,000	-
53816	Mowing	64,068	80,000	80,000	-
53817	Street Sweeping	133,769	65,000	120,000	55,000
53829	Tree Trimming/Replacement	56,742	40,000	40,000	-
53836	Tree Trimming/Replacement-Contract	-	15,000	15,000	-
	Total Collector Streets-Roadsides	<u>310,025</u>	<u>293,000</u>	<u>340,000</u>	<u>47,000</u>
<u>Collector Streets-Structures - 10-018-4013</u>					
53819	Bridge Repairs	-	959,170	-	(959,170)
53820	Bridge Inspections	-	30,000	30,000	-
	Total Collector Streets-Structures	<u>-</u>	<u>989,170</u>	<u>30,000</u>	<u>(959,170)</u>
<u>Collector Streets-Traffic Control - 10-018-4014</u>					
53821	Highway Lighting	328,378	330,000	330,000	-
53822	Pavement Marking	57,752	40,000	40,000	-
53830	Street Signs Maintenance/Replacement	38,050	40,000	40,000	-
	Total Collector Streets-Traffic Control	<u>424,180</u>	<u>410,000</u>	<u>410,000</u>	<u>-</u>
<u>Collector Streets-Other Costs - 10-018-4015</u>					
53828	Administrative/Overhead Costs	133,273	115,000	140,000	25,000
	Total Collector Streets-Other Costs	<u>133,273</u>	<u>115,000</u>	<u>140,000</u>	<u>25,000</u>
<u>Streets & Highway Administration - 10-018-4200</u>					
51100	Salaries-Regular	1,002,461	1,361,260	1,400,479	39,219
51200	Salaries-Overtime	14,642	20,000	20,808	808
51300	Part-Time Salaries-Regular	38,535	81,120	59,280	(21,840)

City of Salem, Virginia
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	2024 Actual	2025 Adopted Budget	2026 Adopted Budget	Increase/ (Decrease)
51400 Part-Time Salaries-Overtime	541	-	-	-
51500 Paid Leave Buyback	7,893	-	-	-
52100 FICA	78,652	111,872	113,263	1,391
52200 VRS Retirement	191,614	289,596	295,773	6,177
52300 Health Insurance	151,453	218,850	186,873	(31,977)
52350 Dental Insurance	6,846	9,877	8,524	(1,353)
52400 VRS Life Insurance	12,631	18,241	16,526	(1,715)
52450 Disability Insurance	2,296	3,850	4,631	781
52600 Unemployment Insurance	7,005	-	-	-
53110 Payments For Medical, Dental Or Hospital Services	-	1,500	1,500	-
53185 Custodial Services	6,723	5,000	5,000	-
53199 Other Professional Services	5,000	-	-	-
53310 Maintenance Of Equipment	2,800	5,508	-	(5,508)
53320 Maintenance Of Building & Grounds	94,340	100,000	100,000	-
53325 Maintenance Of Building & Grounds-Elizabeth Campus	4,615	8,000	8,000	-
53329 Maintenance Of Building & Grounds-FEMA Lots	8,636	8,000	8,000	-
53330 Maintenance Of Auto Equipment	5,897	12,000	12,000	-
53340 Maintenance Of Radio Equipment	27,332	28,426	29,562	1,136
53500 Printing And Binding	-	250	250	-
53811 Resurfacing	-	376,685	-	(376,685)
53814 Sidewalk, Curb And Gutter	7,216	20,000	20,000	-
53827 Storm Drains - Replacement	-	20,000	20,000	-
53831 Unpaved Streets And Alleys	3,174	12,000	12,000	-
55110 Electrical Services	47,540	60,000	57,415	(2,585)
55120 Heating Services - Gas And Oil	12,463	12,000	18,000	6,000
55130 Water And Sewer	4,738	5,000	5,000	-
55230 Telephone Service	1,706	2,000	2,000	-
55240 Cell Phone Service	3,007	3,312	5,718	2,406
55410 Lease/Rent Of Equipment	-	-	5,508	5,508
55450 Lease Offset	(2,090)	-	(2,200)	(2,200)
55530 Meals And Lodging	740	-	-	-
55540 Registration/Training Costs	7,185	17,500	17,500	-
55800 Miscellaneous	2,658	3,000	3,000	-
55801 Dues And Memberships	236	-	-	-
55843 Permits	28	300	300	-
55880 Technology Charges	9,688	8,252	9,127	875
55884 Downtown Signage	-	5,000	5,000	-
55899 Transfer To Other Projects	(948,581)	(810,000)	(810,000)	-
55957 Grants - Other Costs	1,511	-	-	-
55965 Work Order Clearing Account	(305)	-	-	-
55966 Reimbursable Work Orders - Other	31	-	-	-
56001 Office Supplies	1,934	4,500	4,500	-
56003 Construction Materials	(139)	-	-	-
56008 Expendable Equipment	7,663	10,000	10,000	-
56009 Vehicle Fuel	1,700	2,500	2,300	(200)
56011 Uniforms Or Wearing Apparel For Employees	7,316	10,000	13,750	3,750
56015 Other Operating Supplies	954	1,000	1,000	-
58001 Machinery And Equipment	76,678	-	-	-
58009 Building Improvements	-	-	200,000	200,000
58014 Infrastructure Improvements	11,150	750,000	-	(750,000)
58025 Software	608	-	-	-
Total Street & Highway Administration	928,721	2,796,399	1,870,387	(926,012)

City of Salem, Virginia
General Fund Expenditure Budget Detail
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	2024 Actual	2025 Adopted Budget	2026 Adopted Budget	Increase/ (Decrease)
<u>Street and Road Cleaning - 10-018-4220</u>				
51100 Salaries-Regular	37,830	38,535	49,877	11,342
51200 Salaries-Overtime	111	2,000	2,081	81
52100 FICA	2,673	3,100	3,975	875
52200 VRS Retirement	7,395	8,990	9,891	901
52300 Health Insurance	8,247	8,664	10,447	1,783
52350 Dental Insurance	314	398	398	-
52400 VRS Life Insurance	488	516	589	73
52450 Disability Insurance	-	203	-	(203)
53832 Leaf Removal	81,409	81,000	81,000	-
55240 Cell Phone Service	438	-	815	815
55880 Technology Charges	-	74	73	(1)
55899 Transfer To Other Projects	(37,892)	(25,000)	(25,000)	-
56011 Uniforms Or Wearing Apparel For Employees	-	650	650	-
Total Street and Road Cleaning	101,013	119,130	134,796	15,666
<u>Sanitation - 10-018-4230</u>				
51100 Salaries-Regular	868,120	875,732	943,202	67,470
51200 Salaries-Overtime	28,281	26,000	27,050	1,050
51300 Part-Time Salaries-Regular	11,355	35,700	35,700	-
51450 Extra Labor	12,085	-	-	-
51500 Paid Leave Buyback	3,890	-	-	-
52100 FICA	68,334	71,714	76,955	5,241
52200 VRS Retirement	172,653	183,750	198,009	14,259
52300 Health Insurance	161,748	168,945	160,281	(8,664)
52350 Dental Insurance	7,653	7,968	7,570	(398)
52400 VRS Life Insurance	11,378	11,735	11,130	(605)
52450 Disability Insurance	3,523	3,479	3,951	472
53330 Maintenance Of Auto Equipment	191,403	170,000	170,000	-
53340 Maintenance Of Radio Equipment	12	225	225	-
53370 Software Maintenance/Support	-	29,475	29,475	-
53500 Printing And Binding	1,555	1,000	1,500	500
53600 Advertising	-	400	400	-
55240 Cell Phone Service	1,585	1,548	2,146	598
55540 Registration/Training Costs	75	8,625	8,625	-
55800 Miscellaneous	167	-	-	-
55801 Dues And Memberships	211	-	-	-
55821 Waste Disposal	700,435	919,554	941,054	21,500
55880 Technology Charges	2,623	2,773	2,628	(145)
55899 Transfer To Other Projects	(42,263)	(30,000)	(30,000)	-
56008 Expendable Equipment	43,261	56,000	56,000	-
56009 Vehicle Fuel	73,966	100,000	67,000	(33,000)
56011 Uniforms Or Wearing Apparel For Employees	10,863	10,800	14,100	3,300
56015 Other Operating Supplies	6,680	6,000	4,500	(1,500)
58004 Motor Vehicles And Equipment	304,448	315,000	-	(315,000)
Total Sanitation	2,644,041	2,976,423	2,731,501	(244,922)
<u>Containers - 10-018-4240</u>				
51100 Salaries-Regular	57,330	57,286	62,008	4,722
51200 Salaries-Overtime	1,812	3,000	3,121	121
51450 Extra Labor	5,406	-	-	-
51500 Paid Leave Buyback	2,203	-	-	-
52100 FICA	4,133	4,612	4,982	370
52200 VRS Retirement	11,646	11,360	12,296	936
52300 Health Insurance	9,626	9,626	9,626	-

City of Salem, Virginia
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	2024 Actual	2025 Adopted Budget	2026 Adopted Budget	Increase/ (Decrease)
52400 VRS Life Insurance	768	768	732	(36)
53330 Maintenance Of Auto Equipment	21,789	50,000	50,000	-
53370 Software Maintenance/Support	-	8,421	8,421	-
55800 Miscellaneous	264	2,300	2,300	-
55821 Waste Disposal	274,861	255,750	262,500	6,750
55880 Technology Charges	81	74	73	(1)
55899 Transfer To Other Projects	(1,424)	(1,800)	(1,800)	-
56008 Expendable Equipment	14,434	29,250	29,250	-
56009 Vehicle Fuel	20,081	27,000	19,000	(8,000)
56015 Other Operating Supplies	1,480	1,000	1,000	-
Total Containers	424,490	458,647	463,509	4,862
Recycling - 10-018-4250				
51100 Salaries-Regular	51,231	51,203	55,424	4,221
51200 Salaries-Overtime	6,749	9,000	9,364	364
51450 Extra Labor	15,083	-	-	-
51500 Paid Leave Buyback	1,969	-	-	-
52100 FICA	4,349	4,605	4,956	351
52200 VRS Retirement	10,410	10,154	10,991	837
52300 Health Insurance	10,447	10,447	10,447	-
52350 Dental Insurance	398	398	398	-
52400 VRS Life Insurance	686	686	654	(32)
53330 Maintenance Of Auto Equipment	34,424	30,000	30,000	-
55851 Recycling Costs	5,666	6,000	6,000	-
55880 Technology Charges	81	74	73	(1)
55899 Transfer To Other Projects	(4,608)	(7,500)	(7,500)	-
56008 Expendable Equipment	25,933	80,000	46,000	(34,000)
56009 Vehicle Fuel	11,948	16,500	11,000	(5,500)
56011 Uniforms Or Wearing Apparel For Employees	650	800	650	(150)
56015 Other Operating Supplies	3,886	2,000	3,500	1,500
58001 Machinery And Equipment	29,875	-	-	-
58004 Motor Vehicles And Equipment	-	-	150,000	150,000
Total Recycling	209,177	214,367	331,957	117,590
Building Maintenance - 10-018-4310				
51100 Salaries-Regular	780,796	793,396	915,087	121,691
51200 Salaries-Overtime	81,907	52,000	104,040	52,040
51300 Part-Time Salaries-Regular	7,834	10,000	15,000	5,000
51500 Paid Leave Buyback	9,882	-	-	-
52100 FICA	65,429	65,438	79,111	13,673
52200 VRS Retirement	155,646	165,548	191,437	25,889
52300 Health Insurance	103,991	107,263	114,710	7,447
52350 Dental Insurance	5,096	5,578	5,578	-
52400 VRS Life Insurance	10,274	10,632	10,798	166
52450 Disability Insurance	1,804	1,769	2,403	634
53310 Maintenance Of Equipment	1,325	2,500	2,500	-
53320 Maintenance Of Building & Grounds	12,605	12,000	12,000	-
53330 Maintenance Of Auto Equipment	28,469	27,000	27,000	-
53340 Maintenance Of Radio Equipment	-	750	750	-
53370 Software Maintenance/Support	1,545	-	-	-
55230 Telephone Service	276	300	300	-
55240 Cell Phone Service	7,166	6,708	11,029	4,321
55540 Registration/Training Costs	215	7,500	9,500	2,000
55800 Miscellaneous	75	200	200	-
55880 Technology Charges	7,845	9,516	10,244	728

City of Salem, Virginia
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	2024 Actual	2025 Adopted Budget	2026 Adopted Budget	Increase/ (Decrease)
55896 Maintenance Credits	(255,899)	(190,000)	(190,000)	-
55897 Maintenance Credits Schools	(268,680)	(165,000)	(187,750)	(22,750)
56001 Office Supplies	447	400	400	-
56007 Repair And Maintenance Supplies	1,092	5,000	5,000	-
56008 Expendable Equipment	6,904	4,000	5,500	1,500
56009 Vehicle Fuel	12,320	15,000	13,500	(1,500)
56011 Uniforms Or Wearing Apparel For Employees	5,288	7,600	8,800	1,200
58004 Motor Vehicles And Equipment	138,605	-	45,000	45,000
Total Building Maintenance	922,257	955,098	1,212,137	257,039
<u>City Hall Building Maintenance - 10-018-4320</u>				
53185 Custodial Services	31,070	34,000	34,000	-
53320 Maintenance Of Building & Grounds	48,466	55,000	235,000	180,000
53322 Maintenance Of Building & Grounds-TAP	2,705	20,000	20,000	-
55110 Electrical Services	59,069	65,000	68,677	3,677
55130 Water And Sewer	4,145	5,000	5,000	-
55230 Telephone Service	1,256	2,100	2,100	-
55800 Miscellaneous	725	2,750	2,750	-
56005 Janitorial Supplies	7,062	10,000	10,000	-
56008 Expendable Equipment	4,174	-	-	-
58009 Building Improvements	67,600	300,000	-	(300,000)
Total City Hall Building Maintenance	226,272	493,850	377,527	(116,323)
<u>Courthouse Building Maintenance - 10-018-4321</u>				
53185 Custodial Services	22,529	28,000	28,000	-
53320 Maintenance Of Building & Grounds	67,157	55,000	64,500	9,500
55110 Electrical Services	46,821	50,000	60,357	10,357
55120 Heating Services - Gas And Oil	942	750	900	150
55130 Water And Sewer	1,226	1,500	1,500	-
56005 Janitorial Supplies	4,167	3,500	4,000	500
56011 Uniforms Or Wearing Apparel For Employees	210	500	650	150
58009 Building Improvements	67,600	128,000	125,000	(3,000)
Total Courthouse Building Maintenance	210,652	267,250	284,907	17,657
<u>Engineering Building - 10-018-4322</u>				
53185 Custodial Services	2,892	-	5,000	5,000
53320 Maintenance Of Building & Grounds	6,948	8,000	8,000	-
55110 Electrical Services	4,978	5,000	8,156	3,156
55120 Heating Services - Gas And Oil	999	1,500	1,500	-
55130 Water And Sewer	1,386	1,600	1,600	-
Total Engineering Building	17,203	16,100	24,256	8,156
<u>City Owned Development Property - 10-018-4323</u>				
53185 Custodial Services	2,125	4,000	-	(4,000)
53320 Maintenance Of Building & Grounds	48,261	49,000	25,000	(24,000)
55110 Electrical Services	8,051	9,500	9,456	(44)
55120 Heating Services - Gas And Oil	2,516	3,500	3,000	(500)
55130 Water And Sewer	2,268	3,250	2,320	(930)
55250 Internet Service	1,116	1,100	-	(1,100)
56005 Janitorial Supplies	-	1,000	-	(1,000)
Total City Owned Development Property	64,337	71,350	39,776	(31,574)
<u>Closed Landfill - 10-018-4401</u>				
53320 Maintenance Of Building & Grounds	20,349	10,000	12,500	2,500
Total Closed Landfill	20,349	10,000	12,500	2,500
<u>Mowles Spring Park - 10-018-4402</u>				
53320 Maintenance Of Building & Grounds	2,476	16,000	16,000	-
Total Mowles Spring Park	2,476	16,000	16,000	-

City of Salem, Virginia
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	2024 Actual	2025 Adopted Budget	2026 Adopted Budget	Increase/ (Decrease)
<u>Longwood Park - 10-018-7215</u>				
53320 Maintenance Of Building & Grounds	94,707	58,000	58,000	-
55110 Electrical Services	2,860	5,000	2,649	(2,351)
55130 Water And Sewer	1,181	1,700	1,700	-
Total Longwood Park	98,748	64,700	62,349	(2,351)
<u>Lake Spring Park - 10-018-7218</u>				
53320 Maintenance Of Building & Grounds	68,646	30,000	55,000	25,000
55110 Electrical Services	3,579	3,900	2,439	(1,461)
56015 Other Operating Supplies	1,969	4,000	4,000	-
Total Lake Spring Park	74,194	37,900	61,439	23,539
<u>Other Parks - 10-018-7220</u>				
53320 Maintenance Of Building & Grounds	79,601	120,540	85,000	(35,540)
55110 Electrical Services	4,611	4,200	6,174	1,974
55130 Water And Sewer	889	1,100	1,000	(100)
58001 Machinery And Equipment	-	150,000	-	(150,000)
Total Other Parks	85,101	275,840	92,174	(183,666)
<u>Golf Course - 10-018-7225</u>				
53320 Maintenance Of Building & Grounds	38,725	45,000	53,000	8,000
55110 Electrical Services	2,198	2,500	2,507	7
55130 Water And Sewer	1,094	1,600	1,200	(400)
Total Golf Course	42,017	49,100	56,707	7,607
<u>East Hill Cemetery - 10-018-7230</u>				
53320 Maintenance Of Building & Grounds	38,319	35,000	35,000	-
55110 Electrical Services	360	400	402	2
55130 Water And Sewer	335	375	375	-
Total East Hill Cemetery	39,014	35,775	35,777	2
<u>Greenway Maintenance - 10-018-7235</u>				
55860 Roanoke River Greenway	67,016	55,000	55,000	-
55861 Hanging Rock Trail	16,363	10,000	25,000	15,000
55862 Mason Creek Greenway	6,983	5,000	7,500	2,500
Total Greenway Maintenance	90,362	70,000	87,500	17,500
<u>Salem Rotary Dog Park - 10-018-7240</u>				
53320 Maintenance Of Building & Grounds	16,347	15,000	25,000	10,000
55110 Electrical Services	1,848	2,000	2,024	24
55130 Water And Sewer	940	1,775	1,300	(475)
Total Salem Rotary Dog Park	19,135	18,775	28,324	9,549
<u>Downtown Maintenance - 10-018-7245</u>				
51100 Salaries-Regular	-	-	125,946	125,946
52100 FICA	-	-	9,635	9,635
52200 VRS Retirement	-	-	27,065	27,065
52300 Health Insurance	-	-	26,170	26,170
52350 Dental Insurance	-	-	1,195	1,195
52400 VRS Life Insurance	-	-	1,486	1,486
52450 Disability Insurance	-	-	665	665
53320 Maintenance Of Building & Grounds	31,507	45,000	92,000	47,000
53370 Software Maintenance/Support	-	9,450	9,450	-
55110 Electrical Services	1,134	2,000	1,217	(783)
55130 Water And Sewer	3,713	3,500	3,100	(400)
55800 Miscellaneous	5,706	6,000	6,000	-
58001 Machinery And Equipment	-	27,500	30,000	2,500
Total Downtown Maintenance	42,060	93,450	333,929	240,479
<u>Landscape Management - 10-018-7250</u>				
51100 Salaries-Regular	785,605	808,102	827,890	19,788

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	2024 Actual	2025 Adopted Budget	2026 Adopted Budget	Increase/ (Decrease)
51200 Salaries-Overtime	5,761	10,000	10,404	404
51300 Part-Time Salaries-Regular	60,499	60,000	60,000	-
52100 FICA	64,204	67,175	68,719	1,544
52200 VRS Retirement	159,381	170,993	176,353	5,360
52300 Health Insurance	137,514	141,260	144,857	3,597
52350 Dental Insurance	6,969	7,118	6,720	(398)
52400 VRS Life Insurance	10,495	10,829	9,769	(1,060)
52450 Disability Insurance	2,720	2,830	2,817	(13)
53328 Weed Control	5,847	10,000	10,000	-
53829 Tree Trimming/Replacement	8,123	41,000	20,500	(20,500)
55230 Telephone Service	62	75	75	-
55240 Cell Phone Service	511	2,220	3,117	897
55410 Lease/Rent Of Equipment	311	2,000	2,000	-
55540 Registration/Training Costs	445	5,400	5,400	-
55800 Miscellaneous	5,000	5,000	5,000	-
55801 Dues And Memberships	211	400	400	-
55880 Technology Charges	3,946	5,107	3,830	(1,277)
55899 Transfer To Other Projects	(722,027)	(515,000)	(515,000)	-
55957 Grants - Other Costs	1,354	-	-	-
56011 Uniforms Or Wearing Apparel For Employees	8,920	7,600	10,450	2,850
56015 Other Operating Supplies	10,466	10,000	10,000	-
Total Landscape Maintenance Program	556,317	852,109	863,301	11,192
Farmers Market - 10-018-7251				
51100 Salaries-Regular	36,887	39,113	-	(39,113)
51300 Part-Time Salaries-Regular	-	10,000	2,000	(8,000)
51450 Extra Labor	560	-	-	-
52100 FICA	2,390	3,757	153	(3,604)
52200 VRS Retirement	7,190	8,359	-	(8,359)
52300 Health Insurance	7,996	8,843	-	(8,843)
52350 Dental Insurance	360	398	-	(398)
52400 VRS Life Insurance	474	524	-	(524)
52450 Disability Insurance	188	207	-	(207)
53320 Maintenance Of Building & Grounds	22,272	10,000	20,000	10,000
53600 Advertising	370	1,000	1,000	-
55110 Electrical Services	2,850	4,300	3,309	(991)
55130 Water And Sewer	6,870	7,000	5,000	(2,000)
55230 Telephone Service	62	75	75	-
55240 Cell Phone Service	511	516	516	-
55530 Meals And Lodging	-	700	700	-
55540 Registration/Training Costs	388	200	500	300
55800 Miscellaneous	3,779	10,000	10,000	-
55822 Market Promotions	630	1,000	1,000	-
55823 SNAP Program	6,996	6,500	6,500	-
55880 Technology Charges	512	626	637	11
55899 Transfer To Other Projects	(706)	-	-	-
55957 Grants - Other Costs	196	-	-	-
55959 Gus Schumacher Nutrition Incentive Program (GusNIP) (USDA)	5,756	6,500	6,500	-
55963 Southwest VA Produce Prescription Program (SWPRx) (USDA)	-	-	3,500	3,500
Total Farmers Market	106,531	119,618	61,390	(58,228)
Total Streets	11,541,680	19,127,644	18,398,021	(729,623)

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	2024 Actual	2025 Adopted Budget	2026 Adopted Budget	Increase/ (Decrease)
Registrar				
<u>Registrar - 10-019-1320</u>				
51100 Salaries-Regular	157,843	158,178	165,609	7,431
51200 Salaries-Overtime	3,772	3,500	3,641	141
51300 Part-Time Salaries-Regular	50,553	30,970	30,970	-
51500 Paid Leave Buyback	3,717	-	-	-
52100 FICA	14,337	14,737	15,316	579
52200 VRS Retirement	31,994	31,367	32,544	1,177
52300 Health Insurance	16,110	16,110	19,469	3,359
52350 Dental Insurance	797	797	797	-
52400 VRS Life Insurance	2,109	2,120	1,937	(183)
53150 Legal Services	513	600	600	-
53310 Maintenance Of Equipment	28,374	19,000	21,792	2,792
53500 Printing And Binding	10,365	10,000	10,000	-
53600 Advertising	310	1,000	1,000	-
55210 Postage	5,323	3,900	5,500	1,600
55230 Telephone Service	349	525	525	-
55240 Cell Phone Service	511	516	516	-
55410 Lease/Rent Of Equipment	2,606	22,520	20,360	(2,160)
55450 Lease Offset	(2,090)	-	(2,200)	(2,200)
55510 Mileage	-	200	200	-
55530 Meals And Lodging	1,772	2,000	2,000	-
55540 Registration/Training Costs	30	1,000	1,000	-
55800 Miscellaneous	54	100	100	-
55801 Dues And Memberships	290	595	638	43
55880 Technology Charges	7,925	8,120	8,738	618
56001 Office Supplies	3,552	3,500	3,500	-
56008 Expendable Equipment	-	500	-	(500)
Total Registrar	341,116	331,855	344,552	12,697
<u>Electoral Board - 10-019-1321</u>				
51300 Part-Time Salaries-Regular	7,740	10,245	10,245	-
52100 FICA	592	784	784	-
55510 Mileage	459	550	550	-
55530 Meals And Lodging	947	1,000	2,750	1,750
55540 Registration/Training Costs	1,350	1,485	1,485	-
55800 Miscellaneous	176	100	100	-
55801 Dues And Memberships	200	200	200	-
55880 Technology Charges	244	221	218	(3)
Total Electoral Board	11,708	14,585	16,332	1,747
Total Registrar	352,824	346,440	360,884	14,444
Circuit Court - 10-020-2110				
55210 Postage	66	250	250	-
55230 Telephone Service	441	1,000	1,000	-
55800 Miscellaneous	513	500	500	-
55805 Jury And Witness Fees	6,598	6,750	6,750	-
56001 Office Supplies	276	3,000	3,000	-
56012 Books And Subscriptions	2,368	1,750	1,750	-
57005 23rd Circuit Court	64,182	60,000	60,000	-
Total Circuit Court	74,444	73,250	73,250	-
District Courts				
<u>Combined District Courts - 10-022-2112</u>				
51300 Part-Time Salaries-Regular	19,809	21,000	28,000	7,000
52100 FICA	1,515	1,606	2,142	536

City of Salem, Virginia
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	2024 Actual	2025 Adopted Budget	2026 Adopted Budget	Increase/ (Decrease)
53155 Court Appointed Attorneys	-	2,000	2,000	-
53310 Maintenance Of Equipment	1,834	3,000	3,000	-
53500 Printing And Binding	1,793	1,100	1,100	-
55230 Telephone Service	2,283	5,100	5,100	-
55410 Lease/Rent Of Equipment	2,110	3,000	3,000	-
55450 Lease Offset	(1,969)	-	(2,100)	(2,100)
55801 Dues And Memberships	175	175	175	-
55880 Technology Charges	1,137	1,117	1,120	3
56001 Office Supplies	3,830	6,300	6,800	500
56012 Books And Subscriptions	228	1,800	1,800	-
Total Combined District Courts	32,745	46,198	52,137	5,939
General District Judges - 10-022-2120				
55230 Telephone Service	62	75	75	-
55510 Mileage	403	300	450	150
55530 Meals And Lodging	353	300	400	100
55540 Registration/Training Costs	75	1,000	1,000	-
55800 Miscellaneous	-	1,700	1,700	-
55801 Dues And Memberships	60	250	250	-
56012 Books And Subscriptions	1,510	1,500	1,500	-
Total General District Judges	2,463	5,125	5,375	250
Juvenile District Judges - 10-022-2160				
53310 Maintenance Of Equipment	-	200	200	-
55230 Telephone Service	92	170	170	-
55510 Mileage	-	100	100	-
55530 Meals And Lodging	-	500	500	-
55540 Registration/Training Costs	-	1,000	1,000	-
55800 Miscellaneous	605	100	100	-
55801 Dues And Memberships	-	200	200	-
56012 Books And Subscriptions	1,410	1,050	1,500	450
Total Juvenile District Judges	2,107	3,320	3,770	450
Total District Courts	37,315	54,643	61,282	6,639
Magistrate Office - 10-024-2130				
53310 Maintenance Of Equipment	-	120	120	-
56001 Office Supplies	1,959	1,428	1,428	-
56008 Expendable Equipment	977	750	750	-
56012 Books And Subscriptions	-	1,000	1,000	-
Total Magistrate Office	2,936	3,298	3,298	-
Clerk of Circuit Court - 10-027-2170				
51100 Salaries-Regular	433,733	433,140	464,238	31,098
51200 Salaries-Overtime	-	1,000	1,040	40
51500 Paid Leave Buyback	4,325	-	-	-
52100 FICA	32,138	33,212	35,594	2,382
52200 VRS Retirement	87,724	87,877	92,281	4,404
52300 Health Insurance	35,139	35,221	35,221	-
52350 Dental Insurance	1,988	1,992	1,992	-
52400 VRS Life Insurance	5,783	5,804	5,454	(350)
52450 Disability Insurance	283	283	334	51
53120 Accounting And Auditing Services	3,232	3,500	3,500	-
53199 Other Professional Services	-	500	500	-
53310 Maintenance Of Equipment	9,929	11,500	-	(11,500)
53370 Software Maintenance/Support	-	-	11,500	11,500
53500 Printing And Binding	3,650	4,000	4,000	-
55210 Postage	1,956	2,000	2,000	-

City of Salem, Virginia
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	2024 Actual	2025 Adopted Budget	2026 Adopted Budget	Increase/ (Decrease)
55230 Telephone Service	542	2,500	2,500	-
55240 Cell Phone Service	511	516	516	-
55410 Lease/Rent Of Equipment	2,748	2,580	2,580	-
55450 Lease Offset	(1,969)	-	(2,100)	(2,100)
55800 Miscellaneous	9,023	9,408	15,120	5,712
55880 Technology Charges	1,542	1,646	2,224	578
56001 Office Supplies	2,986	2,300	2,300	-
56012 Books And Subscriptions	-	200	200	-
Total Clerk of Circuit Court	635,263	639,179	680,994	41,815
City Sheriff				
City Sheriff - 10-028-2180				
51100 Salaries-Regular	772,893	774,678	845,347	70,669
51200 Salaries-Overtime	14,566	27,040	28,132	1,092
51300 Part-Time Salaries-Regular	66,837	89,514	88,883	(631)
51500 Paid Leave Buyback	3,108	-	-	-
52100 FICA	64,495	68,178	73,206	5,028
52200 VRS Retirement	153,405	152,925	166,632	13,707
52300 Health Insurance	86,183	86,803	88,810	2,007
52350 Dental Insurance	3,884	3,984	3,984	-
52400 VRS Life Insurance	10,112	10,240	9,831	(409)
52450 Disability Insurance	181	198	214	16
53150 Legal Services	1,387	3,500	3,500	-
53199 Other Professional Services	11,500	12,000	18,000	6,000
53310 Maintenance Of Equipment	314	1,150	1,150	-
53330 Maintenance Of Auto Equipment	10,354	8,000	8,000	-
53340 Maintenance Of Radio Equipment	6,703	6,963	7,241	278
53500 Printing And Binding	513	875	1,250	375
53700 Laundry And Cleaning	-	-	4,608	4,608
55210 Postage	85	500	500	-
55230 Telephone Service	600	850	850	-
55240 Cell Phone Service	3,128	3,350	3,350	-
55410 Lease/Rent Of Equipment	1,342	1,600	1,600	-
55450 Lease Offset	(1,149)	-	(1,300)	(1,300)
55530 Meals And Lodging	2,906	4,000	5,000	1,000
55540 Registration/Training Costs	3,219	8,350	8,350	-
55550 Extradition Of Prisoners	(110)	900	900	-
55590 Training - Academy	5,152	5,670	6,315	645
55800 Miscellaneous	6,520	3,000	3,000	-
55801 Dues And Memberships	1,459	3,450	5,000	1,550
55806 Accreditation Expenses	2,446	5,000	5,000	-
55880 Technology Charges	9,412	10,550	8,774	(1,776)
56001 Office Supplies	1,984	2,000	3,000	1,000
56008 Expendable Equipment	14,813	13,000	13,000	-
56009 Vehicle Fuel	7,707	8,500	6,500	(2,000)
56011 Uniforms Or Wearing Apparel For Employees	5,156	7,000	9,500	2,500
56018 Sheriff Supplies	2,474	7,700	9,200	1,500
56019 Bulletproof Vests	798	2,500	5,000	2,500
58004 Motor Vehicles And Equipment	99,333	66,812	55,000	(11,812)
58009 Building Improvements	24,031	25,000	45,000	20,000
Total City Sheriff	1,397,741	1,425,780	1,542,327	116,547
Correction and Detention - 10-028-3320				
57001 Salem Roanoke County Jail Operational Costs	311,767	350,000	350,000	-
57002 Salem Roanoke County Jail Capital Costs	17,550	61,750	61,750	-

City of Salem, Virginia
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	2024 Actual	2025	2026	Increase/ (Decrease)
		Adopted Budget	Adopted Budget	
57010 WVRJA Operational Costs	1,114,495	1,168,512	1,083,729	(84,783)
57011 WVRJA Debt Service Costs	361,106	320,705	380,951	60,246
Total Correction and Detention	1,804,918	1,900,967	1,876,430	(24,537)
Total City Sheriff	3,202,659	3,326,747	3,418,757	92,010

Commonwealth Attorney

Commonwealth Attorney - 10-029-2210

51100 Salaries-Regular	575,770	565,892	617,571	51,679
51300 Part-Time Salaries-Regular	7,302	19,278	-	(19,278)
51500 Paid Leave Buyback	2,153	-	-	-
52100 FICA	42,979	44,766	47,244	2,478
52200 VRS Retirement	116,533	119,035	128,794	9,759
52300 Health Insurance	49,651	46,862	46,862	-
52350 Dental Insurance	2,513	2,390	2,390	-
52400 VRS Life Insurance	7,681	7,583	7,258	(325)
52450 Disability Insurance	1,179	1,126	1,241	115
53330 Maintenance Of Auto Equipment	4,296	1,500	1,500	-
53370 Software Maintenance/Support	-	-	10,144	10,144
53500 Printing And Binding	1,074	1,654	1,772	118
55210 Postage	204	285	300	15
55230 Telephone Service	417	675	675	-
55240 Cell Phone Service	571	622	622	-
55410 Lease/Rent Of Equipment	1,214	1,380	1,380	-
55450 Lease Offset	(967)	-	(1,000)	(1,000)
55510 Mileage	217	435	200	(235)
55530 Meals And Lodging	2,529	3,138	5,139	2,001
55540 Registration/Training Costs	454	940	1,400	460
55800 Miscellaneous	507	1,440	1,440	-
55801 Dues And Memberships	2,953	3,536	3,692	156
55880 Technology Charges	6,342	6,240	7,401	1,161
56001 Office Supplies	3,042	3,600	3,600	-
56008 Expendable Equipment	-	-	4,981	4,981
56009 Vehicle Fuel	986	798	1,090	292
56012 Books And Subscriptions	2,056	1,938	2,173	235
58004 Motor Vehicles And Equipment	-	-	43,000	43,000
58025 Software	-	-	40,750	40,750
Total Commonwealth Attorney	831,656	835,113	981,619	146,506

Victim Witness Assistance Program - 10-029-2212

51100 Salaries-Regular	46,323	55,000	61,800	6,800
51300 Part-Time Salaries-Regular	2,888	11,922	18,519	6,597
52100 FICA	3,615	5,120	6,145	1,025
52200 VRS Retirement	8,853	11,182	12,255	1,073
52300 Health Insurance	6,147	9,728	7,447	(2,281)
52350 Dental Insurance	309	399	399	-
52400 VRS Life Insurance	584	737	730	(7)
52450 Disability Insurance	109	291	327	36
53500 Printing And Binding	982	450	-	(450)
55210 Postage	180	340	-	(340)
55230 Telephone Service	62	70	-	(70)
55510 Mileage	756	382	-	(382)
55530 Meals And Lodging	2,376	1,154	-	(1,154)
55540 Registration/Training Costs	497	250	-	(250)
55800 Miscellaneous	-	88	-	(88)
55801 Dues And Memberships	150	150	-	(150)

City of Salem, Virginia
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	2024 Actual	2025 Adopted Budget	2026 Adopted Budget	Increase/ (Decrease)
55880 Technology Charges	162	74	-	(74)
56001 Office Supplies	8,674	952	-	(952)
Total Victim Witness Assistance Program	82,667	98,289	107,622	9,333
Local Match - Victim Witness - 10-029-2213				
51300 Part-Time Salaries-Regular	-	-	8,261	8,261
52100 FICA	-	-	632	632
53500 Printing And Binding	-	-	1,520	1,520
55210 Postage	-	-	365	365
55230 Telephone Service	-	-	70	70
55510 Mileage	-	-	1,129	1,129
55530 Meals And Lodging	-	-	3,685	3,685
55540 Registration/Training Costs	-	-	500	500
55800 Miscellaneous	-	-	1,200	1,200
55801 Dues And Memberships	-	-	150	150
55880 Technology Charges	-	-	710	710
56001 Office Supplies	-	-	1,584	1,584
Total Local Match - Victim Witness	-	-	19,806	19,806
Cost Collections - 10-029-2214				
51300 Part-Time Salaries-Regular	1,110	5,000	5,000	-
52100 FICA	84	382	382	-
55210 Postage	204	250	876	626
56001 Office Supplies	235	450	650	200
Total Cost Collections	1,633	6,082	6,908	826
Total Commonwealth Attorney	915,956	939,484	1,115,955	176,471
Police				
Police Department - 10-030-3110				
51100 Salaries-Regular	4,328,002	4,827,763	5,098,078	270,315
51115 Salaries-Reimbursable	71,213	-	-	-
51200 Salaries-Overtime	88,394	84,000	90,515	6,515
51300 Part-Time Salaries-Regular	321,889	394,570	386,077	(8,493)
51400 Part-Time Salaries-Overtime	411	-	-	-
51500 Paid Leave Buyback	40,749	-	-	-
52100 FICA	381,577	405,934	426,462	20,528
52200 VRS Retirement	827,960	914,335	964,172	49,837
52300 Health Insurance	463,151	538,281	512,525	(25,756)
52350 Dental Insurance	23,069	26,557	24,964	(1,593)
52400 VRS Life Insurance	55,258	61,671	57,246	(4,425)
52450 Disability Insurance	580	580	627	47
53110 Payments For Medical, Dental Or Hospital Services	19,248	28,500	30,000	1,500
53150 Legal Services	228	4,000	4,000	-
53310 Maintenance Of Equipment	97,510	93,932	40,350	(53,582)
53320 Maintenance Of Building & Grounds	65,680	39,300	50,127	10,827
53330 Maintenance Of Auto Equipment	101,191	102,000	102,000	-
53340 Maintenance Of Radio Equipment	60,023	65,000	68,000	3,000
53360 Gun Range Maintenance	4,745	7,900	7,900	-
53370 Software Maintenance/Support	-	-	189,950	189,950
53500 Printing And Binding	11,807	10,000	10,000	-
53600 Advertising	200	-	-	-
53700 Laundry And Cleaning	1,549	4,000	4,000	-
55110 Electrical Services	97,853	90,000	111,236	21,236
55120 Heating Services - Gas And Oil	18,883	17,000	15,000	(2,000)
55130 Water And Sewer	10,744	11,000	16,000	5,000
55210 Postage	1,249	1,600	1,600	-

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Fiscal Year 2026

	2024 Actual	2025 Adopted Budget	2026 Adopted Budget	Increase/ (Decrease)
55230 Telephone Service	7,453	9,200	9,200	-
55240 Cell Phone Service	33,629	36,100	36,340	240
55410 Lease/Rent Of Equipment	-	2,500	2,500	-
55450 Lease Offset	(1,641)	-	(1,700)	(1,700)
55530 Meals And Lodging	24,570	19,100	20,100	1,000
55540 Registration/Training Costs	(1,866)	25,000	25,000	-
55590 Training - Academy	31,648	34,960	38,916	3,956
55800 Miscellaneous	81	100	100	-
55801 Dues And Memberships	2,105	3,030	2,790	(240)
55806 Accreditation Expenses	14,379	14,600	17,000	2,400
55807 Evidence Processing/Photography	9,374	12,100	14,700	2,600
55808 Neighborhood Watch And Crime Prevention	-	500	1,500	1,000
55809 Employee Recruitment	3,062	5,300	5,300	-
55810 DARE Program	5,585	4,800	4,800	-
55811 Citizens Academy	859	1,000	1,000	-
55817 Police Investigation Fund	7,175	8,500	8,500	-
55833 DARE Donations	1,790	2,000	2,000	-
55859 State Grants	-	28,730	35,522	6,792
55871 E-summons Program	11,238	15,000	15,000	-
55880 Technology Charges	52,209	56,170	58,132	1,962
56001 Office Supplies	8,988	5,000	5,000	-
56005 Janitorial Supplies	6,576	6,500	6,500	-
56008 Expendable Equipment	2,875	28,000	112,295	84,295
56009 Vehicle Fuel	75,887	105,000	75,000	(30,000)
56010 Police Supplies	35,043	30,500	30,500	-
56011 Uniforms Or Wearing Apparel For Employees	26,873	33,000	33,000	-
56019 Bulletproof Vests	21,907	19,680	26,400	6,720
58001 Machinery And Equipment	99,673	182,121	86,707	(95,414)
58004 Motor Vehicles And Equipment	329,760	450,000	90,000	(360,000)
58009 Building Improvements	101,064	-	-	-
58028 Subscription Offset	(5,405)	-	(189,948)	(189,948)
Total Police Department	7,998,054	8,866,414	8,782,983	(83,431)
Communication Center - 10-030-3140				
51100 Salaries-Regular	928,372	878,521	996,835	118,314
51115 Salaries-Reimbursable	(411)	-	-	-
51200 Salaries-Overtime	10,193	20,000	20,808	808
51300 Part-Time Salaries-Regular	13,925	35,000	35,000	-
51500 Paid Leave Buyback	2,994	-	-	-
52100 FICA	70,814	71,414	80,527	9,113
52200 VRS Retirement	175,018	181,702	207,092	25,390
52300 Health Insurance	115,393	126,960	125,999	(961)
52350 Dental Insurance	5,362	5,472	5,870	398
52400 VRS Life Insurance	11,547	11,772	11,763	(9)
52450 Disability Insurance	2,301	2,098	2,782	684
53310 Maintenance Of Equipment	10,544	27,500	27,500	-
53340 Maintenance Of Radio Equipment	182,956	192,000	196,500	4,500
53370 Software Maintenance/Support	88,753	86,125	95,575	9,450
53380 Maintenance Of Vehicle Computer Equipment	2,535	8,500	8,500	-
53500 Printing And Binding	6,017	3,750	3,750	-
55230 Telephone Service	21,273	40,100	40,100	-
55410 Lease/Rent Of Equipment	-	2,300	2,300	-
55450 Lease Offset	(1,675)	-	(2,100)	(2,100)
55530 Meals And Lodging	397	500	500	-

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2026

	2024 Actual	2025 Adopted Budget	2026 Adopted Budget	Increase/ (Decrease)
55540 Registration/Training Costs	1,277	5,800	5,800	-
55800 Miscellaneous	-	100	100	-
55806 Accreditation Expenses	-	5,200	5,200	-
55809 Employee Recruitment	-	-	1,000	1,000
55859 State Grants	3,855	4,000	12,000	8,000
55880 Technology Charges	7,820	8,460	8,105	(355)
56001 Office Supplies	2,866	2,700	3,000	300
56008 Expendable Equipment	1,471	6,690	3,000	(3,690)
56011 Uniforms Or Wearing Apparel For Employees	618	2,000	2,000	-
58003 Communications Equipment	289,895	-	-	-
Total Communication Center	1,954,110	1,728,664	1,899,506	170,842
Animal Control - 10-030-3510				
51100 Salaries-Regular	472,840	523,694	565,326	41,632
51115 Salaries-Reimbursable	2,669	-	-	-
51200 Salaries-Overtime	10,431	11,000	12,485	1,485
51300 Part-Time Salaries-Regular	107,555	86,640	86,640	-
51400 Part-Time Salaries-Overtime	267	-	-	-
51500 Paid Leave Buyback	1,748	-	-	-
52100 FICA	45,628	47,532	50,831	3,299
52200 VRS Retirement	91,691	105,362	111,948	6,586
52300 Health Insurance	57,374	71,092	72,054	962
52350 Dental Insurance	2,756	3,586	3,586	-
52400 VRS Life Insurance	6,043	6,801	6,430	(371)
52450 Disability Insurance	644	942	997	55
53180 Veterinary Services	3,292	4,000	7,000	3,000
53320 Maintenance Of Building & Grounds	38,788	28,450	33,450	5,000
53330 Maintenance Of Auto Equipment	14,392	12,000	13,500	1,500
53370 Software Maintenance/Support	17,500	17,500	-	(17,500)
55110 Electrical Services	31,334	37,000	42,485	5,485
55120 Heating Services - Gas And Oil	11,821	10,500	12,500	2,000
55130 Water And Sewer	4,959	6,000	6,000	-
55230 Telephone Service	1,510	2,000	2,000	-
55240 Cell Phone Service	5,029	5,000	6,000	1,000
55410 Lease/Rent Of Equipment	-	-	300	300
55510 Mileage	-	100	100	-
55530 Meals And Lodging	867	1,200	1,200	-
55540 Registration/Training Costs	1,029	2,060	2,060	-
55800 Miscellaneous	-	100	100	-
55812 Deer Reduction Program	3,947	7,500	7,500	-
55832 Donations	7,039	10,000	10,000	-
55835 Bank Charges	1,051	1,500	1,500	-
55841 Spaying/Neutering Program	4,193	3,500	3,500	-
55880 Technology Charges	8,209	9,065	8,496	(569)
56001 Office Supplies	2,391	3,260	3,710	450
56005 Janitorial Supplies	4,137	5,500	5,800	300
56009 Vehicle Fuel	7,870	10,000	7,500	(2,500)
56011 Uniforms Or Wearing Apparel For Employees	1,811	4,000	4,000	-
56015 Other Operating Supplies	4,353	4,500	6,000	1,500
58004 Motor Vehicles And Equipment	67,259	83,000	90,000	7,000
58009 Building Improvements	50,187	-	70,000	70,000
Total Animal Control	1,092,614	1,124,384	1,254,998	130,614
Total Police	11,044,778	11,719,462	11,937,487	218,025

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2026

	2024 Actual	2025 Adopted Budget	2026 Adopted Budget	Increase/ (Decrease)
Fire Department - 10-032-3210				
51100 Salaries-Regular	4,976,604	4,996,406	5,460,154	463,748
51200 Salaries-Overtime	615,705	600,000	624,240	24,240
51205 Salaries-Overtime FLSA	303,976	258,083	341,251	83,168
51300 Part-Time Salaries-Regular	189,413	262,500	268,740	6,240
51400 Part-Time Salaries-Overtime	13,187	30,000	30,000	-
51500 Paid Leave Buyback	23,474	-	-	-
52100 FICA	458,169	470,245	514,415	44,170
52200 VRS Retirement	974,633	981,864	1,072,496	90,632
52300 Health Insurance	518,382	536,345	562,926	26,581
52350 Dental Insurance	26,270	27,083	27,482	399
52400 VRS Life Insurance	65,494	66,349	63,820	(2,529)
53110 Payments For Medical, Dental Or Hospital Services	32,678	46,050	51,050	5,000
53150 Legal Services	76	1,000	1,000	-
53310 Maintenance Of Equipment	55,535	82,735	71,235	(11,500)
53320 Maintenance Of Building & Grounds	35,581	47,000	61,500	14,500
53330 Maintenance Of Auto Equipment	243,570	189,250	187,750	(1,500)
53340 Maintenance Of Radio Equipment	27,387	28,483	29,622	1,139
53370 Software Maintenance/Support	18,384	22,750	123,409	100,659
53700 Laundry And Cleaning	6,179	6,500	8,000	1,500
55110 Electrical Services	46,464	46,000	56,176	10,176
55120 Heating Services - Gas And Oil	9,289	9,700	12,500	2,800
55130 Water And Sewer	5,608	6,500	6,500	-
55210 Postage	349	300	500	200
55230 Telephone Service	3,129	5,000	3,500	(1,500)
55240 Cell Phone Service	18,767	18,882	20,412	1,530
55410 Lease/Rent Of Equipment	5,791	6,000	6,000	-
55450 Lease Offset	(4,224)	-	(4,400)	(4,400)
55530 Meals And Lodging	20,306	-	8,000	8,000
55540 Registration/Training Costs	37,399	32,000	25,000	(7,000)
55570 Haz Mat Training	893	4,500	4,500	-
55595 EMS Training	5,596	35,880	40,000	4,120
55596 Fire & EMS Training Center	8,523	21,200	23,200	2,000
55800 Miscellaneous	146	-	-	-
55801 Dues And Memberships	2,321	2,850	2,850	-
55818 Revenue Recovery Expenses	59,206	64,500	76,960	12,460
55819 Fire Program Expenditures	165,588	114,119	129,000	14,881
55839 Hazardous Material - Level III	22,106	15,000	15,000	-
55854 Fire Prevention Program	5,554	8,800	8,800	-
55880 Technology Charges	45,861	50,464	55,129	4,665
56001 Office Supplies	4,671	6,000	6,500	500
56008 Expendable Equipment	6,777	80,900	58,000	(22,900)
56009 Vehicle Fuel	68,524	80,000	65,000	(15,000)
56011 Uniforms Or Wearing Apparel For Employees	74,485	72,250	103,450	31,200
56012 Books And Subscriptions	403	420	420	-
56015 Other Operating Supplies	19,138	10,250	8,250	(2,000)
56023 EMS Supplies	49,763	46,000	66,000	20,000
58001 Machinery And Equipment	14,429	-	-	-
58004 Motor Vehicles And Equipment	103,343	65,000	330,000	265,000
58025 Software	54,940	-	-	-
58028 Subscription Offset	(3,200)	-	(56,687)	(56,687)
Total Fire Department	9,436,642	9,455,158	10,569,650	1,114,492

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2026

	2024 Actual	2025 Adopted Budget	2026 Adopted Budget	Increase/ (Decrease)
Salem Rescue Squad - 10-034-3230				
51300 Part-Time Salaries-Regular	23,036	21,517	21,517	-
52100 FICA	1,762	1,646	1,646	-
53310 Maintenance Of Equipment	-	2,000	7,000	5,000
53320 Maintenance Of Building & Grounds	28,522	15,000	15,000	-
53330 Maintenance Of Auto Equipment	4,218	10,000	10,000	-
53340 Maintenance Of Radio Equipment	7,907	8,224	8,552	328
55110 Electrical Services	4,806	5,000	6,269	1,269
55120 Heating Services - Gas And Oil	2,544	3,200	3,600	400
55130 Water And Sewer	1,149	1,300	1,300	-
55230 Telephone Service	287	300	300	-
55240 Cell Phone Service	1,921	3,300	3,440	140
55309 Insurance	13,813	14,000	14,000	-
55540 Registration/Training Costs	-	1,000	1,000	-
55840 Four For Life Program	61,037	24,246	24,246	-
55880 Technology Charges	1,673	1,781	1,814	33
56001 Office Supplies	684	1,000	1,000	-
56004 Medical Supplies	5,636	7,000	7,000	-
56008 Expendable Equipment	-	-	1,200	1,200
56009 Vehicle Fuel	2,695	2,800	2,800	-
56015 Other Operating Supplies	-	3,000	1,000	(2,000)
58001 Machinery And Equipment	-	40,000	50,000	10,000
Total Salem Rescue Squad	161,690	166,314	182,684	16,370
Court Services Unit - 10-038-3330				
53500 Printing And Binding	-	500	500	-
55230 Telephone Service	92	135	135	-
55540 Registration/Training Costs	-	500	500	-
55800 Miscellaneous	-	150	150	-
56008 Expendable Equipment	1,095	-	1,500	1,500
Total Court Services Unit	1,187	1,285	2,785	1,500
Community Development				
<u>Building Inspections - 10-042-3410</u>				
51100 Salaries-Regular	327,473	363,755	440,979	77,224
51200 Salaries-Overtime	262	-	-	-
51300 Part-Time Salaries-Regular	29,164	-	-	-
51400 Part-Time Salaries-Overtime	83	-	-	-
52100 FICA	25,945	27,827	33,735	5,908
52200 VRS Retirement	65,894	76,664	92,387	15,723
52300 Health Insurance	37,553	45,444	45,205	(239)
52350 Dental Insurance	1,629	1,992	1,992	-
52400 VRS Life Insurance	4,343	4,874	5,204	330
52450 Disability Insurance	565	773	1,104	331
53150 Legal Services	3,420	5,000	8,000	3,000
53310 Maintenance Of Equipment	96	820	820	-
53330 Maintenance Of Auto Equipment	7,242	4,200	4,200	-
53500 Printing And Binding	837	1,800	1,800	-
55210 Postage	514	2,000	1,800	(200)
55230 Telephone Service	153	180	180	-
55240 Cell Phone Service	2,285	3,600	3,732	132
55410 Lease/Rent Of Equipment	2,581	1,800	1,800	-
55450 Lease Offset	(894)	-	(1,900)	(1,900)
55510 Mileage	206	-	-	-
55530 Meals And Lodging	288	-	-	-

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2026

	2024 Actual	2025 Adopted Budget	2026 Adopted Budget	Increase/ (Decrease)
55540 Registration/Training Costs	2,322	2,750	3,500	750
55800 Miscellaneous	-	100	100	-
55801 Dues And Memberships	1,684	1,700	1,700	-
55835 Bank Charges	368	400	800	400
55880 Technology Charges	6,829	7,924	6,956	(968)
56001 Office Supplies	1,128	1,400	1,400	-
56008 Expendable Equipment	7	175	175	-
56009 Vehicle Fuel	2,084	3,397	1,750	(1,647)
56011 Uniforms Or Wearing Apparel For Employees	697	1,200	1,200	-
56012 Books And Subscriptions	1,697	1,800	2,000	200
58004 Motor Vehicles And Equipment	59,895	-	-	-
58030 Inception of Lease - Capital Outlay	8,200	-	-	-
Total Building Inspections	594,550	561,575	660,619	99,044
Engineering - 10-042-4110				
51100 Salaries-Regular	719,991	762,519	782,794	20,275
51500 Paid Leave Buyback	9,751	-	-	-
52100 FICA	54,687	58,333	59,884	1,551
52200 VRS Retirement	145,716	153,603	157,974	4,371
52300 Health Insurance	53,317	61,951	53,288	(8,663)
52350 Dental Insurance	2,948	3,345	2,947	(398)
52400 VRS Life Insurance	9,605	10,218	9,237	(981)
52450 Disability Insurance	557	759	602	(157)
53140 Engineering And Architectural Services	65,504	60,000	60,000	-
53150 Legal Services	3,405	4,200	4,200	-
53199 Other Professional Services	14,510	20,000	19,550	(450)
53310 Maintenance Of Equipment	6,444	5,000	5,000	-
53320 Maintenance Of Building & Grounds	150	-	-	-
53330 Maintenance Of Auto Equipment	3,555	4,745	4,500	(245)
53340 Maintenance Of Radio Equipment	1,192	1,240	1,289	49
53500 Printing And Binding	1,615	3,250	3,600	350
55210 Postage	337	300	350	50
55230 Telephone Service	626	650	650	-
55240 Cell Phone Service	4,493	5,700	5,700	-
55510 Mileage	-	300	300	-
55530 Meals And Lodging	1,152	-	-	-
55540 Registration/Training Costs	4,395	11,000	9,400	(1,600)
55801 Dues And Memberships	1,699	1,550	1,550	-
55842 MS4 & VSMP Stormwater Management Programs	28,302	57,300	67,300	10,000
55868 Community Development Federal Grants	-	100,000	-	(100,000)
55880 Technology Charges	10,449	11,007	11,808	801
56001 Office Supplies	4,601	3,900	3,900	-
56008 Expendable Equipment	144	1,660	1,660	-
56009 Vehicle Fuel	2,612	4,400	2,500	(1,900)
56012 Books And Subscriptions	-	800	800	-
58004 Motor Vehicles And Equipment	46,432	35,000	36,000	1,000
58014 Infrastructure Improvements	-	25,000	-	(25,000)
Total Engineering	1,198,189	1,407,730	1,306,783	(100,947)
Planning and Zoning - 10-042-8120				
51100 Salaries-Regular	200,884	200,668	255,146	54,478
51500 Paid Leave Buyback	1,603	-	-	-
52100 FICA	15,201	15,351	19,519	4,168
52200 VRS Retirement	40,784	42,273	56,297	14,024
52300 Health Insurance	8,326	7,446	24,774	17,328

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2026

	2024 Actual	2025 Adopted Budget	2026 Adopted Budget	Increase/ (Decrease)
52350 Dental Insurance	398	398	1,195	797
52400 VRS Life Insurance	2,688	2,689	3,011	322
52450 Disability Insurance	353	353	871	518
53150 Legal Services	12,825	8,000	8,000	-
53199 Other Professional Services	88,243	75,000	75,000	-
53500 Printing And Binding	1,381	1,500	2,000	500
55210 Postage	889	2,500	2,100	(400)
55240 Cell Phone Service	1,684	2,100	1,716	(384)
55530 Meals And Lodging	2,517	-	-	-
55540 Registration/Training Costs	2,311	6,500	6,500	-
55801 Dues And Memberships	972	1,175	1,175	-
55880 Technology Charges	1,267	1,326	3,675	2,349
56001 Office Supplies	1,038	1,500	1,500	-
56008 Expendable Equipment	-	240	240	-
57040 Rke Valley Alleghany Regional Comm.	25,060	29,909	29,982	73
57041 Rke Valley Transportation Planning Organization	3,759	3,739	3,748	9
Total Planning and Zoning	<u>412,183</u>	<u>402,667</u>	<u>496,449</u>	<u>93,782</u>
Total Community Development	<u>2,204,922</u>	<u>2,371,972</u>	<u>2,463,851</u>	<u>91,879</u>

Civic Facilities

Salem Memorial Park - 10-053-7205

53185 Custodial Services	45,477	40,029	41,230	1,201
53187 Security Services	14,153	20,267	20,875	608
53320 Maintenance Of Building & Grounds	110,178	93,000	115,000	22,000
53327 Field Maintenance	41,898	26,005	26,785	780
53330 Maintenance Of Auto Equipment	119	750	750	-
55110 Electrical Services	232,182	226,000	288,392	62,392
55120 Heating Services - Gas And Oil	4,486	4,500	4,500	-
55130 Water And Sewer	31,310	35,000	52,000	17,000
55309 Insurance	2,500	2,500	2,500	-
56009 Vehicle Fuel	1,325	1,500	750	(750)
58001 Machinery And Equipment	-	42,000	88,000	46,000
58009 Building Improvements	294,533	283,500	210,000	(73,500)
Total Salem Memorial Park	<u>778,161</u>	<u>775,051</u>	<u>850,782</u>	<u>75,731</u>

Salem Stadium - 10-053-7210

51100 Salaries-Regular	67,494	103,791	110,122	6,331
51200 Salaries-Overtime	12,944	14,000	14,566	566
51300 Part-Time Salaries-Regular	14,931	25,200	25,200	-
51400 Part-Time Salaries-Overtime	146	1,050	1,050	-
51500 Paid Leave Buyback	2,592	-	-	-
52100 FICA	7,523	11,019	11,547	528
52200 VRS Retirement	13,701	20,946	22,231	1,285
52300 Health Insurance	10,218	18,881	10,218	(8,663)
52350 Dental Insurance	556	955	556	(399)
52400 VRS Life Insurance	903	1,391	1,299	(92)
52450 Disability Insurance	-	192	208	16
53320 Maintenance Of Building & Grounds	55,841	58,000	58,000	-
53330 Maintenance Of Auto Equipment	12	202	202	-
55110 Electrical Services	70,539	70,000	76,424	6,424
55130 Water And Sewer	2,976	3,500	3,800	300
55230 Telephone Service	681	825	825	-
55880 Technology Charges	487	515	508	(7)
56009 Vehicle Fuel	1,966	1,800	1,800	-
58001 Machinery And Equipment	-	17,000	38,500	21,500

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2026

	2024 Actual	2025 Adopted Budget	2026 Adopted Budget	Increase/ (Decrease)
58009 Building Improvements	4,875	115,000	40,000	(75,000)
58014 Infrastructure Improvements	45,416	60,000	-	(60,000)
Total Salem Stadium	313,801	524,267	417,056	(107,211)
<u>Salem Visitor's Center - 10-053-8165</u>				
51300 Part-Time Salaries-Regular	7,973	12,480	12,480	-
51400 Part-Time Salaries-Overtime	28	-	-	-
52100 FICA	612	954	955	1
55510 Mileage	-	250	250	-
55530 Meals And Lodging	-	250	250	-
55540 Registration/Training Costs	-	350	350	-
Total Salem Visitor's Center	8,613	14,284	14,285	1
<u>Tourism - 10-053-8170</u>				
51300 Part-Time Salaries-Regular	97,561	90,549	90,549	-
52100 FICA	7,831	6,927	6,927	-
53199 Other Professional Services	-	-	50,000	50,000
53500 Printing And Binding	7,585	10,000	10,000	-
53600 Advertising	59,881	65,250	75,250	10,000
53610 Promotions	3,227	5,950	15,950	10,000
55210 Postage	289	1,200	1,200	-
55230 Telephone Service	92	600	600	-
55240 Cell Phone Service	798	1,100	1,100	-
55510 Mileage	4,800	4,800	4,800	-
55520 Airfare and Transportation	4,567	5,000	5,000	-
55530 Meals And Lodging	6,660	9,000	9,000	-
55540 Registration/Training Costs	9,360	14,000	14,000	-
55800 Miscellaneous	920	1,000	1,000	-
55801 Dues And Memberships	3,992	4,000	4,000	-
55859 State Grants	45,615	-	-	-
55880 Technology Charges	81	74	73	(1)
55957 Grants - Other Costs	18,265	-	-	-
56001 Office Supplies	164	1,450	1,450	-
Total Tourism	271,688	220,900	290,899	69,999
<u>NCAA Championships - 10-053-9108</u>				
53199 Other Professional Services	19,746	25,000	25,000	-
53200 Temporary Services	68,614	32,000	40,000	8,000
53500 Printing And Binding	6,810	2,500	3,250	750
53600 Advertising	50,320	30,000	36,000	6,000
55210 Postage	1,000	1,000	1,250	250
55410 Lease/Rent Of Equipment	3,903	12,000	16,000	4,000
55520 Airfare and Transportation	5,997	6,000	6,000	-
55530 Meals And Lodging	17,596	36,000	45,000	9,000
55531 Meals And Lodging-NCAA	122,585	40,000	50,000	10,000
56002 Food Supplies And Food Service	1,558	20,000	20,000	-
56015 Other Operating Supplies	54,820	32,000	32,000	-
Total NCAA Championships	352,949	236,500	274,500	38,000
Total Civic Facilities	1,725,212	1,771,002	1,847,522	76,520
Electric				
<u>Primary Roads-Traffic Signals - 10-054-4007</u>				
83731 Signal System - Labor	109,087	80,000	80,000	-
83736 Signal System	793,360	600,000	600,000	-
83739 Signal System - Equipment	32,506	20,000	20,000	-
85851 Signal System Expense - Labor	54,131	53,000	53,000	-
85855 Signal System - Travel/Training	100	1,500	1,500	-

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2026

	2024 Actual	2025	2026	Increase/ (Decrease)
		Adopted Budget	Adopted Budget	
85856 Signal System Expense	23,112	33,091	33,091	-
85859 Signal System - Equipment	12,907	12,000	12,000	-
85961 Maint Of Signal System - Labor	51,043	47,000	47,000	-
85966 Maint Of Signal System	1,299	10,000	10,000	-
85969 Maint Of Signal System - Equipment	17,477	15,000	18,000	3,000
Total Primary Roads-Traffic Signals	1,095,022	871,591	874,591	3,000
<u>Collector Streets-Traffic Signals - 10-054-4014</u>				
53850 Traffic Signals-Maint/Replace	10,797	11,000	11,000	-
Total Collector Streets-Traffic Signals	10,797	11,000	11,000	-
Total Electric	1,105,819	882,591	885,591	3,000
Parks & Recreation				
<u>Parks & Recreation Administration - 10-070-7110</u>				
51100 Salaries-Regular	304,782	303,072	328,055	24,983
51200 Salaries-Overtime	-	1,500	1,561	61
51300 Part-Time Salaries-Regular	5,820	17,850	17,850	-
51500 Paid Leave Buyback	11,657	-	-	-
52100 FICA	23,412	24,665	26,581	1,916
52200 VRS Retirement	61,615	60,099	65,053	4,954
52300 Health Insurance	31,222	31,312	31,312	-
52350 Dental Insurance	1,195	1,195	1,195	-
52400 VRS Life Insurance	4,061	4,061	3,871	(190)
52600 Unemployment Insurance	640	-	-	-
53150 Legal Services	532	500	500	-
53320 Maintenance Of Building & Grounds	7,586	17,000	14,346	(2,654)
53321 Maintenance Of Building & Grounds-Street Dept	2,375	2,000	3,000	1,000
53330 Maintenance Of Auto Equipment	11,763	9,663	12,000	2,337
53340 Maintenance Of Radio Equipment	3,576	3,719	3,868	149
53500 Printing And Binding	880	1,000	1,000	-
55110 Electrical Services	4,275	4,575	6,749	2,174
55120 Heating Services - Gas And Oil	1,610	2,600	3,000	400
55130 Water And Sewer	1,404	2,000	1,400	(600)
55210 Postage	1,600	1,300	1,700	400
55230 Telephone Service	1,196	1,750	1,750	-
55240 Cell Phone Service	5,788	7,000	7,000	-
55410 Lease/Rent Of Equipment	2,890	-	5,004	5,004
55450 Lease Offset	(2,890)	-	(5,200)	(5,200)
55530 Meals And Lodging	22	-	-	-
55540 Registration/Training Costs	1,969	2,000	2,000	-
55800 Miscellaneous	45	-	-	-
55831 Tournaments	44,627	35,000	115,000	80,000
55872 Half Marathon Race	75,728	100,000	100,000	-
55880 Technology Charges	5,212	6,119	6,294	175
56001 Office Supplies	2,523	3,000	3,000	-
56005 Janitorial Supplies	718	900	900	-
56008 Expendable Equipment	-	11,100	-	(11,100)
56009 Vehicle Fuel	12,795	14,000	14,000	-
56011 Uniforms Or Wearing Apparel For Employees	4,000	4,500	4,500	-
56012 Books And Subscriptions	-	500	500	-
58004 Motor Vehicles And Equipment	43,233	39,500	-	(39,500)
58009 Building Improvements	-	17,000	-	(17,000)
Total Parks & Recreation Administration	677,861	730,480	777,789	47,309

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2026

	2024 Actual	2025 Adopted Budget	2026 Adopted Budget	Increase/ (Decrease)
Athletic Fields - 10-070-7111				
51100 Salaries-Regular	105,150	116,748	119,601	2,853
51200 Salaries-Overtime	10,006	8,500	8,843	343
51300 Part-Time Salaries-Regular	48,906	62,700	52,700	(10,000)
51500 Paid Leave Buyback	1,361	-	-	-
52100 FICA	12,255	14,378	13,858	(520)
52200 VRS Retirement	21,242	24,646	24,654	8
52300 Health Insurance	23,285	23,557	24,774	1,217
52350 Dental Insurance	1,079	1,195	1,195	-
52400 VRS Life Insurance	1,400	1,564	1,411	(153)
52450 Disability Insurance	344	400	397	(3)
53320 Maintenance Of Building & Grounds	141,457	155,000	155,000	-
53321 Maintenance Of Building & Grounds-Street Dept	24,595	25,000	25,000	-
53330 Maintenance Of Auto Equipment	1,468	4,369	4,369	-
55110 Electrical Services	34,723	36,000	38,341	2,341
55130 Water And Sewer	1,738	2,300	4,600	2,300
55410 Lease/Rent Of Equipment	-	-	16,000	16,000
55450 Lease Offset	-	-	(16,000)	(16,000)
55880 Technology Charges	3,086	2,956	2,934	(22)
56009 Vehicle Fuel	278	631	500	(131)
58001 Machinery And Equipment	-	73,000	50,100	(22,900)
Total Athletic Fields	432,373	552,944	528,277	(24,667)
Pickleball Courts - 10-070-7112				
53320 Maintenance Of Building & Grounds	-	10,000	5,000	(5,000)
53321 Maintenance Of Building & Grounds-Street Dept	-	3,000	3,000	-
55110 Electrical Services	-	12,000	12,000	-
58014 Infrastructure Improvements	-	266,000	-	(266,000)
Total Pickleball Courts	-	291,000	20,000	(271,000)
Kiwanis - 10-070-7114				
51100 Salaries-Regular	91,158	105,749	110,632	4,883
51200 Salaries-Overtime	3,686	8,000	8,323	323
51500 Paid Leave Buyback	927	-	-	-
52100 FICA	7,135	8,702	9,100	398
52200 VRS Retirement	17,607	22,105	23,671	1,566
52300 Health Insurance	14,439	17,327	8,664	(8,663)
52350 Dental Insurance	664	797	398	(399)
52400 VRS Life Insurance	1,160	1,417	1,305	(112)
52450 Disability Insurance	255	255	584	329
53320 Maintenance Of Building & Grounds	51,064	52,500	52,500	-
53321 Maintenance Of Building & Grounds-Street Dept	10,433	14,000	14,000	-
53330 Maintenance Of Auto Equipment	2,779	5,000	5,000	-
55110 Electrical Services	21,309	25,000	24,542	(458)
55120 Heating Services - Gas And Oil	2,132	3,000	3,000	-
55130 Water And Sewer	9,350	14,000	18,500	4,500
55880 Technology Charges	674	700	145	(555)
56009 Vehicle Fuel	1,457	3,500	1,000	(2,500)
58001 Machinery And Equipment	47,456	-	-	-
58009 Building Improvements	15,860	-	-	-
58016 Machinery And Equipment-Red Sox/Marathon	17,790	20,000	-	(20,000)
Total Kiwanis	317,335	302,052	281,364	(20,688)
Moyer Sports Complex - 10-070-7117				
51100 Salaries-Regular	278,190	289,984	305,152	15,168
51200 Salaries-Overtime	16,425	12,000	22,889	10,889

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2026

	2024 Actual	2025 Adopted Budget	2026 Adopted Budget	Increase/ (Decrease)
51300 Part-Time Salaries-Regular	6,941	13,125	13,125	-
51500 Paid Leave Buyback	3,081	-	-	-
52100 FICA	21,906	24,106	26,099	1,993
52200 VRS Retirement	55,081	61,140	63,645	2,505
52300 Health Insurance	46,779	54,070	46,623	(7,447)
52350 Dental Insurance	2,191	2,390	1,992	(398)
52400 VRS Life Insurance	3,648	3,886	3,601	(285)
52450 Disability Insurance	701	795	814	19
53320 Maintenance Of Building & Grounds	63,529	82,000	86,600	4,600
53321 Maintenance Of Building & Grounds-Street Dept	19,903	21,000	21,000	-
53330 Maintenance Of Auto Equipment	4,647	7,177	7,177	-
55110 Electrical Services	5,514	39,000	34,000	(5,000)
55120 Heating Services - Gas And Oil	164	1,000	1,500	500
55130 Water And Sewer	5,380	11,000	16,000	5,000
55230 Telephone Service	256	1,825	1,825	-
55410 Lease/Rent Of Equipment	705	-	-	-
55450 Lease Offset	(705)	-	-	-
55800 Miscellaneous	500	-	-	-
55836 Dixie League Tournaments	3,595	3,500	3,500	-
55880 Technology Charges	2,322	2,996	1,555	(1,441)
56009 Vehicle Fuel	1,583	3,800	3,800	-
58001 Machinery And Equipment	-	17,000	-	(17,000)
58004 Motor Vehicles And Equipment	-	-	44,300	44,300
Total Moyer Sports Complex	542,336	651,794	705,197	53,403
<u>Spartan Field - 10-070-7126</u>				
51100 Salaries-Regular	47,061	56,748	50,874	(5,874)
51200 Salaries-Overtime	2,147	2,000	4,162	2,162
51300 Part-Time Salaries-Regular	510	-	-	-
52100 FICA	3,662	4,494	4,210	(284)
52200 VRS Retirement	9,294	11,253	11,208	(45)
52300 Health Insurance	8,016	10,447	7,447	(3,000)
52350 Dental Insurance	349	398	398	-
52400 VRS Life Insurance	613	760	600	(160)
52450 Disability Insurance	83	-	269	269
53320 Maintenance Of Building & Grounds	21,591	18,500	19,000	500
53321 Maintenance Of Building & Grounds-Street Dept	10,715	7,500	8,000	500
53330 Maintenance Of Auto Equipment	2,084	2,500	2,500	-
55130 Water And Sewer	3,068	9,000	9,100	100
55880 Technology Charges	81	74	73	(1)
56009 Vehicle Fuel	-	357	357	-
Total Spartan Field	109,274	124,031	118,198	(5,833)
<u>Athletic Programs - 10-070-7129</u>				
51100 Salaries-Regular	138,398	138,291	149,691	11,400
51200 Salaries-Overtime	-	2,000	2,081	81
51300 Part-Time Salaries-Regular	117,051	100,000	115,800	15,800
51500 Paid Leave Buyback	1,570	-	-	-
52100 FICA	17,925	18,382	20,469	2,087
52200 VRS Retirement	28,115	28,757	31,034	2,277
52300 Health Insurance	20,248	20,248	20,248	-
52350 Dental Insurance	598	797	797	-
52400 VRS Life Insurance	1,853	1,853	1,766	(87)
52450 Disability Insurance	299	299	324	25
53199 Other Professional Services	-	4,200	4,200	-

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2026

	2024 Actual	2025 Adopted Budget	2026 Adopted Budget	Increase/ (Decrease)
53370 Software Maintenance/Support	-	500	500	-
55837 Sandlot Super Bowl	2,733	3,000	3,000	-
55880 Technology Charges	7,569	6,917	8,685	1,768
56021 Athletic Supplies	76,823	93,000	93,000	-
Total Athletic Programs	413,182	418,244	451,595	33,351
<u>Adult Athletic Programs - 10-070-7130</u>				
51300 Part-Time Salaries-Regular	3,060	11,000	11,000	-
52100 FICA	234	841	841	-
56021 Athletic Supplies	1,259	3,250	3,250	-
Total Adult Athletic Programs	4,553	15,091	15,091	-
<u>Recreation Programs - 10-070-7132</u>				
51100 Salaries-Regular	160,727	158,692	171,773	13,081
51200 Salaries-Overtime	2,905	3,000	3,641	641
51300 Part-Time Salaries-Regular	15,223	18,034	18,034	-
52100 FICA	13,324	13,749	14,799	1,050
52200 VRS Retirement	32,262	34,049	36,670	2,621
52300 Health Insurance	26,165	26,531	26,531	-
52350 Dental Insurance	1,195	1,195	1,195	-
52400 VRS Life Insurance	2,127	2,126	2,027	(99)
52450 Disability Insurance	560	560	606	46
55825 Special Events	166,902	174,000	175,800	1,800
55826 Olde Salem Days	7,494	8,500	9,500	1,000
55827 Christmas Parade	5,984	6,000	8,000	2,000
55828 Summer Camps	21,804	22,000	23,500	1,500
55830 Hook A Kid On Golf	2,946	2,400	3,000	600
55835 Bank Charges	591	500	600	100
55838 Youth Council	2,014	2,500	2,500	-
55852 Therapeutic Recreation-Rke Co	20,000	20,000	20,000	-
55880 Technology Charges	5,019	4,123	6,549	2,426
55932 Beverages/Charities	36,653	50,000	50,000	-
56008 Expendable Equipment	-	-	6,775	6,775
56014 Educational And Recreational Supplies	6,223	8,000	8,000	-
Total Recreation Programs	530,118	555,959	589,500	33,541
<u>Senior Citizen Center - 10-070-7135</u>				
51100 Salaries-Regular	165,140	165,010	178,612	13,602
51200 Salaries-Overtime	-	2,000	2,081	81
51300 Part-Time Salaries-Regular	22,819	27,846	27,846	-
51500 Paid Leave Buyback	788	-	-	-
52100 FICA	14,501	14,906	15,953	1,047
52200 VRS Retirement	33,547	32,722	35,419	2,697
52300 Health Insurance	24,774	24,774	24,774	-
52350 Dental Insurance	1,195	1,195	1,195	-
52400 VRS Life Insurance	2,211	2,211	2,108	(103)
53320 Maintenance Of Building & Grounds	12,372	18,000	17,150	(850)
53321 Maintenance Of Building & Grounds-Street Dept	7,725	4,000	5,000	1,000
53330 Maintenance Of Auto Equipment	3,275	3,436	3,436	-
55110 Electrical Services	10,962	12,000	13,345	1,345
55120 Heating Services - Gas And Oil	1,403	2,000	1,800	(200)
55130 Water And Sewer	2,392	3,317	2,750	(567)
55230 Telephone Service	379	725	725	-
55410 Lease/Rent Of Equipment	705	-	-	-
55450 Lease Offset	(705)	-	-	-
55540 Registration/Training Costs	95	150	150	-

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2026

	2024 Actual	2025 Adopted Budget	2026 Adopted Budget	Increase/ (Decrease)
55801 Dues And Memberships	45	110	110	-
55824 Senior Trips	91,271	90,000	105,000	15,000
55832 Donations	63	1,000	1,000	-
55880 Technology Charges	3,540	4,099	3,628	(471)
56001 Office Supplies	508	450	450	-
56008 Expendable Equipment	-	-	5,308	5,308
56009 Vehicle Fuel	1,140	3,500	1,200	(2,300)
56014 Educational And Recreational Supplies	2,723	3,000	3,000	-
58009 Building Improvements	62,837	-	14,650	14,650
Total Senior Citizen Center	465,705	416,451	466,690	50,239
<u>Youth Sports Office - 10-070-7138</u>				
53320 Maintenance Of Building & Grounds	10,357	6,500	6,000	(500)
55120 Heating Services - Gas And Oil	1,000	1,500	2,500	1,000
55410 Lease/Rent Of Equipment	705	-	-	-
55450 Lease Offset	(705)	-	-	-
Total Youth Sports Office	11,357	8,000	8,500	500
Total Parks & Recreation	3,504,094	4,066,046	3,962,201	(103,845)
Library 10-076-7300				
51100 Salaries-Regular	645,320	641,784	749,688	107,904
51300 Part-Time Salaries-Regular	104,085	120,540	111,000	(9,540)
52100 FICA	55,298	58,317	65,843	7,526
52200 VRS Retirement	130,475	133,427	156,738	23,311
52300 Health Insurance	77,431	77,248	88,112	10,864
52350 Dental Insurance	3,984	3,984	4,382	398
52400 VRS Life Insurance	8,601	8,600	8,846	246
52450 Disability Insurance	1,006	1,006	1,379	373
53150 Legal Services	-	300	300	-
53185 Custodial Services	13,868	17,500	19,500	2,000
53310 Maintenance Of Equipment	1,164	2,863	1,200	(1,663)
53320 Maintenance Of Building & Grounds	42,913	30,000	30,000	-
53370 Software Maintenance/Support	42,800	61,509	61,509	-
55110 Electrical Services	22,173	24,000	25,608	1,608
55120 Heating Services - Gas And Oil	2,601	3,000	4,000	1,000
55130 Water And Sewer	2,399	3,750	2,700	(1,050)
55210 Postage	3,326	3,000	4,000	1,000
55230 Telephone Service	1,084	1,800	1,800	-
55240 Cell Phone Service	511	600	600	-
55510 Mileage	128	-	-	-
55520 Airfare and Transportation	-	2,600	-	(2,600)
55530 Meals And Lodging	3,757	6,700	800	(5,900)
55540 Registration/Training Costs	3,165	3,000	200	(2,800)
55800 Miscellaneous	-	100	100	-
55801 Dues And Memberships	3,005	1,000	900	(100)
55845 Library Programs	18,721	20,000	20,000	-
55880 Technology Charges	12,197	11,520	12,837	1,317
56001 Office Supplies	24,692	20,000	16,000	(4,000)
56005 Janitorial Supplies	4,428	5,000	5,000	-
56008 Expendable Equipment	-	21,600	-	(21,600)
56012 Books And Subscriptions	(1,638)	20,000	20,000	-
56013 Books And Subscriptions - State	225,620	220,057	236,815	16,758
58009 Building Improvements	1,580	250,000	-	(250,000)
Total Library	1,454,694	1,774,805	1,649,857	(124,948)

City of Salem, Virginia
General Fund Expenditure Budget Detail
Fiscal Year 2026

	2024 Actual	2025 Adopted Budget	2026 Adopted Budget	Increase/ (Decrease)
Economic Development - 10-080-8110				
51100 Salaries-Regular	169,569	190,650	208,964	18,314
51300 Part-Time Salaries-Regular	49,075	49,500	55,199	5,699
52100 FICA	16,125	18,371	20,208	1,837
52200 VRS Retirement	33,880	38,286	41,983	3,697
52300 Health Insurance	13,536	17,868	17,868	-
52350 Dental Insurance	598	797	797	-
52400 VRS Life Insurance	2,233	2,555	2,466	(89)
52450 Disability Insurance	127	253	288	35
53150 Legal Services	323	5,000	5,000	-
53199 Other Professional Services	25,000	95,550	100,000	4,450
53330 Maintenance Of Auto Equipment	151	500	500	-
53500 Printing And Binding	-	550	550	-
53600 Advertising	1,594	5,000	7,500	2,500
55210 Postage	141	200	200	-
55230 Telephone Service	122	160	160	-
55240 Cell Phone Service	875	1,200	1,200	-
55510 Mileage	-	750	750	-
55520 Airfare and Transportation	647	4,500	7,000	2,500
55530 Meals And Lodging	3,699	5,500	5,500	-
55540 Registration/Training Costs	3,170	10,000	10,000	-
55631 Verge	-	10,000	-	(10,000)
55632 Roanoke Regional Small Business Dev Center	-	7,500	-	(7,500)
55633 Resource Partner Organizations	-	-	41,500	41,500
55800 Miscellaneous	1,432	1,500	-	(1,500)
55801 Dues And Memberships	828	1,300	1,700	400
55825 Special Events	2,400	8,000	10,000	2,000
55874 Virginia Main Street Program	-	1,000	5,000	4,000
55880 Technology Charges	1,643	2,457	3,748	1,291
56001 Office Supplies	531	800	800	-
56008 Expendable Equipment	2,711	-	-	-
56009 Vehicle Fuel	443	1,500	600	(900)
56012 Books And Subscriptions	2,959	3,181	3,181	-
58028 Subscription Offset	(3,049)	-	-	-
Total Economic Development	330,763	484,428	552,662	68,234
Total General Fund Expenditures	\$ 128,019,732	\$ 114,360,551	\$ 119,484,895	\$ 5,124,344

ENTERPRISE FUNDS

City of Salem, Virginia
Enterprise Funds Budget Summary
Fiscal Year 2026

	2024 Actual	2025 Adopted Budget	2026 Adopted Budget	Increase/ (Decrease)
Revenues				
Water	\$ 8,133,564	\$ 8,498,402	\$ 11,894,544	\$ 3,396,142
Sewer	7,328,936	8,603,156	7,916,888	(686,268)
Civic Center	6,507,627	5,682,444	6,028,360	345,916
Electric	46,364,432	50,964,990	53,755,770	2,790,780
Catering & Concessions	1,136,103	920,246	1,108,628	188,382
Total Revenues	\$ 69,470,662	\$ 74,669,238	\$ 80,704,190	\$ 6,034,952
Expenses				
Water	\$ 6,215,504	\$ 8,498,402	\$ 11,894,544	\$ 3,396,142
Sewer	5,257,152	8,603,156	7,916,888	(686,268)
Civic Center	5,845,358	5,682,444	6,028,360	345,916
Electric	47,817,890	50,964,990	53,755,770	2,790,780
Catering & Concessions	921,990	920,246	1,108,628	188,382
Total Expenses	\$ 66,057,894	\$ 74,669,238	\$ 80,704,190	\$ 6,034,952

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2026

	2024 Actual	2025 Adopted Budget	2026 Adopted Budget	Increase/ (Decrease)
Water Fund				
Revenue - 51-051-0020				
44610 Residential Services	\$ 3,625,050	\$ 3,771,476	\$ 4,113,682	\$ 342,206
44611 Small Commercial Services	1,146,027	1,167,139	1,300,503	133,364
44612 Large Commercial Services	2,024,596	2,051,250	2,297,498	246,248
44613 Multi-Unit Services	816,399	862,678	926,445	63,767
44614 Fire Services	45,798	49,060	51,972	2,912
44616 Duplex Services	62,958	65,803	71,444	5,641
44620 Penalties	82,635	92,000	85,000	(7,000)
44630 Connections	61,958	86,300	87,000	700
44632 Availability Fees	34,000	120,000	100,000	(20,000)
44634 Lease Revenue	132,992	-	-	-
44635 Rental Of Property	145,679	147,696	154,000	6,304
44636 Lease Revenue Offset	(141,231)	-	-	-
44637 Water Federal Grants Revenue	-	-	12,000	12,000
44640 Miscellaneous	77,071	85,000	75,000	(10,000)
44645 Miscellaneous Non Operating Revenue	8,022	-	-	-
44650 Interest Income	10,570	-	-	-
44690 Gain On Sale Of Assets	1,040	-	-	-
44696 Appropriated From Net Position	-	-	2,620,000	2,620,000
Total Revenue	8,133,564	8,498,402	11,894,544	3,396,142
Expense				
Meter Readers - 51-012-0024				
51100 Salaries-Regular	166,910	166,615	180,349	13,734
51200 Salaries-Overtime	501	2,000	2,080	80
51500 Paid Leave Buyback	4,788	5,000	5,000	-
52100 FICA	12,308	13,358	14,338	980
52200 VRS Retirement	33,873	33,917	36,657	2,740
52210 VRS Retirement Offset	(33,016)	-	-	-
52300 Health Insurance	19,099	18,491	18,491	-
52350 Dental Insurance	797	797	797	-
52400 VRS Life Insurance	2,233	2,233	2,128	(105)
52410 VRS Life Insurance Offset	(899)	-	-	-
52450 Disability Insurance	222	222	241	19
52700 Workers Compensation	1,032	2,000	2,000	-
52845 Pension Expense	21,565	-	-	-
52850 OPEB Expense	9,886	1,200	1,200	-
52851 OPEB Expense-VRS	224	-	-	-
52855 OPEB Offset	(11,906)	-	-	-
52882 Health Insurance Retiree Billing	9,095	9,300	10,985	1,685
53330 Maintenance Of Auto Equipment	10,212	7,000	7,000	-
53370 Software Maintenance/Support	9,381	7,190	7,190	-
53500 Printing And Binding	397	450	450	-
55210 Postage	102	110	110	-
55230 Telephone Service	92	75	75	-
55240 Cell Phone Service	969	1,032	1,032	-
55305 Motor Vehicle Insurance	1,755	2,200	2,200	-
55800 Miscellaneous	-	150	150	-
55880 Technology Charges	3,976	1,978	4,221	2,243
55889 Billing And Collection Credits	(272,793)	(321,249)	(303,594)	17,655
56001 Office Supplies	36	200	200	-
56008 Expendable Equipment	456	800	800	-

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2026

		2024	2025	2026	Increase/ (Decrease)
		Actual	Adopted Budget	Adopted Budget	
56009	Vehicle Fuel	3,940	5,000	3,500	(1,500)
56011	Uniforms Or Wearing Apparel For Employees	1,720	1,800	1,800	-
56015	Other Operating Supplies	305	600	600	-
58004	Motor Vehicles And Equipment	-	35,000	-	(35,000)
58010	Depreciation	2,742	2,531	-	(2,531)
	Total Meter Readers	2	-	-	-
<u>Utility Billing - 51-012-0026</u>					
51100	Salaries-Regular	185,430	185,336	203,316	17,980
51500	Paid Leave Buyback	-	2,000	2,000	-
52100	FICA	13,775	14,331	15,707	1,376
52200	VRS Retirement	37,679	40,438	44,041	3,603
52210	VRS Retirement Offset	(34,173)	-	-	-
52300	Health Insurance	25,705	26,170	26,170	-
52350	Dental Insurance	1,195	1,195	1,195	-
52400	VRS Life Insurance	2,484	2,483	2,399	(84)
52410	VRS Life Insurance Offset	(1,001)	-	-	-
52450	Disability Insurance	675	675	745	70
52700	Workers Compensation	94	100	100	-
52845	Pension Expense	23,955	-	-	-
52850	OPEB Expense	9,886	1,500	1,500	-
52851	OPEB Expense-VRS	250	-	-	-
52855	OPEB Offset	(11,906)	-	-	-
52882	Health Insurance Retiree Billing	3,132	3,200	3,991	791
53199	Other Professional Services	2,800	-	-	-
533500	Printing And Binding	21,792	22,500	22,500	-
55210	Postage	104,501	109,500	120,000	10,500
55230	Telephone Service	183	200	200	-
55410	Lease/Rent Of Equipment	2,949	3,000	3,040	40
55450	Lease Offset	(2,142)	-	-	-
55540	Registration/Training Costs	-	900	900	-
55800	Miscellaneous	368	600	600	-
55880	Technology Charges	4,864	7,771	10,393	2,622
55889	Billing And Collection Credits	(395,113)	(422,499)	(459,397)	(36,898)
56001	Office Supplies	492	600	600	-
58011	Amortization	2,042	-	-	-
59299	Interest Expense	84	-	-	-
	Total Utility Billing	-	-	-	-
<u>Utility Collections - 51-012-0028</u>					
51100	Salaries-Regular	211,943	208,774	211,125	2,351
51200	Salaries-Overtime	60	-	-	-
51500	Paid Leave Buyback	917	950	950	-
52100	FICA	15,779	16,044	16,224	180
52200	VRS Retirement	42,444	46,361	46,241	(120)
52210	VRS Retirement Offset	(37,684)	-	-	-
52300	Health Insurance	32,706	32,258	26,869	(5,389)
52350	Dental Insurance	1,593	1,541	1,353	(188)
52400	VRS Life Insurance	2,798	2,798	2,491	(307)
52410	VRS Life Insurance Offset	(1,127)	-	-	-
52450	Disability Insurance	1,065	1,102	1,115	13
52700	Workers Compensation	106	175	175	-
52845	Pension Expense	27,389	-	-	-
52850	OPEB Expense	17,795	1,200	1,200	-
52851	OPEB Expense-VRS	284	-	-	-

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2026

		2024	2025	2026	Increase/ (Decrease)
		Actual	Adopted Budget	Adopted Budget	
52855	OPEB Offset	(21,431)	-	-	-
52882	Health Insurance Retiree Billing	14,186	14,500	21,858	7,358
52886	Health Insurance Retiree Billing - Pre 65	8,519	8,800	-	(8,800)
53199	Other Professional Services	290	300	340	40
53310	Maintenance Of Equipment	-	500	500	-
53500	Printing And Binding	6,576	6,700	6,700	-
55210	Postage	13,635	14,000	10,000	(4,000)
55230	Telephone Service	214	200	230	30
55540	Registration/Training Costs	-	400	400	-
55800	Miscellaneous	-	200	-	(200)
55804	Cash Over/Short	39	-	-	-
55835	Bank Charges	241,160	250,000	340,000	90,000
55880	Technology Charges	12,657	13,309	13,857	548
55889	Billing And Collection Credits	(593,209)	(621,262)	(702,728)	(81,466)
56001	Office Supplies	456	500	500	-
56008	Expendable Equipment	842	650	600	(50)
Total Utility Collections		2	-	-	-
<u>Production - 51-051-0021</u>					
51100	Salaries-Regular	908,654	955,791	1,066,452	110,661
51200	Salaries-Overtime	69,352	60,000	78,000	18,000
51300	Part-Time Salaries-Regular	15,257	-	18,000	18,000
51500	Paid Leave Buyback	12,183	12,500	12,500	-
51850	Compensation Adjustment	-	99,337	-	(99,337)
52100	FICA	75,488	78,664	89,884	11,220
52200	VRS Retirement	182,528	190,155	214,702	24,547
52210	VRS Retirement Offset	(176,799)	-	-	-
52300	Health Insurance	119,956	128,919	131,085	2,166
52350	Dental Insurance	6,091	6,468	6,567	99
52400	VRS Life Insurance	12,012	12,399	12,248	(151)
52410	VRS Life Insurance Offset	(4,840)	-	-	-
52450	Disability Insurance	1,286	1,625	1,928	303
52700	Workers Compensation	15,786	16,000	16,000	-
52840	Accrued Annual Leave	11,712	-	-	-
52845	Pension Expense	117,468	-	-	-
52850	OPEB Expense	45,545	5,000	5,000	-
52851	OPEB Expense-VRS	1,209	-	-	-
52855	OPEB Offset	(54,768)	-	-	-
52882	Health Insurance Retiree Billing	24,531	25,100	30,556	5,456
52886	Health Insurance Retiree Billing - Pre 65	15,056	15,600	9,756	(5,844)
53130	Management Consulting Services	30,900	35,000	35,000	-
53140	Engineering And Architectural Services	36,795	80,000	80,000	-
53150	Legal Services	386	1,000	1,000	-
53190	Administrative Costs	78,780	94,733	97,120	2,387
53191	Billing And Collection Costs	315,279	340,925	367,421	26,496
53310	Maintenance Of Equipment	9,595	15,000	15,000	-
53320	Maintenance Of Building & Grounds	80,560	100,000	100,000	-
53330	Maintenance Of Auto Equipment	10,390	2,691	10,000	7,309
53370	Software Maintenance/Support	6,979	4,000	5,000	1,000
53500	Printing And Binding	755	2,500	2,500	-
53600	Advertising	-	1,000	1,000	-
55110	Electrical Services	434,518	400,000	537,572	137,572
55120	Heating Services - Gas And Oil	19,694	19,000	27,000	8,000
55130	Water And Sewer	2,338	3,200	3,200	-

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2026

	2024 Actual	2025	2026	Increase/ (Decrease)
		Adopted Budget	Adopted Budget	
55210 Postage	160	1,000	1,000	-
55230 Telephone Service	694	1,300	1,300	-
55240 Cell Phone Service	3,159	3,600	3,600	-
55303 Flood Insurance	3,572	5,500	5,500	-
55305 Motor Vehicle Insurance	3,031	4,000	3,000	(1,000)
55308 General Liability Insurance	26,036	26,500	28,000	1,500
55510 Mileage	72	800	800	-
55530 Meals And Lodging	2,457	3,600	3,600	-
55540 Registration/Training Costs	5,462	5,400	5,400	-
55800 Miscellaneous	770	700	800	100
55801 Dues And Memberships	4,778	5,200	5,200	-
55843 Permits	29,229	30,000	30,000	-
55880 Technology Charges	28,530	30,893	32,297	1,404
55887 Water Federal Grants	-	-	12,000	12,000
56001 Office Supplies	3,755	2,500	3,000	500
56005 Janitorial Supplies	2,139	2,000	2,500	500
56007 Repair And Maintenance Supplies	-	-	13,000	13,000
56008 Expendable Equipment	11,590	45,000	22,000	(23,000)
56009 Vehicle Fuel	6,682	8,000	8,000	-
56011 Uniforms Or Wearing Apparel For Employees	4,852	4,000	4,000	-
56012 Books And Subscriptions	308	1,000	1,000	-
56015 Other Operating Supplies	-	-	10,000	10,000
56056 Chemicals And Testing	189,951	210,000	245,000	35,000
56057 Lab Supplies	17,467	15,000	18,000	3,000
58001 Machinery And Equipment	8,000	-	-	-
58004 Motor Vehicles And Equipment	-	39,500	-	(39,500)
58006 Computer Equipment	-	-	10,000	10,000
58009 Building Improvements	30,670	-	-	-
58010 Depreciation	857,745	-	-	-
58012 Contra Capital Outlay	(229,941)	-	-	-
58013 Loss On Sale Of Assets	332,711	-	-	-
58014 Infrastructure Improvements	191,271	190,000	190,000	-
59500 Contingency	-	265,581	264,676	(905)
Total Production	3,959,826	3,607,681	3,898,164	290,483
<u>Distribution - 51-051-0022</u>				
51100 Salaries-Regular	652,596	726,961	814,160	87,199
51200 Salaries-Overtime	53,522	46,000	58,240	12,240
51300 Part-Time Salaries-Regular	-	8,760	9,000	240
51500 Paid Leave Buyback	1,806	2,000	2,000	-
52100 FICA	52,045	59,955	67,580	7,625
52200 VRS Retirement	127,973	147,494	166,046	18,552
52210 VRS Retirement Offset	(120,960)	-	-	-
52300 Health Insurance	75,852	88,218	99,920	11,702
52350 Dental Insurance	3,478	4,084	4,582	498
52400 VRS Life Insurance	8,429	9,359	9,294	(65)
52410 VRS Life Insurance Offset	(3,396)	-	-	-
52450 Disability Insurance	1,693	2,248	2,783	535
52700 Workers Compensation	12,019	12,250	12,250	-
52840 Accrued Annual Leave	5,236	-	-	-
52845 Pension Expense	84,337	-	-	-
52850 OPEB Expense	44,551	4,630	4,630	-
52851 OPEB Expense-VRS	874	-	-	-
52855 OPEB Offset	(53,669)	-	-	-

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2026

	2024 Actual	2025 Adopted Budget	2026 Adopted Budget	Increase/ (Decrease)
52882	Health Insurance Retiree Billing	24,524	25,100	30,556
52886	Health Insurance Retiree Billing - Pre 65	15,051	15,600	9,756
53130	Management Consulting Services	-	15,000	15,000
53140	Engineering And Architectural Services	14,152	50,000	50,000
53142	Purchased Water	43,447	30,600	45,000
53150	Legal Services	386	1,000	1,000
53190	Administrative Costs	78,780	94,733	97,120
53198	VAMC Professional Services	1,529	1,500	1,500
53310	Maintenance Of Equipment	11,457	14,000	14,000
53320	Maintenance Of Building & Grounds	1,629	12,000	4,000
53330	Maintenance Of Auto Equipment	30,795	24,425	40,000
53340	Maintenance Of Radio Equipment	2,980	3,100	3,223
53370	Software Maintenance/Support	31,776	35,000	35,000
53390	Maintenance Of Water Lines	789,348	520,000	900,000
53391	Maintenance Of Tanks	14,036	10,000	10,000
53392	Maintenance Of Pump Stations	17,725	15,000	15,000
53500	Printing And Binding	136	500	500
55210	Postage	98	50	50
55230	Telephone Service	904	1,800	1,800
55240	Cell Phone Service	3,516	3,000	3,000
55305	Motor Vehicle Insurance	8,238	9,500	9,500
55308	General Liability Insurance	26,036	26,500	28,000
55410	Lease/Rent Of Equipment	1,502	2,000	2,000
55450	Lease Offset	(1,142)	-	-
55510	Mileage	203	900	900
55530	Meals And Lodging	1,098	1,500	1,500
55540	Registration/Training Costs	3,174	5,200	5,200
55800	Miscellaneous	1,081	1,500	1,500
55801	Dues And Memberships	654	800	800
55834	Bad Debt Expense	9,746	-	-
55843	Permits	2,572	-	-
55880	Technology Charges	28,530	30,893	32,297
55894	Equipment Rental Credit	(93,434)	(80,000)	(80,000)
55895	Labor Credits	(281,025)	(210,000)	(210,000)
56001	Office Supplies	1,761	1,785	1,785
56003	Construction Materials	61,218	75,000	60,000
56007	Repair And Maintenance Supplies	3,530	7,000	18,000
56008	Expendable Equipment	40,460	38,760	20,760
56009	Vehicle Fuel	20,587	28,000	28,000
56011	Uniforms Or Wearing Apparel For Employees	5,384	6,800	6,800
56012	Books And Subscriptions	45	500	500
56015	Other Operating Supplies	-	-	7,000
56022	Meters	-	-	15,000
58001	Machinery And Equipment	129,569	37,500	-
58004	Motor Vehicles And Equipment	-	85,000	-
58008	Line Extensions And New Connections	-	50,000	75,000
58010	Depreciation	235,350	-	-
58011	Amortization	1,104	-	-
58012	Contra Capital Outlay	(678,934)	-	-
58014	Infrastructure Improvements	504,984	765,000	-
58017	Automated Metering Infrastructure (AMI) System	44,380	-	-

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2026

	2024 Actual	2025		2026 Adopted Budget	Increase/ (Decrease)
		Adopted Budget	2026 Adopted Budget		
59299 Interest Expense	4,669	1,874,520	1,742,848		(131,672)
59448 Transfer to Water Capital Fund	-	-	3,548,000		3,548,000
59475 Payment In Lieu Of Taxes	145,679	147,696	154,000		6,304
Total Distribution	2,255,674	4,890,721	7,996,380		3,105,659
Total Expense	6,215,504	8,498,402	11,894,544		3,396,142

Water Fund Summary

Revenue	8,133,564	8,498,402	11,894,544	3,396,142
Expense	6,215,504	8,498,402	11,894,544	3,396,142
Change in net position	\$ 1,918,060	\$ -	\$ -	\$ -

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2026

	2024 Actual	2025 Adopted Budget	2026 Adopted Budget	Increase/ (Decrease)
Sewer Fund				
Revenue - 52-052-0030				
44610 Residential Services	\$ 3,950,341	\$ 4,075,487	\$ 4,255,447	\$ 179,960
44611 Small Commercial Services	1,088,233	1,120,052	1,172,283	52,231
44612 Large Commercial Services	1,228,673	1,122,985	1,323,570	200,585
44613 Multi-Unit Services	779,875	793,487	840,109	46,622
44615 Unmetered Services	26,185	27,138	28,207	1,069
44616 Duplex Services	81,015	81,807	87,272	5,465
44620 Penalties	77,045	86,000	80,000	(6,000)
44630 Connections	66,600	44,200	75,000	30,800
44632 Availability Fees	21,000	50,000	50,000	-
44640 Miscellaneous	8,795	2,000	5,000	3,000
44645 Miscellaneous Non Operating Revenue	1,174	-	-	-
44696 Appropriated From Net Position	-	1,200,000	-	(1,200,000)
Total Revenue	7,328,936	8,603,156	7,916,888	(686,268)
Expense - 52-052-0031				
51100 Salaries-Regular	752,071	846,587	972,192	125,605
51200 Salaries-Overtime	42,316	35,000	41,600	6,600
51300 Part-Time Salaries-Regular	-	13,400	9,000	(4,400)
51500 Paid Leave Buyback	3,857	4,500	4,500	-
51850 Compensation Adjustment	-	52,525	-	(52,525)
52100 FICA	58,757	68,810	78,588	9,778
52200 VRS Retirement	147,223	172,541	199,380	26,839
52210 VRS Retirement Offset	(140,696)	-	-	-
52300 Health Insurance	99,308	118,979	130,008	11,029
52350 Dental Insurance	4,773	6,016	6,215	199
52400 VRS Life Insurance	9,755	11,005	11,212	207
52410 VRS Life Insurance Offset	(3,930)	-	-	-
52450 Disability Insurance	1,441	1,975	2,636	661
52700 Workers Compensation	5,460	8,000	8,000	-
52840 Accrued Annual Leave	(2,201)	-	-	-
52845 Pension Expense	97,399	-	-	-
52850 OPEB Expense	40,399	4,000	4,000	-
52851 OPEB Expense-VRS	1,007	-	-	-
52855 OPEB Offset	(48,540)	-	-	-
52882 Health Insurance Retiree Billing	24,524	25,100	30,556	5,456
52886 Health Insurance Retiree Billing - Pre 65	15,051	15,600	9,756	(5,844)
53130 Management Consulting Services	54,700	81,600	150,000	68,400
53140 Engineering And Architectural Services	10,909	50,000	60,000	10,000
53145 Treatment of Sewage	1,204,672	1,800,000	1,925,000	125,000
53146 WVVA Plant Capital	296,092	296,033	296,033	-
53150 Legal Services	386	1,500	1,500	-
53190 Administrative Costs	157,559	187,572	192,297	4,725
53191 Billing And Collection Costs	315,279	340,925	367,421	26,496
53310 Maintenance Of Equipment	34,748	3,400	3,400	-
53320 Maintenance Of Building & Grounds	167	500	500	-
53330 Maintenance Of Auto Equipment	107,551	34,500	34,500	-
53370 Software Maintenance/Support	33,728	25,000	55,000	30,000
53392 Maintenance Of Pump Stations	7,566	5,000	5,000	-
53393 Maintenance Of Sewer Lines	427,717	380,000	380,000	-
53394 Maintenance Infiltration Abatement	-	50,000	50,000	-

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2026

		2024 Actual	2025 Adopted Budget	2026 Adopted Budget	Increase/ (Decrease)
53500	Printing And Binding	633	1,500	1,500	-
53600	Advertising	-	1,500	1,500	-
55110	Electrical Services	4,457	4,000	4,972	972
55130	Water And Sewer	337	500	500	-
55210	Postage	98	250	250	-
55230	Telephone Service	1,598	2,600	2,600	-
55240	Cell Phone Service	11,965	12,000	12,000	-
55305	Motor Vehicle Insurance	12,558	13,500	15,000	1,500
55308	General Liability Insurance	804	1,500	1,500	-
55410	Lease/Rent Of Equipment	1,502	1,800	1,800	-
55450	Lease Offset	(1,142)	-	-	-
55510	Mileage	518	1,000	1,000	-
55530	Meals And Lodging	2,723	3,000	3,000	-
55540	Registration/Training Costs	1,828	8,000	8,000	-
55800	Miscellaneous	1,510	2,000	2,000	-
55801	Dues And Memberships	1,267	1,000	1,000	-
55834	Bad Debt Expense	6,010	-	-	-
55835	Bank Charges	12,229	6,800	9,219	2,419
55880	Technology Charges	28,530	30,893	32,297	1,404
55894	Equipment Rental Credit	(64,478)	(70,000)	(70,000)	-
55895	Labor Credits	(162,357)	(200,000)	(200,000)	-
56001	Office Supplies	1,976	3,000	3,000	-
56003	Construction Materials	21,829	10,000	20,000	10,000
56007	Repair And Maintenance Supplies	2,486	5,000	10,000	5,000
56008	Expendable Equipment	29,353	40,000	18,000	(22,000)
56009	Vehicle Fuel	15,839	18,000	18,000	-
56011	Uniforms Or Wearing Apparel For Employees	8,438	6,800	11,000	4,200
56012	Books And Subscriptions	41	500	500	-
56015	Other Operating Supplies	-	-	7,000	7,000
58001	Machinery And Equipment	-	67,500	-	(67,500)
58004	Motor Vehicles And Equipment	-	60,000	-	(60,000)
58005	Construction Vehicles And Equipment	58,594	290,000	-	(290,000)
58008	Line Extensions And New Connections	-	50,000	75,000	25,000
58010	Depreciation	1,450,401	-	-	-
58011	Amortization	1,104	-	-	-
58012	Contra Capital Outlay	(362,502)	-	-	-
58014	Infrastructure Improvements	259,528	1,380,000	-	(1,380,000)
58017	Automated Metering Infrastructure (AMI) System	44,380	-	-	-
59299	Interest Expense	106,047	1,803,283	1,932,079	128,796
59449	Transfer to Sewer Capital Fund	-	-	480,000	480,000
59500	Contingency	-	407,162	485,877	78,715
	Total Operating Expense	<u>5,257,152</u>	<u>8,603,156</u>	<u>7,916,888</u>	<u>(686,268)</u>
	Total Expense	<u>5,257,152</u>	<u>8,603,156</u>	<u>7,916,888</u>	<u>(686,268)</u>

Sewer Fund Summary

Revenue	7,328,936	8,603,156	7,916,888	(686,268)
Expense	5,257,152	8,603,156	7,916,888	(686,268)
Change in net position	<u>\$ 2,071,784</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2026

		2024 Actual	2025 Adopted Budget	2026 Adopted Budget	Increase/ (Decrease)
Civic Center Fund					
Revenue - 53-053-0040					
44701 Shows		\$ 323,220	\$ 275,000	\$ 307,023	\$ 32,023
44702 Shows (Box Office)		2,236,771	1,500,000	1,887,681	387,681
44703 Room Rentals		51,743	55,000	55,000	-
44706 Equipment Rental		37,174	43,000	43,000	-
44707 Programs And Souvenirs		13,930	19,000	19,000	-
44708 Box Office Commissions		26,044	20,000	20,000	-
44709 Static Advertising		41,000	55,000	60,000	5,000
44710 Service Center Employees		59,121	45,000	55,000	10,000
44711 Ticket Rebates		229,350	150,000	200,000	50,000
44712 ATM Rental Fees		2,943	3,800	3,800	-
44713 Interest Income		1,699	1,000	1,500	500
44714 Miscellaneous Income		22,966	20,000	20,000	-
44715 Miscellaneous Non Operating Revenue		375	-	-	-
44716 Transfer From General Fund		1,850,986	1,967,644	2,035,856	68,212
44719 Transfer From General Fund For Capital		798,000	870,000	617,500	(252,500)
44727 Parking Fees		21,450	13,000	13,000	-
44730 Salem Fair		2,500	-	-	-
44731 Carnival Rides-Fair		331,909	350,000	380,000	30,000
44732 Carnival Concessions-Fair		58,155	62,000	62,000	-
44733 Independent Concessions-Fair		66,876	65,000	72,000	7,000
44734 Entertainment Support-Fair		7,000	7,000	7,000	-
44735 Security Support-Fair		30,150	30,000	30,000	-
44736 Advertising Support-Fair		5,000	5,000	5,000	-
44737 Commercial Exhibits-Fair		33,529	38,000	43,000	5,000
44738 Sponsorships-Fair		28,355	38,000	38,000	-
44739 Camping-Fair		41,359	40,000	43,000	3,000
44741 Miscellaneous-Fair		5,188	10,000	10,000	-
44782 State Grants		154,800	-	-	-
44790 Gain On Sale Of Assets		26,034	-	-	-
	Total Revenue	6,507,627	5,682,444	6,028,360	345,916
Expense - 53-053-0041					
51100 Salaries-Regular		1,016,869	1,100,208	1,178,247	78,039
51200 Salaries-Overtime		28,137	35,000	36,400	1,400
51300 Part-Time Salaries-Regular		225,936	225,000	225,000	-
51400 Part-Time Salaries-Overtime		5,776	12,600	12,600	-
51500 Paid Leave Buyback		19,112	20,000	20,000	-
51850 Compensation Adjustment		-	59,100	-	(59,100)
52100 FICA		105,398	106,550	112,627	6,077
52200 VRS Retirement		203,057	228,919	243,494	14,575
52210 VRS Retirement Offset		(193,293)	-	-	-
52300 Health Insurance		101,906	125,774	119,184	(6,590)
52350 Dental Insurance		5,225	6,374	5,976	(398)
52400 VRS Life Insurance		13,385	14,582	13,762	(820)
52410 VRS Life Insurance Offset		(5,393)	-	-	-
52450 Disability Insurance		2,355	2,970	3,153	183
52600 Unemployment Insurance		3,293	2,500	2,500	-
52700 Workers Compensation		12,541	15,000	15,000	-
52840 Accrued Annual Leave		(11,231)	-	-	-
52845 Pension Expense		131,530	-	-	-

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2026

		2024	2025	2026	Increase/ (Decrease)
		Actual	Adopted Budget	Adopted Budget	
52850	OPEB Expense	47,452	5,000	5,000	-
52851	OPEB Expense-VRS	1,360	-	-	-
52855	OPEB Offset	(57,149)	-	-	-
52882	Health Insurance Retiree Billing	23,777	25,100	33,494	8,394
52886	Health Insurance Retiree Billing - Pre 65	17,038	15,000	-	(15,000)
53120	Accounting And Auditing Services	5,000	5,000	5,000	-
53150	Legal Services	380	1,500	1,500	-
53199	Other Professional Services	-	150,000	-	(150,000)
53200	Temporary Services	21,782	18,000	18,000	-
53310	Maintenance Of Equipment	6,490	7,500	7,500	-
53320	Maintenance Of Building & Grounds	192,000	200,000	200,000	-
53330	Maintenance Of Auto Equipment	9,039	6,000	6,000	-
53370	Software Maintenance/Support	-	-	15,000	15,000
53500	Printing And Binding	-	500	500	-
53600	Advertising	12,380	14,000	16,000	2,000
53610	Promotions	7,539	9,000	9,000	-
55110	Electrical Services	206,285	235,000	303,363	68,363
55120	Heating Services - Gas And Oil	59,093	45,000	70,000	25,000
55130	Water And Sewer	37,451	43,000	54,000	11,000
55210	Postage	816	700	900	200
55230	Telephone Service	3,467	4,500	4,000	(500)
55240	Cell Phone Service	5,932	7,500	6,500	(1,000)
55305	Motor Vehicle Insurance	2,458	3,500	3,500	-
55308	General Liability Insurance	26,893	27,000	28,500	1,500
55410	Lease/Rent Of Equipment	813	3,200	3,200	-
55450	Lease Offset	(3,167)	-	-	-
55510	Mileage	121	100	200	100
55520	Airfare and Transportation	1,981	3,000	3,500	500
55530	Meals And Lodging	3,112	4,500	5,000	500
55540	Registration/Training Costs	2,410	4,000	45,000	41,000
55800	Miscellaneous	285	-	-	-
55801	Dues And Memberships	18,490	18,000	28,000	10,000
55804	Cash Over/Short	8	-	-	-
55834	Bad Debt Expense	(699)	-	-	-
55835	Bank Charges	18,577	17,000	17,000	-
55880	Technology Charges	70,268	73,267	63,260	(10,007)
55900	Show Expenses	2,439,027	1,450,000	1,800,000	350,000
55906	Security - Fair	73,430	74,000	74,000	-
55907	Police - Fair	136,741	140,000	171,000	31,000
55908	Advertising - Fair	60,928	55,000	59,000	4,000
55909	Equipment Rental - Fair	56,884	50,000	52,000	2,000
55910	Competitive Exhibits - Fair	18,236	18,000	18,000	-
55911	Entertainment - Fair	186,281	150,000	150,000	-
55912	Printing and Signage - Fair	14,008	10,000	10,000	-
55913	Dues Travel and Registration - Fair	6,590	6,000	6,000	-
55914	Miscellaneous - Fair	71,208	71,000	80,000	9,000
56001	Office Supplies	7,235	3,500	5,500	2,000
56005	Janitorial Supplies	19,302	12,000	17,000	5,000
56007	Repair And Maintenance Supplies	2,902	4,500	4,500	-
56008	Expendable Equipment	48,992	10,000	15,000	5,000
56009	Vehicle Fuel	1,837	2,000	2,000	-
56011	Uniforms Or Wearing Apparel For Employees	4,254	5,500	5,500	-
56012	Books And Subscriptions	436	500	500	-

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2026

	2024 Actual	2025		2026 Adopted Budget	Increase/ (Decrease)
		Adopted Budget	2026 Adopted Budget		
58001	Machinery And Equipment	53,219	450,000	138,000	(312,000)
58009	Building Improvements	645,793	270,000	479,500	209,500
58010	Depreciation	287,479	-	-	-
58011	Amortization	3,027	-	-	-
58012	Contra Capital Outlay	(699,012)	-	-	-
59299	Interest Expense	276	-	-	-
	Total Expense	5,845,358	5,682,444	6,028,360	345,916
Civic Center Fund Summary					
	Revenue	6,507,627	5,682,444	6,028,360	345,916
	Expense	5,845,358	5,682,444	6,028,360	345,916
	Change in net position	\$ 662,269	\$ -	\$ -	\$ -

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2026

		2024 Actual	2025 Adopted Budget	2026 Adopted Budget	Increase/ (Decrease)
Electric Fund					
Revenue					
<u>Sale of Power - 54-054-0005</u>					
44401	Residential Electric	\$ 17,470,687	\$ 19,765,326	\$ 20,562,703	\$ 797,377
44421	Small General Service	3,124,637	3,672,734	3,916,705	243,971
44422	Medium General Service	8,927,001	9,293,276	10,181,339	888,063
44423	Large General Service	9,591,422	10,552,234	11,406,899	854,665
44424	Large Power Service	4,957,745	5,036,717	5,084,365	47,648
44441	Street & Highway Lighting	648,877	597,106	602,755	5,649
44456	Athletic Field Lighting	356,091	423,987	427,998	4,011
44491	Church	369,695	410,574	414,458	3,884
44492	Small Outdoor Lights	68,497	78,134	78,873	739
44493	Large Outdoor Lights	39,603	47,073	47,518	445
44494	Small Post Top Lights	1,516	1,687	1,703	16
44495	Large Post Top Lights	61,406	69,082	69,736	654
44496	250 Watt HPS Flood Lights--Class 31	15,142	14,698	14,837	139
44497	400 Watt HPS Flood Lights--Class 32	35,326	34,522	34,849	327
44498	400 Watt MH Flood Lights---Class 33	21,520	24,297	24,527	230
44499	1000 Watt MH Flood Lights--Class 34	38,783	45,173	45,600	427
	Total Sale of Power	45,727,948	50,066,620	52,914,865	2,848,245
<u>Other Electric Revenue - 54-054-0006</u>					
44596	Appropriated From Net Position	-	250,000	200,000	(50,000)
44501	Penalties	165,478	185,000	176,000	(9,000)
44510	Connections & Transfers	29,525	45,000	30,000	(15,000)
44511	Miscellaneous Service Revenue	37,181	60,000	45,000	(15,000)
44540	Pole Rentals	263,282	260,000	268,000	8,000
44560	Other Electric Revenue	60,445	33,105	60,000	26,895
44580	Interest Income	71,672	65,265	61,905	(3,360)
44590	Miscellaneous Non Operating Revenue	8,901	-	-	-
	Other Electric Revenue	636,484	898,370	840,905	(57,465)
	Total Revenue	46,364,432	50,964,990	53,755,770	2,790,780
Expense					
<u>Other Power Generation - Operation - 54-054-0007</u>					
85470	Other Power Generation--Operation	58,657	125,000	125,000	-
	Total Other Power Generation - Operation	58,657	125,000	125,000	-
<u>Other Power Generation - Maint - 54-054-0008</u>					
85530	Other Power Generation--Maintenance	61,317	85,000	90,000	5,000
	Total Other Power Generation - Maint	61,317	85,000	90,000	5,000
<u>Purchased Power 54-054-0009</u>					
85550	Purchased Power	27,192,361	26,500,000	29,365,000	2,865,000
85552	Purchased Power - BRPA-Adm.	28,095	65,000	65,000	-
85573	Purchased Power - Legal Expenses	19,761	50,000	50,000	-
85574	Purchased Power - Engineering Svcs	228,008	200,000	250,000	50,000
	Total Purchased Power	27,468,225	26,815,000	29,730,000	2,915,000
<u>Transmission - Operation - 54-054-0010</u>					
85620	Station Expenses	619	1,000	1,000	-
85621	Station Expenses - Labor	14,350	17,500	18,233	733
85629	Station Expenses - Equipment	6,816	6,000	6,000	-
85630	OHD Line Expense	40,408	30,000	30,000	-

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2026

		2024 Actual	2025	2026	Increase/ (Decrease)
			Adopted Budget	Adopted Budget	
85650	Transmission By Others	9,800,245	10,000,000	9,650,000	(350,000)
	Total Transmission - Operation	9,862,438	10,054,500	9,705,233	(349,267)
<u>Transmission - Maintenance - 54-054-0011</u>					
85681	Maint. Super. & Eng. Labor	3,157	20,000	20,838	838
85690	Maint. Of Structures	-	5,000	5,000	-
85700	Maint. Of Station Equipment	2,408	10,000	10,000	-
85701	Maint. Of Station Equipment - Labor	-	5,000	5,209	209
85709	Maint. Of Station Equipment - Equip	-	500	500	-
85710	Maint. Of OHD Lines	86	2,500	2,500	-
85711	Maint. Of OHD Lines - Labor	2,721	2,500	2,605	105
85719	Maint. Of OHD Lines - Equipment	1,689	250	250	-
85730	Maint. Of Misc Transmission Plant	-	1,000	1,000	-
	Total Transmission - Maintenance	10,061	46,750	47,902	1,152
<u>Distribution - Operation - 54-054-0012</u>					
85800	Oper. Super. & Eng.	-	1,000	1,000	-
85801	Oper. Super. & Eng - Labor	90,694	135,000	140,655	5,655
85809	Oper. Super. & Eng - Equip	8,196	8,000	8,000	-
85820	Station Expense	14,384	20,000	20,000	-
85821	Station Expense - Labor	49,939	55,000	57,304	2,304
85825	Station Expense - Travel/Training	8,874	10,000	15,000	5,000
85829	Station Expense - Equipment	8,184	8,000	8,000	-
85830	OHD Line Expense	5,925	10,000	10,000	-
85831	OHD Line Expense - Labor	268,360	240,000	250,053	10,053
85835	OHD Line Expense Travel/Training	1,232	20,000	20,000	-
85839	OHD Line Expense - Equipment	34,335	35,000	35,000	-
85840	UG Line Expense	17,368	20,000	20,000	-
85841	UG Line Expense - Labor	163,762	180,000	187,539	7,539
85845	UG Line Exp - Travel/Training	-	1,000	1,000	-
85849	UG Expense - Equipment	32,184	35,000	35,000	-
85850	Street Light Expense	9,071	7,000	7,000	-
85852	Street Light Expense - Labor	65,541	55,000	62,513	7,513
85858	Street Light Expense - Equipment	9,162	7,000	10,000	3,000
85860	Meter Expense	379	3,000	3,000	-
85861	Meter Expense - Labor	77,113	88,000	91,686	3,686
85865	Meter Expense - Travel/Training	2,177	2,500	2,500	-
85869	Meter Expense - Equipment	8,878	8,000	8,000	-
85870	Customer Installation Expense	5,181	4,000	4,000	-
85871	Customer Installation Expense - Labor	26,343	28,000	29,173	1,173
85879	Customer Installation Expense - Equip.	2,433	3,000	3,000	-
85880	Misc. Distribution Expense	103,705	105,000	105,000	-
85881	Misc. Distribution Expense - Labor	83,805	80,000	88,560	8,560
85889	Misc. Distribution Expense - Equipment	24,504	25,000	25,000	-
85890	Rents	-	1,000	1,000	-
	Total Distribution - Operation	1,121,729	1,194,500	1,248,983	54,483
<u>Distribution - Maintenance - 54-054-0013</u>					
85901	Maint. Super. & Eng - Labor	56,540	65,000	67,723	2,723
85909	Maint. Super. & Eng - Equipment	5,460	5,000	5,000	-
85910	Maint Of Structures	-	10,000	10,000	-
85920	Maint Of Station Equipment	16,481	75,000	75,000	-
85921	Maint Of Station Equip - Labor	45,592	47,500	49,490	1,990
85929	Maint Of Station Equip - Equip.	18,821	18,000	18,000	-
85930	Maint Of OHD Lines	456,516	475,000	475,000	-
85931	Maint Of OHD Lines - Labor	653,400	600,000	677,226	77,226

City of Salem, Virginia
Enterprise Funds Budget Detail
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		2024	2025	2026	Increase/ (Decrease)
		Actual	Adopted Budget	Adopted Budget	
85939	Maint Of OHD Lines - Equipment	111,845	80,000	100,000	20,000
85940	Maint Of UG Lines	6,560	14,000	14,000	-
85941	Maint Of UG Lines - Labor	68,371	60,000	72,932	12,932
85949	Maint Of UG Lines - Equipment	6,727	9,000	9,000	-
85950	Maint Of Line Transformers	16,615	35,000	35,000	-
85951	Maint Of Line Transformers - Labor	18,013	15,000	15,628	628
85959	Maint Of Line Transformers - Equip.	4,051	3,000	3,000	-
85960	Maint Of Street Lights	5,647	11,000	11,000	-
85962	Maint Of Street Lights - Labor	36,655	34,661	36,466	1,805
85968	Maint Of Street Lights - Equipment	9,471	5,000	9,000	4,000
85970	Maint Of Meters	65	2,500	2,500	-
85971	Maint Of Meters - Labor	16,216	15,000	15,628	628
85979	Maint Of Meters - Equipment	4,814	4,000	5,000	1,000
85981	Maint Of Misc. Dist. Plant - D/D - Labor	11,495	12,500	13,024	524
85986	Maint Of Misc. Dist. Plant - D/D	1,835	8,000	8,000	-
85989	Maint Of Misc. Dist. Plant - D/D - Equip	4,388	5,000	5,000	-
Total Distribution - Maintenance		1,575,578	1,609,161	1,732,617	123,456
<u>Customer Service - 54-054-0014</u>					
89030	Customer Billing/Collection	667,291	681,849	734,842	52,993
89040	Uncollectible Accounts	107,012	-	-	-
89199	Customer Service Cost/Not Billed	-	5,000	5,000	-
Total Customer Service		774,303	686,849	739,842	52,993
<u>Administrative & General - Operation - 54-054-0015</u>					
51100	Salaries-Regular	2,396,558	2,582,503	2,742,408	159,905
51200	Salaries-Overtime	207,951	180,000	208,000	28,000
51300	Part-Time Salaries-Regular	27,059	50,000	50,000	-
51500	Paid Leave Buyback	26,338	27,000	32,500	5,500
51850	Compensation Adjustment	-	156,323	-	(156,323)
52100	FICA	198,277	217,221	232,017	14,796
52200	VRS Retirement	475,480	530,884	570,547	39,663
52210	VRS Retirement Offset	(456,860)	-	-	-
52300	Health Insurance	197,949	214,215	222,409	8,194
52350	Dental Insurance	9,744	10,358	11,155	797
52400	VRS Life Insurance	31,716	34,606	32,361	(2,245)
52410	VRS Life Insurance Offset	(12,831)	-	-	-
52450	Disability Insurance	4,363	6,178	7,216	1,038
52600	Unemployment Insurance	-	2,000	2,000	-
52700	Workers Compensation	12,801	20,000	20,000	-
52855	OPEB Offset	(97,447)	-	-	-
89200	Salaries To Be Allocated	(2,657,906)	(2,839,503)	(3,032,908)	(193,405)
89201	Admin. & General Salaries - Labor	200,828	390,000	406,335	16,335
89205	Ad. & Gen. Salaries Travel/Training	10,546	15,000	15,000	-
89209	Admin & Gen Salaries - Equipment	32,772	35,000	35,000	-
89210	Office Supplies & Expenses	35,378	50,000	50,000	-
89220	Utilities - Natural Gas	8,722	15,000	15,000	-
89222	Utilities - Water/Sewer	2,399	10,000	3,000	(7,000)
89223	Utilities - Electric	120,550	115,000	141,773	26,773
89230	Outside Services Employed	-	5,000	-	(5,000)
89232	Custodial Services	28,774	30,000	30,000	-
89233	Out/Services - Legal Services	3,648	10,000	10,000	-
89234	Out/Services - Engineering Services	41,820	45,000	45,000	-
89235	Technology Charges	61,496	62,081	57,501	(4,580)
89240	General/Property Insurance	29,178	25,000	25,000	-

City of Salem, Virginia
Enterprise Funds Budget Detail
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		2024 Actual	2025 Adopted Budget	2026 Adopted Budget	Increase/ (Decrease)
89265	OPEB Expense	84,267	11,500	11,500	-
89266	Pension Expense	309,677	-	-	-
89268	Health Insurance Retiree Billing	50,539	53,169	66,083	12,914
89269	Health Insurance Retiree Billing - Pre 65	35,343	37,800	43,306	5,506
89270	Fringe Benefits ---Allocated	(930,330)	(1,035,462)	(1,097,705)	(62,243)
89283	Reg Commission - Legal Expenses	6,519	15,000	15,000	-
89284	Reg Commission - Engineering Svcs	-	30,000	30,000	-
89300	Misc General Expenses	155,006	200,000	200,000	-
89307	Misc Expenses - Dues & Memberships	24,439	27,500	27,500	-
89310	Misc Expenses - Central Stores	20,698	75,000	75,000	-
89330	Transportation Expenses	107,671	100,000	110,000	10,000
89332	Transportation Fuel	34,948	30,000	40,000	10,000
89340	Material/Supplies To Be Allocated	(98,844)	125,000	125,000	-
89349	Materials Not In Inventory	18,315	15,000	15,000	-
89370	Equipment Rental Credits	(668,992)	(546,750)	(546,750)	-
89992	Loss On Sale Of Assets	82,337	-	-	-
89993	Contingency	-	530,351	736,391	206,040
89995	Debt Service Expense	214,465	1,525,256	1,520,994	(4,262)
89999	Payment In Lieu Of Taxes	3,160,000	3,160,000	3,160,000	-
	Total Administrative & General - Operation	3,545,361	6,352,230	6,462,633	110,403
<u>Administrative & General - Maint - 54-054-0016</u>					
88500	Expendable Equipment & Small Tools	17,289	17,500	20,000	2,500
89350	Maint Of General Plant	168,917	190,000	200,000	10,000
89351	Maint Of Gen Plant - Labor	20,145	28,500	29,694	1,194
89359	Maint Of Gen Plant - Equipment	6,708	6,000	7,000	1,000
	Total Administrative & General - Maint	213,059	242,000	256,694	14,694
<u>Capital - 54-054-0018</u>					
58015	VDOT Highway Projects	80,000	200,000	100,000	(100,000)
83440	Generators	-	25,000	25,000	-
83530	Station Equipment	-	10,000	10,000	-
83550	Poles & Fixtures	2,614	25,000	150,000	125,000
83551	Poles & Fixtures - Labor	1,142	25,000	26,047	1,047
83559	Poles & Fixtures - Equipment	701	10,000	10,000	-
83560	OHD Conductors & Devices	774	10,000	10,000	-
83610	Structures & Improvements	-	15,000	15,000	-
83620	Station Equipment	11,890	75,000	75,000	-
83621	Station Equipment - Labor	-	12,000	12,503	503
83629	Station Equipment - Equipment	-	5,000	5,000	-
83640	Poles--Towers & Fixtures	96,999	110,000	110,000	-
83641	Poles--Towers & Fixtures-Labor	239,248	270,000	281,309	11,309
83649	Poles--Towers & Fixtures-Equipment	52,920	65,000	65,000	-
83650	OHD--Conductors & Devices	143,692	140,000	140,000	-
83651	OHD--Conductors & Devices-Labor	186,580	180,000	187,539	7,539
83659	OHD--Conductors & Devices-Equip	41,978	65,000	65,000	-
83660	UG Conduit	40,389	200,000	200,000	-
83661	UG Conduit - Labor	101,964	130,000	135,445	5,445
83669	UG Conduit - Equipment	7,358	20,000	20,000	-
83670	UG Conductors & Devices	161,055	80,000	100,000	20,000
83671	UG Conductors & Devices - Labor	153,680	130,000	135,445	5,445
83679	UG Conductors & Devices - Equip	18,076	15,000	15,000	-
83680	Line Transformers	79,327	300,000	350,000	50,000
83681	Line Transformers - Labor	57,869	58,000	60,429	2,429
83689	Line Transformers - Equipment	4,003	10,000	10,000	-

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2026

	2024 Actual	2025	2026	Increase/ (Decrease)
		Adopted Budget	Adopted Budget	
83690 Services	17,890	35,000	35,000	-
83691 Services - Labor	176,930	165,000	171,911	6,911
83699 Services - Equipment	23,556	25,000	25,000	-
83700 Meters	75,653	25,000	30,000	5,000
83701 Meters - Labor	49,262	45,000	46,885	1,885
83709 Meters - Equipment	5,593	6,000	6,000	-
83710 Install--Customer Premises	39,277	30,000	30,000	-
83711 Install--Cust Premises - Labor	54,974	52,000	54,178	2,178
83719 Install--Cust Premises - Equip	4,218	10,000	10,000	-
83730 Street Lights	31,175	50,000	50,000	-
83732 Street Lights - Labor	31,362	40,000	41,675	1,675
83738 Street Lights - Equipment	5,340	10,000	10,000	-
83905 Valleydale Project Improvements	679,288	250,000	200,000	(50,000)
83910 Office Furniture & Equipment	-	1,000	2,500	1,500
83912 Technology Upgrades	2,264	270,000	25,000	(245,000)
83920 Transportation Equipment	49,710	55,000	65,000	10,000
83930 Stores Equipment	-	2,500	2,500	-
83940 Tools-Shop-Garage Equipment	14,575	2,500	2,500	-
83950 Laboratory Equipment	26,095	20,000	20,000	-
83960 Power Operated Equipment	-	350,000	350,000	-
83970 Communication Equipment	115,472	125,000	125,000	-
83998 Contra Capital Outlay - Equipment	(710,607)	-	-	-
83999 Contra Capital Outlay	(806,448)	-	-	-
85895 Distribution-Deprec. Expense	1,759,324	-	-	-
Total Capital	3,127,162	3,754,000	3,616,866	(137,134)
Total Expense	47,817,890	50,964,990	53,755,770	2,790,780

Electric Fund Summary

Revenue	46,364,432	50,964,990	53,755,770	2,790,780
Expense	47,817,890	50,964,990	53,755,770	2,790,780
Change in net position	\$ (1,453,458)	\$ -	\$ -	\$ -

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2026

		2024 Actual	2025 Adopted Budget	2026 Adopted Budget	Increase/ (Decrease)
Catering & Concessions Fund					
Revenue					
<u>Catering Revenues - 55-055-0050</u>					
44801	Catering Sales-Food	\$ 432,923	\$ 325,000	\$ 430,000	\$ 105,000
44802	Service Charge	97,529	81,785	85,000	3,215
44803	Beer/Wine Sales	296,285	225,000	225,000	-
44804	Banquet Liquor	12,290	15,000	15,000	-
44806	Transfer From Other Funds	-	53,128	53,128	-
44807	Transfer From Other Funds for Capital	60,000	-	-	-
44823	Miscellaneous Sales	13,948	9,000	9,000	-
44830	Miscellaneous Non Operating Revenue	78	-	-	-
Total Catering Revenues		913,053	708,913	817,128	108,215
<u>Concessions Revenues - 55-055-0052</u>					
44820	Concession Sales	206,041	135,933	175,000	39,067
44822	Other Income	2,458	1,900	2,500	600
Total Concessions Revenues		208,499	137,833	177,500	39,667
<u>Moyer Revenues - 55-055-0054</u>					
44820	Concession Sales	-	65,000	100,000	35,000
Total Moyer Revenues		-	65,000	100,000	35,000
<u>Salem High School Revenues - 55-055-0056</u>					
44820	Concession Sales	14,551	8,500	14,000	5,500
Total Salem High School Revenues		14,551	8,500	14,000	5,500
Total Revenue		1,136,103	920,246	1,108,628	188,382
Expense					
<u>Catering Expenses - 55-055-0051</u>					
51105	Salaries-Management	185,496	205,759	223,725	17,966
51106	Salaries-Management Overtime	5,576	-	-	-
51300	Part-Time Salaries-Regular	43,410	-	45,000	45,000
51305	Part-Time Salaries-Food Service/Concession Stand	74,210	85,000	85,000	-
51400	Part-Time Salaries-Overtime	1,658	1,050	1,050	-
51850	Compensation Adjustment	-	13,650	-	(13,650)
52100	FICA	23,496	22,323	27,140	4,817
52200	VRS Retirement	33,027	44,441	46,619	2,178
52210	VRS Retirement Offset	(35,778)	-	-	-
52300	Health Insurance	25,305	29,980	21,035	(8,945)
52350	Dental Insurance	1,228	1,231	947	(284)
52400	VRS Life Insurance	2,176	2,707	2,585	(122)
52410	VRS Life Insurance Offset	(1,035)	-	-	-
52450	Disability Insurance	776	1,118	1,205	87
52700	Workers Compensation	3,016	4,500	4,500	-
52840	Accrued Annual Leave	3,615	-	-	-
52845	Pension Expense	27,471	-	-	-
52850	OPEB Expense	9,886	600	600	-
52851	OPEB Expense-VRS	284	-	-	-
52855	OPEB Offset	(11,906)	-	-	-
52882	Health Insurance Retiree Billing	-	500	4,200	3,700
52886	Health Insurance Retiree Billing - Pre 65	6,247	3,675	-	(3,675)
53120	Accounting And Auditing Services	5,000	5,000	5,000	-
53200	Temporary Services	2,084	2,500	25,000	22,500
53310	Maintenance Of Equipment	70	500	2,000	1,500

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2026

		2024 Actual	2025 Adopted Budget	2026 Adopted Budget	Increase/ (Decrease)
53330	Maintenance Of Auto Equipment	265	1,465	1,465	-
53500	Printing And Binding	352	300	300	-
53600	Advertising	-	-	2,000	2,000
53700	Laundry And Cleaning	-	2,500	1,500	(1,000)
55230	Telephone Service	184	200	200	-
55305	Motor Vehicle Insurance	1,877	2,000	2,000	-
55540	Registration/Training Costs	179	-	-	-
55801	Dues And Memberships	-	450	450	-
55804	Cash Over/Short	40	-	-	-
55834	Bad Debt Expense	3,321	-	-	-
55835	Bank Charges	16,407	13,000	15,000	2,000
55843	Permits	5,627	5,500	6,000	500
55880	Technology Charges	5,766	5,898	19,162	13,264
56001	Office Supplies	221	350	1,500	1,150
56002	Food Supplies And Food Service	-	500	500	-
56006	Linen Supplies	30,380	25,000	25,000	-
56008	Expendable Equipment	20,235	20,000	10,000	(10,000)
56009	Vehicle Fuel	192	781	500	(281)
56011	Uniforms Or Wearing Apparel For Employees	-	600	900	300
56050	Food Purchases	143,698	130,000	130,000	-
56051	Bar Purchases	73,691	60,000	60,000	-
56052	Paper Supplies	15,735	13,000	15,000	2,000
56053	Cleaning Supplies	2,246	1,500	1,500	-
56054	Kitchen Utensils And Supplies	948	2,000	2,000	-
56055	Decoration Supplies	983	600	600	-
58001	Machinery And Equipment	5,084	-	-	-
58010	Depreciation	3,523	-	-	-
58012	Contra Capital Outlay	(5,084)	-	-	-
59500	Contingency	-	-	36,261	36,261
Total Catering Expenses		731,182	710,178	827,444	117,266
<u>Concessions Expenses - 55-055-0053</u>					
51105	Salaries-Management	20,880	28,030	25,183	(2,847)
51106	Salaries-Management Overtime	818	-	-	-
51300	Part-Time Salaries-Regular	15,102	-	-	-
51305	Part-Time Salaries-Food Service/Concession Stand	19,631	30,000	40,000	10,000
51400	Part-Time Salaries-Overtime	618	-	-	-
52100	FICA	4,331	4,439	4,987	548
52200	VRS Retirement	4,835	5,698	5,248	(450)
52300	Health Insurance	4,013	4,546	2,368	(2,178)
52350	Dental Insurance	-	187	107	(80)
52400	VRS Life Insurance	320	376	291	(85)
53200	Temporary Services	24,921	25,000	25,000	-
55804	Cash Over/Short	234	-	-	-
55843	Permits	120	150	150	-
56008	Expendable Equipment	49	-	-	-
56011	Uniforms Or Wearing Apparel For Employees	-	-	3,500	3,500
56050	Food Purchases	68,574	25,000	45,000	20,000
56052	Paper Supplies	4,802	4,000	6,000	2,000
Total Concessions Expenses		169,248	127,426	157,834	30,408

City of Salem, Virginia
Enterprise Funds Budget Detail
Fiscal Year 2026

	2024 Actual	2025 Adopted Budget	2026 Adopted Budget	Increase/ (Decrease)
<u>Moyer Expenses - 55-055-0055</u>				
51105 Salaries-Management	-	23,000	27,740	4,740
51305 Part-Time Salaries-Food Service/Concession Stand	-	14,000	10,000	(4,000)
52100 FICA	-	2,831	2,887	56
52200 VRS Retirement	-	4,676	5,780	1,104
52300 Health Insurance	-	3,730	2,608	(1,122)
52350 Dental Insurance	-	153	117	(36)
52400 VRS Life Insurance	-	308	321	13
53120 Accounting And Auditing Services	-	2,500	2,500	-
53200 Temporary Services	-	-	20,000	20,000
56008 Expendable Equipment	5,927	-	-	-
56050 Food Purchases	-	19,000	30,000	11,000
56052 Paper Supplies	-	2,000	3,000	1,000
Total Moyer Expenses	5,927	72,198	104,953	32,755
<u>Salem High School Expenses - 55-055-0057</u>				
51105 Salaries-Management	4,824	3,461	5,818	2,357
51106 Salaries-Management Overtime	63	-	-	-
51300 Part-Time Salaries-Regular	1,703	-	-	-
51305 Part-Time Salaries-Food Service/Concession Stand	570	1,000	5,000	4,000
52100 FICA	714	341	828	487
52200 VRS Retirement	1,107	704	1,212	508
52300 Health Insurance	857	562	547	(15)
52350 Dental Insurance	-	23	25	2
52400 VRS Life Insurance	73	46	67	21
53200 Temporary Services	1,174	2,500	1,500	(1,000)
55804 Cash Over/Short	(9)	-	-	-
56011 Uniforms Or Wearing Apparel For Employees	-	-	500	500
56050 Food Purchases	3,821	1,650	2,500	850
56052 Paper Supplies	736	157	400	243
Total Salem High School Expenses	15,633	10,444	18,397	7,953
Total Expense	921,990	920,246	1,108,628	188,382
Catering & Concessions Fund Summary				
Revenue	1,136,103	920,246	1,108,628	188,382
Expense	921,990	920,246	1,108,628	188,382
Change in net position	\$ 214,113	\$ -	\$ -	\$ -

DEBT SERVICE FUND

City of Salem, Virginia
Debt Service Fund Budget Summary
Fiscal Year 2026

	2024 Actual	2025 Adopted Budget	2026 Adopted Budget	Increase/ (Decrease)
Revenue and Transfers				
Transfer from General Fund	\$ 5,631,929	\$ 5,545,754	\$ 5,518,498	\$ (27,256)
Reimbursement From Other Agencies - RVRA	192,014	-	-	-
Total Revenues and Transfers	<u>\$ 5,823,943</u>	<u>\$ 5,545,754</u>	<u>\$ 5,518,498</u>	<u>\$ (27,256)</u>
Expenditures				
City Debt Service Payments				
Principal	\$ 2,290,412	\$ 1,907,630	\$ 1,976,928	\$ 69,298
Interest	946,112	880,453	806,215	(74,238)
Total Debt Service - City	3,236,524	2,788,083	2,783,143	(4,940)
School Debt Service Payments				
Principal	1,587,863	1,807,825	1,857,825	50,000
Interest	985,026	949,846	877,530	(72,316)
Total Debt Service - Schools	2,572,889	2,757,671	2,735,355	(22,316)
Financed Purchase Payments				
Principal	14,530	-	-	-
Total Debt Service - Financed Purchase	14,530	-	-	-
Total Expenditures	<u>\$ 5,823,943</u>	<u>\$ 5,545,754</u>	<u>\$ 5,518,498</u>	<u>\$ (27,256)</u>

INTERNAL SERVICE FUND

City of Salem, Virginia
Health Insurance Fund Budget Summary
Fiscal Year 2026

	2024 Actual	2025		2026		Increase/ (Decrease)
		Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	
Revenue						
Health Premiums Paid by City	\$ 5,839,540	\$ 6,016,000	\$ 6,153,355	\$ 6,153,355	\$ 137,355	
Health Premiums Paid by School	5,007,003	5,150,000	5,175,000	5,175,000	25,000	
Health Premiums Paid by Retirees	679,250	697,500	830,000	830,000	132,500	
Dental Premiums	591,009	590,600	597,000	597,000	6,400	
Interest Earnings	511,785	475,000	470,000	470,000	(5,000)	
Miscellaneous	16,299	5,000	15,000	15,000	10,000	
Total Revenue	\$ 12,644,886	\$ 12,934,100	\$ 13,240,355	\$ 13,240,355	\$ 306,255	
Expenses						
Health Claims	\$ 10,027,071	\$ 11,700,266	\$ 12,025,936	\$ 12,025,936	\$ 325,670	
Dental Claims	538,249	590,600	597,000	597,000	6,400	
Employee Health Clinic	442,040	532,884	521,469	521,469	(11,415)	
Consulting Services	80,555	105,250	91,050	91,050	(14,200)	
ACA Fees	4,170	4,600	4,900	4,900	300	
Miscellaneous	-	500	-	-	(500)	
Total Expenses	\$ 11,092,085	\$ 12,934,100	\$ 13,240,355	\$ 13,240,355	\$ 306,255	

PERSONNEL

City of Salem, Virginia
Pay Scale for Fiscal Year 2026

Range	Range Minimum	Range Midpoint	Range Maximum
20	\$ 34,632.73	\$ 45,022.56	\$ 55,412.38
21	\$ 36,364.37	\$ 47,273.68	\$ 58,183.00
22	\$ 38,182.59	\$ 49,637.37	\$ 61,092.15
23	\$ 40,091.72	\$ 52,119.24	\$ 64,146.75
24	\$ 42,096.31	\$ 54,725.20	\$ 67,354.09
25	\$ 44,201.12	\$ 57,461.46	\$ 70,721.79
26	\$ 46,411.18	\$ 60,334.53	\$ 74,257.88
27	\$ 48,731.74	\$ 63,351.26	\$ 77,970.78
28	\$ 51,168.32	\$ 66,518.82	\$ 81,869.32
29	\$ 53,726.74	\$ 69,844.76	\$ 85,962.78
30	\$ 56,413.08	\$ 73,337.00	\$ 90,260.92
31	\$ 59,233.73	\$ 77,003.85	\$ 94,773.97
32	\$ 62,195.42	\$ 80,854.04	\$ 99,512.67
33	\$ 65,305.19	\$ 84,896.74	\$ 104,488.30
34	\$ 68,570.45	\$ 89,141.58	\$ 109,712.72
35	\$ 71,998.97	\$ 93,598.66	\$ 115,198.35
36	\$ 75,598.92	\$ 98,278.59	\$ 120,958.27
37	\$ 79,378.86	\$ 103,192.52	\$ 127,006.18
38	\$ 83,347.81	\$ 108,352.15	\$ 133,356.49
39	\$ 87,515.20	\$ 113,769.76	\$ 140,024.32
40	\$ 91,890.96	\$ 119,458.24	\$ 147,025.53
41	\$ 96,485.51	\$ 125,431.16	\$ 154,376.81
42	\$ 101,309.78	\$ 131,702.71	\$ 162,095.65
43	\$ 106,375.27	\$ 138,287.85	\$ 170,200.43
44	\$ 111,694.03	\$ 145,202.24	\$ 178,710.45
45	\$ 117,278.73	\$ 152,462.35	\$ 187,645.97

City of Salem, Virginia
Schematic List of Positions - Fiscal Year 2026

Job Title	Grade	Min	Mid	Max
Account Services Supervisor	33	\$ 65,305.19	\$ 84,896.74	\$ 104,488.30
Accountant	30	\$ 56,413.08	\$ 73,337.00	\$ 90,260.92
Accounting Assistant	22	\$ 38,182.59	\$ 49,637.37	\$ 61,092.15
Accounting Manager	36	\$ 75,598.92	\$ 98,278.59	\$ 120,958.27
Accounting Technician	23	\$ 40,091.72	\$ 52,119.24	\$ 64,146.75
Accreditation Manager	27	\$ 48,731.74	\$ 63,351.26	\$ 77,970.78
Administrative Assistant	21	\$ 36,364.37	\$ 47,273.68	\$ 58,183.00
Animal Control Officer	29	\$ 53,726.74	\$ 69,844.76	\$ 85,962.78
Animal Shelter Manager	33	\$ 65,305.19	\$ 84,896.74	\$ 104,488.30
Animal Shelter Worker	21	\$ 36,364.37	\$ 47,273.68	\$ 58,183.00
Applications Manager	36	\$ 75,598.92	\$ 98,278.59	\$ 120,958.27
Assistant Chef	20	\$ 34,632.74	\$ 45,022.56	\$ 55,412.38
Assistant Chief WTP Operator	31	\$ 59,233.73	\$ 77,003.85	\$ 94,773.97
Assistant Commonwealth Attorney	34	\$ 68,570.45	\$ 89,141.58	\$ 109,712.72
Assistant Director of Civic Facilities	39	\$ 87,515.20	\$ 113,769.76	\$ 140,024.32
Assistant Director of Community Development/Engineer	40	\$ 91,890.96	\$ 119,458.24	\$ 147,025.53
Assistant Director of Electric Utility	40	\$ 91,890.96	\$ 119,458.24	\$ 147,025.53
Assistant Director of Finance	39	\$ 87,515.20	\$ 113,769.76	\$ 140,024.32
Assistant Director of Human Resources	39	\$ 87,515.20	\$ 113,769.76	\$ 140,024.32
Assistant Director of Parks & Recreation	39	\$ 87,515.20	\$ 113,769.76	\$ 140,024.32
Assistant Director of Water and Sewer	40	\$ 91,890.96	\$ 119,458.24	\$ 147,025.53
Assistant Food and Beverage Manager	26	\$ 46,411.18	\$ 60,334.53	\$ 74,257.88
Assistant Recreation Program Supervisor	25	\$ 44,201.12	\$ 57,461.46	\$ 70,721.79
Assistant Telecommunicator Manager	32	\$ 62,195.42	\$ 80,854.04	\$ 99,512.67
Assistant to the City Manager	34	\$ 68,570.45	\$ 89,141.58	\$ 109,712.72
Assistant Utility Lines Manager	31	\$ 59,233.73	\$ 77,003.85	\$ 94,773.97
Assistant Utility Maintenance Manager	31	\$ 59,233.73	\$ 77,003.85	\$ 94,773.97
Asst Dir of Streets and GM-Street Super	40	\$ 91,890.96	\$ 119,458.24	\$ 147,025.53
Automotive Mechanic	26	\$ 46,411.18	\$ 60,334.53	\$ 74,257.88
Automotive Service Worker	21	\$ 36,364.37	\$ 47,273.68	\$ 58,183.00
Box Office Supervisor	28	\$ 51,168.32	\$ 66,518.82	\$ 81,869.32
Building Engineer	30	\$ 56,413.08	\$ 73,337.00	\$ 90,260.92
Building Maintenance Assistant	23	\$ 40,091.72	\$ 52,119.24	\$ 64,146.75
Building Maintenance Superintendent	34	\$ 68,570.45	\$ 89,141.58	\$ 109,712.72
Building Maintenance Technician I	26	\$ 46,411.18	\$ 60,334.53	\$ 74,257.88
Building Maintenance Technician II	28	\$ 51,168.32	\$ 66,518.82	\$ 81,869.32
Building Maintenance Technician III	30	\$ 56,413.08	\$ 73,337.00	\$ 90,260.92
Building Official	36	\$ 75,598.92	\$ 98,278.59	\$ 120,958.27
Business Analyst I	28	\$ 51,168.32	\$ 66,518.82	\$ 81,869.32
Business Analyst II	31	\$ 59,233.73	\$ 77,003.85	\$ 94,773.97
Business Analyst III	33	\$ 65,305.19	\$ 84,896.74	\$ 104,488.30
Captain Deputy Sheriff	36	\$ 75,598.92	\$ 98,278.59	\$ 120,958.27
Chef	25	\$ 44,201.12	\$ 57,461.46	\$ 70,721.79
Chief Deputy Commissioner of the Revenue	32	\$ 62,195.42	\$ 80,854.04	\$ 99,512.67
Chief Deputy Court Clerk I	32	\$ 62,195.42	\$ 80,854.04	\$ 99,512.67
Chief Deputy Treasurer	32	\$ 62,195.42	\$ 80,854.04	\$ 99,512.67

City of Salem, Virginia
Schematic List of Positions - Fiscal Year 2026

Job Title	Grade	Min	Mid	Max
Chief Engineer	38	\$ 83,347.81	\$ 108,352.15	\$ 133,356.49
Chief of Police	44	\$ 111,694.03	\$ 145,202.24	\$ 178,710.45
Chief WTP Operator	34	\$ 68,570.45	\$ 89,141.58	\$ 109,712.72
Childrens Services Supervisor	30	\$ 56,413.08	\$ 73,337.00	\$ 90,260.92
City Assessor	42	\$ 101,309.78	\$ 131,702.71	\$ 162,095.65
City Garage Supervisor	30	\$ 56,413.08	\$ 73,337.00	\$ 90,260.92
City Horticulturist	34	\$ 68,570.45	\$ 89,141.58	\$ 109,712.72
Civic Center Booking Coordinator	22	\$ 38,182.59	\$ 49,637.37	\$ 61,092.15
Civic Center Events & Production Manager	33	\$ 65,305.19	\$ 84,896.74	\$ 104,488.30
Civic Center Events Manager	31	\$ 59,233.73	\$ 77,003.85	\$ 94,773.97
Civic Center Mechanic	26	\$ 46,411.18	\$ 60,334.53	\$ 74,257.88
Civic Center Operations Supervisor	25	\$ 44,201.12	\$ 57,461.46	\$ 70,721.79
Civic Center Operations Worker	20	\$ 34,632.74	\$ 45,022.56	\$ 55,412.38
Civic Center Public Relations Associate	20	\$ 34,632.74	\$ 45,022.56	\$ 55,412.38
Civic Facilities Sales Representative	29	\$ 53,726.74	\$ 69,844.76	\$ 85,962.78
Civil Engineer I	33	\$ 65,305.19	\$ 84,896.74	\$ 104,488.30
Civil Engineer II	35	\$ 71,998.97	\$ 93,598.66	\$ 115,198.35
Codes Compliance Investigator I	25	\$ 44,201.12	\$ 57,461.46	\$ 70,721.79
Codes Enforcement Officer I	26	\$ 46,411.18	\$ 60,334.53	\$ 74,257.88
Codes Enforcement Officer II	28	\$ 51,168.32	\$ 66,518.82	\$ 81,869.32
Communications Specialist	28	\$ 51,168.32	\$ 66,518.82	\$ 81,869.32
Construction Inspector	26	\$ 46,411.18	\$ 60,334.53	\$ 74,257.88
Construction Project Manager	32	\$ 62,195.42	\$ 80,854.04	\$ 99,512.67
Crime Analyst	28	\$ 51,168.32	\$ 66,518.82	\$ 81,869.32
Custodian	20	\$ 34,632.74	\$ 45,022.56	\$ 55,412.38
Deputy Chief of Police	41	\$ 96,485.51	\$ 125,431.16	\$ 154,376.81
Deputy City Clerk-Executive Assistant	28	\$ 51,168.32	\$ 66,518.82	\$ 81,869.32
Deputy Commissioner of the Revenue II	24	\$ 42,096.31	\$ 54,725.20	\$ 67,354.09
Deputy Commonwealth Attorney	39	\$ 87,515.20	\$ 113,769.76	\$ 140,024.32
Deputy Court Clerk II	22	\$ 38,182.59	\$ 49,637.37	\$ 61,092.15
Deputy Court Clerk III	26	\$ 46,411.18	\$ 60,334.53	\$ 74,257.88
Deputy Fire Chief	40	\$ 91,890.96	\$ 119,458.24	\$ 147,025.53
Deputy Registrar	23	\$ 40,091.72	\$ 52,119.24	\$ 64,146.75
Deputy Sheriff I	28	\$ 51,168.32	\$ 66,518.82	\$ 81,869.32
Deputy Sheriff II	30	\$ 56,413.08	\$ 73,337.00	\$ 90,260.92
Deputy Treasurer I	22	\$ 38,182.59	\$ 49,637.37	\$ 61,092.15
Deputy Treasurer II	24	\$ 42,096.31	\$ 54,725.20	\$ 67,354.09
Director of Civic Facilities	43	\$ 106,375.27	\$ 138,287.85	\$ 170,200.43
Director of Communications	42	\$ 101,309.78	\$ 131,702.71	\$ 162,095.65
Director of Community Development	44	\$ 111,694.03	\$ 145,202.24	\$ 178,710.45
Director of Economic Development	43	\$ 106,375.27	\$ 138,287.85	\$ 170,200.43
Director of Electric Utility	44	\$ 111,694.03	\$ 145,202.24	\$ 178,710.45
Director of Finance	44	\$ 111,694.03	\$ 145,202.24	\$ 178,710.45
Director of Human Resources	43	\$ 106,375.27	\$ 138,287.85	\$ 170,200.43
Director of Parks and Recreation	43	\$ 106,375.27	\$ 138,287.85	\$ 170,200.43
Director of Streets and General Maint	43	\$ 106,375.27	\$ 138,287.85	\$ 170,200.43

City of Salem, Virginia
Schematic List of Positions - Fiscal Year 2026

Job Title	Grade	Min	Mid	Max
Director of Technology Systems	44	\$ 111,694.03	\$ 145,202.24	\$ 178,710.45
Director of Water and Sewer	43	\$ 106,375.27	\$ 138,287.85	\$ 170,200.43
Economic Development Specialist	26	\$ 46,411.18	\$ 60,334.53	\$ 74,257.88
Electric Line Crew Leader	35	\$ 71,998.97	\$ 93,598.66	\$ 115,198.35
Electric Line Supervisor	36	\$ 75,598.92	\$ 98,278.59	\$ 120,958.27
Electric Line Technician I	28	\$ 51,168.32	\$ 66,518.82	\$ 81,869.32
Electric Line Technician II	33	\$ 65,305.19	\$ 84,896.74	\$ 104,488.30
Electric Meter Technician	23	\$ 40,091.72	\$ 52,119.24	\$ 64,146.75
Electrical Engineer	37	\$ 79,378.86	\$ 103,192.52	\$ 127,006.18
Electrical Engineering Technician	30	\$ 56,413.08	\$ 73,337.00	\$ 90,260.92
EMS Billing Specialist	21	\$ 36,364.37	\$ 47,273.68	\$ 58,183.00
EMS Captain	35	\$ 71,998.97	\$ 93,598.66	\$ 115,198.35
EMS Coordinator	38	\$ 83,347.81	\$ 108,352.15	\$ 133,356.49
Equipment Operator I	23	\$ 40,091.72	\$ 52,119.24	\$ 64,146.75
Equipment Operator II	25	\$ 44,201.12	\$ 57,461.46	\$ 70,721.79
Equipment Operator III	27	\$ 48,731.74	\$ 63,351.26	\$ 77,970.78
Evidence Technician	21	\$ 36,364.37	\$ 47,273.68	\$ 58,183.00
Financial Services Supervisor	34	\$ 68,570.45	\$ 89,141.58	\$ 109,712.72
Fire Administrative Captain	35	\$ 71,998.97	\$ 93,598.66	\$ 115,198.35
Fire and EMS Training Officer	38	\$ 83,347.81	\$ 108,352.15	\$ 133,356.49
Fire Battalion Chief Administration	38	\$ 83,347.81	\$ 108,352.15	\$ 133,356.49
Fire Battalion Chief Operations	38	\$ 83,347.81	\$ 108,352.15	\$ 133,356.49
Fire Captain	35	\$ 71,998.97	\$ 93,598.66	\$ 115,198.35
Fire Chief	44	\$ 111,694.03	\$ 145,202.24	\$ 178,710.45
Firefighter EMT	28	\$ 51,168.32	\$ 66,518.82	\$ 81,869.32
Firefighter Paramedic	31	\$ 59,233.73	\$ 77,003.85	\$ 94,773.97
Fleet Management Superintendent	34	\$ 68,570.45	\$ 89,141.58	\$ 109,712.72
Food and Beverage Manager	31	\$ 59,233.73	\$ 77,003.85	\$ 94,773.97
GIS Analyst	27	\$ 48,731.74	\$ 63,351.26	\$ 77,970.78
GIS Manager	36	\$ 75,598.92	\$ 98,278.59	\$ 120,958.27
Grants/Special Projects Coordinator	32	\$ 62,195.42	\$ 80,854.04	\$ 99,512.67
Human Resource Technician	23	\$ 40,091.72	\$ 52,119.24	\$ 64,146.75
Human Resources Data Specialist	25	\$ 44,201.12	\$ 57,461.46	\$ 70,721.79
Human Resources Generalist	30	\$ 56,413.08	\$ 73,337.00	\$ 90,260.92
Inventory and Procurement Specialist	24	\$ 42,096.31	\$ 54,725.20	\$ 67,354.09
Inventory Assistant	20	\$ 34,632.74	\$ 45,022.56	\$ 55,412.38
Inventory Technician	23	\$ 40,091.72	\$ 52,119.24	\$ 64,146.75
Laborer	20	\$ 34,632.74	\$ 45,022.56	\$ 55,412.38
Lead Lineman	34	\$ 68,570.45	\$ 89,141.58	\$ 109,712.72
Legal Administrator	26	\$ 46,411.18	\$ 60,334.53	\$ 74,257.88
Librarian	29	\$ 53,726.74	\$ 69,844.76	\$ 85,962.78
Library Director	42	\$ 101,309.78	\$ 131,702.71	\$ 162,095.65
Library Technician	22	\$ 38,182.59	\$ 49,637.37	\$ 61,092.15
Lieutenant Deputy Sheriff	35	\$ 71,998.97	\$ 93,598.66	\$ 115,198.35
Maintenance-Construction Worker I	21	\$ 36,364.37	\$ 47,273.68	\$ 58,183.00
Maintenance-Construction Worker II	22	\$ 38,182.59	\$ 49,637.37	\$ 61,092.15

City of Salem, Virginia
Schematic List of Positions - Fiscal Year 2026

Job Title	Grade	Min	Mid	Max
Major Deputy Sheriff	37	\$ 79,378.86	\$ 103,192.52	\$ 127,006.18
Master Deputy Sheriff	31	\$ 59,233.73	\$ 77,003.85	\$ 94,773.97
Master Deputy Sheriff II	32	\$ 62,195.42	\$ 80,854.04	\$ 99,512.67
Master Police Officer	31	\$ 59,233.73	\$ 77,003.85	\$ 94,773.97
Meter Reader	21	\$ 36,364.37	\$ 47,273.68	\$ 58,183.00
Meter Service Supervisor	28	\$ 51,168.32	\$ 66,518.82	\$ 81,869.32
Network Administrator	34	\$ 68,570.45	\$ 89,141.58	\$ 109,712.72
Organizational Development and Training Coordinator	32	\$ 62,195.42	\$ 80,854.04	\$ 99,512.67
Paralegal	23	\$ 40,091.72	\$ 52,119.24	\$ 64,146.75
Parks and Recreation Superintendent	36	\$ 75,598.92	\$ 98,278.59	\$ 120,958.27
Payroll Manager	33	\$ 65,305.19	\$ 84,896.74	\$ 104,488.30
Payroll Technician	25	\$ 44,201.12	\$ 57,461.46	\$ 70,721.79
Permit Technician	23	\$ 40,091.72	\$ 52,119.24	\$ 64,146.75
Planner I	33	\$ 65,305.19	\$ 84,896.74	\$ 104,488.30
Planner II	35	\$ 71,998.97	\$ 93,598.66	\$ 115,198.35
Planning and Zoning Administrator	36	\$ 75,598.92	\$ 98,278.59	\$ 120,958.27
Police Captain	38	\$ 83,347.81	\$ 108,352.15	\$ 133,356.49
Police Lieutenant	35	\$ 71,998.97	\$ 93,598.66	\$ 115,198.35
Police Officer	29	\$ 53,726.74	\$ 69,844.76	\$ 85,962.78
Police Records Specialist	21	\$ 36,364.37	\$ 47,273.68	\$ 58,183.00
Police Sergeant	33	\$ 65,305.19	\$ 84,896.74	\$ 104,488.30
Project Manager	36	\$ 75,598.92	\$ 98,278.59	\$ 120,958.27
Purchasing Manager	31	\$ 59,233.73	\$ 77,003.85	\$ 94,773.97
Real Estate Appraiser	27	\$ 48,731.74	\$ 63,351.26	\$ 77,970.78
Recreation Maintenance Worker	20	\$ 34,632.74	\$ 45,022.56	\$ 55,412.38
Recreation Program Supervisor I	27	\$ 48,731.74	\$ 63,351.26	\$ 77,970.78
Recreation Program Supervisor II	29	\$ 53,726.74	\$ 69,844.76	\$ 85,962.78
Recreation Site Supervisor	24	\$ 42,096.31	\$ 54,725.20	\$ 67,354.09
Risk Manager	34	\$ 68,570.45	\$ 89,141.58	\$ 109,712.72
Sanitation Equipment Operator	25	\$ 44,201.12	\$ 57,461.46	\$ 70,721.79
Sanitation Superintendent	34	\$ 68,570.45	\$ 89,141.58	\$ 109,712.72
Sanitation Worker	22	\$ 38,182.59	\$ 49,637.37	\$ 61,092.15
Scanning-Imaging Technician	21	\$ 36,364.37	\$ 47,273.68	\$ 58,183.00
Senior Accountant	32	\$ 62,195.42	\$ 80,854.04	\$ 99,512.67
Senior Administrative Assistant	23	\$ 40,091.72	\$ 52,119.24	\$ 64,146.75
Senior Animal Control Officer	30	\$ 56,413.08	\$ 73,337.00	\$ 90,260.92
Senior Automotive Mechanic	28	\$ 51,168.32	\$ 66,518.82	\$ 81,869.32
Senior Codes Compliance Investigator	32	\$ 62,195.42	\$ 80,854.04	\$ 99,512.67
Senior Firefighter EMT	29	\$ 53,726.74	\$ 69,844.76	\$ 85,962.78
Senior Firefighter Paramedic	32	\$ 62,195.42	\$ 80,854.04	\$ 99,512.67
Senior Librarian	30	\$ 56,413.08	\$ 73,337.00	\$ 90,260.92
Senior Library Assistant	22	\$ 38,182.59	\$ 49,637.37	\$ 61,092.15
Senior Meter Reader	23	\$ 40,091.72	\$ 52,119.24	\$ 64,146.75
Senior Police Officer	30	\$ 56,413.08	\$ 73,337.00	\$ 90,260.92
Senior Programmer Analyst	33	\$ 65,305.19	\$ 84,896.74	\$ 104,488.30
Senior Real Estate Appraiser	30	\$ 56,413.08	\$ 73,337.00	\$ 90,260.92

City of Salem, Virginia
Schematic List of Positions - Fiscal Year 2026

Job Title	Grade	Min	Mid	Max
Senior Police Records Specialist	22	\$ 38,182.59	\$ 49,637.37	\$ 61,092.15
Senior Tax Technician	24	\$ 42,096.31	\$ 54,725.20	\$ 67,354.09
Senior WTP Operator	28	\$ 51,168.32	\$ 66,518.82	\$ 81,869.32
Sergeant Deputy Sheriff	33	\$ 65,305.19	\$ 84,896.74	\$ 104,488.30
Small Engine Mechanic	25	\$ 44,201.12	\$ 57,461.46	\$ 70,721.79
Stormwater Manager	35	\$ 71,998.97	\$ 93,598.66	\$ 115,198.35
Streets Crew Supervisor	29	\$ 53,726.74	\$ 69,844.76	\$ 85,962.78
Streets Superintendent	34	\$ 68,570.45	\$ 89,141.58	\$ 109,712.72
Tax Specialist	26	\$ 46,411.18	\$ 60,334.53	\$ 74,257.88
Tax Supervisor	28	\$ 51,168.32	\$ 66,518.82	\$ 81,869.32
Technical Services Supervisor	30	\$ 56,413.08	\$ 73,337.00	\$ 90,260.92
Technology Manager	36	\$ 75,598.92	\$ 98,278.59	\$ 120,958.27
Technology Support Specialist	28	\$ 51,168.32	\$ 66,518.82	\$ 81,869.32
Telecommunications Manager	38	\$ 83,347.81	\$ 108,352.15	\$ 133,356.49
Telecommunicator I	25	\$ 44,201.12	\$ 57,461.46	\$ 70,721.79
Telecommunicator II	27	\$ 48,731.74	\$ 63,351.26	\$ 77,970.78
Transfer Clerk	23	\$ 40,091.72	\$ 52,119.24	\$ 64,146.75
Tree Trimmer	25	\$ 44,201.12	\$ 57,461.46	\$ 70,721.79
Utility Asset Manager	38	\$ 83,347.81	\$ 108,352.15	\$ 133,356.49
Utility Billing Specialist	24	\$ 42,096.31	\$ 54,725.20	\$ 67,354.09
Utility Lines Crew Supervisor	29	\$ 53,726.74	\$ 69,844.76	\$ 85,962.78
Utility Lines Manager	34	\$ 68,570.45	\$ 89,141.58	\$ 109,712.72
Utility Lines Technician I	21	\$ 36,364.37	\$ 47,273.68	\$ 58,183.00
Utility Lines Technician II	23	\$ 40,091.72	\$ 52,119.24	\$ 64,146.75
Utility Locator	24	\$ 42,096.31	\$ 54,725.20	\$ 67,354.09
Utility Maintenance Manager	34	\$ 68,570.45	\$ 89,141.58	\$ 109,712.72
Utility Maintenance Mechanic	25	\$ 44,201.12	\$ 57,461.46	\$ 70,721.79
Utility Maintenance Technician	23	\$ 40,091.72	\$ 52,119.24	\$ 64,146.75
Water Meter Mechanic	23	\$ 40,091.72	\$ 52,119.24	\$ 64,146.75
Water Quality Manager	28	\$ 51,168.32	\$ 66,518.82	\$ 81,869.32
WTP Operator Class I	27	\$ 48,731.74	\$ 63,351.26	\$ 77,970.78
WTP Operator Class II	25	\$ 44,201.12	\$ 57,461.46	\$ 70,721.79
WTP Operator III	23	\$ 40,091.72	\$ 52,119.24	\$ 64,146.75
WTP Operator Trainee	22	\$ 38,182.59	\$ 49,637.37	\$ 61,092.15

City of Salem, Virginia
Positions by Department
Fiscal Year 2026

Department	Position Title	Grade	# of Positions
General Fund			
City Clerk	Deputy City Clerk-Executive Assistant	28	1
City Manager	City Manager	Appointed	1
	Assistant City Manager	Appointed	1
	Assistant to the City Manager	34	1
	Grants/Special Projects Coordinator	32	1
			4
Communications	Director of Communications	42	1
	Communications Specialist	28	1
			2
Human Resources	Director of Human Resources	43	1
	Assistant Director of Human Resources	39	1
	Organizational Development and Training Coordinator	32	1
	Human Resources Generalist	30	2
	Human Resource Technician	23	1
			6
Commissioner of Revenue	Commissioner of Revenue	Elected	1
	Chief Deputy Commissioner of the Revenue	32	1
	Tax Supervisor	28	1
	Tax Specialist	26	2
	Senior Tax Technician	24	1
			6
Real Estate Assessor	City Assessor	42	1
	Senior Real Estate Appraiser	30	2
	Real Estate Appraiser	27	1
	Transfer Clerk	23	1
			5
Treasurer	Treasurer	Elected	1
	Chief Deputy Treasurer	32	1
	Deputy Treasurer II	24	2
	Deputy Treasurer I	22	1
			5
Finance	Director of Finance	44	1
	Assistant Director of Finance	39	1
	Accounting Manager	36	1
	Financial Services Supervisor	34	1
	Risk Manager	34	1
	Payroll Manager	33	1
	Senior Accountant	32	3
	Accountant	30	1
	Payroll Technician	25	1
	Accounting Technician	23	1
			12
Purchasing	Purchasing Manager	31	1
			1

City of Salem, Virginia
Positions by Department
Fiscal Year 2026

Department	Position Title	Grade	# of Positions
Technology Systems	Director of Technology Systems	44	1
	Applications Manager	36	1
	Project Manager	36	1
	Technology Manager	36	1
	Senior Programmer Analyst	33	1
	Business Analyst III	33	2
	Business Analyst I	28	1
	Technology Support Specialist	28	3
			11
City Garage	Fleet Management Superintendent	34	1
	City Garage Supervisor	30	1
	Senior Automotive Mechanic	28	3
	Automotive Mechanic	26	6
	Small Engine Mechanic	25	1
	Inventory and Procurement Specialist	24	1
	Automotive Service Worker	21	1
	Inventory Assistant	20	1
			15
Street and Highway Administration	Director of Streets and General Maint	43	1
	Asst Director of Streets and GM/Street Supt	40	1
	Streets Superintendent	34	1
	Streets Crew Supervisor	29	4
	Equipment Operator III	27	1
	Equipment Operator II	25	2
	Accounting Technician	23	1
	Equipment Operator I	23	9
	Maint/Construction Worker II	22	1
	Administrative Assistant	21	1
	Maint/Construction Worker I	21	4
			26
Street and Road Cleaning	Equipment Operator I	23	1
			1
Sanitation	Sanitation Superintendent	34	1
	Streets Crew Supervisor	29	1
	Sanitation Equipment Operator	25	8
	Sanitation Worker	22	10
			20
Containers	Sanitation Equipment Operator	25	1
			1
Recycling	Sanitation Equipment Operator	25	1
			1
Building Maintenance	Building Maintenance Superintendent	34	1
	Building Maintenance Technician III	30	5
	Building Maintenance Technician II	28	2
	Building Maint Technician I	26	4
	Building Maintenance Assistant	23	1
	Custodian	20	3
			16

City of Salem, Virginia
Positions by Department
Fiscal Year 2026

Department	Position Title	Grade	# of Positions
Landscape Management	City Horticulturist	34	1
	Streets Crew Supervisor	29	3
	Tree Trimmer	25	1
	Equipment Operator I	23	3
	Maint/Construction Worker II	22	5
	Maint/Construction Worker I	21	3
	Laborer	20	1
			17
Downtown Maintenance	Streets Crew Supervisor	29	1
	Maint/Construction Worker II	22	2
			3
Registrar	Director of Elections	Appointed	1
	Deputy Registrar	23	1
			2
Clerk of Circuit Court	Clerk of Circuit Court	Elected	1
	Chief Deputy Court Clerk I	32	1
	Deputy Court Clerk III	26	1
	Deputy Court Clerk II	22	2
	Scanning-Imaging Technician	21	1
			6
City Sheriff	Sheriff	Elected	1
	Major Deputy Sheriff	37	1
	Captain Deputy Sheriff	36	1
	Lieutenant Deputy Sheriff	35	1
	Sergeant Deputy Sheriff	33	1
	Master Deputy Sheriff II	32	1
	Master Deputy Sheriff	31	1
	Deputy Sheriff II	30	3
	Administrative Assistant	21	1
			11
Commonwealth Attorney	Commonwealth Attorney	Elected	1
	Deputy Commonwealth Attorney	39	1
	Insurance Fraud Prosecutor	Non-Classified	1
	Assistant Commonwealth's Attorney	34	1
	Legal Administrator	26	1
	Paralegal	23	1
			6
Victim Witness	Victim/Witness Director	Non-Classified	1
			1

City of Salem, Virginia
Positions by Department
Fiscal Year 2026

Department	Position Title	Grade	# of Positions
Police	Chief of Police	44	1
	Deputy Chief of Police	41	1
	Police Captain	38	2
	Police Lieutenant	35	6
	Police Sergeant	33	7
	Senior Police Officer	30	19
	Police Officer	29	27
	Crime Analyst	28	1
	Senior Administrative Assistant	23	1
	Senior Police Records Specialist	22	1
	Automotive Service Worker	21	1
	Police Records Specialist	21	2
	Custodian	20	1
			70
911 Communications	Telecommunications Manager	38	1
	Assistant Telecommunications Manager	32	1
	Telecommunicator I	25	15
			17
Animal Control	Police Sergeant	33	1
	Animal Shelter Manager	33	1
	Senior Animal Control Officer	30	4
	Animal Shelter Worker	21	3
			9
Fire	Fire Chief	44	1
	Deputy Fire Chief	40	1
	EMS Coordinator	38	1
	Fire Battalion Chief	38	3
	Fire and EMS Training Officer	38	1
	Fire Captain	35	12
	EMS Captain	35	3
	Senior Firefighter Paramedic	32	8
	Firefighter Paramedic	31	9
	Senior Firefighter EMT	29	10
	Firefighter EMT	28	26
	EMS Billing Specialist	21	1
			76
Building Inspections	Building Official	36	1
	Senior Codes Compliance Investigator	32	1
	Codes Enforcement Officer II	28	2
	Codes Enforcement Officer I	26	1
	Permit Technician	23	2
			7

City of Salem, Virginia
Positions by Department
Fiscal Year 2026

Department	Position Title	Grade	# of Positions
Engineering	Director of Community Development	44	1
	Asst Director Comm. Development/Engineer	40	1
	GIS Manager	36	1
	Stormwater Manager	35	1
	Civil Engineer II	35	1
	Construction Project Manager	32	1
	GIS Analyst	27	1
	Construction Inspector	26	1
	Senior Administrative Assistant	23	1
Planning and Zoning			9
	Planning and Zoning Administrator	36	1
	Planner I	33	1
	Code Compliance Investigator I	25	1
	Administrative Assistant	21	1
Salem Stadium			4
	Civic Center Operations Supervisor	25	1
	Civic Center Operations Worker	20	1
Parks and Recreation - Administration			2
	Director of Parks and Recreation	43	1
	Assistant Director of Parks and Recreation	39	1
	Accounting Technician	23	1
Parks and Recreation - Athletic Fields			3
	Recreation Maintenance Worker	20	3
			3
Parks and Recreation - Kiwanis Field			2
	Assistant Recreation Program Supervisor	25	1
	Recreation Site Supervisor	24	1
Parks and Recreation - Moyer			2
	Parks and Recreation Superintendent	36	1
	Recreation Program Supervisor II	29	1
	Recreation Maintenance Worker	20	4
Parks and Recreation - Spartan Field			6
	Recreation Site Supervisor	24	1
Parks and Recreation - Athletic Programs			1
	Recreation Site Supervisor	24	1
Parks and Recreation - Recreation Programs			2
	Parks and Recreation Superintendent	36	1
	Recreation Program Supervisor II	29	1
Parks and Recreation - Senior Center			2
	Recreation Program Supervisor II	29	1
	Assistant Recreation Program Supervisor	25	1
			1
	Recreation Maintenance Worker	20	3

City of Salem, Virginia
Positions by Department
Fiscal Year 2026

Department	Position Title	Grade	# of Positions
Library	Library Director	42	1
	Senior Librarian	30	3
	Childrens Services Supervisor	30	1
	Technical Services Supervisor	30	1
	Librarian	29	2
	Senior Library Assistant	22	2
	Library Technician	22	1
			11
Economic Development	Director of Economic Development	43	1
	Economic Development Support Specialist	26	1
			2
	Total General Fund Employees		409
Water Fund			
Meter Readers	Meter Service Supervisor	28	1
	Senior Meter Reader	23	1
	Meter Reader	21	1
			3
Utility Billing	Account Services Supervisor	33	1
	Utility Billing Specialist	24	2
			3
Utility Collections	Account Services Supervisor	33	1
	Accounting Assistant	22	3
			4
Water Production	Director of Water and Sewer	43	0.25
	Assistant Director of Water and Sewer	40	0.25
	Chief WTP Operator	34	0.6
	Utility Maintenance Manager	34	0.5
	Assistant Chief WTP Operator	31	1
	Assistant Utility Maintenance Manager	31	0.5
	Senior WTP Operator	28	4
	Water Quality Manager	28	1
	WTP Operator Class I	27	5
	Utility Maintenance Mechanic	25	1.5
	Senior Administrative Assistant	23	0.25
	Custodian	20	1
		*	15.85

City of Salem, Virginia
Positions by Department
Fiscal Year 2026

Department	Position Title	Grade	# of Positions
Water Distribution	Director of Water and Sewer	43	0.25
	Assistant Director of Water and Sewer	40	0.25
	Utility Asset Manager	38	0.5
	Utility Lines Manager	34	0.5
	Utility Maintenance Manager	34	0.25
	Assistant Utility Maintenance Manager	31	0.25
	Utility Lines Crew Supervisor	29	2
	Equipment Operator II	25	1
	Utility Maintenance Mechanic	25	0.75
	Inventory and Procurement Specialist	24	0.5
	Utility Locator	24	0.5
	Utility Lines Technician II	23	3
	Inventory Technician	23	0.5
	Senior Administrative Assistant	23	0.25
	Utility Lines Technician I	21	3
* Total Water Fund Employees			13.5
* Total Water Fund Employees			39.35
Sewer Fund	Director of Water and Sewer	43	0.5
	Assistant Director of Water and Sewer	40	0.5
	Utility Asset Manager	38	0.5
	Utility Lines Manager	34	0.5
	Chief WTP Operator	34	0.4
	Utility Maintenance Manager	34	0.25
	Assistant Utility Lines Manager	31	1
	Assistant Utility Maintenance Manager	31	0.25
	Utility Lines Crew Supervisor	29	2
	Equipment Operator II	25	1
	Utility Maintenance Mechanic	25	0.75
	Inventory and Procurement Specialist	24	0.5
	Utility Locator	24	0.5
	Utility Lines Technician II	23	2
	Senior Administrative Assistant	23	0.5
* Total Sewer Fund Employees			3
* Total Sewer Fund Employees			14.65

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

City of Salem, Virginia
Positions by Department
Fiscal Year 2026

Department	Position Title	Grade	# of Positions
Civic Center Fund	Director of Civic Facilities	43	1
	Assistant Director of Civic Facilities	39	1
	Civic Center Events and Production Manager	33	1
	Civic Center Events Manager	31	1
	Building Engineer	30	1
	Civic Facilities Sales Representative	29	1
	Box Office Supervisor	28	1
	Civic Center Mechanic	26	1
	Civic Center Operations Supervisor	25	3
	Accounting Technician	23	1
	Civic Center Booking Coordinator	22	1
	Civic Center Operations Worker	20	4
	Civic Center Public Relations Associate	20	1
	Total Civic Center Fund Employees		18
Electric Fund	Director of Electric Utility	44	1
	Assistant Director of Electric Utility	40	1
	Chief Engineer	38	1
	Electrical Engineer	37	2
	Electric Line Supervisor	36	1
	Electric Line Crew Leader	35	2
	Lead Lineman	34	2
	Electric Line Technician II	33	8
	Account Services Supervisor	33	1
	Electrical Engineering Technician	30	2
	Electric Line Technician I	28	4
	Inventory and Procurement Specialist	24	1
	Utility Locator	24	1
	Accounting Technician	23	1
	Total Electric Fund Employees		28
Catering Fund	Food and Beverage Manager	31	1
	Assistant Food and Beverage Manager	26	1
	Chef	25	1
	Assistant Chef	20	1
	Total Catering Fund Employees		4
Employee Health Clinic	Family Nurse Practitioner	Non-Classified	1
	Total Health Insurance Fund Employees		1
	Total for All Funds		514

CAPITAL OUTLAY

City of Salem, Virginia
Capital Outlay Funded Summary
Fiscal Year 2026

General Fund	2026
Commonwealth Attorney	\$ 83,750
Community Development	1,014,700
Finance	34,000
Fire	480,000
Parks & Rec: Athletic Fields	50,100
Parks & Rec: Moyer Sports Complex	44,300
Parks & Rec: Senior Center	14,650
Police	176,707
Police: Animal Control	235,000
Rescue Squad	50,000
Salem Memorial Park	473,000
Salem Stadium	78,500
Sheriff	100,000
Street: Administration	200,000
Street: Building Maintenance	45,000
Street: City Garage	1,580,000
Street: Courthouse	150,000
Street: Downtown Maintenance	30,000
Street: Recycling	150,000
Technology Systems	596,500
Total	\$ 5,586,207

Enterprise Funds	2026
Civic Center	\$ 617,500
Electric Department	1,175,000
Sewer Department	555,000
Water Department	3,823,000
Total	\$ 6,170,500

Capital Reserve Fund	2026
Parks, Recreation & Cultural	\$ 518,400
Public Safety	548,100
Total	\$ 1,066,500

Total City-wide	\$ 12,823,207
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City of Salem, Virginia
Capital Outlay Funded Detail
Fiscal Year 2026

General Fund

Department	Project Name	2026
<u>Commonwealth Attorney</u>		
10-029-2210-58004 Motor Vehicles And Equipment	Vehicle Replacement	\$ 43,000
10-029-2210-58025 Software	Case Management Software	40,750
Commonwealth Attorney Total		83,750
<u>Community Development</u>		
10-012-9100-59410 Transfer To Capital Projects	4th Street/Union Street Stormwater Upgrades	487,500
	Downtown Phase 7 - Boulevard	250,000
	Streambank Stabilization	241,200
10-042-4110-58004 Motor Vehicles And Equipment	Vehicle Replacement	36,000
Community Development Total		1,014,700
<u>Finance</u>		
10-012-1242-58004 Motor Vehicles And Equipment	Vehicle For Risk Manager	34,000
Finance Total		34,000
<u>Fire</u>		
10-012-9100-59410 Transfer To Capital Projects	Fire Station Study	150,000
10-032-3210-58004 Motor Vehicles And Equipment	Ambulance - Medic 802	250,000
	Vehicle Replacement for Training Captain	80,000
Fire Total		480,000
<u>Parks & Rec: Athletic Fields</u>		
10-070-7111-58001 Machinery And Equipment	ABI - Zero-Turn Laser Grading Machine	40,400
	John Deere Q810E Commercial Mower	9,700
Parks & Rec: Athletic Fields Total		50,100
<u>Parks & Rec: Moyer Sports Complex</u>		
10-070-7117-58004 Motor Vehicles And Equipment	Replacement Truck for the Moyer Sports Complex	44,300
Parks & Rec: Moyer Sports Complex Total		44,300
<u>Parks & Rec: Senior Center</u>		
10-070-7135-58009 Building Improvements	Sealing, Striping and Parking Blocks for Back Parking Lot	14,650
Parks & Rec: Senior Center Total		14,650
<u>Police</u>		
10-030-3110-58001 Machinery And Equipment	Glock Firearms Replacement	72,707
	Intersection Cameras	14,000
10-030-3110-58004 Motor Vehicles And Equipment	Replace Admin Vehicles	90,000
Police Total		176,707
<u>Police: Animal Control</u>		
10-012-9100-59410 Transfer To Capital Projects	Refurbish Old Animal Shelter	75,000
10-030-3510-58004 Motor Vehicles And Equipment	Animal Control Vehicle Replacement	90,000
10-030-3510-58009 Building Improvements	Animal Shelter Boiler Replacement	70,000
Police: Animal Control Total		235,000
<u>Rescue Squad</u>		
10-034-3230-58001 Machinery And Equipment	Repair and Resurface Parking Lot	20,000
	Roof Repairs	30,000
Rescue Squad Total		50,000

City of Salem, Virginia
Capital Outlay Funded Detail
Fiscal Year 2026

General Fund

Department	Project Name	2026
<u>Salem Memorial Park</u>		
10-012-9100-59410 Transfer To Capital Projects	Renovate Public Bathrooms on Concourses	\$ 175,000
10-053-7205-58001 Machinery And Equipment	Water Heaters for Baseball Stadium	88,000
10-053-7205-58009 Building Improvements	HVAC for Locker Rooms and Auxiliary	45,000
	HVAC Replacement for City Suite and Club Levels	60,000
	Locker Room Flooring	30,000
	Safety Panels Replacement	75,000
Salem Memorial Park Total		473,000
<u>Salem Stadium</u>		
10-053-7210-58001 Machinery And Equipment	Bathroom & Concession Heaters	25,000
	Field Sweeper	6,000
10-053-7210-58009 Building Improvements	Hot Water Heater Visitor Concession Stand	7,500
	Goal Posts Replacement (High School and College Compatible)	40,000
Salem Stadium Total		78,500
<u>Sheriff</u>		
10-028-2180-58004 Motor Vehicles And Equipment	Vehicle Replacement	55,000
10-028-2180-58009 Building Improvements	Additional Office Space	45,000
Sheriff Total		100,000
<u>Street: Administration</u>		
10-018-4200-58009 Building Improvements	Street Dept - Building #1 Roof Replacement	200,000
Street: Administration Total		200,000
<u>Street: Building Maintenance</u>		
10-018-4310-58004 Motor Vehicles And Equipment	Work Van	45,000
Street: Building Maintenance Total		45,000
<u>Street: City Garage</u>		
10-018-1252-58001 Machinery And Equipment	25-Yard Automated Leaf Machine	370,000
	Jib Crane for SWD Crew Truck	20,000
	Vibratory Trench Roller	40,000
10-018-1252-58004 Motor Vehicles And Equipment	1-Ton Dump Truck	80,000
	26,000 GVW Dump Truck	125,000
	Crane	250,000
	Crew Cab Utility Body Truck	85,000
	Motor Grader	200,000
	Pickup Truck for Fleet Management Superintendent	50,000
	Salt/Snow Plow Dump Truck	205,000
	Spider Lift with Trailer	155,000
Street: City Garage Total		1,580,000
<u>Street: Courthouse</u>		
10-012-9100-59410 Transfer To Capital Projects	Courthouse Foundation Repairs Study	25,000
10-018-4321-58009 Building Improvements	Courthouse Roof Section Replacements	125,000
Street: Courthouse Total		150,000
<u>Street: Downtown Maintenance</u>		
10-018-7245-58001 Machinery And Equipment	Downtown - College Ave Uplighting	30,000
Street: Downtown Maintenance Total		30,000
<u>Street: Recycling</u>		
10-018-4250-58004 Motor Vehicles And Equipment	Hook Lift Truck for Recycling	150,000
Street: Recycling Total		150,000

City of Salem, Virginia
Capital Outlay Funded Detail
Fiscal Year 2026

General Fund

Department	Project Name	2026
Technology Systems		
10-016-1251-58006 Computer Equipment	Computer Replacements	\$ 65,000
	Council Chambers Audio/Video Upgrade	21,500
	Electric Datacenter Cooling Unit Replacement	350,000
	Network Equipment Replacement	80,000
	Video Storage Appliance Replacement	80,000
Technology Systems Total		596,500
Total		\$ 5,586,207

City of Salem, Virginia
Capital Outlay Funded Detail
Fiscal Year 2026

Enterprise Funds

Fund	Project Name	2026
Civic Center		
53-053-0041-58001 Machinery And Equipment	Arena Floor Seating	\$ 70,000
	SICO Stage Barricade	32,000
	SICO Stage Thrust	36,000
53-053-0041-58009 Building Improvements	Annex HVAC	100,000
	Annex Ridgevent	105,000
	Annex Rust Repair	15,000
	Civic Center Exterior & Interior Repairs	50,000
	Fair Bathroom Updates	15,000
	LED Lights in Arena	25,000
	Main Lobby Windows Replacement	48,000
	Parlor Room HVAC Replacements	41,500
	Roof Repair Annex	80,000
Civic Center Total		617,500
Electric		
54-054-0018-58015 VDOT Highway Projects	VDOT Parallel Paths Project	100,000
54-054-0018-83550 Poles & Fixtures	Transmission Line Replacement	150,000
54-054-0018-83640 Poles--Towers & Fixtures	Line Improvements	110,000
54-054-0018-83660 UG Conduit	Underground Line Replacement & Overhead Conversion	200,000
54-054-0018-83905 Valleydale Project Improvements	Valleydale Project Improvements	200,000
54-054-0018-83920 Transportation Equipment	Vehicle Replacement	65,000
54-054-0018-83960 Power Operated Equipment	Bucket Truck Replacement	350,000
Electric Total		1,175,000
Sewer Department		
52-052-0031-58008 Line Extensions And New Connections	Sewerline Extensions & New Connections	75,000
52-052-0031-59449 Transfer to Sewer Capital Fund	Pomeroy Sewer System Upgrade Construction	480,000
Sewer Department Total		555,000
Water Department		
51-051-0021-58006 Computer Equipment	Replace Large Plotter/Printer/Scanner	10,000
51-051-0021-58014 Infrastructure Improvements	WTP Equipment Upgrade - PLC/VFD Improvements	190,000
51-051-0022-58008 Line Extensions And New Connections	Waterline Extensions & New Connections	75,000
51-051-0022-59448 Transfer to Water Capital Fund	Blackwood Tank Rehab/Replacement	820,000
	North Salem Water System Improvements - Phase I	1,450,000
	Pump Station Replacement - Litchell Rd/Wildwood Rd	350,000
	Waterline Design and Replacement	928,000
Water Department Total		3,823,000
Total		\$ 6,170,500

City of Salem, Virginia
Capital Outlay Funded Detail
Fiscal Year 2026

Capital Reserve Fund

Department	Project Name	2026
Parks & Rec: Athletic Fields		
21-070-0205-54971 Spartan Field-New LED Lights	Spartan Field - New LED Lights	\$ 518,400
Parks & Rec: Athletic Fields Total		518,400
Police		
21-030-0205-54932 Police Vehicle Replacement	Vehicle Replacement	548,100
Police Total		548,100
Total		\$ 1,066,500

CAPITAL IMPROVEMENT PLAN

City of Salem
Capital Improvement Plan
2026 through 2031

The City of Salem's Capital Improvement Plan (CIP) is utilized by the City for both short and long-term financial planning for the capital needs of the community. Updated annually, the first year of the plan coincides with the annual budget adopted by City Council. The remaining five years of the plan outline the needs as seen by management for the coming years. The CIP does not represent a legislative commitment to expend capital funds for the projects indicated. The CIP is a planning tool used to assist the City in meeting its responsibilities to the citizens.

City management has developed a CIP for years 2026-2031 with a total cost as shown below to be funded from anticipated state and federal grant funds, current revenue of the individual funds, capital reserves, or the issuance of debt or to be determined upon project selection.

Funding Source Summary

General Fund

Funding Source	2026	2027	2028	2029	2030	2031	Total
General Fund	\$ 5,516,207	\$ 10,652,279	\$ 3,669,750	\$ 2,392,300	\$ 1,565,000	\$ 2,900,000	\$ 26,695,536
General Fund Excess Local Funding	-	231,000	495,000	1,590,000	850,000	85,000	3,251,000
General Fund Reserves	70,000	-	-	-	-	-	70,000
Capital Projects Fund Reserves	900,000	1,175,000	1,100,000	-	-	-	3,175,000
Capital Reserve	1,066,500	425,000	-	450,000	-	-	1,941,500
Debt Issuance	-	29,000,000	3,050,000	3,060,000	3,000,000	30,080,000	68,190,000
Federal Grant-RSTP	1,897,721	-	-	-	-	-	1,897,721
Federal Grant-Smart Scale	5,193,003	-	364,205	2,192,722	-	-	7,749,930
Federal Grant-TBD	-	650,000	650,000	3,950,000	-	-	5,250,000
Federal Grant-Transportation Alt	332,514	400,000	-	-	-	-	732,514
Federal Grant-Urban	958,548	-	-	-	-	-	958,548
Highway Maintenance	1,480,000	1,325,000	525,000	475,000	125,000	125,000	4,055,000
State Grant	150,000	562,800	-	-	-	-	712,800
State Grant-Formula STP Match	-	-	-	-	-	-	-
State Grant-Revenue Sharing	2,063,760	1,462,000	1,838,000	-	-	-	5,363,760
State Grant-State of Good Repair	2,419,193	-	-	-	-	-	2,419,193
State Grant-Urban	66,358	-	-	-	-	-	66,358
State Grant-Urban Match	218,876	-	-	-	-	-	218,876
Federal Grant-Carbon Reduction	91,998	1,523,261	-	-	-	-	1,615,259
Total	\$ 22,442,652	\$ 47,406,340	\$ 11,691,955	\$ 14,110,022	\$ 5,540,000	\$ 33,190,000	\$ 134,380,969

Enterprise Funds

Funding Source	2026	2027	2028	2029	2030	2031	Total
Enterprise Fund	\$ 3,550,500	\$ 4,526,000	\$ 6,580,000	\$ 4,583,000	\$ 4,815,000	\$ 1,790,000	\$ 25,844,500
Enterprise Fund Reserves	2,620,000	1,280,000	-	600,000	-	-	4,500,000
Debt Issuance	9,500,000	5,500,000	4,000,000	10,500,000	8,000,000	-	37,500,000
Total	\$ 15,670,500	\$ 11,306,000	\$ 10,580,000	\$ 15,683,000	\$ 12,815,000	\$ 1,790,000	\$ 67,844,500

School Component Unit

Funding Source	2026	2027	2028	2029	2030	2031	Total
School Capital Reserve	\$ 5,397,739	\$ 3,376,321	\$ 3,316,988	\$ 1,594,384	\$ 1,500,266	\$ 1,505,345	\$ 16,691,043
School Cafeteria Fund	102,689	33,370	24,071	24,793	25,537	26,303	236,763
Debt Issuance	-	-	-	3,873,421	-	2,783,591	6,657,012
Total	\$ 5,500,428	\$ 3,409,691	\$ 3,341,059	\$ 5,492,598	\$ 1,525,803	\$ 4,315,239	\$ 23,584,818

City of Salem, Virginia
Capital Improvement Plan - General Fund and Capital Projects Fund
2026 through 2031

Department Summary

Department	2026	2027	2028	2029	2030	2031	Total
Commonwealth Attorney	\$ 83,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 83,750
Community Development	16,129,645	8,334,707	4,708,955	7,065,522	325,000	1,300,000	37,863,829
Electric: Traffic Signals	525,000	475,000	525,000	475,000	125,000	125,000	2,250,000
Finance	34,000	-	-	-	-	-	34,000
Fire	630,000	1,307,000	1,070,000	1,590,000	850,000	85,000	5,532,000
Parks & Rec: Administration	-	-	50,000	3,000,000	-	30,080,000	33,130,000
Parks & Rec: Athletic Fields	568,500	7,456,633	-	60,000	3,000,000	-	11,085,133
Parks & Rec: Moyer Sports Complex	44,300	-	-	-	-	-	44,300
Parks & Rec: Senior Center	14,650	-	3,000,000	-	-	-	3,014,650
Police	724,807	88,000	-	-	70,000	-	882,807
Police: Animal Control	235,000	-	-	-	-	-	235,000
Police: Communications Center	-	-	-	-	450,000	-	450,000
Real Estate	-	30,000	-	32,500	-	35,000	97,500
Registrar	-	220,000	-	125,000	-	-	345,000
Rescue Squad	50,000	-	-	-	-	-	50,000
Salem Memorial Park	473,000	830,000	18,000	-	-	-	1,321,000
Salem Stadium	78,500	648,000	50,000	-	-	-	776,500
Sheriff	100,000	57,000	60,000	-	-	-	217,000
Street: Administration	200,000	240,000	-	-	-	-	440,000
Street: Building Maintenance	45,000	-	50,000	-	55,000	-	150,000
Street: City Garage	1,580,000	1,325,000	1,130,000	692,000	665,000	525,000	5,917,000
Street: City Hall	-	25,000,000	-	-	-	-	25,000,000
Street: Courthouse	150,000	100,000	-	-	-	-	250,000
Street: Downtown Maintenance	30,000	-	-	-	-	-	30,000
Street: Recycling	150,000	-	-	-	-	-	150,000
Street: Refuse	-	910,000	435,000	955,000	-	540,000	2,840,000
Technology Systems	596,500	385,000	595,000	115,000	-	500,000	2,191,500
Total	\$22,442,652	\$47,406,340	\$11,691,955	\$14,110,022	\$ 5,540,000	\$33,190,000	\$134,380,969

City of Salem, Virginia
Capital Improvement Plan - General Fund and Capital Projects Fund
2026 through 2031

Project	2026	2027	2028	2029	2030	2031	Total
Commonwealth Attorney							
Case Management Software							
Other	\$ 40,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,750
General Fund	40,750	-	-	-	-	-	40,750
Vehicle Replacement							
Equipment Purchase	43,000	-	-	-	-	-	43,000
General Fund	43,000	-	-	-	-	-	43,000
Community Development							
4th Street/Union Street Stormwater Upgrades							
Construction	650,000	-	-	-	-	-	650,000
General Fund	487,500	-	-	-	-	-	487,500
Apperson Drive Bridge Superstructure Replacement (#1801)							
Construction	8,750,807	-	-	-	-	-	8,750,807
Federal Grant-Transportation Alt	332,514	-	-	-	-	-	332,514
Federal Grant-Urban	958,548	-	-	-	-	-	958,548
State Grant-Primary Formula	17,974	-	-	-	-	-	17,974
State Grant-Revenue Sharing	1,938,760	-	-	-	-	-	1,938,760
State Grant-State of Good Repair	2,419,193	-	-	-	-	-	2,419,193
State Grant-Urban	66,358	-	-	-	-	-	66,358
State Grant-Urban Match	218,876	-	-	-	-	-	218,876
Boulevard Bridge Replacement (#8001)							
Planning & Engineering	-	400,000	-	-	-	-	400,000
Construction	-	250,000	650,000	3,950,000	-	-	4,850,000
Federal Grant-TBD	-	650,000	650,000	3,950,000	-	-	5,250,000
Downtown Phase 5 - White Oak Alley to Market Street							
Planning & Engineering	84,916	-	-	-	-	-	84,916
Construction	2,181,407	-	-	-	-	-	2,181,407
Federal Grant-Smart Scale	2,266,323	-	-	-	-	-	2,266,323
Downtown Phase 6 - South College Avenue							
Planning & Engineering	151,580	-	364,205	-	-	-	515,785
Construction	-	-	-	2,740,522	-	-	2,740,522
Federal Grant-Smart Scale	151,580	-	364,205	2,192,722	-	-	2,708,507
General Fund	-	-	-	547,800	-	-	547,800
Downtown Phase 7 - Boulevard							
Planning & Engineering	91,000	-	-	-	-	-	91,000
Construction	-	409,000	1,000,000	-	-	-	1,409,000
State Grant-Revenue Sharing	125,000	125,000	500,000	-	-	-	750,000
General Fund	250,000	-	-	-	-	-	250,000
Capital Projects Fund Reserves	-	250,000	250,000	-	-	-	500,000
Elizabeth Campus Greenway							
Construction	2,049,038	-	-	-	-	-	2,049,038
Federal Grant-RSTP	1,897,721	-	-	-	-	-	1,897,721
Elizabeth Campus Stormwater Pond							
Construction	-	-	-	100,000	-	-	100,000
General Fund	-	-	50,000	50,000	-	-	100,000
Franklin Street Road Expansion Phase 2							
Planning & Engineering	-	150,000	-	-	-	-	150,000
Construction	-	2,600,000	2,600,000	-	-	-	5,200,000
State Grant-Revenue Sharing	-	1,337,000	1,338,000	-	-	-	2,675,000
Capital Projects Fund Reserves	900,000	925,000	850,000	-	-	-	2,675,000
Masons Creek Greenway Phase 3							
Construction	2,775,100	-	-	-	-	-	2,775,100
Federal Grant-Smart Scale	2,775,100	-	-	-	-	-	2,775,100

City of Salem, Virginia
Capital Improvement Plan - General Fund and Capital Projects Fund
2026 through 2031

Project	2026	2027	2028	2029	2030	2031	Total
Road Repair - Burwell Street							
Construction	\$ 580,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 580,000
Highway Maintenance	580,000	-	-	-	-	-	580,000
Roanoke River Greenway - Golden Spike (Phase 2)							
Planning & Engineering	91,998	-	-	-	-	-	91,998
Construction	-	1,747,862	-	-	-	-	1,747,862
Other	-	281,295	-	-	-	-	281,295
General Fund	-	505,896	-	-	-	-	505,896
Federal Grant-Carbon Reduction	91,998	1,523,261	-	-	-	-	1,615,259
Storm Drain - Arch Street and Pennsylvania Avenue							
Construction	-	-	-	-	-	200,000	200,000
General Fund	-	-	-	-	-	200,000	200,000
Storm Drain - Boulevard Upgrades							
Construction	-	-	-	-	500,000	-	500,000
General Fund	-	100,000	100,000	100,000	100,000	-	400,000
Storm Drain - Florida Street							
Construction	-	400,000	-	-	-	-	400,000
General Fund	-	400,000	-	-	-	-	400,000
Storm Drain - Market Street and Clay Street							
Construction	375,000	375,000	-	-	-	-	750,000
Highway Maintenance	375,000	375,000	-	-	-	-	750,000
Storm Drain - Poplar Avenue							
General Fund	-	343,750	343,750	-	-	-	687,500
Storm Drain - Texas Street and Lynchburg Turnpike Upgrade							
Planning & Engineering	-	10,000	-	-	-	-	10,000
Construction	-	465,000	-	-	-	-	465,000
Highway Maintenance	-	475,000	-	-	-	-	475,000
Storm Drain and Curb & Gutter - Upland Drive							
Construction	-	-	-	-	750,000	-	750,000
General Fund	-	125,000	125,000	125,000	125,000	-	500,000
Streambank Stabilization							
Other	241,200	562,800	-	-	-	-	804,000
General Fund	241,200	-	-	-	-	-	241,200
State Grant	-	562,800	-	-	-	-	562,800
Texas Street/Idaho Street Pond							
Construction	-	-	-	-	-	1,600,000	1,600,000
General Fund	-	100,000	100,000	100,000	100,000	1,100,000	1,500,000
Vehicle Replacement							
Equipment Purchase	36,000	37,000	38,000	-	-	-	111,000
General Fund	36,000	37,000	38,000	-	-	-	111,000
Western Roanoke River Greenway							
Construction	-	300,000	-	-	-	-	300,000
Land Acquisition	-	200,000	-	-	-	-	200,000
Federal Grant-Transportation Alt	-	400,000	-	-	-	-	400,000
General Fund	-	100,000	-	-	-	-	100,000
Electric: Traffic Signals							
Traffic Signals							
Construction	175,000	125,000	125,000	125,000	125,000	125,000	800,000
Highway Maintenance	175,000	125,000	125,000	125,000	125,000	125,000	800,000
Traffic Signals - Downtown Improvements							
Construction	350,000	350,000	400,000	350,000	-	-	1,450,000
Highway Maintenance	350,000	350,000	400,000	350,000	-	-	1,450,000

City of Salem, Virginia
Capital Improvement Plan - General Fund and Capital Projects Fund
2026 through 2031

Project	2026	2027	2028	2029	2030	2031	Total
Finance							
Vehicle For Risk Manager							
Equipment Purchase	\$ 34,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,000
General Fund	34,000	-	-	-	-	-	34,000
Fire							
Ambulance - Medic 802							
Equipment Purchase	400,000	-	-	-	-	-	400,000
General Fund	250,000	-	-	-	-	-	250,000
State Grant	150,000	-	-	-	-	-	150,000
Ambulance - Rescue 801							
Equipment Purchase	-	-	400,000	-	-	-	400,000
General Fund	-	-	400,000	-	-	-	400,000
Battalion 1 Vehicle Replacement							
Equipment Purchase	-	100,000	-	-	-	-	100,000
General Fund	-	100,000	-	-	-	-	100,000
Cardiac Monitor(s) Replacement							
Equipment Purchase	-	-	495,000	-	-	-	495,000
General Fund Excess Local Funding	-	-	495,000	-	-	-	495,000
Deputy Fire Marshal Vehicle Replacement							
Equipment Purchase	-	80,000	-	-	-	-	80,000
General Fund	-	80,000	-	-	-	-	80,000
Engine 3 Replacement							
Equipment Purchase	-	-	-	1,300,000	-	-	1,300,000
General Fund Excess Local Funding	-	-	-	1,300,000	-	-	1,300,000
Fire 1 Vehicle Replacement							
Equipment Purchase	-	-	-	85,000	-	-	85,000
General Fund Excess Local Funding	-	-	-	85,000	-	-	85,000
Fire 2 Vehicle Replacement for Deputy Fire Chief							
Equipment Purchase	-	-	-	-	-	85,000	85,000
General Fund Excess Local Funding	-	-	-	-	-	85,000	85,000
Fire Administration Building Renovations							
Planning & Engineering	-	26,000	-	-	-	-	26,000
Construction	-	375,000	-	-	-	-	375,000
General Fund	-	401,000	-	-	-	-	401,000
Fire Administration Roof Restoration							
Other	-	100,000	-	-	-	-	100,000
General Fund	-	100,000	-	-	-	-	100,000
Fire Station #3 Renovations							
Planning & Engineering	-	47,949	-	-	-	-	47,949
Construction	-	630,000	-	-	-	-	630,000
General Fund Excess Local Funding	-	231,000	-	-	-	-	231,000
Fire Station Study							
Planning & Engineering	150,000	-	-	-	-	-	150,000
General Fund	150,000	-	-	-	-	-	150,000
Generator Replacement - Station #2							
Equipment Purchase	-	175,000	-	-	-	-	175,000
General Fund	-	175,000	-	-	-	-	175,000
Generator Replacement - Station #3							
Equipment Purchase	-	-	175,000	-	-	-	175,000
General Fund	-	-	175,000	-	-	-	175,000
Self-Contained Breathing Apparatus (SCBA)							
Equipment Purchase	-	-	-	-	750,000	-	750,000
General Fund Excess Local Funding	-	-	-	-	750,000	-	750,000

City of Salem, Virginia
Capital Improvement Plan - General Fund and Capital Projects Fund
2026 through 2031

Project	2026	2027	2028	2029	2030	2031	Total
Swiftwater Boat & Trailer Replacement							
Equipment Purchase	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
General Fund		100,000					100,000
Technical Rescue Response Vehicle Replacement (HTR-2)							
Equipment Purchase	-	120,000	-	-	-	-	120,000
General Fund		120,000					120,000
Vehicle Replacement for Battalion Chief of Training							
Equipment Purchase	-	-	-	85,000	-	-	85,000
General Fund Excess Local Funding				85,000			85,000
Vehicle Replacement for Haz-Mat 2							
Equipment Purchase	-	-	-	-	100,000	-	100,000
General Fund Excess Local Funding					100,000		100,000
Vehicle Replacement for Haz-Mat 3							
Equipment Purchase	-	-	-	120,000	-	-	120,000
General Fund Excess Local Funding				120,000			120,000
Vehicle Replacement for Training Captain							
Equipment Purchase	80,000	-	-	-	-	-	80,000
General Fund	80,000						80,000
Parks & Rec: Administration							
New Administration Building							
Construction	-	-	50,000	3,000,000	-	-	3,050,000
Debt Issuance			50,000	3,000,000			3,050,000
Recreational Center							
Construction	-	-	-	-	-	30,080,000	30,080,000
Debt Issuance						30,080,000	30,080,000
Parks & Rec: Athletic Fields							
ABI - Zero-Turn Laser Grading Machine							
Equipment Purchase	40,400	-	-	-	-	-	40,400
General Fund	40,400						40,400
FieldTurf Field at Kiwanis Baseball Field							
Construction	-	2,914,733	-	-	-	-	2,914,733
General Fund		2,914,733					2,914,733
John Deere Q810E Commercial Mower							
Equipment Purchase	9,700	-	-	-	-	-	9,700
General Fund	9,700						9,700
Kiwanis Field Renovations							
Construction	-	4,000,000	-	-	-	-	4,000,000
Debt Issuance		4,000,000					4,000,000
Kiwanis Park - John Deere 6700A Mower							
Equipment Purchase	-	80,000	-	-	-	-	80,000
General Fund		80,000					80,000
Parking Lot at SHS for a Beginner Mountain Bike Course							
Construction	-	52,500	-	-	-	-	52,500
General Fund		52,500					52,500
Spartan Field - New LED Lights							
Equipment Purchase	518,400	-	-	-	-	-	518,400
Capital Reserve	518,400						518,400
Spartan Field Renovations							
Construction	-	215,000	-	-	-	-	215,000
General Fund		215,000					215,000

City of Salem, Virginia
Capital Improvement Plan - General Fund and Capital Projects Fund
2026 through 2031

Project	2026	2027	2028	2029	2030	2031	Total
Spartan Field Team Fieldhouse							
Construction	\$ -	\$ -	\$ -	\$ 60,000	\$ 3,000,000	\$ -	\$ 3,060,000
Debt Issuance	-	-	-	60,000	3,000,000	-	3,060,000
Ted Webber Ballfield Lighting Upgrades							
Construction	-	194,400	-	-	-	-	194,400
General Fund	-	194,400	-	-	-	-	194,400
Parks & Rec: Moyer Sports Complex							
Replacement Truck for the Moyer Sports Complex							
Equipment Purchase	44,300	-	-	-	-	-	44,300
General Fund	44,300	-	-	-	-	-	44,300
Parks & Rec: Senior Center							
Building Renovation							
Construction	-	-	3,000,000	-	-	-	3,000,000
Debt Issuance	-	-	3,000,000	-	-	-	3,000,000
Sealing, Striping and Parking Blocks for Back Parking Lot							
Equipment Purchase	14,650	-	-	-	-	-	14,650
General Fund	14,650	-	-	-	-	-	14,650
Police							
Detective Vehicle Replacement							
Equipment Purchase	-	38,000	-	-	-	-	38,000
General Fund	-	38,000	-	-	-	-	38,000
Glock Firearms Replacement							
Equipment Purchase	72,707	-	-	-	-	-	72,707
General Fund	72,707	-	-	-	-	-	72,707
HVAC Replacement - Judge Agee's Office							
Other	-	-	-	-	70,000	-	70,000
General Fund	-	-	-	-	70,000	-	70,000
Intersection Cameras							
Construction	4,000	-	-	-	-	-	4,000
Equipment Purchase	10,000	-	-	-	-	-	10,000
General Fund	14,000	-	-	-	-	-	14,000
Off-Site Evidence Storage							
Other	-	50,000	-	-	-	-	50,000
General Fund	-	50,000	-	-	-	-	50,000
Replace Admin Vehicles							
Equipment Purchase	90,000	-	-	-	-	-	90,000
General Fund	90,000	-	-	-	-	-	90,000
Vehicle Replacement							
Equipment Purchase	548,100	-	-	-	-	-	548,100
Capital Reserve	548,100	-	-	-	-	-	548,100
Police: Animal Control							
Animal Control Vehicle Replacement							
Equipment Purchase	90,000	-	-	-	-	-	90,000
General Fund	90,000	-	-	-	-	-	90,000
Animal Shelter Boiler Replacement							
Equipment Purchase	70,000	-	-	-	-	-	70,000
General Fund Reserves	70,000	-	-	-	-	-	70,000
Refurbish Old Animal Shelter							
Construction	75,000	-	-	-	-	-	75,000
General Fund	75,000	-	-	-	-	-	75,000

City of Salem, Virginia
Capital Improvement Plan - General Fund and Capital Projects Fund
2026 through 2031

Project	2026	2027	2028	2029	2030	2031	Total
<u>Police: Communications Center</u>							
Dispatch Console Upgrade							
Equipment Purchase	\$ -	\$ -	\$ -	\$ -	\$ 450,000	\$ -	\$ 450,000
General Fund					\$ 450,000		\$ 450,000
<u>Real Estate</u>							
Vehicle Replacement							
Equipment Purchase		30,000		32,500		35,000	97,500
General Fund		30,000		32,500		35,000	97,500
<u>Registrar</u>							
Voting Machines (14)							
Equipment Purchase		220,000					220,000
General Fund		220,000					220,000
Voting Pollbooks							
Equipment Purchase			125,000				125,000
General Fund			125,000				125,000
<u>Rescue Squad</u>							
Repair and Resurface Parking Lot							
Other	20,000						20,000
General Fund	20,000						20,000
Roof Repairs							
Other	30,000						30,000
General Fund	30,000						30,000
<u>Salem Memorial Park</u>							
HVAC for Locker Rooms and Auxiliary							
Equipment Purchase	45,000						45,000
General Fund	45,000						45,000
HVAC Replacement for City Suite and Club Levels							
Equipment Purchase	60,000						60,000
General Fund	60,000						60,000
Locker Room Flooring							
Construction	30,000						30,000
General Fund	30,000						30,000
Renovate Public Bathrooms on Concourses							
Construction	175,000						175,000
General Fund	175,000						175,000
Replace benches in both dugouts							
Construction		30,000					30,000
General Fund		30,000					30,000
Replace counter tops in concession stands							
Construction			8,000				8,000
General Fund			8,000				8,000
Roll up doors to concession stands							
Equipment Purchase			10,000				10,000
General Fund			10,000				10,000
Safety Panels Replacement							
Construction	75,000						75,000
General Fund	75,000						75,000
Stadium Field Lighting Conversion to LED							
Construction		800,000					800,000
General Fund		800,000					800,000
Water Heaters for Baseball Stadium							
Equipment Purchase	88,000						88,000
General Fund	88,000						88,000

City of Salem, Virginia
Capital Improvement Plan - General Fund and Capital Projects Fund
2026 through 2031

Project	2026	2027	2028	2029	2030	2031	Total
<u>Salem Stadium</u>							
Bathroom & Concession Heaters							
Equipment Purchase	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
General Fund	25,000	-	-	-	-	-	25,000
Bus Parking Area Expansion							
Construction	-	120,000	-	-	-	-	120,000
General Fund	-	120,000	-	-	-	-	120,000
Field Sweeper							
Equipment Purchase	6,000	-	-	-	-	-	6,000
General Fund	6,000	-	-	-	-	-	6,000
Goal Posts Replacement (High School and College Compatible)							
Equipment Purchase	40,000	-	-	-	-	-	40,000
General Fund	40,000	-	-	-	-	-	40,000
Golf Cart							
Equipment Purchase	-	13,000	-	-	-	-	13,000
General Fund	-	13,000	-	-	-	-	13,000
Hot Water Heater Visitor Concession Stand							
Equipment Purchase	7,500	-	-	-	-	-	7,500
General Fund	7,500	-	-	-	-	-	7,500
John Deere Gator							
Equipment Purchase	-	15,000	-	-	-	-	15,000
General Fund	-	15,000	-	-	-	-	15,000
Mantis Hydro Extractor for Stadium Field							
Equipment Purchase	-	-	50,000	-	-	-	50,000
General Fund	-	-	50,000	-	-	-	50,000
Stadium Field Lighting Conversion to LED							
Equipment Purchase	-	500,000	-	-	-	-	500,000
General Fund	-	500,000	-	-	-	-	500,000
<u>Sheriff</u>							
Additional Office Space							
Construction	45,000	-	-	-	-	-	45,000
General Fund	45,000	-	-	-	-	-	45,000
Vehicle Replacement							
Equipment Purchase	55,000	57,000	60,000	-	-	-	172,000
General Fund	55,000	57,000	60,000	-	-	-	172,000
<u>Street: Administration</u>							
Paving at Street Complex							
Construction	-	175,000	-	-	-	-	175,000
General Fund	-	175,000	-	-	-	-	175,000
Street Dept - Building #1 Roof Replacement							
Construction	200,000	-	-	-	-	-	200,000
General Fund	200,000	-	-	-	-	-	200,000
Street Dept - Building #4 Exterior Upgrades							
Construction	-	65,000	-	-	-	-	65,000
General Fund	-	65,000	-	-	-	-	65,000
<u>Street: Building Maintenance</u>							
Work Van							
Equipment Purchase	45,000	-	50,000	-	55,000	-	150,000
General Fund	45,000	-	50,000	-	55,000	-	150,000
<u>Street: City Garage</u>							
1-Ton Dump Truck							
Equipment Purchase	80,000	-	85,000	-	-	-	165,000
General Fund	80,000	-	85,000	-	-	-	165,000

City of Salem, Virginia
Capital Improvement Plan - General Fund and Capital Projects Fund
2026 through 2031

Project	2026	2027	2028	2029	2030	2031	Total
25-Yard Automated Leaf Machine							
Equipment Purchase	\$ 370,000	\$ -	\$ -	\$ -	\$ 400,000	\$ -	\$ 770,000
General Fund	370,000	-	-	-	400,000	-	770,000
26,000 GVW Dump Truck							
Equipment Purchase	125,000	-	135,000	-	145,000	-	405,000
General Fund	125,000	-	135,000	-	145,000	-	405,000
Air Compressor							
Equipment Purchase	-	-	25,000	-	-	-	25,000
General Fund	-	-	25,000	-	-	-	25,000
Asphalt Roller							
Equipment Purchase	-	45,000	-	-	-	-	45,000
General Fund	-	45,000	-	-	-	-	45,000
Backhoe							
Equipment Purchase	-	150,000	-	160,000	-	-	310,000
General Fund	-	150,000	-	160,000	-	-	310,000
Crane							
Equipment Purchase	250,000	-	-	-	-	-	250,000
General Fund	250,000	-	-	-	-	-	250,000
Crew Cab Utility Body Truck							
Equipment Purchase	85,000	90,000	95,000	-	120,000	-	390,000
General Fund	85,000	90,000	95,000	-	120,000	-	390,000
Finishing Tractor/Mower							
Equipment Purchase	-	38,000	-	40,000	-	-	78,000
General Fund	-	38,000	-	40,000	-	-	78,000
Fuel Island Dispensing System Software							
Other	-	100,000	-	-	-	-	100,000
General Fund	-	100,000	-	-	-	-	100,000
Jib Crane for SWD Crew Truck							
Equipment Purchase	20,000	-	-	-	-	-	20,000
General Fund	20,000	-	-	-	-	-	20,000
Large Tractor with Boom Mower							
Equipment Purchase	-	-	215,000	-	-	-	215,000
General Fund	-	-	215,000	-	-	-	215,000
Motor Grader							
Equipment Purchase	200,000	-	-	-	-	-	200,000
General Fund	200,000	-	-	-	-	-	200,000
Mower - Stand On/Platform							
Equipment Purchase	-	12,000	-	12,000	-	-	24,000
General Fund	-	12,000	-	12,000	-	-	24,000
Mowing Tractor							
Equipment Purchase	-	110,000	-	-	-	-	110,000
General Fund	-	110,000	-	-	-	-	110,000
Pickup Truck for Fleet Management Superintendent							
Equipment Purchase	50,000	-	-	-	-	-	50,000
General Fund	50,000	-	-	-	-	-	50,000
RollBack/Tow Truck for Cars							
Equipment Purchase	-	100,000	-	-	-	-	100,000
General Fund	-	100,000	-	-	-	-	100,000
RollBack/Tow Truck for Large Vehicles							
Equipment Purchase	-	150,000	-	-	-	-	150,000
General Fund	-	150,000	-	-	-	-	150,000

City of Salem, Virginia
Capital Improvement Plan - General Fund and Capital Projects Fund
2026 through 2031

Project	2026	2027	2028	2029	2030	2031	Total
Rubber Tire Loader							
Equipment Purchase	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ 275,000	\$ 475,000
General Fund		200,000				275,000	475,000
Salt/Snow Plow Dump Truck							
Equipment Purchase	205,000	215,000	225,000	230,000	-	250,000	1,125,000
General Fund	205,000	215,000	225,000	230,000		250,000	1,125,000
Skid Steer							
Equipment Purchase	-	115,000	-	-	-	-	115,000
General Fund		115,000					115,000
Spider Lift with Trailer							
Equipment Purchase	155,000	-	-	-	-	-	155,000
General Fund	155,000						155,000
Street Sweeper							
Equipment Purchase	-	-	350,000	-	-	-	350,000
General Fund			350,000				350,000
Tandem Axle Dump Truck Plow/Salt							
Equipment Purchase	-	-	-	250,000	-	-	250,000
General Fund				250,000			250,000
Vibratory Trench Roller							
Equipment Purchase	40,000	-	-	-	-	-	40,000
General Fund	40,000						40,000
Street: City Hall							
City Hall							
Construction	-	25,000,000	-	-	-	-	25,000,000
Debt Issuance		25,000,000					25,000,000
Street: Courthouse							
Courthouse Foundation Repairs Study							
Planning & Engineering	25,000	-	-	-	-	-	25,000
Construction	-	100,000	-	-	-	-	100,000
General Fund	25,000	100,000					125,000
Courthouse Roof Section Replacements							
Construction	125,000	-	-	-	-	-	125,000
General Fund	125,000						125,000
Street: Downtown Maintenance							
Downtown - College Ave Uplighting							
Construction	30,000	-	-	-	-	-	30,000
General Fund	30,000						30,000
Street: Recycling							
Hook Lift Truck for Recycling							
Equipment Purchase	150,000	-	-	-	-	-	150,000
General Fund	150,000						150,000
Street: Refuse							
Front Load Dumpster Truck							
Equipment Purchase	-	425,000	-	450,000	-	-	875,000
Capital Reserve		425,000		450,000			875,000
Knuckle Boom Truck							
Equipment Purchase	-	160,000	-	170,000	-	190,000	520,000
General Fund		160,000		170,000		190,000	520,000
Rearload Garbage Truck							
Equipment Purchase	-	325,000	-	335,000	-	350,000	1,010,000
General Fund		325,000		335,000		350,000	1,010,000

City of Salem, Virginia
Capital Improvement Plan - General Fund and Capital Projects Fund
2026 through 2031

Project	2026	2027	2028	2029	2030	2031	Total
Sideloader Garbage Truck							
Equipment Purchase	\$ -	\$ -	\$ 435,000	\$ -	\$ -	\$ -	\$ 435,000
General Fund	-	-	435,000	-	-	-	435,000
Technology Systems							
Computer Replacements							
Equipment Purchase	65,000	50,000	50,000	50,000	-	-	215,000
General Fund	65,000	50,000	50,000	50,000	-	-	215,000
Council Chambers Audio/Video Upgrade							
Equipment Purchase	21,500	-	-	-	-	-	21,500
General Fund	21,500	-	-	-	-	-	21,500
Electric Datacenter Cooling Unit Replacement							
Equipment Purchase	350,000	-	-	-	-	-	350,000
General Fund	350,000	-	-	-	-	-	350,000
ERP Software Replacement							
Other	-	-	-	-	-	-	500,000
General Fund	-	-	-	-	-	-	500,000
Network Equipment Replacement							
Equipment Purchase	80,000	135,000	325,000	65,000	-	-	605,000
General Fund	80,000	135,000	325,000	65,000	-	-	605,000
Office Remodeling							
Construction	-	200,000	-	-	-	-	200,000
General Fund	-	200,000	-	-	-	-	200,000
Storage Area Network Replacements (2)							
Equipment Purchase	-	-	220,000	-	-	-	220,000
General Fund	-	-	220,000	-	-	-	220,000
Video Storage Appliance Replacement							
Equipment Purchase	80,000	-	-	-	-	-	80,000
General Fund	80,000	-	-	-	-	-	80,000
Expenditure Grand Total	\$ 24,371,053	\$ 47,706,539	\$ 11,635,205	\$ 13,835,022	\$ 6,465,000	\$ 33,690,000	\$ 137,702,819
Funding Grand Total	\$ 22,442,652	\$ 47,406,340	\$ 11,691,955	\$ 14,110,022	\$ 5,540,000	\$ 33,190,000	\$ 134,380,969

Capital Improvement Plan

FY 2026 through FY 2031

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



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

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Future	Project Total
Federal Grant-Formula STP	\$12,364	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$12,364
Federal Grant-Transportation Alt	\$0	\$332,514	\$0	\$0	\$0	\$0	\$0	\$0	\$332,514
Federal Grant-Urban	\$599,319	\$958,548	\$0	\$0	\$0	\$0	\$0	\$0	\$1,557,867
General Fund	\$160,165	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$160,165
General Fund Reserves	\$2,922,442	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,922,442
State Grant-Formula STP Match	\$3,092	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,092
State Grant-Primary Formula	\$0	\$17,974	\$0	\$0	\$0	\$0	\$0	\$0	\$17,974
State Grant-Revenue Sharing	\$0	\$1,938,760	\$0	\$0	\$0	\$0	\$0	\$0	\$1,938,760

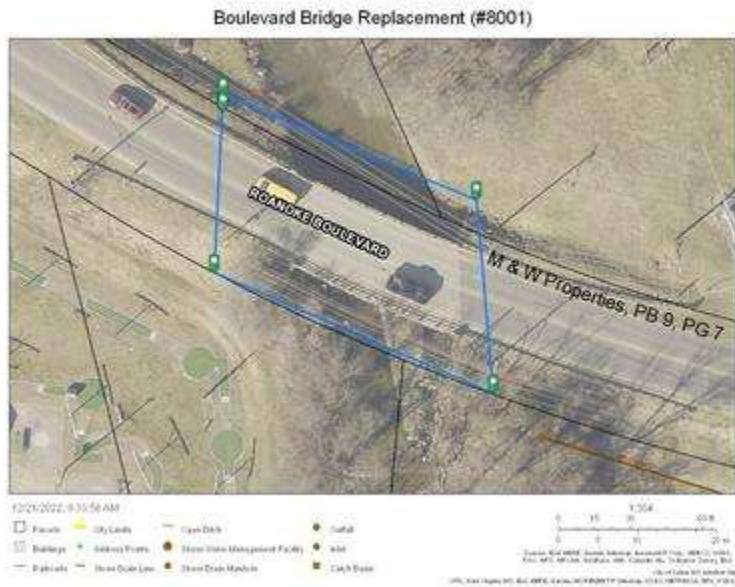
State Grant-State of Good Repair	\$0	\$2,419,193	\$0	\$0	\$0	\$0	\$0	\$0	\$2,419,193
State Grant-Urban	\$0	\$66,358	\$0	\$0	\$0	\$0	\$0	\$0	\$66,358
State Grant-Urban Match	\$134,846	\$218,876	\$0	\$0	\$0	\$0	\$0	\$0	\$353,722
Total	\$3,832,228	\$5,952,223	\$0	\$0	\$0	\$0	\$0	\$0	\$9,784,451

Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Future	Project Total
Construction	\$0	\$8,750,807	\$0	\$0	\$0	\$0	\$0	\$0	\$8,750,807
Planning & Engineering	\$1,033,644	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,033,644
Total	\$1,033,644	\$8,750,807	\$0	\$0	\$0	\$0	\$0	\$0	\$9,784,451

Capital Improvement Plan

FY 2026 through FY 2031

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



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

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Future	Project Total
Federal Grant-TBD	\$0	\$0	\$650,000	\$650,000	\$3,950,000	\$0	\$0	\$0	\$5,250,000
Total	\$0	\$0	\$650,000	\$650,000	\$3,950,000	\$0	\$0	\$0	\$5,250,000

Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Future	Project Total
Construction	\$0	\$0	\$250,000	\$650,000	\$3,950,000	\$0	\$0	\$0	\$4,850,000
Planning & Engineering	\$0	\$0	\$400,000	\$0	\$0	\$0	\$0	\$0	\$400,000
Total	\$0	\$0	\$650,000	\$650,000	\$3,950,000	\$0	\$0	\$0	\$5,250,000

Capital Improvement Plan

FY 2026 through FY 2031

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



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

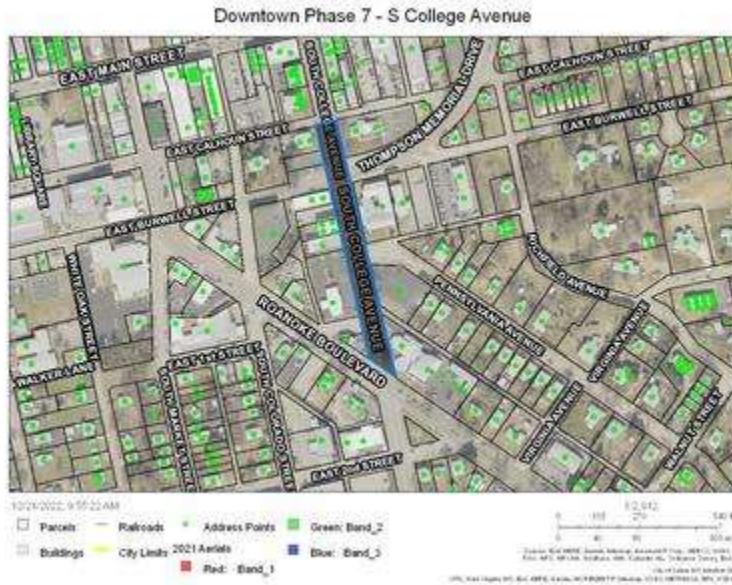
Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Future	Project Total
Federal Grant-Smart Scale	\$45,502	\$2,266,323	\$0	\$0	\$0	\$0	\$0	\$0	\$2,311,825
Total	\$45,502	\$2,266,323	\$0	\$0	\$0	\$0	\$0	\$0	\$2,311,825

Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Future	Project Total
Construction	\$0	\$2,181,407	\$0	\$0	\$0	\$0	\$0	\$0	\$2,181,407
Planning & Engineering	\$45,502	\$84,916	\$0	\$0	\$0	\$0	\$0	\$0	\$130,418
Total	\$45,502	\$2,266,323	\$0	\$0	\$0	\$0	\$0	\$0	\$2,311,825

Capital Improvement Plan

FY 2026 through FY 2031

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



Project Description:	Streetscape improvements along S College Avenue from E Calhoun Street to Roanoke Blvd.
Project Justification:	Directive from City Management and Council

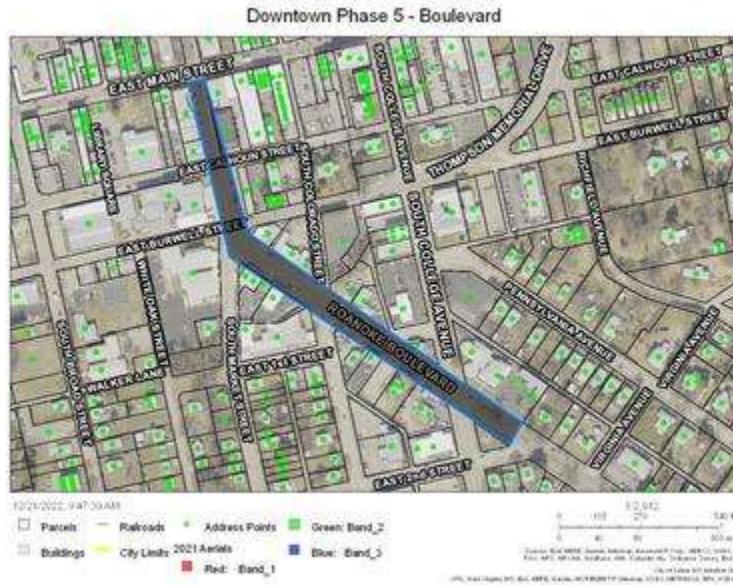
Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Future	Project Total
Federal Grant-Smart Scale	\$0	\$151,580	\$0	\$364,205	\$2,192,722	\$0	\$0	\$0	\$2,708,507
General Fund	\$0	\$0	\$0	\$0	\$547,800	\$0	\$0	\$0	\$547,800
Total	\$0	\$151,580	\$0	\$364,205	\$2,740,522	\$0	\$0	\$0	\$3,256,307

Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Future	Project Total
Construction	\$0	\$0	\$0	\$0	\$2,740,522	\$0	\$0	\$0	\$2,740,522
Planning & Engineering	\$0	\$151,580	\$0	\$364,205	\$0	\$0	\$0	\$0	\$515,785
Total	\$0	\$151,580	\$0	\$364,205	\$2,740,522	\$0	\$0	\$0	\$3,256,307

Capital Improvement Plan

FY 2026 through FY 2031

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



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

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Future	Project Total
Capital Projects Fund Reserves	\$0	\$0	\$250,000	\$250,000	\$0	\$0	\$0	\$0	\$500,000
General Fund	\$0	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$250,000
State Grant-Revenue Sharing	\$0	\$125,000	\$125,000	\$500,000	\$0	\$0	\$0	\$0	\$750,000
Total	\$0	\$375,000	\$375,000	\$750,000	\$0	\$0	\$0	\$0	\$1,500,000

Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Future	Project Total
Construction	\$0	\$0	\$409,000	\$1,000,000	\$0	\$0	\$0	\$0	\$1,409,000
Planning & Engineering	\$0	\$91,000	\$0	\$0	\$0	\$0	\$0	\$0	\$91,000
Total	\$0	\$91,000	\$375,000	\$1,000,000	\$0	\$0	\$0	\$0	\$1,500,000

Capital Improvement Plan

FY 2026 through FY 2031

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

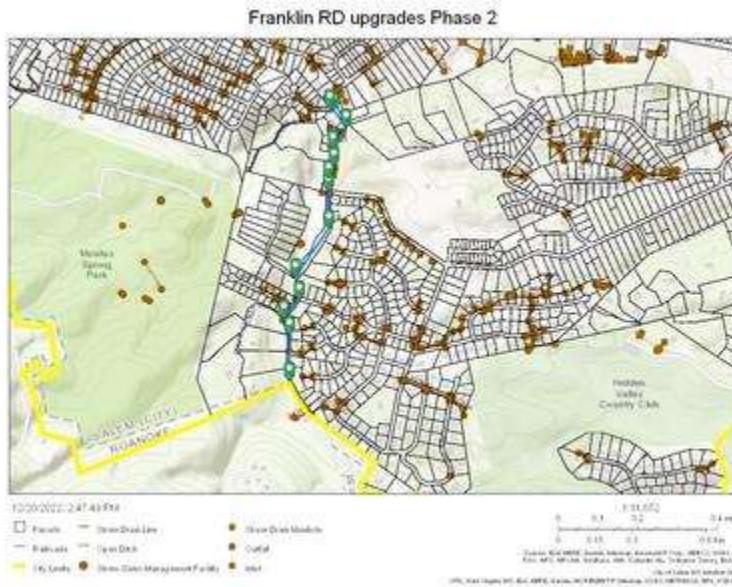


Project Description:	STBG funded 100% - Greenway on the Elizabeth Campus will consist of approximately 1.75 miles of 5 to 10 foot wide sidewalk or pavement. This trail system will connect to East Main Street multi-modal trail leading west to the City's downtown and east to the Hanging Rock Battlefield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

Capital Improvement Plan

FY 2026 through FY 2031

Project #:	4110CD-21002
Project Title:	Franklin Street Road Expansion Phase 2
Department:	Community Development
Category:	Capital Projects



Project Description:	General improvements and maintenance for Franklin Road Funding was applied for through the State Revenue Sharing Program. Applications are in review and funds have not yet been awarded.
Project Justification:	Increased traffic from new and proposed developments have caused a need for widening Franklin Street due to it becoming more hazardous for two-way traffic.

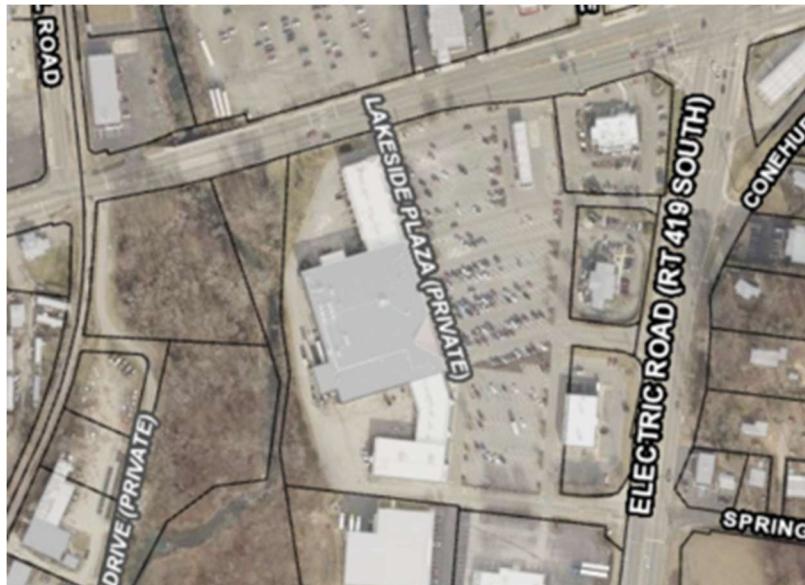
Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Future	Project Total
Capital Projects Fund Reserves	\$0	\$900,000	\$925,000	\$850,000	\$0	\$0	\$0	\$0	\$2,675,000
State Grant-Revenue Sharing	\$0	\$0	\$1,337,000	\$1,338,000	\$0	\$0	\$0	\$0	\$2,675,000
Total	\$0	\$900,000	\$2,262,000	\$2,188,000	\$0	\$0	\$0	\$0	\$5,350,000

Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Future	Project Total
Construction	\$0	\$0	\$2,600,000	\$2,600,000	\$0	\$0	\$0	\$0	\$5,200,000
Planning & Engineering	\$0	\$0	\$150,000	\$0	\$0	\$0	\$0	\$0	\$150,000
Total	\$0	\$0	\$2,262,000	\$2,600,000	\$0	\$0	\$0	\$0	\$5,350,000

Capital Improvement Plan

FY 2026 through FY 2031

Project #:	4110CD-26004
Project Title:	Masons Creek Greenway Phase 3
Department:	Community Development
Category:	Capital Projects



Project Description:	Provide a sidewalk connection from the Hanging Rock Battlefield Trailhead at Kesler Mill Road to Lakeside Plaza, adding ADA accommodations to signal crossing at Springfield Drive.
Project Justification:	Provide safe pedestrian access to Lakeside Plaza from the adjacent neighborhoods.

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Future	Project Total
Federal Grant-Smart Scale	\$343,959	\$2,775,100	\$0	\$0	\$0	\$0	\$0	\$0	\$3,119,059
Total	\$343,959	\$2,775,100	\$0	\$0	\$0	\$0	\$0	\$0	\$3,119,059

Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Future	Project Total
Construction	\$0	\$2,775,100	\$0	\$0	\$0	\$0	\$0	\$0	\$2,775,100
Planning & Engineering	\$343,959	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$343,959
Total	\$343,959	\$2,775,100	\$0	\$0	\$0	\$0	\$0	\$0	\$3,119,059

Capital Improvement Plan

FY 2026 through FY 2031

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



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

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Future	Project Total
Federal Grant-Carbon Reduction	\$0	\$91,998	\$1,523,261	\$0	\$0	\$0	\$0	\$0	\$1,615,259
General Fund	\$0	\$0	\$505,896	\$0	\$0	\$0	\$0	\$0	\$505,896
Total	\$0	\$91,998	\$2,029,157	\$0	\$0	\$0	\$0	\$0	\$2,121,155

Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Future	Project Total
Construction	\$0	\$0	\$1,747,862	\$0	\$0	\$0	\$0	\$0	\$1,747,862
Other	\$0	\$0	\$281,295	\$0	\$0	\$0	\$0	\$0	\$281,295
Planning & Engineering	\$0	\$91,998	\$0	\$0	\$0	\$0	\$0	\$0	\$91,998
Total	\$0	\$91,998	\$2,029,157	\$0	\$0	\$0	\$0	\$0	\$2,121,155

Capital Improvement Plan

FY 2026 through FY 2031

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



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

Funding Sources	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Future	Project Total
Federal Grant-Transportation Alt	\$0	\$0	\$400,000	\$0	\$0	\$0	\$0	\$0	\$400,000
General Fund	\$0	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0	\$100,000
Total	\$0	\$0	\$500,000	\$0	\$0	\$0	\$0	\$0	\$500,000

Expenditures	Prior	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	Future	Project Total
Construction	\$0	\$0	\$300,000	\$0	\$0	\$0	\$0	\$0	\$300,000
Land Acquisition	\$0	\$0	\$200,000	\$0	\$0	\$0	\$0	\$0	\$200,000
Total	\$0	\$0	\$500,000	\$0	\$0	\$0	\$0	\$0	\$500,000

City of Salem, Virginia
Capital Improvement Plan - Enterprise Funds
2026 through 2031

Department Summary

Department	2026	2027	2028	2029	2030	2031	Total
Civic Center	\$ 617,500	\$ 799,000	\$ 2,310,000	\$ 388,000	\$ -	\$ -	\$ 4,114,500
Electric	1,175,000	765,000	715,000	365,000	765,000	715,000	4,500,000
Meter Readers	-	37,000	-	-	-	-	37,000
Sewer Department	10,055,000	1,605,000	330,000	8,480,000	4,385,000	410,000	25,265,000
Water Department	3,823,000	8,100,000	7,225,000	6,450,000	7,665,000	665,000	33,928,000
Total	\$ 15,670,500	\$ 11,306,000	\$ 10,580,000	\$ 15,683,000	\$ 12,815,000	\$ 1,790,000	\$ 67,844,500

City of Salem, Virginia
Capital Improvement Plan - Enterprise Funds
2026 through 2031

Project	2026	2027	2028	2029	2030	2031	Total
<u>Civic Center</u>							
Annex Ceiling Replacement							
Construction	\$ -	\$ -	\$ 85,000	\$ -	\$ -	\$ -	\$ 85,000
<i>Enterprise Fund</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 85,000</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 85,000</i>
Annex HVAC							
Construction	100,000	-	-	-	-	-	100,000
<i>Enterprise Fund</i>	<i>100,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>100,000</i>
Annex Metal Siding Replacement							
Construction	-	40,000	-	-	-	-	40,000
<i>Enterprise Fund</i>	<i>-</i>	<i>40,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>40,000</i>
Annex Ridgeevent							
Construction	105,000	-	-	-	-	-	105,000
<i>Enterprise Fund</i>	<i>105,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>105,000</i>
Annex Rust Repair							
Construction	15,000	-	-	-	-	-	15,000
<i>Enterprise Fund</i>	<i>15,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>15,000</i>
Arena Floor Seating							
Equipment Purchase	70,000	-	-	-	-	-	70,000
<i>Enterprise Fund</i>	<i>70,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>70,000</i>
Arena Retractable Platforms with Seats							
Equipment Purchase	-	-	135,000	-	-	-	135,000
<i>Enterprise Fund</i>	<i>-</i>	<i>-</i>	<i>135,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>135,000</i>
Arena Sound System							
Equipment Purchase	-	300,000	-	-	-	-	300,000
<i>Enterprise Fund</i>	<i>-</i>	<i>300,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>300,000</i>
Basketball Floor Refinish							
Construction	-	34,000	-	-	-	-	34,000
<i>Enterprise Fund</i>	<i>-</i>	<i>34,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>34,000</i>
Boom Lift							
Equipment Purchase	-	100,000	-	-	-	-	100,000
<i>Enterprise Fund</i>	<i>-</i>	<i>100,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>100,000</i>
Carpet Replacement in Parlor Rooms							
Construction	-	80,000	-	-	-	-	80,000
<i>Enterprise Fund</i>	<i>-</i>	<i>80,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>80,000</i>
Civic Center Exterior & Interior Repairs							
Other	50,000	-	-	-	-	-	50,000
<i>Enterprise Fund</i>	<i>50,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>50,000</i>
Concrete Dumpster Pad & Privacy Fence near Annex							
Construction	-	-	-	20,000	-	-	20,000
<i>Enterprise Fund</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>20,000</i>	<i>-</i>	<i>-</i>	<i>20,000</i>
Fair Bathroom Updates							
Construction	15,000	-	-	-	-	-	15,000
<i>Enterprise Fund</i>	<i>15,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>15,000</i>
Floor Scrubber							
Equipment Purchase	-	-	-	27,000	-	-	27,000
<i>Enterprise Fund</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>27,000</i>	<i>-</i>	<i>-</i>	<i>27,000</i>
Folding Walls in Community Rooms Replacement							
Construction	-	70,000	-	-	-	-	70,000
<i>Enterprise Fund</i>	<i>-</i>	<i>70,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>70,000</i>

City of Salem, Virginia
Capital Improvement Plan - Enterprise Funds
2026 through 2031

Project	2026	2027	2028	2029	2030	2031	Total
LED Lights in Arena							
Construction	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Enterprise Fund	25,000	-	-	-	-	-	25,000
Lobby 2 Furniture Replacement							
Other	-	15,000	-	-	-	-	15,000
Enterprise Fund	-	15,000	-	-	-	-	15,000
Locker Room Renovations							
Construction	-	100,000	-	-	-	-	100,000
Enterprise Fund	-	100,000	-	-	-	-	100,000
Main Lobby Windows Replacement							
Construction	48,000	-	-	-	-	-	48,000
Enterprise Fund	48,000	-	-	-	-	-	48,000
Main Switch Gear Evaluation							
Planning & Engineering	-	-	15,000	-	-	-	15,000
Enterprise Fund	-	-	15,000	-	-	-	15,000
Parking Lot Lighting/Electrical/Paving							
Construction	-	-	2,075,000	-	-	-	2,075,000
Enterprise Fund	-	-	2,075,000	-	-	-	2,075,000
Parlor Room HVAC Replacements							
Equipment Purchase	41,500	-	-	-	-	-	41,500
Enterprise Fund	41,500	-	-	-	-	-	41,500
Roof Repair Annex							
Construction	80,000	-	-	-	-	-	80,000
Enterprise Fund	80,000	-	-	-	-	-	80,000
Roof Repairs Box Office/Parlors							
Construction	-	-	-	250,000	-	-	250,000
Enterprise Fund	-	-	-	250,000	-	-	250,000
SICO Stage Barricade							
Equipment Purchase	32,000	-	-	-	-	-	32,000
Enterprise Fund	32,000	-	-	-	-	-	32,000
SICO Stage Thrust							
Equipment Purchase	36,000	-	-	-	-	-	36,000
Enterprise Fund	36,000	-	-	-	-	-	36,000
Trane Chillers Adaptiview Control Panel Upgrade							
Construction	-	60,000	-	-	-	-	60,000
Enterprise Fund	-	60,000	-	-	-	-	60,000
Warehouse Renovations/Racks							
Equipment Purchase	-	-	-	91,000	-	-	91,000
Enterprise Fund	-	-	-	91,000	-	-	91,000
Electric							
Bucket Truck Replacement							
Equipment Purchase	350,000	-	350,000	-	-	350,000	1,050,000
Enterprise Fund	350,000	-	350,000	-	-	350,000	1,050,000
Digger Derrick Replacement							
Equipment Purchase	-	400,000	-	-	400,000	-	800,000
Enterprise Fund	-	400,000	-	-	400,000	-	800,000

City of Salem, Virginia
Capital Improvement Plan - Enterprise Funds
2026 through 2031

Project	2026	2027	2028	2029	2030	2031	Total
Line Improvements							
Construction	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ 660,000
Enterprise Fund	110,000	110,000	110,000	110,000	110,000	110,000	660,000
Transmission Line Replacement							
Construction	150,000	-	-	-	-	-	150,000
Enterprise Fund	150,000	-	-	-	-	-	150,000
Underground Line Replacement & Overhead Conversion							
Construction	200,000	200,000	200,000	200,000	200,000	200,000	1,200,000
Enterprise Fund	200,000	200,000	200,000	200,000	200,000	200,000	1,200,000
Valleydale Project Improvements							
Construction	200,000	-	-	-	-	-	200,000
Enterprise Fund	200,000	-	-	-	-	-	200,000
VDOT Parallel Paths Project							
Other	100,000	-	-	-	-	-	100,000
Enterprise Fund	100,000	-	-	-	-	-	100,000
Vehicle Replacement							
Equipment Purchase	65,000	55,000	55,000	55,000	55,000	55,000	340,000
Enterprise Fund	65,000	55,000	55,000	55,000	55,000	55,000	340,000
Meter Readers							
Vehicle Replacement							
Equipment Purchase	-	37,000	-	-	-	-	37,000
Enterprise Fund	-	37,000	-	-	-	-	37,000
Sewer Department							
Construction Vehicles & Equipment Replacement							
Equipment Purchase	-	125,000	125,000	150,000	150,000	175,000	725,000
Enterprise Fund	-	125,000	125,000	150,000	150,000	175,000	725,000
Mason Creek Interceptor Upgrade Construction							
Construction	9,500,000	-	-	-	-	-	9,500,000
Debt Issuance	9,500,000	-	-	-	-	-	9,500,000
Mason Creek SSES Engineering Evaluation							
Planning & Engineering	-	650,000	-	-	-	-	650,000
Construction	-	-	-	7,500,000	-	-	7,500,000
Enterprise Fund Reserves	-	650,000	-	-	-	-	650,000
Debt Issuance	-	-	-	7,500,000	-	-	7,500,000
Peacock Building Sewer Replacement/Rerouting Construction							
Planning & Engineering	-	30,000	-	-	-	-	30,000
Construction	-	600,000	-	-	-	-	600,000
Enterprise Fund Reserves	-	630,000	-	-	-	-	630,000
Pomeroy Sewer System Upgrade Construction							
Construction	480,000	-	-	-	-	-	480,000
Enterprise Fund	480,000	-	-	-	-	-	480,000
Relocate Field Operations to Tidewater Street (Sewer)							
Planning & Engineering	-	-	-	600,000	-	-	600,000
Construction	-	-	-	-	4,000,000	-	4,000,000
Enterprise Fund Reserves	-	-	-	600,000	-	-	600,000
Debt Issuance	-	-	-	-	4,000,000	-	4,000,000
Sewerline Extensions & New Connections							
Construction	75,000	75,000	80,000	80,000	85,000	85,000	480,000
Enterprise Fund	75,000	75,000	80,000	80,000	85,000	85,000	480,000
Vehicles and Equipment Replacement							
Equipment Purchase	-	125,000	125,000	150,000	150,000	150,000	700,000
Enterprise Fund	-	125,000	125,000	150,000	150,000	150,000	700,000

City of Salem, Virginia
Capital Improvement Plan - Enterprise Funds
2026 through 2031

Project	2026	2027	2028	2029	2030	2031	Total
Water Department							
3/4 Ton Pickup Truck							
Equipment Purchase	\$ -	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ 55,000
Enterprise Fund	-	55,000	-	-	-	-	55,000
Blackwood Tank Rehab/Replacement							
Planning & Engineering	70,000	-	-	-	-	-	70,000
Construction	750,000	-	-	-	-	-	750,000
Enterprise Fund Reserves	820,000	-	-	-	-	-	820,000
Construction Vehicles and Equipment Replacement							
Equipment Purchase	-	125,000	125,000	150,000	150,000	150,000	700,000
Enterprise Fund	-	125,000	125,000	150,000	150,000	150,000	700,000
DEQ Required Intake Aquatic Analysis							
Planning & Engineering	-	-	150,000	-	-	-	150,000
Enterprise Fund	-	-	150,000	-	-	-	150,000
North Salem Water System Improvements - Phase I							
Planning & Engineering	1,450,000	-	-	-	-	-	1,450,000
Enterprise Fund Reserves	1,450,000	-	-	-	-	-	1,450,000
North Salem Water System Improvements - Phase II							
Construction	-	4,000,000	-	-	-	-	4,000,000
Debt Issuance	-	4,000,000	-	-	-	-	4,000,000
North Salem Water System Improvements - Phase III							
Construction	-	-	4,000,000	-	-	-	4,000,000
Debt Issuance	-	-	4,000,000	-	-	-	4,000,000
North Salem Water System Improvements - Phase IV							
Construction	-	-	-	3,000,000	-	-	3,000,000
Debt Issuance	-	-	-	3,000,000	-	-	3,000,000
Pump Station Replacement - Litchell Rd/Wildwood Rd							
Construction	350,000	-	-	-	-	-	350,000
Enterprise Fund Reserves	350,000	-	-	-	-	-	350,000
Relocate Field Operations to Tidewater Street (Water)							
Planning & Engineering	-	-	-	600,000	-	-	600,000
Construction	-	-	-	-	4,000,000	-	4,000,000
Enterprise Fund	-	-	-	600,000	-	-	600,000
Debt Issuance	-	-	-	-	4,000,000	-	4,000,000
Replace Large Plotter/Printer/Scanner							
Equipment Purchase	10,000	-	-	-	-	-	10,000
Enterprise Fund	10,000	-	-	-	-	-	10,000
Storage Tank Replacements - Red Lane							
Planning & Engineering	-	150,000	-	-	-	-	150,000
Construction	-	1,500,000	-	-	-	-	1,500,000
Enterprise Fund	-	150,000	-	-	-	-	150,000
Debt Issuance	-	1,500,000	-	-	-	-	1,500,000
Surge Protection Installation							
Construction	-	-	250,000	-	-	-	250,000
Enterprise Fund	-	-	250,000	-	-	-	250,000
Tandem Dump Truck							
Equipment Purchase	-	175,000	-	-	-	-	175,000
Enterprise Fund	-	175,000	-	-	-	-	175,000
Vehicles & Equipment Replacement							
Equipment Purchase	-	125,000	125,000	125,000	150,000	150,000	675,000
Enterprise Fund	-	125,000	125,000	125,000	150,000	150,000	675,000

City of Salem, Virginia
Capital Improvement Plan - Enterprise Funds
2026 through 2031

Project	2026	2027	2028	2029	2030	2031	Total
Waterline Design and Replacement							
Planning & Engineering	\$ 140,000	\$ 150,000	\$ 295,000	\$ 295,000	\$ 450,000	\$ -	\$ 1,330,000
Construction	788,000	850,000	1,950,000	1,950,000	2,550,000	\$ -	8,088,000
 Enterprise Fund	928,000	1,000,000	2,245,000	2,245,000	3,000,000	\$ -	9,418,000
Waterline Extensions & New Connections							
Construction	75,000	75,000	80,000	80,000	85,000	85,000	480,000
 Enterprise Fund	75,000	75,000	80,000	80,000	85,000	85,000	480,000
WTP Equipment Upgrade - PLC/VFD Improvements							
Planning & Engineering	80,000	35,000	-	-	-	-	115,000
Construction	110,000	420,000	-	-	-	-	530,000
 Enterprise Fund	190,000	455,000	-	-	-	-	645,000
WTP Improvements and Equipment							
Construction	-	220,000	250,000	250,000	280,000	280,000	1,280,000
 Enterprise Fund	-	220,000	250,000	250,000	280,000	280,000	1,280,000
WTP Scrubber Media Replacement							
Other	-	220,000	-	-	-	-	220,000
 Enterprise Fund	-	220,000	-	-	-	-	220,000
Expenditure Grand Total	\$ 15,670,500	\$ 11,306,000	\$ 10,580,000	\$ 15,683,000	\$ 12,815,000	\$ 1,790,000	\$ 67,844,500
Funding Grand Total	\$ 15,670,500	\$ 11,306,000	\$ 10,580,000	\$ 15,683,000	\$ 12,815,000	\$ 1,790,000	\$ 67,844,500

City of Salem, Virginia
Capital Improvement Plan - School Component Unit
2026 through 2031

Department Summary

Department	2026	2027	2028	2029	2030	2031	Total
School: AIIMS	\$ 14,000	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 24,000
School: Andrew Lewis Middle	720,881	760,000	39,287	15,000	-	30,000	1,565,168
School: Central Office	-	250,000	600,000	-	-	-	850,000
School: East Salem Elementary	550,000	30,000	-	-	-	2,783,591	3,363,591
School: GW Carver Elementary	388,000	165,000	-	-	-	-	553,000
School: Multiple Locations	1,329,829	1,123,890	959,074	1,037,847	1,138,483	1,048,008	6,637,131
School: Salem High	1,360,776	647,000	615,000	200,000	-	30,000	2,852,776
School: South Salem Elementary	-	-	350,000	-	-	-	350,000
School: Transportation	518,620	395,801	554,420	366,330	377,320	423,640	2,636,131
School: West Salem Elementary	618,322	38,000	223,278	3,873,421	-	-	4,753,021
Total	\$ 5,500,428	\$ 3,409,691	\$ 3,341,059	\$ 5,492,598	\$ 1,525,803	\$ 4,315,239	\$ 23,584,818

City of Salem, Virginia
Capital Improvement Plan - School Component Unit
2026 through 2031

Project	2026	2027	2028	2029	2030	2031	Total
<u>School: ALMS</u>							
Exterior Badge Readers							
Equipment Purchase	\$ 14,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,000
<i>School Capital Reserve</i>	<i>14,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>14,000</i>
HVAC Replacement							
Construction	-	-	-	-	10,000	-	10,000
<i>School Capital Reserve</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>10,000</i>	<i>-</i>	<i>10,000</i>
<u>School: Andrew Lewis Middle</u>							
6th Grade Hallway Flooring Refurbishing							
Construction	21,349	-	-	-	-	-	21,349
<i>School Capital Reserve</i>	<i>21,349</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>21,349</i>
Band Instrument Replacement-ALMS							
Equipment Purchase	-	30,000	-	-	-	30,000	60,000
<i>School Capital Reserve</i>	<i>-</i>	<i>30,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>30,000</i>	<i>60,000</i>
Band Room Seating Replacement Phase II							
Equipment Purchase	11,400	-	-	-	-	-	11,400
<i>School Capital Reserve</i>	<i>11,400</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>11,400</i>
Basketball Goals in Main Gym							
Equipment Purchase	20,000	-	-	-	-	-	20,000
<i>School Capital Reserve</i>	<i>20,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>20,000</i>
Business Lab Computers Replacement							
Equipment Purchase	26,000	-	-	-	-	-	26,000
<i>School Capital Reserve</i>	<i>26,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>26,000</i>
Dyson Airblade V Hand Dryers							
Equipment Purchase	20,000	-	-	-	-	-	20,000
<i>School Capital Reserve</i>	<i>20,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>20,000</i>
FACS & Tech Ed Work Stations							
Equipment Purchase	34,156	-	-	-	-	-	34,156
<i>School Capital Reserve</i>	<i>34,156</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>34,156</i>
Fitness Equipment Replacement							
Equipment Purchase	-	-	15,960	15,000	-	-	30,960
<i>School Capital Reserve</i>	<i>-</i>	<i>-</i>	<i>15,960</i>	<i>15,000</i>	<i>-</i>	<i>-</i>	<i>30,960</i>
Makeup Air Units Replacement Phase I & II (4)							
Construction	430,000	430,000	-	-	-	-	860,000
<i>School Capital Reserve</i>	<i>430,000</i>	<i>430,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>860,000</i>
Old Records Scanning							
Other	-	-	23,327	-	-	-	23,327
<i>School Capital Reserve</i>	<i>-</i>	<i>-</i>	<i>23,327</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>23,327</i>
Painting & Rehabilitation of Classrooms							
Construction	20,000	-	-	-	-	-	20,000
<i>School Capital Reserve</i>	<i>20,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>20,000</i>
Re-Tiling Cafeteria Floor							
Construction	127,976	-	-	-	-	-	127,976
<i>School Capital Reserve</i>	<i>127,976</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>127,976</i>

City of Salem, Virginia
Capital Improvement Plan - School Component Unit
2026 through 2031

Project	2026	2027	2028	2029	2030	2031	Total
Tile Replacement - Room 119							
Construction	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
<i>School Capital Reserve</i>	<i>10,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>10,000</i>
Upsize AHU in Section D							
Construction	-	300,000	-	-	-	-	300,000
<i>School Capital Reserve</i>	<i>-</i>	<i>300,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>300,000</i>
<u>School: Central Office</u>							
Air Cooled Chiller Replacement							
Construction	-	250,000	-	-	-	-	250,000
<i>School Capital Reserve</i>	<i>-</i>	<i>250,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>250,000</i>
Indoor Fan Coil Unit Replacements							
Construction	-	-	600,000	-	-	-	600,000
<i>School Capital Reserve</i>	<i>-</i>	<i>-</i>	<i>600,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>600,000</i>
<u>School: East Salem Elementary</u>							
Air Handler Replacement							
Construction	275,000	-	-	-	-	-	275,000
<i>School Capital Reserve</i>	<i>275,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>275,000</i>
ESE School Improvements							
Construction	-	-	-	-	-	2,783,591	2,783,591
<i>Debt Issuance</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>2,783,591</i>	<i>2,783,591</i>
Gym A/C Unit Replacement							
Construction	275,000	-	-	-	-	-	275,000
<i>School Capital Reserve</i>	<i>275,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>275,000</i>
Gym Projector for PE							
Equipment Purchase	-	20,000	-	-	-	-	20,000
<i>School Capital Reserve</i>	<i>-</i>	<i>20,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>20,000</i>
Walk-In Freezer							
Equipment Purchase	-	10,000	-	-	-	-	10,000
<i>School Cafeteria Fund</i>	<i>-</i>	<i>10,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>10,000</i>
<u>School: GW Carver Elementary</u>							
Add Blacktop & Parking at End of Field							
Construction	10,000	-	-	-	-	-	10,000
<i>School Capital Reserve</i>	<i>10,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>10,000</i>
Boiler Replacements							
Construction	-	165,000	-	-	-	-	165,000
<i>School Capital Reserve</i>	<i>-</i>	<i>165,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>165,000</i>
Flooring Replacement (Pre-K & Primary Classes)							
Construction	40,000	-	-	-	-	-	40,000
<i>School Capital Reserve</i>	<i>40,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>40,000</i>
Playground Equipment Replacement							
Equipment Purchase	50,000	-	-	-	-	-	50,000
<i>School Capital Reserve</i>	<i>50,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>50,000</i>
Wiring Upgrade (IT)							
Equipment Purchase	288,000	-	-	-	-	-	288,000
<i>School Capital Reserve</i>	<i>288,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>288,000</i>

City of Salem, Virginia
Capital Improvement Plan - School Component Unit
2026 through 2031

Project	2026	2027	2028	2029	2030	2031	Total
<u>School: Multiple Locations</u>							
Cafeteria/Kitchen Equipment Replacement							
Equipment Purchase	\$ 22,689	\$ 23,370	\$ 24,071	\$ 24,793	\$ 25,537	\$ 26,303	\$ 146,763
<i>School Cafeteria Fund</i>	<i>22,689</i>	<i>23,370</i>	<i>24,071</i>	<i>24,793</i>	<i>25,537</i>	<i>26,303</i>	<i>146,763</i>
Calculator Replacement-Secondary Levels							
Equipment Purchase	-	20,000	-	-	-	-	20,000
<i>School Capital Reserve</i>	<i>-</i>	<i>20,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>20,000</i>
Cat6 Incremental Installation/Replacement Phase 2 & 3							
Equipment Purchase	17,250	51,750	-	-	-	-	69,000
<i>School Capital Reserve</i>	<i>17,250</i>	<i>51,750</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>69,000</i>
Cooling of MDF/IDF Closets Phase 2							
Construction	92,924	-	-	-	-	-	92,924
<i>School Capital Reserve</i>	<i>92,924</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>92,924</i>
Crossing Guard Shacks Replacement (3)							
Construction	22,500	-	-	-	-	-	22,500
<i>School Capital Reserve</i>	<i>22,500</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>22,500</i>
Facility Planning Study							
Planning & Engineering	60,000	-	-	-	-	-	60,000
<i>School Capital Reserve</i>	<i>60,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>60,000</i>
General System-Wide Roof Replacement							
Construction	605,000	575,000	592,250	610,018	628,319	647,169	3,657,756
<i>School Capital Reserve</i>	<i>605,000</i>	<i>575,000</i>	<i>592,250</i>	<i>610,018</i>	<i>628,319</i>	<i>647,169</i>	<i>3,657,756</i>
Rider Floor Scrubbers							
Equipment Purchase	-	21,000	-	-	21,000	-	42,000
<i>School Capital Reserve</i>	<i>-</i>	<i>21,000</i>	<i>-</i>	<i>-</i>	<i>21,000</i>	<i>-</i>	<i>42,000</i>
Roof Survey/Study							
Planning & Engineering	27,000	-	-	-	-	-	27,000
<i>School Capital Reserve</i>	<i>27,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>27,000</i>
School Technology - Computer Replacement							
Equipment Purchase	323,078	332,770	342,753	353,036	363,627	374,536	2,089,800
<i>School Capital Reserve</i>	<i>323,078</i>	<i>332,770</i>	<i>342,753</i>	<i>353,036</i>	<i>363,627</i>	<i>374,536</i>	<i>2,089,800</i>
School Technology - Infrastructure							
Equipment Purchase	50,000	-	-	50,000	-	-	100,000
<i>School Capital Reserve</i>	<i>50,000</i>	<i>-</i>	<i>-</i>	<i>50,000</i>	<i>-</i>	<i>-</i>	<i>100,000</i>
School Technology - Other Computer/Smart Board							
Equipment Purchase	-	100,000	-	-	100,000	-	200,000
<i>School Capital Reserve</i>	<i>-</i>	<i>100,000</i>	<i>-</i>	<i>-</i>	<i>100,000</i>	<i>-</i>	<i>200,000</i>
Security Lock & Key (Door Access System) Transition to Cloud							
Other	71,000	-	-	-	-	-	71,000
<i>School Capital Reserve</i>	<i>71,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>71,000</i>
Timeclocks Replacement for HR/Payroll							
Equipment Purchase	38,388	-	-	-	-	-	38,388
<i>School Capital Reserve</i>	<i>38,388</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>38,388</i>

City of Salem, Virginia
Capital Improvement Plan - School Component Unit
2026 through 2031

Project	2026	2027	2028	2029	2030	2031	Total
<u>School: Salem High</u>							
Auditorium Badge Reader							
Equipment Purchase	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000
School Capital Reserve	10,000	-	-	-	-	-	10,000
Auditorium Projector Replacement							
Equipment Purchase	-	20,000	-	-	-	-	20,000
School Capital Reserve	-	20,000	-	-	-	-	20,000
Auto Shop Reconstruction							
Construction	15,000	-	-	-	-	-	15,000
School Capital Reserve	15,000	-	-	-	-	-	15,000
Band Instrument Replacement-SHS							
Equipment Purchase	-	30,000	-	-	-	30,000	60,000
School Capital Reserve	-	30,000	-	-	-	30,000	60,000
Band Room Storage Shelving							
Construction	10,000	-	-	-	-	-	10,000
School Capital Reserve	10,000	-	-	-	-	-	10,000
Brick Wall Painted in Commons							
Construction	10,000	-	-	-	-	-	10,000
School Capital Reserve	10,000	-	-	-	-	-	10,000
CADD/Robotics (Room 2421) System Replacements							
Equipment Purchase	40,776	-	-	-	-	-	40,776
School Capital Reserve	40,776	-	-	-	-	-	40,776
Carpet Removal & Concrete Polishing in 8 Remaining Rooms							
Construction	40,000	-	-	-	-	-	40,000
School Capital Reserve	40,000	-	-	-	-	-	40,000
Chiller #2 Replacement Phase 2							
Construction	-	-	600,000	-	-	-	600,000
School Capital Reserve	-	-	600,000	-	-	-	600,000
Clock Replacement							
Equipment Purchase	17,000	-	-	-	-	-	17,000
School Capital Reserve	17,000	-	-	-	-	-	17,000
CTE Air Conditioning & Heat							
Construction	-	300,000	-	-	-	-	300,000
School Capital Reserve	-	300,000	-	-	-	-	300,000
Football Fieldhouse Weight Room RTU Replacement							
Construction	65,000	-	-	-	-	-	65,000
School Capital Reserve	65,000	-	-	-	-	-	65,000
Gas Lines Update in Chemistry Classrooms							
Construction	-	-	15,000	-	-	-	15,000
School Capital Reserve	-	-	15,000	-	-	-	15,000
Grand Piano & Risers							
Equipment Purchase	28,000	-	-	-	-	-	28,000
School Capital Reserve	28,000	-	-	-	-	-	28,000
Haas VF-2 CNC Package-CTE Program							
Equipment Purchase	-	47,000	-	-	-	-	47,000
School Capital Reserve	-	47,000	-	-	-	-	47,000

City of Salem, Virginia
Capital Improvement Plan - School Component Unit
2026 through 2031

Project	2026	2027	2028	2029	2030	2031	Total
Interior Bathrooms Update							
Construction	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
School Capital Reserve	100,000	-	-	-	-	-	100,000
New Team Room(s) in Boys Locker Room							
Construction	-	-	-	200,000	-	-	200,000
School Capital Reserve	-	-	-	200,000	-	-	200,000
Old Fieldhouse Weight Room Equipment Replacement							
Equipment Purchase	70,000	-	-	-	-	-	70,000
School Capital Reserve	70,000	-	-	-	-	-	70,000
Overhang Area Outside Fieldhouse							
Construction	70,000	-	-	-	-	-	70,000
School Capital Reserve	70,000	-	-	-	-	-	70,000
Painting in CTE & Hallways							
Construction	-	200,000	-	-	-	-	200,000
School Capital Reserve	-	200,000	-	-	-	-	200,000
Painting of Stairwell & Steps in Hallway By The Gym							
Construction	10,000	-	-	-	-	-	10,000
School Capital Reserve	10,000	-	-	-	-	-	10,000
Remodel Track Fieldhouse							
Construction	300,000	-	-	-	-	-	300,000
School Capital Reserve	300,000	-	-	-	-	-	300,000
Repave Tennis Courts							
Construction	200,000	-	-	-	-	-	200,000
School Capital Reserve	200,000	-	-	-	-	-	200,000
Science Area Fencing							
Construction	10,000	-	-	-	-	-	10,000
School Capital Reserve	10,000	-	-	-	-	-	10,000
Squeeze Type Resistance Spot Welder							
Equipment Purchase	15,000	-	-	-	-	-	15,000
School Capital Reserve	15,000	-	-	-	-	-	15,000
Stage & Auditorium Lighting Project Phase III							
Construction	180,000	-	-	-	-	-	180,000
School Capital Reserve	180,000	-	-	-	-	-	180,000
Storage Building Concrete Pad & Building Installation							
Construction	40,000	50,000	-	-	-	-	90,000
School Capital Reserve	40,000	50,000	-	-	-	-	90,000
Tormach PCNC 100 Package-CTE Program							
Equipment Purchase	50,000	-	-	-	-	-	50,000
School Capital Reserve	50,000	-	-	-	-	-	50,000
Walk-In Freezer							
Equipment Purchase	40,000	-	-	-	-	-	40,000
School Cafeteria Fund	40,000	-	-	-	-	-	40,000
Walk-In Refrigerator							
Equipment Purchase	40,000	-	-	-	-	-	40,000
School Cafeteria Fund	40,000	-	-	-	-	-	40,000

City of Salem, Virginia
Capital Improvement Plan - School Component Unit
2026 through 2031

Project	2026	2027	2028	2029	2030	2031	Total
<u>School: South Salem Elementary</u>							
Boiler Replacements (2 of 4)							
Construction	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ 350,000
School Capital Reserve	-	-	350,000	-	-	-	350,000
<u>School: Transportation</u>							
Activity School Bus							
Equipment Purchase	165,000	-	-	-	-	-	165,000
School Capital Reserve	165,000	-	-	-	-	-	165,000
Connectivity For Transportation							
Equipment Purchase	-	-	78,760	-	-	-	78,760
School Capital Reserve	-	-	78,760	-	-	-	78,760
Cubicle System							
Construction	18,376	-	-	-	-	-	18,376
School Capital Reserve	18,376	-	-	-	-	-	18,376
Division Vehicle Replacement							
Equipment Purchase	-	-	35,000	-	-	35,000	70,000
School Capital Reserve	-	-	35,000	-	-	35,000	70,000
Transportation Office Interior Renovations							
Construction	-	50,500	-	-	-	-	50,500
School Capital Reserve	-	50,500	-	-	-	-	50,500
Transportation Office Vertical Expansion							
Construction	-	-	85,000	-	-	-	85,000
School Capital Reserve	-	-	85,000	-	-	-	85,000
Two School Buses Annually							
Equipment Purchase	335,244	345,301	355,660	366,330	377,320	388,640	2,168,495
School Capital Reserve	335,244	345,301	355,660	366,330	377,320	388,640	2,168,495
<u>School: West Salem Elementary</u>							
Art Room Renovation							
Construction	10,000	-	-	-	-	-	10,000
School Capital Reserve	10,000	-	-	-	-	-	10,000
Boiler & Chiller Pump Replacements							
Construction	250,000	-	-	-	-	-	250,000
School Capital Reserve	250,000	-	-	-	-	-	250,000
Boiler Replacements Phase II							
Construction	-	-	175,000	-	-	-	175,000
School Capital Reserve	-	-	175,000	-	-	-	175,000
Bus Area Sidewalk Extension/Handicap Access							
Construction	15,000	-	-	-	-	-	15,000
School Capital Reserve	15,000	-	-	-	-	-	15,000
Car Drop Off Area Update							
Construction	-	-	26,000	-	-	-	26,000
School Capital Reserve	-	-	26,000	-	-	-	26,000
Carpet Replacement in Classrooms							
Construction	12,322	-	-	-	-	-	12,322
School Capital Reserve	12,322	-	-	-	-	-	12,322
Classroom Blinds Replacement							
Construction	12,000	-	-	-	-	-	12,000
School Capital Reserve	12,000	-	-	-	-	-	12,000

City of Salem, Virginia
Capital Improvement Plan - School Component Unit
2026 through 2031

Project	2026	2027	2028	2029	2030	2031	Total
Gym Audio System							
Equipment Purchase	\$ -	\$ -	\$ 12,278	\$ -	\$ -	\$ -	\$ 12,278
<i>School Capital Reserve</i>	<i>-</i>	<i>-</i>	<i>12,278</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>12,278</i>
HVAC Fan Coil Unit Pump Replacement							
Construction	250,000	-	-	-	-	-	250,000
<i>School Capital Reserve</i>	<i>250,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>250,000</i>
Office Roof Top Unit Replacement							
Construction	40,000	-	-	-	-	-	40,000
<i>School Capital Reserve</i>	<i>40,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>40,000</i>
Painting of Classrooms & Cafeteria							
Construction	14,000	-	10,000	-	-	-	24,000
<i>School Capital Reserve</i>	<i>14,000</i>	<i>-</i>	<i>10,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>24,000</i>
Safety Needs: 2nd ALPHONE JK-1 MD Installation							
Equipment Purchase	15,000	-	-	-	-	-	15,000
<i>School Capital Reserve</i>	<i>15,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>15,000</i>
Walking Path Repairs							
Construction	-	38,000	-	-	-	-	38,000
<i>School Capital Reserve</i>	<i>-</i>	<i>38,000</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>38,000</i>
WSE School Improvements							
Construction	-	-	-	3,873,421	-	-	3,873,421
<i>Debt Issuance</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>3,873,421</i>	<i>-</i>	<i>-</i>	<i>3,873,421</i>
Expenditure Grand Total	\$ 5,500,428	\$ 3,409,691	\$ 3,341,059	\$ 5,492,598	\$ 1,525,803	\$ 4,315,239	\$ 23,584,818
<i>Funding Grand Total</i>	<i>\$ 5,500,428</i>	<i>\$ 3,409,691</i>	<i>\$ 3,341,059</i>	<i>\$ 5,492,598</i>	<i>\$ 1,525,803</i>	<i>\$ 4,315,239</i>	<i>\$ 23,584,818</i>

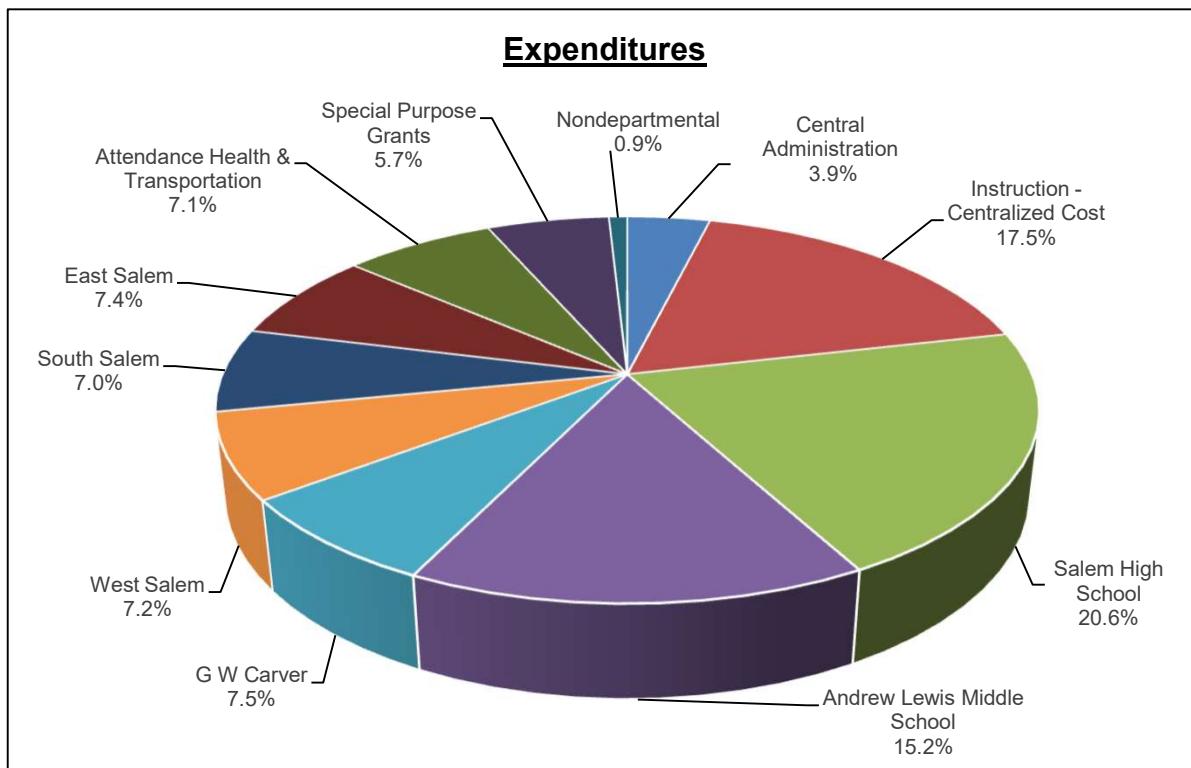
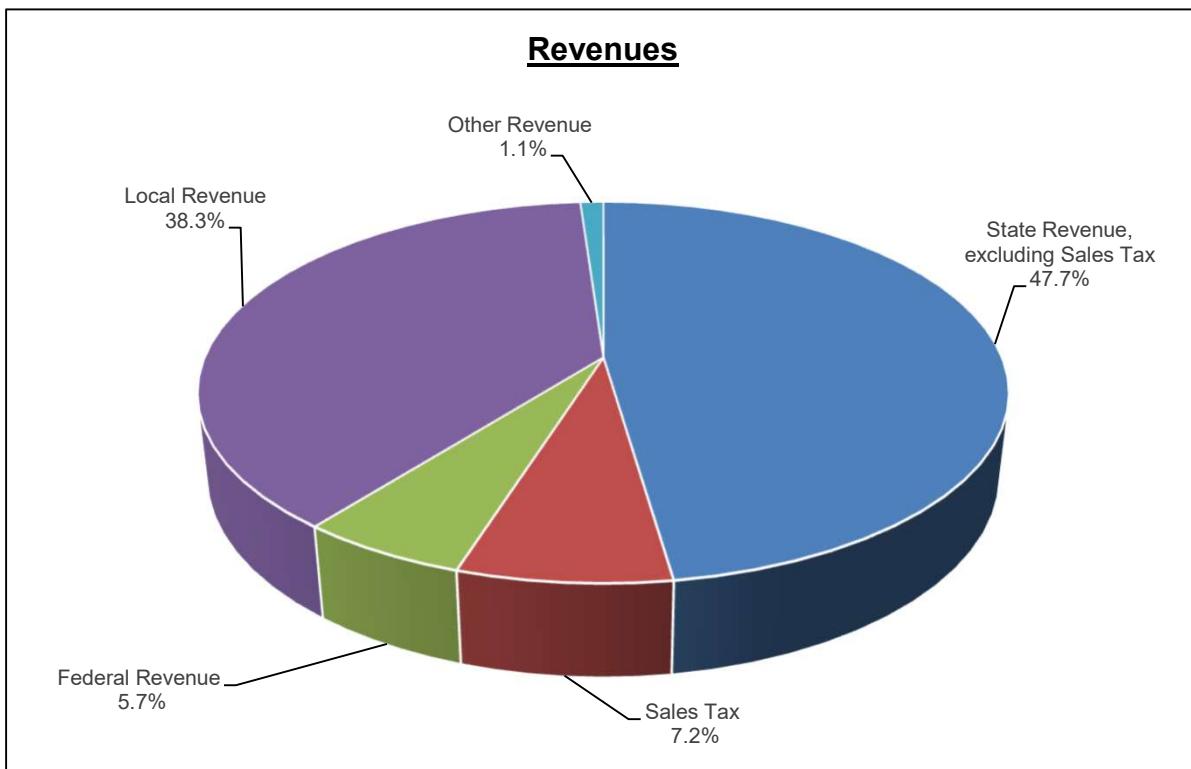
COMMUNITY SERVICE AGENCIES

City of Salem, Virginia
Human and Community Service Agency Funding Requests
Fiscal Year 2026

	2024 Actual	2025 Adopted Budget	2026 Adopted Budget	Increase/ (Decrease)
Human and Community Service Agencies				
Adult Care Center of Roanoke Valley, Inc.	\$ 2,500	\$ 2,500	\$ 6,000	\$ 3,500
American Legion Post 3 Endowment Fund	-	-	5,000	5,000
Blue Ridge Legal Services, Inc.	2,054	2,054	4,000	1,946
Bradley Free Clinic	2,850	2,850	3,500	650
Brain Injury Services of SWVA, Inc.	2,000	2,000	2,000	-
Center in the Square	12,500	10,000	10,000	-
Children's Trust Foundation	9,000	9,000	9,000	-
Council of Community Services	-	2,500	-	(2,500)
Family Promise of Greater Roanoke	6,500	6,500	6,500	-
Family Service of Roanoke Valley	2,500	2,500	3,500	1,000
Harrison Museum of African American Culture	1,000	1,000	1,000	-
Junior Achievement of SWVA	2,500	2,500	2,500	-
Local Office on Aging	10,704	10,704	12,085	1,381
Mill Mountain Theatre	2,500	2,500	2,500	-
Mill Mountain Zoo	7,500	7,500	10,000	2,500
Roanoke Area Ministries	2,000	2,000	2,000	-
Roanoke Higher Education Center	-	-	3,000	3,000
Roanoke Symphony Orchestra	20,000	20,000	20,000	-
Roanoke Valley Children's Choir	5,000	5,000	5,000	-
Roanoke Valley Speech & Hearing Center, Inc.	3,000	3,000	3,000	-
Roanoke Valley Veterans Council, Inc.	1,000	1,000	1,000	-
Salem Area Ecumenical Ministries	8,300	8,300	8,500	200
Salem Education Foundation and Alumni Association	16,000	16,000	16,000	-
Salem High School Post Prom Committee	4,000	4,000	4,000	-
Salem/Roanoke County Food Pantry	20,000	20,000	22,000	2,000
Science Museum of Western VA	10,000	10,000	10,000	-
Total Action for Progress - Project HELP	14,065	14,065	14,065	-
Total Action for Progress - Head Start	21,000	21,000	21,000	-
VA Western Community College Education Foundation	70,000	70,000	70,000	-
Appropriation Reserve	-	81	5,000	4,919
	\$ 258,473	\$ 258,554	\$ 282,150	\$ 23,596

SCHOOL COMPONENT UNIT

**Salem City Schools
Budget Summary
Fiscal Year 2026**



Salem City Schools
Summary of Proposed Budget As of March 20, 2025
FY 2026

Note: This page is shown for general comparison of totals only. This schedule is based on the original adopted budget whereas the detailed budget shows any budget amendments year to date which may differ

School Operating Fund Budget	FY 2025 Adopted Budget	FY 2026 Proposed Budget as of 3/20/2025	Increase (Decrease) of FY 26 from FY 25 Adopted	Increase (Decrease) %
<u>Revenue</u>				
State Revenue, excluding Sales Tax (1)	\$25,731,101	\$30,079,820	\$4,348,719	16.9% (1)
Sales Tax	4,423,748	4,565,979	142,231	3.2% (2)
Subtotal-All State Revenue	\$30,154,849	\$34,645,799	\$4,490,950	14.9%
Federal Revenue	4,001,953	3,614,257	(387,696)	-9.7% (3)
Local Revenue	23,781,130	24,213,041	431,911	1.8% (4)
Other Revenue	564,441	686,396	121,955	21.6% (5)
Total School Fund Revenue Budget	\$58,502,373	\$63,159,493	\$4,657,120	8.0%
<u>Expenditures</u>				
Central Administration	\$2,241,116	\$2,451,922	\$210,806	9.4% (6)
Instruction-Centralized Cost	8,006,950	11,076,979	3,070,029	38.3% (7)
Salem High School	12,488,351	13,019,344	530,993	4.3% (8)
Andrew Lewis Middle School	8,685,037	9,613,718	928,681	10.7% (8)
G. W. Carver	4,510,800	4,724,042	213,242	4.7% (8)
West Salem	4,120,481	4,521,858	401,377	9.7% (8)
South Salem	3,910,007	4,421,847	511,840	13.1% (8)
East Salem	4,442,495	4,681,669	239,174	5.4% (8)
Attendance and Health	1,755,883	1,903,071	147,188	8.4% (8)
Transportation	2,476,100	2,586,786	110,686	4.5% (8)
Special Purpose Grants	4,001,953	3,614,257	(387,696)	-9.7% (3)
Non Departmental (Incl Debt Service)	1,863,200	544,000	(1,319,200)	-70.8% (9)
Total School Fund Expenditure Budget	\$58,502,373	\$63,159,493	\$4,657,120	8.0%
Budget Shortfall	\$0	\$0		
(1) State revenue changes due to Compensation Supplement and At Risk funding updates, as well as an increase in enrollment due to online school program.				
(2) Sales tax is budgeted using local estimate (i.e. State's estimate less \$100,000).				
(3) Reflects mostly the FY 25 Amended budget as it is the most updated Federal grant information received. Includes removal of the ESSER Federal COVID-19 related grants. Includes a new Year Round School for EL and Special Education programs grant of \$300,000				
(4) Reflects an increase in funding from the City of \$431,911 being asked.				
(5) Includes an increase in Facilities and Sale of Equipment to match trends of revenues received, as well as the New Horizons Healthcare partnership program.				
(6) Reflects changes in salaries due to raises and changes in personnel. Also includes addition/removal of positions as directed by the need of the division.				
(7) Reflects changes in salaries due to raises and changes in personnel. Also includes addition/removal of positions as directed by the need of the division. Incorporates costs of the online school program, as well as increases in summer school and instructional software licensing fee increases.				
(8) Reflects changes in salaries due to raises and changes in personnel. Also includes addition/removal of positions as directed by the need of the division and those no longer funded by ALL In Tutoring grant funds. Includes increases in utilities and building maintenance costs.				
(9) Temporary account for an additional 1% Salary Increase of \$405,000 placeholder and \$50,000 for mid-year contingencies. Also included a proposed laptop lease of \$89,000.				

Cafeteria Fund Budget	FY 2025 Adopted Budget	FY 2026 Proposed Budget as of 3/20/2025	Increase (Decrease) of FY 26 from FY 25 Adopted		Increase (Decrease) %
			(Decrease) of FY 26 from FY 25 Adopted	Increase (Decrease) %	
<u>Revenue</u>					
Salem High School	\$782,705	\$830,713	\$48,008	6.1%	
Andrew Lewis Middle School	552,713	596,240	43,527	7.9%	
G W Carver	384,333	456,177	71,844	18.7%	
West Salem	262,824	292,972	30,148	11.5%	
South Salem	241,716	271,169	29,453	12.2%	
East Salem	281,405	312,180	30,775	10.9%	
	\$2,505,696	\$2,759,451	\$253,755	10.1%	
<u>Expenditures</u>					
Salem High School	\$882,383	\$888,828	\$6,445	0.7%	
Andrew Lewis Middle School	542,615	665,593	122,978	22.7%	
G W Carver	303,756	316,220	12,464	4.1%	
West Salem	258,282	300,148	41,866	16.2%	
South Salem	239,335	305,227	65,892	27.5%	
East Salem	279,325	283,435	4,110	1.5%	
Total Cafeteria Fund Budget	\$2,505,696	\$2,759,451	\$253,755	10.1%	
Total Proposed School Budget (School Operating, Grant and Cafeteria)	\$61,008,069	\$65,918,944	\$4,910,875	8.0%	